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

Report of the Comptroller and Auditor General of India for the year ended 31 March 2023

Government of National Capital Territory of Delhi
Report No. 1 of 2026

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Preface

This Report has been prepared for submission to the Lieutenant Governor of the National Capital Territory of Delhi under Section 48 of the Government of National Capital Territory of Delhi Act, 1991 for being laid before the Legislative Assembly of the NCT of Delhi. The Report contains two Chapters.

Chapter-I of this Report relates to the audit of Revenue Sector Departments of the Government. The audit of receipts is conducted under Section 16 of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971.

Chapter-II of this Report relates to the audit of the Departments of the Government of National Capital Territory of Delhi under Social, General and Economic Sectors.

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

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

Overview

OVERVIEW

This Report comprises two chapters containing audit findings pertaining to Revenue and Economic, Social and General Sectors. Chapter I relating to Revenue Sector contains one Performance Audit on "Electronic-Way Bills (E-Way Bills) System under Goods and Services Tax" and one Subject Specific Compliance Audit on "*Department's Oversight on Goods and Services Tax Payment and Returns Filing for the years 2018-19 to 2020-21*" and two compliance audit paragraphs involving aggregate monetary value of ₹ 1985.04 crore. Chapter II relating to Social, General and Economic Sectors contains two Subject Specific Compliance Audit-- one on "*Administration of Electricity Subsidy by Government of NCT of Delhi*" and another on "*Implementation of e-Procurement System by Government of NCT of Delhi*" and also has six compliance audit paragraphs with monetary value ₹ 45.12 crore. Some of the major findings detailed in the Report are summarised below:

Chapter I: Revenue Sector

Introduction

The total revenue receipts of the Government of National Capital Territory of Delhi (GNCTD) for the year 2022-23 were ₹ 62,703 crore as compared to ₹ 43,112.60 crore in the year 2018-19. Out of the total revenue in 2022-23, ₹ 47,363 crore (75.53 *per cent*) was tax revenue with non-tax revenue of ₹ 581 crore (0.93 *per cent)* and Grants-in-Aid from the Government of India of ₹ 14759 crore (23.54 *per cent*).

(Paragraph 1.1.1)/Page-1

Test-check of the records of 22 units relating to Goods and Services Tax, Value Added Tax, Stamp Duty and Registration Fees, Motor Vehicles Tax and State Excise conducted during the year 2023-24 revealed non/short levy of tax/fees and other irregularities involving ₹ 220.59 crore in 145 cases. The Departments concerned did not provide any reply to these audit findings.

(Paragraph 1.1.6)/Page-6

Compliance Audit Paragraphs

Department of Revenue

Short payment of Stamp Duty and Registration Fee of ₹ 1.91 crore - Short payment of Stamp Duty and Registration Fee of ₹ 1.91 crore due to incorrect application of Agricultural rate instead of Industrial/Residential rates.

(Paragraph 1.2)/Page-7

Performance Audit

Department of Trade and Taxes

E-Way Bills System under Goods and Services Tax

Electronic-Way Bill (EWB) introduced with effect from 1 April 2018, is a document required for movement of goods and is designed to capture details of goods before being moved. A Performance Audit on "E-Way Bills System under Goods and Services Tax" covering the period 1 April 2018 to 31 March 2022. Audit selected 120 EWBs of 36 Taxpayers, eight other EWBs of eight taxpayers were selected for Cross PAN analysis and one EWB of high money value was also selected, for the period 2018-19 to 2021-2022 for examination of EWB mechanism and its effectiveness in protecting revenue. Audit also selected only anti-evasion unit verifying EWBs and examined 50 booked cases from the selected unit for ensuring efficiency and effectiveness of the enforcement activities related to EWBs.

Audit observed systemic lapses on examining the EWB system such as 'Ineligible taxpayers continuing under Composition Levy Scheme' and 'Taxpayers filing nil returns or not filing of returns despite generation E-Way Bills'. Compliance deviation in the categories of 'E-Way Bills generated by the cancelled taxpayers and generation of multiple EWBs on the same invoices' were observed. Gaps were also seen in the efficacy of the Department in utilising the information available in EWB system to ensure compliance by the taxpayers.

(Paragraph 1.3)/Page-8

Some of audit findings having monetary value and incorporated in report are as below:

- Five taxpayers, who generated 759 Electronic-Way Bills (EWBs), had not discharged tax liabilities of ₹ 4.68 crore against outward supplies of ₹ 33.89 crore involved in these EWBs as scrutiny of data on GSTN portal for the corresponding months revealed that the taxpayers had filed nil GSTR-3B returns.
- 15 taxpayers generated 580 EWBs during the period 2018-19 to 2021-22 having assessable value of ₹ 252.66 crore and tax of ₹ 31.46 crore but did not file GSTR3B returns in the corresponding months, hence no tax liability was discharged.
- Registration of 28 taxpayers were cancelled between July 2017 and January 2021. These taxpayers generated 3,629 EWBs involving assessable value of ₹ 734.75 crore prior to cancellation of registration with tax implication of ₹ 99.39 crore, as seen from EWBs MIS report on GSTN Portal, and were required to discharge their final tax liabilities by filing GSTR-10 returns. Audit observed that none of the 28 cancelled taxpayers had filed GSTR-10

returns after cancellation of registration and the Department had not initiated action to assess taxpayer's pending tax liabilities.

- Seven taxpayers under Delhi SGST Commissionerate, had generated 65 EWBs involving assessable value of ₹ 1.79 crore and tax of ₹ 0.32 crore on the strength of 32 invoices. Each invoice number was used for generating two to three EWBs. As the taxpayers had generated multiple EWBs using same invoice, there was a potential risk of under-reporting of outward supplies by the taxpayers in their GSTR-1 returns. It was also noticed that the respective taxpayers either did not report any consignments or reported only one consignment in their GSTR-1 returns. This indicates lack of validation controls in the EWB Common Portal to restrict generation of multiple EWBs using same/similar invoices.
- 18 EWBs were generated by 11 taxpayers having an assessable value of ₹ 4.72 crore using suspicious vehicles i.e. by using scrapped, stolen, surrendered, registration cancelled and suspended vehicles etc., therefore the veracity of these transactions was to be checked by the Department, which was not found to be done so.
- Three taxpayers had claimed ITC of ₹ 14.99 crore in GSTR-3B whereas ITC available as per GSTR-2A was only ₹ 5.29 crore. Thus these three taxpayers had availed excess ITC of ₹ 9.70 crore.
- Eight cases were selected for cross PAN_analysis. Returns of these eight taxpayers were scrutinised to examine the correctness of availment of ITC. It was observed that three out of eight taxpayers had availed ITC of ₹ 109.77 crore through GSTR-3B. However, as per GSTR-2A only ₹ 106.44 crore was available. Thus, ITC of ₹3.33 crore was availed in excess by these taxpayers.

Department's Oversight on Goods and Service Tax Payments and Returns Filing for the years 2018-19 to 2020-21.

A Compliance Audit on "Department's Oversight on GST Payments and Return Filing" for the years 2018-19 to 2020-21 was undertaken. Audit was predominantly based on data analysis, which highlighted risk areas, red flags and in some cases, rule-based deviations and logical inconsistencies in GST returns filed for 2018-21. The SSCA entailed assessing the oversight functions of Delhi State Tax Department jurisdictional formations (Sectors) at two levels i.e.– at the data level through pan State data queries and at the functional level with a detailed audit of Wards, GST returns and internal audit which involved accessing taxpayer records.

In centralised audit, out of 487 high value inconsistencies the Department provided responses in only 127 cases, out of which, the Department had initiated remedial action in 91 cases, by issuing SCN in 74 cases for ₹ 2,656.65 crore and ASMT-10 in 17 cases amounting to ₹ 273.87 crore. Detailed audit of GST returns also suggested significant mismatches in the GST returns of the taxpayers. Out of the 70 taxpayers that were selected, Audit observed 344 cases of non-compliance deficiencies with a revenue implication of ₹ 3,071.92 crore and mismatch of turnover of ₹ 3,710.17 crore.

(Paragraph 1.4)/Page-25

Irregular claim of Input Tax Credit - The Assessing Authority allowed Input Tax Credit (ITC) of ₹ 89.35 lakh to an assessee without verifying the details of tax deposited by the selling dealer which resulted in short levy of tax of ₹ 89.35 lakh. In addition, interest of ₹ 72.70 lakh and penalty of ₹ 89.35 lakh were also leviable.

(Paragraph 1.5)/Page-51

Chapter II: Economic, Social and General Sectors

Introduction

During the year 2022-23, the office of the Principal Accountant General (Audit), Delhi conducted the compliance audit of 240 units[1] (30.61 *per cent*) out of total 784 auditable units amongst 49 Departments of Government of NCT of Delhi. Chapter-II of this Report contains two Subject Specific Compliance Audit Paragraphs -- one on "Administration of Electricity Subsidy by Government of NCT of Delhi" and another on "Implementation of e-Procurement System by Government of NCT of Delhi" and also has six compliance audit paragraphs with monetary value ₹ 45.12 crore.

Compliance Audit

Delhi Subordinate Services Selection Board

Wasteful expenditure of ₹ 1.05 crore on conducting examination for the posts of Junior Engineer - DSSB conducted an examination for the posts of Junior Engineer in Delhi Jal Board overlooking the further intimation of withdrawal of the advertised vacancies and subsequent reminders in this regard, which resulted in wasteful expenditure of ₹ 1.05 crore.

(Paragraph 2.2)/Page-61

Department of Energy

Administration of Electricity Subsidy by Government of NCT of Delhi –

A Compliance Audit on "Administration of Electricity Subsidy by the Government of GNCTD" was conducted covering the period 2019-20 to 2022-23. This audit focused on examining the process of subsidy disbursal to consumers, assessing compliance with the applicable rules and guidelines

[1] Including 15 apex audit entities covering expenditure of ₹ 7128.72 crore

governing such disbursal, and analyzing the long-term implications of continued subsidy on consumer charges.

In Delhi, an electricity subsidy has been granted since 2003-04. Households, the major electricity consumers in Delhi, account for approximately 60 *per cent* of the total electricity consumption. In 2019-20, an amount of ₹ 2405.59 crore was given as power subsidy, which subsequently increased by 31 *per cent* in three years and became ₹ 3161 crore in 2022-23.

- Audit observed that the subsidy policy of GNCTD for the power sector did not target the deserving and disadvantaged section of the population and paid it to nearly the entire domestic consumer base.
- Audit observed that the actual subsidy outgo per consumer was much higher for higher consumption bracket consumers. More than 30 lakh consumers, within the 0 to 200 unit consumption bracket, received an average per connection subsidy of ₹ 6,000 per annum, whereas approximately 16.60 lakh consumers, with consumption of more than 200 units, received approximately 70 *per cent* higher average subsidy per connection of over ₹ 10,000 per annum.
- More than fifty-thousand consumers had continuously zero consumption for more than 12 months and were provided a subsidy of ₹ 17.81 crore, more than ninety thousand consumers received a subsidy of ₹ 11.88 crore for continuously zero consumption for 6 to 11 months and more than 1 lakh 70 thousand consumers had continuous zero consumption for periods between 3 and 5 months and received subsidy of ₹ 12.57 crore. This is indicative of poor policy design and periodic analysis of data on electricity consumption may be useful in providing insights to the Government for framing a prudent policy for extending electricity subsidy to only the needy consumers. Subsidy outgo on account of connections remaining inactive/dormant for an extended duration of time is wasteful and serves no rational economic purpose.
- The focus of GNCTD was to offer electricity subsidy to nearly the entire domestic consumer base without considering their socio-economic status. Given the continuation of the current subsidy regime, the direct impact of inevitable tariff hikes would be on the subsidy bill of GNCTD, which might become unsustainable for the Government, if the policy is not revised towards a targeted consumer base only. The rationale for having a high threshold value of 400 units of consumption, which covered approximately 80 *per cent* of domestic consumers, was not found on record.
- Subsidies constituted nearly 10 *per cent* of GNCTD's total revenue expenditure. Power subsidy alone accounted for 66.96 to 70.39 *per cent* of the total subsidy during 2019-20 to 2022-23, emphasizing the need to assess

the process of providing electricity subsidy to consumers and its effectiveness.

- Tariffs have not been increased after 2014-15 and so the present tariff has not reflected the actual cost of power procurement and distribution. This mismatch between cost and recovery led to continuous accumulation of unrecovered expenses, which have been trued-up as "Regulatory Assets" year after year appearing in the balance sheet of the DISCOMs as an asset. It represents costs incurred by the DISCOMs that are recoverable from customers in the future through regulated rates or tariffs. The Regulatory Assets of Delhi DISCOMs, which stood at ₹ 9,063 crore in 2019-20, has arrived at ₹ 27,200.37 crore as of 31 March 2021.

(Paragraph 2.3)/Page-63

Recommendations: *Government should*

- *review the consumer billing data of the DISCOMs to use it for targeting the power subsidy to deserving beneficiaries.*
- *consider the DERC statutory advice for linking subsidy to sanctioned load up to 3KW to prevent a situation of inverted subsidy benefitting affluent consumers.*
- *explore the feasibility of introducing DBT to improve transparency and accountability in subsidy disbursement.*
- *assess the impact on future tariff charges due to mounting regulatory asset liability, along with the impact of revenue foregone on state finances due to negated consumer charges.*

Department of Health and Family Welfare

Avoidable payment of ₹ 1.93 crore due to deficient contract – GTB Hospital, on the directions of the administrative department, signed an agreement with M/s Sarvesh Securities Services Private Limited (M/s SSSPL) for providing 224 Nursing Orderlies and Group 'D' workers on 11 October 2014 and the agreement was extended up to 15 March 2016. The agreement *inter alia* had provisions for payment of minimum wages. The hospital refused to make the payment as per the revised rate of minimum wages approved by the Government from time to time after the agreement, which resulted in dispute with the contractor and ended after court interference and by making avoidable payment of ₹ 1.93 crore.

(Paragraph 2.4)/Page-79

Department of Industries

Delhi State Industrial and Infrastructure Development Corporation (DSIIDC)

Unfruitful expenditure of ₹ 29.45 crore - DSIIDC acquired (December 2006) leasehold rights for 99 years over the land measuring 137.63 acres at Baprola from the Rural Development Department, GNCTD to setup Gems and Jewelry Park and Fashion Design Hub. Despite lapse of 18 years since allotment of the land, indecision and frequent changes in the intended/envisaged use of 59 *per cent* of the allotted land (measuring 81.42 acre) resulted in unfruitful expenditure of ₹ 29.45 crore. Besides, DSIIDC created undischarged liability of ₹ 15.79 crore towards pending annual ground rent of the allotted land.

(Paragraph 2.5)/Page-81

Department of Information Technology

Implementation of e-Procurement system by Government of NCT of Delhi

- Audit observed that besides manual floating of 1185 tenders, some of the key features of the modules were not fully functional. Earnest Money Deposit was collected offline due to non-integration of EMD payment gateway in the e-procurement portal. Manual intervention in technical and financial evaluation of the tenders and not mapping of business rules in the module was noticed showing design level control weakness and absence of proper validation control in the system.
- Data analysis revealed that out of total 50,903 registered bidders, the system allowed registration of 66 bidders without the mandatory PAN numbers, of which 12 bidders participated in 28 valid bids. Moreover, in 45 tenders involving tender value of ₹ 530.25 crore, bidders registered with common PAN bid in the same tender raising suspicion about collusion among bidders. Likewise, 12,283 bidders used just 5,658 email IDs indicating that the system allowed registration of multiple bidders with the same email ID. Notably, in 38 tenders (with tender value of ₹ 2.52 crore), all bids were placed by bidders registered with the same email ID indicating suspected cover bidding.
- Audit also observed departmental users and bidders registered with invalid/same mobile number showing absence of input validation control.
- Data analysis revealed that in case of 14,527 valid bids pertaining to 7,181 tenders having tender value of ₹ 3,217.44 crore, bidders used the same IP address indicating conflict of interest between departmental users and the bidders. Instances of Registration without date of birth details, Departmental users logged in the system post superannuation, Improper registration of bidders, uploading of documents with invalid DSCs and Decrypting of financial packets before technical evaluation were also noticed during audit.
- Audit observed lapses in the control mechanism of the department to provide assurance on the data integrity of the System. It was revealed that out of 1.55 lakh tenders, only 5,363 tenders (3.47 *per cent*) having tender value of ₹ 3,254.68 crore had Award of Contract details. Updation of

financial evaluation details of only around 34 *per cent* of the tenders in the system, incorrect mapping of 497 tenders of Irrigation and Flood Control Department, having tender value of ₹ 1,106.04 crore, against wrong TIAs, uploading of irrelevant and incomplete documents during tender evaluation, etc. were also seen during audit scrutiny showing inadequate built-in control mechanisms.

(Paragraph 2.6)/Page-83

Recommendations:

1. *All modules should be made operational with required customisation as per the need of all the Departments within a specified time span to optimise the use of the system.*
2. *The department must ensure that Tender Inviting Authorities (TIAs) float tenders, valued above the threshold limit, only on the e-Procurement system.*
3. *The extant business rules viz GFR, Procurement Manual, etc. should be rigorously mapped into the e-Procurement system.*
4. *Robust validation controls should be put in place to ensure transparency in the procurement process. Further, system level alerts should be generated to highlight shared credentials of bidders.*
5. *To ensure robust and secure e-procurement platforms, the Government must ensure the completeness and correctness of data by putting in place effective internal controls and checks in the e-Procurement system.*

Public Works Department

Avoidable payment of ₹ 5.63 crore on deviated quantities relating to dewatering - Not exercising of financial prudence and due diligence in working out the estimated quantities resulted in enhancement of deviation for more than permissible as per agreement and led to making of avoidable payment of ₹ 5.63 crore at market rates on the deviated quantities of three items relating to dewatering.

(Paragraph 2.7)/Page-101

Department of Transport

Loss of interest of ₹ 5.50 crore due to delay in investment of surplus funds - The DTC EPF Trust failed to timely invest the surplus funds of the employees' provident fund contributions during the period April 2020 to March 2023, which resulted in a potential loss of interest of ₹ 5.50 crore.

(Paragraph 2.8)/Page-102

Urban Development Department

Delhi Jal Board

Avoidable payment of ₹ 1.56 crore - Taking of electrical connection in the name of agency providing services for operations and maintenance work resulted in payment of electricity bills (under non-domestic category) at higher tariff of ₹ 8.50 per kVAH, despite having provision of lesser rate (₹ 6.25 per kVAH) fixed for public utility like DJB. Avoidable payment of ₹ 1.56 crore was made to the agency towards escalation in electricity cost.

(Paragraph 2.9)/Page-104

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Chapter I

Revenue Sector

Chapter-I

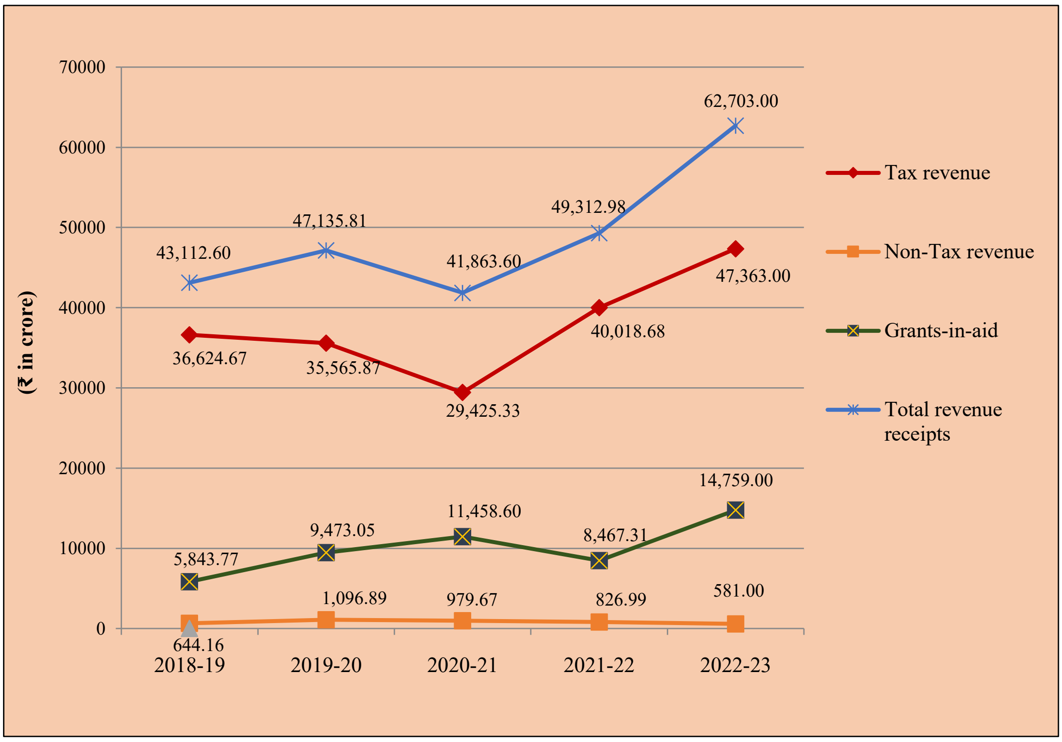
Revenue Sector

1.1 Introduction

1.1.1 Trend of revenue receipts

The Tax and Non-Tax Revenue raised by the Government of National Capital Territory of Delhi (GNCTD) during the year 2022-23, Grants-in-Aid received from the Government of India (GoI) during the year and the corresponding figures for the preceding four years are depicted in **Chart-1.1.1**.

Chart-1.1.1: Year-wise Trend of revenue receipts



Revenue Receipts increased by 45.44 *per cent* from ₹ 43,113 crore in 2018-19 to ₹ 62,703 crore in 2022-23 at an average annual growth rate of 11 *per cent* out of which GNCTD's Revenue Receipts (Tax and Non-Tax) increased by ₹ 7,098.33 crore (17.38 *per cent*) in 2022-23 in comparison to the previous year.

During 2022-23, total revenue receipts increased by 27.15 *per cent* over the previous year, mainly due to increase in own Tax Revenue by ₹ 7,344 crore (18.35 *per cent*) and Grants-in-Aid from the Government of India by 6,291.69 crore (74.31 *per cent*).

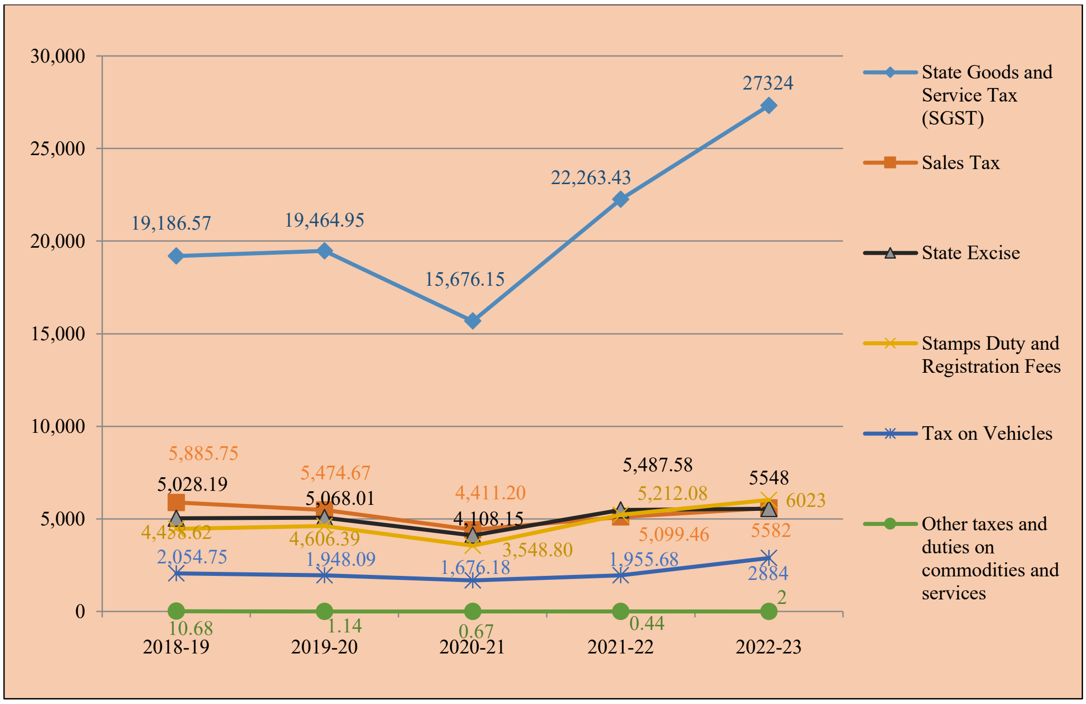
The share of GNCTD's Tax Revenue Receipts to total Revenue Receipts decreased from 84.95 *per cent* in 2018-19 to 75.54 *per cent* in 2022-23. During 2018-19, about 86.38 *per cent* of Revenue Receipts came from GNCTD's own resources while Grants-in-Aid contributed 13.55 *per cent*. In the year 2022-23, about 76.46 *per cent* of Revenue Receipts came from GNCTD's own resources while Grants-in-Aid contributed 23.54 *per cent.*

- **Analysis of Tax revenue**

The details of Tax Revenue raised during the period 2018-19 to 2022-23 are given in **Chart -1.1.2**.

Chart-1.1.2: Year-wise trend of Tax Revenue raised

(₹ in crore)

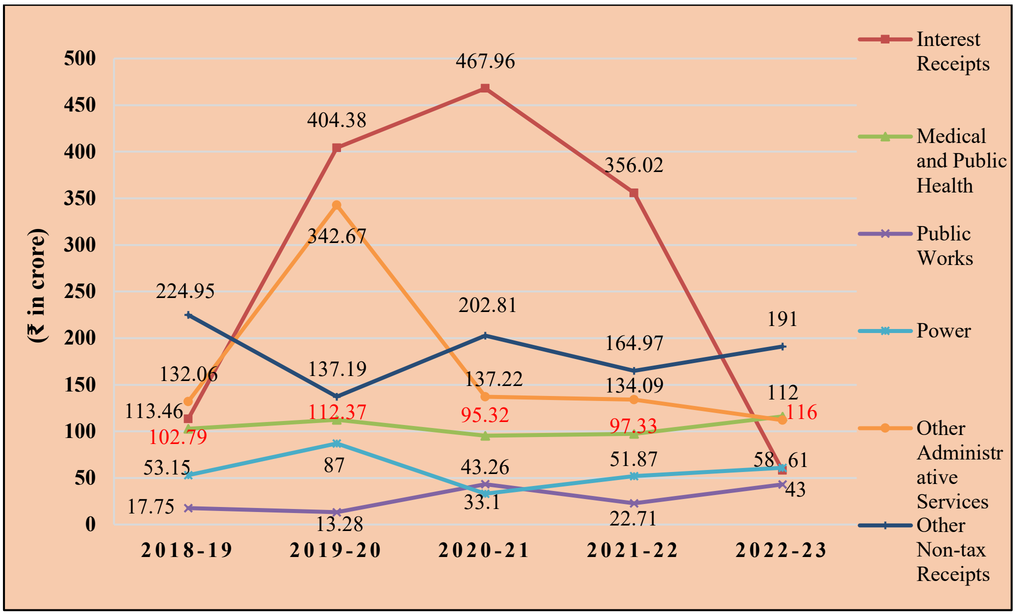


The major contribution to Revenue Receipts was from State Goods and Service Tax (SGST), which increased by ₹ 5,060.57 crore (22.73 *per cent)* in 2022-23 over the previous year. The actual receipts for the year 2022-23 under the heads 'State Excise', 'Stamps and Registration Fees' and 'Tax on Vehicles' increased by ₹ 60.42 crore (1.10 *per cent*), ₹ 810.92 crore (15.56 *per cent*) and ₹ 928.32 crore (47.47 *per cent*) respectively while there was no change in receipts under the heads 'Land Revenue' over the previous year.

- **Analysis of non-tax revenue**

The details of Non-Tax Revenue raised during the period 2018-19 to 2022-23 are given in **Chart-1.1.3**.

Chart-1.1.3: Year-wise trend of Non-tax Revenue raised



The Non-Tax Receipts of the GNCTD fluctuated over the period 2018-19 to 2022-23. It decreased by ₹ 246 crore (29.75 *per cent*) in 2022-23 over the revenue received in the previous year, mainly on account of the decrease in 'Interest Receipts' by ₹ 298 crore (83.71 *per cent*) which was caused mainly by decrease in 'Interest from Public Sector and other Undertakings' from ₹ 335.85 crore in 2021-22 to ₹ 45.46 crore in 2022-23. The major contribution in Non-Tax Revenue receipts was from 'Medical and Public Health', 'Other Non-tax Receipts' and 'Other Administrative Services' which increased by ₹ 18.67 crore (19.18 *per cent*), ₹ 26.03 crore (15.78 *per cent)* and decreased by 22.09 crore (16.47 *per cent*) respectively during the current year over the previous year.

Revenue receipts under the head 'Public Works' and 'Power' for the year 2022-23 increased by ₹ 20.29 crore (89.34 *per cent*) and ₹ 9.13 crore (17.60 *per cent*) respectively over the previous year.

1.1.2 Arrears of revenue

Arrears of revenue indicate delayed realization of revenue due/payable to the Government. The details of arrears of revenue as on 31 March 2023 under the Major Head '0040-Taxes on Sales, Trade', etc., as per information furnished by the Department of Trade and Taxes, GNCTD amounted to ₹ 70,410 crore, of which ₹ 46,037 crore (65 *per cent*) was outstanding for more than five years.

1.1.3 Response of the Government/Departments to Audit

The Accountant General (Audit), Delhi conducts periodical inspection of the Government Departments to test-check transactions and verify maintenance of accounts and other records as prescribed in the rules and procedures. These inspections are followed up through Inspection Reports (IRs), incorporating irregularities detected during the inspection and not settled on the spot, which are issued to the heads of the offices inspected with copies to the next higher authorities for taking prompt corrective action. The Heads of the offices/Government are required to promptly comply with the observations contained in the IRs, rectify the defects and omissions, and report compliance to the AG within four weeks from the date of receipt of the IRs. Serious financial irregularities are reported to the Heads of the Departments and the Government.

The summarised position of the IRs issued during the last 10 years, paragraphs included in these reports, and their status as of 31 March 2023 are depicted in **Annexure 1.1**.

The number of pending paras, however, decreased from 11,941 (out of 558 IRs) involving amount of ₹ 11,595.76 crore in 2013-14 to 10,659 (out of 1090 IRs) involving money value of ₹ 7,382.06 crore at the end of the year 2022-23, but the fact still existed that there was huge pending paras involving substantial monetary value. This indicates that the Departments did not take adequate steps/remedial actions to settle the outstanding paragraphs.

This large pendency of paras due to non-receipt of replies is indicative of the fact that the Heads of offices and the Departments did not initiate action to rectify the defects, omissions, and irregularities pointed out by the Audit in the IRs. Lack of executive action on Audit Observations weakens accountability and raises the risk of avoidable loss of revenue. The large number of pending audit paragraphs merits the attention of the Government to ensure effective mechanisms to regularly monitor and review the compliance and settlement of audit observations.

- **Departmental Audit Committee Meetings**

The Government sets up Audit Committees to monitor and expedite the progress of the settlement of Audit Paragraphs in the IRs. However, no Audit Committee Meeting was held by the Departments during the year 2022-23.

- **Non-production of records to Audit for scrutiny**

As per Section 18 (1) (b) of CAG's DPC Act, 1971, any accounts, books, papers and other documents which deal with or form basis or are otherwise relevant to the transactions to which his duties in respect of audit extended, shall be sent to such place as he may appoint for his inspection. The programme of local audit of Tax Revenue offices is drawn up sufficiently in advance and intimations are issued, usually one month before the commencement of audit, to the Departments to enable them to keep the relevant records ready for audit scrutiny.

Primary records of the dealers were available in the DVAT and BOWEB systems of the Department of Trade and Taxes, however, in some cases these records were not considered sufficient for any audit conclusion. Audit requisitioned physical records of 126 dealers during the year 2022-23 for intensive scrutiny but the Department did not provide records in respect of 77 dealers (61.11 *per cent*) which is a violation of CAG's powers provided under Section 18 of CAG's DPC Act, 1971. Non-production of requisitioned records to the extent upto above 60 *per cent* is, of course, a matter of concern. As a result of non-production, the revenue involved in these cases could not be ascertained. Transport Department provided records of 80 out of 82 requisitioned cases (97.56 *per cent*) during the year 2022-23.

- **Follow up on Audit Reports: Summarised position**

To ensure accountability of the executives to the issues dealt with in various Audit Reports, the Administrative Departments are to issue *suo-motu* Action Taken Notes (ATNs) on all Audit Paragraphs and Performance Audits featuring in the Audit Reports irrespective of the fact whether these are taken up for discussion by the Public Accounts Committee (PAC) or not. These ATNs are to be submitted to the PAC duly vetted by the Accountant General (Audit), Delhi within a period of four months from the date of presentation of Audit Reports in the Legislative Assembly of Delhi.

However, ATNs on the Reports were delayed in respect of 22 paragraphs included in the Reports of the CAG of India on the Revenue Sector of the GNCTD for the years ended 31 March 2017, 2018 and 2019 placed before the State Legislative Assembly between April 2018 and July 2022. Reports for the years ended 31 March 2020, 2021, and 2022 have not been laid before the State Legislative Assembly till March 2025. The ATNs from the Departments concerned were received late, with an average delay of six months in respect of each of these Audit Reports. ATNs in respect of five out of seven paragraphs of the Audit Report for the year ended 31 March 2019 had not been received from the Departments. PAC did not discuss any paragraph from the above Audit Reports.

1.1.4 Recovery of accepted cases

The position of paragraphs included in the Audit Reports of the last 10 years, those accepted by the Departments and the amount recovered are depicted in **Annexure 1.2**.

The reports for the years 2012-13 to 2021-22 contained audit findings involving ₹ 4,430.88 crore, out of which, observations involving a money value of ₹ 2,561.03 crore were accepted by the Departments. However, only an amount of ₹ 0.16 crore (0.01 *per cent*) was recovered by the Department as of 31 March 2022, which was negligible. The meagre amount of recovery of accepted cases is itself reflective of inadequate follow-up and poor monitoring.

1.1.5 Audit Planning

The unit offices under various Departments are categorised into high, medium, and low risk units according to their revenue position, past trends of the audit observations, and other parameters. The Annual Audit Plan is prepared based on a risk analysis which takes into account matters highlighted in the budget speech, White Paper on State Finances, Reports of the Finance Commission (Central and State), recommendations of the Taxation Reforms Committee, statistical analysis of the revenue earnings during the past five years, factors of the tax administration, and audit coverage and its impact during the past five years.

1.1.6 Results of Audit: Position of local audits conducted during the year 2022-23

Audit of 22 units[1] out of 165 auditable units[2] involving tax revenue receipts of ₹ 24,286.33 crore was conducted during the year 2022-23. Test-check of records revealed non/short levy of tax/fees and other irregularities involving ₹ 220.59 crore in 145 paragraphs. The Departments concerned did not provide any reply to these audit findings.

1.1.7 Coverage of the Revenue Chapter

This Chapter on Revenue Sector contains one Performance Audit on "E-Way Bill System" and three other compliance audit paragraphs involving financial effect of ₹ 1,985.04 crore. The Departments concerned have accepted audit observations involving ₹ 1,867.77 crore. These are discussed in the succeeding paragraphs.

[1] GST/VAT-2, State Excise-Nil, Stamp Duty and Registration Fees-14, Motor Vehicles Tax-6
[2] GST/VAT-126, Stamp Duty and Registration Fees-22, Motor Vehicles Tax-16, State Excise-1

Department of Revenue

1.2 Short payment of Stamp Duty and Registration Fee of ₹ 1.91 crore

Short payment of Stamp Duty and Registration Fee of ₹ 1.91 crore due to incorrect application of Agricultural rate instead of Industrial/Residential rates.

The Revenue Department, Government of NCT of Delhi prescribes minimum rates for the valuation of properties situated in various localities of the NCT of Delhi, categorized between A to H. At the time of registration of properties falling in the NCT of Delhi, Stamp Duty is to be charged as per these rates. GNCT of Delhi vide orders dated 26 February 2021, notified relaxation in minimum rates (circle rates) for valuation of lands and immovable properties in Delhi with immediate effect and till 30 September 2021. Further, section 27 of the Indian Stamp Act 1899 envisages about the facts affecting duty to be set forth in the instrument. The consideration (if any) and all other facts and circumstances affecting the chargeability of any instrument with duty or the amount of the duty with which it is chargeable, shall be fully and truly set forth therein.

During test check of records of the office of the e-Sub Registrar VI E, Libaspur, Delhi (the office), two cases of short payment of Stamp Duty and Registration Fee were noticed. Details are given below:

1. A sale deed was registered on 06.04.2021 in the office for sale of agriculture land[3] situated in revenue estate of village Hamidpur under Municipal Corporation Area of North Delhi at sale consideration of ₹ 84.00 lakh. Accordingly, stamp duty and registration fees of aggregate amount of ₹ 4.20 lakh was paid. During audit, the actual nature of the sold property was cross checked with online portal of the North Delhi Municipal Corporation (NDMC) and found that the land with same *khasra* no. and same seller's name was categorized on the portal as "Industrial plotted property". Hence, as per the circle rate, cost/value of the property for stamp purpose was worked out to be ₹ 2,366.95 lakh as against adopted value of ₹ 84.00 lakh in the sale deed. Thus, due to incorrect classification of the land in question as 'Agriculture land' instead of 'Industrial land', there was consequential short levy of stamp duty and registry fees of ₹ 114.15 lakh (payable ₹ 118.35 lakh – paid ₹ 4.20 lakh), details of which are given in **Annexure 1.3**.

2. Another property situated at village Alipur, Delhi was also registered as agriculture land though, the certificate issued by the District Magistrate (North) and attached with the documents, showed that the property was to be used by the transferee for 'Residential' purpose. In this case,

[3] Khasra No.40/8/2 (0-14),9/2(2-15),12 Min (3-06, 13 (0-17)

application of incorrect rate for stamp duty and registry fees resulted in short payment of ₹ 76.87 lakh (details given in **Annexure 1.3**).

Thus, short levy of Stamp Duty and Registration Fee in both cases comes to ₹ 1.91 crore. The matter was reported (21 June 2024) to the Department. Reply is still awaited (January, 2025).

Department of Trade and Taxes

1.3 Performance Audit on E-Way Bills System under Goods and Services Tax

1.3.1 Introduction to E-Way Bills

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

Waybill was a feature present even in pre-GST regimes wherein movement of goods was administered through manually governed (revenue) check posts. Goods entering a particular State was levied an 'Entry Tax' which has since been subsumed under GST. Electronic-Way Bill (EWB) is conceived as a shift from Government-monitored tax administration model to a self-reporting model by the taxpayer.

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

EWB was introduced with effect from 01 April 2018 for all inter-State movement of goods having value exceeding ₹ 50,000. For the intra-State movements, EWB was made mandatory, in phases, with the threshold limit[4] as may be prescribed by the concerned State Governments.

Rule 138 of Delhi Goods and Services Tax Rules (DGST Rules), 2017 (amended from time to time) provides for the EWB mechanism. The information on the consignment is to be furnished prior to movement of goods and it is to be issued irrespective of whether the movement is in relation to supply or for reasons other than supply.

[4] The threshold limit for intra-State/UT movement in case of Delhi for the consignment value is ₹ 1 lakh.

1.3.2 Organizational Structure of the Department

In Delhi, GST is administered by the Department of Trade and Taxes. It has one Commissionerate headed by the Commissioner. The Commissionerate is divided into 12 zones headed by Special Commissioner/Joint Commissioner/Additional Commissioner which are further divided into 124 Wards (field formations) and two Anti Evasion Cells headed by Assistant Commissioner.

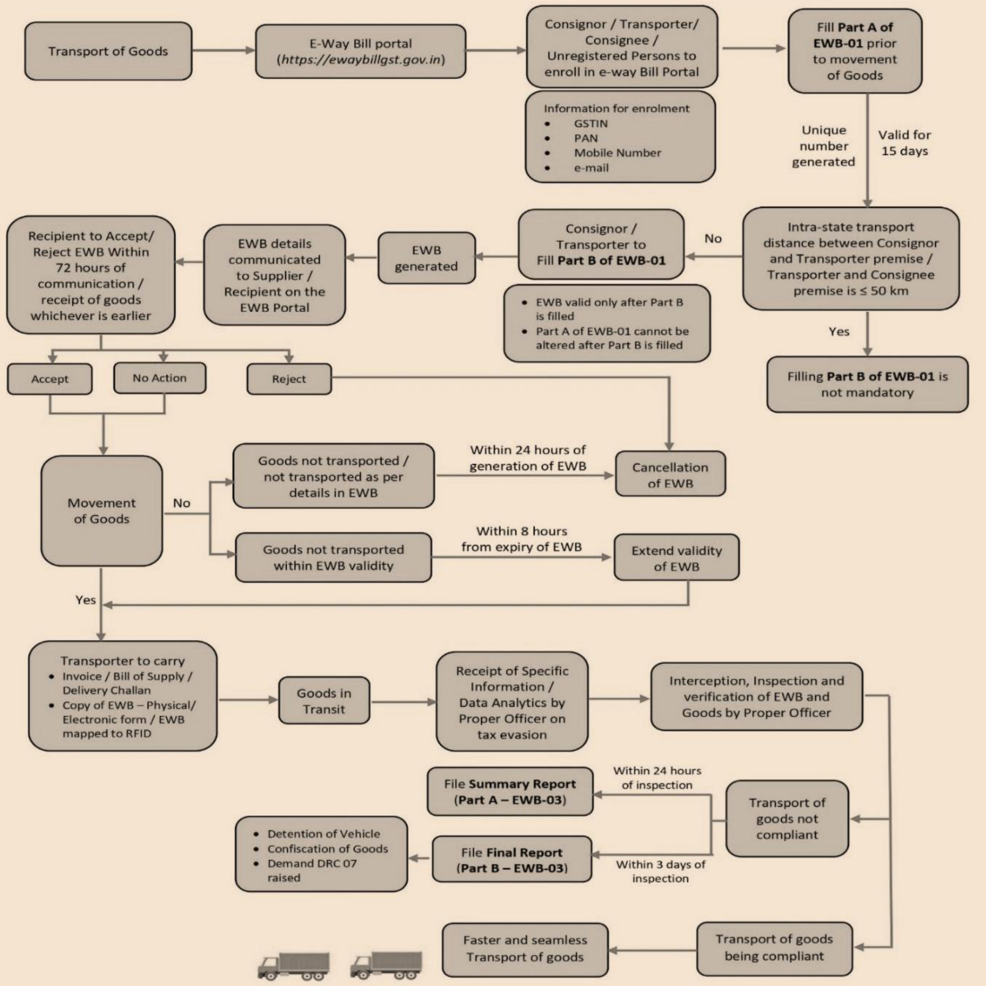
1.3.3 Information Systems used for EWBs

The EWB Common portal (Portal) is managed by National Informatics Centre (NIC) from its offices in Karnataka. In February 2020, EWB portal was integrated with the VAHAN system of the Ministry of Road Transport and Highways, so that vehicle registration number could be validated at the time of generating EWB. Moreover, the FASTag system was integrated with EWB system from 1 January 2021. On the EWB Common Portal, one-time registration of the taxpayer is required for generation, extension, cancellation and rejection of EWBs. The Proper Officers (PO), both Centre and State/UT, can access the Portal by logging into its web browser using the login credentials provided or logging into the GST EWB System Mobile App.

1.3.4 Processes involved in the EWB System

The EWB system includes various processes such as the Enrolment of the required persons on the portal, Generation of E-Way Bill, Extension, Cancellation and Rejection of the EWBs generated etc. The process flow of E-Way Bill system under GST is depicted in Figure-1.

Figure 1: E-Waybill Mechanism - Process Flow Chart



1.3.5 Audit Objectives

The objectives of the Performance Audit (PA) were to examine:

(i) whether EWB mechanism was effective in protecting revenue interest of the Government; and

(ii) whether the Preventive/Enforcement activities of the Department in enforcing EWB provisions were efficient and effective.

1.3.6 Audit Criteria

The source of audit criteria comprised the provisions contained in the DGST Act 2017 and DGST Rules 2017 made thereunder. In addition, the notifications, circulars, advisories and Standard Operating Procedures (SOP) issued by the Delhi GST department, GST Council, NIC, Central Board of Indirect Taxes and Customs (CBIC) from time to time also formed part of the audit criteria.

1.3.7 Audit Scope

EWB transactions of the persons registered in the EWB portal pertaining to the period between 1 April 2018 and 31 March 2022 were covered in the PA. Audit examined the overall performance of EWB system in the GST regime with reference to the audit objectives. EWB data for the audit period has been extracted from GSTN[5] and has been analysed. Movement of conveyances by roadways alone have been considered for this audit and Railway/Airway/Seaway EWBs have been excluded from the scope of this audit.

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

1.3.8 Audit Sampling Methodology

During the period of audit (2018-19 to 2021-22), 5,98,16,939 outward and 11,80,046 inward EWBs were generated. The number of extended, cancelled and rejected EWBs were 7,50,548, 12,03,175 and 15,981 respectively. Audit also noticed that in over 97 *per cent* of EWBs, goods movement had taken place through road and in less than three *per cent* through other modes. The details are given in **Annexure 1.4**.

A problem oriented approach had been attempted for this PA as EWB generation is necessary to cause any movement of goods subject to the threshold limit. Samples for Audit Objective-1 were evolved based on the Key Problem Areas (KPAs) identified. The KPAs that constrain revenue realisation for the Government are provided in **Annexure 1.5**. The sample selected for this PA is as under:

For the Audit Objective-1, a total of 129 EWBs (eight cases of cross PAN analysis of eight taxpayers, one case of high money value and 120 cases of 36 taxpayers) were taken as sample. The details are given in **Annexure 1.6** to **1.9**. Further, where discrepancies were identified in any EWB of a taxpayer, all EWBs generated by the taxpayer were reviewed for verifying compliance.

Audit Objective-2 evaluated the enforcement/ preventive activities viz. Operational Preparedness, Effectiveness of Anti-Evasion measures and Intra-Departmental and Inter-Department co-ordination. For Audit Objective-2, Anti Evasion II (AE II) cell (only Preventive unit verifying the EWBs) was selected and 50 verified cases by the unit were randomly selected for detailed examination.

Entry conference of this PA was held on 6 July 2023 with the Special Commissioner (Audit) of Department of Trade and Taxes in which the audit objectives, sample selection, audit scope and methodology were discussed. The

[5] Goods and Service Tax Network

field audit was conducted from July 2023 to December 2023 and audit observations issued to the department. The replies, however, are awaited from the Department.

Exit conference of this PA was held on 03 February 2025 with Commissioner of Department of Trade and Taxes in which audit findings were discussed in details.

1.3.9 Acknowledgement

Audit is thankful for the cooperation and support extended by State Tax Department in providing records, information, and clarifications from time to time for the smooth conduct of audit.

1.3.10 EWB mechanism in protecting revenue interest of the Government

Sample EWBs were selected based on KPAs identified during data analysis, and detailed verification of related records was conducted at field formations of the Department. During the field visit, taxpayers' records, *viz.*, purchase/sales registers, stock accounts, etc. were called for and examined.

1.3.10.1 Substantive audit findings

The systemic and compliance issues noticed during Substantive Audit[6]are discussed under each KPA to provide the impact of the risks identified.

(i) Ineligible taxpayers continuing under Composition Levy Scheme

In terms of Section 10(1) of the DGST Act, a registered person whose aggregate turnover in the preceding financial year did not exceed the threshold limit[7] may opt to pay tax under Composition Levy Scheme (CLS). Section 10(2)(b) provides that he shall not be eligible to opt for CLS, if engaged in making any inter-State outward supply of goods and in terms of Section 10(3), this scheme shall lapse on the day his aggregate turnover during a financial year exceeds the limit specified. Further, Section 61 of the Act provides that various returns filed by the taxpayers may be scrutinised by Proper Officer to verify the correctness of the returns, and suitable action is to be taken on discrepancies or inconsistencies reflected in the returns.

During the substantive audit of 129 EWBs pertaining to 45 taxpayers falling under Delhi SGST Commissionerate, it was observed that one taxpayer continued to be under CLS while making inter-State outward supply of goods and whose aggregate turnover also exceeded the threshold limit.

The case is illustrated below:

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6 Substantive Audit- detailed scrutiny

7 Threshold limit per year for becoming eligible for CLS was rupees one crore for the period between 1 April 2018 and 31 January 2019 and ₹ 1.5 crore thereafter. In respect of Special Category States, it is ₹ 75 lakh.

Analysis of EWB data revealed that a taxpayer (GSTIN-07XXXXX9177XXXX) registered under CLS had generated EWBs amounting to ₹ 63.89 crore for inter-state supplies in the state of Uttar Pradesh. All these supplies were made in the financial year 2019-20 which not only exceeded the specified threshold limit of ₹ 1.5 crore but also violated the provision of CLS by making inter-state supplies. The firm continued to be under the CLS. Further, examination of information from GSTN portal revealed that the taxpayer did not file any return for this period and in this regard, no action was initiated by the Department to safeguard the revenue interests of the Government. The integrated GST (IGST) due to the Government, against these supplies amount to ₹ 7.52 crore.

On being pointed out (July 2023), no reply was furnished by the Department (May 2025).

Recommendation 1.3.1: Department may incorporate validation control in EWB system to alert the taxpayer under CLS as well as the departmental officers for crossing the threshold limit and prevent generating EWB for inter-state supply by CLS taxpayer.

(ii) Generation of EWBs by the taxpayers who had filed 'Nil' Returns

As per Section 37 of the DGST Act, 2017, every registered person other than CLS taxpayers shall furnish the details of outward supplies of goods or services or both, effected during a tax period, in GSTR-1 return and discharge tax liability thereon in GSTR-3B return. In case of CLS taxpayers, the tax liability is to be discharged in GSTR-4/GST-CMP-08 returns. Further, Section 61 of the Act provides that various returns filed by the taxpayers may be scrutinised by Proper Officer to verify the correctness of the returns, and suitable action is to be taken on discrepancies or inconsistencies reflected in the returns.

It was observed that five taxpayers who generated 759 EWBs had not discharged tax liabilities of ₹ 4.68 crore against outward supplies of ₹ 33.89 crore involved in these EWBs (**Annexure 1.10**) as scrutiny of data on GSTN portal for the corresponding months revealed that the taxpayers had filed nil GSTR-3B returns.

On being pointed out (December 2023 and January 2024), the Department had issued DRC-01 in one case and DRC-07 in three cases (May 2025). Reply of the Department was awaited in remaining one case (May 2025).

A case is illustrated below:

A taxpayer having GSTIN-07XXXXX7189XXXX, under Delhi SGST Commissionerate, had generated 548 EWBs during the period March 2019 to July 2019 involving assessable value of ₹ 4.49 crore and tax liability was ₹ 0.80 crore but filed nil GSTR-3B returns for March, May and June 2019 and hence did not discharge his tax liability. It was also noticed that the Department cancelled the registration of taxpayer on his application with effect from 05 June 2019. The taxpayer had generated 203 EWBs during the period 06 June 2019 to 01 July 2019 involving assessable value of ₹ 1.48 crore and tax liability was ₹ 0.27 crore i.e. after cancellation of registration but the Department did not take any action against the taxpayer. Thus, the Department had not utilized the information available on EWB MIS portal and failed to initiate action to recover the dues from the taxpayer.

On being pointed out (December 2023), no reply was furnished by the Department (May 2025).

(iii) Generation of EWBs by non-filers of GST returns

As per Section 37 of the DGST Act, 2017, every registered person other than CLS taxpayers shall furnish the details of outward supplies of goods or services or both, effected during a tax period, in GSTR-1 return and discharge tax liability thereon in GSTR-3B return. Further, Section 62 of the Act provides that where a registered person fails to furnish the returns even after the service of a notice, the Proper Officer may proceed to assess the tax liability of the said person to the best of his judgement taking into account all the relevant material which is available or which he has gathered and issue an assessment order. In cases, where a taxable person whose registration has been cancelled but who was liable to pay tax, the Proper Officer may proceed to assess the tax liability of such taxable person to the best of his judgement as per provisions of Section 63 of the Act.

Audit observed that 15 taxpayers **(Annexure 1.11)** generated 580 EWBs during the period 2018-19 to 2021-22 having assessable value of ₹ 252.66 crore and tax of ₹ 31.46 crore but did not file GSTR-3B returns in the corresponding months, hence no tax liability was discharged.

Due to non-filing of returns, the Department cancelled the registration of these taxpayers under Section 29 of the DGST Act. However, no action was initiated to assess the tax liability as specified under Sections 62 and 63 of the DGST Act and it thereby failed to protect the revenue interest of the Government. Further, it was observed from the GSTN portal that these cancelled taxpayers did not file GSTR-10[8] returns.

[8] GSTR-10 – every registered person whose registration has been cancelled shall furnish a final return in form GSTR-10 within three months of the date of cancellation or date of order of cancellation whichever is later

On being pointed out (November 2023 and January 2024), the Department issued DRC-01 in seven cases and DRC-07 in six cases (May 2025). Reply of the Department was awaited in remaining two cases (May 2025).

A case is illustrated below:

A taxpayer having GSTIN-07XXXXX2772XXXX under Delhi SGST Commissionerate generated nine EWBs for outward supplies in July 2019 involving assessable value of ₹ 3.46 crore and tax of ₹ 0.36 crore. Further, examination of information from GSTN portal revealed that GSTR-3B return for the corresponding month of August 2019 was not filed by the taxpayer, hence tax liability was not discharged. The registration of the taxpayer was cancelled suo-moto by the Proper Officer on 15 September 2020 with effect from 30 July 2019. However, no action was initiated to assess the tax liability as specified under Sections 62 and 63 of the DGST Act by the Proper Officer.

On being pointed out (December 2023), the Department reported (May 2025) issuance of DRC-07 to the taxpayer.

This indicated that the departmental officers are not properly utilizing the information related to EWBs available to them while calculating / determining the tax liabilities of the cancelled tax payers.

(iv) Non-follow up of cancelled taxpayers for outstanding tax liability

As per Section 45 of DGST Act, 2017, it is binding upon the cancelled taxpayer to file a final return in form GSTR-10 within a period of three months from the date of cancellation or date of order of cancellation, whichever is later and discharge his due tax liabilities. In case cancelled taxpayer fails to furnish final return in GSTR-10 within prescribed period, a notice has to be issued by proper officer under Section 46 of the Act asking cancelled taxpayer to furnish his GSTR-10 return within 15 days. If cancelled taxpayer fails to file his GSTR-10 return, even after service of a notice, then Proper Officer is empowered under Section 62 of the Act to proceed to assess the tax liability of the said person to the best of his judgement taking into account all the relevant material, which is available or which he has gathered and issue an assessment order within a period of five years from the due date of furnishing annual return for the financial year to which the tax not paid relates. In case the cancelled taxpayer does not discharge his tax liabilities within three months of passing of an assessment order under Section 62 of the Act, then Proper Officer shall initiate recovery proceedings under Section 78 of the Act and recover pending tax dues by one or more of the modes prescribed under Section 79 of the Act.

Audit observed that registration of 28 taxpayers **(Annexure 1.12)** were cancelled between July 2017 and January 2021. These taxpayers generated 3,629 EWBs involving assessable value of ₹ 734.75 crore prior to cancellation of registration with tax implication of ₹ 99.39 crore, as seen from EWBs MIS report on GSTN Portal, and were required to discharge their final tax liabilities by filing GSTR-10 returns. Audit further observed that none of the 28 cancelled taxpayers had filed GSTR-10 returns after cancellation of registration and the Department had not initiated action to assess taxpayer's pending tax liabilities.

On being pointed out (November 2023 and January 2024), the Department issued DRC-01 in 13 cases and DRC-07 in eight cases (May 2025). Reply of the Department was awaited in seven cases (May 2025).

Recommendation 1.3.2: Department may consider issuing suitable instructions to the Proper Officers for considering EWBs generated by the taxpayer before cancellation of registration retrospectively and taking action for recovery of tax wherever applicable.

(v) Generation of multiple EWBs on same/similar invoices

As per Rule 46 of DGST Rules, 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 EWB is required to enter the unique document number relating to the consignment. 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.

It was observed that seven taxpayers under Delhi SGST Commissionerate, had generated 65 EWBs involving assessable value of ₹ 1.79 crore and tax of ₹ 0.32 crore **(Annexure 1.13)** on the strength of 32 invoices. Each invoice number was used for generating two to three EWBs. As the taxpayers had generated multiple EWBs using same invoice, there was a potential risk of under-reporting of outward supplies by the taxpayers in their GSTR-1 returns. It was further noticed that the respective taxpayers either did not report any consignments or reported only one consignment in their GSTR-1 returns.

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

On being pointed out (November 2023 and January 2024), the Department issued DRC-01 in five cases and ASMT-10 in one case (May 2025). Reply of the Department was awaited in remaining one case (May 2025).

A case is illustrated below:

A taxpayer having GSTIN-07XXXXX2617XXXX under Delhi SGST Commissionerate, generated 24 multiple EWBs using the same invoice numbers (12 invoices) but different vehicle numbers during April 2018 to January 2019 in violation of DGST Rules. Further examination of data from GSTN portal revealed that GSTR-3B return for the corresponding months were not filed by the taxpayer, hence no tax liability was discharged. On being pointed out (December 2023), no reply was furnished by the Department (May 2025).

Recommendation 1.3.3: Department may incorporate validation controls in the EWB system to alert the taxpayer and the departmental officers on generation of multiple EWBs with single invoice.

(vi) Generation of EWBs for the transactions effected through suspicious vehicles

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

Audit analysed e-Vahan data of vehicles involved in sampled 129 EWBs pertaining to 45 taxpayers to identify risky transactions like use of theft vehicles, scrapped, surrendered, cancelled and suspended vehicles, two wheelers, multiple EWBs using same vehicle across the States on the same day, etc.

Audit analysis revealed that 18 EWBs were generated by 11 taxpayers having an assessable value of ₹ 4.72 crore using suspicious vehicles i.e. by using scrapped, stolen, surrendered, registration cancelled and suspended vehicles etc. as detailed in **Annexure 1.14**. Therefore, the veracity of these transactions was to be checked by the Department, which was not found done so.

On being pointed out (December 2023 and January 2024), the Department issued DRC-01 in five cases and DRC-07 in five cases (May 2025). Reply of the Department was awaited in remaining one case (May 2025).

A case is illustrated below:

> A taxpayer having GSTIN-07XXXXX2772XXXX under Delhi SGST Commissionerate generated a EWB, the same was cross verified with the EWB portal and e-vahan, it was noticed that the vehicle (vehicle No. UP14DT9895) used to transport the goods (amounting to ₹ 39,88,051) on 01 August 2019 at 09.48 pm, was identified as suspended/blacklisted by Ghaziabad, Uttar Pradesh State Transport Department on 26 November 2016.
>
> On being pointed out (December 2023), the Department reported (May 2025) issuance of DRC-07 to the taxpayer.

Recommendation 1.3.4: Department may consider incorporating suitable validation controls in the EWB system to prevent use of suspicious vehicles for generation of EWBs and transportation of goods.

(vii) Generation of EWBs using incorrect pin codes

Rule 138 (9) of DGST Rules, provides that where an EWB has been generated under this rule, but goods are either not transported or are not transported as per the details furnished in the EWB, the EWB may be cancelled electronically on the common portal within twenty-four hours of generation of the e-way bill.

It was noticed that eight EWBs involving an assessable value of ₹ 0.80 crore and tax of ₹ 0.14 crore pertaining to four taxpayers **(Annexure 1.15)** were generated by using invalid pin codes i.e. did not pertain to the address mentioned in EWBs and that were to be cancelled within 24 hours from the time of generation of the EWB as per Rule 138(9) of the DGST Rules.

It is evident from the above that necessary validity controls are not available in EWB Portal to prevent transportation of goods by using invalid pin codes.

On being pointed out (December 2023 and January 2024), the Department reported (May 2025) issuance of ASMT-10, DRC-01 and DRC-07 in one case each. The reply of the Department was awaited in remaining one case (May 2025).

1.3.10.2 Other Issues

(i) Irregular availment and utilization of ITC

As per Section 16 of the DGST Act, every registered person shall be entitled to ITC on any supply of goods or services or both which are used or intended to be used in the course or furtherance of his business and the said amount shall be credited to the electronic credit ledger of such person. Further, the claim of ITC is subject to the condition, inter-alia that the tax charged in respect of such supply has been actually paid to the Government.

Audit test checked returns of 45 taxpayers to examine the correctness of availment of ITC. It was observed that one taxpayer had availed irregular ITC of ₹ 1.47 lakh **(Annexure 1.16)** from the suppliers whose registration had already been cancelled.

The case is illustrated below:

> As per sub-section (2) of the section 41 of the DGST Act, 2017, the credit of input tax availed by a registered person under sub-section (1) in respect of such supplies of goods or services or both, the tax payable whereon has not been paid by the supplier, shall be reversed along with applicable interest, by the said person in such manner as may be prescribed.
>
> For a taxpayer having GSTIN-07XXXXX3559XXXX under Delhi SGST Commissionerate, it was noticed that the taxpayer availed and utilized irregular ITC of ₹ 0.75 lakh in July 2018 from a taxpayer whose registration was cancelled with effect from 1 July 2017. Also, the taxpayer availed and utilized the irregular ITC of ₹ 0.72 lakh in July 2020 from another taxpayer whose registration was cancelled with effect from 1 December 2019. Thus, the taxpayer availed and utilised total ITC of ₹ 1.47 lakh from taxpayers whose registrations were cancelled. This ITC was liable to be reversed alongwith applicable interest on it.
>
> On being pointed out (December 2023), no reply was furnished by the Department (May 2025).

(ii) Excess availing and utilization of ITC

As per Section 37 of Delhi Goods and Services Tax Act, 2017 every registered person other than an input service distributor, a non-resident taxable person and a composition taxpayer or a taxpayer deducting tax at source or a taxpayer collecting tax at source, shall furnish, electronically, in such form and manner as may be prescribed, the details of outward supplies 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. Further, GSTR-2A return is a system generated statement of inward supplies for a recipient, which is auto populated on the basis of details of outward supplies furnished by the supplier taxpayers.

Audit observed that three taxpayers had claimed ITC of ₹ 14.99 crore in GSTR-3B whereas ITC available as per GSTR-2A was only ₹ 5.29 crore. Thus these three taxpayers had availed excess ITC of ₹ 9.70 crore.

Further, eight cases were selected for cross PAN analysis. Returns of these eight taxpayers were scrutinised to examine the correctness of availment of ITC. It was observed that three out of eight taxpayers had availed ITC of ₹ 109.77 crore through GSTR-3B. However, as per GSTR-2A only ₹ 106.44 crore was available. Thus, ITC of ₹ 3.33 crore was availed in excess by these taxpayers **(Annexure 1.17)**.

On being pointed out (December 2023 and January 2024), the Department issued DRC-07 in two cases (May 2025). Reply of the Department was awaited in remaining four cases (May 2025).

A case is illustrated below:

A taxpayer having GSTIN-07XXXXX3874XXXX under Delhi SGST Commissionerate, utilised ITC of ₹ 5.88 crore in GSTR-3B returns during April 2018 and July 2018, whereas ITC was NIL as per GSTR-2A returns (as per comparison summary). Thus, there was mismatch of ₹ 5.88 crore between ITC availed and available as per GST returns.

On being pointed out (December 2023), no reply was furnished by the Department (May 2025).

(iii) Availing of Inadmissible ITC

Returns of eight taxpayers were selected for cross PAN analysis. In one case it was noticed that ITC of ₹ 34.40 lakh was availed, even though the ITC was blocked as per section 17(5) of the DGST Act 2017 **(Annexure 1.18)**.

The case is illustrated below:

As per Section 17(5) (c) DGST Act, ITC shall not be available in respect of works contract services when supplied for construction of an immovable property (other than plant and machinery) except where it is an input service for further supply of works contract service.

Scrutiny of records for the period from 2018-19 to 2021-22 of the taxpayer revealed that the taxpayer had availed and utilized inadmissible ITC of ₹ 34.40 lakh for works contract services. Further scrutiny of taxpayer revealed that it did not declare any output service under works contract services. Thus, the inadmissible availed ITC is required to be recovered with applicable interest.

On being pointed out (December 2023), no reply was furnished by the Department (May 2025).

1.3.10.3 Observations detected in analysis of data of EWBs (Totality Observations)

Risk based samples were selected from the data-base relating to EWBs and a total of 28,198 taxpayers (including CLS taxpayers) were selected. Audit analysed data on EWBs generated during the period from April 2018 to March 2022 on the basis of KPAs. The data extracted under these KPAs were forwarded to the Department, as totality observations, for considering further course of remedial action and summary report on action taken was called for.

The details of totality observations shared with the department and response received thereon are given in **Table 1.3.1**.

Table 1.3.1: Totality Observations of the whole department

(₹ in crore)

Sl. No.	Nature of Totality Observation	No. of taxpayers (TPs)	Assessable value involved	Department's response			Response yet to be received
				Accepted		Not accepted	
				No. of TPs	Tax involved	No. of TPs	
1	Generation of Inter-State EWBs by Composition taxpayers	93	82.67	-	-	-	--
2	Generation of EWBs by Composition taxpayers who had crossed prescribed threshold limit	2	80.20	-	-	-	--
3	Generation of EWBs by non-filers of GST Returns	4076	11,635.36	-	-	-	--
4	Generation of EWBs by cancelled taxpayers	8334	68,680.88	-	-	-	--
5	Generation of duplicate EWBs using same invoice	15,693	1664.55	-	-	-	--
Total		**28,198**	**82,143.66**	-	-	-	--

Source: GSTN data

The pan-state data analysis in respect of EWBs generated by taxpayers depicted many deviations with substantial money value. For example, EWBs were generated by 8,334 cancelled taxpayers, with money value of ₹ 68,680.88 crore. Similarly. EWBs were generated by 4,076 non-filers of GST returns, with money value of ₹ 11,636.36 crore. These huge money value figures indicated that controls to input and validate data in GST system and EWB system are not working properly.

It can be seen from the above table that despite having assessable value of ₹ 82,143.66 crore, which was pointed out (December 2023), no response was given by the Department in respect of observations related to 28,198 taxpayers (May 2025).

1.3.11 Preventive functions of the Department

Audit studied EWB related functions of the Preventive Units with specific focus on (i) Operational Preparedness, and (ii) Effectiveness of Anti-Evasion Measures. It was noticed that NIC generates analytical reports viz. total EWBs, interstate EWBs, reports for generation and cancellation of EWBs, etc. on EWB transactions and shares it with GST Departments under Centre and State formations. For this purpose, 50 cases of Anti-Evasion –II cell (Preventive Unit) were selected. Audit noticed several shortcomings in the activities undertaken by the Anti-Evasion –II cell (Preventive Unit) as detailed in the succeeding paragraphs.

1.3.11.1 Operational preparedness of the Department

(i) Adequacy of manpower

The man-power resources allocated for the Preventive/Anti-Evasion branch has a direct impact on EWB related preventive functions. During audit of the Preventive Unit, it was stated that there was no separate/dedicated units (manpower) assigned for EWB checking in the Anti-Evasion branch of the Commissionerate. It was further stated that the Anti-Evasion Cell headed by the Assistant Commissioner, also looks after various other charges/branches due to shortage of officers. It was also stated that there was no cadre wise sanction strength and men in position for the verification of EWBs.

(ii) Lack of sufficient patrol vehicles

Audit noticed that AE-II (Preventive Unit) of the Commissionerate did not provide status of patrol vehicles exclusively allocated for EWB verifications. In these formations, the verifications were generally conducted using the vehicles hired at the Commissionerate for other purposes.

(iii) Targets and achievements

Audit called for details of targets fixed by the AE-II (Preventive Unit) of the Commissionerate for verification of EWBs through vehicle interceptions and achievements against them. The Department stated that the formation does not have any specific or normal targets for conducting verification of EWBs.

1.3.12 Effectiveness of anti-evasion measures

1.3.12.1 EWBs generated and cases booked by Preventive Unit

The Preventive Unit of Delhi Commissionerate intercepts conveyances for inspection of goods in movement, detention, release and confiscation of such goods and conveyances. The details of inspections carried out by the Preventive Unit and the cases booked during 2018-19 to 2021-22 are given in **Table 1.3.2**.

Table 1.3.2: Details of EWBs generated and number of cases booked by Preventive Unit

Year	Number of EWBs (Outward)	Number of EWBs (Inward)	Number of EWBs verified	Number of cases booked (Part-B)
2018-19	1,48,40,095	3,43,405	1,067	20
2019-20	1,61,71,084	2,94,206	2,187	271
2020-21	1,34,71,591	2,37,760	28,118	997
2021-22	1,53,34,169	3,04,675	31,911	1,046
Total	**5,98,16,939**	**11,80,046**	**63,283**	**2,334**
Gross Total	**6,09,96,985**			

Source: GSTN data and reply of department

Audit noticed from GSTN data that 6.10 crore EWBs (comprising both for outward and inward supplies) were generated in Delhi during the years 2018-19 to 2021-22. Out of these 6.10 crore EWBs, only 63,283 were verified by the Preventive Unit, which was 0.10 *per cent* of the total EWBs generated. Further, it was also noticed that out of 63,283 verified EWBs (Part-A), only 2,334 cases were booked (Part-B) which was 3.69 *per cent* of the total EWBs verified and 0.004 *per cent* of the total EWBs generated in Delhi during the years 2018-19 to 2021-22.

Recommendation 1.3.5: The Department should examine availability of dedicated setup, sufficient manpower along with patrolling vehicles for verification of EWBs.

1.3.13 Conclusion

EWB is a document required for movement of goods and is designed to capture details of goods before being moved. Automation and standardisation of the entire process was intended to help check tax evasion and shore up GST collections. The EWB was introduced with effect from 01 April 2018 for all inter-State movement of goods having value exceeding ₹ 50,000. For the intra-State movements in Delhi, EWB was made mandatory for the consignment value of ₹ one lakh as the threshold limit.

Audit selected 120 EWBs of 36 Taxpayers, eight other EWBs of eight taxpayers were selected for Cross PAN analysis and one EWB of high money value was also selected, for the period 2018-19 to 2021-2022 for examination of EWB mechanism and its effectiveness in protecting revenue. Audit also selected the only anti-evasion unit verifying EWBs and examined 50 booked cases from the selected unit for ensuring efficiency and effectiveness of the enforcement activities related to EWBs.

Audit observed systemic lapses on examining the EWB system such as 'Ineligible taxpayers continuing under Composition Levy Scheme'; and 'taxpayers filed nil returns or did not file returns though they had generated E-Way Bills'. Audit examination also revealed compliance deviation in the categories of 'E-Way Bills generated by the cancelled taxpayer' and generation of multiple EWBs on the same invoices. Audit findings also highlight the gaps in the efficacy of the Department in utilising the information available in EWB system to ensure compliance by the taxpayers.

Audit also noticed gaps in the operational preparedness of the Department with respect to preventive and enforcement activities done by Anti-evasion Unit such as no separate staff strength, non-availability of dedicated patrol vehicles, no specific targets were fixed for verification of EWBs for the anti-evasion unit.

Department only verified 63,283 EWBs out of total 6.10 crore EWBs generated during the audit period which was 0.10 *per cent* of the total EWBs generated. Further, it was also noticed that out of 63,283 verified EWBs(Part-A), only

2,334 cases were booked (Part-B) which was 3.69 *per cent* of the total EWBs verified and 0.004 *per cent* of the total EWBs generated in Delhi during the years 2018-19 to 2021-22.

Accordingly, Audit gave five following recommendations to strengthen the EWB system and compliance verification mechanism of the Department.

1.3.14 *Recommendations at a glance:*

1. *Department may incorporate validation control in EWB system to alert the taxpayer under CLS as well as the departmental officers for crossing the threshold limit and prevent a CLS taxpayer from generating EWB for inter-state supply by CLS taxpayer.*
2. *Department may consider issuing suitable instructions to the Proper Officers for considering EWBs generated by the taxpayer before cancellation of registration retrospectively and taking action for recovery of tax wherever applicable.*
3. *Department may incorporate validation controls in the EWB system to alert the taxpayer and the departmental officers on generation of multiple EWBs with single invoice.*
4. *Department may consider incorporating suitable validation controls in the EWB system to prevent use of suspicious vehicles for generation of EWBs and transportation of goods.*
5. *The Department should examine availability of dedicated setup, sufficient manpower along with patrolling vehicles for verification of EWBs.*

1.4 Compliance Audit on Department's Oversight on Goods and Service Tax Payments and Returns Filing for the years 2018-19 to 2020-21

1.4.1 Introduction

Goods and Service Tax (GST) has replaced multiple taxes levied and collected by the Centre and States. GST came into effect from 01 July 2017. It 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 Delhi Goods and Services Tax (DGST) Act, 2017 stipulates GST as a self-assessment-based tax, whereby the responsibility for calculating tax liability, discharging the computed tax liability and filing returns is vested on the taxpayer. The GST returns must be filed online regularly on the common GST portal, failing which penalties will be payable. Even if the business has had no tax liability during a particular tax period, it must file a nil return mandatorily. Further, Section 61 of the Act read with rule 99 of DGST Rules, 2017 stipulates that the Proper Officer may scrutinize 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 Department of trade and taxes (Department), GNCT of Delhi in this new tax regime.

1.4.2 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:

(i) Whether the rules and procedures were designed to secure an effective check on tax compliance and were being duly observed by taxpayers; and

(ii) Whether the scrutiny procedures, internal audit and other compliance functions of the field formations were adequate and effective.

1.4.3 Audit methodology and scope

This SSCA was predominantly conducted based on data analysis, which highlighted risk areas and red flags pertaining to the period April 2018 to March 2021. Through data analysis, a set of 17 deviations were identified across the domains of Input Tax Credit (ITC), Discharge of tax liability, Registration and Return filing. Such deviations were followed up through a ***centralized audit*** (limited audit)[9], whereby these deviations were communicated to the relevant Departmental field formations (Wards) and action taken by the jurisdictional formations on the identified deviations was ascertained without involving field visits. The centralized audit (limited audit) was supplemented by a detailed audit involving field visits for verification of records available with the jurisdictional field formations. Returns and related attachments and information were accessed through the GSTN Portal application - the back-end system of the State Taxes Department application (boweb) as much as feasible to examine data/documents relating to taxpayers (viz. registration, tax payment, returns and other Departmental functions). The ***detailed audit*** also involved accessing relevant granular records from the taxpayers such as invoices through the respective field formations. This apart, compliance functions of the Departmental formation such as scrutiny of returns, were also reviewed in selected Wards.

9 Centralized Audit (Limited Audit) also did not involve seeking taxpayer's granular records such as financial statements related ledger accounts, invoices, agreements etc.

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 Wards covered the period April 2020 to March 2021. The SSCA covered only the State administered taxpayers.

Entry conference of this SSCA was held on 6 July 2023 with Special Commissioner (Audit) in which the audit objectives, sample selection, audit scope and methodology were discussed. The field audit was conducted from September 2023 to March 2024.

Exit conference of this SSCA was held on 26 November 2024 with the Commissioner, Department of trade and taxes in which audit findings were discussed in detail.

1.4.4 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 Centralized audit (Limited 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 Wards for evaluating the compliance functions of the Wards.

There were three distinct parts of this SSCA as under:

Part I- Audit of Wards

Ten Wards[10] with jurisdiction over more than one selected sample of cases for Detailed Audit were considered for evaluation of their oversight functions.

Part II –Centralized audit

A sample of 487 high value inconsistencies pertaining to 285 taxpayers were selected by identification of high-value or high-risk deviations from rules and inconsistencies between returns through data analysis.

Part III-Detailed audit

Seventy taxpayers were selected based on risk parameters such as excess ITC, tax liability mismatch, disproportionate exempted turnover to total turnover and Irregular ITC reversal etc.

The details of sample for Centralized audit and Detailed audit selected for this SSCA are brought out in **Annexure 1.19(a)** and **Annexure 1.19(b)** respectively.

[10] 1, 2, 7, 64, 94, 201, 203, 204, 207 and 208

1.4.5 Audit criteria

The sources of audit criteria comprised the provisions contained in the DGST Act, IGST Act, and Rules made thereunder. The significant provisions are given in **Table 1.4.1**.

Table 1.4.1: Sources of criteria

Sl. No.	Subject	Act and Rules
1	Levy and collection	Section 9 of DGST Act 2017
2	Reverse Charge Mechanism (RCM)	Section 9(3) of DGST Act and Section 5 (3) of IGST Act 2017
3	Availing and utilizing ITC	Sections 16 to 21 under Chapter V of DGST Act 2017; Rules 36 to 45 under Chapter V of DGST Rules 2017
4	Registrations	Section 22 to 25 of DGST Act 2017; Rules 8 to 26 of DGST Rules
5	Supplies	Section 7 and 8 DGST Act. Schedule I, II and III of the DGST Act.
6	Place of supply	Section 10-13 of IGST Act
7	Time of Supply	Section 12 to 14 of DGST Act
8	Valuation of supplies	Section 15 of DGST Act; Rules 27-34 of DGST Rules
9	Payment of Tax	Sections 49 to 53 under Chapter X of DGST Act; Rules 85 to 88A under Chapter IX of DGST Rules
10	Filing of GST Returns	Sections 37 to 47 under Chapter IX; Rules 59 to 68 and 80 to 81 under Chapter VIII of DGST Act. Part B of DGST Rules prescribes format of returns
11	Zero-rated supplies	Section 16 of IGST Act
12	Assessment and Audit functions	Sections 61, 62, 65 and 66 under Chapter XII & XIII of DGST Act 2017; Rules 99 to 102 under Chapter XI of DGST Rules 2017

In addition, the notifications and circulars issued by CBIC/state tax Department relating to filing of returns, notifying the effective dates of filing of various returns, extending due dates for filing returns, rates of tax on goods and services, payment of tax, availing and utilizing ITC, scrutiny of returns and oversight of tax compliance 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.

1.4.6 Audit findings

The audit findings are categorized into three categories viz. (a) Audit of wards, (b) Centralised (Limited) audit, and (c) Detailed audit, as discussed in the subsequent paragraphs.

1.4.6.1 Audit of Wards

The role of Wards (Departmental field formations) is to provide oversight on various compliances by taxpayers. Adequacy and effectiveness of the procedures in the Wards was examined.

(i) Delays in follow up of scrutiny of returns

Section 61 of the DGST Act, 2017 (the Act) and Rule 99 of the DGST Rules, 2017 (the Rules) provide for scrutiny of returns by the Proper Officer (the Ward

Officer) to verify their correctness and communication of discrepancies, if any noticed, to the taxpayers for seeking explanation. Further, Section 61(3) provided for action in case of failure of the registered person to provide satisfactory explanation within stipulated period of 30 days of being informed or after accepting discrepancy failure to take corrective measure.

a) The selected Wards did not provide the records and information (June-2023 to March-2024) in respect of scrutiny of taxpayers. However, examination of MIS report ASMT 3.1 (List of cases scrutinized and action taken thereon) revealed that out of 66,671 taxpayers registered in the 10 selected Wards, scrutiny was conducted in 5,979 cases during the period 2020-21. Audit examined 102 cases pertaining to 100 taxpayers **(Annexure 1.20)** to check effectiveness of the follow up process after scrutiny whether or not appropriate action was taken after scrutiny of returns. The observations noticed are summarised in **Table 1.4.2**.

Table 1.4.2: Observations noticed in sample selected from ASMT 3.1 MIS Report

Sl. No.	Notice/order issued	Number of cases	Deviation amount (in ₹ crore)	Pendency in number of days (as on February 2024)
1.	ASMT-10	61	78.24	183 to 1,295
2.	DRC-01	07	82.55	353 to 1,151
3.	DRC-07 (cases pending for recovery)	05	32.12	868 to 1,123
4.	In 19 cases, 1015 to 1172 days were taken by the Wards to issue final demand after the initiation of adjudication.			

From the table above, it is seen that in 61 cases, no action was taken after issuing ASMT-10 notices (Notice intimating discrepancies) having deviation amount of ₹ 78.24 crore. These notices were pending for further action and the pendency ranged from 183 to 1,295 days **(Annexure 1.20(a))**. Out of these 61 cases, in 26 cases, reply has been furnished by the taxpayer, however no further action was taken by the Ward (December 2023 to March-2024). In seven cases, DRC-01/ Show Cause Notice (SCN) having amount of ₹ 82.55 crore were issued. However, these cases were pending for final order, and the pendency ranged from 353 to 1,151 days **(Annexure 1.20(b))**. In five cases, DRC-07 (summary of demand) amounting to ₹ 32.12 crore were issued, however these cases were pending for recovery as per MIS report even after a lapse of 868 to 1,123 days **(Annexure 1.20(c))**. In 19 cases, Wards took 1,015 to 1,172 days to issue the DRC-07, after initiation of adjudication, which further delays the process of recovery **(Annexure 1.20(d))**.

On this being pointed out (December 2023 to March 2024), the Department furnished following reply (July 2025):

In respect of annexure **1.20(a)**, the Department issued DRC-07 in four cases, DRC-01 in two cases, ASMT-12(Order of acceptance of taxpayer's reply) in three cases, in two cases proceedings were finalised. In one case the Department had already issued DRC-07 before issuance of audit query. Further, in three cases pertaining to the financial year 2017-18, the Department stated that no further action can be taken as the case is time barred. The reply of remaining 46 cases involving deviation amount of ₹ 71.73 crore was awaited (July 2025).

In respect of annexure **1.20(b),** the Department issued DRC-07 in one case. The reply of remaining six cases involving deviation amount of ₹ 66.02 crore was awaited (July 2025).

In respect of annexure **1.20(c)** and **1.20(d)**, reply of the Department was awaited in all cases (July 2025).

The time-barring of three cases of 2017-18 resulted in possible loss of Government revenue. The Department needs to complete the proceedings in remaining cases expeditiously, else these cases may get time-barred too.

b) Audit also analysed list of cases (MIS report ASMT 3.2) scrutinised by the Department but pending for taking action. It was noticed that 7,994 scrutinised cases were pending for taking action for days ranging from 120 days to 1,567 days. Out of these, Audit examined the ASMT-10 notices issued and replies of taxpayers in 102 cases pertaining to 100 taxpayers **(Annexure 1.21)**. The results are shown in **Table 1.4.3**.

Table 1.4.3: Observations noticed in sample selected from ASMT 3.2 MIS Report

Sl. No.	Notice/order issued	Number of cases	Deviation amount (in ₹ crore)	Number of days since no action taken by Wards after the issuance of Notice/Final Demand (Feburary-2024))
1.	ASMT-10	76	54.07	120 to 1567
2.	DRC-01	03	0.46	958 to 1119
3.	DRC-07 (cases pending for Recovery)	1	18.70	702
4.	In 8 cases 391 to 1171 days were taken by the Wards to issue final demand after the initiation of adjudication.			

From the table above, it is seen that in 76 cases having deviation amount of ₹ 54.07 crore, no action was taken after issuing ASMT-10 notices. The pendency ranged from 120 to 1,567 days **(Annexure 1.21(a))**. Out of these 76 cases, in 32 cases, the taxpayers had furnished reply but no further action was taken by the Ward. In three cases, DRC-01 having deviation amount of ₹ 0.46 crore were issued and were pending for issue of final order. The pendency ranged from 958 to 1,119 days **(Annexure 1.21(b))**.In these cases though the reply has been furnished by the taxpayers, no further action was taken by the Ward. In one case, DRC-07 (Final demand) amounting to ₹ 18.70 crore was issued and the case was pending for recovery for 702 days **(Annexure 1.21(c))**. In eight cases, Wards took 391 days to 1,171 days to issue the DRC-07 after initiation of adjudication, which further delays the process of recovery **(Annexure 1.21(d))**.

c) It was further noticed that out of the aforesaid 200 taxpayers, registration of 26 taxpayers **(Annexure 1.21(e))** were cancelled and 'nil' demand determined in cancellation orders despite the fact that notices having deviation amount of ₹ 164.68 crore, were issued to these taxpayers.

On this being pointed out (December 2023 to March 2024), the Department furnished following reply (July 2025):

In respect of annexure **1.21(a)**, in 11 cases, the Department issued DRC-07 and in one case, the Department issued ASMT-12. The reply of remaining 64 cases involving deviation amount of ₹ 44.47 crore was awaited (July 2025).

In respect of annexure **1.21(b)** to **1.21(e)**, the reply of the Department in all cases was awaited (July 2025).

(ii) Inadequate follow up on cancellation of GST registration

Issuing of order by PO for cancellation of registration, within a period of 30 days from the date of submission of application is stipulated under the provisos of Rule 22(3) of DGST Rules 2017. Moreover, failure to furnish the final return by the registered person to this effect, within three months of the date of cancellation or date of order of cancellation, whichever is later will attract the provisions of Section 45 of DGST Act 2017, read with Rule 81 and section 62(1) read with Rule 100 of DGST Rules 2017.

Audit selected 196 taxpayers whose registration were cancelled in 2020-21 (120 taxpayers (suo moto) **(Annexure 1.22(a))** and 76 taxpayers (on application basis) **(Annexure 1.22(b))**, to review the verification mechanism for cancellation of registrations. Audit observed that out of 76 taxpayers, in 45 cases cancellation order was not issued within 30 days of receiving the application. Further, out of total selected 196 taxpayers, only 31 taxpayers (two taxpayers cancelled suo moto and 29 taxpayers cancelled on application) filed GSTR-10 returns after cancellation of registration. Cancellation of registration of two taxpayers was revoked and for remaining 163 taxpayers (116 taxpayers cancelled suo moto and 47 taxpayers cancelled on application), filing of final return was pending for more than 90 days. The delay in filing the final return ranges from 1,036 to 1,394 days (January-2024) **(Annexure 1.22(c))**. However, even after lapse of statutory period to file return, no action was taken by the Wards under Section 62 of the Act.

Audit noticed that out of selected taxpayers, in 51 cases, notices i.e. ASMT-10/DRC-01/DRC-07**(Annexure 1.22(d))** were issued, having deviation amount of ₹ 646.16 crore, after issuance of cancellation order and same were pending for taking further necessary action i.e. adjudication, recovery etc. Out of these, in 13 cases, ASMT-10 notices amounting to ₹ 3.28 crore were issued after date of order of cancellation, with delay ranging from 29 to 343 days. In 22 cases, DRC-01/1A amounting to ₹ 205.77 crore were issued after date of order of cancellation, with delay ranging from 100 to 1,317 days. In 16 cases, DRC-07 orders amounting to ₹ 437.11 crore were issued after the date of order of cancellation, with delay ranging from 447 to 1,311 days. Audit is of the view that the demand could have been determined at the time of cancellation of registration itself and shown in the order as determined amount, as information based on which SCN were issued, was available at the time of cancellation of registrations. Thus, recovery of the pending government dues could have been actively pursued with the respective taxpayers.

On this being pointed out in January-February 2024, the Department furnished following reply (July 2025):

In respect of **annexure 1.22(c)**, in nine cases, the Department issued DRC-07. In 20 cases, the Department found no liability against the taxpayers, in 16 cases the Department found no details in GST portal. In three cases Department found no return filed by the Taxpayer. In remaining 115 cases, reply of Department was awaited (July 2025).

In respect of Annexure **1.22(a), 1.22(b)** and **1.22(d)**, reply of the Department was awaited (July 2025).

Recommendation 1.4.1:

- ***Department may ensure that delays are avoided in issuing notices and notice of demands to taxpayers.***
- ***The Department may ensure assessment of liability at the time of cancellation of registrations and actively pursue recovery of the government dues with the defaulting taxpayers.***

(iii) Internal Audit

As per Section 65 of the DGST Act, 2017, the Commissioner or any officer authorized by him, by way of a general or a specific order, may undertake audit of any registered person for such period, at such frequency and in such manner as may be prescribed. Section 2 (13) of the DGST 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 ITC availed, and to assess his compliance with the provisions of this Act or the rules made thereunder.

List of taxpayers who were selected for internal audit was sought along with audit report thereof from the audit wing and wards selected for audit. The audit wing of the Department, in its reply (April 2024), submitted that 101 taxpayers from 43 wards were selected for internal audit during the period 2021-22 to 2022-23. However, the Department did not produce the audit reports related to selected taxpayers. Thus, Audit could not form opinion about effectiveness and efficacy of internal audit.

This has been pointed out to the Department in September 2024, no reply has been furnished by the Department (July 2025).

1.4.6.2 Inconsistencies in GST returns - Centralised audit

Audit analyzed GST returns data pertaining to 2018-19 to 2020-21 and Rule-based deviations and logical inconsistencies between GST returns filed by taxpayers were identified with data queries on a set of 17 parameters, which can be broadly categorized into two domains –ITC and Tax payments.

Out of the 13 prescribed GST returns[11], 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 to be filed 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-2A: System-generated statement of inward supplies for recipient. It contains the details of all B2B[12] transactions of suppliers declared in their form GSTR-1/GSTR-5, ISD details from GSTR-6, details from GSTR-7 and GSTR-8 respectively by the counterparty and import of goods from overseas on bill of entry, as received from ICEGATE[13] Portal of Indian Customs.
- GSTR-3B: Monthly summary return of outward supplies and ITC claimed, along with payment of tax by the taxpayer to be filed by all taxpayers except those specified under Section 39(1) of the Act. This is the return that populates the credits and debits in the Electronic Credit Ledger and debits in Electronic Cash Ledger.
- GSTR-5: Monthly return to be filed by non-resident taxpayers containing outward supplies of goods and services.
- GSTR-6: Monthly return for Input Service Distributors providing the details of their distributed ITC and inward supplies.

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

12 Business to Business

13 Indian Customs Electronic Data Interchange Gateway

- GSTR-7: Monthly return to be filed by persons who deduct tax at the time of making/crediting payment to suppliers towards the inward supplies received.
- GSTR-8: Monthly return to be filed by e-commerce operators who are required to deduct TCS (Tax collected at source) under GST, introduced in October 2018.
- GSTR-9: Annual return to be filed by all registered persons other than an Input Service Distributor (ISD), Tax Deductor at Source/Tax Collector at Source, Casual Taxable Person, and Non-Resident taxpayer. This document contains the details of all supplies made and received under various tax heads (CGST, SGST and IGST) during the entire year along with turnover and audit details for the same.
- GSTR-9C: Annual audit form for all taxpayers having a turnover above ₹ 5 crore in a particular financial year. It is basically a reconciliation statement between the annual return filed in GSTR-9 and the taxpayer's audited annual financial statement.

The details of data analysis undertaken on the 17 identified parameters and impact thereon is given in **Table 1.4.4 (a)** and **1.4.4 (b)**.

Table 1.4.4(a): Details of Data Analysis undertaken

Sl. No.	Algorithm used	Risk pursued
	Domain: ITC	
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 levy scheme (CLS).	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 in GSTR-3B filed after the cut-off period.
4.	ISD ITC availed in GSTR-9 Table 6G or GSTR-3B Table 4(A)(4) of recipient was compared with the sum of Table 5A, Table 8A, and Table 9A of GSTR-6 of distributor GSTINs	Incorrect availing of ISD credit
	Domain: Annual Return and financial statements (FS)	
5.	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
6.	Positive figure in GSTR-9C Table 14T and examination of reasons provided in Table 15 for mismatch	Reconciliation between ITC availed in Annual

Sl. No.	Algorithm used	Risk pursued
		returns with expenses in financial statements
7.	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
	Domain: Tax and Interest payment	
8.	RCM payments in GSTR-9 Table 4G (tax payable) were compared with ITC availed in GSTR-9 Table 6C, 6D and 6F (ITC availed). In cases where GSTR-9 was not available, RCM payment in GSTR-3B Table 3.1(d) was compared with GSTR-3B 4(A)(2) and 4A(3). Greater of difference in GSTR-9 and GSTR-3B considered where both were available	Short payment of tax under RCM versus ITC availed in GSTR-3B/ GSTR-9
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 paid was compared with GSTR-1 liability..	Unsettled liabilities
10.	GSTR-3B Table 3.1(a)+(b) was compared with tax liability declared in the e-way bills (EWB) and cases where GSTR-3B are less than EWBs are identified	Suppression of tax liability based on EWB verification
11.	E-commerce GSTR-8 became effective from 1 October 2018 when TCS provisions became effective. GSTINs declared in GSTR-8 who are also filing GSTR-4/CMP-08 under CLS.	CLS taxpayers also availing e-commerce facility
12.	The CLS taxpayers whose turnover on all India basis (Central and State jurisdiction) under all GSTINs of the same PAN have crossed the turnover limit of ₹ 1 crore in 2018-19 and ₹ 1.5 crore in 2019-20 were identified.	Ineligible Taxpayer to remain under CLS
13.	Taxpayers who have not filed GSTR-3B but have filed GSTR-1 or where GSTR-2A available, indicating taxpayers carrying on the business without discharging tax	GSTR-3B was not filed but GSTR-1 is available
14	Interest calculated at the rate of 18 *per cent* on cash portion of tax payment on delayed filing of GSTR-3B vis-à-vis interest declared in GSTR-3B	Short payment of interest

Table 1.4.4 (b): Details of Data Analysis undertaken (Turnover mismatch)

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

The pan-state data analysis disclosed deviations with substantial money values which point out lack of basic validation controls.

The pan-state analysis of data pertaining to Delhi state jurisdiction on the 17 identified parameters and extent of deviations/inconsistencies observed are summarised in **Annexure 1.23**.

(A) Non-submission of reply by the Department

Audit queries were issued to the respective Wards (June 2023 to November 2023) in 487 cases pertaining to 285 taxpayers reflecting deviations/ inconsistencies against 17 parameters for the period 2018-19 to 2020-21.

Responses were awaited (December 2024) for 360 inconsistencies (including 41 inconsistencies pertaining to mismatch in turnover) having mismatch in tax payable ITC amounting to ₹ 5,293.68 crore in 319 cases **(Annexure 1.24)** and the mismatch of turnover of ₹ 9,742.01 crore related to 41 inconsistencies **(Annexure 1.25)**.

Recommendation 1.4.2: Department may urgently pursue the 360 cases of inconsistencies and deviations in GST returns pointed out by Audit, for which responses have not been provided and intimate the results to Audit.

(B) Results of centralized audit

Based on responses received from the Department to audit queries, the extent to which each of the 17 parameters translated into compliance deviations are shown parameter wise in **Annexure 1.26** and **Annexure 1.27**.

Summary of Central Audit

Out of 487 cases pointed out by Audit, the Department provided response in 127 cases (26.07 *per cent*), which includes 115 cases of mismatches of ITC to tax payment ₹ 3,224.43 crore **(Annexure 1.26)** and 12 cases of mismatch of turnover of ₹ 1,977.80 crore **(Annexure 1.27)**. Out of these 127 cases, Department accepted the audit observation in 91 cases (71.65 *per cent*) and initiated rectification action in the form of issuing SCN in 74 cases and issued ASMT-10 in 17 cases. In 28 cases, constituting 22.04 *per cent*, reply of the Department was acceptable to Audit. These cases included cases related to data entry errors and cases where action was taken before audit query etc. In the remaining eight cases (6.30 percent), the Department only forwarded explanations of the taxpayers without supporting documents or its comments.

A case under each dimension, where department has initiated remedial measure is detailed in **Annexure 1.28.** The gist of these cases is 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 as self-declared by the taxpayer.

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

Audit observed that in case of GSTIN- 07XXXXXXXXXX1ZH under Ward 12, the ITC available as per GSTR-2A was ₹ 'nil' and the ITC availed in table 4A (5) of GSTR-3B was ₹ 33.18 crore. This resulted in mismatch of ITC availed amounting to ₹ 33.18 crore during the year 2018-19 which was communicated to the Department (July 2023). In response, the Department stated (May 2025) that Summary of the Order in form DRC-07 (April 2024) determining the demand of ₹ 70.17 crore was issued to the taxpayer.

(ii) ITC availed without supplier remitting tax

GSTR-2A of the recipient taxpayer is generated on the basis of disclosures made by the supplier taxpayers in their GSTR-1 for outward supplies made. The supplier taxpayers are required to discharge their tax liabilities by filing GSTR-3B returns. The data captured as on 31 October of the following financial year in the Table 8A of the GSTR-9 was compared with Table 3 to 6 of GSTR-2A[14]. The deviations may indicate risk where ITC would have been passed on by the taxpayer without actual remitting the tax.

Audit observed that in case of GSTIN- 07XXXXXXXXXX1ZC under Ward 02, the ITC available as per GSTR-2A was ₹ 15.09 crore and the ITC reflecting in table 8A GSTR-9 was ₹ 5.05 crore. This resulted in mismatch of ITC availed amounting to ₹ 10.04 crore during the year 2019-20, which was communicated to the Department (August 2023). In response, the Department stated (August 2023) that Notice intimating discrepancy in form ASMT-10 (August 2023) had been issued. Further progress in this regard was awaited (July 2025).

(iii) ITC availed after limitation period

DGST Act provides for availing of ITC only till the due date of furnishing GSTR-3B for the month of September following the end of the financial year to which such ITC pertains or furnishing of relevant Annual Return, whichever is earlier. Accordingly, if any GSTR-3B is furnished after such time, ITC availed therein becomes inadmissible. In order to review the extent of excess/irregular ITC availed on this account, the ITC availed through Table 4 of GSTR-3Bs pertaining to 2018-19 to 2020-21 filed by the taxpayer beyond the due dates of September GSTR-3B return of the following year, were identified at data level.

[14] Tables 3 and 5 of the old GSTR-2A format.

Audit observed that in the case of GSTIN- 07XXXXXXXXXX1ZG under Ward 98, the ITC availed by the taxpayer beyond the due dates of September GSTR-3B return of the following year was ₹ 24.12 crore This resulted in mismatch of ITC availed amounting to ₹ 24.12 crore during the year 2018-19, which was communicated to the Department (June 2023). In response, the Department stated (November 2023) that Pre Show Cause Notice (SCN) intimation in form DRC-01A (November 2023), determining the demand of ₹ 51.39 crore was issued to taxpayer. Further progress in this regard was awaited (July 2025).

(iv) Mismatch in availing ISD credit

To analyze whether the ITC availed by the taxpayer is in excess of the amount transferred by the Input Service Distributor (ISD), ITC availed as declared in GSTR-3B return of the taxpayer is compared with the ITC transferred by the ISD in their GSTR-6. The methodology adopted was to compare Table 6G[15] of GSTR-9 or Table 4(A)(4)[16] of GSTR-3B of the recipient taxpayers under the jurisdiction of this State with the sum of Table 5A[17], Table 8A[18], and Table 9A[19] of GSTR-6 of the respective ISD.

Audit observed that in case of GSTIN-07XXXXXXXXXX1ZK under Ward 96, the ITC availed in table 6G of GSTR-9 was ₹ 2.46 crore and the ITC transferred by the ISD in table (5A+8A+9A) of GSTR-6 was ₹ 2.01 crore. This resulted in mismatch of ITC availed amounting to ₹ 0.45 crore during the year 2019-20, which was communicated to the Department in (July 2023). In response, the Department stated (November 2023) that show Cause Notice (SCN) in form DRC-01 (November 2023), determining the demand of ₹ 0.99 crore was issued to the taxpayer. Further progress in this regard was awaited (July 2025).

(v) Mismatch in payment of tax

In order to review the extent of identified mismatch in tax paid reported in the Annual Return vis-à-vis the Financial Statements, the relevant data points pertaining to Table 9 of the GSTR-9C reconciliation statement submitted by the taxpayer as required under rule 80(3) of DGST Rules, 2017 for the years 2018-19 to 2020-21 was analyzed at data level. In order to rule out the possibility of incorrect disclosure of the tax paid amount in GSTR-9C, the amount was also compared with actual tax payment details in GSTR-9.

Audit observed that in case of 07XXXXXXXXXX1ZQ under Ward 101, there was un-reconciled payment of tax declared in Table 9R of GSTR-9C during the year 2019-20, this resulted in mismatch of tax amounting to ₹ 5.40 crore, which was communicated to the Department (July 2023). In response, the Department

[15] ITC received from ISD.
[16] Inward supplies from ISD.
[17] Distribution of the amounts of eligible ITC for the tax period.
[18] Mismatch of ITC reclaimed and distributed.
[19] Redistribution of ITC distributed to a wrong recipient.

stated (January 2024) that DRC-01 (January 2024), determining the demand of ₹ 11.06 crore was issued to taxpayer. Further progress in this regard was awaited (July 2025).

(vi) Mismatch in payment of tax under RCM

In 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 DGST Act, 2017.

To analyze the veracity 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 Table 4G of GSTR-9 with ITC availed in GSTR-9 Table 6C[20], 6D[21] and 6F[22]. 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 taxpayer 07XXXXXXXXXX1ZI under ward 88, the ITC available in Table 4G of GSTR-9 was ₹ 'nil' but the ITC availed in Table 6C, 6D and 6F of GSTR-9 was ₹ 7.30 crore. This resulted in mismatch of ITC availed amounting to ₹ 7.30 crore during the year 2020-21, which was communicated to the Department (July 2023). In response, the Department stated (May 2025) that DRC-07 (November 2024), determining the demand of ₹ 12.48 crore was issued to taxpayer.

(vii) Short declaration of tax liability

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

To analyze the un-discharged tax liability, relevant data were extracted from GSTR-1 and GSTR-9 for the year 2018-19 to 2020-21 and the tax payable in these returns was compared with the tax paid as declared in GSTR-9. Where GSTR-9 was not available, a comparison of tax payable between GSTR-1 and GSTR-3B was resorted to. The amendments and advance adjustments declared in GSTR-1 and 9 were also considered for this purpose. The greater of tax liability between GSTR-1 and GSTR-9 was compared with the tax paid declared

[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).

in tables 9 and 14 of GSTR-9 to identify the short payment of tax. In case of GSTR-3B, tables 6.1 minus table 3.1(d) were taken into account.

Audit observed that in case of GSTIN-07XXXXXXXXXX1ZU under Ward 79, the tax payable in Table 4 to 11 of GSTR-1 was ₹ 76.86 crore and the liability shown as per GSTR-9 was ₹ nil. This resulted in mismatch of tax liability amounting to ₹ 76.86 crore during the year 2019-20, which was communicated to the Department (July 2023). In response, the Department stated (May 2025) that DRC-07 (August 2024) determining the demand of ₹ 129.32 crore was issued to taxpayer.

(viii) Suppression in taxable value in comparison with EWBs

To analyze the extent of short-payment of tax, relevant data related to tax liability declared in GSTR-3B for the years 2018-19 to 2020-21 were compared with disclosures made in EWB. For the algorithm, the cases where tax payable declared in Table 3.1 (a) + (b) of GSTR-3B were less than the tax liability declared in the EWBs were chosen.

Audit observed that in case of GSTIN-07XXXXXXXXXX4ZG under Ward 77, the tax payable in Table 3.1 (a) + (b) of GSTR-3B was ₹ 0.91 crore and the liability of EWBs was ₹ 97.24 crore. This resulted in mismatch of tax liability amounting to ₹ 96.33 crore during the year 2019-20, which was communicated to the Department (June 2023). In response, the Department stated (May 2025) that DRC-07 (August 2024) determining the demand of ₹ 186.06 crore was issued to taxpayer. Further progress in this regard was awaited (July 2025).

(ix) E-commerce beneficiary under CLS

At the data level, the Audit attempted to identify those CLS taxpayers who have availed the e-commerce facility for making their supplies. The datasets pertaining to GSTRs 8 filed by the e-commerce operators and CMP-08 filed by the CLS 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 CLS, it is also noticed that the turnover as declared by the E-commerce service provider in the GSTR 8 returns pertaining to most of these taxpayers is more than the turnover declared by the taxpayers in their CMP-08, for CLS, hence there may be a likelihood of short payment of tax too.

In case of GSTIN- 07XXXXXXXXXX1ZB under Ward 84, Audit communicated to the Department (August 2023) that the CLS taxpayer availed e-commerce facility for making their supplies during year 2020-21. In response, the Department stated (May 2025) that DRC-01 (May 2025) determining the demand of ₹ 1.29 crore was issued to taxpayer. Further progress in this regard was awaited (July 2025).

(x) GSTR-3B not filed but GSTR-1/2A available

At the data level, it has been identified that those taxpayers who have not filed GSTR-3B but have filed GSTR-1. GSTR-3B return is the only instrument through which the liability is offset and ITC is availed. The availability of GSTR-1 and GSTR-2A and non-filing of GSTR-3B indicates that the taxpayers had undertaken/carried on business during the period but have not discharged their tax liability. It may also include cases of irregular passing on of ITC.

Audit observed that in case of GSTIN-07XXXXXXXXXX2ZT under Ward 41, the liability declared by the taxpayer in GSTR-1 including the amendments carried out in the subsequent years pertaining to invoices issued in 2019-20 works out to ₹ 16.77 crore, however, the tax discharged in GSTR-3B was ₹ nil excluding the tax paid under RCM (which is not declared in GSTR-1). This resulted in mismatch of tax liability amounting to ₹ 16.77 crore, which was communicated to the Department (July 2023). In response, the Department stated (July 2023) that ASMT-10 (July 2023) seeking the reasons for the discrepancy had been issued. Further progress in this regard was awaited (July 2025).

(xi) Short Payment of interest on delayed payments

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

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.

In case of GSTIN-07XXXXXXXXXX1Z5 under Ward 101, Audit observed short payment of interest due to late filing of GSTR-3B amounting to ₹ 1.12 crore during the year 2018-19, which was communicated (August 2023) to the Department. In response, the Department stated (October 2023) that DRC-01 (October 2023) determining the demand of ₹ 1.12 crore was issued to taxpayer. Further progress in this regard was awaited (July 2025).

(xii) Suppression of taxable value identified through TDS/TCS declaration

TDS in GST refers to the tax deducted at the source by the buyer while making payments to the supplier. It helps track transactions and ensures compliance. TCS in GST is the tax collected at the source by e-commerce operators. The collected amount is deposited with the government.

TDS[25] and TCS[26] details are declared in GSTR 7 and GSTR 8 respectively and communicated to the registered person in Table 9 of GSTR-2A. The cases where the taxable value declared on account of outward taxable supplies (other than zero rated, nil rated and exempted) in GSTR-3B were less than the net amount liable for TCS and TDS credit as per Table 9 of GSTR-2 have been identified.

Audit observed that in the case of GSTIN-07XXXXXXXXXX1Z3 under Ward 03, the outward value of taxable supplies were ₹ 32.80 crore and the value on which TDS/TCS recovered was ₹ 67.27 crore. This resulted in mismatch of taxable value amounting to ₹ 34.47 crore during the year 2019-20, which was communicated to the Department (July 2023). In response, the Department stated (June 2025) that DRC-07 (August 2024) determining the demand of ₹ 13.85 crore was issued to taxpayer.

(xiii) Suppression of taxable value (unbilled revenue)

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

Table 5B[27] figures of GSTR-9C for the years 2018-19 to 2020-21 which captures the unbilled revenue at the beginning of the financial year was compared with Table 5H[28] of the previous year GSTR-9C returns which captures the unbilled revenue of the end of the year to review the extent of identified mismatch in turnover declared in the Annual Return with the Financial Statements.

Audit observed that in the case of GSTIN-07XXXXXXXXXX2ZO under Ward 52, the unbilled revenue at the end of year 2017-18 was ₹ 30.47 crore, whereas unbilled revenue at beginning of the year 2018-19 was ₹ nil. This resulted in mismatch in turnover amounting to ₹ 30.47 crore having tax impact of ₹ 5.48 crore, which was communicated to the Department (July 2023). In response, the Department stated (November 2023) that DRC-01 (December 2023) determining the demand of ₹ 10.97 crore was issued to taxpayer. Further progress in this regard was awaited (July 2025).

(xiv) Un-reconciled taxable turnover

In order to review the extent of identified mismatch in taxable turnover reported in the Annual Return vis-à-vis the Financial Statements, the relevant data points pertaining to Table 5 and 7 of the GSTR-9C reconciliation statement submitted

[25] Tax deducted at source
[26] Tax collected at source
[27] Unbilled revenue at the beginning of financial year
[28] Unbilled revenue at the end of financial year

by the taxpayer as required under the rule 80(3) of DGST Rules, 2017 for the years 2018-19 to 2020-21 was analysed at data level.

In case of GSTIN-07XXXXXXXXXX2ZK under Ward 28, Audit observed that there was un-discharged taxable turnover in Table 7G of GSTR-9C. This resulted into mismatch of turnover amounting to ₹ 83.31 crore having tax impact of ₹ 15 crore during the year 2019-20, which was communicated to the Department (July 2023). In response, the Department stated (November 2023) that DRC-01(November 2023), determining the demand of ₹ 24.54 crore was issued to the taxpayer. Further progress in this regard was awaited (July 2025).

(C) Analysis of causative factors

Considering the Department's response to 127 cases out of the sample of 487 data deviations/inconsistencies, the factors that caused the data deviations/inconsistencies are as follows:

(i) Deviations from GST law and rules

(a) Cases where Department accepted audit observation

Out of the 127 instances where responses were received, the Department has accepted the audit observation and initiated remedial action in 91 cases, involving money value of ₹ 2,930.52 crore. Out of these cases, the Department has issued SCN in 74 cases (**Annexure 1.29**) for ₹ 2,656.65 crore and issued notice conveying discrepancies to the taxpayer in Form ASMT-10 in 17 cases amounting to₹ 273.87 crore **(Annexure 1.30)**. An illustrative case is discussed below:

- Audit observed that in the case of GSTIN 07XXXXXXXXXX1ZE under Ward 65, there was short payment of un-discharged tax liability arising out of comparison between GSTR-1 and GSTR-9. This resulted in a mismatch of tax liability amounting to ₹ 72.47 crore during the year 2018-19, which was communicated to the Department (July 2023). In reply, the Department stated that DRC-01A (pre-show cause notice) determining the demand of ₹ 138.36 crore was issued (October 2023) to tax payer. Further progress in this regard was awaited (July 2025).

(b) Cases where Department's reply was without supporting documents or its comments

Out of the 127 instances where the Department had furnished reply, the Department did not accept audit observations in eight cases amounting to ₹ 86.79 crore. In these cases, the Department only forwarded explanations of the taxpayers without supporting documents or its comments. Details of these cases are given in **Annexure 1.31**.

An illustrative case is discussed below:

- Audit observed mismatch in ITC available in GSTR-2A and ITC availed in GSTR-3B amounting to ₹ 50.14 crore (₹ 13.89 crore, ₹ 15.70 crore and ₹ 20.55 crore for the year 2018-19, 2019-20 and 2020-21) in respect of GSTIN-07XXXXXXXXXX1ZO under Ward 206, which was communicated to the Department (July 2023). In response, the Department forwarded the reply (October 2023) of the taxpayer without offering its comments on the same. The taxpayer in its reply had only considered the ITC availed under 4A (5) of GSTR-3B and GSTR-2A. The taxpayer did not furnish the details of blocked ITC credit (4D) of GSTR-3B of ₹ 4.70 crore and ITC availed under Table 8C of GSTR-9 of ₹ 57.38 crore. On this being pointed out again (October 2023), no reply was received from the Department (July 2025).

(ii) Data entry errors by taxpayers

Data entry errors constituted 3.93 *per cent* (five out of 127 cases) of the total responses received. These data entry errors did not have any revenue implication. The data entry errors related to ISD, RCM, tax paid and CLS as detailed in **Annexure 1.32**.

(iii) Action taken before issue of Audit Queries

Out of the 127 instances where the Department had furnished reply, the Department had already taken action in seven cases **(Annexure 1.33)**.

(iv) Other valid explanation

Out of the 127 instances where the Department had furnished reply, the Department had given valid explanations in 16 instances **(Annexure 1.34).**

1.4.6.3 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-state 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. Based on desk review results, detailed audit was conducted in Wards 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 taxpayer.

Non-compliance by taxpayers at various stages ultimately impacts the veracity of returns filed, utilisation of ITC and discharge of tax payments. Out of the 70 taxpayers that were selected, Audit observed 344 cases of non-compliance deficiencies with a revenue implication of ₹ 3,071.92 crore and mismatch of turnover having mismatch of ₹ 3,710.17 crore.

(A) Scope limitation (non-production/partial production of records)

Audit conducted desk review of 70 cases selected for detailed audit and identified the risks related to excess ITC and tax liability mismatches etc. for detailed examination. The ITC 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. The mismatches on account and tax liability 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 66 cases having risk exposure relating to mismatch of ITC availment, tax liability and turnover, the Department did not produce the specific taxpayer records (granular records) i.e. sale and purchase invoices, credit and debit notes, details of sundry debtors and creditors, agreement copies etc. while in three cases, the granular records were partially provided. Due to non-production/partial production of records in these cases, mismatch of ITC, tax liability and turnover identified through data analytics could not be verified in detail.

The audit findings are, categorized under I. Returns, II. Utilization of ITC and III. Discharge of tax liability.

I. Returns

The detailed audit of returns filed by 70 taxpayers disclosed that interest payments were not discharged by taxpayers which are brought out below:

(a) Non-payment of interest by taxpayers

Audit observed that in 16 cases, the taxpayers had filed their returns late, but interest payments on cash component amounting to ₹ 4.46 crore were not discharged by them **(Annexure 1.35)**. This was pointed out (January-March-2024) and reply of the Department in all cases was awaited (July 2025).

One illustrative case is given below:

- A taxpayer (GSTIN-07XXXXXXXXXX2ZQ) under jurisdiction of Ward-202 belatedly filed monthly returns for the period 2018-19 to 2020-21. However, the taxpayer did not pay interest amounting to ₹ 4.21 crore on delayed payment of tax as prescribed under section 50(1) of DGST Act, 2017**.** This was pointed out (December 2023) and reply of the Department was awaited (July 2025).

II. Mismatches in availing of ITC by taxpayers

Section 16 and 17 of the DGST Act prescribe 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 DGST Rules prescribe the procedures for availing and reversal of ITC.

Audit analysed the returns GSTR-2A in respect of selected taxpayers along with returns GSTR-3B, GSTR-9 and GSTR-9C filed by the taxpayers and noticed mismatches of ITC among returns. Audit could not examine the mismatches in detail since relevant granular records were not produced by the Department. The details of mismatches in ITC are given in **Table 1.4.5**.

Table 1.4.5: Mismatches in ITC claimed by taxpayers

Sl. No.	Audit parameter	No. of cases	No. of Wards	Amount of mismatch (₹ in crore)
1.	**Mismatch in availing of ITC under RCM** Mismatch between ITC availed under RCM as per GSTR-3B Table 4A(2)+4A(3)and Tax paid under RCM as per GSTR-3B table 6.1(B). **(Annexure 1.36)**	15	08	9.06
	In one case, the Department issued DRC-07 to the taxpayer. In one case, the Department issued ASMT-10 to the taxpayer. In one case, the Department did not accept the audit observation, however, no supporting documents were provided. In remaining 12 cases, reply of the Department was awaited (July 2025).			
2.	**Mismatch in availing of ITC under Input Service Distribution** Mismatch between ITC availed under ISD as per GSTR-3B table 4A(4)-4B(2) and ITC available under ISD as per GSTR-2A. **(Annexure 1.37)**	20	06	296.43
	Reply of the Department was awaited in all cases (July 2025).			
3.	**Mismatch in availing of ITC** The ITC availed under GSTR-3B table 4A(5)+4D and table 8C of GSTR-9 return was compared with ITC available as per GSTR-2A.**(Annexure-1.38)**	62	24	1334.67
	In two cases, the Department issued DRC-07 to the taxpayers. In two cases, the Department issued DRC-01 to the taxpayers. In one case, the Department did not accept the audit observation, however, no supporting documents were provided. In remaining 57 cases, reply of the Department was awaited (July 2025).			
4.	**Mismatch in availing of ITC under GSTR-9 table 8D** Negative figures in Table 8D of GSTR-9 captures the mismatch between ITC available as shown in GSTR-9 table 8A and ITC availed as shown in GSTR-9 table 8B after considering subsequent period's adjustment under GSTR-9 table 8C. **Annexure-1.38(a)**	57	22	164.69
	In one case, the Department issued DRC-07 to the taxpayer. In one case, the Department issued DRC-01 to the taxpayer. In two cases, the Department issued ASMT-10 for the financial year 2019-20 and stated that further action cannot be taken as these cases have become time barred			

Sl. No.	Audit parameter	No. of cases	No. of Wards	Amount of mismatch (₹ in crore)
	for taking further action under DGST Act. Reply of the Department was awaited in remaining 53 cases (July 2025).			
5.	**Mismatch in availing of ITC under GSTR-9 Table 6J** The taxpayer provides bifurcation of the ITC availed in form of inputs, input services, and capital goods under GSTR-9 tables 6B to 6H. A comparison of these tables with GSTR-9 Table 6A will throw the possibility of excess ITC availment. Same is shown in GSTR-9 table 6J. **Annexure 1.38(b)**	24	14	69.49
	In three cases, the Department issued DRC-07 to the taxpayers. In one case, the Department issued ASMT-10 and stated that no further action can be taken as period is being time barred. Reply of the Department was awaited in remaining 20 cases (July 2025).			
6.	**Mismatch of ITC as shown in table 12F of GSTR-9C.** Positive difference shown in GSTR-9C table12F shows mismatch of ITC availed as per audited financial statements or books of account (GSTR-9C table 12D) and ITC claimed in annual return (GSTR-9C table 12E). **Annexure 1.38(c)**	2	2	3.68
	Reply of the Department was awaited in both cases (July 2025).			
7.	Short/non-reversal of ITC in lieu of common inputs for taxable and exempted/nil supplies. To check correct reversal of ITC, under rule 42 of DGST Rules, in lieu of common inputs for taxable and exempted/ nil supplies: GSTR-3B table 4B(1) was compared with ITC to be reversed pertaining to Nil/exempt supplies. The ITC to be reversed was worked out using the algorithm (GSTR-9 Table (5D+5E)/ GSTR-9 Table (5N-5F) X [GSTR-9 Table 6B+6C+6D+6E+6F+6G (ITC of input and input services only considered) + Table 8C (-) (the sum of Table 4D (2) of GSTR-3Bs + GSTR-9 Table 7E + Table 12)].**(Annexure 1.39)**	50	11	881.71
	In one case, the Department issued DRC-01 to the taxpayer. In remaining 49 cases, reply of the Department was awaited (July 2025).			
8.	Short/non-reversal of ITC in lieu of capital goods for taxable and exempted/nil supplies. To check correct reversal of ITC, under rule 43 of DGST Rules, in lieu of capital goods for taxable and exempted/ nil supplies: GSTR-9 table 7D (ITC Capital Goods) was compared with ITC to be reversed pertaining to nil/exempt supplies. The ITC to be reversed was worked out using the algorithm worked out using algorithm (GSTR-9 Table (5D+5E)/ GSTR-9 Table (5N-5F) X [GSTR-9 Table6B+6C+6D+6E+6F+ 6G (ITC of capital goods only considered) **(Annexure 1.40)**	10	4	21.95
	Reply of the Department was awaited in all cases (July 2025).			

III. Mismatches relating to discharge of tax liability

The taxable event in case of GST is supply of goods and/or services. Section 9 of the DGST Act is the charging section authorizing levy and collection of tax called Central/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 SGST Act.

Section 9(4) of the DGST Act and Sections 5(3) and 5(4) of the IGST Act provide for reverse charge levy on certain goods or services, wherein the recipient instead of the supplier, becomes liable to pay tax.

Audit scrutinised GSTR-1, GSTR-3B, GSTR-9 and GSTR-9C returns filed by the taxpayers for the year 2018-19 to 2020-21 and noticed mismatches in discharge of tax liability and turnover by comparing the tax liability and turnover declared 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 of tax liability and turnover are given in **Table 1.4.6** and **Table 1.4.6 (a)**.

Table 1.4.6: Mismatch related to discharge of tax liability

Sl. No.	Audit parameter	No. of cases	No. of Wards	Amount of mismatch (₹ in crore)
1.	**Tax liability mismatch between GSTR-1, GSTR-9 and GSTR-3B** The tax liability based on the greater of the amounts furnished in GSTR-1 or GSTR-9 was compared with actual payment done as perGSTR-3B table 6.1(A) and GSTR-9 table 14. **(Annexure 1.41)**	45	15	255.02
	In two cases, the Department issued DRC-07to the taxpayers. In remaining 43 cases, reply of the Department was awaited (July 2025).			
2.	**Mismatch in discharge of tax liability under RCM** Maximum liability under RCM shown in returns GSTR-2A, Table 4G of GSTR-9 and Table 3.1d of GSTRB was compared with actual tax liability paid under RCM as per Table 6.1(B) of GSTR-3B. **(Annexure 1.42)**	07	4	10.69
	Reply of the Department was awaited in all cases (July 2025)			
3.	**Mismatch of Tax paid shown in GSTR-9C and GSTR-9** **a)** Mismatch of tax paid as shown in table 9S of GSTR-9C. **(Annexure 1.43 Section-I)** b) Mismatch of Tax paid as per GSTR-9C table 9Q and GSTR-9 table 9. **(Annexure 1.43 Section-II)**	5	5	20.07
	Reply of the Department was awaited in all cases (July 2025)			

Table 1.4.6 (a): Mismatch of Turnover

Sl. No.	Audit parameter	No. of cases	No. of Wards	Amount of mismatch (₹ in crore)
1.	**Reduction of Turnover through Adjustment in table 5O of GSTR-9C** As no reasons are given in GSTR-9C returns for adjustments made in table 5O and negative value in said table indicates that taxpayers may have reduced their turnover by that amount. **(Annexure 1.44)**	27	11	3,573.33

Sl. No.	Audit parameter	No. of cases	No. of Wards	Amount of mismatch (₹ in crore)
	In three cases, the Department issued ASMT-10, and out of which in two cases the Department stated that further no action can be taken as period is time barred. In one case, the Department issued DRC-01 to the taxpayer. In remaining 23 cases, reply of the Department was awaited (July 2025).			
2.	**Suppression of taxable turnover on unbilled revenue** Comparison of Table 5B of GSTR-9C of a year with Table 5H of the previous year's GSTR-9C. **(Annexure 1.45)**	2	2	11.95
	Reply of the Department was awaited in both cases (July 2025).			
3.	**Unreconciled Turnover as per audited financial statements.** As per Table 5R, 7G of GSTR-9C. **(Annexure 1.46)**	2	2	124.89
	Reply of the Department was awaited in both cases (July 2025.			

Recommendation 1.4.3: Department may pursue all the mismatches and initiate remedial action before they became time barred.

1.4.6.4 Other observations

(i) Inadequacy of manpower

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

The sanctioned and working strength of manpower in the Department in respect of adjudicating authority (Assistant Commissioner and GSTO) and other supporting staff (Inspector) during the years 2018-19 to 2021-22 is shown in **Table 1.4.7**.

Table 1.4.7: Sanctioned and working strength

Year	Name of the posts	Number of sanctioned posts	Actual strength	Number of vacant posts	Percentage of vacant posts
2018-19	Adjudicating authority	300	230	70	23.33
	Supporting staff (Inspector)	127	99	28	22.05
2019-20	Adjudicating authority	300	189	111	37.00
	Supporting staff(Inspector)	127	74	53	41.73
2020-21	Adjudicating authority	300	207	93	31.00
	Supporting staff(Inspector)	127	77	50	39.37
2021-22	Adjudicating authority	304	199	105	34.54
	Supporting staff(Inspector)	129	90	39	30.23

Source: Information provided by the Department of Trade and Taxes.

It can be seen that during 2018-19 to 2021-22, the vacant posts in respect of adjudicating authority ranged between 23.33 *per cent* and 37.00 *per cent*. Further, the vacant posts in respect of supporting staff ranged between 22.05 *per cent* and 41.73 *per cent*. Absence of adequate manpower has adversely impacted the working efficiency of the Department, which is evident in the slow pace of remedial action in scrutiny of returns, lack of action in cases of cancellation of registrations, etc.

1.4.7 Conclusion

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

This SSCA was predominantly based on data analysis, which highlighted risk areas, red flags and in some cases, rule-based deviations and logical inconsistencies in GST returns filed for 2018-21. The SSCA entailed assessing the oversight functions of Delhi State Tax Department jurisdictional formations (Sectors) at two levels i.e.– at the data level through pan State data queries and at the functional level with a detailed audit of Wards, GST returns and internal audit which involved accessing taxpayer records. The audit sample therefore comprised 10 Wards, 487 high value inconsistencies involving 285 taxpayers across 17 parameters selected through data queries and 70 taxpayers selected on risk assessment for detailed audit of GST returns for the year 2018-21.

Audit of wards disclosed delays in follow up action of scrutiny of returns and cancellation of registration.

In centralised audit, out of 487 high value inconsistencies the Department provided responses in only 127 cases, out of which, the Department had initiated remedial action in 91 cases, by issuing SCN in 74 cases for ₹ 2,656.65 crore and ASMT-10 in 17 cases amounting to ₹ 273.87 crore.

Detailed audit of GST returns also suggested significant mismatches in the GST returns of the taxpayers. Taxpayer records (granular records) were not provided in 66 cases and were partially provided in three cases, therefore, these cases could not be examined in detail.

Considering the significant mismatches identified in centralized and detailed audit, the Department must initiate remedial measures before they get time barred.

1.4.8 *Recommendations at a glance:*

1. *Department may ensure that delays are avoided in issuing notices and notice of demands to taxpayers.*
2. *The Department may ensure assessment of liability at the time of cancellation of registrations and actively pursued recovery of the government dues with the defaulting taxpayers.*
3. *Department may urgently pursue the 360 cases of inconsistencies and deviations in GST returns pointed out by Audit, for which responses have not been provided and intimate the results to Audit.*

4. *Department may pursue all the mismatches and initiate remedial measures before they become time barred.*

1.5 Irregular claim of Input Tax Credit

The Assessing Authority allowed Input Tax Credit (ITC) of ₹ 89.35 lakh to an assessee without verifying the details of tax deposited by the selling dealer which resulted in short levy of tax of ₹ 89.35 lakh. In addition, interest of ₹ 72.70 lakh and penalty of ₹ 89.35 lakh were also leviable.

Section 9(2) (g) of the Delhi Value Added Tax Act, 2004 (DVAT Act) stipulates that no tax credit shall be allowed to a dealer unless the tax paid by the purchasing dealer has actually been deposited by the selling dealer with the Government or has been lawfully adjusted against output tax liability and correctly reflected in the return filed for the respective tax period. Section 86 (10) of the DVAT Act stipulates that any person who furnishes a return under this Act which is false, misleading or deceptive in a material particular shall be liable to pay by way of penalty a sum of ten thousand rupees or the amount of tax deficiency, whichever is greater. Interest shall also be liable under Section 42(2) of the DVAT Act for default in making the payment of any amount.

Audit test-checked records of the Assessing Authority (Ward 208) of Department of Trade and Taxes, Government of National Capital Territory of Delhi (GNCTD) and noticed that an assessee (TIN-07XXXXXX409) had shown local purchases of ₹ 4.47 crore from seller (TIN-07XXXXXX813) in the Annexure-2A (Form DVAT-30) and claimed ITC of ₹ 89.35 lakh in DVAT return (Form DVAT-16) for the fourth quarter of the year 2018-19 filed on 27 February 2020. Further, on cross-verification from sale summary (Annexure 2B-Form DVAT-31) of the seller filed on 30 November 2019, it was found that selling dealer had not shown any sale to the assessee during the year 2018-19. Hence, the ITC claimed by the assessee was not allowable.

However, the Assessing Authority, in its default assessment on 10 March 2022 under Section 32 of the DVAT Act, incorrectly assessed the tax liability of the assessee and allowed inadmissible ITC of ₹ 89.35 lakh to the assessee without verifying the details of tax deposited by the selling dealer. This resulted in short levy of tax of ₹ 89.35 lakh. In addition, interest of ₹ 72.70 lakh (@15 *per cent* per annum) and penalty of ₹ 89.35 lakh were also leviable.

In reply, the Department stated (27 January 2025) that it had issued notice dated 27 January 2025 to the taxpayer and after completion of all necessary procedures, it would issue an appropriate order. Audit observed that the Department followed up its notice with a reminder dated 10 March 2025 and later in view of no response from the assessee, issued (21 March 2025) a *suo moto* assessment order, in line with the audit contention.

Chapter II

Economic, Social and General Sectors and PSUs

Chapter-II

2.1 Introduction

Audit of 49 Departments of Government of NCT of Delhi with 51 apex audit entities along with 14 Public Sector Undertakings (PSUs) and 64 Autonomous Bodies/Authorities, etc. falls under the audit jurisdiction of the Accountant General (Audit), Delhi. Out of these 64 ABs, Comptroller and Auditor General of India is the sole auditor of 29. The details of Departments and other entities are given in **Annexure 2.1** and summarised in **Table-2.1.1**.

Table-2.1.1: List of 49 Departments and 78 entities thereunder

Sl. No.	Name of Department(s)	Number of		
		Public Sector Undertakings (PSUs)	Other Entities (Autonomous Bodies/ Authorities, etc.)	Total
1.	Public Works Department	-	-	-
2.	Irrigation and Flood Control Department	-	-	-
3.	Urban Development	1	2	3
4.	Power Department	4	1	5
5.	Tourism Department	1	1	2
6.	Archeology Department	-	-	-
7.	Delhi Archives	-	-	-
8.	Art, Culture and Language	-	8	8
9.	Trade & Taxes Department	-	-	-
10.	State Excise and Expenditure	-	-	-
11.	Department of Finance	1	1	2
12.	Department. of Planning	-	-	-
13.	Directorate of Economics & Statistics	-	-	-
14.	Home Department	-	-	-
15.	Department. of Law, Justice and Legislative. Affairs	-	1	1
16.	Registrar General, Delhi High Court	-	-	-
17.	Directorate Of Prosecution	-	-	-
18.	Directorate of Vigilance and Anti-Corruption	-	-	-
19.	Revenue Department	-	2	2
20.	Chief Electoral Office	-	-	-
21.	Secretariat of Vidhan Sabha	-	-	-
22.	General Administrative Department	-	-	-
23.	Department of Administrative Reforms	-	-	-
24.	Secretariat of Lieutenant Governor	-	-	-
25.	Lokayukta	-	-	-
26.	Public Grievance Commission	-	-	-
27.	Department of Information and Publicity	-	-	-
28.	Land and Building Department	-	1	1
29.	Department of Industries	1	-	1

Sl. No.	Name of Department(s)	Number of		
		Public Sector Undertakings (PSUs)	Other Entities (Autonomous Bodies/ Authorities, etc.)	Total
30.	Department of Information Technology	1	-	1
31.	Department of Health and Family Welfare	-	14	14
32.	Department of Social Welfare	-	-	-
33.	Department of Women & Child Development	-	2	2
34.	Department for the Welfare of SC/ST/Minorities	1	-	1
35.	Education Department	-	3	3
36.	Directorate of Higher Education	-	15	15
37.	Directorate of Training and Technical Education	-	6	6
38.	Services Department	1	-	1
39.	Department of Labour	-	2	2
40.	Directorate of Employment	-	-	-
41.	Department of Food, Civil supply and Consumer Affairs	1	-	1
42.	Development Department	-	1	1
43.	Directorate of Agricultural Marketing	-	-	-
44.	Directorate of Weights and Measures	-	-	-
45.	Registrar Co-operative Societies	-	-	-
46.	Department of Forest and Wild Life	-	-	-
47.	Department of Environment	-	2	2
48.	Department of Food Safety	-	-	-
49.	Transport Department	2	2	4
Total		**14**	**64**	**78**

2.1.1 Planning, Conduct of Audit and Reporting

During the year 2022-23, the office of the Accountant General (Audit), Delhi conducted compliance audit of 240 units[1] (30.61 *per cent*) out of total 784 auditable units amongst 49 Departments of Government of NCT of Delhi. This Chapter of the Report contains results of two SSCAs and six compliance audit paragraphs pertaining to eight Departments.

Compliance audit is an independent assessment of whether a given subject matter (an activity, financial or non-financial transaction, information in respect of an entity or a group of entities) complies in all material respects with the applicable laws, rules, regulations, established codes etc. and the general principles governing sound public financial management and the conduct of public officials.

The following flowchart depicts the process of planning, conduct of audit and reporting the results of audit:

[1] Including 15 apex audit entities covering expenditure of ₹ 7128.72 crore

Chart 2.1.1: Planning, conduct of audit and reporting

Assessment of Risk: Planning for audit of entities/schemes, etc., is based on risk assessment involving certain criteria like:

- Expenditure incurred
- When last audited
- Criticality/complexity of activities
- Priority accorded for the activity by Government
- Level of delegated financial powers
- Assessment of internal controls
- Concerns of stakeholders, etc.

Planning of Audit includes determining**:**

- Extent and type of Audit -Financial, Compliance and Performance audits
- Audit objectives, scope and methodology of audit
- Sample of auditee entities and transactions for detailed audit

Inspection Reports are issued based on:

- Scrutiny of records/data analysis
- Examination of Audit evidence
- Replies/Information furnished to Audit enquiries
- Discussion with Head of the unit/local management

Audit Report is prepared from:

- Important audit observations featured in Inspection Reports or draft Performance Audit Reports/ Compliance Audit Reports
- Response of the Department/Government to audit findings, and
- The Report is submitted to the Lieutenant Governor for causing it to be tabled in the Delhi Legislature

After completion of compliance audit of each unit, an Inspection Report (IR) containing audit findings is issued to the Head of the unit with a request to furnish replies within four weeks of receipt of the IR. Whenever replies are received, audit findings are either settled or further action for compliance is advised. Significant audit observations pointed out in these IRs, which require attention at the highest level in the Government, are issued as draft paragraphs to the Government for their responses with in period of six weeks, before possible inclusion after due consideration of the responses, in the Audit Reports. In addition, draft Compliance Audits and Performance Audits on specific themes, topics or schemes are also issued to the Government for their responses, before possible inclusion in the Audit Reports. The head of Departments and the Government of NCT of Delhi are given the opportunity to provide their views on the audit observations prior to finalization of the Audit Reports. These Audit Reports are submitted to the Lieutenant Governor of the National Capital Territory (NCT) of Delhi under Section 48 of the Government of NCT of Delhi Act, 1991 for being laid before the Legislative Assembly of the NCT of Delhi.

2.1.2 Response of Departments to Audit findings

2.1.2.1 Status of Replies to Inspection Reports: Audit strives to provide full opportunity to audited units/Head of Departments/State Government to provide clarifications/replies and only when the departmental replies are not received or are not convincing, the audit observations are processed for inclusion in the Inspection Report or CAG's Audit Report, as the case may be. However, in most cases, the audited entities do not submit timely and satisfactory replies as indicated below:

A detailed review of IRs issued up to March 2023 to 469 Drawing and Disbursing Officers (DDOs) pertaining to 49 Departments revealed that 8295 paragraphs contained in 1636 IRs were outstanding for settlement as on 31 March 2023 for want of adequate/convincing replies.

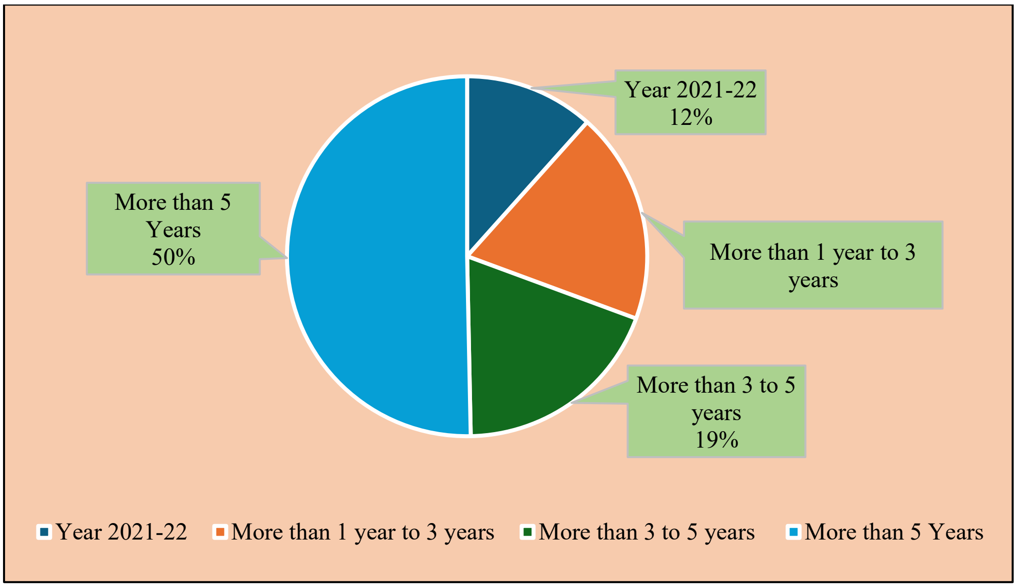
The status of outstanding IRs is given in **Table-2.1.2**.

Table-2.1.2: Outstanding IRs and Paragraphs (issued up to 31 March 2023) as on 31 March 2023

Sl. No.	Period	No. of outstanding IRs (*per cent*)	No. of outstanding Paras (*per cent*)
1	2021-22	137 (5.61)	1375 (11.62)
2	More than 1 year to 3 years	293 (12.01)	2251 (19.01)
3	More than 3 years to 5 years	331 (13.57)	2255 (19.05)
4	More than 5 years	1679 (68.81)	5957 (50.32)
Total		**2440**	**11838**

Source: Information compiled by Audit

Chart 2.1.2: Year-wise position of outstanding audit paragraphs



It is clear from the above table that 50 *per cent* of total paras are pending since more than 5 years. Further, only one Audit Committee[2] meeting could be held with the Departmental officers for settling outstanding paras during the period of 2022-23.

2.1.2.2 Status of Replies to Audit paragraphs included in Audit Report for the year 2022-23:

For the present Audit Report for 2022-23 (Chapter II), Audit Reports of two SSCAs and six Compliance Audit Paragraphs (CAPs) were forwarded to the Principal Secretaries/Secretaries of the concerned administrative Departments to elicit their views on the audit observations. Replies/responses of the Government in respect of Audit Reports of four CAPs have been received. The replies of the Government in respect of two SSCAs and two CAPs are still awaited.

2.1.3 Follow up action taken on earlier Audit Reports

- **Replies outstanding to Audit Paragraphs included in earlier Audit Reports**

To ensure accountability of the executives to the issues dealt with in various Audit Reports presented to the State Legislature, the administrative departments are to issue *suo-motu* Action Taken Notes (ATNs) on all audit paragraphs and performance audits featuring in the Audit Reports irrespective of the fact whether these are taken up for discussion by the Public Accounts Committee (PAC) or not. As per instructions of the PAC of Union Government of the year 1982, these ATNs are to be submitted to the PAC duly vetted by the Principal

[2] Audit Committees are constituted with representatives from administrative department and Audit and a nominee from the Finance Department besides the head of the department of the auditable entity for the purpose of monitoring and ensuring compliance and settlement of pending audit observations.

Accountant General (Audit), Delhi within a period of four months from the date of presentation of Audit Reports in the Legislative Assembly of Delhi.

The position of ATNs not received even once in respect of audit paragraphs and performance audits included in Audit Reports placed in the Legislature till 2022-23 is given in **Table-2.1.3**.

Table-2.1.3: ATNs not received as on 31.12.2024

Audit Report (PSUs/ Non-PSUs) for the year ended 31 March	Date of placement of Audit Report in the Legislature	Total Performance Audit (PAs) and Compliance Audit Paragraphs(CAPs) in the Audit Report		Number of PAs/CAs Paragraphs for which ATNs were not received	
		PAs	CAP[3]s	PAs	CAPs
A. Social, General and Economic Sectors (Non-PSUs)					
2018	05.07.2022	01	10	01	07
2019	05.07.2022	0	03	0	02
Total		**01**	**13**	**01**	**09**
B. PSUs					
2015	13.06.2016	01	06	00	01
2018	03.12.2019	01	02	01	00
2019	05.07.2022	0	04	0	03
Total		**02**	**12**	**01**	**04**
Grand Total (A+B)		**3**	**25**	**02**	**13**

Source: Information compiled by Audit

- **Discussion of Audit Reports by Public Accounts Committee (PAC)**

One Performance Audit and 13 Compliance Audit Paragraphs related to various Departments/Autonomous Bodies were reported in these Audit Reports. PAC did not take up any of these PA/CAPs for discussion till 31 March 2023.

- **Discussion of Audit Reports by Committee on Government Undertaking (COGU)**

Two Performance Audits and 12 Compliance Audit Paragraphs relating to Public Sector Undertakings were reported in these Audit Reports. Of these, COGU had taken up two Compliance Audit Paragraphs for discussion. The status of COGU discussion as on 31 March 2023 is detailed in **Table-2.1.4**.

[3] It includes number of Subject Specific Compliance Audits (SSCAs) also.

Table-2.1.4: Status of COGU discussion, NCT of Delhi, Vidhan Sabha

Status	PAs/CAPs of Audit Report pertaining to PSUs for the year 2015-16 to 2021-22
Number of total Audit Paras	14 (2 PAs + 12 CAPs)
Taken up by COGU for submission of written reply	02 CAPs
ATN received	Nil
Recommendation made by COGU	Nil
Action taken by the Department	-

Source: Information compiled by Audit

2.1.4 Status of laying of Audit Reports in the State Legislature

There were four Audit Reports[4] which were yet to be presented before the State Legislature as on 31 March 2023.

2.1.5 Status of laying of Annual Reports/Accounts along with Separate Audit Reports of Entities in the State Legislature

Out of 16 ABs, accounts of six ABs viz Delhi Jal Board (DJB), Delhi Kalyan Samiti (DKS), Delhi State Legal Services Authority (DSLSA), Delhi Urban Shelter Improvement Board (DUSIB), Delhi Transport Corporation Employees Superannuation Pension Trust (DTC ESPT) and Delhi Skill and Entrepreneurship University (DSEU) are in arrears for periods ranging from one to four years. The status of rendering of accounts is detailed in **Annexure 2.2**.

2.1.6 Recoveries at the instance of Audit

Audit findings, involving recoveries that came to notice during test audit of the departments of the State Government, were referred to various departments' Drawing and Disbursing officer (DDOs) for confirmation and further necessary action under intimation to Audit.

During 2022-23, against audit findings involving recovery of ₹ 32.06 crore pointed out in 276 cases, the DDOs concerned had effected recovery of ₹ 2.11 crore (including recovery of previous years) in 43 cases only.

2.1.7 Acknowledgement

The office of the Accountant General (Audit), Delhi wishes to acknowledge the co-operation and assistance rendered by the officials of the State Government during the course of conduct of Audit.

2.1.8 Conclusion

Lack of response to Audit, non-tabling of CAG Reports in the State Assembly, arrears in preparing state entities' annual accounts, and not laying the Annual Reports/Accounts of autonomous bodies along with SARs in the State

[4] (1) State Finances Audit Report 2020-21 (No.1 of 2022), (2) PA on Prevention and Mitigation of Vehicular Air Pollution in Delhi (No.2 of 2022), (3) Revenue, Economic, Social and General Sectors and PSUs 2019-20 & 2020-21 (No.3 of 2022), and (4) PA on Children in Need of Care and Protection (No.1 of 2023).

Legislature adversely affect accountability and transparency in the Government and are, therefore, a cause of concern.

Delhi Subordinate Services Selection Board

2.2 Wasteful expenditure of ₹ 1.05 crore on conducting examination for the posts of Junior Engineer

DSSB conducted an examination for the posts of Junior Engineer in Delhi Jal Board overlooking the intimation of withdrawal of the advertised vacancies and subsequent reminders resulted in wasteful expenditure of ₹ 1.05 crore.

Delhi Subordinate Services Selection Board (DSSSB) was established in October 1996 with the objective to make recruitment to various posts in Government of National Capital Territory of Delhi (GNCTD), Municipal Corporation of Delhi, New Delhi Municipal Council and autonomous bodies under GNCTD. For this purpose, the Board conducts tests and interviews as per the requirement and suitability of the user departments.

Delhi Jal Board (DJB) had sent a request to DSSSB on 18 September 2019 for filling the posts of Junior Engineers (E&M). A MoU was signed on 9 April 2021 between DSSSB and M/s EDcIL (India) Limited (M/s EDcIL), according to which DSSSB had to pay ₹ 381 (plus 18 *per cent* GST) per candidate to M/s EDcIL for conducting examination of various categories. In addition, payment of ₹ 90 (plus 18 *per cent* GST) per candidate was approved (July 2021) by the Lieutenant Governor (LG), to be paid by DSSB to M/s EdcIL for providing facilities for precaution from Covid-19 at each center.

Audit observed that, after two years, DJB had decided (22 November 2021) for abolition of the posts of Junior Engineers (JE) and requested DSSSB on 27 December 2021 for withdrawal of requisition for filling up the posts. The withdrawal intimations were again conveyed to DSSSB on 10 January 2022 and 8 February 2022. However, despite withdrawal intimations by the user department, DSSSB did not take cognizance thereon and notified online exam for the posts of JEs on 7 February 2022 with post code 15/21 and also conducted examination through M/s EdCIL on 21 March 2022. Thereafter, DSSSB had conveyed expenditure of sanction of ₹ 1.05 crore vide expenditure sanction order dated 31 October 2022 and 10 February 2023 respectively and payment of ₹ 1.05 crore[5] was made to M/s EdciL vide paid voucher dated 7 November 2022 and 10 February 2023. Thus, wasteful expenditure of ₹ 1.05 crore was incurred

[5] (a) Total number of candidates 19,900 * ₹ 381 (plus 18 *per cent* GST) per candidate=₹ 89,46,642/-
(b) Total candidates 19900 * ₹ 90 (plus 18 *per cent* GST) per candidate for providing facilities under SD-100 isolation = ₹ 21,13,380 – ₹ 528345 (25 *per cent* penalty for not providing isolation facilities=₹ 15,85,035/-
a+b = 1,05,31,677 i.e. ₹ 1.05 crore

by DSSSB for unnecessary conducting examination for the abolished posts of JE.

In its reply (April 2024) DSSSB stated that DJB was informed that the approval of LG was solicited for cancellation of vacancies, as recruitment process at that time was closely monitored by LG/Chief Secretary, Delhi. It was also informed that the examination for the said post was scheduled for 21 March 2022, but the user department (DJB) has failed to respond timely i.e., before conducting the exam.

Reply of the department is not tenable as DJB (user department) had conveyed, even before advertisement of the post in public domain, about abolishment of the post and cancellation of examination. However, DSSSB did not take cognizance of the request/need of the user department and went ahead with the recruitment process causing wasteful expenditure of ₹ 1.05 crore. Responsibility of the concerned officers needs to be fixed for causing substantial loss to the exchequer.

Department of Energy

2.3 Compliance Audit on Administration of Electricity Subsidy by Government of NCT of Delhi

The power distribution in Delhi is primarily carried out by the three private DISCOMS, i.e. BSES Yamuna Power Limited (BYPL), BSES Rajdhani Power Limited (BRPL) and Tata Power Delhi Distribution Limited (TPDDL). As per data made available (31 March 2021), there was a total of approximately 65 lakh electricity connections in Delhi, with BRPL being the largest distribution utility with over 28.47 lakh connections.

Section 65 of the Electricity Act 2003 allows the state government to grant a subsidy to any consumer/class of consumers, as deemed fit. In Delhi, an electricity subsidy has been granted since 2003-04. Households, the major electricity consumers in Delhi, account for approximately 60 *per cent* of the total electricity consumption and about 84 *per cent* in terms of the number of consumers. Currently, the subsidy is primarily given to domestic consumers, agricultural consumers, Sikh riot victims, and lawyers' chambers, forming the other category of subsidized consumers. In 2019-20, an amount of ₹ 2405.59 crore was given as power subsidy, which subsequently increased and became ₹ 3161 crore in 2022-23.

Audit observed that the subsidy policy of GNCTD for the power sector did not target the deserving and disadvantaged section of the population and paid it to nearly the entire domestic consumer base. The rationale for having a high threshold value of 400 units of consumption, which covered approximately 80 *per cent* of domestic consumers, was not found on record. Audit also observed that more than 30 lakh consumers, within the 0 to 200 unit consumption bracket, received an average per connection subsidy of ₹ 6,000 *per annum*, whereas approximately 16.60 lakh consumers, with consumption of more than 200 units, received approximately 70 *per cent* higher average subsidy per connection of over ₹ 10,000 per annum. Thus, the actual subsidy outgo per consumer was much higher for higher consumption bracket consumers. Audit further observed that many consumers had availed a subsidy despite no electricity consumption (zero units consumed) for long consecutive billing cycles. A total of approximately ₹ 42.26 crore was granted as subsidy to such inactive/dormant domestic connections during 2019-2023.

The total Regulatory Assets[6] for Delhi DISCOMS, as per DERC, stood at ₹ 27,200.37 crore as of 31 March 2021.

2.3.1 Introduction

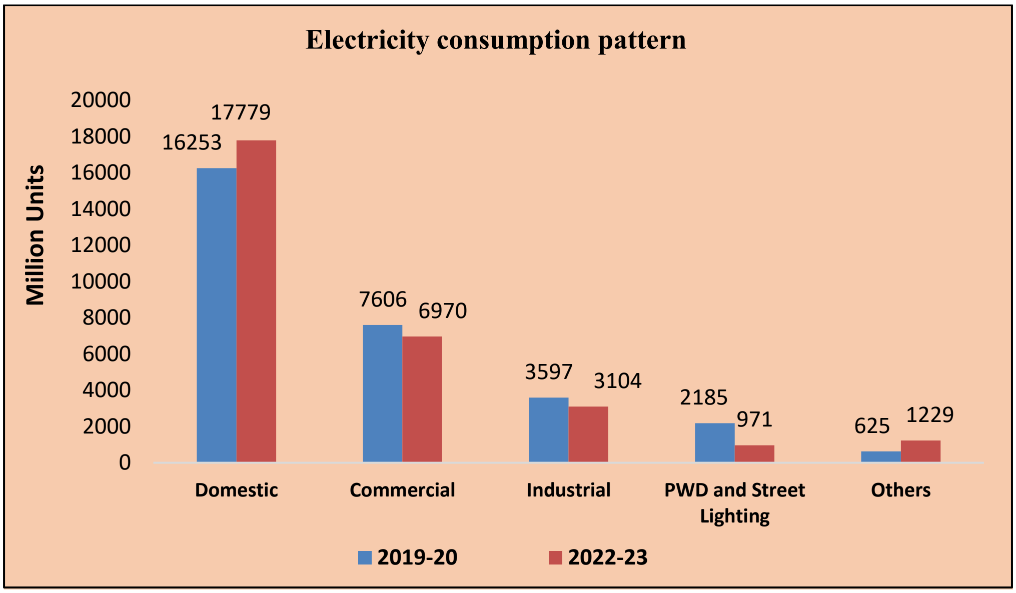
Electricity is the lifeblood of modern life, seamlessly integrated into every aspect of our daily routines and technological advancements. The provision of electricity to all categories of consumers i.e., households, agriculture, commercial and public utilities, is done through a coordinated network of power generating stations, transmission grids and finally distribution utilities. The total power purchased in Delhi was 40,997 million units in FY 2022-23. While 9.65 *per cent* of total power purchase was sourced from the Delhi Government Power Plants, 90.35 *per cent* was purchased from Central Government and other sources. The Delhi Electricity Regulatory Commission (DERC) fixes the consumer tariff for electricity for various categories of consumers.

Per capita energy consumption and aggregate electricity demand have constantly increased with passage of time. Households, the major electricity consumers in Delhi, account for approximately 60 *per cent* of the total electricity consumption and about 84 *per cent* in terms of number of consumers.

We noted that the pattern of distribution of electricity under different categories has undergone a change and consumption under the domestic consumer category in Delhi increased from 16,253 million units in 2019-20 to 17,779 million units in 2022-23. The number of Consumers in Delhi increased by around 10 *per cent* from 61.98 lakh in 2019-20 to 68.51 lakh in 2022-23. Change in electric consumption over the years, category-wise breakup, is shown in **Chart 2.3.1**.

[6] Regulatory Assets are costs incurred by company (like Power Distribution company (DISCOM) that are deferred for recovery from customers in future periods through regulated rates.)

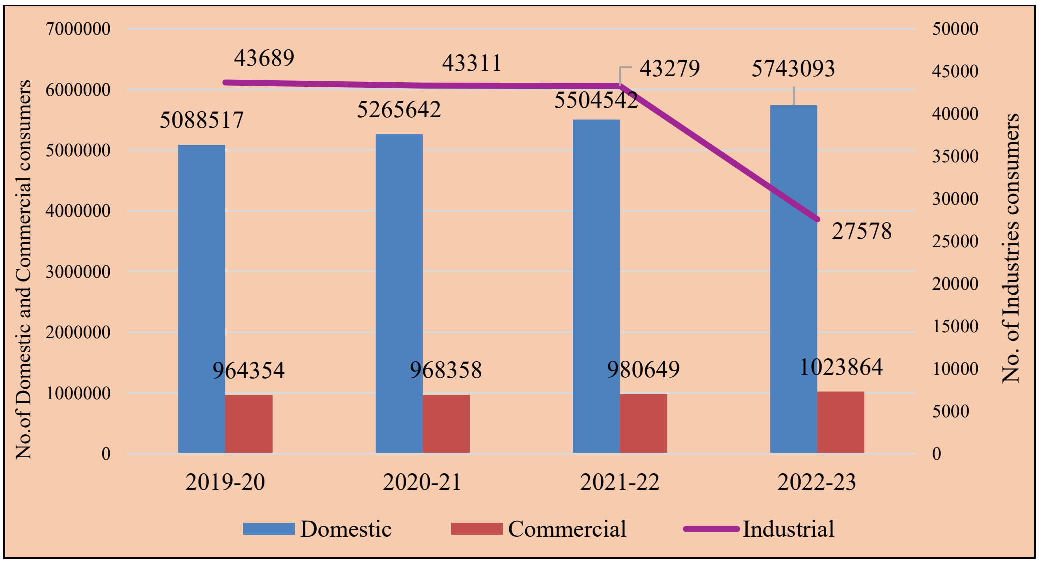
Chart 2.3.1: Category-wise change in electricity consumption over the years



Source: Economic survey 2023-24

As for the pattern in terms of the number of customers, the **Chart 2.3.2** below captures the trend for the three distribution companies (DISCOMS) viz. BSES Yamuna Power Limited (BYPL), BSES Rajdhani Power Limited (BRPL) and Tata Power Delhi Distribution Limited (TPDDL)

Chart 2.3.2: Trend of change in Domestic, Commercial and Industrial consumers of three DISCOMS



Source: Trued-up petitions of DISCOMS

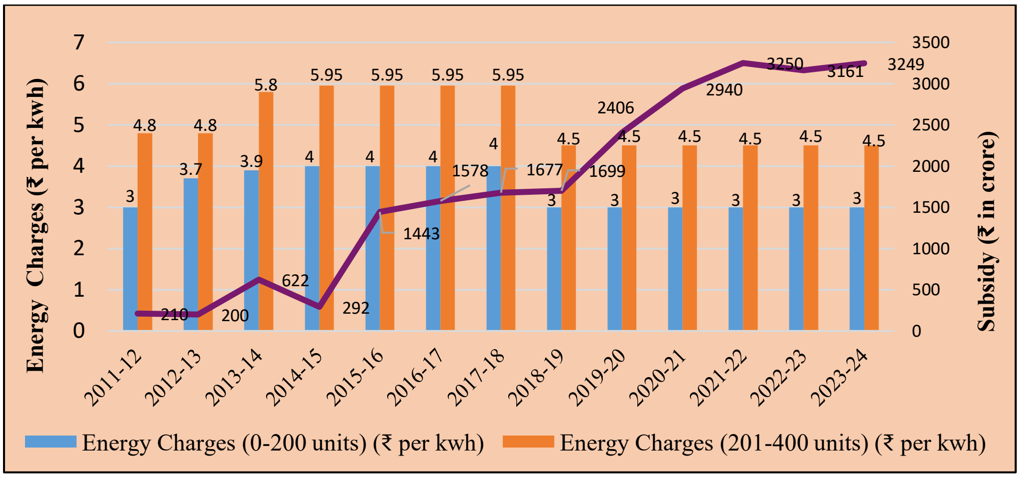
The charts above indicate consistent growth in domestic consumers, whereas commercial consumer base is showing marginal growth. However, there is a gradual decline, followed by a steep reduction in the number of Industrial consumers. The steep decline of around 36 *per cent* in industrial consumers in 2022-23 was entirely on account of the reduction in industrial consumers of

TPDDL. The trend of consumption is also in line with domestic base occupying the largest share.

In Delhi, electricity subsidy has been provided to domestic consumers since 2003, with the amount gradually increasing over the years. During 2019-20 to 2022-23, the average annual electricity subsidy bill for Delhi was about ₹ 2,939 crore per year.

The annual electricity subsidy with tariff rates for domestic consumer's upto 400 units is graphically shown in **Chart 2.3.3** below:

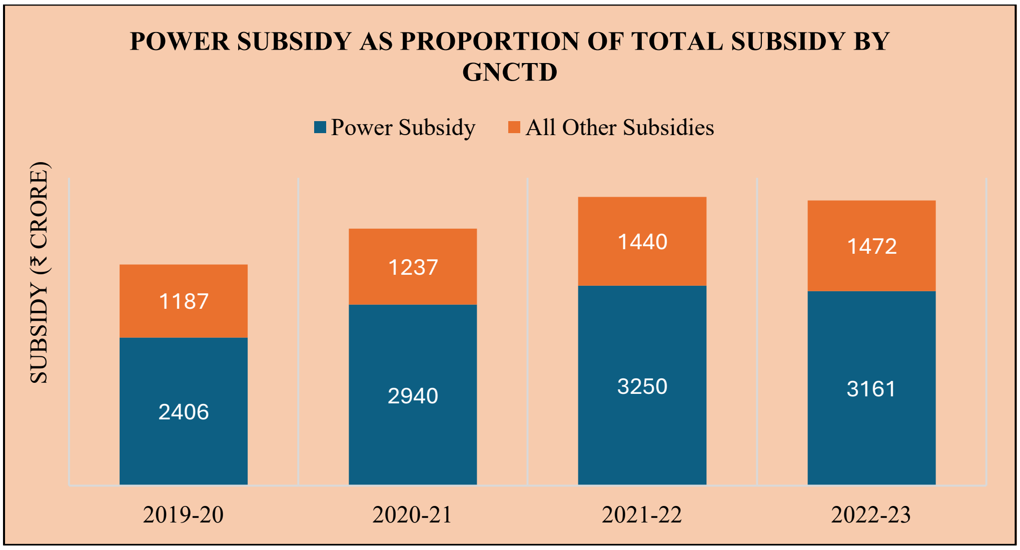
Chart 2.3.3: Change in Subsidy and Energy Charges over the years



Source: Reply of Power Department, GNCTD and Tariff Orders issued by DERC.

Subsidies constituted nearly 10 *per cent* of GNCTD's total revenue expenditure. As shown in the **chart 2.3.4** below, power subsidy alone accounted for 66.96 to 70.39 *per cent* of the total subsidy during 2019-20 to 2022-23, emphasizing the need to assess the process of providing electricity subsidy to consumers and its effectiveness.

Chart 2.3.4: Electricity subsidy as proportion of total subsidy by GNCTD



Source: Reply of Principal Account Office, GNCTD

2.3.2 Audit Objectives, Criteria, Scope and Methodology

This audit focused on examining the process of subsidy disbursal to consumers, assessing compliance with the applicable rules and guidelines governing such disbursal, and analyzing the long-term implications of continued subsidy on consumer charges.

The audit covered a period of four years from 2019-20 to 2022-23.

The criteria for the audit included scrutiny of records of Power Department GNCTD; Study of the Tariff petitions of Distribution Companies (DISCOMS) and Tariff orders of DERC[7]; review of the process of admission of subsidy claims by the DISCOMS, scrutiny of the mechanism of disbursal of subsidy and analysis of consumer billing data of the DISCOMS. The consumer billing data has been analysed for deriving patterns and audit conclusions based on the availability of the relevant data from the concerned DISCOM.

The power distribution in Delhi is primarily carried out by the three private DISCOMS, i.e. BYPL, BRPL and TPDDL. Government of NCT of Delhi holds a 49 *per cent* equity stake in each of these DISCOMs. As per data made available (31 March 2021), there was a total of approximately 65 lakh electricity connections in Delhi with BRPL being the largest distribution utility with over 28.47 lakh connections, followed by TPDDL and BYPL with 18.54 lakh and 18.14 lakh connections respectively in the year 2021-22. Besides these three distribution companies, New Delhi Municipal Corporation (NDMC) and Military Engineering Services (MES) are also deemed DISCOMS catering to about one *per cent* of the total consumer base of Delhi. The deemed DISCOMS have not been selected for review in this audit.

Audit objectives, criteria, scope, sample and methodology of audit were shared with Government of NCT of Delhi through an Entry Conference held on 11 May 2023. The extent to which the government was able to fulfil the intended objectives of providing electricity subsidy to consumers in a prudent and targeted manner, and long-term repercussions on consumption charges have been discussed in the ensuing paragraphs. The draft report was issued (March 2025) to the Government, and an Exit Conference was held on 10 June 2025, however, the reply is awaited as of September 2025.

2.3.3 Implementation of Subsidy Policy

Section 65 of the Electricity Act 2003 allows the state government to grant a subsidy to any consumer/class of consumers, as deemed fit. In Delhi, electricity subsidy for domestic consumers was introduced in year 2003-04. Between 2005-07, it aimed to neutralize 50 *per cent* of a tariff hike for all domestic users. From 2007-13, a ₹ 1/unit subsidy was provided for consumption up to 200 units/month. Thereafter, rates were periodically revised, with separate slabs for 0-200 and 201-400 units until 2016-17.

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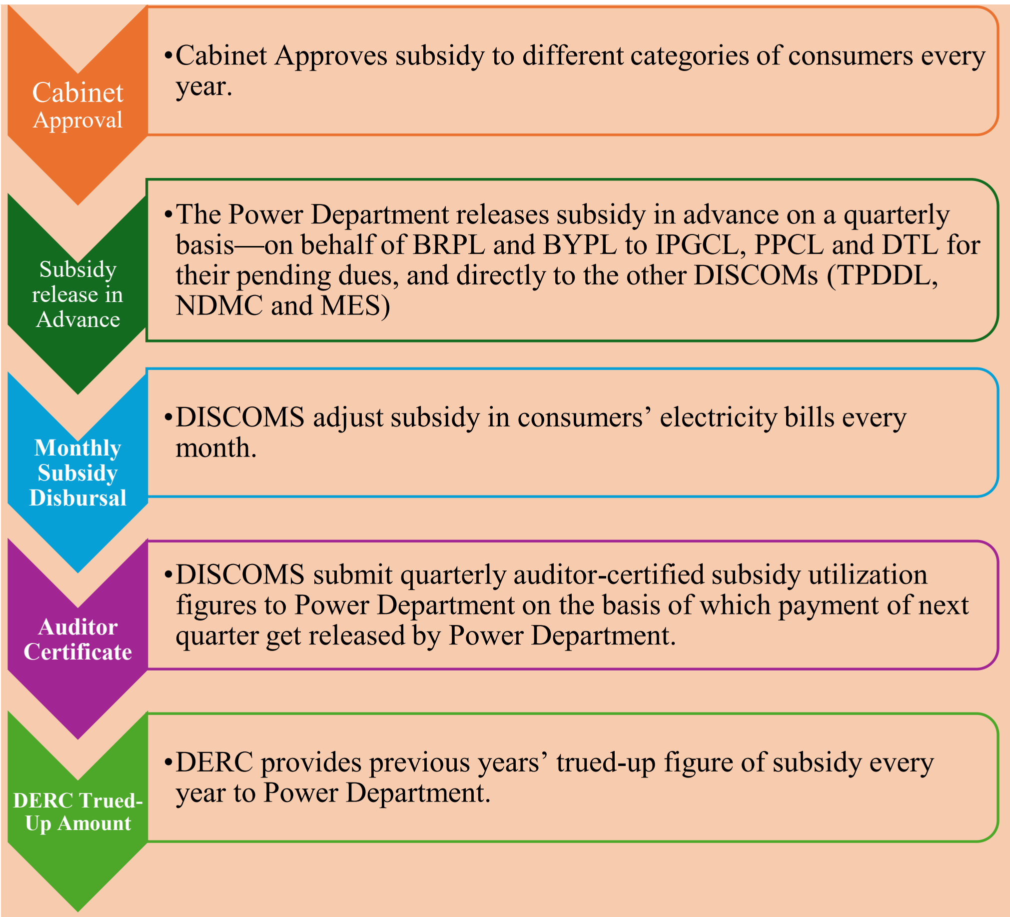
7 DERC has issued tariff order till 2021-22 only.

Since 2017-18, the subsidy was extended to 1984 Sikh riot victims and lawyers' chambers in court complexes, and to agricultural consumers in 2018-19. From August 2019, the subsidy covered the full bill for up to 200 units/month which includes energy bill, fixed charges, all surcharges etc.; and for consumption between 201-400 units, a subsidy of up to ₹ 800/month was given. Currently, the subsidy is primarily given to domestic consumers, agricultural consumers, Sikh riot victims and lawyers' chambers forming the other category of subsidized consumers. The process of granting subsidies is shown in the flow chart illustrated in figure 2.3.1:

Figure 2.3.1: Process Flow of Electricity Subsidy Disbursement in Delhi



Audit observed lacunae in the implementation of the electricity subsidy regime to consumers as mentioned in the succeeding paragraphs.

(i) Diversion of Subsidy

As per Section 65 of the Electricity Act, 2003, the Power Department was required to release electricity subsidy in advance to the DISCOMs. Audit, however, noticed that in the case of BRPL and BYPL, which had substantial outstanding dues payable to Delhi power generation companies (Indraprastha Power Generation Corporation Limited (IPGCL) and Pragati Power Corporation Limited (PPCL) and Delhi Transco Limited (DTL), the subsidy amounts were not released directly to these DISCOMs but were diverted by the

Power Department to IPGCL, PPCL, and DTL on their behalf. For the other DISCOMs (TPDDL, NDMC, and MES), the subsidy was released directly.

This practice of diverting subsidy funds to third party to settle outstanding dues of certain DISCOMs with Generation Companies (GENCOs) and the transmission utility complicates the subsidy disbursement process, reduces transparency, and weakens accountability in establishing a clear money trail between subsidy allocation and consumer benefit.

It is pertinent to mention that NITI Aayog (2017, Turning Around the Power Distribution Sector) and the Finance Department, GNCTD have recommended Direct Benefit Transfer (DBT) as an alternative framework for subsidy delivery. The Power Department itself acknowledged that DBT could enhance transparency in subsidy disbursement and obviate the need for a third-party audit. However, despite these policy recommendations and its own admission, no steps were initiated by the Power Department towards DBT. In the Exit Conference, the Department stated that DBT was not feasible in Delhi due to persistent outstanding dues of DISCOMs towards GENCOs and DTL, which necessitated diversion of subsidy for adjustment against such dues. The reply of the department is not consonance with referred recommendations of NITI Aayog and the Finance Department, GNCTD.

(ii) Issues in Verification and Targeting of Electricity Subsidy.

(a) Issues in Verification

A major portion of the expenditure is incurred on subsidies in the Power Sector in Delhi. It is the responsibility of the Power Department to ensure that the subsidy amount is utilized solely for its intended purpose and benefits only genuine consumers.

Every year the Government approves the subsidy policy and the only mechanism for verifying the accuracy of subsidy claims by the DISCOMs is the trued-up figures submitted annually by DERC, reflecting the subsidy provided by GNCTD to the DISCOMs. In addition, the Government proposed each year for conducting of a special audit by DERC —through an external auditor[8]—of the subsidy released to the DISCOMs vis-à-vis the amount actually passed on to consumers. It was noticed that the special audit was instituted by DERC in January 2024 whose report was eventually submitted to the GNCTD.

However, relying solely on the trued-up figures provided by DERC is not sufficient to ensure that subsidies of thousands of crore rupees are reaching genuine beneficiaries. For instance, these figures do not reveal whether electricity connections have been split to unduly claim multiple subsidies. Moreover, DERC itself prepares the trued-up figures based on auditor-certified statements submitted by the DISCOMs, without independent verification.

[8] A private Chartered Accountant firm empanelled by O/o the CAG of India.

Audit is of the view that there is an urgent need for a well-established and transparent mechanism to ensure that public funds are being utilized properly and reaching the intended recipients. The Power Department should also proactively analyse consumer data and conduct random field inspections to verify the authenticity of electricity connections and prevent misuse of the subsidy system. Notably, similar concerns were already highlighted in the report of the special audit conducted by the external auditor appointed by DERC, as discussed in **Para 2.3.4** of this Report.

(b) Subsidy to MES and NDMC without an audited statement

The subsidy is released to DISCOMS only upon receiving audited statement/ utilization certificate confirming disbursement to consumers. However, for two deemed DISCOMS, i.e. MES and NDMC, subsidy have been released without such certificates since 2019-20, posing a risk of mis-utilization. The annual subsidy released to NDMC and MES is approximately ₹ 15 crore each. In the absence of audited statements or utilization certificates, there is no assurance that the subsidy amount has actually been passed on to the intended beneficiaries, thereby defeating the very objective of the scheme and exposing public funds to potential irregularities.

(c) Targeting of Electricity Subsidy

The National Tariff Policy, 2006, was a significant framework by India's Ministry of Power, notified on January 6, 2006, under the Electricity Act 2003, aiming to promote investment, efficiency, and consumer welfare in the power sector. This Policy suggests targeting subsidies to poor consumers and disbursing them as a direct subsidy. It further suggests Government support a bare minimum level of consumption through cross-subsidy and dissuades free provision of electricity, with an emphasis on sustainable use of resources.

Despite the power subsidy constituting on average 68.78 *per* cent of the total subsidy outgo in the past four years, the objective of the subsidy policy of GNCTD is to target the largest number of domestic consumers. The subsidy policy disregarded the sanctioned load or other bill components like electricity duty or other surcharges while deciding on the target consumer base or the quantum of subsidy. It was observed that the domestic consumers, as a category in totality, constituting about 84 *per cent* of the consumer base, consumed approximately 60 *per cent* of electricity (units) and received more than 95 *per cent* of the subsidy disbursed by the Government.

This was coupled with frequent changes made in the subsidy rates for domestic consumers over the years as shown in **Table 2.3.1**.

Table 2.3.1: Subsidy Rates for Domestic Consumers

Year	Slab	Subsidy per unit	Remarks
April 2018 to March 2019	0-400 units	₹ 2.00 (Additional subsidy of ₹ 100/connection/month consuming upto 100 units/month)	There was a substantial upward revision in the Fixed Charge and a downward revision of the Energy Charge by DERC.
April 2019 to July 2019	0-400 units	₹ 2.00 (Additional subsidy of ₹ 100/connection/month consuming upto 100 units/month)	
August 2019 to March 2023	0-200 units	Entire amount to be paid through Subsidy	From FY 2019-20, the fixed charge was slashed by DERC for sanctioned loads up to 15 KW while the Energy Charge largely remained the same.
	201-400 units	Upto ₹ 800 per month to be paid by Subsidy	

Source: Economic Survey of Delhi

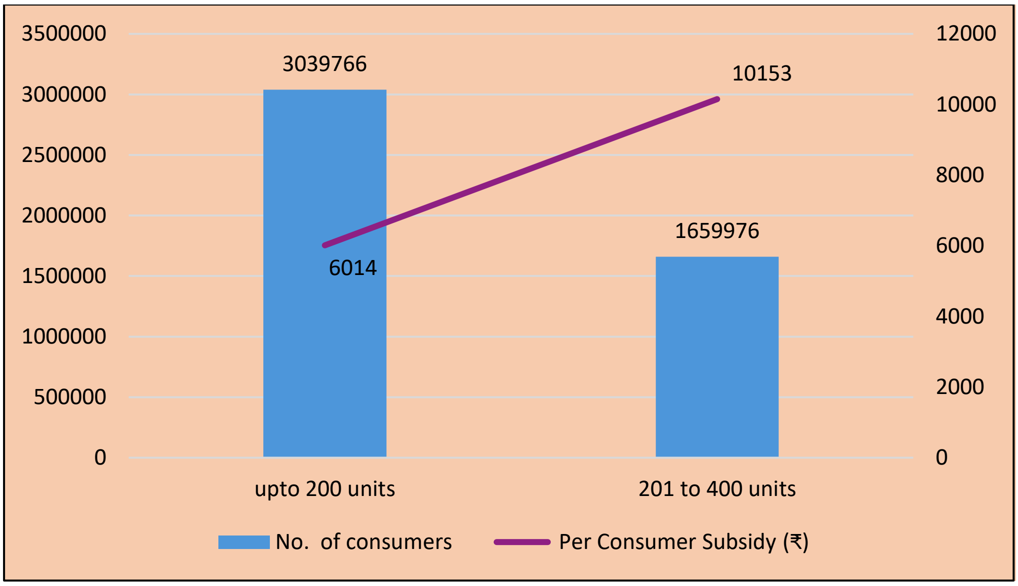
It is pertinent to mention that, via a cabinet decision taken in May 2022, GNCTD also introduced a modified scheme from 1 October 2022, wherein the explicit request to avail subsidy from eligible consumers was sought. However, this did not fructify in a reduction of the subsidy burden on the exchequer as interestingly number of consumers who opted for subsidy was higher than those who actually availed the subsidy.

(iii) Inverted Subsidy Scheme

As per the Fifth Delhi Finance Commission report (October 2017), levels of electricity consumption indicate the levels of economic affluence of consumers. Thus, the subsidy should be targeted to those with low levels of consumption who require support from the government. The subsidy outgo by GNCTD was inverted and not targeted by linking the subsidy to household income or socio-economic status. Audit observed that the focus was on segmenting consumers simply on a threshold consumption of 400 units per billing cycle, irrespective of Sanctioned Load, BPL status, etc. Further, the rationale for having a high threshold value of 400 units of consumption, resulting in about 80 *per cent* of domestic consumers availing the subsidy, was not found on record. Audit observed that the Government paid subsidy on average, more per consumer per annum for consumers falling in the higher consumption bracket than for consumers falling in the low consumption bracket.

As per the estimated subsidy requirement data for the year 2022-23 and the number of consumers in the consumption category, it was observed that whereas more than 30 lakh consumers, within the 0 to 200 unit consumption bracket received an average per connection subsidy of ₹ 6,000 per annum, approximately 16.60 lakh consumers, with consumption of more than 200 units, received approximately 70 *per cent* higher average subsidy per connection of over ₹ 10,000 per annum as shown in **Chart 2.3.5**. Thus, the actual subsidy outgo per consumer was much higher for higher consumption bracket consumers. Dispensing higher average subsidy to consumers at higher consumption levels defies prudent policy logic, besides being fiscally profligate.

Chart 2.3.5: Subsidy outgo per consumer in 2022-23



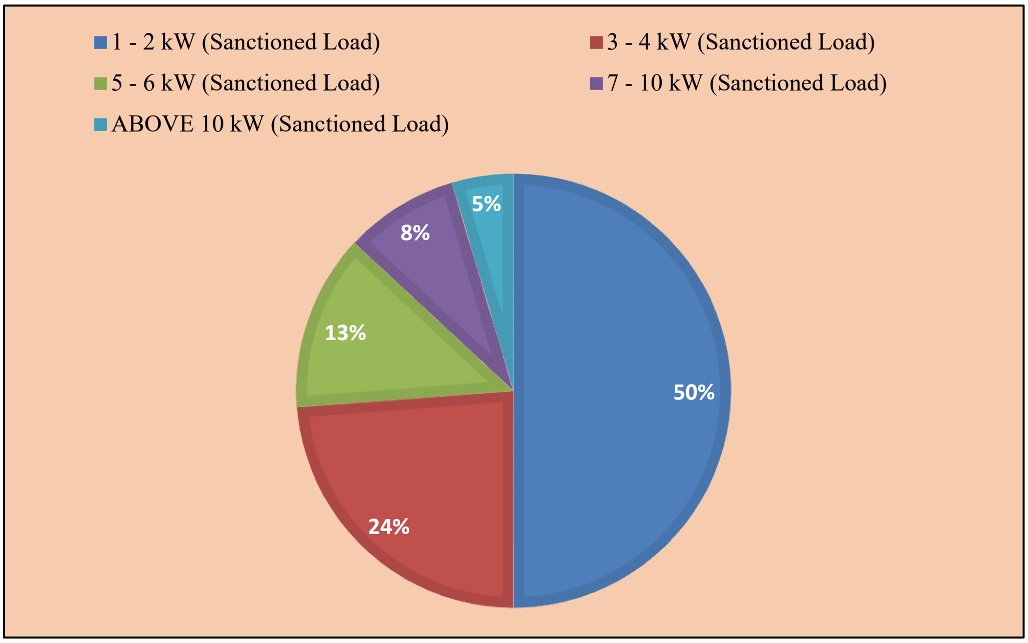
Source: Consumer billing data of DISCOMS

(iv) Inefficient Subsidy

The percentage of gross bill amount borne by the government is a good indicator of the substantive support that the Government provides to consumers through subsidy. Financial logic proves that the higher the percentage of gross bill amount borne by the Government, the subsidy support is of higher the substantive value to the consumer. Further, as per the statutory advice (19 October 2020) of DERC to Delhi Government, savings of up to ₹ 315 crore per year was possible if the subsidy was restricted to consumers with sanctioned load upto 3KW, which would bring 91 *per cent* of consumers within its fold while savings upto ₹ 200 crore per year could be realized if the subsidy was limited to consumers with sanctioned load upto 5KW, which would cater to 95 *per cent* of the consumers in Delhi.

Audit analysis of consumer billing data of the three private DISCOMS revealed that the subsidy constituted roughly 50 *per cent* of the electricity bill for consumers in the 1 to 2KW SL category, whereas it was able to defray less than 25 *per cent* of the bill amount for consumers in the 3KW to 4KW SL category, which was progressively even less for higher loads.

Chart 2.3.6: Subsidy as a percentage of total bill amount by Sanctioned Load (kW)



Source: Consumer billing data of three DISCOMS

For the 3-4KW SL, the Government spent, on average, a subsidy of less than ₹ 500 for a gross bill amount of more than ₹ 2100. It was further noticed that as the subsidy outgo up to 200 units was independent of sanctioned load and subsidized 100 *per cent* of the bill amount, subsidy outgo even for meagre consumption at high sanctioned loads could be astronomical. For example, a consumption of 50 KWh per month at 1 KW SL would attract a subsidy of approximately ₹ 200 whereas the same energy consumption at SL of 5KW, 10 KW and 20KW would result in a subsidy outgo of approximately ₹ 500, ₹ 1500 and ₹ 5000 respectively.

Case Study: Electricity Subsidy for Agricultural Consumers

The Government provides a subsidy to the extent of ₹ 105/KW/ month on fixed charges to the agricultural consumers considering agricultural sector to be under distress. As per data obtained from BRPL, BYPL, and TPDDL, there were about 12,000 agricultural consumers within the Delhi state during 2022-23, who availed a total subsidy of approximately ₹ 6.5 crore during the period.

The Finance Department stated (February 2019) to the cabinet that since the agricultural subsidy is a form of financial aid aimed at weaker sections, the department should fix a criterion based on the quantum of agricultural land holding of the farmers and the subsidy should be restricted to farmers holding agricultural land upto a certain limit. However, this rational suggestion was ignored. Moreover, there was no effort to check or categorize the agricultural electricity connections based on different slabs of sanctioned load in order to target the subsidy towards small/marginal farmers.

Further, the Government made no provision in the said order to limit the subsidy to one connection per farmer resulting in all agricultural connections availing subsidy even if one individual had more than one connection.

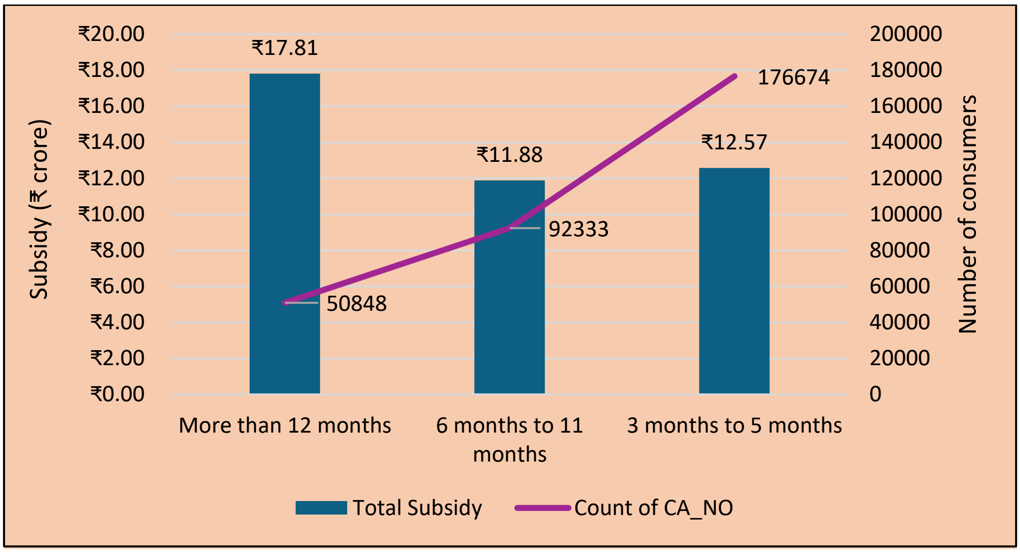
The granular analysis of BRPL and TPDDL data revealed that minimal-use (threshold determined in audit for a consumption of 0-250 units/annum) connections increased from **7.6 *per cent* and 10.91 *per cent* in 2019-20 to 15.33 *per cent* and 13.05 *per cent* in 2022-23, respectively**, making the subsidy economically unjustifiable. It was observed that in BRPL, about **70 *per cent* of these minimum use consumers** had an average consumption of **0-10 units per billing cycle**, rendering the subsidy wasteful. Similarly, for TPDDL, the percentage of such consumers consuming **0-10 units per billing cycle** ranged from **63.11 *per cent* in 2019-20, declining to 44.17 *per cent* in 2022-23**. Audit is of the view that connections with such anomalous consumption pattern serve practically no economic purpose and need to be reviewed at policy level.

The Department of Power, GNCTD, also extended electricity subsidy to individual lawyers with chambers in Court complexes across Delhi through Cabinet Decision No. 2516 dated 13 October 2017. From April 2019 to March 2023, the subsidy outgo for BRPL and BYPL amounted to ₹ 6.2 crore. Analysis of billing data showed higher per-bill subsidy for Lawyers' Chambers (₹ 837 for BRPL and ₹ 931 for BYPL) compared to domestic consumers (₹ 470). The Government needs to review this subsidy support in view of effective targeting, financial sustainability, and equity.

(v) Subsidy for inactive/ dormant Domestic Connections

Audit analysed the consumers of BRPL for the billing pattern and subsidy outgo. It was found that many consumers were availing subsidy despite no electricity consumption (zero units consumed) for long consecutive billing cycles. This could be attributed to non-functional domestic units or residents staying away from the specific residential units for long periods. A total of approximately ₹ 42.26 crore was granted as subsidy to such inactive BRPL consumers during the period of April 2019 to March 2023 as shown in **Chart 2.3.7**.

Chart 2.3.7: BRPL- Consecutive bills with zero consumption receiving subsidy



Source: Consumer billing data of BRPL

The above graph shows that more than fifty-thousand consumers had continuously zero consumption for more than 12 months and were provided a subsidy of ₹ 17.81 crore, more than ninety thousand consumers received a subsidy of 11.88 crore for continuously zero consumption for 6 to 11 months and more than 1 lakh 70 thousand consumers had continuous zero consumption for periods between 3 and 5 months and received subsidy of ₹ 12.57 crore.

The above is indicative of poor policy design and periodic analysis of data on electricity consumption may be useful in providing insights to the Government for framing a prudent policy for extending electricity subsidy to only the needy consumers. Subsidy outgo on account of connections remaining inactive/dormant for an extended duration of time is wasteful and serves no rational economic purpose.

Thus, the focus of GNCTD was to offer electricity subsidy to nearly the entire domestic consumer base without considering their socio-economic status. Given the continuation of the current subsidy regime, the direct impact of inevitable tariff hikes would be on the subsidy bill of GNCTD, which might become unsustainable for the Government, if the policy is not revised towards a targeted consumer base only.

Recommendation 2.3.1: The Government should review the consumer billing data of the DISCOMs to use it for targeting the power subsidy to deserving beneficiaries.

Recommendation 2.3.2: The Government may consider the DERC statutory advice for linking subsidy to sanctioned load up to 3KW to prevent a situation of inverted subsidy benefitting affluent consumers.

Recommendation 2.3.3: The Government may explore the feasibility of introducing DBT to improve transparency and accountability in subsidy

disbursement, while simultaneously addressing pending dues of DISCOMs through separate arrangements.

2.3.4 External Auditor's Observation

Since 2016, the Council of Ministers, GNCTD had recommended that DERC conduct a special audit of subsidies to DISCOMs, to assess the amounts disbursed vis-à-vis those actually credited to consumers' accounts, through an external auditor. Accordingly, DERC instituted a special audit on 15 January 2024 through a private Chartered Accountant firm empanelled in the O/o to the CAG of India. The CA firm carried out audit under the guidance and supervision of the audit team of PAG (Delhi).

The scope of the audit by the private firm included verifying whether the subsidy was passed on to the intended consumers fairly and transparently, identifying cases of splitting of electricity connections and ghost beneficiaries, examining whether the due subsidy had been paid only to eligible consumers etc. The findings from this audit were issued to the Government in the report titled "Special Audit of DISCOMs with respect to Electricity Subsidy released by GNCTD", covering the period 2016-17 to 2021-22.

Some of the major observations in the report of three Private DISCOMS (BRPL, BYPL and TPDDL) related to:

(i) Discrepancies in granting subsidy on the basis of provisional bills

(ii) Irregularities in subsidy provided to agricultural consumers;

(iii) Deficiencies in proof of identity and proof of ownership/occupancy of premises in some cases; and

(iv) Instances, though limited, where consumer details in the master data did not match the information observed during site visits.

Some observations regarding NDMC (deemed DISCOM) are mentioned below:

(i) In para no. 6.1.2 of report, it was pointed out that NDMC was possibly using a 30 day month as billing cycle rather than the actual number of days in each month

(ii) As per para no. 6.5.2 there was non-compliance of the Government directions regarding subsidy- Excess subsidy or Less subsidy.

(iii) As per para no. 6.4 there was a discrepancy in subsidy disbursal where same consumer has multiple meters.

However, the external auditor has not submitted the final report of MES as of August 2025.

The audit findings across both private and deemed DISCOMs highlight systemic weaknesses in subsidy administration such as inadequate beneficiary verification and billing irregularities, which affect transparency and accountability of the scheme. Unless corrective measures and proper monitoring are put in place, possibility of risk of leakage and mis-utilisation of subsidy funds will persist.

2.3.5 Implication of Electricity Subsidy on consumer charges in the long term

2.3.5.1 Build-up of Regulatory Assets – a future liability on State and Consumers

In the context of a power distribution company (DISCOM), a Regulatory Asset (RA) refers to an amount recorded on the company's balance sheet as an asset. It represents costs incurred by the DISCOM that are recoverable from customers in the future through regulated rates or tariffs. Para 8.2.2 of the Revised Tariff Policy, 2016, states that regulatory assets should not be created and if created, a trajectory for their recovery within a period not exceeding seven years must be laid down.

Since DISCOMs operate under regulatory oversight, they often need to seek approval from regulatory authorities, such as state electricity regulatory commissions or public utilities commissions, to recover these costs from customers over a specified period of time. Recognition of RAs also depend on the pending judgements of Appellate Tribunal for Electricity (APTEL) and Courts which receive petitions from the DISCOMS. Past cases, pending judgements and unimplemented judgements further complicate the factual position of the actual quantum of Regulatory Assets.

The year-to-year revenue gap determined by DERC for a particular financial year has led to the creation of Regulatory Assets[9] in the balance sheets of the DISCOMS operating in Delhi. A key reason for this recurring revenue gap is the prolonged non-revision of tariff rates. Since tariffs have not been increased after 2014-15, the consumer tariff has not reflected the actual cost of power procurement and distribution. This mismatch between cost and recovery led to continuous accumulation of unrecovered expenses, which have been trued-up as Regulatory Assets year after year. As a result, the Regulatory Assets of Delhi DISCOMs stood at ₹ 9,063 crore in 2019-20 but shot up sharply in the true-up order [10]of 2020-21[11], reaching ₹ 27,200.37 crore as of 31 March 2021.

Scrutiny of records revealed that BRPL and BYPL, in their petition for true-up of 2021-22 figures, had reported unrecognized regulatory assets as ₹ 32,180 crore and ₹ 19,647 crore respectively **(Annexure 2.3)**. Moreover, the DERC had submitted to the Appellate Tribunal for Electricity (APTEL), the

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[9] The Regulatory Assets primarily comprises of the unrecovered power purchase cost billed by Central and State Power Utilities, ROCE and other legitimate costs including cost of funding of loans availed by the DISCOMS towards funding of Regulatory Assets. Since, the tariff was not reflective of costs incurred; it consequently led to creation of a gap and a future liability on the Government.

[10] Basically, a final order by the State Electricity Regulatory Commission on the quantum of RA.

[11] The data is not available after 2020-21 as the last True-up was done by DERC only until 2020-21.

proposal for liquidation of Revenue Gap, which was also submitted to Supreme Court of India in another civil appeal No. 884 of 2010. However, this liquidation plan could not be obtained by audit.

Thus, delayed recognition of prior period claims through the Truing Up mechanism, leads to a sudden spike in the Regulatory Asset and continued creation of regulatory assets in Delhi, which has created a situation where effective tariffs would either need to be hiked up, substantially to liquidate the Regulatory Asset within a reasonable time frame, potentially resulting in tariff shock for the consumers or further payout by the state government which already has a very tenuous revenue surplus.

A total of ₹ 4651 crore was collected in the form of surcharge to defray regulatory assets during the period 2019-20 to 2021-22.

Thus, analysis of the changing subsidy policy as per changing dynamics of the Tariff structure suggests that the subsidy bill is set to increase further, as the Tariff changes in ensuing years, which is inevitable given the mounting regulatory assets and the pressing need to liquidate them.

2.3.5.2 Taxes and Surcharges- foregone due to a broad-based Subsidy regime

A domestic consumer's Electricity Bill primarily consists of two basic components- a Fixed charge based on the sanctioned load of the consumer and a slab-wise Energy charge for the actual electricity consumed in units. Other charges are also levied on these two basic components, which form a part of the gross electricity bill of a consumer. These other charges are- Electricity Tax @ 5 *per cent* on Energy Charge, Power Purchase Cost adjustment Charge (PPAC) at varying rates, Surcharge @ 8 *per cent* to defray regulatory assets, Pension Trust (PT) surcharge @ 7 *per cent* for meeting DVB employees' pension trust liabilities, levied on both Fixed Charge and Energy Charge components.

For example, Electricity Tax/Duty is levied at 5 *per cent* on Energy Charges. During 2020-21, the collection on account of Electricity Tax was ₹ 790.55 crore. In case of bills attracting complete waiver (i.e., under 200 units at present), electricity tax is effectively paid by the Government on behalf of consumers (as waiver), leading to substantial revenue foregone on a large consumer base.

Similarly, all the above charges levied by the government for specific purposes are negated due to the government broad-basing the subsidy regime, thereby resulting in double jeopardy on the state finances, first through subsidy outgo on total billed units and thereafter through revenue foregone due to NIL/reduced tax/surcharges on consumer bills.

Recommendation 2.3.4: Government should assess the impact on future tariff charges due to mounting regulatory asset liability, along with the impact of revenue foregone on state finances due to negated consumer charges.

Department of Health and Family Welfare

2.4 Avoidable payment of ₹ 1.93 crore due to deficient contract

GTB Hospital, on the directions of the administrative department, signed an agreement with M/s Sarvesh Securities Services Private Limited (M/s SSSPL) for providing 224 Nursing Orderlies and Group 'D' workers on 11 October 2014 and the agreement was extended up to 15 March 2016. The agreement *inter alia* had provisions for payment of minimum wages. The hospital refused to make the payment as per the revised rate of minimum wages approved by the Government from time to time after the agreement, which resulted in dispute with the contractor and ended after court interference and by making avoidable payment of ₹ 1.93 crore.

Section 25 of the Minimum Wages Act, 1948 provides that any contract or agreement, whether made before or after the commencement of this Act, whereby an employee either relinquishes or reduces his right to a minimum rate of wages or any privilege or concession accruing to him under this Act shall be null and void in so far as it purports to reduce the minimum rate of wages fixed under this Act.

Guru Teg Bahadur Hospital (GTB Hospital) under Government of NCT of Delhi (GNCTD) floated a tender for providing 246[12] Nursing Orderlies (NOs)/Attendants (Group 'D' services) for the hospital in January, 2014. The NIT prepared by the Health and Family Welfare (H&FW) Department, GNCTD provided that the quoted price by the bidder shall be firm and final and no revision shall be allowed during this period on any grounds such as inflation, revision in minimum wages, etc. The bidders were advised to factor in any anticipated hike/revision in any of the components that may form the consolidated monthly quotation. Thus, the NIT sought to factor in the implication of revision in minimum wages every six months on the selected agency within his quoted monthly consolidated amount.

Four bidders were found qualified in technical evaluation by the Technical Evaluation Committee. M/s Sarvesh Security Services Private Limited (SSSPL) was the lowest bidder with lump sum quotation of ₹ 21.25 lakh per month, against the annual estimated cost of ₹ 330.92 lakh (₹ 27.58 lakh per month) based on minimum wages rate for October 2013 excluding agency charges. The quoted amount was 22.93 *per cent* less than the estimated cost.

Audit observed that the Hospital Purchase Committee in its meetings held in July 2014 had noted that as per minimum wages applicable for October 2013, the quoted amount should not have been less than ₹ 27.58 lakh per month for 246 NOs excluding agency charges. As rates quoted by the bidder (M/s SSSLP) were far below the applicable minimum wages and were not practically

[12] 224 NOs for GTB hospital and 22 NOs for Diabetes, Endocrinology and Metabolism (DEM) Centre.

feasible, the Committee recommended to reject the bidder L-1 in the light of directions of the Govt. of India, Ministry of Finance, dated 28 January 2014, which provided that "if a firm quotes nil charge/consideration, the bid shall be treated as unresponsive and will not be considered".

However, the proposal of GTB hospital was construed by the H&FW Department as failure of the Medical Superintendent of GTB to understand the NIT and its tender evaluation criteria and methodology. It was stated that as bidder has to quote a lump sum monthly amount after taking into account any anticipated revision in any of the components which may form the consolidated monthly quote, the GoI's direction of January 2014 was not applicable in the matter. Further, in case of violation of labour laws by the vendor, Hospital could enforce penalties. As such, hospital was directed (September 2014) to accept the lowest bid of M/s SSSPL.

GTB awarded (11 October 2014) the work to M/s Sarvesh Security Services Private Limited (SSSPL) for a period of one year on a lump sum basis of ₹ 19.35 lakh per month for 224 Nos. for GTB hospital (as work of providing 22 NOs and Group D services for DEM center had been awarded to M/s HLL in August 2014), as per the minimum wages applicable from October 2013. The agreement was further extended up to 15 March 2016.

Audit observed that a dispute arose between the Hospital and the vendor M/s SSSPL on the issue of non-payment of wages as per the modified rate of minimum wages approved by the Government from time to time. The vendor M/s SSSPL filed an arbitration petition in Delhi High Court against the GTB Hospital for appointment of an Arbitrator. The Delhi High Court appointed (29 May 2015) a Sole Arbitrator, who, after hearing of claims of both the parties and perusal of records, awarded Order dated 14 December 2017 against the Hospital for payment of wages with higher/modified rate as per minimum wages approved from time to time including interest at the rate of 18 *per cent* per annum. As per the Order, the hospital was to pay ₹ 4.18 crore as principal amount and ₹ 1.74 crore as interest. The GTB Hospital neither challenged the Order of the Arbitrator as per Section 34 (3) of the Arbitration and Conciliation Act, 1996 nor made the payment within stipulated period of 120 days. Consequently, the vendor M/s SSSPL filed an execution petition before the Delhi High Court, which, in turn, directed (31 August 2022) the GTB Hospital to pay interest of ₹ 2.49 crore[13] to the contractor M/s SSSPL. Thus, besides the principal amount of ₹ 4.18 crore, the Hospital had to make a payment of ₹ 1.93 crore comprising of interest due to late payment of principal amount,[14]

[13] Interest of ₹174.40 lakh against the awarded interest and ₹74.23 lakh as interest on late payment of principal amount.

[14] ₹72.07 lakh

payment of awarded interest[15] and cost of arbitration[16]. Moreover, payment of ₹ 65.79 lakh was pending for decision before the Delhi High Court.

Thus, the deficient contract which enforced upon the contractor to continue working for a lump sum amount for a period even after one year and bear the burden of increase in minimum wages (in April 2014, October 2014, April 2015 and October 2015) and other statutory obligations like ESI, EPF, etc. and moreover direction of the H&FW Department to accept lowest bid, despite bringing it by Purchase Committee of GTB hospital to its knowledge that the quoted rates were unviable considering increase in the minimum wages rate twice in a year, resulted in dispute with the contractor and court interference and led to avoidable payment of interest and litigation fees of ₹ 1.93 crore.

The matter was referred (October 2024) to the Department, reply is awaited (December 2024).

Department of Industries

Delhi State Industrial and Infrastructure Development Corporation (DSIIDC)

2.5 Unfruitful expenditure of ₹ 29.45 crore

DSIIDC acquired (December 2006) leasehold rights for 99 years over the land measuring 137.63 acres at Baprola from the Rural Development Department, GNCTD to setup Gems and Jewelry Park and Fashion Design Hub. Despite lapse of 18 years since allotment of the land, indecision and frequent changes in the intended/envisaged use of 59 *per cent* of the allotted land (measuring 81.42 acre) resulted in unfruitful expenditure of ₹ 29.45 crore. Besides, DSIIDC created undischarged liability of ₹ 15.79 crore towards pending annual ground rent of the allotted land.

Delhi State Industrial and Infrastructure Development Corporation (DSIIDC) acquired (December 2006) 137.63 acres of land on lease basis for 99 years at Baprola, Delhi from the Rural Development Department (RDD), GNCTD to setup Gems and Jewelry Park and Fashion Design Hub. Further, DSIIDC paid (January 2007) an amount of ₹ 38.09 crore[17] to RDD towards the cost of land and annual ground rent for the first year.

Scrutiny of records of DSIIDC for the period from April 2019 to March 2023 revealed that DSIIDC utilized only 56.21 acre[18] out of total 137.63 acre of land

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15 ₹1.11 crore

16 ₹10.50 lakh

17 ₹ 37.16 crore towards land premium + ₹ 0.93 crore towards ground rent @2.5% of land value for first year = ₹ 38.09 crore.

18 for EWS housing under Jawaharlal Nehru National Urban Renewal Mission (JNNURM) scheme in February 2013

at Baprola and failed to utilize 81.42[19] acre land (59 *per cent*) despite lapse of more than 17 years since its allotment.

It was observed in audit that there was lack of clear vision about how to use remaining piece of land as there had been frequent changes in decision regarding proposed development of projects/schemes thereon with passage of time. In September 2010, due to lack of response from the developers so far, it was decided to change the envisaged use for Gems and Jewelry Park and Fashion Design Hub to the Knowledge Based Industrial (KBI) Park with the approval of the Chief Minister. M/s CBRE South Asia (Agency) found the KBI Park project financially feasible in its March 2012 report. However, the project remained at planning stage till December 2018. Further, the agency recommended that KBI Park at Baprola would not be feasible as per the market scenario of 2019-20. As such, Minister of Industries decided (August 2019) to drop the KBI Park project and instead decided to develop Shop cum Office and Flatted Factories on the land at Baprola. However, this decision was not implemented either and GNCTD in its Rozgar Budget 2022-23 decided to develop Electronic City on the available industrial land parcel at Baprola. As of November 2024, there was no further progress in the matter as the Delhi Electronic System Design, Manufacturing and Refurbishment Policy 2024-29 was still awaiting approval of the GNCTD.

Thus, due to indecision and frequent changes in the intended/envisaged use of industrial land parcel at Baprola, 81.42 acre of land remained unutilized even after lapse of 17 years and also payment of ₹ 29.45 crore. Since, DSIIDC had not paid the ground rent for the period from December 2007 to December 2024, it created an undischarged liability of ₹ 15.79 crore[20], which might further attract interest and penalty from RDD, GNCTD, putting extra financial burden on DSIIDC.

In its reply, DSIIDC stated (March 2025) that changes in decision regarding projects/schemes, which are as per approvals and policy of the Government of NCT of Delhi and Government of India, resulted in delay in implementation of the project. DSIIDC further stated that it was in the process to implement the project/scheme as per announcement of Rozgar Budget 2022-23 and expenditure incurred by DSIIDC shall be accounted for while fixing the sale price of plots/working spaces. Therefore, there shall be no financial loss/burden on DSIIDC, once the project is materialized.

Reply is not tenable as indecisiveness and lack of proactiveness on the part of the corporation to fruitfully utilize the land held at lease has deprived NCT of Delhi with the expected benefit of growth and development of industries and related employment over the last 17 years as also blockade of substantial funds.

[19] 137.63 acre – 56.21 acre = 81.42 acre
[20] ₹ 92.90 lakh x 17 years = ₹ 15.79 crore

Department of Information Technology

2.6 Compliance Audit on Implementation of e-Procurement system by Government of NCT of Delhi

The Government of National Capital Territory of Delhi adopted the e-Procurement system of NIC in May 2011 with the aim to achieve open, non-discriminatory and efficient government procurement through transparent procedures. It was observed that besides manual floating of 1185 tenders, some of the key features of the modules were not fully functional. Earnest Money Deposit was collected offline due to non-integration of EMD payment gateway in the e-procurement portal. Manual intervention in technical and financial evaluation of the tenders and not mapping of business rules in the module was noticed showing design level control weakness and absence of proper validation control in the system.

Data analysis revealed that out of a total of 50,903 registered bidders, the system allowed registration of 66 bidders without the mandatory PAN numbers, of which 12 bidders participated in 28 valid bids. Moreover, in 45 tenders involving tender value of ₹ 530.25 crore, bidders registered with common PAN bid in the same tender raising suspicion about collusion among bidders. Likewise, 12,283 bidders used just 5,658 email ids indicating that the system allowed registration of multiple bidders with the same email id. Notably, in 38 tenders (with tender value of ₹ 2.52 crore), all bids were placed by bidders registered with the same email ID indicating suspected cover bidding. Audit also observed departmental users and bidders registered with invalid/same mobile number showing absence of input validation control. Data analysis revealed that in case of 14,527 valid bids pertaining to 7,181 tenders having tender value of ₹ 3,217.44 crore, bidders used the same IP address indicating conflict of interest between departmental users and the bidders. Instances of Registration without date of birth details, Departmental users logged in the system post superannuation, Improper registration of bidders, uploading of documents with invalid DSCs and Decrypting of financial packets before technical evaluation were also noticed during audit.

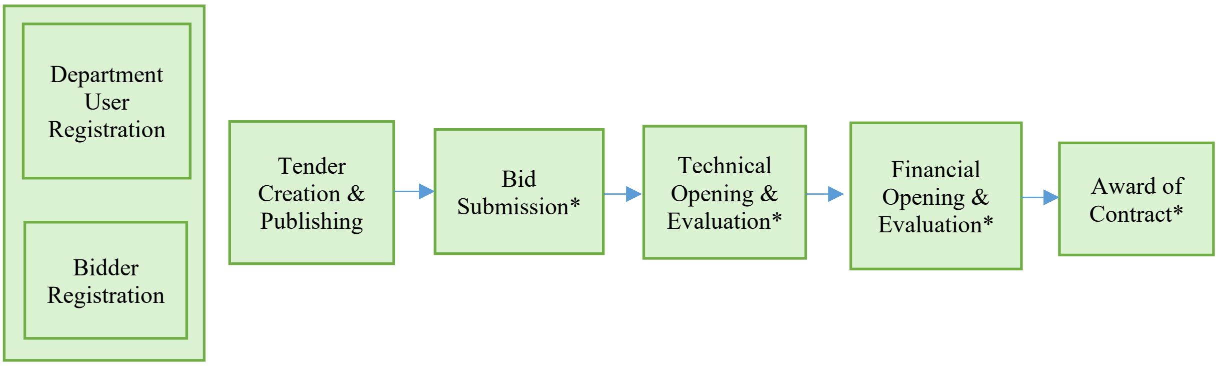
Audit observed lapses in the control mechanism of the department to provide assurance on the data integrity of the System. It was revealed that out of 1,54,586 tenders, only 5363 tenders (3.47 *per cent*) having tender value of ₹ 3,254.68 crore had Award of Contract details. Updation of financial evaluation details of only around 34 *per cent* of the tenders in the system, incorrect mapping of 497 tenders of Irrigation and Flood Control Department, having tender value of ₹ 1,106.04 crore, against wrong TIAs, uploading of irrelevant and incomplete documents during tender evaluation, etc. were also seen during audit scrutiny showing inadequate built-in control mechanisms.

2.6.1 Introduction

The e-Procurement system of NIC[21] was introduced (April 2011) as a Mission Mode Project under National e-Governance Plan (NeGP) and the application launched by the National Informatics Centre (NIC) in April 2011 aimed to achieve open, non-discriminatory and efficient government procurement through transparent procedures. The Government of National Capital Territory of Delhi (GNCTD) adopted this application in May 2011 and to implement it the Delhi e-Governance Society (DeGS) within the Department of Information Technology (DoIT) was made the nodal agency for monitoring the project.

The workflow of the e-Procurement system (System) requires registration of the users[22] into the System to participate in the tendering process. The workflow of the System is shown in **Chart 2.6.1**.

Chart 2.6.1: Workflow of e-procurement system



* ***EMD submission*** (as part of Bid Submission) was offline. ***Technical Evaluation*** & ***Award of Contract (AOC)*** are being done manually, outside the system and evaluation results are uploaded onto the system afterwards. Generally, ***Financial evaluation*** is being done by the system, generating ranks based on submitted bid value, however, there are instances of manual financial evaluation by TIAs (Tender Inviting Authorities).

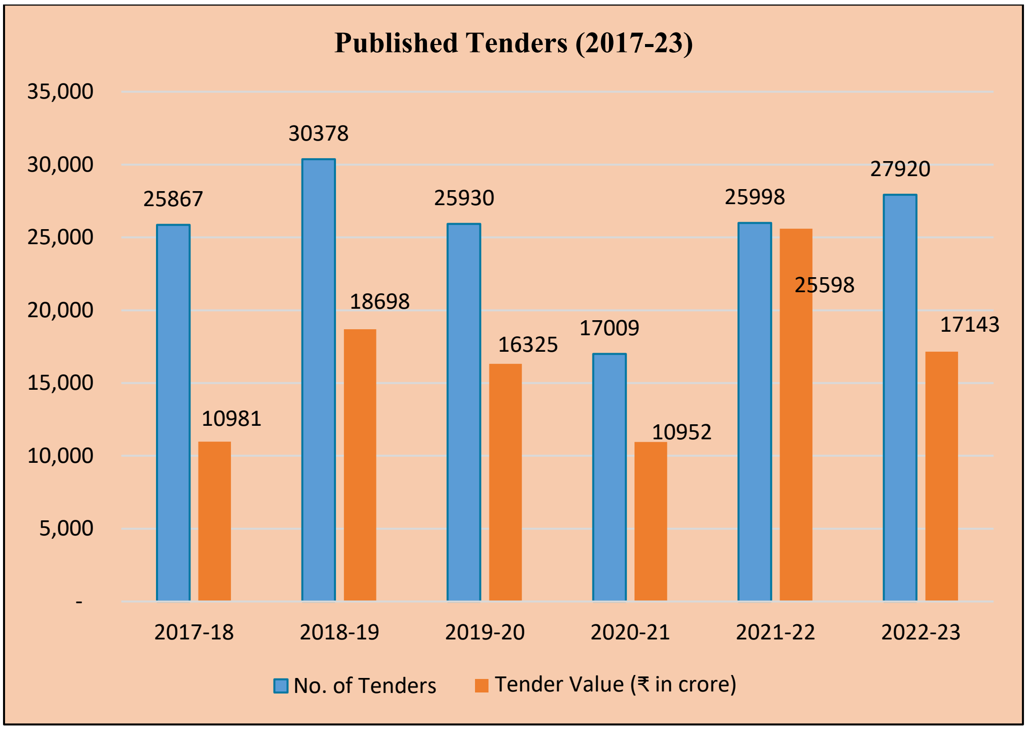
The workflow of the system is executed through procurement application software incorporating various process flow modules[23]. It was noticed that from 2017-18 till 4 May 2023, a total of 1,54,586 tenders valuing ₹ 1,01,098.67 crore were published through e-procurement system. The year-wise number of tenders and tender value for the audit period is as shown below in **Chart 2.6.2**.

[21] Government e-Procurement System of NIC (GePNIC)

[22] Department users as well as bidders.

[23] Registration module, Publishing of tender, Bid submission, Tender opening, technical evaluation, Financial bid opening, Financial evaluation and Award of contract.

Chart 2.6.2: Number of Published Tenders and Tender Value



Source: Data of e-procurement system

Delhi e-Governance Society meets the expenditure relating to the implementation of the Government e-Procurement System of NIC (GePNIC) from the funds generated through the registration charges[24] received from the bidders. DoIT did not furnish complete details of the budget, expenditures, and registration charges proceeds.

Functioning of the e-Procurement system of GNCTD, covering the period from May 2011 to January 2015, was included in Audit Report of CAG of India for the period ended March 2015.

2.6.2 Audit objective, scope and methodology

The audit, covering the period from 2017-18 to 2022-23 was conducted to ascertain whether:

a) The e-procurement system has been effectively implemented and efficiently utilized to achieve its objectives of promoting competition, transparency and accountability.

b) The business rules have been adequately mapped into the system.

c) The completeness, integrity, and reliability of data in the system was maintained and to evaluate whether adequate controls have been built into the system.

Besides analysis of the database, 300 tenders **(Annexure 2.4)** of tender inviting authorities (TIAs) **(Annexure 2.5)** were selected for sample verification.

[24] Registration charges of ₹ 7,000 fixed (February 2012) by DoIT.

Documentary and electronic evidence was collected from the e-Procurement portal and analysis of database done using SQL and Excel.

Audit objectives, criteria, scope, sample and methodology of audit were shared with GNCTD through an Entry Conference held on 9 October 2023. The draft report was issued to the Government (February 2025) to confirm the facts and figures mentioned in the report. Reply of the Government is awaited (July 2025). Further, an exit conference was held with the stakeholders in March 2025 to discuss the audit findings. The deficiencies noticed in the implementation of e-procurement system are elaborated in the succeeding paragraphs.

Audit Findings

2.6.3 Implementation of e-Procurement system

The implementation of e-Procurement system in all departments of GNCTD was made compulsory for the purchase of all goods, services, works, etc. exceeding rupees two lakh from 1 May 2011. The e-procurement was envisaged to automate tender stages viz. publishing of tenders, bidding, technical evaluation, financial evaluation, and award of contract, etc. It was, however, noticed that besides the manual floating of tenders by the selected TIAs, some of the key features of the modules were not fully functional to achieve the desired objectives promoting competition, transparency and accountability, as detailed below:

- **Offline EMD Submission**: It was observed that Earnest Money Deposit (EMD) was collected offline and EMD payment gateway was not integrated in the e-procurement portal. This led to offline collection of EMD by all TIAs outside the e-Procurement system, indicating a design level control weakness. Further, non-integration of online EMD payment gateway carries the risk of selective bid disqualification and delayed refunds, which eventually defeat the principle of process integrity in eProcurement. In exit conference, the Government stated (March 2025) that the process of integration of payment for online EMD collection in the e-Procurement portal has been initiated and will be incorporated within short time.

- **Manual intervention in technical evaluation**: Technical bid evaluation was done manually by TIAs by downloading the documents submitted by the bidders and thereafter uploading the evaluation results onto the system. Besides being a design level control weakness, this also carries the risk of selective bid disqualification.

- **Tenders floated outside the system:** While 2300 tenders were published through e-Procurement portal, 1185[25] tenders were floated manually during 2017-18 to 2022-23 by three selected TIAs. Thus, 34 *per cent* of

[25] 1185 = 146 (DTL) + 1008 (PPCL) + 31 (DTIDC)

the tenders, with a total tender value of ₹ 524.74 crore[26], were not published on the e-Procurement portal. Besides violating the directives of DoIT, this defeated the objective of eliminating the human interface in the process and the objective of developing the system.

- Delhi Transco Limited (DTL) floated 146 offline tenders valuing ₹ 238.89 crore, relating to international competitive bidding (ICB) and Original Equipment Manufacturers (OEM) /Authorized Supplier of Original Equipment Manufacturers. DTL stated (May 2025) that offline tendering method was adopted in ICB tenders considering the complexity of the nature of ICB, and due to non-registration of prospective bidders. Further, DTL stated that in OEM cases, offline tendering is done due to non-registration of bidders. Reply is not acceptable as the tendering could have been done through the e-Procurement system after registration of the bidders.
- All of the 31 tenders relating to licensing of shops were floated offline by Delhi Transport Infrastructure Development Corporation (DTIDC). While admitting (August 2024) the observation, the Corporation assured that post these tenders, all the tenders were being floated on e-procurement portal.
- All of the 1008 single tender enquiries valuing ₹ 285.85 crore were done manually by Indraprastha Power Generation Company Limited- Pragati Power Corporation Limited (IPGC). The IPGC stated (March 2024) that the single tenders in which the bid had to be submitted by a lone vendor, were done manually as per the decision of the Board of Directors (BOD). However, BOD is to ensure compliance and therefore the reply is not acceptable as a decision of BOD cannot overrule orders of the Government.

- **Requisition of BOQ in PDF format and manual intervention in financial evaluation:** An analysis of 1,54,586 published tenders revealed that despite having a dedicated module for financial bidding seeking through BoQ template in excel format for evaluation, TIAs asked for bids in PDF format in the case of 1,743 tenders (1.13 *per cent*) amounting to a tender value of ₹ 2,783.34 crores, by-passing online financial evaluation. This meant that there was absence of proper validation control in the system to ensure that bids in required format are requisitioned by the TIAs. This also poses the risk of incorrect financial evaluation done manually, outside the system – creating avenues for collusion. This was also confirmed during the sample verification in three tenders of two TIAs (one tender in DTTDC and two tenders in the College of Art).

[26] Tender value of DTIDC not provided

- **Non-mapping of business rules and Manual intervention in financial evaluation:** In two tenders[27], TIAs changed bid ranks manually, based on their business rules not incorporated in the financial evaluation system of the module, and awarded contracts to the L2 bidders, showing design level control weakness.

- **Requirement of bidding intimation outside the system:** In a tender[28] (valuing ₹ 8.50 lakh) of Lieutenant Governor (LG) Secretariat, a clause required all bidders to inform the Secretariat by email about their participation in the bidding process along with contact details, failing which the bid may be rejected. Such clauses of intimation of bids outside the portal may lead to human intervention and vitiate the tendering process.

- **Acceptance of EMD after the bid opening date:** In DTTDC, in the case of a tender valuing ₹ 70 lakh, EMD of ₹ 3.50 lakh was received from the bidder on 10 January 2020 which was eight days later than the bid opening date i.e., 2 January 2020. Acceptance of EMD after the bid opening date was irregular as per NIT representing design level control weakness. This happened because EMD collection was offline.

- **Incorrect disqualification of bidders:** In a tender valuing ₹ 40 lakh, floated by PWD[29], two of the bidders were wrongly disqualified despite the submission of all required documents.

- **Irregular award of Contract to bidder not providing GST registration certificate:** In another tender of PWD[30] having a tender value of ₹ 13.53 lakh, the audit observed that the bidder who was awarded the contract did not provide a GST registration certificate.

- **Irregular award of Contract to bidder submitting bid security with insufficient validity:** Rule 170 (i) of GFR 2017 mandates bid security to remain valid 45 days beyond the bid validity period. Audit observed that in a tender[31] valuing ₹ 19.45 lakh, bid submission end date was 12 December 2019. However, one of the bidders submitted EMD in the form of FDR dated 3 December 2019, with a validity of 30 days i.e. up to 2 January 2020. Therefore, the bid should have been technically disqualified and the award of the contract to the bidder was irregular.

- **User experience of the portal**: The webpage of the portal does not have any section containing guidance on how to navigate around the portal. This would be a challenge for any new time bidders/departmental users and reduces the user-friendliness of the system to that extent.

[27] One tender each of DSEU and SCERT with awarded value of ₹7.96 crore and ₹19.50 lakh respectively.
[28] Tender ID 2022_LGS_226876_1
[29] Tender ID 2022_PWD_218817_1 of M-411 division of PWD
[30] Tender 2017_PWD_133186_1 of M-453 division of PWD
[31] Tender ID 2019_DPGS_184681_1

Thus, the system designed to make the tendering process fully online to eliminate human interface with the bidders was not transparent and was bypassed by TIAs. It was partially functional requiring modules to be customized as per the need of TIAs.

The issues were communicated (February 2025) to the Government, reply is awaited.

Recommendation 2.6.1: All modules should be made operational with required customisation as per the need of all the Departments within a specified time span to optimise the use of the system.

Recommendation 2.6.2: The department must ensure that TIAs float tenders, valued above the threshold limit, only on the e-Procurement system.

Recommendation 2.6.3: Additionally, the Delhi e-Governance Society (DeGS) within the Department of Information Technology (DoIT) should monitor and report to the Finance Department regarding the use of the online application to ensure compliance by all.

2.6.4 Mapping of business rules into the e-Procurement system

Mapping of business rules in the e-Procurement system is essential to ensure accuracy, completeness and validity of transactions, as it facilitates in identification and documentation of specific regulations, policies, and procedures that govern the procurement process within an online platform.

The e-Procurement system stipulates bidders to submit a valid Permanent Account Number (PAN), mobile number and e-mail ID, etc. for registration to participate in the tendering process. Audit observed absence of mapping of business rules viz. rules, procedures and validation checks etc. into the System as discussed in the succeeding paragraphs.

(i) Lack of validation for the unique field 'PAN' in the module

- Data analysis revealed that the system allowed registration of 66 bidders (out of a total of 50,903 registered bidders[32]) without the mandatory PAN numbers, of which 12 bidders participated in 28 valid bids. Out of these, the system had bid value data for 5 bids having bid value of ₹ 1.04 crore. This highlights absence of input validation control on 'PAN number' during user registration in the system, and necessary controls to ensure participation in bidding process by PAN verified bidders. Such control weakness compromises the integrity of bidder master data. NIC in its reply stated in May 2024 that the foreign bidders and some bidders from north-eastern states do not have PAN, therefore the system does not enforce PAN submission during the registration process. The reply is not acceptable as PAN was not available even in

[32] 'Registered' & 'DSC Registered' Users

the case of 29 Indian bidders. Regarding the bidders from north-eastern states, PAN is mandatory for completing the registration process.

- Data analysis revealed that bidders with 146 PANs did not have valid characters as specified by the Income Tax Department[33]. Of these, 142 bidders were shown registered in the system. Further, out of these, 15 bidders participated in 191 bids[34]. Out of these 191 bids, the system had bid value data for 170 bids having bid value of ₹ 41.85 crore. This implied that the system allowed the registration of bidders with invalid PANs showing absence of input validation control on 'PAN number' during user registration in the system. NIC stated (May 2024) that the shortcoming has been rectified. However, the date of compliance, process followed and corrections carried out in the system were not provided to Audit for verification.
- Data analysis revealed that 9,314 PAN numbers were used by multiple bidders (24,385 bidders) during registration. Out of these, 2,062 bidders participated in bidding using 951 PAN numbers. This was due to the absence of input validation control to ensure distinct 'PAN number' mapped to unique user during registration in the system. On the issue, NIC stated (May 2024) that the same PAN/TAN may be used by different branches of the same company. Hence, the system may not be able to exclude duplicate PAN numbers, and it was a business requirement. Reply of NIC is not acceptable as in 4234 cases (45 *per cent*) PAN belonged to individuals and not companies/firms.

Rule 175 (1) (i) (c) of GFR prohibits any collusion, bid rigging or anti-competitive behaviour that may impair the transparency, fairness and the progress of the procurement process. Data analysis revealed that in 45 tenders involving tender value of ₹ 530.25 crore, bidders registered with common PAN bid in the same tender. There were 94 bidders who participated in these 45 tenders. Moreover, in 15 tenders (valuing ₹ 80.45 lakh) all bids were received from bidders registered with the same PAN. This indicated collusion among bidders with the same PAN bidding in the same tender. The system, thus, failed not only to restrict multiple users having same PAN to register in the system but also allowed such bidders to participate in the bidding process. This was due to absence of input validation control as well as absence of processing control in the system.

(ii) Use of common email IDs

During data analysis, it was observed that 12,283 bidders used just 5,658 email ids indicating that the system allowed registration of multiple bidders with the

[33] The 4th character of a valid PAN number should be either of the following characters: 'T','F','H','P','C','A','B','G','J','L'

[34] between 1 April 2017 and 4 May 2023

same email id **(Annexure 2.6)**. This was due to the absence of input validation control on 'email id' during user registration in the system ensuring uniqueness and also compromises the integrity of bidder master data. NIC stated (October 2024) that for administrative convenience some corporates/companies operate in multiple locations and prefer to use the same email but with different user IDs for different locations/different employees bidding for it. Reply of NIC is not acceptable as out of 12,283 bidders, same email-IDs pertained to 5274 (43 *per cent*) individual bidders and not companies/firms and still had multiple registrations.

- Data analysis revealed that 35 email IDs were registered against both departmental users as well as bidders. Out of these, 3 email IDs were used by bidders and departmental users in the same tender. This is indicative of collusion between bidders and TIA due to absence of input validation control on 'email id' during user registration in the system. NIC accepted (October 2024) the issue and stated that relevant checks would be incorporated in the next version release of the application.
- Data analysis further revealed that in 38 tenders (Tender value: ₹ 2.52 crore), all bids were placed by bidders registered with the same email ID. This indicated suspected cover bidding as mentioned in 'Para 7.6.8 of the Manual of Procurement of Goods of the Ministry of Finance, GoI'. Further, in another 452 tenders valuing ₹ 2,240.20 crore, at least two bidders had the same email IDs which indicated suspected collusion among the bidders and absence of input validation control as well as absence of processing control in the system. NIC stated (October 2024) that two different bidders having the same email ID is a business requirement. If in a company, bidding is handled by two employees and the intimations and OTP must go to another person, in that case, email can be the same for those bidders. The fact, however, remains that the bidder convenience should not result in vitiation of the tendering process.

(iii) Departmental users and bidders registered with invalid/same mobile number

- During data analysis, Audit observed that, out of 41,236 mobile numbers[35] belonging to 50,861 registered bidders, 46 mobile numbers (of 46 bidders) did not have 10 digits and 473 mobile numbers (of 522 bidders) had first digit other than the digits 6, 7, 8, and 9 as required under TRAI norms rendering them invalid. Of these, 42 bidders participated in 186 tenders, with tender value of ₹ 880.70 crore, and submitted 189 bids. Such control weakness compromises the integrity of bidder master data and shows absence of input validation control on 'mobile number' during user registration in the system.

[35] Numbers with blank ISD Code have been considered to be Indian numbers

- In the case of 6,048 departmental users with 4,981 distinct mobile numbers there were 5 mobile numbers that did not have 10 digits and 11 mobile numbers had first digit other than as specified by TRAI. This highlights absence of input validation control on 'mobile number' during user registration in the system. NIC stated (October 2024) that the shortcoming related to 'number of digits of mobile number for Indian numbers' has been rectified. The date of compliance and correction in the system, however, has not been provided to Audit. Further, issue related to check of first digit of mobile number remained to be addressed.

- Analysis revealed that 6,957 mobile numbers were used to register 16,582 bidders. It was noticed that bidders registered against one mobile number ranged between 2 and 28. Moreover, 2,048 bidders who used 948 mobile numbers participated in bidding, indicating absence of input validation control ensuring distinct 'mobile number' to each bidder/user during user registration in the system.

Data analysis, revealed that in 411 tenders valuing ₹ 44.99 crore, all bids were received from bidders registered with the common mobile numbers. Further, in another 1704 tenders (with tender value of ₹ 3,333 crore), there were at least two bidders registered with common mobile numbers. This raises suspicion about collusion among bidders with the same mobile number in the same tender.

It was further noticed that out of 52 mobile numbers registered against departmental users as well as bidders, 3 mobile numbers were used for registration by bidders as well as departmental users who participated in the tenders of the same TIA. Moreover, out of these three mobile numbers, there was one mobile number that was registered against both bidders and departmental users who participated in the same tenders. This indicated suspected collusion between the bidders and the departmental users. This also indicated absence of input validation control as well as absence of processing control in the system.

- Data analysis revealed that 20,389 mobile numbers belonging to 24,525 users had blank ISD code, though being a mandatory field for registration in the database, showing absence of input validation control in the system. NIC stated (October 2024) that the shortcoming was rectified. The details of compliance and correction in the system for verification in Audit, however, were not provided.

(iv) Use of same IP address by bidders and department

Para 7.5.13 of 'Manual for Procurement of Goods 2017' issued by Department of Expenditure, Ministry of Finance, Government of India stipulates that all technical, commercial and finance officials should deal with the procurement in an independent, impartial manner and should have no conflict of interest with any of the bidder involved in the procurement. Audit observed usage of same IP address by the bidders for bidding which were used by departmental users of same TIA indicating conflict of interest between departmental users and the bidders.

Data analysis revealed that in case of 14,527 valid bids[36] pertaining to 7,181 tenders (with tender value of ₹ 3,217.44 crore), bidders used the same IP address, which was also used by departmental users during the tendering process. This included 2,519 tenders valuing ₹ 2,114.87 crore, wherein all the valid bids in these tenders (8,654 valid bids) were placed using same IP addresses as the ones used by the departmental users. It was further observed that in case of 181 out of 14,527 bids, amounting to ₹ 102.28 crore was also awarded the Contract. The actual number of bids that were awarded contracts may be higher since there might be other tenders, details of which were not updated on the portal.

Data analysis further revealed that in 6,978 (valuing ₹ 2,644.43 crore) out of 24,118 tenders[37] (with tender value of ₹ 11,305.69 crore), the bids were submitted by bidders using the same IP address. There was a total of 2,616 bidders who placed 18,221 bids using 3,212 IP addresses in 6,978 tenders. The system did not have any alerts to the TIAs on these suspected bidders using same IPs. The above indicated suspected collusion/cover bidding.

(v) Registration without date of birth details

The correct date of birth is essential for restricting minor bidders and superannuated departmental users from being part of the tendering process. Data analysis revealed that out of 50,903 registered bidders, date of birth of 29 bidders was blank, whereas in case of 30 bidders, it was not in proper format. Likewise, seven[38] departmental users had date-of-birth as blank/not in proper format. This indicated absence of required input validation control in the system. NIC stated (October 2024) that the shortcoming pertaining to the ‘minimum age’ has been rectified by making it a mandatory field, however the date of compliance and correction in the system has not been provided to Audit. Moreover, NIC stated that the issue of ‘maximum age’ would be resolved in an upcoming version of the application.

(vi) Departmental users logged in the system post superannuation.

Data analysis revealed that seven departmental users logged-in into the system beyond their superannuation date. Two of these users participated in the tendering process by opening and evaluating the bids. During the test check, audit also noticed that in two out of three departmental users (in two TIAs) had

[36] Out of a total of 41,102 valid bids placed in these 7,181 tenders.
[37] Having at least two bids with the same IP address
[38] One user had blank DOB and six users in not in proper format

participated in tendering process by opening, evaluating and decrypting the bids. This indicated that there was no access control in the system to prevent login of superannuated users, and also there was absence of processing control in the system to prevent the participation of superannuated users in the tendering process.

Further, Audit observed that the superannuation date of the departmental users was not stored in the system. However, considering the age of superannuation to be sixty years, data analysis revealed that there were 347 departmental users who logged in into the system post superannuation.

(vii) Improper registration of bidders and uploading of documents with invalid DSCs

- Test check of 200[39] certificates belonging to 194 bidders revealed that names of the bidders in 10 DSC certificates did not match with the names registered on the e-Procurement portal. Further, test check of 100[40] certificates belonging to 95 departmental users revealed that names of the departmental users in 3 DSC certificates did not match with the names registered on the e-Procurement portal. This indicated that the names of the bidders and departmental users were not validated at the time of registration of DSCs, and that there was absence of mapping of the DSC with the GePNIC user through proper input validation process control in the system. This also meant that the essential attribute of non-repudiation was not ensured by the system.

- Data analysis further revealed that in 50 instances, 42 documents were uploaded by 10 bidders in 12 tenders (with tender value of ₹ 2.59 crore) after the expiry of the validity of their Digital Signature Certificate (DSC). The time difference between the document uploaded date and the DSC validity date ranged around 1 minute to 13 hours. This indicated failure of the system to prevent bidders from uploading documents with invalid DSCs.

- The status ‘Registered’ signifies registration of user on the e-procurement portal, whereas ‘DSC Registered’ means registration of the user as well his Digital Signature Certificate on the portal.

  Audit observed that in case of 38 certificates belonging to 32 users (2 departmental users and 30 bidders) status of users whose DSCs were registered on the e-procurement portal was shown as ‘Registered’ instead of ‘DSC Registered’. Likewise, status of 41 users (4 departmental users and 37 bidders) was shown as ‘DSC Registered’ although their DSCs had expired. This not only shows data

[39] Out of 28,399 certificates pertaining to 9,873 DSC registered bidders.
[40] Out of 4,176 certificates pertaining to 1,092 DSC registered users.

inconsistency in the system, but it may also affect the data integrity signifying the absence of validation control.

(viii) Lack of input validation over type of tender

Data analysis revealed that there were 227 tenders in which limited mode of tendering was adopted instead of open tendering in violation of provisions of Rule 139 of GFR 2017 which stipulates that limited tender enquiry may be adopted when estimated value of the works is up to Rupees Five Lakh.

Test check of four tenders of 132 Eco Task Force (under Department of Forest) and one tender of Department of Trade and Taxes having tender value of more than rupees five lakh also revealed that limited mode of tendering was used instead of open tendering in violation of provisions of Rule 139 of GFR 2017 which stipulates that limited tender enquiry may be adopted when estimated value of the works is up to Rupees Five Lakh. This shows absence of input validation control in the system over the 'tender type' selected based on its value.

The department ('132 Eco Task Force') in its reply stated (September 2024) that limited mode of tendering were adopted erroneously, however, after that all tenders were floated through open tendering mode. Reply from Department of Trade and Taxes is awaited.

(ix) Irregularities in bid submission

As per Rule 161(vi) of General Financial Rules, ordinarily, the minimum time to be allowed for submission of bids should be three weeks from the date of publication of the tender notice or availability of the bidding document for sale, whichever is later. The rule further stipulates that in cases where the Department also contemplates obtaining bids from abroad, the minimum period should be kept as four weeks for both domestic and foreign bidders.

Data analysis revealed that in 1,46,082 out of 1,54,533 non-global tenders i.e. 94.5 *per cent* of the tenders (valued at ₹ 53,966.48 crores), the time allowed for bid submission was less than 3 weeks[41]. It is pertinent to mention that in 57,785 tenders valuing ₹ 8,344.79 crore, the bid submission time was below seven days. The breakup of the range of days allowed for bid submission against the number of tenders is as given in the **Table 2.6.1**.

[41] When 'Bid submission closing date' was compared with later of the two dates: 'Publish date' and 'Document sale start date'.

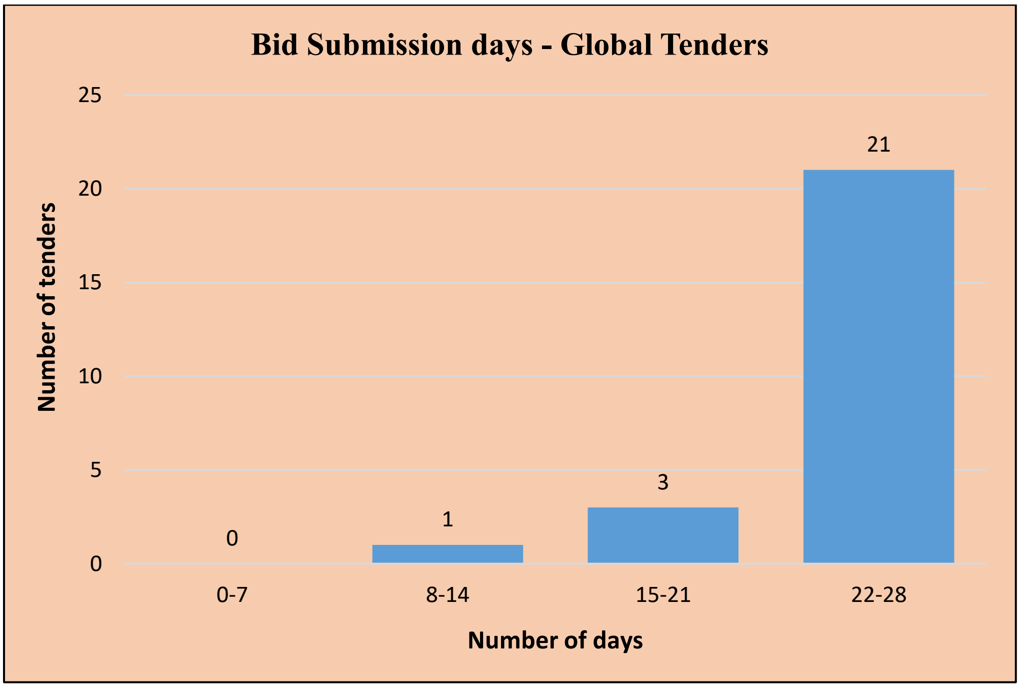
Table 2.6.1: Range of Days allowed for bid submission

Range of number of days allowed for bid submission	Number of tenders
2-3	1
3-6	18784
6-9	77048
9-12	23865
12-15	14897
15-18	6801
18-21	4686
Total	**146082**

Source: Data of e-procurement system

Similarly, in 25 out of 53 global tenders (47.2 *per cent* of the total global tenders) having a tender value of ₹ 132.42 crores, the time allowed for bid submission was less than 4 weeks[42]. This was against the bid submission time stipulated under the above-mentioned rules. The global tenders against the number of bid submission days is shown below in **Chart 2.6.3**.

Chart 2.6.3: Global Tenders – Range of days of bid submission



Source: Data of e-procurement system

[42] When 'Bid submission closing date' is compared with later of the 2 dates: 'Publish date' and 'Document sale start date'. Minimum time allowed was around 10 days.

The above is reflective that the e-procurement system did not have controls related to the minimum bid submission prescribed time provisioned into the system. Reduced bid submission time may lead to a lack of competition or reduced competition resulting in fewer average bidders per tender. On data analysis, it was revealed that the average number of bids per tender did not increase during the period under scrutiny which ranged between 3.54 and 5.88, with 4.23 average bids (till 4 May 2023).

(x) Decrypting of financial packets before technical evaluation

Data analysis revealed that in the case of three tenders valued ₹ 2.04 crore, the financial packet was decrypted before the technical packet in violation of the procedure laid down in General Financial Rules. This was due to fact that the system lacked proper processing control which led to such discrepancy and loss of integrity of data. Further, in absence of related logs, the issue related to back-end manipulation of the packets could not be analysed.

(xi) Rejection of technical bid of L1 bidder after opening of financial bid

Data analysis revealed that in the case of two tenders [43] the bids were rejected during the financial round citing the reason that they did not fulfil technical criteria but were opened/accepted by mistake. This shows an absence of system controls to ensure technical evaluation prior to opening of financial bid. Award of Contract (AOC) details of these tenders were not available in the system to ascertain AOC status.

During the field visits, the audit found instances where there was suspicion of cover bidding based on same registered email, phone number, PAN and the same IP address from where the bids were placed by the bidders.

Thus, the system suffered from functional deficiencies and lacked validation checks to ensure mapping of business rules into the System. It could not detect cases of suspected collusion and cover bidding in respect of use of common mobile numbers, IP addresses and E-mail IDs etc. which is a red flag to probable cartel formation and unfair tender practice.

The issues were communicated (February 2025) to the Government, reply is awaited.

Recommendation 2.6.4: The extant business rules viz GFR, Procurement Manual, etc. should be rigorously mapped into the e-Procurement system.

Recommendation 2.6.5: Vigilance inquiry should be conducted in cases of suspected collusion between bidders and departmental users.

Recommendation 2.6.6: Robust validation controls should be put in place to ensure transparency in the procurement process. Further, system level alerts should be generated to highlight shared credentials of bidders.

[43] Tender IDs '2023_DJB_234817_2' and '2022_DJB_232440_3'

2.6.5 Integrity and reliability of data in the System

The integrity of data relates to the accuracy and completeness of information as well as to its validity in accordance with the business values and expectations. Audit observed lapses in the control mechanism of the department to provide assurance on the data integrity of the System, as mentioned below:

- **Incomplete use of Award of Contract (AOC) module**: Despite the system having a dedicated Award of Contract (AOC) module for uploading details of award of work of the selected bidder, data analysis revealed that out of 1,54,586 tenders, only 5363 tenders (3.47 *per cent*) having tender value of ₹ 3,254.68 crore had AOC details. During data analysis, it was further observed that even out of the 5,363 tenders which were having AOC details in the system, details of bidders to whom these tenders were awarded were not available in case of 5 tenders. The tender stage and the bid status was inconsistent across different database tables in the system in case of 7 tenders. This limited the effectiveness of the e-Procurement system, and the Management Information System (MIS) reports generated would not be reliable and not present real-time data and hence could not be used for monitoring. The shortcoming was confirmed during test check in the LG Secretariat[44] and in Delhi Skill and Entrepreneurship University (DSEU)[45].

- **Financial evaluation details of the tenders not updated:** Data analysis revealed that details of all the stages of the tenders were not being updated in the system. The **Table 2.6.2** below shows the number of tenders along with their last updated tender stage:

Table 2.6.2: Stage-wise number of tenders

Tender Stage	Number of tenders	*Per cent* of tenders
To be Opened	20774	13.44
Technical Opened	7817	5.06
Evaluated Technical	9445	6.11
Financial Opened	64012	41.41
Evaluated Financial	47182	30.52
AOC (i.e. Award of Contract)	5356	3.46
Total	**154586**	**100.00**

Source: Data of e-procurement system

From the above table, it may be seen that financial evaluation details of only around 34 *per cent* of the tenders (i.e. 30.52 + 3.46) were updated in the system. This indicated that the system did not update the financial

[44] Tender ID '2022_LGS_230768_1'
[45] Tender ID '2022_DSEU_ 219603_1'

evaluation details of majority of the tenders. There were around 41 *per cent* tenders which were financially opened but their financial evaluation details were not updated in the system. Thus, MIS reports would not show true and fair information.

- **Tenders were mapped against incorrect TIAs:** Data analysis revealed that 497 tenders of Irrigation and Flood Control Department (I&FCD) having tender value of ₹ 1,106.04 crore were mapped against wrong Tender Inviting Authorities (TIAs) at the divisional level. Thus, due to incorrect mapping, the system cannot generate correct and reliable MIS reports in such cases. The above discrepancy was also noticed during test check of three selected tenders[46] in I&FCD. The matter was communicated to the department (September 2024), the reply is awaited.
- **Irrelevant and incomplete documents were uploaded during tender evaluation:** Relevant and complete documents related to each stage of tender evaluation should be uploaded by the departmental users to ensure transparency in the tendering process. Audit observed 10 such documents pertaining to 9 tenders wherein documents related to evaluation summary/opening of bids were uploaded without any relevant details. In one instance, only 'Price Bid Opened' was mentioned, whereas, in other cases, the designation or names of the departmental users were only provided without any evaluation summary. This was due to tender evaluation process carried out manually outside the system, because of which proper validation control could not be incorporated in the system to prevent such irregularities.
- **Mismatch in tender value and BoQ data:** It was observed that the database did not store the total BOQ estimated cost prepared by TIAs, the total bid amount entered by the bidders and the system-generated ranks assigned in the comparative statement to ensure complete details of tender processing. Mismatch was also observed in tender value and BOQ in the System. There were 3,692 tenders in which the difference was greater than rupee one and in one tender the value was as high as ₹ 274.60 crore. This meant that TIAs were not diligent enough while entering tender values in the System. Moreover, the system did not have proper validation control to ensure consistency in the data between the two datasets.
- **Unauthorised charging of tender fee to bidders by the TIAs:** Data analysis revealed that TIAs were charging tender fee from the bidders for participating in bidding despite the assurance given (March 2021) by the Department, through action taken note, to have issued instructions

[46] Tender ID No. 236954, 241506 and 243408

(1 January 2019) to all TIAs not to charge tender fee from bidders and to NIC to modify the tender. Audit observed that for the tenders published after 1 January 2019 till 4 May 2023, 188 TIAs in 47,876 tenders valuing ₹ 23,408.03 crore had charged tender fees from 1,63,411 bids. This indicated laxity in monitoring of its own instructions by the Department. Further, the system was also not configured to prevent the tender publishers from requesting tender fees while publishing the tenders in the system.

Thus, due to incorrect mapping of tenders, incorrect/incomplete inputs into the system and absence of follow-up of instructions issued to TIAs, the reliability and integrity of the data in the System was compromised showing inadequate built-in control mechanisms.

The issues were communicated (February 2025) to the Government, reply is awaited.

Recommendation 2.6.7: To ensure robust and secure e-procurement platforms, the Government must ensure the completeness and correctness of data by putting in place effective internal controls and checks in the e-Procurement system.

Public Works Department

2.7 Avoidable payment of ₹ 5.63 crore on deviated quantities relating to dewatering

During execution of the work, the estimated quantities of three items for dewatering works had to increase from ranging 108 *per cent* to 2545 *per cent*. Huge variation in quantities was due to mistakes in the quantities taken in the agreement, which directly related to the depth of the sub soil water and multiplying factor. Not exercising of financial prudence and due diligence in working out the estimated quantities resulted in enhancement of deviation for more than permissible as per agreement and led to making of avoidable payment of ₹ 5.63 crore.

Rule 21 (i) of General Financial Rule 2017 stipulates that every officer is expected to exercise the same vigilance in respect of expenditure incurred from public money as a person of ordinary prudence would exercise in respect of expenditure of his own money. Section 3.1.1.6 of CPWD Manual provides for issuing of technical sanction consisting of Geotechnical Investigation Report and Structural drawings for the foundation and preliminary structural drawings of the Superstructure to calculate quantities of the items, etc. before inviting tenders. Moreover, as per Section 5.11 of the Manual, the rates for extra items, substitute items, and deviations in the Agreement items beyond the limit specified in Schedule F of the Agreement shall be based on provisions in General Conditions of Contract.

The civil work of Construction of New Block for Medicine, Maternity and Advanced Paediatric Centre at Lok Nayak Hospital was technically sanctioned by Public Works Department (4 November 2019) for ₹ 347.83 crore. The estimate included a provision of ₹ 65.82 lakh for three items of work relating to dewatering, for maintaining water table during construction.

Scrutiny of records of the Executive Engineer, Hospital Project Division, Central, revealed that the work was awarded on 13 October 2020 (Agreement No.4 2020-21) to a contractor for ₹ 465.53 crore (Civil- ₹ 328.75 crore and Electrical- ₹ 136.78 crore) with stipulated dates of start and completion of the work as 4 November 2020 and 3 May 2023 respectively. The payment of ₹ 167.36 crore was made to the contractor till 29th Running Account Bill (including the payment made for three items of dewatering).

Audit observed that during execution of work the estimated quantities of three items for dewatering works increased from 4190 cubic per meters, 67550 meters and 5472 cubic meters to 8720.31 meters (108 *per cent*), 414335.69 meters (513 *per cent*) and 144753.72 meters (2545 *per cent*) respectively. It was further observed that the huge variation in quantities was due to mistakes in the quantities taken in the agreement, which directly related to the depth of the sub soil water and multiplying factor (centre of gravity of RCC and earth work). This led to an avoidable payment of ₹ 5.63 crore at market rates in terms of Schedule F of the agreement, as depicted in the table below:

(Amount in ₹)

Item No.	Agreement quantities	Actually executed	Net deviated quantity	Permissible Deviation (%)	Excess quantities where agreement rates to be paid	Quantities where market rates paid	Agreement rates	Market rates	Avoidable payment
1	**2**	**3**	**4 (Col. 3-2)**	**5**	**6 (Col. 2x100/ 30 *per cent*)**	**7 (Col. 6-3)**	**8**	**9**	**10 Col. (9-8)x7**
2.4	4190	8720.31	4530.31	30	5447	3273.31	474.24[47]	896.54	1382319
2.5	67550	414335.69	346785.69	100	135100	279235.69	25.19[48]	40.68	4325361
3.16	5472	144753.72	139281.72	30	7113.60	137640.12	474.24[49]	842	50618531
Avoidable payment									**56326211**

Thus, not exercising of financial prudence and due diligence in working out the estimated quantities resulted in enhancement of deviation for more than permissible as per agreement and led to making of avoidable payment of ₹ 5.63 crore at market rates on the deviated quantities of three items relating to dewatering.

[47] Estimated Rate-₹ 474.50 Add Cost Index-15.69 *per cent* less Cost Index-9.50 *per cent* less contractor rebate-4.54 *per cent* = ₹474.24

[48] Estimated Rate-₹ 25.20 Add Cost Index-15.69 *per cent* less Cost Index-9.50 *per cent* less contractor rebate-4.54 *per cent* = ₹ 25.19

[49] Estimated Rate-₹ 474.50 Add Cost Index-15.69 *per cent* less Cost Index-9.50 *per cent* less contractor rebate-4.54 *per cent* = ₹ 474.24

Responsibility needs to be fixed for the lapse causing huge financial loss to the government.

The matter was communicated (28 May 2024) to the Department, its reply is awaited.

Department of Transport

2.8 Loss of interest of ₹ 5.50 crore due to delay in investment of surplus funds

The DTC EPF Trust failed to timely invest the surplus funds of the employees' provident fund contributions during the period April 2020 to March 2023, which resulted in a potential loss of interest of ₹ 5.50 crore.

As per the notification (May 2015) of the Ministry of Labour and Employment, Government of India, every employer in relation to an establishment exempted under Section 17 of the Employees' Provident Fund and Miscellaneous Provision Act 1952 (Act), shall transfer the monthly provident fund contribution in respect of the establishment or employees within 15 days of the close of the month to the Board of Trustee duly constituted in respect of that establishment and the Board of Trustee shall invest, contributions and interest as reduced by any obligatory outgoings, every month within a period of two weeks from the date of receipt of the said contributions.

Scrutiny of records of the Delhi Transport Corporation Employees' Provident Fund Trust (Trust) for the period 2020-23 showed that as of March 2023, a total of 31,436 DTC employees were registered with it. The Trust was investing surplus funds in Central Government Securities, Public Sector Undertaking Bonds, Special Deposit Accounts and Equities and related investments in mutual funds. As of March 2023, the Trust had a total investment of ₹ 1321.08 crore.

It was observed that the Trust maintained three[50] active bank accounts and deposited the amount of contribution received from DTC employees towards employee provident fund and met its obligatory outgoings from its Canara Bank account. Only in case of shortage of funds in the account, money was transferred **(Annexure 2.7)** from the Axis Bank investment account.

However, the statements of Axis Bank account for the period from April 2020 to March 2023 showed that total of ₹ 1979.73 crore remained uninvested with

[50] Though amount received in the Axis Bank Account should have been invested at the earliest, period of one month has been taken in view of provisions of Ministry of Labour, GoI notification of May 2015 and ease of calculation. Amount not invested during a month has been calculated by deducting the amount debited during the month from the opening balance for the said month.

the bank for more than one month[51] **(Annexure 2.8)** in violation of Ministry of Labour, GoI notification of May 2015, resulting in potential loss of interest of ₹ 5.50 crore.

The Trust, in its reply, stated (May 2024) that 100 *per cent* of the funds were not invested as the trust had to keep around ₹ 50 crore for obligatory outgoing payments on final settlement of retiring employees, issue of refundable and non-refundable loans to employees, etc. The reply of the Trust is not acceptable as the Trust met its obligatory outgoing from its Canara bank account and average monthly transfer from the investment Account (Axix Bank) to the Payment account (Canara Bank) was on ₹ 8.72 crore during the entire audit period. Further, while calculating the uninvested balances lying in the Axix Bank investment account for more than one month, amount of current month credit therein has already not been taken into account by the audit considering liquidity aspect of the trust.

Audit is of considered view that the Trust should designate officials and assign them the responsibility for timely investment of surplus funds, as required by the referred notification, and to protect the interests of the employees/stakeholders.

Urban Development Department

Delhi Jal Board

2.9 Avoidable payment of ₹ 1.56 crore

Taking of electrical connection in the name of agency providing services for operations and maintenance work resulted in payment of electricity bills (under non-domestic category) at higher tariff of ₹ 8.50 per kVAH, despite having provision of lesser rate (₹ 6.25 per kVAH) fixed for public utility like DJB. Avoidable payment of ₹ 1.56 crore was made to the agency towards escalation in electricity cost.

Delhi Jal Board entered into an agreement (7 June 2021), for a period of 11 years, with M/s Pratibha Mosizhstroi Consortium (M/s PMC) for operations and maintenance (O&M) work of Interceptor Sewers along Najafgarh, Supplementary and Shahdara drains. As per Clause 55 (Addendum No. 7) of the contract agreement, M/s PMC was entitled to payment for escalation on electricity charges.

[51] The third account was for maintaining the contribution from the Canteen Employees.

As per electricity tariff of BSES Rajdhani Power Limited (BRPL) for 2021-22, prescribed rate for M/s PMC (under Non-domestic category) was ₹ 8.50 per kVAH, while prescribed rate for DJB for this public utility work was ₹ 6.25 per kVAH.

Audit observed that the contract agreement imprudently allowed escalation in price variation in electricity due to taking of electrical connection in the name of M/s PMC instead of having it in the name of DJB, which would have provided subsidized rates prescribed for public utilities. This is especially relevant as in October 2018 BRPL had written to DJB to get electricity connections transferred in its own name to avail lower tariffs in the context of the previous contract for the O&M work for these Interceptor Sewers. However, the DJB imprudently adhered with the escalation clause in its contract with M/s PMC and belatedly took up the matter for change in name with the BRPL only in May 2022, submitting the requisite documents to DJB as late as May 2023. Eventually, the electrical connection was transferred in the name of DJB w.e.f 28 December 2023 and thereafter electricity bills are being received at the reduced rate of ₹ .25 per kVAH.

Resultantly, the agency submitted three escalation bills on account of increase in electricity charges amounting to ₹ 8.24 crore of which ₹ 4.81 crore has been paid by DJB (January 2023). The agency was yet to submit the escalation bill (at the rate of ₹ .50 per kVAH) for the period December 2022 to December 2023.

Failure of the DJB to get electricity connection in its own name before executing agreement with M/s PMC in June 2021 and subsequent delay in getting the connection transferred from the name of the vendor to its own name resulted in avoidable payment of ₹ 1.56 crore[52] **(Annexure 2.9)** and also creating liability towards third escalation bill of ₹ 1.06 crore. Moreover, escalation of electricity charges for the period from December 2022 to December 2023 was yet to be claimed separately.

In its reply, DJB stated (March 2025) that the contract agreement nowhere says that the electrical connection was to be taken in the name of Delhi Jal Board and the escalation bills were paid as per the contract agreement based on non-domestic High-Tension Tariff applicable at the rate of ₹ 8.50 per unit for individual consumer, after taking necessary approval from the competent authority.

Reply is not acceptable, as despite being aware that an electrical connection in the name of Delhi Jal Board would facilitate payment of electricity charges at a lesser rate, the matter was not factored in at the contract stage and even thereafter it was not progressed expeditiously resulting in avoidable additional

52 1st bill amount ₹ 1.07crore + 2nd bill amount ₹ 0.49 crore for two escalation bills

payment/creation of liability of ₹ 2.62 crore on account of escalation of electricity charges for the period from June 2021 to December 2023. Audit recommends that DJB review all such ongoing agreements, and initiate action to transfer the electrical connections in its own name to prevent leakage of revenue.

New Delhi	**(NAZLI J. SHAYIN)**
Dated: 15 April 2026	**Principal Accountant General (Audit), Delhi**

Countersigned

New Delhi	**(K. SANJAY MURTHY)**
Dated: 22 April 2026	**Comptroller and Auditor General of India**

Annexures

Annexure 1.1
(Referred to in paragraph 1.1.3)
Position of Inspection Reports[1]

(₹ in crore)

Year	Opening Balance			Addition during the year			Clearance during the year			Closing Balance		
	IRs	Para-graphs	Money value	IRs	Para-graphs	Money value	IRs	Para-graphs	Money value	IRs	Para-graphs	Money value
2013-14	469	11,234	10,496.31	92	790	1,099.45	3	83	0	558	11,941	11,595.76
2014-15	558	11,941	11,595.76	76	506	159.57	15	159	7.4	619	12,288	11,747.93
2015-16	619	12,288	11,747.93	80	458	52.23	9	129	4.12	690	12,617	11,796.04
2016-17	690	12,617	11,796.04	111	650	169.04	11	357	484.3	790	12,910	11,480.78
2017-18	790	12,910	11,480.78	70	499	1,038.00	9	3,879[2]	5,383.67	851	9,530	7,135.11
2018-19	851	9530	7135.11	65	393	510.05	6	328	298.74	910	9,595	7,346.42
2019-20	910	9595	7346.42	62	413	327.22	2	98	65.85	970	9,910	7,607.79
2020-21	970	9910	7607.79	21	163	203.25	0	2	0.11	991	10,071	7,810.93
2021-22	991	10,071	7810.93	13	106	29.43	5	29	0	999	10,148	7,840.36
2022-23	1067*	10586	7722.39	24	176	19.08	1	105	359.41	1090	10659	7382.06

*The details of outstanding IRs and paragraphs were reconciled during the year 2022-23 and the same have been updated due to which there is a difference between closing balance of 2021-22 and opening balance of 2022-23.

Annexure 1.2
(Referred to in paragraph 1.1.4)
Position of paragraphs included in the Audit Reports, accepted by the Departments and the amount recovered

(₹ in crore)

Year of Audit Report	Number of Paragraphs included	Money value of the Paragraphs	Number of Paragraphs accepted	Money value accepted	Amount recovered	Cumulative position of recovery of accepted cases as of 31 March 2022	Percentage of recovery
2012-13	3	536	3	70.16	0	0	0
2013-14	3	98.39	3	20.83	0	0	0
2014-15	1	1.34	1	1.34	0	0.02	1.49
2015-16	4	122.13	4	7.02	0	0.01	0.14
2016-17	7	254.46	7	7.04	0	0.27	3.84
2017-18	7	705.58	7	390.39	0	0	0
2018-19	7	137.77	7	96.32	0	0	0
2019-20 **2020-21**	8	701.93	8	94.65	0	0	0
2021-22	3	1873.28	3	1873.28	0.16	0.16	0.01
Total	**43**	**4430.88**	**43**	**2561.03**	**0.16**	**0.46**	

[1] Inspection Reports of the Department of SGST/Sales Tax, Transport, State Excise and Revenue

[2] In 2017-18, a review of old paras was undertaken and a large number of paras were settled on the basis of replies furnished by the Department of Trade and Taxes. Further, paras which were printed in CAG's Report but lying outstanding in the objection book from 2009-10 to 2015-16 were also removed.

Annexure 1.3
Short levy of stamp duty and registration fee
(Referred to in paragraph 1.2)

(Amounts in ₹)

Sl. No.	Reg. No./ B.No./Vol. No./Date	Name of First party (Seller)	Name of Second party (Purchaser)	Address of the Property	Category	Rate of the property as per circle rate (residential) per sq. meter	Factor	Area under transfer	Stamp Duty and Registration Fee payable	Stamp Duty and Registration Fee paid (Agriculture rate)	Difference/ Short payment	Remarks
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1.	1012/ Book No. 01/ Vol. 417/ date- 13/04/2021	Surender Kumar, Rakesh Kumar, Vimal Kumar	Kamla Devi Kasat, Komal Kasat	Kh. No. 40/8/2, 9/2, 12,13 village Hamidpur, Delhi	H	18624	2 (Industrial)	6354.56 Sq. meter *	1,18,34,733/- [(SD @4 *per cent* + RF@1 *per cent*) Total=5 *per cent* of 23,66,94,651/-]	4,20,000/- (SD=336000 + RF= 84000)	1,14,14,733	1 Bigha= 20 Biswa 1 Biswa= 50 Sq. Yd. 1 sq. yard = 0.836127 Sq. Meter
2.	841/ Book No. 01/ Vol. 410/ date- 30/03/2021	Alka Gupta	Ankur Jain	Kh. No. 93/6 (4-10), 72/25 (4-16) Village Alipur, Tehsil Alipur, Delhi-36	H	18624	1 (Residential)	7775.98 Sq. meter **	1,01,37,390 [(SD@6 *per cent* + RF@1 *per cent*) Total= 7 *per cent* of 14,48,19,852/-]	24,50,000/- (SD=2100000 + RF= 350000)	76,87,390	
										Total	**1,91,02,123**	

Note:

1. * Area = 152 Biswa (7 Bigha 12 Biswa) X 50 sq. yard (Biswa) X 0.836127 = 6354.56 sq. meter.
   Cost of plot/land as per circle rate = Circle rate X Area under transfer X Factor (18624*6354.56 *2) = ₹ 23,66,94,651/-
2. ** Area = 186 Biswa (9 Bigha 06 Biswa) X 50 sq. yard (Biswa) X 0.836127 = 7775.98 sq. meter.
   Cost of plot/land as per circle rate = Circle rate X Area under transfer X Factor (18624*7775.98) = ₹ 14,48,19,852/-

Annexure 1.4
(Referred to in paragraph 1.3.8)
Trends of generation of EWBs

Details of EWBs generated for outward and inward supplies

Year	Outward supplies		Inward supplies	
	Number of Suppliers	No. of EWBs	Number of Suppliers	No. of EWBs
2018-19	1,87,032	1,48,40,095	50,465	3,43,405
2019-20	1,90,898	1,61,71,084	36,154	2,94,206
2020-21	1,74,783	1,34,71,591	27,014	2,37,760
2021-22	1,71,630	1,53,34,169	27,077	3,04,675
Total		**5,98,16,939**		**11,80,046**

Source: GSTN data

Details of extended, cancelled and rejected EWBs

Year	Extension of EWBs		Cancelled EWBs		Rejected EWBs	
	No. of suppliers	No. of EWBs	No. of suppliers	No. of EWBs	No. of suppliers	No. of EWBs
2018-19	13,779	72,134	63,802	3,03,078	3,832	6,895
2019-20	21,963	1,73,039	65,564	3,26,869	2,755	4347
2020-21	37,358	2,15,775	58,260	2,81,983	1,652	2,523
2021-22	53,643	2,89,600	59,748	2,91,245	1,188	2,216
Total		**7,50,548**		**12,03,175**		**15,981**

Source: GSTN data

Mode of transport used in EWBs 2018-19 to 2021-22

Nature of EWBs	Mode of transport (By Road)	Total of all modes	Percentage of transport (by road)
Inward EWBs	1109200	1132665	**97.92**
Outward EWBs	55753324	57362516	**97.19**

Source: GSTN data

Annexure 1.5
Samples of key problem areas
(Referred to in paragraph 1.3.8)

Key Problem Area

(1) Composition taxpayers generating EWBs for inter-State supplies

(2) Composition taxpayers generating EWBs for outward supplies exceeding threshold limit

(3) Taxpayers with only outward supplies supported by EWBs in any given year.

(4) Taxpayers who effect disproportionate outward supplies compared to inward supply (EWBs supported) in any given year.

(5) Taxpayers who had generated EWBs using duplicate invoices.

(6) Generation of EWBs by 'Nil' filers of return.

(7) Generation of EWBs by returns defaulters (Non-filers).

(8) Taxpayers who have generated EWBs after effective date of cancellation.

(9) Taxpayers who have generated EWB whose registration was subsequently cancelled.

(10) Taxpayers who had generated EWBs and had cancelled subsequently.

(11) Taxpayers who had generated EWBs and were subsequently rejected by the recipients.

(12) Taxpayers who had generated disproportionate supplies supported by EWBs on the inward side compared to outward side in any given year.

(13) Extension of EWBs by taxpayers.

(14) EWBs generated using risky vehicles i.e., two wheelers.

(15) EWBs generated using theft vehicles.

(16) High value of EWBs in first six months of registration.

(17) EWBs using invalid pin codes.

(18) EWBs generated using suspended, scrapped, surrendered and cancelled vehicles.

(19) EWBs generated by defaulter list of MCA.

(20) EWBs generated by income tax defaulters.

(21) EWBs generated by DGARM-identified/other agencies-identified taxpayers.

(22) EWBs generated by DGFT-blacklisted exporters.

Annexure 1.6
(Referred to in paragraph 1.3.8)
Cross PAN analysis sample

Sl.No.	EWB No.	EWB Date	EWB Amount	Invoice/Bill Date	Invoice/Bill No.
1	701128864834	27-05-2020 16:11	1028547000	26-05-2020	LKMD2021-02
2	701063000000	28-03-2019 22:11	88184020	28-03-2019	GST\/18-19\/0977
3	751189762093	12-05-2021 23:15	66843084	12-05-2021	LID6642
4	761230220258	22-12-2021 16:29	46224950	22-12-2021	21-22\/0264
5	771042000000	26-11-2018 11:31	40494800	26-11-2018	285
6	311394179176	23-12-2021 16:53	3361554.57	23-12-2021	UK2135000008
7	651088000000	20-03-2019 15:32	45000619	20-03-2019	R0000196
8	421026000000	11-09-2018 17:57	39639175	11-09-2018	SOL\/MOR\/003

Annexure 1.7
(Referred to in paragraph 1.3.8)
Details of High Value case selected

EWB No.	EWB Date	EWB Amount	EWB cross check	Jurisdiction
701222601492	12-11-2021 19:32	₹ 2,08,05.25 crore*	701222601492	Ward 61

*caused by data error, subsequently cancelled.

Annexure 1.8
(Referred to in paragraph 1.3.8)
Details of 120 cases (EWBs)

Sl. No.	EWB No.	EWB Date	EWB Amount	Invoice/Bill No	Jurisdiction
1	391032128533	2018-07-22T20:22	71085	213	Ward 62
2	711024213162	2018-08-12T08:04	86000	001	Ward 61
3	711032495822	2018-09-29T20:35	496000	18-19\/358	Ward 61
4	721022901080	2018-08-04T12:47	3100000	CEPL\/18-19\/055	Ward 61
5	721035778033	2018-10-17T19:28	662500	243	Ward 63
6	731019986415	2018-07-19T19:06	60120	C000153	Ward 84
7	741244704502	2022-03-05T14:45	185973	3\/2021-22	Ward 61
8	771009116561	2018-04-25T14:58	2265250	D072	Ward 63
9	771036159117	2018-10-20T13:05	92820	484	Ward 74
10	771077871915	2019-06-18T18:50	60000	RT-457	Ward 63
11	781032482502	2018-09-29T19:39	496000	18-19\/358	Ward 61
12	791078907129	2019-06-24T22:50	60000	RT457	Ward 63
13	741086534703	2019-08-09T00:00	6010240	17	Ward 61
14	761086536817	2019-08-09T00:00	6761520	20	Ward 61
15	731133574253	2020-06-30T18:38	990345	878	Ward 74
16	761075270997	2019-06-01T21:19	1250989	202	Ward 84
17	701070210510	2019-05-04T00:00	38630000	TE\/02	Ward 63
18	701070211258	2019-05-04T00:00	62923500	TE\/03	Ward 63
19	731070213633	2019-05-04T00:00	36328000	TE\/06	Ward 63
20	761070210112	2019-05-04T00:00	50568330	TE\/01	Ward 63
21	761070211863	2019-05-04T00:00	34552200	TE\/04	Ward 63
22	771078483186	2019-06-21T00:00	6100404	2376	Ward 61
23	701015986775	2018-06-21T00:00	1149383	18-19\/166	Ward 61
24	701023243901	2018-08-06T00:00	1605800	18-19\/282	Ward 61
25	701035322722	2018-10-15T00:00	1333290	412	Ward 74
26	701063040317	2019-03-26T00:00	13775100	1002	Ward 74
27	701063382545	2019-03-28T00:00	1338516	1016	Ward 74
28	701064386955	2019-04-02T00:00	3465000	13	Ward 74
29	701070677083	2019-05-07T00:00	1156885	232	Ward 74
30	711035320662	2018-10-15T00:00	1340640	410	Ward 74
31	711063118956	2019-03-27T00:00	3750000	1007	Ward 74
32	711063119579	2019-03-27T00:00	2960000	1010	Ward 74
33	711068890088	2019-04-27T00:00	2235290	161	Ward 74
34	711085379333	2019-08-01T00:00	3798144	9	Ward 71
35	711125209875	2020-03-16T00:00	1278000	1045	Ward 74
36	721035317795	2018-10-15T00:00	1336230	411	Ward 74
37	721035319212	2018-10-15T00:00	1329615	409	Ward 74
38	721064386401	2019-04-02T00:00	3366000	12	Ward 74
39	721068137470	2019-04-23T00:00	2212000	136	Ward 74
40	731021987352	2018-07-30T00:00	2448000	230	Ward 62

Sl. No.	EWB No.	EWB Date	EWB Amount	Invoice/Bill No	Jurisdiction
41	731025810728	2018-08-22T00:00	1276420	18-19\/333	Ward 61
42	731063911140	2019-03-30T00:00	1801200	1024	Ward 74
43	731068094040	2019-04-23T00:00	1688680	130	Ward 74
44	741035323420	2018-10-15T00:00	1328880	413	Ward 74
45	741063911242	2019-03-30T00:00	1200040	1030	Ward 74
46	741063911309	2019-03-30T00:00	1300050	1031	Ward 74
47	741068323273	2019-04-24T00:00	2156000	141	Ward 74
48	741068829896	2019-04-26T00:00	2281500	154	Ward 74
49	741068891457	2019-04-27T00:00	2380500	162	Ward 74
50	741070265161	2019-05-04T00:00	3413922	214	Ward 74
51	741070280911	2019-05-04T00:00	2169746	215	Ward 74
52	741072706910	2019-05-18T00:00	1339600	315	Ward 74
53	751022644647	2018-08-02T00:00	1751760	18-19\/261	Ward 61
54	751063040325	2019-03-26T00:00	9207830	1003	Ward 74
55	751064385212	2019-04-02T00:00	3564000	10	Ward 74
56	751064385915	2019-04-02T00:00	3168000	11	Ward 74
57	751068118429	2019-04-23T00:00	3804382	132	Ward 74
58	751068831203	2019-04-26T00:00	2236800	155	Ward 74
59	751068831290	2019-04-26T00:00	2385000	156	Ward 74
60	751068888337	2019-04-27T00:00	2233850	160	Ward 74
61	761023576793	2018-08-08T00:00	1287300	18-19\/292	Ward 61
62	761025810095	2018-08-22T00:00	1971370	18-19\/332	Ward 61
63	761035502645	2018-10-16T00:00	1349460	416	Ward 74
64	761068324243	2019-04-24T00:00	2296000	142	Ward 74
65	771023575131	2018-08-08T00:00	1221090	18-19\/290	Ward 61
66	771035471306	2018-10-16T00:00	1327410	417	Ward 74
67	771061488073	2019-03-16T00:00	2469334	950	Ward 74
68	771068138858	2019-04-23T00:00	2380000	138	Ward 74
69	771070010122	2019-05-03T00:00	1520258	207	Ward 74
70	781022644914	2018-08-02T00:00	1656720	18-19\/262	Ward 61
71	781037411655	2018-10-26T00:00	1442550	460	Ward 74
72	781063039377	2019-03-26T00:00	11586220	1189	Ward 74
73	781063039489	2019-03-26T00:00	5172000	1190	Ward 74
74	781063118577	2019-03-27T00:00	3327500	1006	Ward 74
75	781068138413	2019-04-23T00:00	2128000	137	Ward 74
76	781068352055	2019-04-24T00:00	4380332	145	Ward 74
77	781078060726	2019-06-19T00:00	590327	4	Ward 61
78	791021986104	2018-07-30T00:00	2142000	229	Ward 62
79	791023920043	2018-08-10T00:00	4000000	18-19\/300	Ward 61
80	791063119263	2019-03-27T00:00	2886000	1009	Ward 74
81	791068324747	2019-04-24T00:00	2268000	143	Ward 74
82	791071892570	2019-05-14T00:00	1708100	1018	Ward 74
83	791078056898	2019-06-19T00:00	591675	1	Ward 61
84	711209348148	2021-09-08T00:00	66898	103\/KE\/2122	Ward 35

Sl. No.	EWB No.	EWB Date	EWB Amount	Invoice/Bill No	Jurisdiction
85	741098608489	2019-10-16T00:00	866934	GST\/19-20\/0347	Ward 61
86	761250005242	2022-03-30T00:00	834560	GE-068	Ward 63
87	751215057272	2021-10-06T00:00	1394187	PII21220626	Ward 71
88	771226507283	2021-12-02T00:00	3329250	PII21220885	Ward 71
89	701235931216	2022-01-21T00:00	4000000	DC01\/21-22\/677	Ward 84
90	791235412747	2022-01-19T00:00	6000000	DC01\/21-22\/670	Ward 84
91	731116346158	2020-01-27T00:00	7367500	JT\/059	Ward 67
92	761116345860	2020-01-27T00:00	7552500	JT\/058	Ward 67
93	731148183239	2020-09-29T00:00	22104830	173	Ward 62
94	781018484184	2018-07-06T00:00	251192188	107	Ward 71
95	741033525619	2018-10-05T00:00	197620	295	Ward 61
96	781128577415	2020-05-24T00:00	298200	TI\/1	Ward 61
97	701013461724	2018-06-03T19:49	2679770	GST-943	Ward 62
98	751013461406	2018-06-03T19:44	2679770	GST-943	Ward 62
99	711030043131	2018-09-17T12:59	1222435	355	Ward 61
100	761030126820	2018-09-17T18:09	1222435	355	Ward 61
101	771086535622	2019-08-09T00:00	6010240	18	Ward 61
102	781086536152	2019-08-09T00:00	6010240	19	Ward 61
103	751075500198	2019-06-03T00:00	1159477	1665	Ward 61
104	701045491278	2018-12-15T00:00	40894028	PO-004	Ward 62
105	711045491958	2018-12-15T00:00	38173492	PO-005	Ward 62
106	741177807741	2021-03-01T00:00	2817360	MM\/43\/20-21	Ward 84
107	751177807731	2021-03-01T00:00	2620800	MM\/42\/20-21	Ward 84
108	731162523226	2020-12-14T00:00	1907565	141	Ward 74
109	731162523705	2020-12-14T00:00	1907565	135	Ward 74
110	771021052272	2018-07-25T00:00	899775	54	Ward 61
111	791021052249	2018-07-25T00:00	899550	53	Ward 61
112	741087614947	2019-08-17T00:00	29796480	277	Ward 62
113	741087615867	2019-08-17T00:00	22230264	276	Ward 62
114	761087615540	2019-08-17T00:00	10872630	275	Ward 62
115	781087615278	2019-08-17T00:00	17927316	274	Ward 62
116	711114684153	2020-01-17T00:00	660000	959	Ward 74
117	721110289971	2019-12-23T00:00	291555	958	Ward 74
118	721114684242	2020-01-17T00:00	897600	963	Ward 74
119	721125682769	2020-03-18T00:00	886600	1056	Ward 74
120	731110288559	2019-12-23T00:00	290700	957	Ward 74

Annexure 1.9
(Referred to in paragraph 1.3.8)
Details of 45 taxpayers included in the sample

Sl. No.	GSTIN	Jurisdictional Ward No.
1	07XXXXXXXXXXXZ9	62
2	07XXXXXXXXXXXZQ	84
3	07XXXXXXXXXXXZK	74
4	07XXXXXXXXXXXZA	71
5	07XXXXXXXXXXXZW	63
6	07XXXXXXXXXXXZJ	84
7	07XXXXXXXXXXXZG	61
8	07XXXXXXXXXXXZE	63
9	07XXXXXXXXXXXZK	74
10	07XXXXXXXXXXXZR	63
11	07XXXXXXXXXXXZH	61
12	07XXXXXXXXXXXZK	61
13	07XXXXXXXXXXXZQ	84
14	07XXXXXXXXXXXZJ	63
15	07XXXXXXXXXXXZJ	63
16	07XXXXXXXXXXXZ3	74
17	07XXXXXXXXXXXZA	71
18	07XXXXXXXXXXXZO	74
19	07XXXXXXXXXXXZ2	62
20	07XXXXXXXXXXXZR	35
21	07XXXXXXXXXXXZR	63
22	07XXXXXXXXXXXZS	61
23	07XXXXXXXXXXXZL	74
24	07XXXXXXXXXXXZ7	61
25	07XXXXXXXXXXXZ4	71
26	07XXXXXXXXXXXZ2	62
27	07XXXXXXXXXXXZW	62
28	07XXXXXXXXXXXZ4	84
29	07XXXXXXXXXXXZ7	206
30	07XXXXXXXXXXXZ6	61
31	07XXXXXXXXXXXZN	61
32	07XXXXXXXXXXXZH	61
33	07XXXXXXXXXXXZ5	62
34	07XXXXXXXXXXXZU	84
35	07XXXXXXXXXXXZL	63
36	07XXXXXXXXXXXZZ	62
37	07XXXXXXXXXXXZI	202
38	07XXXXXXXXXXXZ7	44
39	07XXXXXXXXXXXZ7	71
40	07XXXXXXXXXXXZF	204
41	07XXXXXXXXXXXZ8	210
42	07XXXXXXXXXXXZO	108
43	07XXXXXXXXXXXZR	61
44	07XXXXXXXXXXXZ7	206
45	07XXXXXXXXXXXZ7	61

Annexure 1.10
(Referred to in paragraph 1.3.10.1 (ii))
Generation of EWBs by Nil filers

Sl. No.	GSTIN	Ward	Zone	Total No. of EWBs generated	Assessable Value of Outward supply (in ₹)	Tax Involved (in ₹)	Department's response
1	07XXXXXXXXXXZ3	74	7	118	178103967	18489544	DRC-07 Issued
2	07XXXXXXXXXXZL	74	7	30	49219122	8859441	DRC-07 Issued
3	07XXXXXXXXXXZQ	84	7	48	43143541	7765846	DRC-01 Issued
4	07XXXXXXXXXXZ2	62	5	15	23477464	3651583	DRC-07 Issued
5	07XXXXXXXXXXZR	63	6	548	44910608	8002916	Not received
				759	**338854702**	**46769330**	

Annexure 1.11
(Referred to in paragraph 1.3.10.1 (iii))
Generation of EWBs by non-filers

Sl.No.	GSTIN	Ward	Zone	Total No. of EWBs generated	Assessable Value of Outward supply (in ₹)	Tax Involved (in ₹)	Department's response
1	07XXXXXXXXXXZ0	74	7	7	5156455	928161	DRC-07 Issued
2	07XXXXXXXXXXZL	74	7	27	55491150	9988407	DRC-07 Issued
3	07XXXXXXXXXXZA	71	6	9	34612164	3575992	DRC-07 Issued
4	07XXXXXXXXXXZU	84	7	2	5438160	271908	DRC-01 Issued
5	07XXXXXXXXXXZL	63	6	168	147701800	26554224	DRC-01 Issued
6	07XXXXXXXXXXZ7	61	5	32	4070950	732771	DRC-01 Issued
7	07XXXXXXXXXXZH	61	5	151	1467694771	143732831	DRC-01 Issued
8	07XXXXXXXXXXZJ	63/6	6	10	375905964	67663074	Not received
9	07XXXXXXXXXXZR	61	5	17	9548274	1718681	DRC-01 Issued
10	07XXXXXXXXXXZN	61	5	5	3820125	687623	DRC-01 Issued
11	07XXXXXXXXXXZH	61	5	36	28927058	4816451	DRC-01 Issued
12	07XXXXXXXXXXZ5	62	5	4	158135040	18976204	DRC-07 Issued
13	07XXXXXXXXXXZZ	62	5	4	80826690	4041333	DRC-07 Issued
14	07XXXXXXXXXXZ7	206	11	90	79775756	18450126	DRC-07 Issued
15	07XXXXXXXXXXZ8	210	11	18	69557504	12487851	Not received
				580	**2526661861**	**314625637**	

Annexure 1.12
(Referred to in paragraph 1.3.10.1 (iv))
Generation of EWBs by cancelled taxpayers

Sl. No.	GSTIN	Ward	Zone	Assessable Value of Outward supply (in ₹)	Tax Involved (in ₹)	Date of cancellation of registration	Department's response
1	07XXXXXXXXXXZ3	74	7	271657043	34225209	30.8.2017	DRC-07 Issued
2	07XXXXXXXXXXZ0	74	7	13688215	2124160	7/30/2019	DRC-07 Issued
3	07XXXXXXXXXXZK	74	7	134939254	16803130	10.1.2020	DRC-07 Issued
4	07XXXXXXXXXXZL	74	7	301594815	54287066	25.09.2020	DRC-07 Issued
5	07XXXXXXXXXXZA	71	6	34612164	3575992	30.07.2019	DRC-07 Issued
6	07XXXXXXXXXXZQ	84	7	278326040	50098696	1.2.2019	DRC-01 Issued
7	07XXXXXXXXXXZU	84	7	124245381	7635971	11.1.2021	DRC-01 Issued
8	07XXXXXXXXXXZQ	61	5	172000	8600	7.8.2018	DRC-01 Issued
9	07XXXXXXXXXXZ2	62	5	2,34,77,464	3651583	1.7.2017	DRC-07 Issued
10	07XXXXXXXXXXZ7	61	5	4070950	732771	1.7.2017	DRC-01 Issued
11	07XXXXXXXXXXZS	61	5	760862060	56978793	1.2.2019	DRC-01 Issued
12	07XXXXXXXXXXZH	61	5	1467694771	143732831	17.7.2019	DRC-01 Issued
13	07XXXXXXXXXXZW	62	5	96261237	17137018	25.2.2020	Not received
14	07XXXXXXXXXXZK	61	5	5,02,59,415	9176895	1.7.2017	DRC-01 Issued
15	07XXXXXXXXXXZJ	61	6	86090624	14384552	1.1.2019	DRC-01 Issued
16	07XXXXXXXXXXZR	63	6	14789133	2662045	8.12.2018	Not received
17	07XXXXXXXXXXZR	61	5	9548274	1718681	24.5.2019	DRC-01 Issued
18	07XXXXXXXXXXZ6	61	5	7956370	2888366	15.12.2019	DRC-01 Issued
19	07XXXXXXXXXXZ2	62	5	132143168	23041783	15.2.2018	Not received
20	07XXXXXXXXXXZN	61	5	119633079	21185055	25.6.2018	DRC-01 Issued
21	07XXXXXXXXXXZH	61	5	223043907	40036614	29.11.2018	DRC-01 Issued
22	07XXXXXXXXXXZ5	62	5	192595558	20847628	17.9.2018	DRC-07 Issued
23	07XXXXXXXXXXZZ	62	5	935117364	84688092	18.3.2019	DRC-07 Issued
24	07XXXXXXXXXXZ9	62	5	37435718	6738429	01.7.2017	Not received
25	07XXXXXXXXXXZE	63	6	46560224	8380840	31.8.2018	DRC-01 Issued
26	07XXXXXXXXXXZJ	63	6	375905964	67663074	8.3.2019	Not received
27	07XXXXXXXXXXZ7	206	11	432310132	81906314	13.02.2019	Not received
28	07XXXXXXXXXXZ8	210	11	1246284756	217649174	16.07.2018	Not received
				7347538201	**993959362**		

Annexure 1.13
(Referred to in paragraph 1.3.10.1 (v))
Supply through same/similar invoices

Sl. No.	GSTIN	Ward	Zone	Total No. of EWBs generated	Assessable Value of Outward supply (in ₹)	Tax Involved (in ₹)	Department's response
1	07XXXXXXXXXXZJ	84	7	16	1367387	165671	DRC-01 Issued
2	07XXXXXXXXXXZ9	62	5	24	2026604	364789	Not received
3	07XXXXXXXXXXZW	63	6	13	3026044	544688	ASMT-10 Issued
4	07XXXXXXXXXXZK	61	5	2	992000	277760	DRC-01 Issued
5	07XXXXXXXXXXZE	63	6	4	5713450	1028421	DRC-01 Issued
6	07XXXXXXXXXXZN	61	5	4	4616540	830976	DRC-01 Issued
7	07XXXXXXXXXXZH	61	5	2	180000	32400	DRC-01 Issued
				65	**17922025**	**3244705**	

Annexure 1.14
(Referred to in paragraph 1.3.10.1 (vi))
Supply made through suspicious vehicles

Sl. No.	GSTIN	Ward	Zone	Total No. of EWBs generated	Value of Outward Supply (in ₹)	Remarks	Department's response
1	07XXXXXXXXXXZ3	74	7	1	1568078	Surrendered vehicles mentioned in EWB	DRC-07 Issued
2	07XXXXXXXXXXZ3	74	7	3	10183950	Vehicle whose registration has been cancelled mentioned in EWB	DRC-07 Issued
3	07XXXXXXXXXXZK	74	7	1	1168607	Stolen vehicles mentioned in EWB	DRC-07 Issued
4	07XXXXXXXXXXZA	71	6	1	3988051	Suspended vehicles mentioned EWB	DRC-07 Issued
5	07XXXXXXXXXXZQ	84	7	1	1476167	Suspended vehicles mentioned EWB	DRC-01 Issued
6	07XXXXXXXXXXZR	35	1	1	66898	EWBs generated using suspended two wheeler	DRC-07 Issued
7	07XXXXXXXXXXZL	63	6	1	1044480	EWBs generated using 2-wheeler	DRC-01 Issued
8	07XXXXXXXXXXZH	61	5	4	24792240	EWBs generated using 2-wheeler	DRC-01 Issued
9	07XXXXXXXXXXZL	63	6	3	1467040	EWBs generated using Scrapped vehicles	DRC-01 Issued
10	07XXXXXXXXXXZW	62	5	1	610834	EWBs generated using cancelled vehicles	Not Received
11	07XXXXXXXXXXZS	61	5	1	866934	Vehicle whose registration has been cancelled mentioned in EWB	DRC-01 Issued
				18	**47233279**		

Annexure 1.15
(Referred to in paragraph 1.3.10.1 (vii))
Generation of EWBs using invalid Pin codes

Sl.No.	GSTIN	Ward	Zone	Total No. of EWBs generated	Assessable Value of Outward supply (in ₹)	Tax Involved (in ₹)	Department's response
1	07XXXXXXXXXXZA	61	5	1	3100000	558000	DRC-01 Issued
2	07XXXXXXXXXXZ9	62	5	1	20886	3760	Not received
3	07XXXXXXXXXXZ2	62	5	2	4590000	826200	DRC-07 Issued
4	07XXXXXXXXXXZW	63	6	4	274500	49410	ASMT-10 Issued
				8	**7985386**	**1437370**	

Annexure 1.16
(Referred to in paragraph 1.3.10.2 (i))
Irregular Availment and Utilization of Input Tax Credit

Sl. No.	GSTIN	Ward	Zone	Financial Year	Taxable value (₹)	Central tax (₹)	State/UT tax (₹)	Total (₹)	Remarks	Department's response
1	07XXXXX XXXXXZS	71	6	Jul-20	402750	36247.49	36247.49	72494.98	Document date is after the cancellation of registration of supplier	Not Received
2	07XXXXX XXXXXXZ J			Jul-18	417277	37554.93	37554.93	75109.86		
								147,605		

Annexure 1.17
(Referred to in paragraph 1.3.10.2 (ii))
Excess Availing and Utilization of Input Tax Credit

Sl. No.	GSTIN	Ward	Zone	ITC claimed as per GSTR-3B(₹)	As per GSTR-2A(₹)	Tax involved(₹)	Department's response
1	07XXXXXXXXXXZZ	62	5	89261300	52984698	36276602	not received
2	07XXXXXXXXXXZ5	62	5	1870618	0	1870618	DRC-07 Issued
3	07XXXXXXXXXXZ2	62	5	58853174	0	58853174	not received
				149985092	**52984698**	**97000394**	

Sl. No.	GSTIN	Ward	Zone	Financial Year	As per GSTR-3B (₹)	As per GSTR-2A/2B (₹)	Difference (Excess Availment) (₹)	Department's response
1	07XXXXXXXXXXZI	202	11	2021-22	39,226,484	36,127,203	3,099,281	Not received
2	07XXXXXXXXXXZ7	44	3	2018-19	106,590,286	97,865,696	8,724,589	DRC-07 Issued
3	07XXXXXXXXXXZO	108		2018-19	529,881,959	526,190,379	3,691,580	Not received
				2019-20	422,079,943	404,249,079	17,830,864	Not received
					1,09,77,78,671	**1,06,44,32,356**	**3,33,46,315**	

Annexure 1.18
(Referred to in paragraph 1.3.10.2 (iii))
Inadmissible Availing and Utilization of Input Tax Credit

Sl. No.	GSTIN	Ward	Zone	Financial Year	Taxable value (₹)	Central tax (₹)	State/UT tax (₹)	Cess (₹)	Total (₹)	Remarks	Depar-tment's response
1	07XXXXXXXXXXXZI	202	11	2018-19 to 2021-22	8956328	1087017.42	1087017.42	1265678	3439713	Blocked Credit under Section 17(5) (C)of DGST Act, 2017	Not received

Annexure 1.19(a)
(Referred to in paragraph 1.4.4)
Sample for Centralised Audit

Sl.No.	GSTIN SELECTED	Year	Ward	Dimension
1	07XXXXXXXXXX1ZG	2018-19	Ward 201	1
2	07XXXXXXXXXX1ZC	2018-19	Ward 62	1
3	07XXXXXXXXXX1ZX	2018-19	Ward 103	1
4	07XXXXXXXXXX1ZS	2020-21	Ward 111(Special Zone)	1
5	07XXXXXXXXXX1ZS	2018-19	Ward 111(Special Zone)	1
6	07XXXXXXXXXX1ZS	2019-20	Ward 111(Special Zone)	1
7	07XXXXXXXXXX1ZJ	2020-21	Ward 14	1
8	07XXXXXXXXXX1ZJ	2018-19	Ward 14	1
9	07XXXXXXXXXX1ZX	2018-19	Ward 63	1
10	07XXXXXXXXXX1Z1	2020-21	Ward 14	1
11	07XXXXXXXXXX1ZE	2018-19	Ward 93	1
12	07XXXXXXXXXX1ZD	2020-21	Ward 210	1
13	07XXXXXXXXXX1Z4	2018-19	Ward 107(Special Zone)	1
14	07XXXXXXXXXX1Z4	2019-20	Ward 107(Special Zone)	1
15	07XXXXXXXXXX1Z4	2020-21	Ward 107(Special Zone)	1
16	07XXXXXXXXXX1ZY	2018-19	Ward 107(Special Zone)	1
17	07XXXXXXXXXX1ZY	2019-20	Ward 107(Special Zone)	1
18	07XXXXXXXXXX1ZO	2019-20	Ward 206	1
19	07XXXXXXXXXX1ZO	2020-21	Ward 206	1
20	07XXXXXXXXXX1ZO	2018-19	Ward 206	1
21	07XXXXXXXXXX1ZB	2018-19	Ward 210	1
22	07XXXXXXXXXX1ZB	2019-20	Ward 210	1
23	07XXXXXXXXXX1ZQ	2019-20	Ward 201	1
24	07XXXXXXXXXX1ZQ	2020-21	Ward 201	1
25	07XXXXXXXXXX2ZR	2018-19	Ward 28	1
26	07XXXXXXXXXX2Z8	2018-19	Ward 28	1
27	07XXXXXXXXXX1ZD	2019-20	Ward 63	1
28	07XXXXXXXXXX2ZT	2020-21	Ward 210	1
29	07XXXXXXXXXX1ZI	2018-19	Ward 63	1
30	07XXXXXXXXXX1Z6	2018-19	Ward 63	1
31	07XXXXXXXXXX1Z6	2019-20	Ward 63	1
32	07XXXXXXXXXX1ZC	2019-20	Ward 66	1
33	07XXXXXXXXXX1ZC	2018-19	Ward 66	1
34	07XXXXXXXXXX1ZH	2018-19	Ward 210	1
35	07XXXXXXXXXX1ZH	2019-20	Ward 210	1
36	07XXXXXXXXXX1Z1	2020-21	Ward 210	1
37	07XXXXXXXXXX1ZH	2018-19	Ward 12	1
38	07XXXXXXXXXX2Z5	2018-19	Ward 72	1
39	07XXXXXXXXXX1ZL	2019-20	Ward 63	1
40	07XXXXXXXXXX1ZS	2018-19	Ward 27	1
41	07XXXXXXXXXX1ZN	2018-19	Ward 210	1
42	07XXXXXXXXXX1Z9	2018-19	Ward 202	1
43	07XXXXXXXXXX1Z9	2019-20	Ward 202	1
44	07XXXXXXXXXX1Z7	2018-19	Ward 70	1
45	07XXXXXXXXXX1Z0	2019-20	Ward 205	2
46	07XXXXXXXXXX1Z0	2018-19	Ward 205	2
47	07XXXXXXXXXX1Z0	2020-21	Ward 205	2
48	07XXXXXXXXXX2Z9	2019-20	Ward 207	2
49	07XXXXXXXXXX2Z9	2018-19	Ward 207	2
50	07XXXXXXXXXX1ZK	2019-20	Ward 105	2
51	07XXXXXXXXXX1ZK	2018-19	Ward 105	2
52	07XXXXXXXXXX1ZK	2020-21	Ward 105	2

Sl.No.	GSTIN SELECTED	Year	Ward	Dimension
53	07XXXXXXXXXX1Z8	2020-21	Ward 61	2
54	07XXXXXXXXXX1Z8	2018-19	Ward 61	2
55	07XXXXXXXXXX1ZF	2019-20	Ward 203	2
56	07XXXXXXXXXX1ZF	2020-21	Ward 203	2
57	07XXXXXXXXXX1Z2	2020-21	Ward 206	2
58	07XXXXXXXXXX1Z2	2018-19	Ward 206	2
59	07XXXXXXXXXX1Z2	2019-20	Ward 206	2
60	07XXXXXXXXXX1ZB	2020-21	Ward 89	2
61	07XXXXXXXXXX1ZB	2019-20	Ward 89	2
62	07XXXXXXXXXX1ZB	2018-19	Ward 89	2
63	07XXXXXXXXXX1ZT	2020-21	Ward 94	2
64	07XXXXXXXXXX1ZT	2019-20	Ward 94	2
65	07XXXXXXXXXX1ZT	2018-19	Ward 94	2
66	07XXXXXXXXXX1Z1	2019-20	Ward 206	2
67	07XXXXXXXXXX1Z1	2018-19	Ward 206	2
68	07XXXXXXXXXX1ZZ	2020-21	Ward 207	2
69	07XXXXXXXXXX1ZZ	2019-20	Ward 207	2
70	07XXXXXXXXXX1ZZ	2018-19	Ward 207	2
71	07XXXXXXXXXX1Z9	2019-20	Ward 61	2
72	07XXXXXXXXXX1Z9	2018-19	Ward 61	2
73	07XXXXXXXXXX1ZS	2020-21	Ward 202	2
74	07XXXXXXXXXX1ZS	2019-20	Ward 202	2
75	07XXXXXXXXXX1ZS	2018-19	Ward 202	2
76	07XXXXXXXXXX1ZC	2018-19	Ward 2	2
77	07XXXXXXXXXX1ZC	2020-21	Ward 2	2
78	07XXXXXXXXXX1ZC	2019-20	Ward 2	2
79	07XXXXXXXXXX1ZP	2020-21	Ward 206	2
80	07XXXXXXXXXX1ZP	2019-20	Ward 206	2
81	07XXXXXXXXXX1ZP	2018-19	Ward 206	2
82	07XXXXXXXXXX1ZZ	2020-21	Ward 206	2
83	07XXXXXXXXXX1ZZ	2018-19	Ward 206	2
84	07XXXXXXXXXX1ZZ	2018-19	Ward 63	3
85	07XXXXXXXXXX1ZW	2018-19	Ward 210	3
86	07XXXXXXXXXX1ZY	2019-20	Ward 63	3
87	07XXXXXXXXXX1ZY	2018-19	Ward 63	3
88	07XXXXXXXXXX1ZG	2018-19	Ward 98	3
89	07XXXXXXXXXX1Z6	2018-19	Ward 61	3
90	07XXXXXXXXXX1Z6	2019-20	Ward 61	3
91	07XXXXXXXXXX1Z8	2018-19	Ward 63	3
92	07XXXXXXXXXX1ZC	2018-19	Ward 93	3
93	07XXXXXXXXXX2ZY	2018-19	Ward 63	3
94	07XXXXXXXXXX1Z0	2019-20	Ward 210	3
95	07XXXXXXXXXX1Z0	2018-19	Ward 210	3
96	07XXXXXXXXXX1ZZ	2018-19	Ward 4	3
97	07XXXXXXXXXX1ZO	2019-20	Ward 72	3
98	07XXXXXXXXXX1Z9	2019-20	Ward 27	3
99	07XXXXXXXXXX1ZI	2019-20	Ward 34	3
100	07XXXXXXXXXX1ZI	2018-19	Ward 34	3
101	07XXXXXXXXXX1ZM	2019-20	Ward 105	3
102	07XXXXXXXXXX1ZZ	2018-19	Ward 210	3
103	07XXXXXXXXXX1ZG	2018-19	Ward 210	3
104	07XXXXXXXXXX1Z1	2019-20	Ward 82	3
105	07XXXXXXXXXX1Z1	2018-19	Ward 82	3
106	07XXXXXXXXXX1ZZ	2018-19	Ward 67	3
107	07XXXXXXXXXX2ZE	2018-19	Ward 64	3
108	07XXXXXXXXXX1ZS	2019-20	Ward 84	3
109	07XXXXXXXXXX1ZS	2018-19	Ward 84	3

Sl.No.	GSTIN SELECTED	Year	Ward	Dimension
110	07XXXXXXXXXX1ZR	2020-21	Ward 203	4
111	07XXXXXXXXXX6ZG	2019-20	Ward 202	4
112	07XXXXXXXXXX1Z4	2019-20	Ward 203	4
113	07XXXXXXXXXX1Z4	2020-21	Ward 203	4
114	07XXXXXXXXXX1ZZ	2020-21	Ward 2	4
115	07XXXXXXXXXX1ZD	2018-19	Ward 205	4
116	07XXXXXXXXXX1ZD	2019-20	Ward 205	4
117	07XXXXXXXXXX1ZD	2020-21	Ward 205	4
118	07XXXXXXXXXX1Z1	2018-19	Ward 205	4
119	07XXXXXXXXXX1Z7	2018-19	Ward 96	4
120	07XXXXXXXXXX1Z7	2019-20	Ward 96	4
121	07XXXXXXXXXX1ZG	2018-19	Ward 206	4
122	07XXXXXXXXXX1Z5	2018-19	Ward 203	4
123	07XXXXXXXXXX2ZV	2018-19	Ward 203	4
124	07XXXXXXXXXX1ZQ	2018-19	Ward 106	4
125	07XXXXXXXXXX1ZQ	2019-20	Ward 106	4
126	07XXXXXXXXXX1ZK	2019-20	Ward 96	4
127	07XXXXXXXXXX1Z1	2019-20	Ward 63	4
128	07XXXXXXXXXX1Z6	2019-20	Ward 98	4
129	07XXXXXXXXXX1ZT	2018-19	Ward 63	4
130	07XXXXXXXXXX1Z9	2018-19	Ward 63	4
131	07XXXXXXXXXX1Z9	2020-21	Ward 63	4
132	07XXXXXXXXXX3ZM	2018-19	Ward 63	4
133	07XXXXXXXXXX1Z0	2019-20	Ward 203	4
134	07XXXXXXXXXX1ZA	2019-20	Ward 202	4
135	07XXXXXXXXXX2ZQ	2019-20	Ward 94	4
136	07XXXXXXXXXX1Z2	2020-21	Ward 204	5
137	07XXXXXXXXXX1Z7	2019-20	Ward 71	5
138	07XXXXXXXXXX1ZL	2018-19	Ward 203	5
139	07XXXXXXXXXX1ZL	2020-21	Ward 203	5
140	07XXXXXXXXXX1ZL	2019-20	Ward 203	5
141	07XXXXXXXXXX2ZF	2018-19	Ward 204	5
142	07XXXXXXXXXX6ZC	2020-21	Ward 11	5
143	07XXXXXXXXXX6ZC	2019-20	Ward 11	5
144	07XXXXXXXXXX1Z4	2018-19	Ward 203	5
145	07XXXXXXXXXX1Z3	2019-20	Ward 44	5
146	07XXXXXXXXXX1ZI	2020-21	Ward 88	5
147	07XXXXXXXXXX1Z3	2020-21	Ward 63	5
148	07XXXXXXXXXX1Z3	2019-20	Ward 63	5
149	07XXXXXXXXXX1Z3	2018-19	Ward 63	5
150	07XXXXXXXXXX1Z3	2019-20	Ward 202	5
151	07XXXXXXXXXX1Z3	2020-21	Ward 202	5
152	07XXXXXXXXXX1ZX	2018-19	Ward 207	5
153	07XXXXXXXXXX1ZX	2019-20	Ward 207	5
154	07XXXXXXXXXX1ZR	2019-20	Ward 63	5
155	07XXXXXXXXXX1ZR	2020-21	Ward 63	5
156	07XXXXXXXXXX1ZR	2018-19	Ward 63	5
157	07XXXXXXXXXX1ZJ	2018-19	Ward 202	5
158	07XXXXXXXXXX2ZY	2018-19	Ward 210	5
159	07XXXXXXXXXX1ZH	2019-20	Ward 27	5
160	07XXXXXXXXXX1Z6	2018-19	Ward 23	5
161	07XXXXXXXXXX2ZQ	2020-21	Ward 210	5
162	07XXXXXXXXXX3ZK	2018-19	Ward 61	5
163	07XXXXXXXXXX1ZT	2020-21	Ward 84	5
164	07XXXXXXXXXX1ZU	2020-21	Ward 208	5
165	07XXXXXXXXXX1ZU	2019-20	Ward 208	5
166	07XXXXXXXXXX2Z9	2020-21	Ward 207	6

Sl.No.	GSTIN SELECTED	Year	Ward	Dimension
167	07XXXXXXXXXX2Z9	2018-19	Ward 207	6
168	07XXXXXXXXXX2ZT	2019-20	Ward 201	6
169	07XXXXXXXXXX1ZK	2019-20	Ward 203	6
170	07XXXXXXXXXX1ZK	2018-19	Ward 203	6
171	07XXXXXXXXXX1Z4	2018-19	Ward 107(Special Zone)	6
172	07XXXXXXXXXX1Z1	2019-20	Ward 206	6
173	07XXXXXXXXXX1ZN	2019-20	Ward 61	6
174	07XXXXXXXXXX1ZN	2018-19	Ward 61	6
175	07XXXXXXXXXX2Z7	2018-19	Ward 110(Special Zone)	6
176	07XXXXXXXXXX1ZK	2019-20	Ward 100	6
177	07XXXXXXXXXX1Z0	2018-19	Ward 203	6
178	07XXXXXXXXXX1Z0	2019-20	Ward 203	6
179	07XXXXXXXXXX1Z0	2020-21	Ward 203	6
180	07XXXXXXXXXX1Z1	2020-21	Ward 203	6
181	07XXXXXXXXXX1Z1	2018-19	Ward 203	6
182	07XXXXXXXXXX2Z9	2018-19	Ward 208	7
183	07XXXXXXXXXX1ZA	2020-21	Ward 202	7
184	07XXXXXXXXXX1ZA	2019-20	Ward 202	7
185	07XXXXXXXXXX1ZU	2020-21	Ward 16	7
186	07XXXXXXXXXX1Z6	2020-21	Ward 103	7
187	07XXXXXXXXXX1ZO	2020-21	Ward 58	7
188	07XXXXXXXXXX1Z6	2018-19	Ward 63	7
189	07XXXXXXXXXX1ZA	2018-19	Ward 107(Special Zone)	7
190	07XXXXXXXXXX2ZS	2018-19	Ward 201	7
191	07XXXXXXXXXX2ZS	2020-21	Ward 201	7
192	07XXXXXXXXXX1ZM	2020-21	Ward 74	7
193	07XXXXXXXXXX1Z7	2018-19	Ward 71	7
194	07XXXXXXXXXX1Z7	2020-21	Ward 71	7
195	07XXXXXXXXXX1Z1	2019-20	Ward 20	9
196	07XXXXXXXXXX1Z1	2020-21	Ward 20	9
197	07XXXXXXXXXX1ZL	2020-21	Ward 20	9
198	07XXXXXXXXXX1ZL	2019-20	Ward 20	9
199	07XXXXXXXXXX1ZP	2018-19	Ward 16	9
200	07XXXXXXXXXX1ZP	2019-20	Ward 16	9
201	07XXXXXXXXXX1ZE	2019-20	Ward 64	9
202	07XXXXXXXXXX1ZE	2018-19	Ward 64	9
203	07XXXXXXXXXX1ZV	2019-20	Ward 59	9
204	07XXXXXXXXXX1ZH	2019-20	Ward 93	9
205	07XXXXXXXXXX1ZH	2018-19	Ward 93	9
206	07XXXXXXXXXX1Z8	2019-20	Ward 71	9
207	07XXXXXXXXXX1Z8	2018-19	Ward 71	9
208	07XXXXXXXXXX2ZC	2018-19	Ward 71	9
209	07XXXXXXXXXX2Z4	2020-21	Ward 71	9
210	07XXXXXXXXXX1ZP	2019-20	Ward 10	9
211	07XXXXXXXXXX1ZP	2018-19	Ward 10	9
212	07XXXXXXXXXX1ZY	2018-19	Ward 63	9
213	07XXXXXXXXXX1ZY	2019-20	Ward 63	9
214	07XXXXXXXXXX1ZY	2020-21	Ward 63	9
215	07XXXXXXXXXX1Z1	2019-20	Ward 63	9
216	07XXXXXXXXXX1Z1	2018-19	Ward 63	9
217	07XXXXXXXXXX2ZR	2019-20	Ward 92	9
218	07XXXXXXXXXX2ZR	2018-19	Ward 92	9
219	07XXXXXXXXXX1ZU	2018-19	Ward 79	9
220	07XXXXXXXXXX1ZU	2019-20	Ward 79	9
221	07XXXXXXXXXX1ZG	2018-19	Ward 62	9
222	07XXXXXXXXXX1ZG	2019-20	Ward 62	9
223	07XXXXXXXXXX1ZE	2019-20	Ward 65	9

Sl.No.	GSTIN SELECTED	Year	Ward	Dimension
224	07XXXXXXXXXX1ZE	2018-19	Ward 65	9
225	07XXXXXXXXXX1ZQ	2018-19	Ward 78	9
226	07XXXXXXXXXX1ZQ	2019-20	Ward 78	9
227	07XXXXXXXXXX1Z0	2019-20	Ward 37	9
228	07XXXXXXXXXX1ZR	2020-21	Ward 28	9
229	07XXXXXXXXXX1ZR	2019-20	Ward 28	9
230	07XXXXXXXXXX1ZR	2018-19	Ward 28	9
231	07XXXXXXXXXX1Z0	2018-19	Ward 73 to 54	9
232	07XXXXXXXXXX1Z0	2020-21	Ward 73 to 54	9
233	07XXXXXXXXXX1ZL	2020-21	Ward 203	9
234	07XXXXXXXXXX1ZL	2019-20	Ward 203	9
235	07XXXXXXXXXX1ZX	2019-20	Ward 83	9
236	07XXXXXXXXXX1ZX	2020-21	Ward 83	9
237	07XXXXXXXXXX1Z1	2019-20	Ward 208	9
238	07XXXXXXXXXX1Z1	2020-21	Ward 208	9
239	07XXXXXXXXXX1ZU	2020-21	Ward 208	9
240	07XXXXXXXXXX1ZU	2018-19	Ward 208	9
241	07XXXXXXXXXX1ZU	2019-20	Ward 208	9
242	07XXXXXXXXXX1ZT	2018-19	Ward 206	9
243	07XXXXXXXXXX1ZT	2019-20	Ward 206	9
244	07XXXXXXXXXX1ZT	2020-21	Ward 206	9
245	07XXXXXXXXXX1ZF	2018-19	Ward 78	9
246	07XXXXXXXXXX1ZF	2019-20	Ward 78	9
247	07XXXXXXXXXX1ZC	2018-19	Ward 74	9
248	07XXXXXXXXXX1ZQ	2018-19	Ward 62	9
249	07XXXXXXXXXX1ZQ	2020-21	Ward 62	9
250	07XXXXXXXXXX1Z7	2019-20	Ward 59	9
251	07XXXXXXXXXX1Z3	2018-19	Ward 32	9
252	07XXXXXXXXXX1ZI	2019-20	Ward 84	9
253	07XXXXXXXXXX1ZI	2018-19	Ward 84	9
254	07XXXXXXXXXX1Z2	2020-21	Ward 61	9
255	07XXXXXXXXXX1ZF	2019-20	Ward 93	9
256	07XXXXXXXXXX1ZF	2020-21	Ward 93	9
257	07XXXXXXXXXX1Z3	2019-20	Ward 59	9
258	07XXXXXXXXXX1Z3	2020-21	Ward 59	9
259	07XXXXXXXXXX2ZR	2019-20	Ward 84	9
260	07XXXXXXXXXX2ZR	2018-19	Ward 84	9
261	07XXXXXXXXXX1ZV	2019-20	Ward 59	10
262	07XXXXXXXXXX1ZO	2018-19	Ward 59	10
263	07XXXXXXXXXX1ZO	2019-20	Ward 59	10
264	07XXXXXXXXXX1ZO	2020-21	Ward 59	10
265	07XXXXXXXXXX1Z3	2018-19	Ward 12	10
266	07XXXXXXXXXX1ZF	2018-19	Ward 78	10
267	07XXXXXXXXXX1ZL	2018-19	Ward 78	10
268	07XXXXXXXXXX1ZQ	2018-19	Ward 78	10
269	07XXXXXXXXXX1Z9	2018-19	Ward 75	10
270	07XXXXXXXXXX4ZG	2019-20	Ward 77	10
271	07XXXXXXXXXX1ZB	2020-21	Ward 62	10
272	07XXXXXXXXXX1Z1	2020-21	Ward 63	10
273	07XXXXXXXXXX1Z9	2020-21	Ward 63	10
274	07XXXXXXXXXX1ZE	2019-20	Ward 63	10
275	07XXXXXXXXXX1Z1	2019-20	Ward 41	10
276	07XXXXXXXXXX1ZN	2018-19	Ward 97	10
277	07XXXXXXXXXX1ZN	2019-20	Ward 97	10
278	07XXXXXXXXXX1ZN	2020-21	Ward 97	10
279	07XXXXXXXXXX2Z7	2018-19	Ward 96	10
280	07XXXXXXXXXX1ZJ	2018-19	Ward 103	10

Sl.No.	GSTIN SELECTED	Year	Ward	Dimension
281	07XXXXXXXXXX1ZJ	2019-20	Ward 103	10
282	07XXXXXXXXXX1ZA	2018-19	Ward 203	10
283	07XXXXXXXXXX1ZA	2019-20	Ward 203	10
284	07XXXXXXXXXX1ZA	2020-21	Ward 203	10
285	07XXXXXXXXXX3Z3	2018-19	Ward 44	10
286	07XXXXXXXXXX3Z3	2019-20	Ward 44	10
287	07XXXXXXXXXX3Z3	2020-21	Ward 44	10
288	07XXXXXXXXXX1ZN	2018-19	Ward 93	10
289	07XXXXXXXXXX1ZN	2019-20	Ward 93	10
290	07XXXXXXXXXX1ZN	2020-21	Ward 93	10
291	07XXXXXXXXXX1ZF	2019-20	Ward 93	10
292	07XXXXXXXXXX1ZR	2018-19	Ward 91	10
293	07XXXXXXXXXX1ZR	2019-20	Ward 91	10
294	07XXXXXXXXXX1ZR	2020-21	Ward 91	10
295	07XXXXXXXXXX1Z4	2018-19	Ward 202	10
296	07XXXXXXXXXX1Z4	2019-20	Ward 202	10
297	07XXXXXXXXXX1Z4	2020-21	Ward 202	10
298	07XXXXXXXXXX1ZH	2018-19	Ward 86	10
299	07XXXXXXXXXX1ZH	2019-20	Ward 86	10
300	07XXXXXXXXXX1Z4	2018-19	Ward 201	10
301	07XXXXXXXXXX1Z4	2019-20	Ward 201	10
302	07XXXXXXXXXX1Z4	2020-21	Ward 201	10
303	07XXXXXXXXXX1Z6	2019-20	Ward 64 to 210	10
304	07XXXXXXXXXX1ZK	2020-21	Ward 48	11
305	07XXXXXXXXXX1ZK	2018-19	Ward 48	11
306	07XXXXXXXXXX1ZK	2019-20	Ward 48	11
307	07XXXXXXXXXX1ZZ	2018-19	Ward 98	11
308	07XXXXXXXXXX1Z5	2019-20	Ward 97	11
309	07XXXXXXXXXX1Z9	2018-19	Ward 86	11
310	07XXXXXXXXXX1Z2	2019-20	Ward 89	11
311	07XXXXXXXXXX1Z2	2018-19	Ward 89	11
312	07XXXXXXXXXX1ZQ	2018-19	Ward 101	11
313	07XXXXXXXXXX1ZQ	2020-21	Ward 101	11
314	07XXXXXXXXXX1ZQ	2019-20	Ward 101	11
315	07XXXXXXXXXX1ZG	2018-19	Ward 71	11
316	07XXXXXXXXXX2Z9	2019-20	Ward 207	11
317	07XXXXXXXXXX2Z9	2018-19	Ward 207	11
318	07XXXXXXXXXX1ZT	2018-19	Ward 201	11
319	07XXXXXXXXXX1ZW	2019-20	Ward 61	11
320	07XXXXXXXXXX1Z3	2020-21	Ward 89	12
321	07XXXXXXXXXX2ZZ	2020-21	Ward 86 case pertains to 62	12
322	07XXXXXXXXXX2ZZ	2018-19		12
323	07XXXXXXXXXX2ZZ	2019-20		12
324	07XXXXXXXXXX1ZF	2019-20	Ward 71	12
325	07XXXXXXXXXX1Z5	2019-20	Ward 51	12
326	07XXXXXXXXXX1Z5	2020-21	Ward 51	12
327	07XXXXXXXXXX1Z4	2020-21	Ward 203	12
328	07XXXXXXXXXX1Z4	2019-20	Ward 203	12
329	07XXXXXXXXXX2Z2	2020-21	Ward 80	12
330	07XXXXXXXXXX1Z9	2019-20	Ward 208	12
331	07XXXXXXXXXX2Z2	2020-21	Ward 56	12
332	07XXXXXXXXXX2Z2	2019-20	Ward 56	12
333	07XXXXXXXXXX1Z3	2019-20	Ward 3	12
334	07XXXXXXXXXX1ZY	2019-20	Ward 100	12
335	07XXXXXXXXXX1ZY	2018-19	Ward 100	12
336	07XXXXXXXXXX1ZG	2019-20	Ward 2	13
337	07XXXXXXXXXX1Z4	2018-19	Ward 2	13

Sl.No.	GSTIN SELECTED	Year	Ward	Dimension
338	07XXXXXXXXXX1ZL	2019-20	Ward 203	13
339	07XXXXXXXXXX1ZL	2018-19	Ward 203	13
340	07XXXXXXXXXX1ZK	2018-19	Ward 101	13
341	07XXXXXXXXXX2ZO	2018-19	Ward 52	13
342	07XXXXXXXXXX1ZO	2020-21	Ward 89	13
343	07XXXXXXXXXX1ZG	2020-21	Ward 2	13
344	07XXXXXXXXXX1Z3	2018-19	Ward 208	13
345	07XXXXXXXXXX2ZE	2020-21	Ward 206	13
346	07XXXXXXXXXX2ZE	2018-19	Ward 206	13
347	07XXXXXXXXXX2ZE	2019-20	Ward 206	13
348	07XXXXXXXXXX1ZH	2018-19	Ward 113	13
349	07XXXXXXXXXX1Z1	2018-19	Ward 108	14
350	07XXXXXXXXXX1Z1	2019-20	Ward 108	14
351	07XXXXXXXXXX1ZL	2018-19	Ward 203	14
352	07XXXXXXXXXX1ZL	2019-20	Ward 203	14
353	07XXXXXXXXXX1ZP	2020-21	Ward 203	14
354	07XXXXXXXXXX1ZP	2018-19	Ward 203	14
355	07XXXXXXXXXX1ZP	2019-20	Ward 203	14
356	07XXXXXXXXXX1Z1	2020-21	Ward 203	14
357	07XXXXXXXXXX1Z7	2019-20	Ward 40	14
358	07XXXXXXXXXX1Z7	2018-19	Ward 40	14
359	07XXXXXXXXXX2Z8	2020-21	Ward 50	14
360	07XXXXXXXXXX2Z8	2019-20	Ward 50	14
361	07XXXXXXXXXX2Z8	2018-19	Ward 50	14
362	07XXXXXXXXXX2ZK	2019-20	Ward 28	14
363	07XXXXXXXXXX2ZK	2018-19	Ward 28	14
364	07XXXXXXXXXX2ZK	2020-21	Ward 28	14
365	07XXXXXXXXXX1ZT	2020-21	Ward 89	14
366	07XXXXXXXXXX1ZT	2018-19	Ward 89	14
367	07XXXXXXXXXX1ZT	2019-20	Ward 89	14
368	07XXXXXXXXXX1ZQ	2020-21	Ward 8	14
369	07XXXXXXXXXX1ZQ	2018-19	Ward 8	14
370	07XXXXXXXXXX1ZQ	2019-20	Ward 8	14
371	07XXXXXXXXXX1Z5	2018-19	Ward 103	14
372	07XXXXXXXXXX1Z5	2019-20	Ward 103	14
373	07XXXXXXXXXX1Z8	2020-21	Ward 70	16
374	07XXXXXXXXXX1ZW	2018-19	Ward 105	16
375	07XXXXXXXXXX1Z9	2019-20	Ward 96	16
376	07XXXXXXXXXX2ZP	2020-21	Ward 102	16
377	07XXXXXXXXXX1ZP	2020-21	Ward 40	16
378	07XXXXXXXXXX1ZB	2020-21	Ward 84	17
379	07XXXXXXXXXX1ZP	2020-21	Ward 65	17
380	07XXXXXXXXXX1Z7	2020-21	Ward 90	17
381	07XXXXXXXXXX1ZH	2020-21	Ward 7	17
382	07XXXXXXXXXX1Z2	2020-21	Ward 59	17
383	07XXXXXXXXXX1Z3	2018-19	Ward 32	20
384	07XXXXXXXXXX2ZT	2019-20	Ward 41	20
385	07XXXXXXXXXX2ZT	2018-19	Ward 41	20
386	07XXXXXXXXXX2ZM	2018-19	Ward 63	20
387	07XXXXXXXXXX2Z9	2018-19	Ward 20	20
388	07XXXXXXXXXX1ZF	2018-19	Ward 78	20
389	07XXXXXXXXXX1ZF	2019-20	Ward 78	20
390	07XXXXXXXXXX1Z1	2018-19	Ward 206	20
391	07XXXXXXXXXX1Z1	2019-20	Ward 206	20
392	07XXXXXXXXXX1ZA	2018-19	Ward 63	20
393	07XXXXXXXXXX1ZN	2018-19	Ward 63	20
394	07XXXXXXXXXX1ZU	2018-19	Ward 71	20

Sl.No.	GSTIN SELECTED	Year	Ward	Dimension
395	07XXXXXXXXXX1ZN	2018-19	Ward 102	20
396	07XXXXXXXXXX4ZN	2018-19	Ward 75	20
397	07XXXXXXXXXX2Z6	2018-19	Ward 63	20
398	07XXXXXXXXXX1ZW	2019-20	Ward 109(Special Zone)	20
399	07XXXXXXXXXX1ZM	2019-20	Ward 63	20
400	07XXXXXXXXXX1ZM	2020-21	Ward 63	20
401	07XXXXXXXXXX1ZH	2018-19	Ward 66	20
402	07XXXXXXXXXX2ZD	2018-19	Ward 85	20
403	07XXXXXXXXXX2ZD	2019-20	Ward 85	20
404	07XXXXXXXXXX1ZO	2018-19	Ward 84	20
405	07XXXXXXXXXX1ZK	2019-20	Ward 64	20
406	07XXXXXXXXXX1ZK	2018-19	Ward 64	20
407	07XXXXXXXXXX2ZS	2019-20	Ward 43	20
408	07XXXXXXXXXX1ZG	2019-20	Ward 201	20
409	07XXXXXXXXXX1Z5	2018-19	Ward 101	21
410	07XXXXXXXXXX1Z5	2019-20	Ward 101	21
411	07XXXXXXXXXX2Z9	2020-21	Ward 208	21
412	07XXXXXXXXXX2Z9	2018-19	Ward 208	21
413	07XXXXXXXXXX2Z9	2019-20	Ward 208	21
414	07XXXXXXXXXX2Z9	2019-20	Ward 207	21
415	07XXXXXXXXXX2Z9	2018-19	Ward 207	21
416	07XXXXXXXXXX1ZH	2019-20	Ward 88	21
417	07XXXXXXXXXX1ZH	2018-19	Ward 88	21
418	07XXXXXXXXXX1ZH	2020-21	Ward 88	21
419	07XXXXXXXXXX1Z6	2018-19	Ward 207	21
420	07XXXXXXXXXX1Z6	2019-20	Ward 207	21
421	07XXXXXXXXXX1Z6	2020-21	Ward 207	21
422	07XXXXXXXXXX1ZZ	2020-21	Ward 203	21
423	07XXXXXXXXXX1ZZ	2018-19	Ward 203	21
424	07XXXXXXXXXX1ZZ	2019-20	Ward 203	21
425	07XXXXXXXXXX1ZH	2019-20	Ward 204	21
426	07XXXXXXXXXX1ZH	2020-21	Ward 204	21
427	07XXXXXXXXXX1Z6	2020-21	Ward 207	21
428	07XXXXXXXXXX1Z6	2018-19	Ward 207	21
429	07XXXXXXXXXX1Z6	2019-20	Ward 207	21
430	07XXXXXXXXXX1ZK	2019-20	Ward 202	21
431	07XXXXXXXXXX1ZK	2018-19	Ward 202	21
432	07XXXXXXXXXX1ZK	2020-21	Ward 202	21
433	07XXXXXXXXXX1ZM	2020-21	Ward 201	21
434	07XXXXXXXXXX1ZM	2018-19	Ward 201	21
435	07XXXXXXXXXX1ZM	2019-20	Ward 201	21
436	07XXXXXXXXXX1ZP	2018-19	Ward 62	21
437	07XXXXXXXXXX1ZP	2019-20	Ward 62	21
438	07XXXXXXXXXX1ZQ	2018-19	Ward 101	21
439	07XXXXXXXXXX1ZQ	2020-21	Ward 101	21
440	07XXXXXXXXXX1ZQ	2019-20	Ward 101	21
441	07XXXXXXXXXX1ZA	2018-19	Ward 204	21
442	07XXXXXXXXXX1ZA	2020-21	Ward 204	21
443	07XXXXXXXXXX1ZA	2019-20	Ward 204	21
444	07XXXXXXXXXX1Z1	2019-20	Ward 208	21
445	07XXXXXXXXXX1Z1	2020-21	Ward 208	21
446	07XXXXXXXXXX1Z1	2018-19	Ward 208	21
447	07XXXXXXXXXX1ZI	2020-21	Ward 92	21
448	07XXXXXXXXXX1ZI	2018-19	Ward 92	21
449	07XXXXXXXXXX1ZI	2019-20	Ward 92	21
450	07XXXXXXXXXX1Z2	2020-21	Ward 60	21
451	07XXXXXXXXXX1Z2	2018-19	Ward 60	21

Sl.No.	GSTIN SELECTED	Year	Ward	Dimension
452	07XXXXXXXXXX1Z2	2019-20	Ward 60	21
453	07XXXXXXXXXX1ZX	2018-19	Ward 43	21
454	07XXXXXXXXXX1ZX	2019-20	Ward 43	21
455	07XXXXXXXXXX2Z8	2019-20	Ward 97	21
456	07XXXXXXXXXX2Z8	2018-19	Ward 97	21
457	07XXXXXXXXXX1Z8	2018-19	Ward 201	21
458	07XXXXXXXXXX1Z8	2019-20	Ward 201	21
459	07XXXXXXXXXX1Z8	2020-21	Ward 201	21
460	07XXXXXXXXXX2Z3	2018-19	Ward 208	21
461	07XXXXXXXXXX2Z3	2019-20	Ward 208	21
462	07XXXXXXXXXX2Z7	2020-21	Ward 203	21
463	07XXXXXXXXXX1Z8	2019-20	Ward 203	21
464	07XXXXXXXXXX1Z8	2018-19	Ward 203	21
465	07XXXXXXXXXX1ZE	2018-19	Ward 96	21
466	07XXXXXXXXXX1ZE	2019-20	Ward 96	21
467	07XXXXXXXXXX1ZE	2020-21	Ward 96	21
468	07XXXXXXXXXX1ZJ	2020-21	Ward 202	21
469	07XXXXXXXXXX1ZJ	2019-20	Ward 202	21
470	07XXXXXXXXXX1ZJ	2018-19	Ward 202	21
471	07XXXXXXXXXX1ZM	2018-19	Ward 105	21
472	07XXXXXXXXXX1ZM	2019-20	Ward 105	21
473	07XXXXXXXXXX1ZP	2018-19	Ward 205	21
474	07XXXXXXXXXX1ZP	2019-20	Ward 205	21
475	07XXXXXXXXXX1ZP	2020-21	Ward 205	21
476	07XXXXXXXXXX1ZV	2020-21	Ward 61	21
477	07XXXXXXXXXX1ZV	2018-19	Ward 61	21
478	07XXXXXXXXXX1ZV	2019-20	Ward 61	21
479	07XXXXXXXXXX1Z9	2019-20	Ward 208	21
480	07XXXXXXXXXX1Z9	2020-21	Ward 208	21
481	07XXXXXXXXXX1Z9	2018-19	Ward 208	21
482	07XXXXXXXXXX1ZP	2018-19	Ward 208	21
483	07XXXXXXXXXX1ZP	2019-20	Ward 208	21
484	07XXXXXXXXXX1ZP	2020-21	Ward 208	21
485	07XXXXXXXXXX1ZO	2019-20	Ward 204	21
486	07XXXXXXXXXX1ZO	2018-19	Ward 204	21
487	07XXXXXXXXXX1ZO	2020-21	Ward 204	21

Annexure 1.19(b)
(Referred to in paragraph 1.4.4)
List of Taxpayers selected for Detailed Audit

Sl. No.	GSTIN	Return year	Ward
1	07XXXXXXXXXX1Z2	2019-20	Ward 72
	07XXXXXXXXXX1Z2	2020-21	Ward 72
2	07XXXXXXXXXX1ZM	2018-19	Ward 1
	07XXXXXXXXXX1ZM	2019-20	Ward 1
	07XXXXXXXXXX1ZM	2020-21	Ward 1
3	07XXXXXXXXXX1ZM	2018-19	Ward 202
	07XXXXXXXXXX1ZM	2019-20	Ward 202
	07XXXXXXXXXX1ZM	2020-21	Ward 202
4	07XXXXXXXXXX1ZW	2018-19	Ward 207
	07XXXXXXXXXX1ZW	2019-20	Ward 207
	07XXXXXXXXXX1ZW	2020-21	Ward 207
5	07XXXXXXXXXX1ZO	2018-19	Ward 202
	07XXXXXXXXXX1ZO	2019-20	Ward 202
	07XXXXXXXXXX1ZO	2020-21	Ward 202
6	07XXXXXXXXXX2Z4	2018-19	Ward 204
	07XXXXXXXXXX2Z4	2019-20	Ward 204
	07XXXXXXXXXX2Z4	2020-21	Ward 204
7	07XXXXXXXXXX1Z3	2018-19	Ward 208
	07XXXXXXXXXX1Z3	2019-20	Ward 208
	07XXXXXXXXXX1Z3	2020-21	Ward 208
8	07XXXXXXXXXX1ZY	2018-19	Ward 94
	07XXXXXXXXXX1ZY	2019-20	Ward 94
	07XXXXXXXXXX1ZY	2020-21	Ward 94
9	07XXXXXXXXXX1Z0	2018-19	Ward 45
	07XXXXXXXXXX1Z0	2019-20	Ward 45
10	07XXXXXXXXXX1Z1	2020-21	Ward 207
	07XXXXXXXXXX1Z1	2019-20	Ward 207
	07XXXXXXXXXX1Z1	2020-21	Ward 207
11	07XXXXXXXXXX1Z6	2018-19	Ward 202
	07XXXXXXXXXX1Z6	2019-20	Ward 202
	07XXXXXXXXXX1Z6	2020-21	Ward 202
12	07XXXXXXXXXX1Z8	2018-19	Ward 64
	07XXXXXXXXXX1Z8	2019-20	Ward 64
	07XXXXXXXXXX1Z8	2020-21	Ward 64
13	07XXXXXXXXXX1ZD	2020-21	Ward 52
14	07XXXXXXXXXX1Z2	2018-19	Ward 115(Special Zone)
	07XXXXXXXXXX1Z2	2019-20	Ward 115(Special Zone)
	07XXXXXXXXXX1Z2	2020-21	Ward 115(Special Zone)
15	07XXXXXXXXXX1ZR	2018-19	Ward 206
	07XXXXXXXXXX1ZR	2019-20	Ward 206
	07XXXXXXXXXX1ZR	2020-21	Ward 206
16	07XXXXXXXXXX2ZZ	2018-19	Ward 206
	07XXXXXXXXXX2ZZ	2019-20	Ward 206
	07XXXXXXXXXX2ZZ	2020-21	Ward 206
17	07XXXXXXXXXX1ZE	2018-19	Ward 89

Sl. No.	GSTIN	Return year	Ward
	07XXXXXXXXXX1ZE	2019-20	Ward 89
	07XXXXXXXXXX1ZE	2020-21	Ward 89
18	07XXXXXXXXXX2ZE	2018-19	Ward 203
	07XXXXXXXXXX2ZE	2019-20	Ward 203
	07XXXXXXXXXX2ZE	2020-21	Ward 203
19	07XXXXXXXXXX1ZM	2018-19	Ward 98
	07XXXXXXXXXX1ZM	2019-20	Ward 98
	07XXXXXXXXXX1ZM	2020-21	Ward 98
20	07XXXXXXXXXX1Z1	2018-19	Ward 73
	07XXXXXXXXXX1Z1	2019-20	Ward 73
	07XXXXXXXXXX1Z1	2020-21	Ward 73
21	07XXXXXXXXXX1ZP	2018-19	Ward 90
	07XXXXXXXXXX1ZP	2019-20	Ward 90
	07XXXXXXXXXX1ZP	2020-21	Ward 90
22	07XXXXXXXXXX1ZX	2018-19	Ward 204
	07XXXXXXXXXX1ZX	2019-20	Ward 204
	07XXXXXXXXXX1ZX	2020-21	Ward 204
23	07XXXXXXXXXX1ZP	2018-19	Ward 203
	07XXXXXXXXXX1ZP	2019-20	Ward 203
	07XXXXXXXXXX1ZP	2020-21	Ward 203
24	07XXXXXXXXXX1Z8	2018-19	Ward 61
	07XXXXXXXXXX1Z8	2019-20	Ward 61
	07XXXXXXXXXX1Z8	2020-21	Ward 61
25	07XXXXXXXXXX1ZI	2018-19	Ward 202
	07XXXXXXXXXX1ZI	2019-20	Ward 202
	07XXXXXXXXXX1ZI	2020-21	Ward 202
26	07XXXXXXXXXX1Z4	2018-19	Ward 100
	07XXXXXXXXXX1Z4	2019-20	Ward 100
	07XXXXXXXXXX1Z4	2020-21	Ward 100
27	07XXXXXXXXXX2ZQ	2018-19	Ward 202
	07XXXXXXXXXX2ZQ	2019-20	Ward 202
	07XXXXXXXXXX2ZQ	2020-21	Ward 202
28	07XXXXXXXXXX1ZW	2018-19	Ward 202
	07XXXXXXXXXX1ZW	2019-20	Ward 202
	07XXXXXXXXXX1ZW	2020-21	Ward 202
29	07XXXXXXXXXX1ZK	2018-19	Ward 208
	07XXXXXXXXXX1ZK	2019-20	Ward 208
	07XXXXXXXXXX1ZK	2020-21	Ward 208
30	07XXXXXXXXXX1Z4	2018-19	Ward 206
	07XXXXXXXXXX1Z4	2019-20	Ward 206
	07XXXXXXXXXX1Z4	2020-21	Ward 206
31	07XXXXXXXXXX1ZF	2018-19	Ward 201
	07XXXXXXXXXX1ZF	2019-20	Ward 201
	07XXXXXXXXXX1ZF	2020-21	Ward 201
32	07XXXXXXXXXX1ZL	2018-19	Ward 203
	07XXXXXXXXXX1ZL	2019-20	Ward 203
	07XXXXXXXXXX1ZL	2020-21	Ward 203
33	07XXXXXXXXXX1ZC	2018-19	Ward 208

Sl. No.	GSTIN	Return year	Ward
	07XXXXXXXXXX1ZC	2019-20	Ward 208
	07XXXXXXXXXX1ZC	2020-21	Ward 208
34	07XXXXXXXXXX1ZM	2018-19	Ward 61
	07XXXXXXXXXX1ZM	2019-20	Ward 61
	07XXXXXXXXXX1ZM	2020-21	Ward 61
35	07XXXXXXXXXX1ZY	2018-19	Ward 203
	07XXXXXXXXXX1ZY	2019-20	Ward 203
	07XXXXXXXXXX1ZY	2020-21	Ward 203
36	07XXXXXXXXXX1ZH	2018-19	Ward 204
	07XXXXXXXXXX1ZH	2019-20	Ward 204
	07XXXXXXXXXX1ZH	2020-21	Ward 204
37	07XXXXXXXXXX1ZP	2018-19	Ward 207
	07XXXXXXXXXX1ZP	2019-20	Ward 207
	07XXXXXXXXXX1ZP	2020-21	Ward 207
38	07XXXXXXXXXX2ZR	2018-19	Ward 94
	07XXXXXXXXXX2ZR	2019-20	Ward 94
	07XXXXXXXXXX2ZR	2020-21	Ward 94
39	07XXXXXXXXXX1ZC	2018-19	Ward 205
	07XXXXXXXXXX1ZC	2019-20	Ward 205
	07XXXXXXXXXX1ZC	2020-21	Ward 205
40	07XXXXXXXXXX1ZT	2018-19	Ward 208
	07XXXXXXXXXX1ZT	2019-20	Ward 208
	07XXXXXXXXXX1ZT	2020-21	Ward 208
41	07XXXXXXXXXX1ZN	2018-19	Ward 70
	07XXXXXXXXXX1ZN	2019-20	Ward 70
	07XXXXXXXXXX1ZN	2020-21	Ward 70
42	07XXXXXXXXXX1Z4	2018-19	Ward 95
	07XXXXXXXXXX1Z4	2019-20	Ward 95
	07XXXXXXXXXX1Z4	2020-21	Ward 95
43	07XXXXXXXXXX1ZL	2018-19	Ward 63
	07XXXXXXXXXX1ZL	2019-20	Ward 63
	07XXXXXXXXXX1ZL	2020-21	Ward 63
44	07XXXXXXXXXX1ZU	2018-19	Ward 204
	07XXXXXXXXXX1ZU	2019-20	Ward 204
	07XXXXXXXXXX1ZU	2020-21	Ward 204
45	07XXXXXXXXXX1ZL	2018-19	Ward 202
	07XXXXXXXXXX1ZL	2019-20	Ward 202
	07XXXXXXXXXX1ZL	2020-21	Ward 202
46	07XXXXXXXXXX1Z8	2018-19	Ward 204
	07XXXXXXXXXX1Z8	2019-20	Ward 204
	07XXXXXXXXXX1Z8	2020-21	Ward 204
47	07XXXXXXXXXX1ZS	2018-19	Ward 103
	07XXXXXXXXXX1ZS	2019-20	Ward 103
	07XXXXXXXXXX1ZS	2020-21	Ward 103
48	07XXXXXXXXXX1ZJ	2018-19	Ward 105
	07XXXXXXXXXX1ZJ	2019-20	Ward 105
	07XXXXXXXXXX1ZJ	2020-21	Ward 105
49	07XXXXXXXXXX1Z3	2018-19	Ward 61

Sl. No.	GSTIN	Return year	Ward
	07XXXXXXXXXX1Z3	2019-20	Ward 61
	07XXXXXXXXXX1Z3	2020-21	Ward 61
50	07XXXXXXXXXX1ZL	2018-19	Ward 201
	07XXXXXXXXXX1ZL	2019-20	Ward 201
	07XXXXXXXXXX1ZL	2020-21	Ward 201
51	07XXXXXXXXXX1ZR	2018-19	Ward 206
	07XXXXXXXXXX1ZR	2019-20	Ward 206
	07XXXXXXXXXX1ZR	2020-21	Ward 206
52	07XXXXXXXXXX1ZH	2018-19	Ward 209
	07XXXXXXXXXX1ZH	2019-20	Ward 209
	07XXXXXXXXXX1ZH	2020-21	Ward 209
53	07XXXXXXXXXX1ZP	2018-19	Ward 201
	07XXXXXXXXXX1ZP	2019-20	Ward 201
	07XXXXXXXXXX1ZP	2020-21	Ward 201
54	07XXXXXXXXXX1ZF	2018-19	Ward 203
	07XXXXXXXXXX1ZF	2019-20	Ward 203
	07XXXXXXXXXX1ZF	2020-21	Ward 203
55	07XXXXXXXXXX1ZE	2018-19	Ward 204
	07XXXXXXXXXX1ZE	2019-20	Ward 204
	07XXXXXXXXXX1ZE	2020-21	Ward 204
56	07XXXXXXXXXX1Z1	2018-19	Ward 204
	07XXXXXXXXXX1Z1	2019-20	Ward 204
	07XXXXXXXXXX1Z1	2020-21	Ward 204
57	07XXXXXXXXXX1Z5	2018-19	Ward 203
	07XXXXXXXXXX1Z5	2019-20	Ward 203
	07XXXXXXXXXX1Z5	2020-21	Ward 203
58	07XXXXXXXXXX2ZI	2018-19	Ward 202
	07XXXXXXXXXX2ZI	2019-20	Ward 202
	07XXXXXXXXXX2ZI	2020-21	Ward 202
59	07XXXXXXXXXX1ZI	2018-19	Ward 62
	07XXXXXXXXXX1ZI	2019-20	Ward 62
	07XXXXXXXXXX1ZI	2020-21	Ward 62
60	07XXXXXXXXXX3ZF	2018-19	Ward 2
	07XXXXXXXXXX3ZF	2019-20	Ward 2
	07XXXXXXXXXX3ZF	2020-21	Ward 2
61	07XXXXXXXXXX1ZR	2018-19	Ward 56
	07XXXXXXXXXX1ZR	2019-20	Ward 56
	07XXXXXXXXXX1ZR	2020-21	Ward 56
62	07XXXXXXXXXX1Z3	2018-19	Ward 205
	07XXXXXXXXXX1Z3	2019-20	Ward 205
	07XXXXXXXXXX1Z3	2020-21	Ward 205
63	07XXXXXXXXXX1ZV	2018-19	Ward 207
	07XXXXXXXXXX1ZV	2019-20	Ward 207
	07XXXXXXXXXX1ZV	2020-21	Ward 207
64	07XXXXXXXXXX1ZS	2018-19	Ward 2
	07XXXXXXXXXX1ZS	2019-20	Ward 2
	07XXXXXXXXXX1ZS	2020-21	Ward 2

Sl. No.	GSTIN	Return year	Ward
65	07XXXXXXXXXX1ZM	2018-19	Ward 7
	07XXXXXXXXXX1ZM	2019-20	Ward 7
	07XXXXXXXXXX1ZM	2020-21	Ward 7
66	07XXXXXXXXXX1ZA	2018-19	Ward 92
	07XXXXXXXXXX1ZA	2019-20	Ward 92
	07XXXXXXXXXX1ZA	2020-21	Ward 92
67	07XXXXXXXXXX1ZE	2018-19	Ward 203
	07XXXXXXXXXX1ZE	2019-20	Ward 203
	07XXXXXXXXXX1ZE	2020-21	Ward 203
68	07XXXXXXXXXX1Z7	2018-19	Ward 205
	07XXXXXXXXXX1Z7	2019-20	Ward 205
	07XXXXXXXXXX1Z7	2020-21	Ward 205
69	07XXXXXXXXXX1ZR	2018-19	Ward 64
	07XXXXXXXXXX1ZR	2019-20	Ward 64
	07XXXXXXXXXX1ZR	2020-21	Ward 64
70	07XXXXXXXXXX1ZY	2018-19	Ward 204
	07XXXXXXXXXX1ZY	2019-20	Ward 204
	07XXXXXXXXXX1ZY	2020-21	Ward 204

Annexure 1.20
(Referred to in paragraph 1.4.6.1(a))
Sample selected from ASMT3.1 for detailed verification

(₹ in crore)

Sl.No.	GSTIN	Ward	Financial Year	Date of Adjudication started	Notice/order issued	Date of Notice/Order	Deviation Amount
1	07XXXXXXXXXX1ZR	1	2108-19	09.11.2020	DRC-07	01.02.2021	28.21
2	07XXXXXXXXXX1Z9	1	2018-19	11.11.2020	ASMT 10	11.11.2020	0.03
3	07XXXXXXXXXX1Z2	1	2020-21	19.08.2020	ASMT 10	19.08.2020	0.00
4	07XXXXXXXXXX1ZO	1	2020-21	13.08.2020	ASMT 10	13.08.2020	-
5	07XXXXXXXXXX1ZY	1	2020-21	19.08.2020	ASMT 10	19.08.2020	0.00
6	07XXXXXXXXXX1ZX	1	2020-21	19-08-2020	ASMT 10	19-08-2020	0.05
7	07XXXXXXXXXX2ZI	1	2020-21	19-08-2020	ASMT 10	19-08-2020	0.00
8	07XXXXXXXXXX1Z5	1	2018-19	11.11.2020	ASMT 10	11.11.2020	0.01
9	07XXXXXXXXXX1Z2	1	2019-20	18.03.2021	DRC-07	19.08.2021	0.84
10	07XXXXXXXXXX1ZY	1	2017-18	14.08.2020	ASMT 10	14.08.2020	0.05
11	07XXXXXXXXXX1ZF	2	2017-18	14.10.2020	DRC07	27.12.2023	5.25
12	07XXXXXXXXXX1Z9	2	2019-20	26.02.2021	ASMT10	26.02.2021	0.04
13	07XXXXXXXXXX1ZF	2	2017-18	13.10.2020	DRC07	21.12.2023	0.13
14	07XXXXXXXXXXXZO	2	2019-20	03.03.2021	ASMT10	03.03.2021	1.29
15	07XXXXXXXXXX1Z5	2	2017-18	13.10.2020	DRC07	29.12.2023	0.35
16	07XXXXXXXXXX1ZJ	2	2018-19	06.11.2020	ASMT-10	06.11.2020	0.01
17	07XXXXXXXXXX1ZV	2	2017-18	14.10.2020	DRC07	27.12.2023	0.20
18	07XXXXXXXXXX1ZU	2	2017-18	14.10.2020	ASMT10	14.10.2020	0.99
19	07XXXXXXXXXXXZZ	2	2017-18	14.10.2020	DRC 07	21.12.2023	3.60
20	07XXXXXXXXXX1ZT	2	2020-21	19.02.2021	DRC 01	30.05.2022	16.53
21	07XXXXXXXXXX1ZW	7	2017-18	26.10.2020	ASMT 10	27.06.2022	0.09
22	07XXXXXXXXXXXZR	7	2019-20	16.03.2021	ASMT 10	16.03.2021	0.51
23	07XXXXXXXXXXXZ3	7	2017-18	26.10.2020	ASMT 10	27.06.2022	0.07
24	07XXXXXXXXXX1ZF	7	2019-20	16.03.2021	ASMT 10	16.03.2021	0.00
25	07XXXXXXXXXXXZT	7	2017-18	22.10.2020	ASMT 10	30.08.2023	0.06
26	07XXXXXXXXXX1ZJ	7	2019-20	15.03.2021	ASMT 10	15.03.2021	0.05
27	07XXXXXXXXXX3ZE	7	2019-20	16.03.2021	ASMT 10	16.03.2021	2.50

Sl.No.	GSTIN	Ward	Financial Year	Date of Adjudication started	Notice/order issued	Date of Notice/Order	Deviation Amount
28	07XXXXXXXXXX1ZN	7	2019-20	16.03.2021	ASMT 10	16.03.2021	0.17
29	07XXXXXXXXXX1Z7	7	2019-20	15.03.2021	ASMT 10	27.07.2023	0.02
30	07XXXXXXXXXX1Z2	7	2019-20	16.03.2021	ASMT 10	16.03.2021	4.20
31	07XXXXXXXXXX1Z9	64	2017-18	15.03.2021	ASMT 10	15.03.2021	-
32	07XXXXXXXXXX1ZO	64	2017-18	15.03.2021	DRC 07	25.12.2023	0.07
33	07XXXXXXXXXX1ZX	64	2019-20	15.03.2021	ASMT 10	15.03.2021	-
34	07XXXXXXXXXX2Z5	64	2019-20	17.03.2021	DRC-07	14.10.2021	2.01
	07XXXXXXXXXX2Z5		2020-21	13.09.2021	DRC-07	14.10.2021	0.99
35	07XXXXXXXXX1ZM	64	2018-19	19.11.2020	DRC -01	15.12.2023	0.10
36	07XXXXXXXXXX2ZL	64	2019-20	15.03.2021	ASMT 10	15.03.2021	-
37	07XXXXXXXXXX1Z1	64	2019-20	16.03.2021	ASMT 10	16.03.2021	-
38	07XXXXXXXXXX1Z6	64	2018-19	19.11.2020	DRC 01	08.10.2021	36.92
	07XXXXXXXXXX1Z6		2019-20	26.11.2020	ASMT 10	26.11.2020	16.51
39	07XXXXXXXXXXXZD	64	2018-19	19.11.2020	DRC 01	14.10.2021	9.27
40	07XXXXXXXXXX1ZN	64	2018-19	19.11.2020	DRC-01	11.06.2021	0.12
41	07XXXXXXXXXX1ZQ	94	2019-20	16.01.2021	ASMT 10	16.01.2021	-
42	07XXXXXXXXXX1Z6	94	2018-19	23.02.2021	ASMT 10	23.02.2021	-
43	07XXXXXXXXXX1ZA	94	2018-19	16.11.2020	ASMT 10	16.11.2020	0.47
44	07XXXXXXXXXX1Z2	94	2020-21	08.10.2020	ASMT 10	08.10.2020	
45	07XXXXXXXXXX1ZW	94	2019-20	03.09.2020	ASMT 10	03.09.2020	-
46	07XXXXXXXXXX1Z9	94	2019-20	07.09.2020	ASMT 10	07.09.2020	31.56
47	07XXXXXXXXXX1ZS	94	2018-19	24.02.2021	ASMT 10	24.02.2021	-
48	07XXXXXXXXXX1ZI	94	2019-20	05.03.2021	ASMT 10	05.03.2021	-
49	07XXXXXXXXXX1ZK	94	2019-20	16.01.2021	ASMT 10	16.01.2021	-
50	07XXXXXXXXXX1ZW	94	2020-21	24.09.2020	ASMT 10	24.09.2020	-
51	07XXXXXXXXXX2ZB	201	2019-20	16.03.2021	ASMT 10	16.03.2021	0.63
52	07XXXXXXXXXX1Z6	201	2017-18	15.01.2021	ASMT 10	15.01.2021	0.27
53	07XXXXXXXXXX1ZW	201	2018-19	11.02.2021	ASMT 10	11.02.2021	4.80
54	07XXXXXXXXXX1ZO	201	2019-20	19.02.2021	ASMT 10	19.02.2021	0.10
55	07XXXXXXXXXX1Z2	201	2018-19	11.02.2021	ASMT 10	11.02.2021	0.00
56	07XXXXXXXXXX1Z4	201	2017-18	15.01.2021	ASMT 10	15.01.2021	0.06

Sl.No.	GSTIN	Ward	Financial Year	Date of Adjudication started	Notice/order issued	Date of Notice/Order	Deviation Amount
57	07XXXXXXXXXX1ZP	201	2019-20	22.02.2021	ASMT 10	22.02.2021	
58	07XXXXXXXXXX2Z1	201	2017-18	15.01.2021	ASMT 10	15.01.2021	2.47
59	07XXXXXXXXXX1ZG	201	2019-20	22.02.2021	ASMT 10	22.02.2021	2.04
60	07XXXXXXXXXX1Z3	201	2018-19	11.02.2021	ASMT 10	11.02.2021	0.02
61	07XXXXXXXXXX1ZC	203	2018-19	26.11.2020	ASMT 10	26.11.2020	0.01
62	07XXXXXXXXXX1ZD	203	2019-20	13.10.2020	ASMT 10	13.10.2020	0.04
63	07XXXXXXXXXX1ZT	203	2017-18	26.10.2020	ASMT 10	26.10.2020	-
64	07XXXXXXXXXX1ZC	203	2020-21	18.08.2020	ASMT 10	18.08.2020	-
65	07XXXXXXXXXX1ZL	203	2017-18	24.11.2020	ASMT 10	24.11.2020	0.04
66	07XXXXXXXXXX1ZW	203	2018-19	26.11.2020	ASMT 10	26.11.2020	-
67	07XXXXXXXXXX1ZE	203	2017-18	23.11.2020	DRC 01	04.01.2021	0.03
68	07XXXXXXXXXX1ZU	203	2018-19	16.01.2021	ASMT 10	16.01.2021	-
69	07XXXXXXXXXX1ZB	203	2018-19	15.01.2021	ASMT 10	15.01.2021	-
70	07XXXXXXXXXX1Z6	203	2017-18	21.08.2020	ASMT 10	21.08.2020	0.03
71	07XXXXXXXXXX1Z2	204	2017-18	24.12.2020	DRC -07	19.12.2023	0.03
72	07XXXXXXXXXX1ZV	204	2017-18	24.12.2020	DRC-07	30.12.2023	1.27
73	07XXXXXXXXXX1ZU	204	2018-19	19.12.2020	DRC-07	30.12.2023	0.92
74	07XXXXXXXXXX1ZZ	204	2017-18	24.12.2020	DRC-07	02.12.2023	0.09
75	07XXXXXXXXXX2ZZ	204	2017-18	02.12.2020	DRC-07	26.07.2021	0.06
76	07XXXXXXXXXX1ZO	204	2017-18	01.12.2020	DRC-07	02.12.2023	0.18
77	07XXXXXXXXXX1ZK	204	2017-18	02.12.2020	DRC-07	02.12.2023	0.15
78	07XXXXXXXXXX2ZF	204	2017-18	02.12.2020	DRC-07	30.12.2023	1.07
79	07XXXXXXXXXX1Z7	204	2017-18	24.12.2020	DRC-07	30.12.2023	2.36
80	07XXXXXXXXXX1ZI	204	2019-20	26.11.2020	DRC-01	07.01.2021	19.01
81	07XXXXXXXXXX1ZK	207	2017-18	16.12.2020	ASMT 10	16.12.2020	0.01
82	07XXXXXXXXXX1Z2	207	2018-19	22.01.2021	ASMT 10	22.01.2021	1.35
83	07XXXXXXXXXX1ZC	207	2017-18	16.12.2020	DRC07	30.12.2023	0.03
84	07XXXXXXXXXX1ZX	207	2018-19	22.01.2021	DRC 01	09.12.2023	0.07
85	07XXXXXXXXXX1ZE	207	2017-18	16.12.2020	DRC07	30.12.2023	0.51
86	07XXXXXXXXXX1ZP	207	2019-20	15.03.2021	ASMT 10	15.03.2021	0.01
87	07XXXXXXXXXX1ZC	207	2017-18	16.12.2020	DRC07	25.12.2023	0.01

Sl.No.	GSTIN	Ward	Financial Year	Date of Adjudication started	Notice/order issued	Date of Notice/Order	Deviation Amount
88	07XXXXXXXXXX1ZA	207	2017-18	16.12.2020	DRC 01	27.09.2023	0.06
89	07XXXXXXXXXX1Z9	207	2019-20	15.03.2021	ASMT 10	15.03.2021	0.00
90	07XXXXXXXXXX1Z6	207	2017-18	16.12.2020	DRC 07	02.12.2023	0.15
91	07XXXXXXXXXX1Z1	208	2019-20	16.03.2021	ASMT 10	16.03.2021	4.31
92	07XXXXXXXXXX1ZM	208	2019-20	16.03.2021	ASMT 10	16.03.2021	0.00
93	07XXXXXXXXXX1ZD	208	2019-20	23.07.2020	ASMT 10	16.03.2021	1.57
94	07XXXXXXXXXX3ZD	208	2018-19	28.01.2021	ASMT 10	28.01.2021	0.46
95	07XXXXXXXXXX1ZH	208	2019-20	16.03.2021	ASMT 10	16.03.2021	0.23
96	07XXXXXXXXXX1Z3	208	2019-20	16.03.2021	DRC-01	13.03.2023	0.67
97	07XXXXXXXXXX1ZG	208	2017-18	18.12.2020	DRC-07	04.12.2023	14.55
98	07XXXXXXXXXX1ZP	208	2019-20	11.08.2020	ASMT-10	16.01.2021	1.15
99	07XXXXXXXXXX2Z6	208	2017-18	02.12.2020	DRC-07	17.12.2023	0.32
100	07XXXXXXXXXX1Z2	208	2017-18	18.12.2020	DRC-01	30.09.2023	0.02

Annexure 1.20(a)
(Referred to in paragraph 1.4.6.1(a))
Action pending after issuance of ASMT-10

Sl. No.	GSTIN	Ward	Financial Year	Notice/order issued	Date of Notice/Order	Deviation Amount (Cr.)	No. of days since pending for action (As on February-2024)	Taxpayer's Reply Received (Yes/No)	Action taken by Deptt.
1	07XXXXXXXXXXZT	7	2017-18	ASMT10	30.08.2023	0.06	183	No	ASMT 10 issued & firm not replied, now DRC01 can not be issued for 2017-18 being time barred.
2	07XXXXXXXXXX1Z7	7	2019-20	ASMT10	27.07.2023	0.02	217	No	DRC 07 dtd13-08-2024 issued
3	07XXXXXXXXXX1ZW	7	2017-18	ASMT10	27.06.2022	0.09	612	Yes	ASMT 10 issued reply furnished by the TP, now time barred, no action can be taken.
4	07XXXXXXXXXXZ3	7	2017-18	ASMT10	27.06.2022	0.07	612	No	ASMT 10 issued & firm not replied. Matter relates to 2017-18 and now DRC01 cannot be issued.
5	07XXXXXXXXXXZR	7	2019-20	ASMT10	16.03.2021	0.51	1080	Yes	DRC07 dated 07-12-2023 was issued. (prior to audit)
6	07XXXXXXXXXX1ZF	7	2019-20	ASMT10	16.03.2021	0.00	1080	No	DRC 07 dtd19-08-2024 issued
7	07XXXXXXXXXX3ZE	7	2019-20	ASMT10	16.03.2021	2.50	1080	No	No Reply received
8	07XXXXXXXXXX1ZN	7	2019-20	ASMT10	16.03.2021	0.17	1080	No	DRC 07 dtd28-09-2024 issued
9	07XXXXXXXXXX1Z2	7	2019-20	ASMT10	16.03.2021	4.20	1080	No	DRC 07 dtd25-08-2024 issued
10	07XXXXXXXXXX1Z1	64	2019-20	ASMT10	16.03.2021	-	1080	No	DRC-01 issued on 28.05.2024
11	07XXXXXXXXXX2ZB	201	2019-20	ASMT10	16.03.2021	0.63	1080	No	No reply received
12	07XXXXXXXXXX1Z1	208	2019-20	ASMT10	16.03.2021	4.31	1080	Yes	No reply received
13	07XXXXXXXXXX1ZM	208	2019-20	ASMT10	16.03.2021	0.00	1080	Yes	No reply received
14	07XXXXXXXXXX1ZD	208	2019-20	ASMT10	16.03.2021	1.57	1080	Yes	No reply received
15	07XXXXXXXXXX1ZH	208	2019-20	ASMT10	16.03.2021	0.23	1080	No	No reply received
16	07XXXXXXXXXX1ZJ	7	2019-20	ASMT10	15.03.2021	0.05	1081	Yes	The Deptt replied that DRC01 issued and proceedings concluded and case dropped vide order dated 30-07-2024 issued under section 73/74

Sl. No.	GSTIN	Ward	Financial Year	Notice/order issued	Date of Notice/Order	Deviation Amount (Cr.)	No. of days since pending for action (As on February-2024)	Taxpayer's Reply Received (Yes/No)	Action taken by Deptt.
17	07XXXXXXXXXX1Z9	64	2017-18	ASMT10	15.03.2021	-	1081	No	No reply received
18	07XXXXXXXXXX1ZX	64	2019-20	ASMT10	15.03.2021	-	1081	Yes	No reply received
19	07XXXXXXXXXX2ZL	64	2019-20	ASMT10	15.03.2021	-	1081	No	DRC-01 issued on 21.08.2024
20	07XXXXXXXXXX1ZP	207	2019-20	ASMT10	15.03.2021	0.01	1081	Yes	No reply received
21	07XXXXXXXXXX1Z9	207	2019-20	ASMT10	15.03.2021	0.00	1081	No	No reply received
22	07XXXXXXXXXX1ZI	94	2019-20	ASMT10	05.03.2021	-	1091	Yes	No reply received
23	07XXXXXXXXXXXZO	2	2019-20	ASMT10	03.03.2021	1.29	1093	Yes	The Deptt in its reply dated 21-05-2025 stated that DRC01 dated 30-05-2024 is dropped vide order dated 09-07-2024 issued under section 73/74
24	07XXXXXXXXXX1Z9	2	2019-20	ASMT10	26.02.2021	0.04	1098	No	No reply received
25	07XXXXXXXXXX1Z6	94	2018-19	ASMT10	23.02.2021	-	1101	No	No reply received
26	07XXXXXXXXXX1ZG	201	2019-20	ASMT10	22.02.2021	2.04	1102	No	No reply received
27	07XXXXXXXXXX1ZO	201	2019-20	ASMT10	19.02.2021	0.10	1105	Yes	No reply received
28	07XXXXXXXXXX1ZW	201	2018-19	ASMT10	11.02.2021	4.80	1113	No	No reply received
29	07XXXXXXXXXX1Z2	201	2018-19	ASMT10	11.02.2021	0.00	1113	Yes	No reply received
30	07XXXXXXXXXX1Z3	201	2018-19	ASMT10	11.02.2021	0.02	1113	No	No reply received
31	07XXXXXXXXXX3ZD	208	2018-19	ASMT10	28.01.2021	0.46	1127	No	No reply received
32	07XXXXXXXXXX1Z2	207	2018-19	ASMT10	22.01.2021	1.35	1133	Yes	No reply received
33	07XXXXXXXXXX1ZQ	94	2019-20	ASMT10	16.01.2021	-	1139	Yes	No reply received
34	07XXXXXXXXXX1ZK	94	2019-20	ASMT10	16.01.2021	-	1139	No	No reply received
35	07XXXXXXXXXX1ZU	203	2018-19	ASMT10	16.01.2021	-	1139	No	No reply received
36	07XXXXXXXXXX1ZP	208	2019-20	ASMT-10	16.01.2021	1.15	1139	Yes	No reply received
37	07XXXXXXXXXX1Z6	201	2017-18	ASMT10	15.01.2021	0.27	1140	No	No reply received
38	07XXXXXXXXXX1Z4	201	2017-18	ASMT10	15.01.2021	0.06	1140	No	No reply received
39	07XXXXXXXXXX2Z1	201	2017-18	ASMT10	15.01.2021	2.47	1140	Yes	No reply received
40	07XXXXXXXXXX1ZB	203	2018-19	ASMT10	15.01.2021	-	1140	Yes	No reply received
41	07XXXXXXXXXX1ZK	207	2017-18	ASMT10	16.12.2020	0.01	1170	Yes	No reply received
42	07XXXXXXXXXX1ZK	207	2019-20	ASMT10	26.11.2020	16.51	1190	No	No reply received
43	07XXXXXXXXXX1ZC	203	2018-19	ASMT10	26.11.2020	0.01	1190	Yes	No reply received
44	07XXXXXXXXXX1ZA	94	2018-19	ASMT10	16.11.2020	0.47	1200	Yes	No reply received
45	07XXXXXXXXXX1Z9	1	2018-19	ASMT10	11.11.2020	0.03	1205	No	No reply received

Sl. No.	GSTIN	Ward	Financial Year	Notice/order issued	Date of Notice/Order	Deviation Amount (Cr.)	No. of days since pending for action (As on February-2024)	Taxpayer's Reply Received (Yes/No)	Action taken by Deptt.
46	07XXXXXXXXXX1Z5	1	2018-19	ASMT10	11.11.2020	0.01	1205	Yes	No reply received
47	07XXXXXXXXXX1ZJ	2	2018-19	ASMT-10	06.11.2020	0.01	1210	No	No reply received
48	07XXXXXXXXXX1ZU	2	2017-18	ASMT10	14.10.2020	0.99	1233	No	No reply received
49	07XXXXXXXXXX1ZD	203	2019-20	ASMT10	13.10.2020	0.04	1234	Yes	No reply received
50	07XXXXXXXXXX1Z2	94	2020-21	ASMT10	08.10.2020	-	1239	No	No reply received
51	07XXXXXXXXXX1ZW	94	2020-21	ASMT10	24.09.2020	-	1253	No	No reply received
52	07XXXXXXXXXX1Z9	94	2019-20	ASMT10	07.09.2020	31.56	1270	No	No reply received
53	07XXXXXXXXXX1ZW	94	2019-20	ASMT10	03.09.2020	-	1274	No	No reply received
54	07XXXXXXXXXX1Z6	203	2017-18	ASMT10	21.08.2020	0.03	1287	Yes	No reply received
55	07XXXXXXXXXX1Z2	1	2020-21	ASMT10	19.08.2020	0.00	1289	No	No reply received
56	07XXXXXXXXXX1ZY	1	2020-21	ASMT10	19.08.2020	0.00	1289	Yes	ASMT-12 issued on 21.05.2025
57	07XXXXXXXXXX1ZX	1	2020-21	ASMT10	19-08-2020	0.05	1289	No	No reply received
58	07XXXXXXXXXX2ZI	1	2020-21	ASMT10	19-08-2020	0.00	1289	No	No reply received
59	07XXXXXXXXXX1ZC	203	2020-21	ASMT10	18.08.2020	-	1290	Yes	No reply received
60	07XXXXXXXXXX1ZY	1	2017-18	ASMT10	14.08.2020	0.05	1294	No	no mismatch ,hence ASMT-12
61	07XXXXXXXXXX1ZO	1	2020-21	ASMT10	13.08.2020	-	1295	Yes	ASMT-12 issued on 21.05.2025
					Total	**78.24**			

Annexure 1.20(b)
(Referred to in paragraph 1.4.6.1(a))
Delay in finalization of DRC-01

(₹ in crore)

Sl. No.	GSTIN	Ward	Financial Year	Notice/order issued	Date of Notice/Order	Deviation Amount	No. of days since issuance of DRC-01(as on Feburary-2024)	Reply of the department
1	07XXXXXXXXXX1ZE	203	2017-18	DRC 01	04.01.2021	0.03	353	No reply received
2	07XXXXXXXXXX1ZN	64	2018-19	DRC-01	11.06.2021	0.12	640	No reply received
3	07XXXXXXXXXX1Z3	208	2019-20	DRC-01	13.03.2023	0.67	868	No reply received
4	07XXXXXXXXXXZD	64	2018-19	DRC 01	14.10.2021	9.27	874	No reply received
5	07XXXXXXXXXX1ZT	2	2020-21	DRC 01	30.05.2022	16.53	993	DRC07 dtd 13-02-25 issued
6	07XXXXXXXXXX1ZI	204	2019-20	DRC-01	07.01.2021	19.01	1148	No reply received
7	07XXXXXXXXXX1Z6	64	2018-19	DRC 01	08.10.2021	36.92	1151	No reply received
					Total	**82.55**		

Annexure 1.20(c)
(Referred to in paragraph 1.4.6.1(a))
Pending for Recovery after issuance of DRC-07

(₹ in crore)

Sl. No.	GSTIN	Ward	Financial Year	Date of Adjudication started	Notice/order issued	Date of Notice/Order	Deviation Amount	No. of days since issuance of DRC-07 (as on February-2024)	Reply of the Department
1	07XXXXXXXXXX2Z5	64	2019-20	17.03.2021	DRC-07	14.10.2021	2.01	868	No reply received
2	07XXXXXXXXXX2Z5	64	2020-21	13.09.2021	DRC-07	14.10.2021	0.99	868	No reply received
3	0XXXXXXXXXX1Z2	1	2019-20	18.03.2021	DRC-07	19.08.2021	0.84	924	No reply received
4	07XXXXXXXXXX2ZZ	204	2017-18	02.12.2020	DRC-07	26.07.2021	0.06	948	No reply received
5	07XXXXXXXXXX1ZR	1	2108-19	09.11.2020	DRC-07	01.02.2021	28.21	1123	No reply received
						Total	**32.12**		

Annexure 1.20(d)
(Referred to in paragraph 1.4.6.1(a))
Delay in completion of adjudication proceedings

(₹ in crore)

Sl. No	GSTIN	Ward	Financial Year	Date of Adjudication started	Notice/order issued	Date of Notice/ Order	Deviation Amount	No. of Days taken to issue final Demand from initiation of adjudication	Reply of the department
1	07XXXXXXXXXX1ZO	64	2017-18	15.03.2021	DRC 07	25.12.2023	0.07	1015	No reply received
2	07XXXXXXXXXX1ZZ	204	2017-18	24.12.2020	DRC-07	02.12.2023	0.09	1073	No reply received
3	07XXXXXXXXXX1Z6	207	2017-18	16.12.2020	DRC 07	02.12.2023	0.15	1081	No reply received
4	07XXXXXXXXXX1ZG	208	2017-18	18.12.2020	DRC-07	04.12.2023	14.55	1081	No reply received
5	07XXXXXXXXXX1Z2	204	2017-18	24.12.2020	DRC -07	19.12.2023	0.03	1090	No reply received
6	07XXXXXXXXXX1ZK	204	2017-18	02.12.2020	DRC-07	02.12.2023	0.15	1095	No reply received
7	07XXXXXXXXXX1ZO	204	2017-18	01.12.2020	DRC-07	02.12.2023	0.18	1096	No reply received
8	07XXXXXXXXXX1ZV	204	2017-18	24.12.2020	DRC-07	30.12.2023	1.27	1101	No reply received
9	07XXXXXXXXXX1Z7	204	2017-18	24.12.2020	DRC-07	30.12.2023	2.36	1101	No reply received
10	07XXXXXXXXXX1ZC	207	2017-18	16.12.2020	DRC07	25.12.2023	0.01	1104	No reply received
11	07XXXXXXXXXX1ZU	204	2018-19	19.12.2020	DRC-07	30.12.2023	0.92	1106	No reply received
12	07XXXXXXXXXX1ZC	207	2017-18	16.12.2020	DRC07	30.12.2023	0.03	1109	No reply received
13	07XXXXXXXXXX2Z6	208	2017-18	02.12.2020	DRC-07	17.12.2023	0.32	1110	No reply received
14	07XXXXXXXXXX2ZF	204	2017-18	02.12.2020	DRC-07	30.12.2023	1.07	1123	No reply received
15	07XXXXXXXXXXXZZ	2	2017-18	14.10.2020	DRC 07	21.12.2023	3.60	1163	No reply received
16	07XXXXXXXXXX1ZF	2	2017-18	13.10.2020	DRC07	21.12.2023	0.13	1164	No reply received
17	07XXXXXXXXXX1ZF	2	2017-18	14.10.2020	DRC07	27.12.2023	5.25	1169	No reply received
18	07XXXXXXXXXX1ZV	2	2017-18	14.10.2020	DRC07	27.12.2023	0.20	1169	No reply received
19	07XXXXXXXXXX1Z5	2	2017-18	13.10.2020	DRC07	29.12.2023	0.35	1172	No reply received

Annexure 1.21
(Referred to in paragraph 1.4.6.1(b))
Sample selected from ASMT 3.2 for detailed verification

(₹ in crore)

Sl. No.	GSTIN	Ward	Financial Year	Date of Adjudication Started	Notice/order issued	Date of Notice/Order	Deviation Amount
1	07XXXXXXXXXX1ZA	1	2020-21	17.08.2021	ASMT 10	17.08.2021	1.03
2	07XXXXXXXXXX1ZS	1	2020-21	17.08.2021	ASMT 10	17.08.2021	0.27
3	07XXXXXXXXXX1Z4	1	2020-21	17.08.2021	ASMT 10	17.08.2021	0.19
4	07XXXXXXXXXX1ZR	1	2020-21	17.08.2021	ASMT 10	17.08.2021	0.05
5	07XXXXXXXXXX3ZU	1	2020-21	17.08.2021	ASMT 10	17.08.2021	4.62
6	07XXXXXXXXXX3ZU	1	2019-20	24.06.2021	ASMT 10	24.06.2021	5.02
7	07XXXXXXXXXX1ZK	1	2020-21	17.08.2021	ASMT 10	17.08.2021	0.37
8	07XXXXXXXXXX1ZI	1	2020-21	17.08.2021	ASMT 10	17.08.2021	0.18
9	0XXXXXXXXXXX1ZZ	1	2019-20	21.07.2020	ASMT 10	21.07.2020	0.02
10	07XXXXXXXXXX1Z9	1	2019-20	08.08.2020	ASMT 10	08.08.2020	0.80
11	07XXXXXXXXXX3ZO	1	2018-19	11.11.2020	ASMT 10	11.11.2020	0.35
12	07XXXXXXXXXX1ZR	2	2017-18	13.10.2020	ASMT 10	09.10.2020	-
13	07XXXXXXXXXX1Z1	2	2017-18	14.10.2020	DRC 07	29.12.2023	0.11
14	07XXXXXXXXXX1ZB	2	2020-21	13.08.2021	ASMT 10	13.08.2021	0.14
15	07XXXXXXXXXX1ZW	2	2020-21	13.08.2021	ASMT 10	13.08.2021	0.01
16	07XXXXXXXXXX1ZK	2	2019-20	19.12.2019	ASMT 10	19.12.2019	0.02
17	07XXXXXXXXXXXZU	2	2020-21	13.08.2021	ASMT 10	18.08.2021	0.07
18	07XXXXXXXXXX1Z7	2	2018-19	16.02.2021	DRC 01	22.12.2023	2.30
19	07XXXXXXXXXX1ZD	2	2018-19	16.02.2021	DRC 01	09.12.2023	1.72
20	07XXXXXXXXXX1ZP	2	2018-19	16.02.2021	DRC 01	09.12.2023	0.79
21	07XXXXXXXXXX1ZO	2	2019-20	24.02.2021	ASMT 10	24.02.2021	0.00
22	07XXXXXXXXXX1ZI	7	2017-18	15.01.2019	ASMT 10	27.06.2022	0.30
23	07XXXXXXXXXXXZ5	7	2019-20	16.03.2021	ASMT 10	16.03.2021	1.55
24	07XXXXXXXXXX1Z7	7	2019-20	17.08.2021	ASMT 10	17.08.2021	0.01
25	07XXXXXXXXXXXZI	7	2018-19	17.08.2021	DRC 01	03-12-2023	0.37

Sl. No.	GSTIN	Ward	Financial Year	Date of Adjudication Started	Notice/order issued	Date of Notice/Order	Deviation Amount
26	07XXXXXXXXXX1ZE	7	2020-21	19.08.2021	ASMT 10	19.08.2021	-
27	07XXXXXXXXXX1ZC	7	2017-18	27.06.2022	DRC 07	29.12.2023	0.06
28	07XXXXXXXXXX1ZN	7	2017-18	27.06.2022	DRC 07	01.12.2023	0.00
29	07XXXXXXXXXX1ZC	7	2020-21	17.08.2021	ASMT 10	17.08.2021	0.01
30	07XXXXXXXXXXZI	7	2020-21	19.08.2021	ASMT 10	19.08.2021	0.00
31	07XXXXXXXXXXZ5	7	2018-19	16.10.2023	DRC01	08.12.2023	0.00
32	07XXXXXXXXXX1ZU	64	2019-20	16.03.2021	ASMT 10	16.03.2021	-
33	07XXXXXXXXXX1ZD	64	2017-18	08.08.2022	DRC-01	27.09.2023	-
34	07XXXXXXXXXX1ZJ	64	2017-18	30.08.2023	DRC-07	18.12.2023	0.06
35	07XXXXXXXXXXZP	64	2018-19	23.08.2023	ASMT 10	23.08.2023	0.06
36	07XXXXXXXXXX2ZL	64	2019-20	26.11.2020	ASMT 10	26.11.2020	3.08
37	07XXXXXXXXXX1ZI	64	2019-20	16.03.2021	ASMT 10	16.03.2021	-
38	07XXXXXXXXXX1Z8	64	2021-22	29.03.2022	ASMT 10	29.03.2022	-
39	07XXXXXXXXXXZN	64	2019-20	17.03.2021	ASMT 10	17.03.2021	-
40	07XXXXXXXXXX1ZT	64	2020-21	05.01.2022	ASMT 10	05.01.2022	-
41	07XXXXXXXXXX2ZN	64	2019-20	16.03.2021	ASMT 10	16.03.2021	-
42	07XXXXXXXXXX1ZN	203	2017-18	05.02.2021	DRC01	22.03.2021	0.10
43	07XXXXXXXXXX1ZA	203	2020-21	18.08.2020	ASMT 10	18.08.2020	0.10
44	07XXXXXXXXXX2ZX	203	2017-18	27.11.2020	ASMT 10	27.11.2020	0.05
45	07XXXXXXXXXX1ZB	203	2018-19	15.01.2021	ASMT 10	15.01.2021	0.03
46	07XXXXXXXXXX1Z0	203	2017-18	06.02.2021	ASMT 10	06.02.2021	0.09
47	07XXXXXXXXXX1ZI	203	2018-19	16.01.2021	ASMT 10	16.01.2021	0.35
48	07XXXXXXXXXX1Z7	203	2017-18	21.07.2022	ASMT 10	21.07.2022	0.00
49	07XXXXXXXXXX1ZG	203	2018-19	25.11.2020	ASMT 10	25.11.2020	0.43
50	07XXXXXXXXXX1Z2	203	2019-20	15.11.2019	ASMT 10	15.11.2019	0.08
51	07XXXXXXXXXX1ZR	203	2018-19	16.01.2021	ASMT 10	16.01.2021	0.02
52	07XXXXXXXXXX1ZY	94	2021-22	22.12.2021	ASMT 10	27.12.2021	-
53	07XXXXXXXXXX1ZS	94	2018-19	18.11.2020	ASMT 10	18.11.2020	-
54	07XXXXXXXXXX1ZL	94	2020-21	10.08.2020	ASMT 10	10.08.2020	-
55	07XXXXXXXXXX1ZK	94	2020-21	19.12.2020	ASMT 10	19.12.2020	0.06

Sl. No.	GSTIN	Ward	Financial Year	Date of Adjudication Started	Notice/order issued	Date of Notice/Order	Deviation Amount
56	07XXXXXXXXXX1ZQ	94	2019-20	09.12.2019	ASMT 10	09.12.2019	0.22
57	07XXXXXXXXXX1Z1	94	2017-18	16.03.2023	ASMT 10	16.03.2023	0.08
58	07XXXXXXXXXX1Z9	94	2018-19	25.07.2022	ASMT 10	25.07.2022	-
59	07XXXXXXXXXX1Z2	94	2018-19	24.02.2021	ASMT 10	24.02.2021	-
60	07XXXXXXXXXX1ZX	94	2017-18	22.03.2023	ASMT 10	22.03.2023	0.07
61	07XXXXXXXXXX1ZX	94	2018-19	01.11.2023	ASMT 10	01.11.2023	0.01
62	07XXXXXXXXXX1ZJ	201	2019-20	22.02.2021	ASMT 10	22.02.2021	0.26
63	07XXXXXXXXXX1Z4	201	2019-20	22.02.2021	ASMT 10	22.02.2021	0.18
64	07XXXXXXXXXX1ZR	201	2019-20	22.02.2021	ASMT 10	22.02.2021	0.47
65	07XXXXXXXXXX1ZM	201	2018-19	11.02.2021	ASMT 10	11.02.2021	1.83
66	07XXXXXXXXXX2Z4	201	2019-20	19.02.2021	ASMT 10	19.02.2021	4.53
67	07XXXXXXXXXX1ZT	201	2017-18	15.01.2021	ASMT 10	15.01.2021	0.06
68	07XXXXXXXXXX1ZI	201	2017-18	15.01.2021	ASMT 10	15.01.2021	0.55
69	07XXXXXXXXXX1Z3	201	2019-20	25.11.2019	ASMT 10	25.11.2019	0.28
70	07XXXXXXXXXX1ZM	201	2021-22	09.02.2022	ASMT 10	09.02.2022	2.31
71	07XXXXXXXXXX1ZT	201	2018-19	11.02.2021	ASMT 10	11.02.2021	0.11
72	07XXXXXXXXXX1ZF	204	2018-19	13.02.2021	ASMT 10	13.02.2021	0.28
73	07XXXXXXXXXX1ZH	204	2019-20	04.03.2021	ASMT 10	04.03.2021	1.41
74	07XXXXXXXXXX1ZD	204	2018-19	10.12.2019	ASMT 10	10.12.2019	0.05
75	07XXXXXXXXXX1ZY	204	2018-19	12.02.2021	ASMT 10	12.02.2021	10.67
76	07XXXXXXXXXX1ZX	204	2017-18	29.12.2020	DRC 01	26.09.2023	0.04
77	07XXXXXXXXXX1Z2	204	2018-19	10.12.2019	ASMT 10	10.12.2019	0.10
78	07XXXXXXXXXX1ZZ	204	2018-19	03.03.2021	DRC-07	29.03.2022	18.70
79	07XXXXXXXXXX1ZZ	204	2018-19	12.02.2021	ASMT 10	12.02.2021	0.86
80	07XXXXXXXXXX1ZX	204	2019-20	04.03.2021	ASMT 10	04.03.2021	2.15
81	07XXXXXXXXXX1ZE	204	2019-20	04.03.2021	ASMT 10	04.03.2021	3.39
82	07XXXXXXXXXX1ZU	204	2019-20	13.01.2021	ASMT 10	13.01.2021	0.19
83	07XXXXXXXXXX1ZH	207	2017-18	12-12-2020	DRC01	27.09.2023	-
84	07XXXXXXXXXX1ZA	207	2017-18	12-12-2020	DRC 07	03.12.2023	20.65
85	07XXXXXXXXXX1Z6	207	2018-19	15-01-2021	DRC01	21.12.2023	0.63

Sl. No.	GSTIN	Ward	Financial Year	Date of Adjudication Started	Notice/order issued	Date of Notice/Order	Deviation Amount
86	07XXXXXXXXXX1ZL	207	2019-20	23-07-2020	ASMT 10	15.03.2021	0.03
87	07XXXXXXXXXX1ZP	207	2018-19	21-01-2021	ASMT 10	21.01.2021	0.02
88	07XXXXXXXXXX1ZN	207	2019-20	15-03-2021	ASMT 10	15.03.2021	0.26
89	07XXXXXXXXXX1ZA	207	2017-18	16-12-2020	DRC 07	13.12.2023	0.09
90	07XXXXXXXXXX1ZM	207	2017-18	16-12-2020	DRC01	24.09.2023	-
91	07XXXXXXXXXX1Z9	207	2019-20	23-07-2020	ASMT 10	23.07.2020	1.52
92	07XXXXXXXXXX1Z7	207	2017-18	16-12-2020	DRC 07	27.12.2023	0.14
93	07XXXXXXXXXX1ZB	208	2017-18	02.12.2020	DRC-01	18.02.2021	0.13
94	07XXXXXXXXXX1Z1	208	2019-20	16.03.2021	ASMT-10	16.03.2021	1.95
95	07XXXXXXXXXX1ZU	208	2019-20	16.03.2021	ASMT-10	16.03.2021	0.09
96	07XXXXXXXXXX1ZP	208	2019-20	13.08.2020	ASMT-10	13.08.2020	0.79
97	07XXXXXXXXXX1ZI	208	2018-19	15.01.2021	DRC-01	16.07.2021	0.24
98	07XXXXXXXXXX1ZD	208	2018-19	15.01.2021	DRC-01	03.12.2023	4.61
99	07XXXXXXXXXX1ZP	208	2018-19	28.01.2021	ASMT-10	28.01.2021	0.00
100	07XXXXXXXXXX1ZV	208	2018-19	14.11.2019	DRC-01	09.12.2023	0.75
101	07XXXXXXXXXX1ZP	208	2017-18	26.10.2020	DRC-07	31.12.2023	0.20
102	07XXXXXXXXXX1Z9	208	2018-19	15.01.2021	DRC-01	31.12.2023	4.28

Annexure 1.21(a)
(Referred to in paragraph 1.4.6.1(b))
Action pending after issuance of ASMT-10

(₹ in crore)

Sl. No.	GSTIN	Ward	Financial Year	Notice/order issued	Date of Notice/ Order	Deviation Amount	No. of days since pending for action (As on February-2024)	Taxpayer's Reply Received (Yes/No)	Reply of the department
1	07XXXXXXXXXX1ZX	94	2018-19	ASMT 10	01-11-2023	0.01	120	No	No reply received
2	07XXXXXXXXXXXZP	64	2018-19	ASMT 10	23-08-2023	0.06	190	No	No reply received
3	07XXXXXXXXXX1ZX	94	2017-18	ASMT 10	22-03-2023	0.07	344	No	No reply received
4	07XXXXXXXXXX1Z1	94	2017-18	ASMT 10	16-03-2023	0.08	350	No	No reply received
5	07XXXXXXXXXX1Z9	94	2018-19	ASMT 10	25-07-2022	-	584	No	No reply received
6	07XXXXXXXXXX1Z7	203	2017-18	ASMT 10	21-07-2022	0.00	588	No	No reply received
7	07XXXXXXXXXX1ZI	7	2017-18	ASMT 10	27-06-2022	0.30	612	Yes	No reply received
8	07XXXXXXXXXX1Z8	64	2021-22	ASMT 10	29-03-2022	-	702	No	DRC-07 issued on 23.08.2024
9	07XXXXXXXXXX1ZM	201	2021-22	ASMT 10	09-02-2022	2.31	750	No	No reply received
10	07XXXXXXXXXX1ZT	64	2020-21	ASMT 10	05-01-2022	-	785	No	DRC-07 issued on 22.02.2025
11	07XXXXXXXXXX1ZY	94	2021-22	ASMT 10	27-12-2021	-	794	No	No reply received
12	07XXXXXXXXXX1ZE	7	2020-21	ASMT 10	19-08-2021	-	924	No	No reply received
13	07XXXXXXXXXXXZI	7	2020-21	ASMT 10	19-08-2021	0.00	924	No	No reply received
14	07XXXXXXXXXXXXZU	2	2020-21	ASMT 10	18-08-2021	0.07	925	No	DRC 07 dtd 13-02-25 issued
15	07XXXXXXXXXX1ZA	1	2020-21	ASMT 10	17-08-2021	1.03	926	No	DRC-07 issued on 25.02.2025
16	07XXXXXXXXXX1ZS	1	2020-21	ASMT 10	17-08-2021	0.27	926	No	No reply received
17	07XXXXXXXXXX1Z4	1	2020-21	ASMT 10	17-08-2021	0.19	926	Yes	No reply received
18	07XXXXXXXXXX1ZR	1	2020-21	ASMT 10	17-08-2021	0.05	926	Yes	No reply received
19	07XXXXXXXXXX3ZU	1	2020-21	ASMT 10	17-08-2021	4.62	926	No	DRC-07 issued on 25.02.2025
20	07XXXXXXXXXX1ZK	1	2020-21	ASMT 10	17-08-2021	0.37	926	No	No reply received
21	07XXXXXXXXXX1ZI	1	2020-21	ASMT 10	17-08-2021	0.18	926	No	No reply received
22	07XXXXXXXXXX1Z7	7	2019-20	ASMT 10	17-08-2021	0.01	926	Yes	No reply received
23	07XXXXXXXXXX1ZC	7	2020-21	ASMT 10	17-08-2021	0.01	926	No	DRC-07 dated 30-12-2024.
24	07XXXXXXXXXX1ZB	2	2020-21	ASMT 10	13-08-2021	0.14	930	Yes	No reply received
25	07XXXXXXXXXX1ZW	2	2020-21	ASMT 10	13-08-2021	0.01	930	Yes	No reply received
26	07XXXXXXXXXX3ZU	1	2019-20	ASMT 10	24-06-2021	5.02	980	No	No reply received
27	07XXXXXXXXXXXZN	64	2019-20	ASMT 10	17-03-2021	-	1079	Yes	DRC-07 issued on 22.08.2024
28	07XXXXXXXXXXXZ5	7	2019-20	ASMT 10	16-03-2021	1.55	1080	Yes	No reply received
29	07XXXXXXXXXX1ZU	64	2019-20	ASMT 10	16-03-2021	-	1080	No	DRC-07 issued on 22.08.2024

Sl. No.	GSTIN	Ward	Financial Year	Notice/order issued	Date of Notice/ Order	Deviation Amount	No. of days since pending for action (As on February-2024)	Taxpayer's Reply Received (Yes/No)	Reply of the department
30	07XXXXXXXXXX1ZI	64	2019-20	ASMT 10	16-03-2021	-	1080	No	No reply received
31	07XXXXXXXXXX2ZN	64	2019-20	ASMT 10	16-03-2021	-	1080	No	DRC-07 issued on 23.08.2024
32	07XXXXXXXXXX1Z1	208	2019-20	ASMT-10	16-03-2021	1.95	1080	No	No reply received
33	07XXXXXXXXXX1ZU	208	2019-20	ASMT-10	16-03-2021	0.09	1080	No	No reply received
34	07XXXXXXXXXX1ZL	207	2019-20	ASMT 10	15-03-2021	0.03	1081	Yes	No reply received
35	07XXXXXXXXXX1ZN	207	2019-20	ASMT 10	15-03-2021	0.26	1081	Yes	No reply received
36	07XXXXXXXXXX1ZH	204	2019-20	ASMT 10	04-03-2021	1.41	1092	No	No reply received
37	07XXXXXXXXXX1ZX	204	2019-20	ASMT 10	04-03-2021	2.15	1092	Yes	No reply received
38	07XXXXXXXXXX1ZE	204	2019-20	ASMT 10	04-03-2021	3.39	1092	No	No reply received
39	07XXXXXXXXXX1ZO	2	2019-20	ASMT 10	24-02-2021	0.00	1100	No	DRC-07 dtd 05-08-2024 issued
40	07XXXXXXXXXX1Z2	94	2018-19	ASMT 10	24-02-2021	-	1100	No	No reply received
41	07XXXXXXXXXX1ZJ	201	2019-20	ASMT 10	22-02-2021	0.26	1102	No	No reply received
42	07XXXXXXXXXX1Z4	201	2019-20	ASMT 10	22-02-2021	0.18	1102	Yes	No reply received
43	07XXXXXXXXXX1ZR	201	2019-20	ASMT 10	22-02-2021	0.47	1102	No	No reply received
44	07XXXXXXXXXX2Z4	201	2019-20	ASMT 10	19-02-2021	4.53	1105	No	No reply received
45	07XXXXXXXXXX1ZF	204	2018-19	ASMT 10	13-02-2021	0.28	1111	No	No reply received
46	07XXXXXXXXXX1ZY	204	2018-19	ASMT 10	12-02-2021	10.67	1112	No	No reply received
47	07XXXXXXXXXX1ZY		2018-19	ASMT 10	12-02-2021	0.86	1112	No	No reply received
48	07XXXXXXXXXX1ZM	201	2018-19	ASMT 10	11-02-2021	1.83	1113	Yes	No reply received
49	07XXXXXXXXXX1ZT	201	2018-19	ASMT 10	11-02-2021	0.11	1113	Yes	No reply received
50	07XXXXXXXXXX1Z0	203	2017-18	ASMT 10	06-02-2021	0.09	1118	Yes	No reply received
51	07XXXXXXXXXX1ZP	208	2018-19	ASMT-10	28-01-2021	0.00	1127	Yes	No reply received
52	07XXXXXXXXXX1ZP	207	2018-19	ASMT 10	21-01-2021	0.02	1134	No	No reply received
53	07XXXXXXXXXX1ZI	203	2018-19	ASMT 10	16-01-2021	0.35	1139	Yes	No reply received
54	07XXXXXXXXXX1ZR	203	2018-19	ASMT 10	16-01-2021	0.02	1139	No	No reply received
55	07XXXXXXXXXX1ZB	203	2018-19	ASMT 10	15-01-2021	0.03	1140	Yes	No reply received
56	07XXXXXXXXXX1ZT	201	2017-18	ASMT 10	15-01-2021	0.06	1140	Yes	No reply received
57	07XXXXXXXXXX1ZI	201	2017-18	ASMT 10	15-01-2021	0.55	1140	Yes	No reply received
58	07XXXXXXXXXX1ZU	204	2019-20	ASMT 10	13-01-2021	0.19	1142	No	No reply received
59	07XXXXXXXXXX1ZK	94	2020-21	ASMT 10	19-12-2020	0.06	1167	No	No reply received
60	07XXXXXXXXXX2ZX	203	2017-18	ASMT 10	27-11-2020	0.05	1189	Yes	No reply received
61	07XXXXXXXXXX2ZL	64	2019-20	ASMT 10	26-11-2020	3.08	1190	No	DRC-07 issued on 20.08.2024
62	07XXXXXXXXXX1ZG	203	2018-19	ASMT 10	25-11-2020	0.43	1191	Yes	No reply received

Sl. No.	GSTIN	Ward	Financial Year	Notice/order issued	Date of Notice/ Order	Deviation Amount	No. of days since pending for action (As on February-2024)	Taxpayer's Reply Received (Yes/No)	Reply of the department
63	07XXXXXXXXXX1ZS	94	2018-19	ASMT 10	18-11-2020	-	1198	Yes	No reply received
64	07XXXXXXXXXX3ZO	1	2018-19	ASMT 10	11-11-2020	0.35	1205	Yes	No reply received
65	07XXXXXXXXXX1ZA	203	2020-21	ASMT 10	18-08-2020	0.10	1290	Yes	No reply received
66	07XXXXXXXXXX1ZP	208	2019-20	ASMT-10	13-08-2020	0.79	1295	No	No reply received
67	07XXXXXXXXXX1ZL	94	2020-21	ASMT 10	10-08-2020	-	1298	No	No reply received
68	07XXXXXXXXXX1Z9	1	2019-20	ASMT 10	08-08-2020	0.80	1300	Yes	ASMT-12 issued on 21.05.2025
69	07XXXXXXXXXX1Z9	207	2019-20	ASMT 10	23-07-2020	1.52	1316	Yes	No reply received
70	07XXXXXXXXXX1ZZ	1	2019-20	ASMT 10	21-07-2020	0.02	1318	Yes	No reply received
71	07XXXXXXXXXX1ZK	2	2019-20	ASMT 10	19-12-2019	0.02	1533	Yes	No reply received
72	07XXXXXXXXXX1ZD	204	2018-19	ASMT 10	10-12-2019	0.05	1542	No	No reply received
73	07XXXXXXXXXX1Z2	204	2018-19	ASMT 10	10-12-2019	0.10	1542	Yes	No reply received
74	07XXXXXXXXXX1ZQ	94	2019-20	ASMT 10	09-12-2019	0.22	1543	Yes	No reply received
75	07XXXXXXXXXX1Z3	201	2019-20	ASMT 10	25-11-2019	0.28	1557	Yes	No reply received
76	07XXXXXXXXXX1Z2	203	2019-20	ASMT 10	15-11-2019	0.08	1567	No	No reply received

Annexure 1.21(b)
(Referred to in paragraph 1.4.6.1(b))
Delay in finalization of DRC-01

(₹ in crore)

Sl. No.	GSTIN	Ward	Financial Year	Notice/ order issued	Date of Notice/Order	Deviation Amount	Since issuance of DRC-01(as on Feburary-2024)	Reply of the Department
1	07XXXXXXXXXX1ZI	208	2018-19	DRC-01	16.07.2021	0.24	958	No reply received
2	07XXXXXXXXXX1ZB	208	2017-18	DRC-01	18.02.2021	0.13	1106	No reply received
3	07XXXXXXXXXX1ZN	203	2017-18	DRC01	22.03.2021	0.10	1119	No reply received
					Total	**0.46**		

Annexure 1.21(c)
(Referred to in paragraph 1.4.6.1(b))
Pending for Recovery after issuance of DRC-07

(₹ in crore)

Sl. No.	GSTIN	Ward	Financial Year	Notice/order issued	Date of Notice / Order	Deviation Amount	No. of days since issuance of DRC-07 (as on February-2024)	Reply of the Department
1	07XXXXXXXXXX1ZZ	204	2018-19	DRC-07	29.03.2022	18.70	702	No reply received

Annexure 1.21(d)
(Referred to in paragraph 1.4.6.1(b))
Delay in completion of adjudication proceedings

(₹ in crore)

Sl. No.	GSTIN	Ward	Financial Year	Date of Adjudication Started	Notice/order issued	Date of Notice/ Order	Deviation Amount	No. of Days taken to issue final Demand from initiation of adjudication	Reply of the Department
1	07XXXXXXXXXX1ZZ	204	2018-19	03.03.2021	DRC-07	29.03.2022	18.70	391	No reply received
2	07XXXXXXXXXX1ZN	7	2017-18	27.06.2022	DRC07	01.12.2023	0.00	522	No reply received
3	07XXXXXXXXXX1ZC	7	2017-18	27.06.2022	DRC07	29.12.2023	0.06	550	No reply received
4	07XXXXXXXXXX1ZA	207	2017-18	12-12-2020	DRC07	03.12.2023	20.65	1086	Noreply
5	07XXXXXXXXXX1ZA	207	2017-18	16-12-2020	DRC07	13.12.2023	0.09	1092	No reply received
6	07XXXXXXXXXX1Z7	207	2017-18	16-12-2020	DRC07	27.12.2023	0.14	1106	No reply received
7	07XXXXXXXXXX1ZP	208	2017-18	26.10.2020	DRC-07	31.12.2023	0.20	1161	No reply received
8	07XXXXXXXXXX1Z1	2	2017-18	14.10.2020	DRC07	29.12.2023	0.11	1171	No reply received

Annexure 1.21(e)
(Referred to in paragraph 1.4.6.1(c))
Taxpayers cancelled with nil demand against whom demand notices were pending

(₹ in crore)

Sl.No.	GSTIN	Ward	Financial Year	Notice/order issued	Date of Notice/Order	Deviation Amount	Date of Cancellation	Reply of the Department
1	07XXXXXXXXXX1ZR	1	2108-19	DRC-07	01.02.2021	28.21	30.12.2021	No reply received
2	07XXXXXXXXXX1Z9	1	2018-19	ASMT 10	11.11.2020	0.03	12.09.2021	No reply received
3	0XXXXXXXXXX1Z2	1	2019-20	DRC-07	19.08.2021	0.84	31.08.2020	No reply received
4	07XXXXXXXXXX1ZJ	2	2018-19	ASMT-10	06.11.2020	0.01	13.11.2020	No reply received
5	07XXXXXXXXXXZZ	2	2017-18	DRC 07	21.12.2023	3.60	22.06.2021	No reply received
6	07XXXXXXXXXX1ZT	2	2020-21	DRC 01	30.05.2022	16.53	03.07.2020	No reply received
7	07XXXXXXXXXX1ZF	7	2019-20	ASMT 10	16.03.2021	0.00	25.10.2018	No reply received
8	07XXXXXXXXXX2Z5	64	2019-20	DRC-07	14.10.2021	2.01	18.02.2022	No reply received
9	07XXXXXXXXXX1ZM	64	2018-19	DRC -01	15.12.2023	0.10	13.09.2021	No reply received
10	07XXXXXXXXXX1Z6	64	2018-19	DRC 01	08.10.2021	36.92	19.10.2022	No reply received
11	07XXXXXXXXXXZD	64	2018-19	DRC 01	14.10.2021	9.27	23.03.2021	No reply received
12	07XXXXXXXXXX1ZI	204	2019-20	DRC-01	07.01.2021	19.01	11.12.2020	No reply received
13	07XXXXXXXXXX1ZG	208	2017-18	DRC-07	04.12.2023	14.55	22.05.2020	No reply received
14	07XXXXXXXXXX1ZA	1	2020-21	ASMT 10	17.08.2021	1.03	20.12.2022	No reply received
15	07XXXXXXXXXX3ZU	1	2020-21	ASMT 10	17.08.2021	4.62	20.12.2022	No reply received
16	07XXXXXXXXXX1ZK	1	2020-21	ASMT 10	17.08.2021	0.37	20.12.2022	No reply received
17	07XXXXXXXXXX1ZI	1	2020-21	ASMT 10	17.08.2021	0.18	08.09.2020	No reply received
18	07XXXXXXXXXX1Z9	1	2019-20	ASMT 10	08.08.2020	0.8	31.01.2020	No reply received
19	07XXXXXXXXXX3ZO	1	2018-19	ASMT 10	11.11.2020	0.35	27.05.2021	No reply received
20	07XXXXXXXXXXXZU	2	2020-21	ASMT 10	18.08.2021	0.0742	14.01.2022	No reply received
21	07XXXXXXXXXX1Z7	2	2018-19	DRC 01	22.12.2023	2.3026	02.09.2020	No reply received
22	07XXXXXXXXXX1ZO	2	2019-20	ASMT 10	24.02.2021	0.0000	09.03.2021	No reply received
23	07XXXXXXXXXX1ZC	7	2020-21	ASMT 10	17.08.2021	0.0082	17.12.2020	No reply received
24	07XXXXXXXXXX2ZL	64	2019-20	ASMT 10	26.11.2020	3.08	29.03.2022	No reply received
25	07XXXXXXXXXX1ZA	207	2017-18	DRC 07	03.12.2023	20.6482	15.11.2019	No reply received
26	07XXXXXXXXXX1ZB	208	2017-18	DRC-01	18.02.2021	0.1273	24.06.2022	No reply received
					Total	**164.68**		

Annexure 1.22(a)
(Referred to in paragraph 1.4.6.1(ii))
List of sample cancelled cases (suo moto)

Sl. No.	GSTIN	Ward	Date of Order	GSTR 10 Filed	ASMT 13
1	07XXXXXXXXXX1ZZ	1	01.09.2020	NA	No
2	07XXXXXXXXXX1ZL	1	01.09.2020	No	No
3	07XXXXXXXXXX2Z9	1	01.09.2020	No	No
4	07XXXXXXXXXX1Z3	1	04.09.2020	No	No
5	07XXXXXXXXXX1Z8	1	04.09.2020	No	No
6	07XXXXXXXXXX3Z9	1	04.09.2020	No	No
7	07XXXXXXXXXX1Z2	1	08.09.2020	No	No
8	07XXXXXXXXXX1ZI	1	08.09.2020	No	No
9	07XXXXXXXXXX1ZE	1	090.9.2020	No	No
10	07XXXXXXXXXX2ZR	1	09.09.2020	No	No
11	07XXXXXXXXXX1Z3	1	09.09.2020	No	No
12	07XXXXXXXXXX3ZR	1	15.09.2020	NA	No
13	07XXXXXXXXXX1ZA	2	22.07.2020	No	No
14	07XXXXXXXXXX1Z5	2	16.02.2021	No	No
15	07XXXXXXXXXX1Z4	2	09.09.2020	No	No
16	07XXXXXXXXXX1ZZ	2	25.01.2021	No	No
17	07XXXXXXXXXX1Z3	2	28.08.2020	No	No
18	07XXXXXXXXXX1ZK	2	02.09.2020	No	No
19	07XXXXXXXXXX6Z9	2	28.08.2020	No	No
20	07XXXXXXXXXX1Z2	2	02.09.2020	No	No
21	07XXXXXXXXXX1ZD	2	22.07.2020	No	No
22	07XXXXXXXXXX1Z6	2	22.07.2020	No	No
23	07XXXXXXXXXX2Z9	2	25.08.2020	No	No
24	07XXXXXXXXXX1ZD	2	22.07.2020	No	No
25	07XXXXXXXXXX1ZV	7	23.03.2021	No	No
26	07XXXXXXXXXX1Z6	7	18.03.2021	No	No
27	07XXXXXXXXXX1ZZ	7	18.03.2021	No	No
28	07XXXXXXXXXX1ZX	7	30.09.2020	No	No
29	07XXXXXXXXXX1ZL	7	17.12.2020	No	No
30	07XXXXXXXXXX1ZT	7	18.03.2021	No	No
31	07XXXXXXXXXX1ZF	7	01.10.2020	No	No
32	07XXXXXXXXXX1Z1	7	05.02.2021	No	No
33	07XXXXXXXXXX1ZN	7	06.10.2020	No	No
34	07XXXXXXXXXX1ZP	7	26.11.2020	No	No
35	07XXXXXXXXXX1ZY	7	01.02.2021	No	No
36	07XXXXXXXXXX1Z5	7	27.01.2021	No	No
37	07XXXXXXXXXX1ZS	64	04.12.2020	No	No
38	07XXXXXXXXXX1ZN	64	02.03.2021	No	No
39	07XXXXXXXXXX1ZR	64	27.03.2021	No	No
40	07XXXXXXXXXX1ZS	64	25.03.2021	No	No
41	07XXXXXXXXXX1ZM	64	23.04.2020	No	No
42	07XXXXXXXXXX1Z1	64	25.03.2021	No	No
43	07XXXXXXXXXX1ZL	64	28.12.2020	No	No
44	07XXXXXXXXXX2ZR	64	15.03.2021	No	No
45	07XXXXXXXXXX4Z2	64	28.11.2020	No	No
46	07XXXXXXXXXX1ZI	64	09.11.2020	No	No

Sl. No.	GSTIN	Ward	Date of Order	GSTR 10 Filed	ASMT 13
47	07XXXXXXXXXX1ZB	64	19.10.2020	No	No
48	07XXXXXXXXXX1ZA	64	28.11.2020	No	No
49	07XXXXXXXXXX1Z4	94	08.04.2020	No	No
50	07XXXXXXXXXX1Z2	94	19.04.2020	No	No
51	07XXXXXXXXXX1ZS	94	28.04.2020	No	No
52	07XXXXXXXXXX2Z1	94	03.05.2020	No	No
53	07XXXXXXXXXX2ZK	94	03.05.2020	No	No
54	07XXXXXXXXXX1ZS	94	03.05.2020	No	No
55	07XXXXXXXXXX1ZJ	94	03.05.2020	No	No
56	07XXXXXXXXXX1Z9	94	03.05.2020	No	No
57	07XXXXXXXXXX1ZT	94	28.05.2020	No	No
58	07XXXXXXXXXX1Z1	94	03.06.2020	No	No
59	07XXXXXXXXXX1ZP	94	03.06.2020	No	No
60	07XXXXXXXXXX1ZL	94	03.06.2020	No	No
61	07XXXXXXXXXX1ZT	201	08.04.2020	No	No
62	07XXXXXXXXXX2ZU	201	29.05.2020	No	No
63	07XXXXXXXXXX1ZN	201	29.05.2020	No	No
64	07XXXXXXXXXX1Z3	201	24.07.2020	No	No
65	07XXXXXXXXXX1ZW	201	18.08.2020	No	No
66	07XXXXXXXXXX1ZZ	201	31.08.2020	No	No
67	07XXXXXXXXXX2ZU	201	31.08.2020	No	No
68	07XXXXXXXXXX1ZT	201	31.08.2020	No	No
69	07XXXXXXXXXX2ZF	201	31.08.2020	No	No
70	07XXXXXXXXXX1Z1	201	31.08.2020	No	No
71	07XXXXXXXXXX1ZV	201	31.08.2020	No	No
72	07XXXXXXXXXX1ZP	201	31.08.2020	No	No
73	07XXXXXXXXXX1Z6	203	08.05.2020	No	No
74	07XXXXXXXXXX1Z7	203	08.05.2020	No	No
75	07XXXXXXXXXX1ZT	203	08.05.2020	No	No
76	07XXXXXXXXXX2ZB	203	08.05.2020	No	No
77	07XXXXXXXXXX2ZA	203	08.05.2020	No	No
78	07XXXXXXXXXX1ZS	203	08.05.2020	No	No
79	07XXXXXXXXXX1ZW	203	08.05.2020	No	No
80	07XXXXXXXXXX1ZZ	203	08.05.2020	No	No
81	07XXXXXXXXXX1ZO	203	08.05.2020	No	No
82	07XXXXXXXXXX1ZB	203	08.05.2020	No	No
83	07XXXXXXXXXX1ZO	203	04.09.2020	No	No
84	07XXXXXXXXXX1ZZ	204	15.05.2020	No	No
85	07XXXXXXXXXX1ZO	204	15.05.2020	No	No
86	07XXXXXXXXXX1ZB	204	15.05.2020	No	No
87	07XXXXXXXXXX1Z0	204	15.05.2020	No	No
88	07XXXXXXXXXX1ZB	204	15.05.2020	No	No
89	07XXXXXXXXXX1ZX	204	23.07.2020	No	No
90	07XXXXXXXXXX1Z3	204	23.07.2020	No	No
91	07XXXXXXXXXX1ZZ	204	18.08.2020	No	No
92	07XXXXXXXXXX1ZZ	204	18.08.2020	No	No
93	07XXXXXXXXXX1ZZ	204	18.08.2020	No	No
94	07XXXXXXXXXX1ZZ	204	18.08.2020	No	No
95	07XXXXXXXXXX1ZU	204	18.08.2020	No	No
96	07XXXXXXXXXX3ZE	207	29.09.2020	No	No
97	07XXXXXXXXXX1ZQ	207	18.08.2020	No	No
98	07XXXXXXXXXX1Z1	207	27.08.2020	No	No
99	07XXXXXXXXXX1ZB	207	27.08.2020	No	No
100	07XXXXXXXXXX1ZR	207	14.08.2020	Yes	No
101	07XXXXXXXXXX1ZM	207	14.08.2020	No	No
102	07XXXXXXXXXX1ZJ	207	04.02.2021	No	No

Sl. No.	GSTIN	Ward	Date of Order	GSTR 10 Filed	ASMT 13
103	07XXXXXXXXXX1Z4	207	29.09.2020	No	No
104	07XXXXXXXXXX1ZD	207	05.08.2020	No	No
105	07XXXXXXXXXX4Z9	207	05.08.2020	No	No
106	07XXXXXXXXXX2ZD	207	05.08.2020	No	No
107	07XXXXXXXXXX1ZB	207	05.08.2020	No	No
108	07XXXXXXXXXX1ZS	208	24.07.2020	Yes	No
109	07XXXXXXXXXX1Z7	208	24.07.2020	No	No
110	07XXXXXXXXXX1ZD	208	24.07.2020	No	No
111	07XXXXXXXXXX1ZD	208	24.07.2020	No	No
112	07XXXXXXXXXX1Z3	208	24.07.2020	No	No
113	07XXXXXXXXXX2Z8	208	24.07.2020	No	No
114	07XXXXXXXXXX1ZN	208	24.07.2020	No	No
115	07XXXXXXXXXX1Z3	208	03.08.2020	No	No
116	07XXXXXXXXXX3ZQ	208	04.08.2020	No	No
117	07XXXXXXXXXX1ZY	208	06.08.2020	No	No
118	07XXXXXXXXXX1ZG	208	19.09.2020	No	No
119	07XXXXXXXXXX2ZH	208	30.09.2020	No	No
120	07XXXXXXXXXX1ZJ	208	01.01.2021	No	No

Annexure 1.22(b)
(Referred to in paragraph 1.4.6.1(ii))
List of sampled cancelled cases (On Application)

Sl.No.	GSTIN	Ward	Date of Application	Date of Order	Days taken to Cancel the registration	Whether GSTR10 Filed	Reg 19 issued within 30 days	ASMT 13
1	07XXXXXXXXXX1ZX	1	16.1.2020	13.08.2020	210	Yes	No	No
2	07XXXXXXXXXX1ZW	1	15.6.2020	16.6.2020	1	Yes	Yes	No
3	07XXXXXXXXXX1ZG	1	19.7.2020	20.7.2020	1	No	Yes	No
4	07XXXXXXXXXX1ZV	1	16.8.2020	17.8.2020	1	No	Yes	No
5	07XXXXXXXXXX1Z3	1	20.7.2020	20.7.2020	0	No	Yes	No
6	07XXXXXXXXXX1Z6	1	01.8.2020	04.8.2020	3	No	Yes	No
7	07XXXXXXXXXX1ZC	1	05.6.2020	06.8.2020	62	Yes	No	No
8	07XXXXXXXXXX1ZV	1	29.6.2020	06.8.2020	38	No	No	No
9	07XXXXXXXXXX1ZZ	2	02.7.2020	22.7.2020	20	Yes	Yes	No
10	07XXXXXXXXXX1ZQ	2	18.2.2021	23.2.2021	5	No	Yes	No
11	07XXXXXXXXXX2ZF	2	28.9.2020	11.12.2020	74	No	No	No
12	07XXXXXXXXXX1ZL	2	06.5.2020	12.5.2020	6	No	Yes	No
13	07XXXXXXXXXX1ZW	2	16.3.2020	12.5.2020	57	No	No	No
14	07XXXXXXXXXX1Z5	2	17.6.2020	22.7.2020	35	Yes	No	No
15	07XXXXXXXXXX1ZM	2	01.12.2020	11.12.2020	10	No	Yes	No
16	07XXXXXXXXXX2Z8	2	27.8.2020	11.12.2020	106	No	No	No
17	07XXXXXXXXXX2ZN	7	25.2.2021	31.3.2021	34	No	No	No
18	07XXXXXXXXXX1ZU	7	15.10.2020	19.11.2020	35	No	No	No
19	07XXXXXXXXXX2ZG	7	20.10.2020	19.11.2020	30	Yes	Yes	No
20	07XXXXXXXXXX1ZD	7	04.6.2020	23.6.2020	19	No	Yes	No
21	07XXXXXXXXXX1ZJ	7	07.12.2020	17.12.2020	10	Yes	Yes	No
22	07XXXXXXXXXX1ZP	7	23.2.2021	23.3.2021	28	No	Yes	No
23	07XXXXXXXXXX1ZS	7	08.11.2019	23.3.2021	501	No	No	No
24	07XXXXXXXXXX1Z2	7	03.2.2021	23.2.2021	20	No	Yes	No
25	07XXXXXXXXXX1ZB	64	21.10.2019	03.5.2020	195	Yes	No	No
26	07XXXXXXXXXX1Z1	64	21.1.2021	08.3.2021	46	No	No	No
27	07XXXXXXXXXX1ZS	64	30.4.2019	26.4.2020	362	No	No	No
28	07XXXXXXXXXX1ZE	64	01.8.2018	19.4.2020	627	No	No	No
29	07XXXXXXXXXX1ZM	64	20.2.2019	25.4.2020	430	No	No	No

Sl.No.	GSTIN	Ward	Date of Application	Date of Order	Days taken to Cancel the registration	Whether GSTR10 Filed	Reg 19 issued within 30 days	ASMT 13
30	07XXXXXXXXXX1ZK	64	19.9.2018	20.4.2020	579	Yes	No	No
31	07XXXXXXXXXX1ZP	64	12.11.2019	03.5.2020	173	Yes	No	No
32	07XXXXXXXXXX1ZA	64	20.2.2019	25.4.2020	430	No	No	No
33	07XXXXXXXXXX1ZL	94	15.10.2019	25.07.2020	284	Yes	No	No
34	07XXXXXXXXXX1ZN	94	15.11.2019	25.07.2020	253	Yes	No	No
35	07XXXXXXXXXX1ZO	94	15.11.2019	25.07.2020	253	No	No	No
36	07XXXXXXXXXX1Z2	94	19.01.2020	25.07.2020	188	No	No	No
37	07XXXXXXXXXX1ZH	94	07.10.2019	25.07.2020	292	Yes	No	No
38	07XXXXXXXXXX1Z4	94	09.10.2019	25.07.2020	290	Yes	No	No
39	07XXXXXXXXXX1ZL	94	30.01.2020	30.01.2020	0	Yes	Yes	No
40	07XXXXXXXXXX1ZX	94	18.10.2019	25.07.2020	281	No	No	No
41	07XXXXXXXXXX1ZX	201	09.9.2019	07.4.2020	211	No	No	No
42	07XXXXXXXXXX1Z3	201	20.1.2020	07.4.2020	78	No	No	No
43	07XXXXXXXXXX1ZR	201	20.12.2019	10.4.2020	112	No	No	No
44	07XXXXXXXXXX1ZL	201	21.12.2019	19.4.2020	120	No	No	No
45	07XXXXXXXXXX1ZJ	201	09.4.2020	20.4.2020	11	No	Yes	No
46	07XXXXXXXXXX1ZZ	201	12.2.2020	19.5.2020	97	No	No	No
47	07XXXXXXXXXX1ZD	201	09.4.2020	19.5.2020	40	No	No	No
48	07XXXXXXXXXX2Z4	201	03.5.2019	19.5.2020	382	Yes	No	No
49	07XXXXXXXXXX1ZX	203	11.4.2020	24.7.2020	104	Yes	No	No
50	07XXXXXXXXXX1ZC	203	01.7.2020	27.7.2020	26	Yes	Yes	No
51	07XXXXXXXXXX1ZZ	203	06.8.2020	22.8.2020	16	No	Yes	No
52	07XXXXXXXXXX1Z8	203	19.8.2020	22.8.2020	3	Yes	Yes	No
53	07XXXXXXXXXX2ZA	203	29.7.2020	22.8.2020	24	No	Yes	No
54	07XXXXXXXXXX1ZS	203	16.9.2020	19.9.2020	3	Yes	Yes	No
55	07XXXXXXXXXX2ZY	203	09.11.2020	17.11.2020	8	Yes	Yes	No
56	07XXXXXXXXXX1ZY	203	15.11.2020	01.12.2020	16	No	Yes	No
57	07XXXXXXXXXX1Z8	207	19.03.2020	13.05.2020	55	Yes	No	No
58	07XXXXXXXXXX1Z2	207	07.12.2020	06.01.2021	30	No	Yes	No
59	07XXXXXXXXXX1ZA	207	18.01.2021	04.02.2021	17	No	Yes	No
60	07XXXXXXXXXX1ZE	207	10.09.2020	30.09.2020	20	Yes	Yes	No
61	07XXXXXXXXXX1ZS	207	12.06.2020	25.06.2020	13	No	Yes	No
62	07XXXXXXXXXX1Z2	208	23.5.2020	29.5.2020	6	Yes	Yes	No
63	07XXXXXXXXXX1ZG	208	22.5.2020	13.7.2020	52	Yes	No	No

Sl.No.	GSTIN	Ward	Date of Application	Date of Order	Days taken to Cancel the registration	Whether GSTR10 Filed	Reg 19 issued within 30 days	ASMT 13
64	07XXXXXXXXXX1ZY	208	28.8.2020	01.9.2020	4	No	Yes	No
65	07XXXXXXXXXX1ZG	208	29.9.2020	30.9.2020	1	Yes	Yes	No
66	07XXXXXXXXXX1ZU	208	10.12.2020	25.2.2021	77	Yes	No	No
67	07XXXXXXXXXX1ZW	208	10.12.2020	25.2.2021	77	Yes	No	No
68	07XXXXXXXXXX1ZP	208	07.2.2021	25.2.2021	18	No	Yes	No
69	07XXXXXXXXXX1Z1	204	22.3.2019	08.5.2020	413	No	No	No
70	07XXXXXXXXXX1ZB	204	25.4.2019	08.5.2020	379	No	No	No
71	07XXXXXXXXXX2ZW	204	19.11.2019	08.5.2020	171	Yes	No	No
72	07XXXXXXXXXX1ZQ	204	28.2.2019	08.5.2020	435	No	No	No
73	07XXXXXXXXXX1ZQ	204	14.5.2019	08.5.2020	360	No	No	No
74	07XXXXXXXXXX1ZE	204	06.12.2019	08.5.2020	154	No	No	No
75	07XXXXXXXXXX2ZN	204	28.3.2019	08.5.2020	407	No	No	No
76	07XXXXXXXXXX1ZE	204	21.6.2019	08.5.2020	322	No	No	No

Annexure 1.22(c)
(Referred to in paragraph 1.4.6.1(ii))
Action not taken on non filers of final return

Sl. No.	GSTIN	Ward	Type of cancellation	Date of Order	Filing of final returns pending in days (as on January-2024)	Reply of the department
1	07XXXXXXXXXX2ZN	7	On-Application	31-3-2021	1036	No reply received
2	07XXXXXXXXXX1ZR	64	Suo-moto	27-03-2021	1040	No liability
3	07XXXXXXXXXX1ZS	64	Suo-moto	25-03-2021	1042	No return filed
4	07XXXXXXXXXX1Z1	64	Suo-moto	25-03-2021	1042	No liability
5	07XXXXXXXXXX1ZV	7	Suo-moto	23-3-2021	1044	No reply received
6	07XXXXXXXXXX1ZP	7	On-Application	23-3-2021	1044	No reply received
7	07XXXXXXXXXX1ZS	7	On-Application	23-3-2021	1044	No reply received
8	07XXXXXXXXXX1Z6	7	Suo-moto	18-3-2021	1049	No reply received
9	07XXXXXXXXXX1ZZ	7	Suo-moto	18-3-2021	1049	No reply received
10	07XXXXXXXXXX1ZT	7	Suo-moto	18-3-2021	1049	No reply received
11	07XXXXXXXXXX2ZR	64	Suo-moto	15-03-2021	1052	DRC-07 issued on 20.02.2025
12	07XXXXXXXXXX1Z1	64	On-Application	08-3-2021	1059	no mismatch, no liability
13	07XXXXXXXXXX1ZN	64	Suo-moto	02-03-2021	1065	No reply received
14	07XXXXXXXXXX1ZP	208	On-Application	25-2-2021	1070	No reply received
15	07XXXXXXXXXX1ZQ	2	On-Application	23-2-2021	1072	No sale no purchase
16	07XXXXXXXXXX1Z2	7	On-Application	23-2-2021	1072	No reply received
17	07XXXXXXXXXX1Z5	2	Suo-moto	16-02-2021	1079	DRC 07 dtd 13-02-2025 issued
18	07XXXXXXXXXX1Z1	7	Suo-moto	05-2-2021	1090	No reply received
19	07XXXXXXXXXX1ZJ	207	Suo-moto	04-2-2021	1091	No reply received
20	07XXXXXXXXXX1ZA	207	On-Application	04-2-2021	1091	No reply received
21	07XXXXXXXXXX1ZY	7	Suo-moto	01-2-2021	1094	No reply received
22	07XXXXXXXXXX1Z5	7	Suo-moto	27-1-2021	1099	No reply received
23	07XXXXXXXXXX1ZZ	2	Suo-moto	25-1-2021	1101	No liability against the taxpayer
24	07XXXXXXXXXX1Z2	207	On-Application	06-1-2021	1120	No reply received
25	07XXXXXXXXXX1ZJ	208	Suo-moto	01-1-2021	1125	No reply received
26	07XXXXXXXXXX1ZL	64	Suo-moto	28-12-2020	1129	No liability
27	07XXXXXXXXXX1ZL	7	Suo-moto	17-12-2020	1140	No reply received
28	07XXXXXXXXXX2ZF	2	On-Application	11-12-2020	1146	No liability against the taxpayer
29	07XXXXXXXXXX1ZM	2	On-Application	11-12-2020	1146	No liability against the taxpayer
30	07XXXXXXXXXX2Z8	2	On-Application	11-12-2020	1146	No reply received
31	07XXXXXXXXXX1ZS	64	Suo-moto	04-12-2020	1153	No liability
32	07XXXXXXXXXX1ZY	203	On-Application	01-12-2020	1156	No reply received
33	07XXXXXXXXXX4Z2	64	Suo-moto	28-11-2020	1159	No details available on GST portal
34	07XXXXXXXXXX1ZA	64	Suo-moto	28-11-2020	1159	No details available on GST portal
35	07XXXXXXXXXX1ZP	7	Suo-moto	26-11-2020	1161	No reply received
36	07XXXXXXXXXX1ZU	7	On-Application	19-11-2020	1168	No reply received
37	07XXXXXXXXXX1ZI	64	Suo-moto	09-11-2020	1178	No return filed
38	07XXXXXXXXXX1ZB	64	Suo-moto	19-10-2020	1199	No liability
39	07XXXXXXXXXX1ZN	7	Suo-moto	06-10-2020	1212	No reply received
40	07XXXXXXXXXX1ZF	7	Suo-moto	01-10-2020	1217	No reply received
41	07XXXXXXXXXX1ZX	7	Suo-moto	30-9-2020	1218	No reply received
42	07XXXXXXXXXX2ZH	208	Suo-moto	30-9-2020	1218	No reply received

Sl. No.	GSTIN	Ward	Type of cancellation	Date of Order	Filing of final returns pending in days (as on January-2024)	Reply of the department
43	07XXXXXXXXXX3ZE	207	Suo-moto	29-9-2020	1219	No reply received
44	07XXXXXXXXXX1Z4	207	Suo-moto	29-9-2020	1219	No reply received
45	07XXXXXXXXXX1ZG	208	Suo-moto	19-9-2020	1229	No reply received
46	07XXXXXXXXXX1ZE	1	Suo-moto	09-9-2020	1239	DRC-07 issued on 10.08.2024 for ₹ 21,27,87,570
47	07XXXXXXXXXX2ZR	1	Suo-moto	09-9-2020	1239	DRC-07 issued on 10.08.2024 for ₹ 3,61,60,763/-
48	07XXXXXXXXXX1Z3	1	Suo-moto	09-9-2020	1239	proceedings against non-filers cannot be initiated as the data for non-filers is not reflected in the system
49	07XXXXXXXXXX1Z4	2	Suo-moto	09-9-2020	1239	Return not filed
50	07XXXXXXXXXX1Z2	1	Suo-moto	08-9-2020	1240	proceedings against non-filers cannot be initiated as the data for non-filers is not reflected in the system
51	07XXXXXXXXXX1ZI	1	Suo-moto	08-9-2020	1240	The taxpayer has been cancelled suo moto from the date of regn, (14.03.2020)therefore no records are reflected on the portal and consequently DRC-01 cannot be issued
52	07XXXXXXXXXX1Z3	1	Suo-moto	04-9-2020	1244	proceedings against non-filers cannot be initiated as the data for non-filers is not reflected in the system
53	07XXXXXXXXXX1Z8	1	Suo-moto	04-9-2020	1244	proceedings against non-filers cannot be initiated as the data for non-filers is not reflected in the system
54	07XXXXXXXXXX3Z9	1	Suo-moto	04-9-2020	1244	proceedings against non-filers cannot be initiated as the data for non-filers is not reflected in the system
55	07XXXXXXXXXX1ZO	203	Suo-moto	04-9-2020	1244	No reply received
56	07XXXXXXXXXX1ZK	2	Suo-moto	02-9-2020	1246	No liability
57	07XXXXXXXXXX1Z2	2	Suo-moto	02-9-2020	1246	No liability
58	07XXXXXXXXXX1ZL	1	Suo-moto	01-9-2020	1247	proceedings against non-filers cannot be

Sl. No.	GSTIN	Ward	Type of cancellation	Date of Order	Filing of final returns pending in days (as on January-2024)	Reply of the department
						initiated as the data for non-filers is not reflected in the system
59	07XXXXXXXXXX2Z9	1	Suo-moto	01-9-2020	1247	proceedings against non-filers cannot be initiated as the data for non-filers is not reflected in the system
60	07XXXXXXXXXX1ZY	208	On-Application	01-9-2020	1247	No reply received
61	07XXXXXXXXXX1ZZ	201	Suo-moto	31-8-2020	1248	No reply received
62	07XXXXXXXXXX2ZU	201	Suo-moto	31-8-2020	1248	No reply received
63	07XXXXXXXXXX1ZT	201	Suo-moto	31-8-2020	1248	No reply received
64	07XXXXXXXXXX2ZF	201	Suo-moto	31-8-2020	1248	No reply received
65	07XXXXXXXXXX1Z1	201	Suo-moto	31-8-2020	1248	No reply received
66	07XXXXXXXXXX1ZV	201	Suo-moto	31-8-2020	1248	No reply received
67	07XXXXXXXXXX1ZP	201	Suo-moto	31-8-2020	1248	No reply received
68	07XXXXXXXXXX1Z3	2	Suo-moto	28-8-2020	1251	DRC 07 dtd 28-02-2025 issued
69	07XXXXXXXXXX6Z9	2	Suo-moto	28-8-2020	1251	DRC 07 dtd 28-02-2025 issued
70	07XXXXXXXXXX1Z1	207	Suo-moto	27-8-2020	1252	No reply received
71	07XXXXXXXXXX1ZB	207	Suo-moto	27-8-2020	1252	No reply received
72	07XXXXXXXXXX2Z9	2	Suo-moto	25-8-2020	1254	no liability against the taxpayers
73	07XXXXXXXXXX1ZZ	203	On-Application	22-8-2020	1257	No reply received
74	07XXXXXXXXXX2ZA	203	On-Application	22-8-2020	1257	No reply received
75	07XXXXXXXXXX1ZW	201	Suo-moto	18-8-2020	1261	No reply received
76	07XXXXXXXXXX1ZQ	207	Suo-moto	18-8-2020	1261	No reply received
77	07XXXXXXXXXX1ZZ	204	Suo-moto	18-8-2020	1261	No reply received
78	07XXXXXXXXXX1ZZ	204	Suo-moto	18-8-2020	1261	No reply received
79	07XXXXXXXXXX1ZZ	204	Suo-moto	18-8-2020	1261	No reply received
80	07XXXXXXXXXX1ZZ	204	Suo-moto	18-8-2020	1261	No reply received
81	07XXXXXXXXXX1ZU	204	Suo-moto	18-8-2020	1261	No reply received
82	07XXXXXXXXXX1ZV	1	On-Application	17-8-2020	1262	Proceedings against non-filers cannot be initiated as the data for non filers is not yet reflected in the system
83	07XXXXXXXXXX1ZM	207	Suo-moto	14-8-2020	1265	No reply received
84	07XXXXXXXXXX1ZY	208	Suo-moto	06-8-2020	1273	No reply received
85	07XXXXXXXXXX1ZV	1	On-Application	06-8-2020	1273	Proceedings against non-filers cannot be initiated as the data for non filers is not yet reflected in the system
86	07XXXXXXXXXX1ZD	207	Suo-moto	05-8-2020	1274	No reply received
87	07XXXXXXXXXX4Z9	207	Suo-moto	05-8-2020	1274	No reply received
88	07XXXXXXXXXX2ZD	207	Suo-moto	05-8-2020	1274	No reply received
89	07XXXXXXXXXX1ZB	207	Suo-moto	05-8-2020	1274	No reply received
90	07XXXXXXXXXX3ZQ	208	Suo-moto	04-8-2020	1275	No reply received

Sl. No.	GSTIN	Ward	Type of cancellation	Date of Order	Filing of final returns pending in days (as on January-2024)	Reply of the department
91	07XXXXXXXXXX1Z6	1	On-Application	04-8-2020	1275	Proceedings against non-filers cannot be initiated as the data for non filers is not yet reflected in the system
92	07XXXXXXXXXX1Z3	208	Suo-moto	03-8-2020	1276	No reply received
93	07XXXXXXXXXX1ZO	94	On-Application	25-7-2020	1285	No reply received
94	07XXXXXXXXXX1Z2	94	On-Application	25-7-2020	1285	No reply received
95	07XXXXXXXXXX1ZX	94	On-Application	25-07-2020	1285	No reply received
96	07XXXXXXXXXX1Z3	201	Suo-moto	24-7-2020	1286	No reply received
97	07XXXXXXXXXX1Z7	208	Suo-moto	24-7-2020	1286	No reply received
98	07XXXXXXXXXX1ZD	208	Suo-moto	24-7-2020	1286	No reply received
99	07XXXXXXXXXX1ZD	208	Suo-moto	24-7-2020	1286	No reply received
100	07XXXXXXXXXX1Z3	208	Suo-moto	24-7-2020	1286	No reply received
101	07XXXXXXXXXX2Z8	208	Suo-moto	24-7-2020	1286	No reply received
102	07XXXXXXXXXX1ZN	208	Suo-moto	24-7-2020	1286	No reply received
103	07XXXXXXXXXX1ZX	204	Suo-moto	23-7-2020	1287	No reply received
104	07XXXXXXXXXX1Z3	204	Suo-moto	23-7-2020	1287	No reply received
105	07XXXXXXXXXX1ZA	2	Suo-moto	22-07-2020	1288	DRC 07 dtd 05-08-2024 issued
106	07XXXXXXXXXX1ZD	2	Suo-moto	22-07-2020	1288	no liability against the taxpayers
107	07XXXXXXXXXX1Z6	2	Suo-moto	22-07-2020	1288	DRC07/ 28-02-2025 issued
108	07XXXXXXXXXX1ZD	2	Suo-moto	22-07-2020	1288	DRC07/ 28-02-2025 issued
109	07XXXXXXXXXX1ZG	1	On-Application	20-7-2020	1290	Proceedings against non-filers cannot be initiated as the data for non filers is not yet reflected in the system
110	07XXXXXXXXXX1Z3	1	On-Application	20-7-2020	1290	Proceedings against non-filers cannot be initiated as the data for non filers is not yet reflected in the system
111	07XXXXXXXXXX1ZS	207	On-Application	25-06-2020	1315	No reply received
112	07XXXXXXXXXX1ZD	7	On-Application	23-6-2020	1317	No reply received
113	07XXXXXXXXXX1Z1	94	Suo-moto	03-6-2020	1337	No reply received
114	07XXXXXXXXXX1ZP	94	Suo-moto	03-6-2020	1337	No reply received
115	07XXXXXXXXXX1ZL	94	Suo-moto	03-6-2020	1337	No reply received
116	07XXXXXXXXXX2ZU	201	Suo-moto	29-5-2020	1342	No reply received
117	07XXXXXXXXXX1ZN	201	Suo-moto	29-5-2020	1342	No reply received
118	07XXXXXXXXXX1ZT	94	Suo-moto	28-5-2020	1343	No reply received
119	07XXXXXXXXXX1ZZ	201	On-Application	19-5-2020	1352	No reply received
120	07XXXXXXXXXX1ZD	201	On-Application	19-5-2020	1352	No reply received
121	07XXXXXXXXXX1ZZ	204	Suo-moto	15-5-2020	1356	No reply received
122	07XXXXXXXXXX1ZO	204	Suo-moto	15-5-2020	1356	No reply received
123	07XXXXXXXXXX1ZB	204	Suo-moto	15-5-2020	1356	No reply received
124	07XXXXXXXXXX1Z0	204	Suo-moto	15-5-2020	1356	No reply received
125	07XXXXXXXXXX1ZB	204	Suo-moto	15-5-2020	1356	No reply received

Sl. No.	GSTIN	Ward	Type of cancellation	Date of Order	Filing of final returns pending in days (as on January-2024)	Reply of the department
126	07XXXXXXXXXX1ZL	2	On-Application	12-5-2020	1359	Zero sale
127	07XXXXXXXXXX1ZW	2	On-Application	12-5-2020	1359	No liability against the taxpayer
128	07XXXXXXXXXX1Z6	203	Suo-moto	08-5-2020	1363	No reply received
129	07XXXXXXXXXX1Z7	203	Suo-moto	08-5-2020	1363	No reply received
130	07XXXXXXXXXX1ZT	203	Suo-moto	08-5-2020	1363	No reply received
131	07XXXXXXXXXX2ZB	203	Suo-moto	08-5-2020	1363	No reply received
132	07XXXXXXXXXX2ZA	203	Suo-moto	08-5-2020	1363	No reply received
133	07XXXXXXXXXX1ZS	203	Suo-moto	08-5-2020	1363	No reply received
134	07XXXXXXXXXX1ZW	203	Suo-moto	08-5-2020	1363	No reply received
135	07XXXXXXXXXX1ZZ	203	Suo-moto	08-5-2020	1363	No reply received
136	07XXXXXXXXXX1ZO	203	Suo-moto	08-5-2020	1363	No reply received
137	07XXXXXXXXXX1ZB	203	Suo-moto	08-5-2020	1363	No reply received
138	07XXXXXXXXXX1Z1	204	On-Application	08-5-2020	1363	No reply received
139	07XXXXXXXXXX1ZB	204	On-Application	08-5-2020	1363	No reply received
140	07XXXXXXXXXX1ZQ	204	On-Application	08-5-2020	1363	No reply received
141	07XXXXXXXXXX1ZQ	204	On-Application	08-5-2020	1363	No reply received
142	07XXXXXXXXXX1ZE	204	On-Application	08-5-2020	1363	No reply received
143	07XXXXXXXXXX2ZN	204	On-Application	08-5-2020	1363	No reply received
144	07XXXXXXXXXX1ZE	204	On-Application	08-5-2020	1363	No reply received
145	07XXXXXXXXXX2Z1	94	Suo-moto	03-5-2020	1368	No reply received
146	07XXXXXXXXXX2ZK	94	Suo-moto	03-5-2020	1368	No reply received
147	07XXXXXXXXXX1ZS	94	Suo-moto	03-5-2020	1368	No reply received
148	07XXXXXXXXXX1ZJ	94	Suo-moto	03-5-2020	1368	No reply received
149	07XXXXXXXXXX1Z9	94	Suo-moto	03-5-2020	1368	No reply received
150	07XXXXXXXXXX1ZS	94	Suo-moto	28-4-2020	1373	No reply received
151	07XXXXXXXXXX1ZS	64	On-Application	26-4-2020	1375	No mismatch, no liability
152	07XXXXXXXXXX1ZM	64	On-Application	25-4-2020	1376	No mismatch, no liability
153	07XXXXXXXXXX1ZA	64	On-Application	25-4-2020	1376	No mismatch, no liability
154	07XXXXXXXXXX1ZM	64	Suo-moto	23-04-2020	1378	no details available on GST portal
155	07XXXXXXXXXX1ZJ	201	On-Application	20-4-2020	1381	No reply received
156	07XXXXXXXXXX1Z2	94	Suo-moto	19-4-2020	1382	No reply received
157	07XXXXXXXXXX1ZE	64	On-Application	19-4-2020	1382	No mismatch, no liability
158	07XXXXXXXXXX1ZL	201	On-Application	19-4-2020	1382	No reply received
159	07XXXXXXXXXX1ZR	201	On-Application	10-4-2020	1391	No reply received
160	07XXXXXXXXXX1Z4	94	Suo-moto	08-4-2020	1393	No reply received
161	07XXXXXXXXXX1ZT	201	Suo-moto	08-4-2020	1393	No reply received
162	07XXXXXXXXXX1ZX	201	On-Application	07-4-2020	1394	No reply received
163	07XXXXXXXXXX1Z3	201	On-Application	07-4-2020	1394	No reply received

Annexure 1.22(d)
(Referred to in paragraph 1.4.6.1(ii))
Taxpayers issued ASMT-10 after cancellation (Section-I)

Sl.No.	GSTIN	Ward	Type of Cancellation	Date of Order of Cancellation	Notice issued after cancellation	Date of issue of Notice	Period of SCN	Deviation Amount as per SCN (₹ in crore)	Days taken to issue SCN after cancellation
1	07XXXXXXXXXX2ZF	201	Suo-Moto	31.08.2020	ASMT-10	29.09.2020	2018-19	-	29
2	07XXXXXXXXXX1ZG	208	Suo-Moto	19.09.2020	ASMT-10	16.01.2021	2019-20	0.90	119
3	07XXXXXXXXXX1Z4	94	Suo-Moto	08.04.2020	ASMT-10	14.08.2020	2018-19	-	128
4	07XXXXXXXXXX1ZG	208	Suo-Moto	19.09.2020	ASMT-10	28.01.2021	2018-19	0.08	131
5	07XXXXXXXXXX1ZR	207	Suo-Moto	14.08.2020	ASMT-10	21.01.2021	2018-19	0.00	160
6	07XXXXXXXXXX2Z4	201	On-Application	19.05.2020	ASMT-10	10.12.2020	2018-19	-	205
7	07XXXXXXXXXX1ZA	2	Suo-Moto	22.07.2020	ASMT-10	24.02.2021	2019-20	0.09	217
8	07XXXXXXXXXX1Z8	207	On-Application	13.05.2020	ASMT-10	22.01.2021	2018-19	0.03	254
9	07XXXXXXXXXX2ZR	1	Suo-Moto	09.09.2020	ASMT-10	24.06.2021	2019-20	1.87	288
10	07XXXXXXXXXX2ZR	64	Suo-Moto	15.03.2021	ASMT-10	04.01.2022	2020-21	-	295
11	07XXXXXXXXXX1Z8	207	On-Application	13.05.2020	ASMT-10	15.03.2021	2019-20	0.11	306
12	07XXXXXXXXXX1ZA	207	On-Application	04.02.2021	ASMT-10	15.12.2021	2019-20	0.02	314
13	07XXXXXXXXXX1ZI	1	Suo-Moto	08.09.2020	ASMT-10	17.08.2021	2020-21	0.18	343
							Total	**3.28**	

Taxpayers issued DRC-01 after cancellation (Section-II)

Sl. No.	GSTIN	Ward	Type of Cancellation	Date of Order of Cancellation	Notice issued after cancellation	Date of issue of Notice	Period of SCN	Deviation Amount as per SCN (₹ in crore)	Days taken to issue SCN after cancellation
1	07XXXXXXXXXX1ZE	1	Suo-Moto	09.9.2020	DRC-01	18.12.2020	2019-20	8.27	100
2	07XXXXXXXXXX1ZJ	207	Suo-Moto	04.02.2021	DRC-01	29.06.2022	2020-21	15.52	510
3	07XXXXXXXXXX1Z4	207	Suo-Moto	29.9.2020	DRC-01	12.03.2022	2019-20	36.09	529
4	07XXXXXXXXXX1Z4	207	Suo-Moto	29.9.2020	DRC-01	12.03.2022	2020-21	3.97	529
5	07XXXXXXXXXX1ZZ	204	Suo-Moto	18.8.2020	DRC-01A	28.02.2022	2017-18	0.29	559
6	07XXXXXXXXXX1ZZ	204	Suo-Moto	18.8.2020	DRC-01	29.03.2022	2019-20	0.02	588
7	07XXXXXXXXXX1ZB	207	Suo-Moto	27.08.2020	DRC-01	28.06.2022	2017-18	20.07	670
8	07XXXXXXXXXX1ZB	207	Suo-Moto	27.08.2020	DRC-01	28.06.2022	2018-19	6.52	670
9	07XXXXXXXXXX1ZY	208	Suo-Moto	06.8.2020	DRC-01	24.06.2022	2017-18	4.87	687
10	07XXXXXXXXXX1ZY	208	Suo-Moto	06.8.2020	DRC-01	24.06.2022	2018-19	29.17	687
11	07XXXXXXXXXX1ZY	208	Suo-Moto	06.8.2020	DRC-01	24.06.2022	2019-20	21.06	687
12	07XXXXXXXXXX3ZQ	208	Suo-Moto	04.8.2020	DRC-01	27.06.2022	2018-19	33.32	692
13	07XXXXXXXXXX1ZA	207	On-Application	04.02.2021	DRC-01	27.09.2023	2017-18	0.31	965
14	07XXXXXXXXXX1Z2	207	On-Application	06.01.2021	DRC-01	09.12.2023	2018-19	9.96	1067
15	07XXXXXXXXXX3ZE	207	Suo-Moto	29.9.2020	DRC-01	09.12.2023	2018-19	0.82	1166
16	07XXXXXXXXXX1Z4	207	Suo-Moto	29.9.2020	DRC-01	09.12.2023	2018-19	1.68	1166
17	07XXXXXXXXXX1ZG	208	Suo-Moto	19.9.2020	DRC-01	17.12.2023	2018-19	0.01	1184
18	07XXXXXXXXXX1ZO	203	Suo-Moto	04.9.2020	DRC-01	11.12.2023	2018-19	4.12	1193
19	07XXXXXXXXXX1Z1	207	Suo-Moto	27.08.2020	DRC-01	09.12.2023	2018-19	8.02	1199
20	07XXXXXXXXXX1ZA	2	Suo-Moto	22.7.2020	DRC-01	22.12.2023	2018-19	1.66	1248
21	07XXXXXXXXXX1Z6	2	Suo-Moto	22.7.2020	DRC-01	25.12.2023	2018-19	0.003	1251
22	07XXXXXXXXXX1Z8	207	On-Application	13.05.2020	DRC-01	21.12.2023	2018-19	0.01	1317
							Total	**205.77**	

Section-III
Taxpayers issued DRC-07 after cancellation

Sl. No.	GSTIN	Ward	Type of Cancellation	Date of Order of Cancellation	Notice issued after cancellation	Date of issue of Notice	Period of SCN	Deviation Amount as per SCN (₹ in crore)	Days taken to issue SCN after cancellation
1	07XXXXXXXXXX1ZQ	207	Suo-Moto	18.08.2020	DRC-07	08.11.2021	2018-19	135.36	447
2	07XXXXXXXXXX1ZQ	207	Suo-Moto	18.08.2020	DRC-07	08.11.2021	2019-20	160.11	447
3	07XXXXXXXXXX1ZO	203	Suo-Moto	04.9.2020	DRC-07	28.02.2022	2019-20	22.68	542
4	07XXXXXXXXXX1ZJ	208	Suo-Moto	01.1.2021	DRC-07	05.07.2022	2018-19	15.60	550
5	07XXXXXXXXXX1ZM	207	Suo-Moto	14.8.2020	DRC-07	05.07.2022	2018-19	33.41	690
6	07XXXXXXXXXX1ZM	207	Suo-Moto	14.8.2020	DRC-07	05.07.2022	2018-19	3.73	690
7	07XXXXXXXXXX1Z3	208	Suo-Moto	03.8.2020	DRC-07	05.07.2022	2018-19	38.47	701
8	07XXXXXXXXXX1ZW	208	On-Application	25.2.2021	DRC-07	31.12.2023	2017-18	0.19	1039
9	07XXXXXXXXXX1Z2	207	On-Application	06.01.2021	DRC-07	02.12.2023	2017-18	7.59	1060
10	07XXXXXXXXXX1Z4	207	Suo-Moto	29.9.2020	DRC-07	03.12.2023	2017-18	2.45	1160
11	07XXXXXXXXXX1ZG	208	Suo-Moto	19.9.2020	DRC-07	04.12.2023	2017-18	1.44	1171
12	07XXXXXXXXXX1ZO	203	Suo-Moto	04.9.2020	DRC-07	05.12.2023	2017-18	3.52	1187
13	07XXXXXXXXXX1Z1	207	Suo-Moto	27.08.2020	DRC-07	02.12.2023	2017-18	2.17	1192
14	07XXXXXXXXXX1ZQ	207	Suo-Moto	18.08.2020	DRC-07	03.12.2023	2017-18	10.28	1202
15	07XXXXXXXXXX1Z6	2	Suo-Moto	22.7.2020	DRC-07	26.12.2023	2017-18	0.002	1252
16	07XXXXXXXXXX1Z2	208	On-Application	29.5.2020	DRC-07	31.12.2023	2017-18	0.11	1311
							Total	**437.11**	
							Grand Total	**646.16**	

Annexure 1.23
(Referred to in paragraph 1.4.6.2)
Summary of audit dimensions/parameters

Sl. No.	Audit Dimension	Algorithm used	Taxpayers	Number of instances	Amount of deviation/ mismatch (₹ in crore)
	Mismatch in availing of ITC				
1	Input tax credit mismatch (GSTR-3B and GSTR-2A)	A. The input tax credit availed in Table 4A (5) of GSTR 3B, Table 4D of GSTR-3B (or Table 8F of GSTR-9) and Table 8C of GSTR-9 should not exceed the input tax credit available in Table 3, Table 4, Table 5 and Table 6 of GSTR 2A for the period 2018-19 and April to September 2019. B. The input tax credit availed in Table 4A (5) of GSTR 3B, Table 4D of GSTR 3B (or Table 8F of GSTR-9) and Table 8C of GSTR-9 should not exceed 120 *per cent* of the input tax credit available in Table 3, Table 4, Table 5 and Table 6 of GSTR-2A for the period October to December 2019. **C.** The input tax credit availed in Table 4A (5) of GSTR-3B, Table 4D of GSTR-3B (or Table 8F of GSTR-9) and Table 8C of GSTR-9 should not exceed 110 *per cent* of the input tax credit available in Table 3, Table 4, Table 5 and Table 6 of GSTR-2A for the period January to March 2020.	30	44	1,459.51
2	Input tax credit availed without supplier remitting tax	In cases where input tax credit available in Table 8A of GSTR-9 was less than the input tax credit available in GSTR-2A (including subsequent year's adjustments), the input tax credit availed on transactions where the supplier had not filed GSTR-3B or issued invoices after effective date of cancellation were accounted for separately. Further, if Table 8D of GSTR-9 was negative, the entire amount should have been reversed.	15	39	277.32
3	Input tax credit availed on GSTR-3B filed after limitation period	Input tax credit availed through GSTR-3B pertaining to the periods 2018-19, 2019-20 and 2020-21 filed after October 2019, October 2020 and October 2021, respectively.	20	26	326.45
4	Excess ISD credits	If GSTR-9 was available, Table 6G minus Table 7B of GSTR-9 was expected to equal the sum of Table 5A, Table 8A and Table 9A of GSTR-6, adjusted for entries in Table 8A or Table 9A of GSTR-6 from respective distributors. If Table 7B of GSTR-9 was null or zero, Table 7H of GSTR-9 could be used. If GSTR-9 was not available, Table	20	26	23.08

Sl. No.	Audit Dimension	Algorithm used	Taxpayers	Number of instances	Amount of deviation/ mismatch (₹ in crore)
		4(A)(4) minus Table 4(B)(2) of GSTR-3B was expected to equal the sum of Table 5A, Table 8A and Table 9A of GSTR-6, or Table 4A(4) minus Table 4B(2) of GSTR-3B should not have exceeded Table 7 minus Table 8 of GSTR-2A.			
	Mismatch in Annual Return and Financial Statement (FS)				
5	Unreconciled input tax credit with financial statements (Table 12F of GSTR-9C)	Only positive entries in Table 12F of GSTR-9C were considered. For top deviations, if there were multiple GSTINs under the same PAN, the respective figures in Table 12 of GSTR-9C for all GSTINs along with a consolidated deviation (considering all GSTINs) were to be provided. Since filling Table 12B and 12C (input tax credit adjustments between years) was optional until the period 2020-21, only those taxpayers who had disclosed these details were included.	10	16	307.72
6	Ineligible input tax credit (Table 14T of GSTR 9C)	Only positive entries in Table 14T of GSTR-9C were considered. Since taxpayers had the option not to fill this table, only the unreconciled cases where the taxpayer had disclosed the details, were included.	10	13	88.26
7	Short payment of tax (Table 9R of GSTR-9C)	Any negative entry (excluding interest, penalty, late fee) in Table 9R of GSTR-9C could be a case of non-payment or short-payment of tax.	10	16	140.11
	Shortfall in Tax Paid or Interest and other deviations				
8	Short payment of tax on reverse charge	Tax liability under reverse charge mechanism in Table 3.1(d) of GSTR-3B should not be less than the input tax credit availed in Table 6C, Table 6D and Table 6F of GSTR-9. If GSTR-9 is not available, the tax liability under reverse charge mechanism in Table 3.1(d) of GSTR-3B should not be less than the total of Table 4(A)(2) and Table 4(A)(3) of GSTR-3B.	20	30	252.83
9	Undischarged tax liability	If GSTR-9 is available, the sum of [Table 4, Table 5, Table 6, Table 7 of GSTR-1, the data of Table 9 of GSTR-1 where amendments (amended value minus original value of the same invoice), debit notes of Table 9, credit notes of Table 9, Table 11A and Table 11B of GSTR-1 (net of advances and adjustments of Table 11)] and [tax payable in Table 4N minus Table 4G plus Table 10 minus Table 11 of GSTR-9] (whichever is greater) should not exceed the tax paid in [Table 9 (both ITC and cash) plus Table 14 minus Table 4G of GSTR-9]. Where GSTR-9 is not available, tax payable in Table 4 (excluding Table 4B),	35	66	2,339.92

Sl. No.	Audit Dimension	Algorithm used	Taxpayers	Number of instances	Amount of deviation/ mismatch (₹ in crore)
		Table 5, Table 6, Table 7 of GSTR-1, the data of Table 9 of GSTR-1 where amendments (amended value minus original value of the same invoice), debit notes of Table 9, credit notes of Table 9, Table 11A and Table 11B of GSTR-1 (net of advances and adjustments of Table 11) should not exceed [Table 6.1 (without interest and late fee) minus Table 3.1(d) of GSTR-3B].			
10	Short payment of tax in comparison with e-way bill liability	The sum of Table 3.1(a) and Table 3.1(b) of GSTR-3B should be less than the tax liability declared in e-way bills.	25	43	1,360.72
11	Under composition levy even after crossing the specified turnover	The composition taxpayers whose turnover on an all-India basis (Central and State jurisdiction) under all GSTINs of the same PAN had crossed the turnover limit of ₹ 1 crore in 2018-19 and ₹ 1.5 crore in 2019-20.	5	5	0
12	E-commerce benefactors under composition levy	If GSTINs from Table 3 of GSTR 8 returns also filed CMP-08 quarterly returns as composition taxpayers, then it was irregular.	5	5	0
13	GSTR 3B not filed but GSTR1/2A available	Taxpayers who had filed GSTR-1 but hadn't filed the corresponding GSTR-3B for the years 2018-19, 2019-20, and 2020-21 by October 2019, October 2020 or October 2021.	20	26	334.96
14	Short payment of interest on delayed payment of tax	Interest at the rate of 18 *per cent* on the cash component of tax payment for delayed GSTR-3B.	30	79	46.88
		Total	**255**	**434**	**6,957.76**
		Summary of audit dimensions/parameters (Turnover mismatch)			
15	Suppression of taxable value identified through TDS/TCS declaration	Table 3.1(a) of GSTR-3B was compared with Column 4 of Table 9 of GSTR-2A.	10	16	757.49
16	Suppressing taxable value due to short disclosure of unbilled value	Table 5B of GSTR-9C for 2018-19 was compared with Table 5H of GSTR-9C for 2017-18, and similarly, Table 5B of GSTR-9C for 2019-20 was compared with Table 5H of GSTR-9C for 2018-19, and Table 5B of GSTR-9C for 2020-21 was compared with Table 5H of GSTR-9C for 2019-20.	10	13	252.85
17	Under-reporting of taxable turnover	Any negative entry in Table 7G of GSTR-9C could be a case of clearances of taxable supplies in the guise of exempted, nil rates, non-GST and no supply turnover.	10	24	10,921.59
		Total	**30**	**53**	**11,931.93**
		Grand Total	**285**	**487**	**18,889.69**

Annexure 1.24
(Referred to in paragraph 1.4.6.2(A))
Cases in which reply not received

(₹ in crore)

Sl. No.	Audit Dimension	Sample cases issued to department		Department's Reply not received		Percentage	
		Number	Amount of mismatch	Number	Amount of mismatch	Number	Amount of mismatch
1	Input tax credit mismatch (GSTR-3B and GSTR-2A)	44	1,459.51	39	1,344.47	88.64	92.12
2	Input tax credit availed without supplier remitting tax	39	277.32	27	203.27	69.23	73.29
3	Input tax credit availed on GSTR-3B filed after limitation period	26	326.45	18	198.01	69.23	60.66
4	Excess ISD credit	26	23.08	17	15.04	65.38	65.16
5	Unreconciled input tax credit with financial statements (Table 12F of GSTR-9C)	16	307.72	14	277.21	87.5	90.09
6	Ineligible input tax credit (Table 14T of GSTR 9C)	13	88.26	12	72.56	92.31	82.21
7	Short payment of tax (Table 9R of GSTR-9C)	16	140.11	7	54.96	43.75	39.23
8	Short payment of tax on reverse charge	30	252.83	25	226.61	83.33	89.62
9	Undischarged tax liability	66	2,339.92	40	1,668.01	60.61	71.28
10	Short payment of tax in comparison with e-way bill liability	43	1,360.72	32	983.40	74.42	72.27
11	Under composition levy even after crossing the specified turnover	5	0	4	0	80	0
12	E-commerce benefactors under composition levy	5	0	3	0	60	0
13	GSTR 3B not filed but GSTR1/2A available	26	334.96	17	209.39	65.38	62.51
14	Short payment of interest on delayed payment of tax	79	46.88	64	40.75	81.01	86.92
	Total	**434**	**6,957.76**	**319**	**5,293.68**	**73.50**	**76.08**

Annexure 1.25
(Referred to in paragraph 1.4.6.2(A))
Cases in which reply not received (Turnover Cases)

(₹ in crore)

Sl. No.	Audit Dimension	Sample cases issued to department		Departments Reply not received		Percentage	
		Number	Amount of mismatch	Number	Amount of mismatch	Number	Amount of mismatch
1	Suppression of taxable value identified through TDS/TCS declaration	16	757.49	11	677.09	68.75	89.39
2	Suppressing taxable value due to short disclosure of unbilled value	13	252.85	11	210.48	84.62	83.24
3	Under-reporting of taxable turnover	24	10,921.59	19	8,854.44	79.17	81.07
Total		**53**	**11,931.93**	**41**	**9,742.01**	77.36	81.65

Annexure 1.26
(Referred to in paragraph 1.4.6.2(B))
Summary of deficiencies

(₹ in crore)

Sl. No	Limited Audit - Risk parameters	Sample cases issued to department		Compliance deviations						Department's reply accepted by Audit						Total	
				Accepted by Dept. including cases where action is yet to be initiated				Department's reply was without documentary evidence and comments		Data entry errors		Action taken before query		Other valid explanations			
				SCN		ASMT-10											
		No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.
1	Input tax credit mismatch (GSTR-3B and GSTR-2A)	44	1,459.51	2	139.33			3	50.14							5	189.47
2	Input tax credit availed without supplier remitting tax	39	277.32			3	20.69	5	36.65					4	16.7	12	74.04
3	Input tax credit availed on GSTR-3B filed after limitation period	26	326.45	7	341.46	1	16.61									8	358.07
4	Excess ISD credit	26	23.08	3	1.88	3	0.78			1	5.07			2	1.26	9	8.99
5	Unreconciled input tax credit with financial statements (Table 12F of GSTR-9C)	16	307.72									2	34.28			2	34.28
6	Ineligible input tax credit (Table 14T of GSTR 9C)	13	88.26									1	37.06			1	37.06
7	Short payment of tax (Table 9R of GSTR-9C)	16	140.11	3	17.63					2	30.62	1	10.54	3	35.39	9	94.18

Sl. No	Limited Audit - Risk parameters	Sample cases issued to department		Compliance deviations						Department's reply accepted by Audit						Total	
				Accepted by Dept. including cases where action is yet to be initiated				Department's reply was without documentary evidence and comments		Data entry errors		Action taken before query		Other valid explanations			
				SCN		ASMT-10											
		No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.
8	Short payment of tax on reverse charge	30	252.83	4	67.73	0	0			1	7.56					5	75.29
9	Undischarged tax liability	66	2,339.92	24	1,402.92	2	36.85									26	1,439.77
10	Short payment of tax in comparison with e-way bill liability	43	1,360.72	2	324.43	3	138.76	0	0			1	47.54	5	73.70	11	584.43
11	Under composition levy even after crossing the specified turnover	5	0							1	0					1	0.00
12	E-commerce benefactors under composition levy	5	0	2	3.27											2	3.27
13	GSTR 3B not filed but GSTR1/2A available	26	334.96	5	247.50	2	23.60					2	48.39			9	319.49
14	Short payment of interest on delayed payment of tax	79	46.88	15	6.09	0	0									15	6.09
	Total	**434**	**6,957.76**	**67**	**2,552.24**	**14**	**237.29**	**8**	**86.79**	**5**	**43.25**	**7**	**177.81**	**14**	**127.05**	**115**	**3,224.43**

Annexure 1.27
(Referred to in paragraph 1.4.6.2(B))
Summary of deficiencies (turnover cases)

(₹ in crore)

Sl. No.	Limited Audit - Risk parameters	Sample cases issued to department		Compliance deviations						Department's reply accepted by Audit						Total	
				Accepted by Dept. including cases where action is yet to be initiated				Department's reply was without documentary evidence and comments		Data entry errors		Action taken before query		Other valid explanations			
				SCN		ASMT-10											
		No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.
1	Suppression of taxable value identified through TDS/TCS declaration	16	757.49	2	20.5	3	36.58									5	57.08
2	Suppressing taxable value due to short disclosure of unbilled value	13	252.85	2	14.26											2	14.26
3	Under-reporting of taxable turnover	24	10,921.59	3	69.65	0	0	0	0					2	1,836.81	5	1,906.46
	Total	**53**	**11,931.93**	**7**	**104.41**	**3**	**36.58**	**0**	**0**	**0**	**0**	**0**	**0**	**2**	**1,836.81**	**12**	**1,977.80**

Annexure 1.28
(Referred to in paragraph 1.4.6.2(B))
A Case under each dimension where the department has taken rectificatory action in the form of ASMT-10/SCN

Sl. No.	Dimension	GSTIN	Year	Ward	Mismatch (₹ in crore)	Action taken
1	Input tax credit mismatch (GSTR-3B and GSTR-2A)	07XXXXXXXXXX1ZH	2018-19	12	33.18	DRC-07 issued on 19.04.2024
2	Input tax credit availed without supplier remitting tax	07XXXXXXXXXX1ZC	2019-20	2	10.04	ASMT-10 issued on 23.08.2023
3	Input tax credit availed on GSTR-3B filed after limitation period	07XXXXXXXXXX1ZG	2018-19	98	24.12	DRC-01A issued on 20.11.2023
4	Excess ISD credits	07XXXXXXXXXX1ZK	2019-20	96	0.45	DRC-01 issued on 17.11.2023
5	Short payment of tax (Table 9R of GSTR-9C)	07XXXXXXXXXX1ZQ	2019-20	101	5.4	DRC-01 issued on 31.01.2024
6	Short payment of tax on reverse charge	07XXXXXXXXXX1ZI	2020-21	88	7.30	DRC -07 issued on 11.11.2024
7	Undischarged tax liability	07XXXXXXXXXX1ZU	2019-20	79	76.86	DRC -07 issued on 19.08.2024
8	Short payment of tax in comparison with e-way bill liability	07XXXXXXXXXX4ZG	2019-20	77	96.33	DRC-07 issued on 18.08.2024
9	E-commerce benefactors under composition levy	07XXXXXXXXXX1ZB	2020-21	84	0	DRC-01 issued on 21.05.2025
10	GSTR 3B not filed but GSTR1/2A available	07XXXXXXXXXX2ZT	2019-20	41	16.77	ASMT-10 Issued on 21.07.2023
11	Short payment of interest on delayed payment of tax	07XXXXXXXXXX1Z5	2018-19	101	1.12	DRC-01 issued on 18.10.2023
12	Suppression of taxable value identified through TDS/TCS declaration	07XXXXXXXXXX1Z3	2019-20	3	34.47	DRC-07 issued on 17.08.2024
13	Suppressing taxable value due to short disclosure of unbilled value	07XXXXXXXXXX2ZO	2018-19	52	5.48	DRC-01 issued on 06.11.2023
14	Under-reporting of taxable turnover	07XXXXXXXXXX2ZK	2019-20	28	15	DRC-01 issued on 01.11.2023

Annexure 1.29
(Referred to in paragraph 1.4.6.2(C)(i)(a))
List of taxpayers to whom SCN issued

Sl. No.	GSTIN	Year	Ward	Deviation Amount (₹ in crore)
1	07XXXXXXXXXX1ZE	2018-19	93	69.16
2	07XXXXXXXXXX1ZH	2018-19	12	70.17
3	07XXXXXXXXXX1ZG	2018-19	98	51.39
4	07XXXXXXXXXX1ZC	2018-19	93	44.69
5	07XXXXXXXXXX1ZZ	2018-19	4	60.49
6	07XXXXXXXXXX1Z9	2019-20	27	31.85
7	07XXXXXXXXXX1ZS	2019-20	84	15.18
8	07XXXXXXXXXX1ZS	2018-19	84	1.78
9	07XXXXXXXXXX1ZI	2019-20	34	136.08
10	07XXXXXXXXXX1Z7	2018-19	96	0.73
11	07XXXXXXXXXX1Z7	2019-20	96	0.16
12	07XXXXXXXXXX1ZK	2019-20	96	0.99
13	07XXXXXXXXXX6ZC	2019-20	11	30.21
14	07XXXXXXXXXX1ZI	2020-21	88	12.48
15	07XXXXXXXXXX1ZT	2020-21	84	11.39
16	07XXXXXXXXXX1Z6	2018-19	23	13.65
17	07XXXXXXXXXX1ZH	2019-20	93	84.24
18	07XXXXXXXXXX1ZH	2018-19	93	4.98
19	07XXXXXXXXXX1ZP	2019-20	10	13.48
20	07XXXXXXXXXX1ZP	2018-19	10	247.34
21	07XXXXXXXXXX2ZR	2019-20	92	27.48
22	07XXXXXXXXXX2ZR	2018-19	92	62.9
23	07XXXXXXXXXX1ZU	2018-19	79	139.74
24	07XXXXXXXXXX1ZU	2019-20	79	129.32
25	07XXXXXXXXXX1ZQ	2018-19	78	69.95
26	07XXXXXXXXXX1ZQ	2019-20	78	0.29
27	07XXXXXXXXXX1ZE	2019-20	65	69.63
28	07XXXXXXXXXX1ZF	2018-19	78	74.39
29	07XXXXXXXXXX1ZF	2019-20	78	0.38
30	07XXXXXXXXXX1ZE	2018-19	65	138.36
31	07XXXXXXXXXX1Z7	2019-20	59	51.5
32	07XXXXXXXXXX1Z3	2019-20	59	9.06
33	07XXXXXXXXXX1Z3	2020-21	59	96.01
34	07XXXXXXXXXX1ZP	2018-19	16	10.95
35	07XXXXXXXXXX1ZP	2019-20	16	48.69
36	07XXXXXXXXXX1ZI	2019-20	84	7.73
37	07XXXXXXXXXX1ZI	2018-19	84	42.43
38	07XXXXXXXXXX2ZR	2019-20	84	18.87
39	07XXXXXXXXXX2ZR	2018-19	84	29.26
40	07XXXXXXXXXX1ZO	2018-19	84	25.94
41	07XXXXXXXXXX4ZG	2019-20	77	186.06
42	07XXXXXXXXXX1ZQ	2018-19	101	0.01
43	07XXXXXXXXXX1ZQ	2020-21	101	6.56
44	07XXXXXXXXXX1ZQ	2019-20	101	11.06

Sl. No.	GSTIN	Year	Ward	Deviation Amount (₹ in crore)
45	07XXXXXXXXXX1ZP	2020-21	65	1.98
46	07XXXXXXXXXX1Z3	2018-19	32	65.7
47	07XXXXXXXXXX4ZN	2018-19	75	41.14
48	07XXXXXXXXXX1Z0	2019-20	37	81.67
49	07XXXXXXXXXX1ZU	2018-19	71	27.43
50	07XXXXXXXXXX1ZH	2018-19	66	31.56
51	07XXXXXXXXXX1Z5	2018-19	101	1.12
52	07XXXXXXXXXX1Z5	2019-20	101	0.41
53	07XXXXXXXXXX1ZQ	2018-19	101	0.29
54	07XXXXXXXXXX1ZQ	2020-21	101	0.02
55	07XXXXXXXXXX1ZQ	2019-20	101	0.45
56	07XXXXXXXXXX1ZX	2019-20	43	0.32
57	07XXXXXXXXXX1ZX	2018-19	43	0.83
58	07XXXXXXXXXX1Z2	2020-21	60	0.15
59	07XXXXXXXXXX1Z2	2018-19	60	0.52
60	07XXXXXXXXXX1Z2	2019-20	60	0.41
61	07XXXXXXXXXX1ZH	2019-20	88	0.1
62	07XXXXXXXXXX1ZH	2018-19	88	0.54
63	07XXXXXXXXXX1ZH	2020-21	88	0.07
64	07XXXXXXXXXX1ZP	2018-19	62	0.38
65	07XXXXXXXXXX1ZP	2019-20	62	0.48
66	07XXXXXXXXXX1ZB	2020-21	84	1.29
67	07XXXXXXXXXX1ZV	2019-20	59	138.37
Total				**2552.24**
List of taxpayers to whom SCN issued (Turnover cases)				
1	07XXXXXXXXXX1ZK	2018-19	101	3.29
2	07XXXXXXXXXX2ZO	2018-19	52	10.97
3	07XXXXXXXXXX2ZK	2019-20	28	24.54
4	07XXXXXXXXXX2ZK	2018-19	28	25.96
5	07XXXXXXXXXX2ZK	2020-21	28	19.15
6	07XXXXXXXXXX1Z5	2019-20	51	6.65
7	07XXXXXXXXXX1Z3	2019-20	3	13.85
Total				**104.41**
Grand Total				**2656.65**

Annexure 1.30
(Referred to in paragraph 1.4.6.2(C)(i)(a))
List of taxpayers to whom ASMT 10 issued

Sl. No.	GSTIN	Year	Ward	Deviation Amount (₹ in crore)
1	07XXXXXXXXXX1ZC	2018-19	2	4.17
2	07XXXXXXXXXX1ZC	2020-21	2	6.48
3	07XXXXXXXXXX1ZC	2019-20	2	10.04
4	07XXXXXXXXXX1ZM	2019-20	105	16.61
5	07XXXXXXXXXX1ZZ	2020-21	2	0.35
6	07XXXXXXXXXX1ZQ	2018-19	106	0.27
7	07XXXXXXXXXX1ZQ	2019-20	106	0.16
8	07XXXXXXXXXX1ZE	2019-20	64	13.56
9	07XXXXXXXXXX1ZE	2018-19	64	23.29
10	07XXXXXXXXXX1Z1	2019-20	41	85.01
11	07XXXXXXXXXX1ZR	2020-21	91	5.05
12	07XXXXXXXXXX1ZQ	2018-19	78	48.70
13	07XXXXXXXXXX2ZT	2019-20	41	16.77
14	07XXXXXXXXXX2ZT	2018-19	41	6.83
Total				**237.29**
(List of Taxpayers to whom ASMT10 issued in turnover cases)				
Sl. No.	**GSTIN**	**Year**	**Ward**	**Deviation Amount (₹ in crore)**
1	07XXXXXXXXXX1Z5	2020-21	51	4.06
2	07XXXXXXXXXX1ZY	2019-20	100	6.58
3	07XXXXXXXXXX1ZY	2018-19	100	25.94
Total				**36.58**
Grand Total				**273.87**

Annexure 1.31
(Referred to in paragraph 1.4.6.2(C)(i)(b))
List of cases where department's reply was without supporting documents or its comments

Sl.No.	GSTIN	Year	Ward	Mismatch amount (₹ in crore)
1	07XXXXXXXXXX1ZO	2019-20	206	15.70
2	07XXXXXXXXXX1ZO	2020-21	206	20.55
3	07XXXXXXXXXX1ZO	2018-19	206	13.89
4	07XXXXXXXXXX1ZZ	2020-21	206	13.02
5	07XXXXXXXXXX1ZZ	2018-19		2.99
6	07XXXXXXXXXX1Z2	2020-21	206	4.02
7	07XXXXXXXXXX1Z2	2018-19		7.62
8	07XXXXXXXXXX1Z2	2019-20		9.00
Total				**86.79**

Annexure 1.32
(Referred to in paragraph 1.4.6.2(C)(ii))
List of taxpayers who made data entry error

Sl. No.	GSTIN	Year	Ward	Deviation Amount (₹ in crore)
1	07XXXXXXXXXX1Z5	2018-19	203	5.07
2	07XXXXXXXXXX1Z9	2018-19	86	24.42
3	07XXXXXXXXXX1ZP	2020-21	40	0.00
4	07XXXXXXXXXX1ZH	2019-20	5	7.56
5	07XXXXXXXXXX1Z5	2019-20	11	6.20
Total				**43.25**

Annexure 1.33
(Referred to in paragraph 1.4.6.2(C)(ii))
List of taxpayers where Action taken before issue of Audit Queries

Sl. No.	GSTIN	Year	Ward	Deviation Amount (₹ in crore)
1	07XXXXXXXXXX2ZT	2019-20	201	12.72
2	07XXXXXXXXXX1ZK	2019-20	100	21.56
3	07XXXXXXXXXX1Z1	2018-19	206	38.51
4	07XXXXXXXXXX1Z1	2019-20	206	9.88
5	07XXXXXXXXXX1Z9	2018-19	75	47.54
6	07XXXXXXXXXX1ZZ	2018-19	98	10.54
7	07XXXXXXXXXX1ZU	2020-21	16	37.06
Total				**177.81**

Annexure 1.34
(Referred to in paragraph 1.4.6.2(C)(iii))
List of cases where taxpayers had valid explanation

Sl.No.	GSTIN	Year	Ward	Mismatch amount (₹ in crore)
1	07XXXXXXXXXX1ZK	2019-20	105	5.34
2	07XXXXXXXXXX1ZK	2018-19	105	9.68
3	07XXXXXXXXXX1ZK	2020-21	105	0.82
4	07XXXXXXXXXX1Z6	2019-20	98	0.63
5	07XXXXXXXXXX1ZG	2018-19	206	0.63
6	07XXXXXXXXXX1ZK	2020-21	48	9.43
7	07XXXXXXXXXX1ZK	2018-19	48	17.39
8	07XXXXXXXXXX1ZK	2019-20	48	8.57
9	07XXXXXXXXXX1ZR	2018-19	91	13.44
10	07XXXXXXXXXX1ZB	2019-20	89	0.86
11	07XXXXXXXXXX1ZH	2018-19	86	14.69
12	07XXXXXXXXXX1ZH	2019-20	86	5.40
13	07XXXXXXXXXX1ZR	2019-20	91	32.17
14	07XXXXXXXXXX1ZO	2018-19	59	8.00
Total				**127.05**
List of cases where taxpayers had valid explanation of turnover cases				
Sl.No.	**GSTIN**	**Year**	**Ward**	**Mismatch amount (₹ in crore)**
1	07XXXXXXXXXX1Z7	2019-20	40	1,040.53
2	07XXXXXXXXXX1Z7	2018-19	40	796.28
Total				**1,836.81**

Annexure 1.35
(Referred to in paragraph 1.4.6.3(A)(I)(a))
Non Payment of Interest

(Amount in ₹)

Sl. No.	GSTIN	Ward	Financial Year	No. of Monthly returns filed late	Delay ranging in days	Tax deposited in cash	Interest	Interest already Paid	Interest to be paid	Reply of the Department
1	07XXXXXXXXXX1ZR	56	2018-19	2	62 to 94	223099	9491	0	9491	No reply received
2	07XXXXXXXXXX1ZR	56	2019-20	2	22 to 53	4189631	107931	0	107931	No reply received
3	07XXXXXXXXXX1ZR	56	2020-21	1	5	255308	629	0	629	No reply received
4	07XXXXXXXXXX1ZM	61	2018-19	2	55 to 78	3538472	30726	0	30726	No reply received
5	07XXXXXXXXXX1ZM	61	2019-20	2	17 to 199	3006779	92970	0	92970	No reply received
6	07XXXXXXXXXX1ZM	61	2020-21	9	10 to 208	752483	7054	0	7054	No reply received
7	07XXXXXXXXXX1ZE	91	2020-21	4	14 to 78	14859411	332629	0	332629	No reply received
8	07XXXXXXXXXX1ZL	201	2019-20	1	37	3070688	56029	0	56029	No reply received
9	07XXXXXXXXXX2ZQ	202	2018-19	6	7 to 69	941405993	14383198	0	14383198	No reply received
10	07XXXXXXXXXX2ZQ	202	2019-20	3	26 to 155	515082052	26003340	0	26003340	No reply received
11	07XXXXXXXXXX2ZQ	202	2020-21	1	34	104797442	1757152	0	1757152	No reply received
12	07XXXXXXXXXX1ZX	204	2018-19	4	8 to 38	70389409	606527	0	606527	No reply received
13	07XXXXXXXXXX1ZX	204	2019-20	8	4 to 37	61032665	651902	0	651902	No reply received
14	07XXXXXXXXXX1ZX	204	2020-21	7	11 to 55	42124749	506750	0	506750	No reply received
15	07XXXXXXXXXX1Z7	205	2019-20	1	64	2290296	36143	25983	10160	No reply received
16	07XXXXXXXXXX1Z7	205	2020-21	1	34	445482	3735	1704	2031	No reply received
								Total	**4,45,58,519**	

Annexure 1.36
(Referred to in paragraph 1.4.6.3 (A) (II))
Excess availing of ITC under Reverse Charge Mechanism (RCM)

(Amount in ₹)

Sl. No.	GSTIN	Ward	Financial Year	Tax paid under RCM as per GSTR 3B table 6.1 B	ITC availed under RCM as per GSTR 3B table 4A(2)+4A(3)	Excess ITC availed under RCM	Reply of the Department
1	07XXXXXXXXXX1ZM	1	2018-19	9933622	10750440	816818	DRC-07 issued
2	07XXXXXXXXXX1ZL	63	2020-21	434688	11099284	10664596	ASMT10 issued on 02-06-2025
3	07XXXXXXXXXX1ZM	98	2018-19	73764	728228	654464	department forwarded reply of taxpayer with its comments however documentary evidences not furnished
4	07XXXXXXXXXX1Z6	202	2020-21	189090102	193548019	4457917	No reply received
5	07XXXXXXXXXX1ZI	202	2020-21	626190	757819	131629	No reply received
6	07XXXXXXXXXX2ZQ	202	2018-19	1431371182	1470093569	38722387	No reply received
7	07XXXXXXXXXX2ZQ	202	2019-20	2114835496	2119731391	4895895	No reply received
8	07XXXXXXXXXX2ZI	202	2019-20	22614156	39534337	16920181	No reply received
9	07XXXXXXXXXX2ZI	202	2020-21	20433620	24395574	3961954	No reply received
10	07XXXXXXXXXX1ZM	202	2018-19	687693	832374	144681	No reply received
11	07XXXXXXXXXX1ZF	203	2018-19	67500	6615521	6548021	No reply received
12	07XXXXXXXXXX1ZF	203	2019-20	166358	990872	824514	No reply received
13	07XXXXXXXXXX1Z1	204	2018-19	8926055	9089274	163219	No reply received
14	07XXXXXXXXXX1ZC	208	2020-21	266992	543382	276390	No reply received
15	07XXXXXXXXXX2ZZ	206	2019-20	33180616	34557365	1376749	No reply received
					Total	**9,05,59,415**	

Annexure 1.37
(Referred to in paragraph 1.4.6.3 (A) (II))
Mismatch in availing of ITC under Input Service Distribution (ISD)

(Amount in ₹)

Sl. No.	GSTIN	Ward	Financial Year	ITC Availed under ISD (table (4A4-4B2) GSTR3B	ITC available under ISD (GSTR 2A)	Excess ITC Availed under ISD	Reply of the Department
1	07XXXXXXXXXX1ZW	202	2018-19	581243	0	581243	No reply received
2	07XXXXXXXXXX1ZW	202	2019-20	4748884	0	4748884	No reply received
3	07XXXXXXXXXX1ZW	202	2020-21	845941	0	845941	No reply received
4	07XXXXXXXXXX1ZY	203	2018-19	24603380	16540016	8063364	No reply received
5	07XXXXXXXXXX1ZY	203	2019-20	41855727	34439763	7415964	No reply received
6	07XXXXXXXXXX1ZY	203	2020-21	18929045	11516268	7412777	No reply received
7	07XXXXXXXXXX1ZP	203	2018-19	567350363	32656680	534693683	No reply received
8	07XXXXXXXXXX1ZP	203	2019-20	772172626	182402507	589770119	No reply received
9	07XXXXXXXXXX1ZP	203	2020-21	1028305074	0	1028305074	No reply received
10	07XXXXXXXXXX1ZL	203	2018-19	321894262	315534428	6359834	No reply received
11	07XXXXXXXXXX1ZL	203	2019-20	149917660	140118630	9799030	No reply received
12	07XXXXXXXXXX1ZL	203	2020-21	356262290	16969246	339293044	No reply received
13	07XXXXXXXXXX1ZU	204	2020-21	177703380	39535437	138167943	No reply received
14	07XXXXXXXXXX1Z3	205	2020-21	7390920	0	7390920	No reply received
15	07XXXXXXXXXX1ZR	206	2018-19	42557334	0	42557334	No reply received
16	07XXXXXXXXXX1ZR	206	2019-20	14284332	0	14284332	No reply received
17	07XXXXXXXXXX1ZR	206	2020-21	72944757	0	72944757	No reply received
18	07XXXXXXXXXX1Z4	206	2019-20	2073991	0	2073991	No reply received
19	07XXXXXXXXXX1Z4	206	2020-21	149394784	0	149394784	No reply received
20	07XXXXXXXXXX1ZT	208	2018-19	782801	615369	167432	No reply received
					Total	**2,96,42,70,450**	

Annexure 1.38
(Referred to in paragraph 1.4.6.3 (A) (II))
Mismatch in availing of ITC

(Amount in ₹)

Sl. No.	GSTIN	Ward	Financial Year	ITC availed in GSTR3B Table 4A(5)+ Table 4D	ITC availed in GSTR9 Table 8C	Total ITC availed	ITC available as per GSTR 2A (Excluding ITC under ISD)	Mismatch of ITC (ITC availed in GSTR3B Table 4A5+Table 4D+GSTR 9 table 8C compared with GSTR 2A)	Reply of the Department
1	2	3	4	5	6	7 (5+6)	8	9 (7-8)	
1	07XXXXXXXXXX1ZM	1	202021	2915265722	156847342	3072113064	2879569106	192543958	DRC-01 issued
2	07XXXXXXXXXX1ZS	2	2020-21	9682862	39338	9722200	9594422	127778	No reply received
3	07XXXXXXXXXX3ZF	2	201819	55804106	0	55804106	24437424	31366682	No reply received
4	07XXXXXXXXXX3ZF	2	202021	22353282	0	22353282	15477268	6876014	No reply received
5	07XXXXXXXXXX1Z0	45	201920	41873942	0	41873942	41290056	583886	No reply received
6	07XXXXXXXXXX1ZR	56	201819	25071410	711044	25782454	8310640	17471814	No reply received
7	07XXXXXXXXXX1ZR	56	201920	10523586	8750746	19274332	8345818	10928514	No reply received
8	07XXXXXXXXXX1Z8	61	201920	8451106	15500	8466606	8374757	91849	No reply received
9	07XXXXXXXXXX1Z3	61	201819	83541395	0	83541395	13453061	70088334	No reply received
10	07XXXXXXXXXX1Z3	61	202021	170261799	5757949	176019748	95352384	80667364	No reply received
11	07XXXXXXXXXX1ZI	62	201819	49836214	1551104	51387318	50879088	508230	No reply received
12	07XXXXXXXXXX1ZI	62	201920	33099794	33473	33133267	32391939	741328	No reply received
13	07XXXXXXXXXX1ZL	63	2018-19	51499199	0	51499199	35618891	15880309	No reply received
14	07XXXXXXXXXX1ZL	63	202021	63386643	0	63386643	58988298	4398345	No reply received
15	07XXXXXXXXXX1ZN	70	201920	49608517	0	49608517	46775019	2833498	No reply received
16	07XXXXXXXXXX1Z2	72	2020-21	29824545	0	29824545	0	29824545	DRC-07 issued on 17.02.2025(for ₹ 55148442/-)
17	07XXXXXXXXXX1ZE	91	201920	520856474	0	520856474	500093377	20763097	DRC-07 issued on 27.08.2024 (for ₹ 2144424/-+1962030)
18	07XXXXXXXXXX1ZA	92	202021	59888836	17440	59906276	59600275	306001	DRC-01 issued u/s 74 on 21.05.2025 (for ₹ 348741/-)
19	07XXXXXXXXXX1ZY	94	202021	4961508	1107172	6068680	4320574	1748106	No reply received

Sl. No.	GSTIN	Ward	Financial Year	ITC availed in GSTR3B Table 4A(5)+ Table 4D	ITC availed in GSTR9 Table 8C	Total ITC availed	ITC available as per GSTR 2A (Excluding ITC under ISD)	Mismatch of ITC (ITC availed in GSTR3B Table 4A5+Table 4D+GSTR 9 table 8C compared with GSTR 2A)	Reply of the Department
1	**2**	**3**	**4**	**5**	**6**	**7 (5+6)**	**8**	**9 (7-8)**	
20	07XXXXXXXXXX2ZR	94	201920	41750703	53248	41803951	37663380	4140571	No reply received
21	07XXXXXXXXXX1Z4	95	2018-19	1466095	0	1466095	643446	822649	The mismatch of 3B and 2B due to import of goods from overseas on bill of entry in 2A.The department did not accept the audit observation, but did not provide documentary evidence in support of its reply.
22	07XXXXXXXXXX1Z4	100	201920	40155253	115709	40270962	24737860	15533102	No reply received
23	07XXXXXXXXXX1ZS	103	2019-20	10377688	165600	10543288	10101844	441444	No reply received
24	07XXXXXXXXXX1ZJ	105	201819	13760152	0	13760152	5234457	8525695	No reply received
25	07XXXXXXXXXX1ZJ	105	201920	9604733	0	9604733	6704491	2900243	No reply received
26	07XXXXXXXXXX1ZJ	105	202021	15863419	600177	16463596	15666563	797033	No reply received
27	07XXXXXXXXXX1ZF	201	201920	760868480	3600	760872080	760710609	161471	No reply received
28	07XXXXXXXXXX2ZE	203	201819	113511129	73520437	187031566	164215355	22816210	No reply received
29	07XXXXXXXXXX2ZE	203	201920	193082736	0	193082736	61492091	131590645	No reply received
30	07XXXXXXXXXX2ZQ	202	201819	5791333317	0	5791333317	3335043416	2456289900	No reply received
31	07XXXXXXXXXX2ZQ	202	201920	5693071108	0	5693071108	4865580952	827490156	No reply received
32	07XXXXXXXXXX2ZQ	202	202021	3189847549	0	3189847549	2553942919	635904630	No reply received
33	07XXXXXXXXXX1ZM	202	201819	21972207	0	21972207	17463023	4509184	No reply received
34	07XXXXXXXXXX1ZM	202	202021	26359619	833017	27192636	20876664	6315972	No reply received
35	07XXXXXXXXXX1Z6	202	2018-19	1288099912	814232	1288914144	893144482	395769662	No reply received
36	07XXXXXXXXXX1Z6	202	2019-20	2491986289	67066480	2559052769	1485987552	1073065217	No reply received
37	07XXXXXXXXXX1ZI	202	201920	15789722	7331438	23121160	15839428	7281732	No reply received
38	07XXXXXXXXXX1Z5	203	201819	485374451	33389982	518764433	440595444	78168989	No reply received
39	07XXXXXXXXXX1Z5	203	201920	469625907	28525285	498151192	453351009	44800183	No reply received
40	07XXXXXXXXXX1ZF	203	202021	101992257	7736258	109728515	99293580	10434935	No reply received
41	07XXXXXXXXXX1ZY	203	202021	109413443	1123505	110536949	87800343	22736606	No reply received

Sl. No.	GSTIN	Ward	Financial Year	ITC availed in GSTR3B Table 4A(5)+ Table 4D	ITC availed in GSTR9 Table 8C	Total ITC availed	ITC available as per GSTR 2A (Excluding ITC under ISD)	Mismatch of ITC (ITC availed in GSTR3B Table 4A5+Table 4D+GSTR 9 table 8C compared with GSTR 2A)	Reply of the Department
1	2	3	4	5	6	7 (5+6)	8	9 (7-8)	
42	07XXXXXXXXXX1ZH	204	201819	55651963	0	55651963	38134262	17517701	No reply received
43	07XXXXXXXXXX1ZH	204	202021	40891550	0	40891550	29369113	11522437	No reply received
44	07XXXXXXXXXX1Z8	204	201920	7364811	706308	8071119	7885894	185225	No reply received
45	07XXXXXXXXXX1Z8	204	202021	7146097	271565	7417662	6325886	1091776	No reply received
46	07XXXXXXXXXX1ZX	204	201920	489857300	563132	490420432	470376314	20044119	No reply received
47	07XXXXXXXXXX1ZU	204	201819	571187801	24134798	595322599	573685202	21637398	No reply received
48	07XXXXXXXXXX1ZU	204	201920	547011123	30907995	577919118	531805054	46114064	No reply received
49	07XXXXXXXXXX1ZY	204	201819	2102385253	0	2102385253	1854323115	248062138	No reply received
50	07XXXXXXXXXX1ZY	204	201920	1713596766	164158333	1877755099	1819372643	58382456	No reply received
51	07XXXXXXXXXX2Z4	204	201920	117491581	34850040	152341621	115872689	36468931	No reply received
52	07XXXXXXXXXX2Z4	204	202021	122488927	29962918	152451846	113334327	39117518	No reply received
53	07XXXXXXXXXX1ZC	205	201819	3078067816	44650034	3122717850	3059783730	62934120	No reply received
54	07XXXXXXXXXX1ZC	205	201920	2658331779	59893162	2718224941	2656129540	62095401	No reply received
55	07XXXXXXXXXX1ZC	205	202021	1539184041	18231165	1557415206	1487760317	69654889	No reply received
56	07XXXXXXXXXX1ZR	206	201819	2024885018	256829697	2281714715	1650560541	631154174	No reply received
57	07XXXXXXXXXX1ZR	206	201920	1682501264	3092475031	4774976295	1640283889	3134692406	No reply received
58	07XXXXXXXXXX1ZR	206	202021	3694774417	491555000	4186329417	1996698744	2189630673	No reply received
59	07XXXXXXXXXX1ZW	207	201920	7474828784	613183093	8088011877	7638748677	449263200	No reply received
60	07XXXXXXXXXX1ZV	207	201920	13064655	0	13064655	12265542	799113	No reply received
61	07XXXXXXXXXX1ZC	208	201819	42513217	4646570	47159787	39575970	7583817	No reply received
62	07XXXXXXXXXX1ZT	208	201920	27088171	1633165	28721336	28206676	514660	No reply received
							Total	**13,34,67,12,094**	

Annexure 1.38(a)
(Referred to in paragraph1.4.6.3 (A) (II))
Mismatch of ITC (GSTR9 Table 8D)

(Amount in ₹)

Sl. No.	GSTIN	Ward	Financial Year	ITC as per 2A (GSTR 9 Table 8A)	ITC as per sum total of GSTR9 table 6B and 6H (GSTR 9 table 8B)	ITC on inward supplies received during the financial year but availed in next financial year (GSTR 9 Table 8C)	Mismatch of ITC Availed as per (GSTR-9 table 8D)	Reply of the Department
1	2	3	4	5	6	7	8 (5-(6+7))	
1	07XXXXXXXXXX1ZM	1	2018-19	2498283053	2512459975	46834072	61010994	No reply received
2	07XXXXXXXXXX1ZM	1	2019-20	2974416104	2844575875	182966751	53126522	No reply received
3	07XXXXXXXXXX1Z8	61	2018-19	4691114	4824784	0	133670	No reply received
4	07XXXXXXXXXX1Z8	61	2020-21	6149094	6265003	25000	140907	No reply received
5	07XXXXXXXXXX1ZI	62	2020-21	18584680	19662244	721790	1799353	No reply received
6	07XXXXXXXXXX1ZL	63	2019-20	69394158	72286217	0	2892058	ASMT-10 issued on 02-06-2025
7	07XXXXXXXXXX1Z8	64	2019-20	19350874	19482675	0	131800	ASMT-10 issued, further no action can be taken as period is time barred
8	07XXXXXXXXXX1ZN	70	2020-21	125391912	136696386	-11068060	236412	No reply received
9	07XXXXXXXXXX1Z1	73	2018-19	11938605	76223655	0	64285050	No reply received
10	07XXXXXXXXXX1Z1	73	2019-20	6919519	175255117	375105	168710696	No reply received
11	07XXXXXXXXXX1Z1	73	2020-21	5882107	105043633	0	99161526	No reply received
12	07XXXXXXXXXX1ZE	91	2018-19	436055279	441535710	0	5480431	No reply received
13	07XXXXXXXXXX1ZE	91	2020-21	6461432	33909011	0	27447580	No reply received
14	07XXXXXXXXXX1ZA	92	2018-19	71953052	71687406	354309	88665	DRC-01 issued u/s 74 on 22.05.2025 for ₹ 88,665/-
15	07XXXXXXXXXX1ZA	92	2019-20	54284253	54532247	351824	599818	DRC-07 issued on 12.07.2024 for ₹ 23,652/-
16	07XXXXXXXXXX1ZY	94	2019-20	1159748	1250388	39646	130286	No reply received
17	07XXXXXXXXXX1ZM	98	2019-20	6870249	10247373	98202	3475325	No reply received
18	07XXXXXXXXXX1Z4	100	2018-19	718807	1653686	0	934879	No reply received
19	07XXXXXXXXXX1ZS	103	2020-21	14608378	15041211	599466	1032299	No reply received

Sl. No.	GSTIN	Ward	Financial Year	ITC as per 2A (GSTR 9 Table 8A)	ITC as per sum total of GSTR9 table 6B and 6H (GSTR 9 table 8B)	ITC on inward supplies received during the financial year but availed in next financial year (GSTR 9 Table 8C)	Mismatch of ITC Availed as per (GSTR-9 table 8D)	Reply of the Department
1	**2**	**3**	**4**	**5**	**6**	**7**	**8 (5-(6+7))**	
20	07XXXXXXXXXX1ZF	201	2018-19	829831548	829840613	0	9065	No reply received
21	07XXXXXXXXXX1ZP	201	2020-21	79227579	89396304	-682357	9486368	No reply received
22	07XXXXXXXXXX2ZE	203	2020-21	105162277	172449954	16584475	83872151	No reply received
23	07XXXXXXXXXX1Z6	202	2020-21	425278890	428229594	60564745	63515449	No reply received
24	07XXXXXXXXXX1ZI	202	2018-19	22113536	30373769	7554128	15814361	No reply received
25	07XXXXXXXXXX1ZI	202	2020-21	13214173	17270863	3265147	7321837	No reply received
26	07XXXXXXXXXX1ZW	202	2018-19	25395855	32322740	6169260	13096145	No reply received
27	07XXXXXXXXXX1ZW	202	2019-20	26071602	30354270	2037499	6320166	No reply received
28	07XXXXXXXXXX1ZW	202	2020-21	38097381	49224866	-6564309	4563177	No reply received
29	07XXXXXXXXXX1ZL	202	2020-21	6691693	16189043	14984	9512334	No reply received
30	07XXXXXXXXXX1ZM	202	2019-20	8005086	8052539	0	47453	No reply received
31	07XXXXXXXXXX1ZO	202	2018-19	147946990	170055285	0	22108296	No reply received
32	07XXXXXXXXXX1ZO	202	2019-20	49995481	66898192	59275253	76177964	No reply received
33	07XXXXXXXXXX1ZO	202	2020-21	42557388	89563942	6185050	53191604	No reply received
34	07XXXXXXXXXX1ZY	203	2019-20	27270411	19454787	13559076	5743450	No reply received
35	07XXXXXXXXXX1ZE	203	2019-20	42424490	54579686	1397900	13553096	No reply received
36	07XXXXXXXXXX1ZE	203	2020-21	54990268	44864047	23094468	12968245	No reply received
37	07XXXXXXXXXX1ZP	203	2018-19	395679555	381992267	20784516	7097228	No reply received
38	07XXXXXXXXXX1ZP	203	2019-20	112018689	114438996	7976913	10397220	No reply received
39	07XXXXXXXXXX1ZP	203	2020-21	501393762	534852180	40725948	74184365	No reply received
40	07XXXXXXXXXX1ZH	204	2019-20	47924070	52745127	0	4821057	No reply received
41	07XXXXXXXXXX1Z8	204	2018-19	6415889	8124780	0	1708891	No reply received
42	07XXXXXXXXXX1ZX	204	2018-19	623174569	640092444	0	16917875	No reply received
43	07XXXXXXXXXX1ZX	204	2020-21	316840720	327249477	0	10408757	No reply received
44	07XXXXXXXXXX2Z4	204	2018-19	82409319	80760115	9363288	7714084	No reply received
45	07XXXXXXXXXX1Z3	205	2020-21	20350041	21058787	0	708746	No reply received

Sl. No.	GSTIN	Ward	Financial Year	ITC as per 2A (GSTR 9 Table 8A)	ITC as per sum total of GSTR9 table 6B and 6H (GSTR 9 table 8B)	ITC on inward supplies received during the financial year but availed in next financial year (GSTR 9 Table 8C)	Mismatch of ITC Availed as per (GSTR-9 table 8D)	Reply of the Department
1	**2**	**3**	**4**	**5**	**6**	**7**	**8 (5-(6+7))**	
46	07XXXXXXXXXX2ZZ	206	2018-19	66733688	67826975	-679635	413652	No reply received
47	07XXXXXXXXXX2ZZ	206	2019-20	32599335	35842721	5514150	8757536	No reply received
48	07XXXXXXXXXX2ZZ	206	2020-21	143244136	151379838	4479607	12615310	No reply received
49	07XXXXXXXXXX1ZW	207	2018-19	441923128	404733477	44925592	7735941	No reply received
50	07XXXXXXXXXX1ZW	207	2020-21	4058755054	4442822512	122773988	506841446	No reply received
51	07XXXXXXXXXX1ZV	207	2018-19	61923697	61785777	596014	458094	No reply received
52	07XXXXXXXXXX1ZT	208	2020-21	1732805	3153916	10138	1431249	No reply received
53	07XXXXXXXXXX1Z3	208	2018-19	191756039	197648338	11518827	17411127	No reply received
54	07XXXXXXXXXX1Z3	208	2019-20	190914229	189366752	14609300	13061823	No reply received
55	07XXXXXXXXXX1ZH	209	2018-19	91270488	109975413	0	18704957	No reply received
56	07XXXXXXXXXX1ZH	209	2019-20	109519053	109451041	13257463	13189451	No reply received
57	07XXXXXXXXXX1ZH	209	2020-21	170488738	178844762	15807367	24163391	No reply received
						Total	**1,64,68,61,632**	

Annexure 1.38(b)
(Referred to in paragraph 1.4.6.3 (A) (II))
Mismatch of ITC (GSTR9 Table 6J)

(Amount in ₹)

Sl. No.	GSTIN	Ward	Financial Year	ITC available as per Table 6I of GSTR 9	ITC availed as per Table 6A of GSTR9	Mismatch of ITC Availed as per R9 6J (-ve value only)	Reply of the Department
1	**2**	**3**	**4**	**5**	**6**	**7(5-6)**	
1	07XXXXXXXXXX1ZS	2	2019-20	10743439	10800649	57210	No reply received
2	07XXXXXXXXXX1ZD	52	2020-21	934115684	1022365903	88250220	DRC 07 dtd 27-02-2025 issued for ₹ 8934776/-
3	07XXXXXXXXXX1Z3	61	2019-20	3908857	3920362	11506	No reply received
4	07XXXXXXXXXX1Z8	64	2018-19	26440542	26549610	109068	ASMT-10 issued on 05.10.2023 further no action can be taken as period is time barred
5	07XXXXXXXXXX1ZY	94	2018-19	5663167	5981408	318241	No reply received
6	07XXXXXXXXXX2ZR	94	2018-19	57216118	62895614	5679496	No reply received
7	07XXXXXXXXXX2ZR	94	2020-21	866922	920170	53248	No reply received
8	07XXXXXXXXXX1Z4	100	2020-21	114416375	128894138	14477763	No reply received
9	07XXXXXXXXXX1Z2	115	2018-19	3222354006	3256737545	34383539	DRC 07 dtd 30-04-2024 issued (for ₹ 1345553/-+1193924/-)
10	07XXXXXXXXXX1Z2	115	2020-21	1663498651	1665873540	2374889	DRC 07 dtd 28-02-2025 issued (for ₹ 834285/-)
11	07XXXXXXXXXX1ZP	201	2019-20	70725931	77018777	6292846	No reply received
12	07XXXXXXXXXX1ZL	202	2018-19	120250276	133806206	13555930	No reply received
13	07XXXXXXXXXX1ZL	202	2019-20	66238235	128290388	62052153	No reply received
14	07XXXXXXXXXX1ZF	203	2018-19	185947005	187946906	1999901	No reply received
15	07XXXXXXXXXX1ZF	203	2019-20	138260651	144405170	6144519	No reply received
16	07XXXXXXXXXX1ZY	203	2018-19	127523133	141656043	14132910	No reply received
17	07XXXXXXXXXX1ZL	203	2020-21	1032972196	1069748168	36775972	No reply received
18	07XXXXXXXXXX1ZU	204	2020-21	672741499	708367375	35625876	No reply received
19	07XXXXXXXXXX1Z3	205	2019-20	89449584	91227028	1777444	No reply received
20	07XXXXXXXXXX1ZR	206	2018-19	3170749441	3261174719	90425278	No reply received
21	07XXXXXXXXXX1ZR	206	2019-20	4421708304	4615033015	193324711	No reply received
22	07XXXXXXXXXX1ZR	206	2020-21	4851880918	4932097119	80216201	No reply received
23	07XXXXXXXXXX1ZC	208	2019-20	43858699	48505269	4646570	No reply received
24	07XXXXXXXXXX1ZC	208	2020-21	32609923	34858730	2248807	No reply received
					Total	**69,49,34,298**	

Annexure 1.38(c)
(Referred to in paragraph 1.4.6.3 (A) (II))
Mismatch of ITC (GSTR9C table 12F)

(Amount in ₹)

Sl. No	GSTIN	Ward	Financial Year	ITC availed as per audited financial statements or books of account (GSTR9C table 12D)	ITC claimed in annual returns (GSTR9C table 12E)	Mismatch of ITC Availed as per GSTR9C Table 12F (+ve Value only)	Reply of the Department
1	2	3	4	5	6	7(6-5)	
1	07XXXXXXXXXX1ZS	103	2018-19	12456798	12521985	65187	No reply received
2	07XXXXXXXXXX1ZL	203	2019-20	862199235	898975207	36775972	No reply received
			Total			**3,68,41,159**	

Annexure 1.39
(Referred to in paragraph 1.4.6.3 (A) (II))
Short/Non- Reversal of ITC in lieu of common inputs for taxable and exempted/ nil supplies

(Amount in ₹)

Sl. No.	GSTIN	Ward	Financial Year	Total Turnover (Excluding Non-GST supplies)	Turnover (Exempted/Nil Supplies)	Reversal as per GSTR 3B Table 4B(1)	ITC to be Reversed	Short/Non Reversal	Reply of the Department
1	2	3	4	5	6	7	8	9 (8-7)	
1	07XXXXXXXXXX1ZM	1	2020-21	22085411110	141014235	285314	19675371	19390057	DRC-01 issued
2	07XXXXXXXXXX1Z8	61	2018-19	48493556	5534655	0	551325	551325	No reply received
3	07XXXXXXXXXX1Z8	61	2019-20	72635833	7812416	0	931069	931069	No reply received
4	07XXXXXXXXXX1ZI	62	2018-19	370641783	647950	0	129436	129436	No reply received
5	07XXXXXXXXXX1ZI	62	2019-20	247724569	13847056	9008	2464810	2455802	No reply received
6	07XXXXXXXXXX1ZI	62	2020-21	149435391	13686637	301426	2646968	2345542	No reply received
7	07XXXXXXXXXX1ZA	92	2020-21	432541108	989380	13382	138293	124910	No reply received
8	07XXXXXXXXXX1ZP	203	2018-19	12064705322	5561172	180479	2646833	2466354	No reply received
9	07XXXXXXXXXX1ZP	203	2019-20	15836391664	6438283	140004	3222516	3082512	No reply received

Sl. No.	GSTIN	Ward	Financial Year	Total Turnover (Excluding Non-GST supplies)	Turnover (Exempted/Nil Supplies)	Reversal as per GSTR 3B Table 4B(1)	ITC to be Reversed	Short/Non Reversal	Reply of the Department
1	2	3	4	5	6	7	8	9 (8-7)	
10	07XXXXXXXXXX1ZP	203	2020-21	15289638367	6107276	133332	4167499	4034167	No reply received
11	07XXXXXXXXXX1ZM	202	2019-20	692547273	350096389	0	37181092	37181092	No reply received
12	07XXXXXXXXXX1ZO	202	2018-19	3108227962	4817519967	24446303	166024735	141578432	No reply received
13	07XXXXXXXXXX1ZO	202	2019-20	2208469961	2686016495	0	120776367	120776367	No reply received
14	07XXXXXXXXXX1ZO	202	2020-21	2284153386	2591119110	0	90999349	90999349	No reply received
15	07XXXXXXXXXX1ZE	203	2019-20	1124161411	109556762	0	10410360	10410360	No reply received
16	07XXXXXXXXXX1Z5	203	2018-19	3879607887	2620766	0	173519	173519	No reply received
17	07XXXXXXXXXX1Z5	203	2019-20	4361357496	34868125	94317	2498070	2403753	No reply received
18	07XXXXXXXXXX2ZE	203	2020-21	1955727083	8162801	0	4838095	4838095	No reply received
19	07XXXXXXXXXX1ZP	201	2018-19	1001734094	144241006	1706986	63419557	61712571	No reply received
20	07XXXXXXXXXX1ZP	201	2019-20	357055539	93038190	3509747	122058426	118548679	No reply received
21	07XXXXXXXXXX1ZP	201	2020-21	561544972	88276357	4099427	83643776	79544349	No reply received
22	07XXXXXXXXXX1ZH	204	2019-20	831411143	2180994	0	186943	186943	No reply received
23	07XXXXXXXXXX1Z8	204	2018-19	572394912	16230845	950236	1063817	113581	No reply received
24	07XXXXXXXXXX1Z8	204	2019-20	662881136	63318467	2985373	3885700	900327	No reply received
25	07XXXXXXXXXX1ZX	204	2018-19	2796362411	221841157	0	50758630	50758630	No reply received
26	07XXXXXXXXXX1ZX	204	2019-20	2167224890	189092139	0	42804036	42804036	No reply received
27	07XXXXXXXXXX1ZU	204	2018-19	4256410138	11952439	1919390	2020166	100777	No reply received
28	07XXXXXXXXXX1ZU	204	2019-20	4321750428	9761083	1405150	1558804	153654	No reply received
29	07XXXXXXXXXX1ZY	204	2018-19	15917825801	240662992	663117	41517211	40854094	No reply received
30	07XXXXXXXXXX1ZY	204	2019-20	18419472097	282446083	0	35318530	35318530	No reply received
31	07XXXXXXXXXX1ZC	205	2018-19	21714987750	1742259084	8647752	244129046	235481294	No reply received
32	07XXXXXXXXXX1ZC	205	2019-20	19328578682	2004212537	11758740	274969160	263210420	No reply received
33	07XXXXXXXXXX1ZC	205	2020-21	12033157320	1233731902	5625510	157828504	152202994	No reply received
34	07XXXXXXXXXX1ZR	206	2018-19	205995764285	192993743429	0	667816198	667816198	No reply received
35	07XXXXXXXXXX1ZR	206	2019-20	228659179102	214936938734	0	3488976933	3488976933	No reply received
36	07XXXXXXXXXX1ZR	206	2020-21	261965441917	248623763423	0	1429084062	1429084062	No reply received
37	07XXXXXXXXXX2ZZ	206	2018-19	24282724347	21756754393	0	117631344	117631344	No reply received

Sl. No.	GSTIN	Ward	Financial Year	Total Turnover (Excluding Non-GST supplies)	Turnover (Exempted/Nil Supplies)	Reversal as per GSTR 3B Table 4B(1)	ITC to be Reversed	Short/Non Reversal	Reply of the Department
1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9 (8-7)**	
38	07XXXXXXXXXX2ZZ	206	2019-20	25518298082	23937337431	0	134364093	134364093	No reply received
39	07XXXXXXXXXX2ZZ	206	2020-21	21936552048	21160140164	0	318834315	318834315	No reply received
40	07XXXXXXXXXX1Z4	206	2018-19	10525575250	9592306312	0	248726248	248726248	No reply received
41	07XXXXXXXXXX1Z4	206	2019-20	15640824356	13882554747	0	148053879	148053879	No reply received
42	07XXXXXXXXXX1Z4	206	2020-21	14312849871	12800276010	0	66860132	66860132	No reply received
43	07XXXXXXXXXX1Z3	208	2018-19	249546195898	248886351521	156265703	371190339	214924636	No reply received
44	07XXXXXXXXXX1Z3	208	2019-20	296674381999	295852437412	138699550	351018000	212318450	No reply received
45	07XXXXXXXXXX1Z3	208	2020-21	345391003481	344248238275	62856355	292268375	229412020	No reply received
46	07XXXXXXXXXX1ZK	208	2018-19	1040812454	39208082	0	2547351	2547351	No reply received
47	07XXXXXXXXXX1ZK	208	2019-20	499846218	1543219	0	247635	247635	No reply received
48	07XXXXXXXXXX1ZC	208	2018-19	715171549	108398741	0	6797086	6797086	No reply received
49	07XXXXXXXXXX1ZC	208	2019-20	1240571004	48431044	0	1628565	1628565	No reply received
50	07XXXXXXXXXX1ZC	208	2020-21	761411466	62056385	0	3116705	3116705	No reply received
Total								**8,81,71,02,672**	

Annexure 1.40
(Referred to in paragraph 1.4.6.3 (A) (II))
Short/Non Reversal of ITC in lieu of Capital Goods used for Taxable and Exempted/Nil Supplies

(Amount in ₹)

Sl. No	GSTIN	Ward	Financial Year	Total Turnover (Excluding Non-GST supplies) (GSTR9 table 5N-5F)	Turnover (Exempted/Nil Supplies) (GSTR9 table 5D+5E)	Reversal as per GSTR-9 Table 7D	ITC to be Reversed	Short/Non Reversal	Reply of the Department
1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9 (8-7)**	
1	07XXXXXXXXXX1ZY	204	2019-20	18419472097	282446083	0	462423	462423	No reply received
2	07XXXXXXXXXX1ZC	205	2019-20	19328578682	2004212537	0	4553883	4553883	No reply received
3	07XXXXXXXXXX1ZC	205	2020-21	12033157320	1233731902	0	1546163	1546163	No reply received
4	07XXXXXXXXXX1ZR	206	2018-19	205995764285	192993743429	0	47010504	47010504	No reply received
5	07XXXXXXXXXX1ZR	206	2019-20	228659179102	214936938734	0	61376582	61376582	No reply received
6	07XXXXXXXXXX1ZR	206	2020-21	261965441917	248623763423	0	66820111	66820111	No reply received
7	07XXXXXXXXXX2ZZ	206	2019-20	25518298082	23937337431	0	18805251	18805251	No reply received
8	07XXXXXXXXXX2ZZ	206	2020-21	21936552048	21160140164	0	8704630	8704630	No reply received
9	07XXXXXXXXXX1Z3	208	2019-20	296674381999	295852437412	3157124	6296754	3139630	No reply received
10	07XXXXXXXXXX1Z3	208	2020-21	345391003481	344248238275	0	7086761	7086761	No reply received
							Total	**21,95,05,938**	

Annexure 1.41
(Referred to in paragraph 1.4.6.3 (A) (III))
Mismatch of Tax Liability

(Amount in ₹)

Sl. No	GSTIN	Ward	Financial Year	Tax Liabiility as per GSTR 9 (Table 4N-4G+10-11)	Tax Liability as per GSTR-1	Maximum of tax liability shown in GSTR9 and GSTR1	Tax Paid as per (GSTR 3B Table 6.1 A+ GSTR 9 Table 14)	Short Discharge of Tax Liability	Reply of the Department
1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9 (7-8)**	
1	07XXXXXXXXXX1ZM	1	2018-19	3146602000	3145853302	3146602000	3142868019	3733981	DRC-07 issued
2	07XXXXXXXXXX1ZR	56	2018-19	28207866	28599274	28599274	28180699	418575	No reply received
3	07XXXXXXXXXX1ZM	61	2019-20	22681752	22301077	22681752	22373969	307783	No reply received
4	07XXXXXXXXXX1ZM	61	2020-21	1098518	1166706	1166706	1104127	62579	No reply received
5	07XXXXXXXXXX1ZI	62	2019-20	28049643	27105620	28049643	25403680	2645963	No reply received
6	07XXXXXXXXXX1ZE	91	2019-20	525812243	533515788	533515788	531021052	2494736	DRC-07 issued on 27.08.2024(for ₹155840+5152017)
7	07XXXXXXXXXX1ZY	94	2018-19	17043000	17091939	17091939	17050235	41704	No reply received
8	07XXXXXXXXXX1ZY	94	2019-20	30390444	31534637	31534637	30663738	870899	No reply received
9	07XXXXXXXXXX1ZY	94	2020-21	23888046	22743853	23888046	23614749	273297	No reply received
10	07XXXXXXXXXX2ZR	94	2018-19	535660969	94053932	535660969	84523381	451137588	No reply received
11	07XXXXXXXXXX1ZM	98	2018-19	30655084	30389460	30655084	30393566	261518	No reply received
12	07XXXXXXXXXX1ZL	201	2019-20	140905282	142326426	142326426	140905259	1421167	No reply received
13	07XXXXXXXXXX1Z6	202	2019-20	1831330549	2091645557	2091645557	1845374686	246270871	No reply received
14	07XXXXXXXXXX1ZI	202	2019-20	33861874	28973553	33861874	23437734	10424140	No reply received
15	07XXXXXXXXXX1ZI	202	2020-21	29166044	26613591	29166044	28298743	867301	No reply received
16	07XXXXXXXXXX2ZQ	202	2019-20	6130176698	7017687379	7017687379	6478006260	539681119	No reply received
17	07XXXXXXXXXX2ZI	202	2020-21	274124926	275581462	275581462	274124925	1456537	No reply received
18	07XXXXXXXXXX1ZN	203	2018-19	3489626	3489626	3489626	3482324	7302	No reply received
19	07XXXXXXXXXX1ZN	203	2020-21	268655151	131747258	268655151	131747259	136907892	No reply received
20	07XXXXXXXXXX1Z5	203	2018-19	697744702	697694566	697744702	697710286	34416	No reply received
21	07XXXXXXXXXX1Z5	203	2019-20	778650367	778403523	778650367	778403504	246863	No reply received
22	07XXXXXXXXXX1ZP	203	2018-19	2248019355	2248596112	2248596112	2248171172	424940.1	No reply received
23	07XXXXXXXXXX1ZP	203	2019-20	2826017966	2826027939	2826027939	2826017963	9976	No reply received
24	07XXXXXXXXXX1ZP	203	2020-21	2702698964	3180351096	3180351096	2702647196	477703900	No reply received

Sl. No	GSTIN	Ward	Financial Year	Tax Liabiility as per GSTR 9 (Table 4N-4G+10-11)	Tax Liability as per GSTR-1	Maximum of tax liability shown in GSTR9 and GSTR1	Tax Paid as per (GSTR 3B Table 6.1 A+ GSTR 9 Table 14)	Short Discharge of Tax Liability	Reply of the Department
1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9 (7-8)**	
25	07XXXXXXXXXX2ZE	203	2020-21	349826584	350210464	350210464	349198391	1012073	No reply received
26	07XXXXXXXXXX1ZH	204	2018-19	145104193	143759853	145104193	144938867	165326	No reply received
27	07XXXXXXXXXX1ZH	204	2019-20	149340614	150241030	150241030	144334535	5906495	No reply received
28	07XXXXXXXXXX1Z8	204	2018-19	35940227	35775582	35940227	35903354	36873	No reply received
29	07XXXXXXXXXX1ZX	204	2018-19	693876238	735742285	735742285	693748959	41993326	No reply received
30	07XXXXXXXXXX1ZX	204	2019-20	528210620	529177396	529177396	528335552	841844	No reply received
31	07XXXXXXXXXX1ZU	204	2018-19	763974112	763979499	763979499	763974106	5393	No reply received
32	07XXXXXXXXXX1ZU	204	2019-20	775151815	775200799	775200799	775123913	76886	No reply received
33	07XXXXXXXXXX1ZU	204	2020-21	680946334	681042676	681042676	680946009	96667	No reply received
34	07XXXXXXXXXX2Z4	204	2018-19	1323106202	1322977592	1323106202	1320840642	2265560	No reply received
35	07XXXXXXXXXX1ZC	205	2019-20	3304467579	3302412928	3304467579	3303256568	1211011	No reply received
36	07XXXXXXXXXX1ZC	205	2020-21	1842610586	1843235206	1843235206	1842467240	767966	No reply received
37	07XXXXXXXXXX1ZR	206	2018-19	3530627854	3531032472	3531032472	3530524753	507719	No reply received
38	07XXXXXXXXXX2ZZ	206	2018-19	454146149	453159169	454146149	454026126	120023	No reply received
39	07XXXXXXXXXX2ZZ	206	2019-20	284573793	284573476	284573793	282465678	2108115	No reply received
40	07XXXXXXXXXX1ZP	207	2018-19	394350921	354497967	394350921	354497967	39852954	No reply received
41	07XXXXXXXXXX1Z1	207	2018-19	255125656	255003257	255125656	128966269	126159387	No reply received
42	07XXXXXXXXXX1Z1	207	2019-20	283560003	283560010	283560010	47248621	236311389	No reply received
43	07XXXXXXXXXX1Z1	207	2020-21	223463511	223463503	223463511	47248621	176214890	No reply received
44	07XXXXXXXXXX1ZW	207	2020-21	3144372598	3156463430	3156463430	3144332138	12131292	No reply received
45	07XXXXXXXXXX1Z3	208	2019-20	142559643	132879706	142559643	117846190	24713453	No reply received
							Total	**2550203689**	

Annexure 1.42
(Referred to in paragraph 1.4.6.3 (A) (III))
Mismatch in discharge of tax liability under Reverse Charge Mechanism (RCM)

(Amount in ₹)

Sl. No.	GSTIN	Ward	Financial Year	Tax Liability as per (GSTR9 Table 4G)	Tax Liability as per (GSTR 2A)	Tax Liability as per GSTR 3B table 3.1d of GSTR 3B	Tax liability Maximum of column (5,6 and 7)	Tax liability paid as per GSTR 3B 6.1 B RCM	Short Payment of Tax Liability under RCM	Reply of the Department
1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10 (8-9)**	
1	07XXXXXXXXXX1ZM	61	2019-20	295680	24389	68058	295680	68058	227622	No reply received
2	07XXXXXXXXXX2ZQ	202	2018-19	1431371182	2237519	1336771182	1431371182	1336771182	94600000	No reply received
3	07XXXXXXXXXX2ZQ	202	2019-20	2120079206	5547226	2114835496	2120079206	2114835496	5243710	No reply received
4	07XXXXXXXXXX1ZL	203	2018-19	54440756	276841	60592314	60592314	54440756	6151558	No reply received
5	07XXXXXXXXXX1ZL	203	2019-20	52935040	131668	53521699	53521699	52935040	586659	No reply received
6	07XXXXXXXXXX1Z7	205	2019-20	157464	191544	154130	191544	154130	37414	No reply received
7	07XXXXXXXXXX1Z7	205	2020-21	63874	135282	53994	135282	53994	81288	No reply received
								Total	**10,69,28,251**	

Annexure 1.43
(Referred to in paragraph 1.4.6.3 (A) (III))
I- Mismatch in Tax paid as per GSTR-9C table 9R

(Amount in ₹)

Sl. No.	GSTIN	Ward	Financial Year	Tax paid as per financial statement in Table 9Q of GSTR-9C	Tax paid as per annual return in Table 9R of GSTR-9C	Mismatch of Tax paid (GSTR-9C table 9S)	Reply of the Department
1	**2**	**3**	**4**	**5**	**6**	**7(5-6)**	
1	07XXXXXXXXXX1ZL	202	2018-19	76063112	75804230	258882	No reply received
2	07XXXXXXXXXX1ZP	207	2018-19	631992700	631599633	393067	No reply received
3	07XXXXXXXXXX1Z3	208	2018-19	36433960	-161927436	198361396	No reply received
					Total	**19,90,13,345**	
II- Mismatch in Tax paid as per GSTR-9C table 9Q and GSTR9 table 9							
Sl. No.	**GSTIN**	**Ward**	**Financial Year**	**Tax paid as per annual return in Table 9Q of GSTR-9C**	**Tax paid as per GSTR-9 table 9**	**Mismatch of Tax paid**	
1	**2**	**3**	**4**	**5**	**6**	**7 (5-6)**	
1	07XXXXXXXXXX1Z1	73	2018-19	81425915	80644354	781561	No reply received
2	07XXXXXXXXXX1Z4	206	2019-20	433133228	432240203	893025	No reply received
					Total	**16,74,586**	
					Grand Total	**20,06,87,931**	

Annexure 1.44
(Referred to in paragraph 1.4.6.4 (i))
Reduction of Turnover

(Amount in ₹)

Sl. No.	GSTIN	Ward	Financial Year	Adjustment of turnover GSTR9C (Table-5O) (-ve value only)	Reply of the Department
1	07XXXXXXXXXX1Z3	61	2020-21	41433171	No reply received
2	07XXXXXXXXXX1ZL	63	2020-21	34141999	ASMT-10 issued on 02-06-2025
3	07XXXXXXXXXX1Z8	64	2018-19	1823325	ASMT-10 issued, further no action can be taken as period is time barred
4	07XXXXXXXXXX1Z8	64	2020-21	8106630	ASMT-10 issued, further no action can be taken as period is time barred
5	07XXXXXXXXXX1ZA	92	2018-19	3046500	DRC-01 issued u/s 74 on 22.05.2025 (for ₹ 548370 @ 18 *per cent*)
6	07XXXXXXXXXX1ZY	94	2018-19	2916984	No reply received
7	07XXXXXXXXXX1ZY	94	2019-20	4197211	No reply received
8	07XXXXXXXXXX1ZY	94	2020-21	11196462	No reply received
9	07XXXXXXXXXX1ZP	201	2018-19	62518865	No reply received
10	07XXXXXXXXXX1ZP	201	2020-21	79790708	No reply received
11	07XXXXXXXXXX1ZI	202	2019-20	2488728	No reply received
12	07XXXXXXXXXX2ZI	202	2019-20	103425586	No reply received
13	07XXXXXXXXXX1ZO	202	2019-20	7530846	No reply received
14	07XXXXXXXXXX1Z5	203	2020-21	25359434167	No reply received
15	07XXXXXXXXXX1ZP	203	2018-19	535037375	No reply received
16	07XXXXXXXXXX1ZP	203	2019-20	155592223	No reply received
17	07XXXXXXXXXX1ZP	203	2020-21	1614182178	No reply received
18	07XXXXXXXXXX1ZH	204	2018-19	2158047	No reply received
19	07XXXXXXXXXX1ZH	204	2019-20	40422162	No reply received
20	07XXXXXXXXXX1ZU	204	2018-19	11433055	No reply received
21	07XXXXXXXXXX1ZU	204	2019-20	1093465	No reply received
22	07XXXXXXXXXX2Z4	204	2019-20	3314032402	No reply received
23	07XXXXXXXXXX2Z4	204	2020-21	4291063617	No reply received
24	07XXXXXXXXXX1Z3	205	2018-19	15775418	No reply received
25	07XXXXXXXXXX1Z3	205	2019-20	1833428	No reply received
26	07XXXXXXXXXX1Z3	205	2020-21	11219512	No reply received
27	07XXXXXXXXXX1ZT	208	2019-20	17388076	No reply received
			Total	**35733282140**	

Annexure 1.45
(Referred to in paragraph 1.4.6.4 (i))
Supression of turnover due to non-inclusion of unbilled revenue of previous year

(Amount in ₹)

Sl. No.	GSTIN	Ward	Financial year	Unbilled Revenue at the end of Financial Year 2018-19 (GSTR9C table 5H)	Unbilled revenue shown in table 5B of GSTR 9C of Financial year 2019-20	Under Reporting of Turnover	Reply of the Department
1	**2**	**3**	**4**	**5**	**6**	**7 (5-6)**	
1	07XXXXXXXXXX1Z1	73	2018-19	105124904	0	105124904	No reply received
2	07XXXXXXXXXX1ZR	56	2018-19	10529046	0	10529046	No reply received
	07XXXXXXXXXX1ZR		2019-20	3862619	0	3862619	No reply received
					Total	**11,95,16,569**	

Annexure 1.46
(Referred to in paragraph 1.4.6.4 (i))
Mismatch of Turnover

(Amount in ₹)

Sl. No.	GSTIN	Ward	Financial Year	Taxable Turnover as per Table7E of GSTR9C	Taxable turnover as per annual return (GSTR9C table 7F)	Unreconciled turnover GSTR 9C table 7G (-ve value)	Reply of the Department
1	**2**	**3**	**4**	**5**	**6**	**7(5-6)**	
1	07XXXXXXXXXX1Z3	208	2018-19	1885402933	659844377	1225558556	No reply received
2	07XXXXXXXXXX1Z8	204	2019-20	624043436	600744987	23298449	No reply received
					Total	**1,24,88,57,005**	

Annexure 2.1
(Referred to in paragraph 2.1.1)
Statement showing details of Departments and respective PSUs and other entities

Sl. No.	Name of Department (s)	Name of Public Sector Undertaking (PSUs)	Name of other entities (Autonomous Bodies/Authorities, etc.)	Total of PSUs/ other entities
1	**2**	**3**	**4**	**5=3+4**
1.	Public Works Department	-	-	-
2.	Irrigation and- Flood Control Department -	-	-	-
3.	Urban Development	1. Shahjahanabad Redevelopment Corporation Limited	1. Delhi Urban Shelter Improvement Board 2. Delhi Jal Board	3
4.	Power Department	1. Indraprastha Power Generation Company Limited 2. Pragati Power Corporation Limited 3. Delhi Power Company Limited 4. Delhi Transco Limited	1. Delhi Electricity Regulatory Commission	5
5.	Tourism Department	1. Delhi Tourism and Transportation Development Corporation	1. Delhi Institute of Hotel Management and Catering Technology	2
6.	Archeology Department	-	-	-
7.	Delhi Archives	-	-	-
8.	Art, Culture and Language	-	1. Hindi Academy 2. Punjabi Academy 3. Urdu Academy 4. Sanskrit Academy 5. Sindhi Academy 6. Sahitya Kala Parishad 7. Dr. Goswami Girdhari Lal Shastri Prachya Vidyalaya Pritisthan 8. Bhojpuri & Maithili Academy	8
9.	Trade & Taxes Department	-	-	-
10.	State Excise and Expenditure	-	-	-

Sl. No.	Name of Department (s)	Name of Public Sector Undertaking (PSUs)	Name of other entities (Autonomous Bodies/Authorities, etc.)	Total of PSUs/ other entities
11.	Department of Finance	1. Delhi Financial Corporation	1. Delhi kalyan Samiti	2
12.	Department. of Planning	-	-	-
13.	Directorate of Economics & Statistics	-	-	-
14.	Home Department	-	-	-
15.	Department. of Law, Justice and Legislative. Affairs	-	1. Delhi Legal Service Authority (DLSA)	1
16.	Registrar General, Delhi High Court	-	-	--
17.	Directorate Of Prosecution	-	-	-
18.	Directorate of Vigilance and Anti Corruption	-	-	-
19.	Revenue Department	-	1. Delhi Wakf Board 2. Delhi Haj Committee	2
20.	Chief Electoral Office	-	-	-
21.	Secretariat of Vidhan Sabha, .	-	-	-
22.	General Administrative Department	-	-	-
23.	Department of Administrative Reforms	-	-	-
24.	Secretariat of Lt. Governor.	-	-	-
25.	Lokayukta	-	-	-
26.	Public Grievance Commission	-	-	-
27.	Department of Information and Publicity	-	-	-
28.	Land and Building Department	-	1. Real Estate Regulatory Authority (RERA)	1
29.	Department of Industries	1. Delhi State Industrial and infrastructure Development Corporation	-	1
30.	Department of Information Technology	1. Geospatial Delhi Ltd	-	1
31.	Department of Health and Family Welfare	-	1. Institute of Liver and Billary Science 2. Institute of Human Behaviour & Allied Science 3. Delhi State Cancer Institute	14

Sl. No.	Name of Department (s)	Name of Public Sector Undertaking (PSUs)	Name of other entities (Autonomous Bodies/Authorities, etc.)	Total of PSUs/ other entities
			4. Delhi State Health Mission - GIA for Aam adami mohalla clinic & Aam adami Mohalla Society (Society came into existence wef 2020-21)	
			5. Delhi State Health Mission (GIA)(State share)-NUHM & DSHM	
			6. Rajiv Gandhi Super Specialty GTB Hospital	
			7. Maulana Azad Institute of Dental Sciences	
			8. Super Speciality Hospital, Janakpuri	
			9. Chacha Nehru Child hospital	
			10. Chaudhary Braham Prakash Delhi Ayurvedic Charak Sansthan	
			11. Centralised Accident and Trauma Services (CATS)	
			12. Rogi Kalyan Samiti (GIA)	
			13. Indraprastha Vyavasyik Evam Paryavarneeya Swasthaya Samiti (IVPSS)	
			14. Delhi Aids control society	
32.	Department of Social Welfare	-	-	
33.	Department of Women & Child Development	-	1. Delhi Commission for Women	2
			2. Delhi State Child Protection Society	
34.	Department for the Welfare of SC/ST/Minorities	1. Delhi SC/ST/OBC/ Minorities & Handicapped Financial & Development Corp. (DSFDC	-	1
35.	Education Department	-	1. Universal Elementary Education Mission (UEEM) (GIA)	3
			2. State Council of Education, Research and Training (GIA)	
			3. Delhi Board of Secondary Education	
36.	Directorate of Higher Education	-	1. Guru Gobind Singh Indraprastha University (GIA)	15

Sl. No.	Name of Department (s)	Name of Public Sector Undertaking (PSUs)	Name of other entities (Autonomous Bodies/Authorities, etc.)	Total of PSUs/ other entities
			2. Dr. BR Ambedkar University (GIA)	
			3. National Law school University (GIA)	
			4. Aditi Mahavidyalaya (GIA)	
			5. Maharaja Agarsen College (GIA)	
			6. Maharishi Valmiki College of Education (GIA)	
			7. Deen Dayal Upadhya College (GIA)	
			8. Shahid Sukhdev College of Business (GIA)	
			9. Shahid Rajguru College of App. Sciences for Women (GIA)	
			10. Keshav Mahavidyala (GIA)	
			11. Bhaskaracharya College for Applied Science (GIA)	
			12. Bhagini Nivedita College (GIA)	
			13. Bhim Rao Ambedkar College (GIA)	
			14. Acharya Narendra Dev College (GIA)	
			15. Delhi Institute of Heritage, research and Management (GIA)	
37.	Directorate of Training and Technical Education	-	1. Netaji Subash University of Technology (GIA)	6
			2. Indraprastha Institute of Information Technology Delhi (Loan)	
			3. Delhi Technological University (GIA)	
			4. Delhi Institute of Tool Engineering (GIA)	
			5. Society for Self Employment (GIA)	
			6. Indira Gandhi Delhi Technical University for Women (GIA)	
38.	Services Department	1. Intelligent Communication System India Limited (ICSIL)	-	1
39.	Department of Labour	-	1. Delhi Building and Other Construction Workers Welfare Board (Cess Collection)	2
			2. Delhi Labour Welfare Board (GIA)	

Sl. No.	Name of Department (s)	Name of Public Sector Undertaking (PSUs)	Name of other entities (Autonomous Bodies/Authorities, etc.)	Total of PSUs/ other entities
40.	Directorate of Employment	-	-	
41.	Department of Food, Civil supply and Consumer Affairs	1. Delhi State Civil Supplies Corporation Limited (DSCSC)	-	1
42.	Development Department	-	1. Animal Welfare Advisory Board (GIA)	1
43.	Directorate of Agricultural Marketing	-	-	-
44.	Directorate of Weights and Measures	-	-	-
45.	Registrar Co-operative Societies	-	-	-
46.	Department of Forest and Wild Life	-	-	-
47.	Department of Food Saftey	-	-	-
48.	Department of Environment	-	1. Delhi Parks & Gardens Society 2. Mahatma Gandhi Institute for Combating Climate Change (erstwhile Mahatma Gandhi Institute of Integrated Rural Energy Planning & Development)	2
49.	Transport Department	1. Delhi Transport Corporation (DTC) 2. Delhi Transport and Infrastructure Development Corporation Limited (DTIDC	1. DTC Pension Trust 2. DTC EPF Trust	4
Total				**78**

Annexure 2.2
(Referred to in paragraph 2.1.5)
Statement showing the details of rendering of accounts to the Comptroller and Auditor General of India as on 31 March 2023

Sl. No.	Name of the autonomous body	Period of entrustment of audit of accounts to CAG	Year up to which accounts were rendered	Year for which accounts due	Period of delay in submission of accounts (up to 31 March 2023)
1	Delhi Electricity Regulatory Commission (DERC)	As per section 19(2) of the DPC Act of CAG.	2021-22	Entrustment is over	-
2	Delhi Technical University (DTU)	As per section 20(1) of the DPC Act of CAG. 2017-18 to 2020-21	2020-21	Entrustment is over	-
3	Indira Gandhi Delhi Technological University for Women (IGDTUW)	As per section 20(1) of the DPC Act of CAG. 2013-14 to 2017-18	2017-18	Entrustment is over	-
4	Netaji Subhash University of Technology (NSUT)	As per section 20(1) of the DPC Act of CAG. 2017-18 to 2021-22	2021-22	Entrustment is over	-
5	Indraprastha Institute of Information Technology Delhi (IIIT-D)	As per section 20(1) of the DPC Act of CAG. 2018-19 to 2022-23	2021-22	Entrustment is over	-
6	Delhi Pharmaceutical Sciences and Research University (DPSRU)	As per section 19(3) of the DPC Act of CAG. 2015-16 to 2020-21	2015-16 to 2020-21	Entrustment is over	-
7	Delhi Building and Other Construction Workers Welfare Board (DBOCWWB)	As per section 19(2) of the DPC Act of CAG.	2021-22	Entrustment is over	-
8	Delhi Jal Board (DJB)	As per section 19(3) of the DPC Act of CAG. Deemed Entrustment	2017-18	2018-19 to 2021-22	4 years
9	Delhi Kalyan Samiti (DKS)	As per section 20(1) of the DPC Act of CAG. 2014-15 to 2023-24	2020-21	2021-22	1 year
10	Delhi State Legal Services Authority (DSLSA)	As per section 19(2) of the DPC Act of CAG.	2018-19	2019-20 to 2021-22	3 years
11	Delhi Urban Shelter Improvement Board (DUSIB)	As per section 19(3) of the DPC Act of CAG. 2010-11 to 2014-15	2013-14	2014-15	1 year
12	Dr. B. R. Ambedkar University (AUD)	As per section 19(3) of the DPC Act of CAG. Deemed entrustment	2021-22	Entrustment is over	-

Sl. No.	Name of the autonomous body	Period of entrustment of audit of accounts to CAG	Year up to which accounts were rendered	Year for which accounts due	Period of delay in submission of accounts (up to 31 March 2023)
13	Guru Gobind Singh Indraprastha University (GGSIPU)	As per section 19(3) of the DPC Act of CAG. Deemed entrustment	2021-22	Entrustment is over	-
14	DTC EPF Trust	As per section 20(1) of the DPC Act of CAG. 2020-21 to 2024-25	2021-22	Entrustment is over	-
15	DTC ESPT	As per section 20(1) of the DPC Act of CAG. 2020-21 to 2024-25	2020-21	2021-22	1 year
16	Delhi Skill Entrepreneurship University (DSEU)	As per section 20(1) of the DPC Act of CAG. 2020-21 to 2024-25	No accounts received	2020-21 & 2021-22	2 year

Annexure 2.3
(Referred to in paragraph 2.3.5.1)
Regulatory Assets of BRPL and BYPL, as per True up of 2021-22

(₹ in crore)

Total unrecognized regulatory assets as per True up petition for 2021-22	BYPL			BRPL		
	Principal	**Carrying cost**	**Total**	**Principal**	**Carrying cost**	**Total**
Impact of APTEL Judgements which have attained finality vide Hon'ble SC Order dated 1/12/2021	4067	6383	10451	6177	10311	16490
Impact of Hon'ble Supreme Court Judgment and Order dated 18/10/2022	842	1215	2057	1309	1860	3169
Impact of issues pending before Hon'ble Commission for Implementation	412	1421	1833	501	1425	1926
Impact of issues challenged in Appeal and pending adjudication before the Hon'ble APTEL	1869	3437	5306	3630	6966	10596
Total	**7191**	**12457**	**19647**	**11617**	**20563**	**32180**

Annexure 2.4
(Referred to in paragraph 2.6.2)
Number of Tenders Selected in Sample Selection

For the duration 2017-18 till 4-5-2023			
Tender Type	**Total no. of tenders created**	**No. of tenders to be selected**	**Basis for sample selection**
Open Tender	154838	212 (209+3)	209 tenders as per total risk-based weight score (even medium-risk and low-risk tenders were selected, in addition to high-risk tenders as per recommendation by Statistical Advisor), and 3 top tenders of I&FC as per Note (i) below.
Limited Tender	716	50	50 tenders as per total risk-based weight score (even medium-risk and low-risk tenders were selected, in addition to high-risk tenders as per recommendation by Statistical Advisor).
Global Tenders	55	10	9 tenders selected as per total risk-based weight score. 1 tender selected from 'Regional Forensic Science Laboratory' to ensure 1 tender is selected from each of the 4 organizations having global tenders.
Open Limited	22	15	15 tenders as per total risk-based weight score.
Single Tender	Single tenders are processed offline	13	As per preliminary observation by Audit, for the duration mentioned above, no 'Single Tender' was called using GePNIC system, and single tenders were being called offline. This is also reflected in data, where no 'single tender' exists after 2014. Hence, 13 offline single tender files will be taken up for Audit during field visit, on judgmental basis, in addition to the list of 287 online tenders.
	155631	**300* (297+3)**	

*In addition to above, few other offline/online tenders were also seen during audit.

NOTE:

(i) During data analysis & sample selection, it was seen that 5 departments (i.e. PWD, DJB, NDMC, I&FC, DUSIB) in NCT of Delhi covered above 91 *per cent* of the total tenders (for the selected duration). Tenders of 4 departments got selected in the sample. However, none of the tenders of the Deptt. of Irrigation & Flood Control (I&FC) got selected in sample due to sample size restrictions etc. Hence, three tenders of I&FC on the basis of highest total risk-based weight score assigned to it in accordance with the guidelines of the CDMA were selected.

Annexure 2.5
(Referred to in paragraph 2.6.2)
Selected TIAs

Sl. No.	Selected TIA
1	132 Eco Task Force
2	Ambedkar University Delhi
3	Bhagwan Mahavir Hospital
4	College of Art
5	Dada Dev Matri Avum Shishu Chikitsalaya
6	DDU Hospital
7	Delhi Jal Board EE(NORTH WEST)-II
8	Delhi Jal Board EE-WEST-I
9	Delhi Parks and Gardens Society
10	Delhi Skill and Entrepreneurship University
11	Delhi Transco Limited
12	Delhi Transport Infrastructure Devlopment Corp Ltd
13	Delhi Urban Shelter Improvement Board||Engineering Department||SE-I||DD-II
14	Department of Trade and Taxes
15	Directorate of Health Services
16	DTTDC||Non Engineering||Corporate
17	Dy. Conservator of Forests(North)
18	Forensic Science Laboratory Rohini
19	G T B Hospital
20	IPGCL-PPCL||CS III
21	IPGCL-PPCL||CS||CS-I
22	IPGCL-PPCL||CS||CS-II
23	IPGCL-PPCL||MM||MM-II
24	Irrigation and Flood Control||ZONE-II||Flood Circle-II||Civil Division-VIII
25	Lt. Governor Secretariat
26	Maulana Azad Medical College
27	New Delhi Municipal Council||Civil-III||S/P
28	New Delhi Municipal Council||Horticulture
29	NSIT
30	NSIT||Engineering Cell
31	Public Works Department||CE/SE/B1-B14||EE/B142
32	Public Works Department||CE/SE/B1-B14||EE/B142||AE/B1421
33	Public Works Department||CE/SE/B2-B24||EE/B242(N)||AE/B2422(N)
34	Public Works Department||CE/SE/B2-B24||EE/B242(N)||AE/B2423(N)
35	Public Works Department||CE/SE/B2-B24||EE/B244(N)
36	Public Works Department||CE/SE/B2-B24||EE/B244(N)||AE/B2442(N)
37	Public Works Department||CE/SE/B2-B24||EE/B244(N)||AE/B2445(N)
38	Public Works Department||CE/SE/F1-F12||EE/F121
39	Public Works Department||CE/SE/M1-M11||EE/M111
40	Public Works Department||CE/SE/M1-M11||EE/M113(New)
41	Public Works Department||CE/SE/M1-M11||EE/M114
42	Public Works Department||CE/SE/M1-M12||EE/M122(New)
43	Public Works Department||CE/SE/M1-M15||EE/M152
44	Public Works Department||CE/SE/M1-M15||EE/M152||AE/M1521

Sl. No.	Selected TIA
45	Public Works Department‖CE/SE/M2-M23‖EE/M231‖AE/M2311
46	Public Works Department‖CE/SE/M2-M23‖EE/M232
47	Public Works Department‖CE/SE/M2-M23‖EE/M233
48	Public Works Department‖CE/SE/M3-M32‖EE/M321
49	Public Works Department‖CE/SE/M3-M32‖EE/M323
50	Public Works Department‖CE/SE/M3-M35‖EE/M351
51	Public Works Department‖CE/SE/M4-M41‖EE/M411
52	Public Works Department‖CE/SE/M4-M42‖EE/M422
53	Public Works Department‖CE/SE/M4-M42‖EE/M422‖AE/M4222
54	Public Works Department‖CE/SE/M4-M45‖EE/M451
55	Public Works Department‖CE/SE/M4-M45‖EE/M451‖AE/M4512
56	Public Works Department‖CE/SE/M4-M45‖EE/M451‖AE/M4513
57	Public Works Department‖CE/SE/M4-M45‖EE/M453
58	Regional Forensic Science Laboratory
59	SCERT(Delhi)

Annexure 2.6
(Referred to in paragraph 2.6.4 (ii))
Details of registration of multiple bidders with the same email id

Number of e-mail ids	Range of number of bidders registered per email id
5647	2 to 10
9	11 to 20
1	21 to 30
1	31 to 39

Annexure 2.7
(Referred to in paragraph 2.7)
Details of funds transferred from Axis Bank to Canara Bank account during 2020-23

(₹ in crore)

Date of transfer and receipt of funds	Amount transferred	Date of transfer and receipt of funds	Amount transferred
02.04.2020	20.00	03.08.2021	25.00
21.07.2020	20.00	12.10.2021	30.00
10.09.2020	20.00	01.03.2022	50.00
12.10.2020	30.00	05.07.2022	04.00
09.12.2020	20.00	06.07.2022	10.00
19.02.2021	40.00	27.09.2022	10.00
18.05.2021	20.00	17.10.2022	15.00

Annexure 2.8
(Referred to in paragraph 2.7)
Details of potential loss of interest due to delay in investment of surplus funds

(Amount in ₹)

Month	Opening Balance	Debit	Credit	Closing Balance	Amount not invested for one month#	Rate of interest received on saving account	FY-wise average rate* on Category I and II investments	Rate of interest less received due to non-investment	Amount$ of Interest less received
April 2020	4926210811	2032724529	1577229034	4470715316	2893486282	6.00	8.34	2.34	5642298
May 2020	4470715316	2484213767	468201911	2454703459	1986501549	5.50	8.34	2.84	4701387
June 2020	2454703459	2025222461	35545736	465026734	429480998	4.00	8.34	4.34	1553290
July 2020	465026734	200000000	21924354	286951088	265026734	4.00	8.34	4.34	958513
August 2020	286951088	0	110087800	397038888	286951088	4.00	8.34	4.34	1037806
September 2020	397038888	200000118	1005829625	1202868395	197038770	4.00	8.34	4.34	712624
October 2020	1202868395	300000000	42128557	944996952	902868395	4.00	8.34	4.34	3265374
November 2020	944996952	326168504	280385000	899213448	618828448	4.00	8.34	4.34	2238096
December 2020	899213448	200000000	151675176	850888624	699213448	4.00	8.34	4.34	2528822
January 2021	850888624	0	12600000	863488624	850888624	4.00	8.34	4.34	3077381
February 2021	863488624	587700000	73786655	349575280	275788624	4.00	8.34	4.34	997436
March 2021	349575280	200300000	848113760	997389040	149275280	4.00	8.34	4.34	539879
April 2021	997389040	0	32602500	1029991540	997389040	3.50	8.15	4.65	3864883
May 2021	1029991540	200000000	47570000	877561540	829991540	3.50	8.15	4.65	3216217
June 2021	877561540	590	417353	877978303	877560950	3.50	8.15	4.65	3400549
July 2021	877978303	0	37881744	915860047	877978303	3.50	8.15	4.65	3402166
August 2021	915860047	250000000	55562800	721422847	665860047	3.50	8.15	4.65	2580208
September 2021	721422847	0	97280000	818702847	721422847	3.50	8.15	4.65	2795514
October 2021	818702847	300000000	49085662	567788509	518702847	3.50	8.15	4.65	2009974
November 2021	567788509	0	21560000	589348509	567788509	3.50	8.15	4.65	2200180
December 2021	589348509	0	143369647	732718156	589348509	3.50	8.15	4.65	2283725
January 2022	732718156	0	27003427	759721583	732718156	3.50	8.15	4.65	2839283
February 2022	759721583	51436350	396739129	1105024363	708285233	3.50	8.15	4.65	2744605
March 2022	1105024363	973863170	302201930	433363123	131161193	3.50	8.15	4.65	508250
April 2022	433363123	0	36151840	469514963	433363123	3.50	8.15	4.65	1679282
May 2022	469514963	0	69327500	538842463	469514963	3.50	8.15	4.65	1819370
June 2022	538842463	431459229	103677154	211060388	107383234	3.50	8.15	4.65	416110
July 2022	211060388	140013334	24925959	95973013	71047054	3.50	8.15	4.65	275307
August 2022	95973013	6859	50667500	146633654	95966154	3.50	8.15	4.65	371869

Month	Opening Balance	Debit	Credit	Closing Balance	Amount not invested for one month#	Rate of interest received on saving account	FY-wise average rate* on Category I and II investments	Rate of interest less received due to non-investment	Amount$ of Interest less received
September 2022	146633654	100016503	101410073	148027224	46617151	3.50	8.15	4.65	180641
October 2022	148027224	150016265	46855626	44866585	0	3.50	8.15	4.65	0
November 2022	44866585	118	27702500	72568967	44866467	3.50	8.15	4.65	173858
December 2022	72568967	14253	153779947	226334661	72554714	3.50	8.15	4.65	281150
January 2023	226334661	14535	21575001	247895127	226320126	3.50	8.15	4.65	876990
February 2023	247895127	15668	41692500	289571959	247879459	3.50	8.15	4.65	960533
March 2023	289571959	81358654	319943719	528157024	208213305	3.50	8.15	4.65	806827
Total					**19797281164**				**66940395**
Potential loss of interest after excluding the period of Covid pandemic (April to June 2020)									**55043420**

Note: #Opening balance *minus* amount debited during the month.

* Average rate of interest earned by DTC EPF Trust earned for 2020-21 (Maximum 9.53 *per cent* and minimum 7.14 *per cent*, average comes to 8.34 *per cent*), for 2021-22 (Maximum 9.53 *per cent* and minimum 6.77 *per cent*, average comes to 8.15 *per cent*) and for 2022-23 (Maximum 9.53 *per cent* and minimum 6.77 *per cent*, average comes to 8.15 *per cent*),

$ Amount not invested for one month x rate of interest less received/100) divided by 12.

Annexure 2.9
(Referred to in paragraph 2.8)
Details of payment of escalation on account of electricity charges

Period of Bill	Escalation Bill No 1-Units Consumed	Per Unit additional Cost paid in escalation bills	Avoidable Cost	Period of Bill	Escalation Bill No 2-Units Consumed	Per Unit additional Cost paid in escalation bills	Avoidable Cost	Period of Bill	Escalation Bill No 3-Units Consumed	Per Unit additional Cost paid in escalation bills	Avoidable Cost
Nilothi SPS				**Nilothi SPS**				**Nilothi SPS**			
07.06.2021 to 09.06.2021	68405	2.25	153911	09.12.2021 to 10.01.2022	582020	2.25	1309545	09.04.2022 to 11.05.2022	580440	2.25	1305990
10.06.2021 to 09.07.2021	688720	2.25	1549620	11.01.2022 to 07.02.2022	566400	2.25	1274400	12.05.2022 to 11.06.2022	692380	2.25	1557855
10.07.2021 to 09.08.2021	842560	2.25	1895760	08.02.2022 to 13.03.2022	582900	2.25	1311525	12.06.2022 to 17.07.2022	626600	2.25	1409850
10.08.2021 to 09.09.2021	755300	2.25	1699425	14.03.2022 to 08.04.2022	412620	2.25	928395	18.07.2022 to 11.08.2022	527900	2.25	1187775
10.09.2021 to 09.10.2021	896960	2.25	2018160					12.08.2022 to 12.09.2022	553720	2.25	1245870
10.10.2021 to 12.11.2021	704840	2.25	1585890					13.09.2022 to 11.10.2022	568120	2.25	1278270
13.11.2021 to 08.12.2021	693740	2.25	1560915					12.10.2022 to 27.10.2022	390880	2.25	879480
								28.10.2022 to 26.11.2022	405840	2.25	913140
Keshopur SPS				**Keshopur SPS**				**Keshopur SPS**			
07.06.2021 to 28.06.2021	32707	2.25	73591	28.11.2021 to 27.12.2021	19900	2.25	44775	27.03.2022 to 27.04.2022	77760	2.25	174960
29.06.2021 to 27.07.2021	40200	2.25	90450	28.12.2021 to 28.01.2022	13780	2.25	31005	28.04.2022 to 27.05.2022	99600	2.25	224100
28.07.2021 to 27.08.2021	5700	2.25	12825	29.01.2022 to 28.02.2022	5480	2.25	12330	28.05.2022 to 27.06.2022	122080	2.25	274680
28.08.2021 to 27.09.2021	6560	2.25	14760	01.03.2022 to 26.03.2022	3900	2.25	8775	28.06.2022 to 27.07.2022	35120	2.25	79020
28.09.2021 to	20720	2.25	46620					28.07.2022 to	6360	2.25	14310

Period of Bill	Escalation Bill No 1- Units Consumed	Per Unit additional Cost paid in escalation bills	Avoidable Cost	Period of Bill	Escalation Bill No 2- Units Consumed	Per Unit additional Cost paid in escalation bills	Avoidable Cost	Period of Bill	Escalation Bill No 3- Units Consumed	Per Unit additional Cost paid in escalation bills	Avoidable Cost
27.10.2021								27.08.2022			
28.10.2021 to 27.11.2021	10560	2.25	23760					28.08.2022 to 27.09.2022	11200	2.25	25200
								28.09.2022 to 27.10.2022	5300	2.25	11925
								28.10.2022 to 27.11.2022	5660	2.25	12735
Total	**4766972**	**2.25**	**10725687**	**Total**	**2187000**	**2.25**	**4920750**		**4708960**	2.25	**10595160**
	Total of paid escalation bills (No. 1 & 2)- ₹10725687 + ₹4920750					**15646437**					

Note: Monetary implication for paid escalation bills No. 1 & 2 has been worked out on the basis of difference between per unit rate of ₹8.50 under NDHT category and ₹6.25 under public utility category. This is excluding the elements of various taxes, surcharges, rebates and subsidies, as the same are not consistently charged in the electricity bills and it is not feasible to work out the monetary implication on this account by reverse calculation.

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