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

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

Government of Odisha

Report No. 1 of 2026

(Performance & Compliance Audit – Revenue)

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Preface

This Report for the period ended March 2023 has been prepared for submission to the Governor of Odisha under Article 151 of the Constitution of India for being laid before the State Legislature.

The Report contains significant results of Performance Audits on 'Electronic Way Bill System under GST' and Compliance Audits of Finance and Excise Departments.

The instances mentioned in this Report are those, which came to notice in the course of test audit for the period 2018-19 to 2022-23, as well as those which came to notice in earlier years, but could not be reported in the previous Audit Reports. Instances relating to the period subsequent to 2022-23 have also been included, wherever necessary.

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

Overview

OVERVIEW

This Report contains one Performance Audit on "Electronic Way Bill System under Goods and Service Tax", one Subject Specific Compliance Audit (SSCA) on "Department's Oversight on GST Payments and Returns Filing (Phase-II)" and one compliance audit Paragraph. Some of the major findings included in the Report are summarised below:

Chapter-I General

The total revenue receipts of the Government of Odisha for the year 2022-23 amounted to ₹1,50,462 crore. Of this, revenue raised by the State Government from its own sources was ₹89,274 crore, a decrease of ₹5,731 crore (6.03 *per cent*) over the previous year. The share of receipts from the Government of India amounting to ₹61,188 crore (40.67 *per cent* of the total receipts) comprised the State's share of divisible Union taxes of ₹42,989 crore (28.57 *per cent* of the total receipts) and grants-in-aid of ₹18,199 crore (12.10 *per cent* of the total receipts). The average annual growth rate in respect of tax revenues and non-tax revenues was 10.88 *per cent* and 52.51 *per cent*, respectively, during FYs 2018-23.

(Paragraph 1.1)

Arrears of revenue as on 31 March 2023 in respect of taxes on sales and trade, entry tax, GST and state excise amounted to ₹16,463.04 crore, of which ₹8,697.28 crore was outstanding for more than five years.

(Paragraph 1.2)

The Public Accounts Committee (PAC) discussed 27 out of 106 selected paragraphs pertaining to the Audit Reports for the years 2007-08 to 2015-16 covering Finance (Commercial Taxes), Excise, Housing & Urban Development, Revenue & Disaster Management Departments and issued recommendations on 26 paragraphs, on which Action Taken Notes (ATNs) had been received from the Departments.

(Paragraph 1.3)

Audit observed under-assessment/short levy/loss of revenue aggregating to ₹1,165.04 crore in 1,160 cases during 2022-23. The concerned Departments accepted deficiencies amounting to ₹1,148.63 crore in 1,072 cases and reported recovery of ₹874.11 crore during April 2022 to March 2023.

(Paragraph 1.5)

Chapter-II Performance Audit on E-Way Bill System

Goods and Services Tax (GST) has been introduced with effect from 1 July 2017 to ensure uniformity of tax structure throughout the country which facilitated hassle free movement of goods across the States. E-Way Bill (EWB) is a document required for the movement of goods and is designed to capture details of goods before being moved. Automation and standardisation of the entire process was intended to help check tax evasion and shore up GST collections. EWB is conceived as a shift from Government-monitored tax administration model to a self-reporting model by the taxpayer.

The Performance Audit on EWB System under GST was conducted covering the period from 2018-22, with the objective to ascertain whether (i) EWB mechanism is effective in protecting revenue interest of the Government and (ii) Preventive/ Enforcement activities of the Department in enforcing EWB provisions are efficient and effective. Significant audit findings noticed during this audit are discussed below:

- Six taxpayers, who generated 2,340 EWBs for outward supply for an assessable value of ₹79.81 crore during 2018-22, with tax implication of ₹11.90 crore, had not filed GST returns and consequently, had not discharged the tax liability.

(Paragraph 2.1.9.1)

- Tax liability was not assessed in respect of four taxpayers, who had generated 43 EWBs after cancellation of their registration, for an outward supply of ₹1.93 crore with tax implication of ₹0.35 crore.

(Paragraph 2.1.9.2)

- Four taxpayers had used either same invoice or similar invoices to generate multiple EWBs for movement of goods involving an assessable value of ₹1.86 crore with GST liability of ₹0.10 crore.

(Paragraph 2.1.9.3)

- The Department had not initiated any action against four tax payers who had generated 96 EWBs for outward supply of ₹5.59 crore involving tax liability of ₹0.99 crore, but filed Nil returns.

(Paragraph 2.1.9.5)

- Fourteen taxpayers had generated 1,113 EWBs for an assessable value of ₹80.30 crore with tax implication of ₹13.78 crore using 235 suspicious vehicles (theft vehicles, surrendered, cancelled and suspended vehicles, two wheelers, *etc*.)

(Paragraph 2.1.9.7)

- Two taxpayers generated three EWBs with total assessable value of ₹0.23 crore with tax value of ₹0.04 crore where the distance mentioned in the EWB was as high as 630 *per cent* of actual distance between the place of supply to place of delivery, having a potential risk exposure of carrying out multiple trips with the same EWB.

(Paragraph 2.1.9.9)

- Deficiencies like inadequate monitoring of movement of vehicles through Radio Frequency Identification Device (RFID), non-usage of Comprehensive Analytics Report module, lack of adequate personnel, insufficient patrolling vehicles, etc. were noticed.

(Paragraph 2.1.10)

- After intercepting the vehicle, the Proper Officer collects the applicable tax and/or penalty, credits it to the taxpayer's electronic cash ledger and settles the liability by debiting the ledger to enable release of the vehicle. Audit observed delays of 6 to 1,257 days in crediting the amounts to the electronic cash ledger and settling the liability. These delays carried the risk of taxpayers utilising the deposited amounts against other tax liabilities, leading to deferred credit of revenue to the Government account.

(Paragraph 2.1.11.2)

- Although Forest Department had seized/confiscated forest produce like timber, Kendu Leaf *etc*. worth ₹0.09 crore, the potential non-discharge of GST liability was not addressed due to absence of exchange of information between Forest and State GST Departments. Similarly, although Motor Vehicle Department seized overloaded goods worth 1,893 tonnes, the potential non discharge of GST liability was not addressed due to absence of exchange of information between Motor Vehicle and State GST Departments.

(Paragraph 2.1.12.2)

Recommendations:

i. The Department may take up the matter with the NIC to rectify system deficiencies to prevent generation of EWBs by non-filers/ nil filers of returns, cancelled taxpayers, composition taxpayers making inter-state supplies and generation of multiple EWBs with same invoice.

ii. The Department may consider devising a suitable mechanism to identify taxpayers generating EWBs but not discharging tax liability and issue guidelines to prioritise the scrutiny of returns of such taxpayers.

iii. The Department may consider devising a suitable mechanism to properly integrate VAAHAN system with EWB system to maintain an effective oversight over potentially suspicious transactions.

iv. The Department may consider prioritising verification of EWBs and scrutiny of returns of taxpayers having multiple registrations with same PAN.

v. The Department may enhance its operational preparedness in terms of augmenting infrastructure and enhancing the utilisation of analytical reports to improve the efficiency of preventive functions.

vi. The Department may issue instruction to the Proper Officers to promptly create and settle the demand of tax and penalty in the electronic liability ledger.

vii. The Department may devise a system for passing on the information of interception to the authorities of GST jurisdictional Circles for assessing the tax liability, if any.

Chapter-III
Compliance Audit

This Chapter contains Subject Specific Compliance Audit on 'Department's Oversight on GST Payments and Return Filing (Phase-II)' and one compliance audit Paragraph.

SSCA on Department Oversight on GST Payments and Returns Filing-Phase-II

The Government of India introduced the Goods and Services Tax Act, 2017 with effect from 01 July 2017 which replaced many indirect taxes levied and collected by the Centre and the States. Goods and Services Tax is a destination-based consumption tax on the supply of goods or services or both levied on value addition. The Centre and the 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. This Subject Specific Compliance Audit (SSCA) was conducted between August 2023 to December 2024 with the broad objective of seeking an assurance that rules and procedures have been designed to secure an effective check on tax compliance and the scrutiny procedures, internal audit and other compliance functions of the CT & GST Circles are adequate and effective. Significant audit findings noticed during this audit are discussed below:

- At State level, 1.77 lakh scrutiny cases during 2020-21 to 2022-23 led to demands of over ₹2,500 crore but recovery was only around ₹110 crore. In sampled eight circles, out of ₹1,078 crore demanded through Show Cause Notice, only ₹19.94 crore was realised.

(Paragraph 3.1.6.4)

- Out of 4,730 cancellation orders issued during 2020-21 in nine selected CT & GST Circles, only 809 taxpayers (17.10 *per cent*) filed final return GSTR-10. In only 53 cases the Department initiated action for non-filing, posing risk of unrecovered tax and ITC reversal.

(Paragraph 3.1.6.5)

- Audit analysed GST return data for the period 2018-19 to 2020-21 using 15 parameters and issued 301 instances of inconsistency (involving ₹10,267 crore) to the respective Circles for verification of the Department's action on the identified mismatches. The Department took remedial action in 88 cases, which included recovery of ₹100.86 crore in 13 cases, raising of demands amounting to ₹35.76 crore in 13 cases, issuance of Show Cause Notices in 53 cases involving ₹853.65 crore, and issuance of ASMT-10 notices in nine cases involving ₹68.72 crore. In addition, action had already been initiated prior to the audit query in 92 cases involving ₹2,088 crore, while 40 cases involving ₹621.26 crore were under examination.

(Paragraph 3.1.7)

- Financial statements and invoices in respect of 43 of 79 selected taxpayers (54.43 *per cent*) across 12 Circles out of the selected 24 Circles were not produced to audit. As a result, mismatches noticed through data analysis, amounting to ₹2,528.12 crore, could not be examined in detail by Audit.

(Paragraph 3.1.8- I)

- Audit observed widespread mismatches between GSTR-2A, GSTR-3B and GSTR-9. In detailed audit, 52 out of 79 taxpayers availed excess Input Tax Credit of ₹1,228.31 crore during 2018-19 to 2020-21. Forty six taxpayers had not discharged tax liability of ₹ 530.65 crore in 79 cases.

(Paragraph 3.1.8 IV-a and V)

Recommendations:

i. The Department may ensure that scrutiny proceedings are completed in strict compliance with the established Standard Operating Procedures.

ii. The Department may instruct its field formations to take timely action on completing the cancellation proceedings and ensuring filing of GSTR-10.

iii. The Department may initiate remedial action for all the compliance deviations brought out in this Report before they get time barred.

iv. The Department may pursue with the taxpayers for production of financial statements and other specific taxpayers' records as requisitioned by Audit.

Compliance audit Paragraph

- Non-adherence to the Excise Commissioner's orders of May 2008 and non-issue of demand notice for realisation of transport fee on locally collected Mohua Flower against 21 Out Still licensees, resulted in non-realisation of Government revenue amounting to ₹61.04 lakh during 2018-19 to 2021-22.

(Paragraph 3.2)

Chapter 1

General

CHAPTER 1
General

1.1 Trend of Revenue receipts

1.1.1 Revenue receipts of the State are made up of tax revenues, non-tax revenues raised by the Government of Odisha (GoO), the State's share of net proceeds of divisible Union taxes and duties and Grants-in-aid received from Government of India (GoI). The details of such revenues of the State, during the period from financial years (FYs) 2018-19 to 2022-23 are depicted in **Table-1.1.**

Table 1.1: Trend of receipts of the State

(₹ in crore)

Sl. No.	Particulars	2018-19	2019-20	2020-21	2021-22	2022-23
1.	**Revenues raised by the State Government**					
	Tax revenues	30,318	32,315	34,258	40,748	46,554
	Percentage of growth compared to previous year	**8.61**	**6.59**	**6.01**	**18.94**	**14.25**
	Non-tax revenues	14,276	14,647	19,518	54,257	42,720
	Percentage of growth compared to previous year	69.99	2.59	33.25	177.98	(-)21.26
	Total	**44,594**	**46,962**	**53,776**	**95,005**	**89,274**
2.	**Receipts from the Government of India**					
	Share of net proceeds of divisible Union taxes and duties	35,354	30,454	27,543	38,144	42,989[1]
	Grants-in-aid[2]	19,598	24,152	23,068	19,910	18,199[3]
	Total	**54,952**	**54,606**	**50,611**	**58,054**	**61,188**
3.	**Total revenue receipts (1 and 2)**	**99,546**	**1,01,568**	**1,04,387**	**1,53,059**	**1,50,462**
4.	**Percentage of revenue raised by the State to total revenue receipts**	**44.8**	**46.24**	**51.52**	**62.07**	**59.33**
5.	**Percentage of tax revenue to total revenue receipts**	**30.46**	**31.82**	**32.82**	**26.62**	**30.94**

*(**Source**: Finance Accounts, GoO)*

[1] For details, please see Statement No. 14 - Detailed accounts of revenue by minor heads in the Finance Accounts of Government of Odisha for the year 2022-23. Figures under Minor Head 901 - Share of net proceeds assigned to the State under the Major Heads – 0005-Central Goods and Services Tax (₹ 12,150.19 crore), 0020-Corporation Tax (₹ 14,406.66 crore), 0021-Taxes on income other than Corporation Tax (₹ 14,073.90 crore), 0037 – Customs (₹ 1,690.33 crore), 0038 - Union Excise Duties (₹ 530.30 crore), 0044 - Service Tax (₹ 67.18 crore) and 0045 – Other taxes and duties on commodities and services (₹ 70.77 crore).

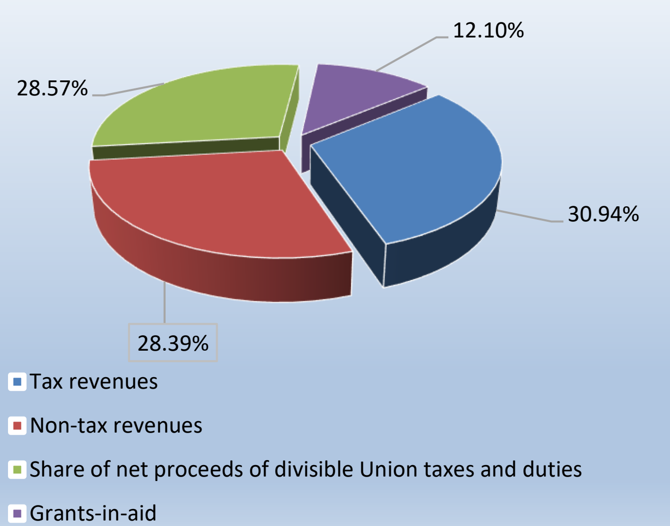
[2] Centrally sponsored schemes, Finance Commission grants and other transfer/grants (also includes compensation on GST received from GoI).

[3] Includes compensation of ₹ 1,886.96 crore towards loss of revenue due to implementation of GST.

The table 1.1 indicates that the average annual growth rate in respect of tax revenues and non-tax revenues was 10.88 *per cent* and 52.51 *per cent*, respectively during FYs 2018-23.

Break-up of revenue of the State for the financial year 2022-23 is given in **Chart No. 1.1**:

Chart No. 1.1: Break-up of revenues of the State in 2022-23



1.1.2 Details of tax revenues raised by the State during the period 2018-19 to 2022-23 are given in **Table 1.2.**

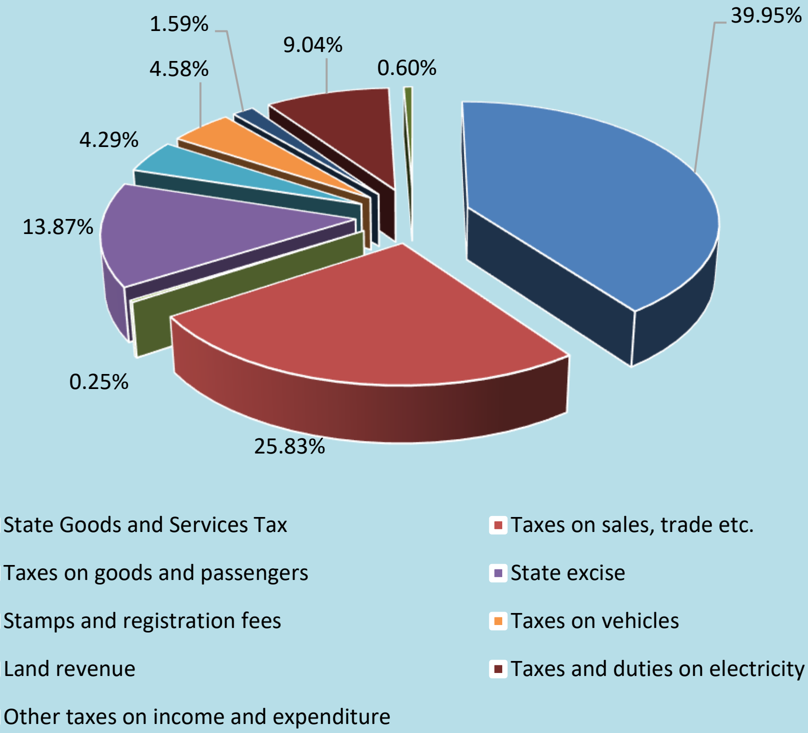
Table 1.2: Details of Tax Revenues ***(₹ in crore)***

Sl. No.	Head of revenue	2018-19	2019-20	2020-21	2021-22	2022-23	Percentage of increase (+) or decrease (-) in 2022-23 over 2021-22
1..	State Goods and Services Tax (SGST)	11,942.59	13,203.52	13,043.19	16,392.24	18,600.52	13.47
2.	Taxes on sales, trade, *etc.*	7,310.24	7,455.81	7,776.89	9,999.60	12,023.02	20.23
3.	State Excise	3,925.12	4,495.42	4,053.06	5,527.60	6,454.62	16.77
4.	Stamps and Registration Fees	1,237.46	1,434.97	2,942.01	2,418.62	1,997.20	(-)17.42
5.	Taxes on Vehicles	1,745.58	1,836.32	1,526.34	1,663.53	2,133.10	28.23
6.	Taxes and Duties on Electricity	3,257.66	2,819.67	3,938.46	3,716.92	4,210.25	13.27
7.	Land Revenue	511.07	720.69	603.40	664.24	738.88	11.24
8.	Other taxes on income and expenditure-Taxes on Professions, Trades, Callings and Employment	203.81	216.38	229.13	253.97	281.46	10.82
9.	Taxes on Goods and Passengers	182.32	133.44	145.69	110.99	114.78	3.41
	Total	**30,315.85**	**32,316.22**	**34,258.17**	**40,747.71**	**46,553.83**	**14.25**

(Source: Finance Accounts, GoO)

Break-up of tax revenues of the State for 2022-23 is given in **Chart No. 1.2**:

Chart No. 1.2 : Break-up of Tax Revenue for 2022-23



As seen from **Table 1.2**, the total own tax revenue increased by ₹5,806.12 crore (14.25 *per cent*) in 2022-23 over the previous year. The major increase was noticed under SGST (₹2,208 crore), (ii) Taxes on Sales, Trade, *etc*. (₹2,023 crore), (iii) State Excise (₹927 crore) and (iv) Taxes on Vehicles (₹470 crore). Stamp and Registration fee recorded a decline of ₹421 crore.

Increase in 'SGST' was attributed to resumption of business activities to full strength, post the COVID-19 pandemic, as well as increase in wholesale and retail prices of commodities. Increase in taxes on sales was on account of increase in VAT revenue, due to higher consumption of petrol and diesel owing to increased economic activity during 2022-23. Increase in state excise duty was attributed to more consumption of country fermented liquor, malt liquor and foreign liquor and increased enforcement by the Excise Department.

1.1.3 Non-tax revenue consists of interest receipts, dividends and profits, non-ferrous mining receipts, departmental receipts, *etc*. Details of non-tax revenues raised during the period 2018-19 to 2022-23 are indicated in **Table 1.3.**

Table 1.3: Details of non-tax revenues ***(₹ in crore)***

Sl. No.	Head of Revenue	2018-19	2019-20	2020-21	2021-22	2022-23	Percentage of increase (+)/decrease (-) in 2022-23 over 2021-22
1.	Non-ferrous mining and metallurgical industries	10,480.61	11,020.02	13,791.72	48,642.02	37,642.09	(-)22.61

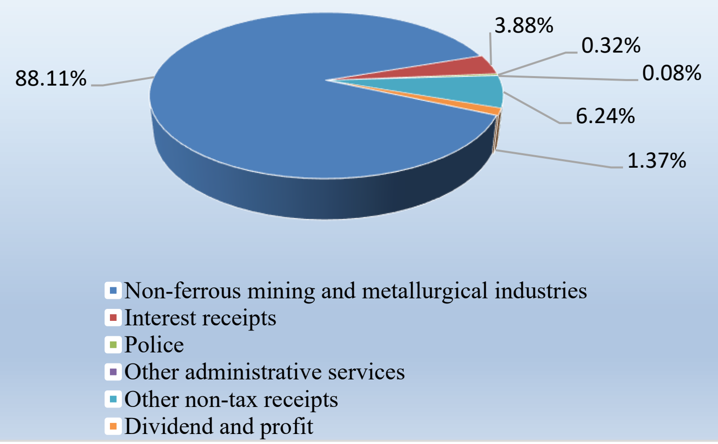
Sl. No.	Head of Revenue	2018-19	2019-20	2020-21	2021-22	2022-23	Percentage of increase (+)/decrease (-) in 2022-23 over 2021-22
2.	Interest receipts	1,462.25	1,486.58	1,261.79	1,823.33	1,656.50	(-)9.15
3.	Dividend and profit	543.94	321.38	1,062.81	523.43	584.50	11.67
4.	Police	67.94	96.62	103.04	135.04	136.08	0.77
5.	Other administrative Services	40.83	30.80	15.04	26.66	36.26	36
6.	Other non-tax[4] receipts	1,681.94	1,691.77	3,284.02	3,106.33	2,664.15	(-)14.23
Total Receipts		**14,277.51**	**14,647.17**	**19,518.42**	**54,256.81**	**42,719.58**	**(-)21.26**

(Source: Actual receipts as per Finance Accounts, GoO)

Revenue from "Non-ferrous mining and metallurgical industries" under the Steel and Mines Department decreased by ₹11,000 crore in 2022-23 over the previous year. However, it constituted highest percentage share (88.11 *per cent)* in the State's Non-tax revenue in 2022-23.

Break-up of non-tax revenues of the State for 2022-23 is given in **Chart No.1.3**:

Chart No. 1.3 Break-up of Non-Tax Revenue for 2022-23



[4] Other non-tax receipts includes actual receipts during 2022-23 under the following heads: Coal and Lignite (₹432.98 crore), Ports and Light Houses (₹195.01 crore), Power (₹2.45 crore), Petroleum (₹2.74 crore), Road and bridges (₹ 43.17 crore), Medical and public health (₹ 88.64 crore), Other rural development programmes (₹ 0.02 crore), Forestry and wild life (₹ 23.99 crore), Education, sports, arts and culture (₹ 66.63 crore), Public service commission (₹ 1.65 crore), Other general economic services (₹ 15.87 crore), Contribution and recoveries towards pension and other retirement benefits (₹ 13.41 crore), Crop husbandry (₹ 10.73 crore), Major irrigation (₹ 679.15 crore), Medium irrigation (₹ 230.06 crore), Labour employment (₹ 16.06 crore), Jail (₹ 1.49 crore), Fisheries (₹ 1.99 crore), Miscellaneous general service (₹ 570.52 crore),Water supply and sanitation (₹ 71.17 crore), Housing (₹ 29.33 crore), Urban development (₹ 13.33 crore), Information and publicity (₹ 0.48 crore), Social security and welfare (₹ 2.20 crore), Animal husbandry (₹ 2.92 crore), Cooperation (₹ 4.54 crore), Land reforms (₹ 0.02 crore), Minor irrigation (₹ 14.79 crore), Civil aviation (₹ 0.35 crore), Inland Water transport (₹ 0.60 crore), Tourism (₹ 7.04 crore), Village and small industries (₹ 1.38 crore), Industries(₹2.37 crore), Civil supplies (₹ 3.38 crore), Public Works (₹ 71.94 crore), Stationary and Printing (₹ 3.54 crore), Other Agricultural Programmes (₹2.54 crore), Other industries (₹0.26 crore) and family welfare (₹0.63 crore)

Reasons for wide variations are discussed below:

***Non-ferrous mining and metallurgical industries*:** Audit noticed that there was decrease in actual receipts during 2022-23 over receipts of 2021-22 by 22.61 *per cent*, the main reason for the same was less receipts under the minor-head Mineral Concession Fees, Rents and Royalties due to decrease in iron ore prices in the domestic, as well as international markets resulting in sharp fall in revenue collection from the mining sector.

1.2 Analysis of arrears of revenue

The arrears of revenue as on 31 March 2023 in respect of the four principal heads of revenue amounted to ₹ 16,463.04 crore, of which, ₹ 8,697.28 crore was outstanding for more than five years as detailed in **Table 1.4**.

Table 1.4: Arrears of revenue ***(₹ in crore)***

Sl. No.	Heads of revenue	Arrears as on 31 March 2023	Amount outstanding for more than five years as on 31 March 2023	Status of outstanding arrears						
				Demand issued	Stayed by judiciary	Stayed by Govt.	Rectification / review	Dealer/ party insolvent	Written off	Specific action not intimated
1.	Taxes on sales, trade, *etc.*	7,878.62	6,251.42	3,582.59	1,842.49	733.45	12.62	1562.27	18.78	--
2.	Entry Tax	2,720.45	2,323.22	1,126.70	1,399.91	203.46	0.002	3.52	0.42	--
3.	GST	5,664.54	0	2,749.58	121.56	168.99	39.55	26.36	6.47	--
4.	State Excise	199.43	122.64	199.44	46.95	20.44	3.75	--	7.88	12.54
5.	Land Revenue	*The Revenue and Disaster Management Department did not provide details of arrears outstanding as on 31 March 2023 in respect of land revenue as well as Stamp duty and Registration fee despite repeated persuasions by Audit.*								
6.	Stamp Duty & Registration Fee									
TOTAL		16,463.04	8,697.28	7,658.31	3,410.91	1,126.34	55.92	1,592.15	33.55	12.54

(***Source***: *Information received from the concerned Departments)*

1.3 Follow up on Audit Reports– summarised position

In terms of the instructions issued (July 2014) by the Finance Department, Departments are required to initiate action on the audit paragraphs contained in the Reports of the Comptroller and Auditor General of India (CAG) within three months of their laying in the Legislative Assembly.

The Government shall submit explanatory notes thereon for consideration by the Public Accounts Committee (PAC). However, explanatory notes (replies of the Departments) were submitted with inordinate delays in respect of 361 paragraphs (including performance audits) appearing in the CAG's Revenue/ Revenue & Economic/ Civil Audit Reports for the years 2007-08 to 2021-22 placed before the State Legislature between February 2009 and December 2024. Details of pending explanatory notes as of May 2025 pertaining to various Departments[5] are given in **Table 1.5.**

[5] Finance Department (including Commercial Taxes) (195 paragraphs), Excise Department (95 paragraphs), Housing & Urban Development Department (01 paragraph), Revenue & Disaster Management Department (including Stamp Duty & Registration Fees) (70 paragraphs)

Table 1.5: Pending explanatory notes in respect of Revenue Receipts Paragraphs

Sl. No.	Audit Report ending on	Date of presentation in the Legislature	No. of paragraphs	No. of paragraphs where explanatory notes received	No. of paragraphs where explanatory notes not received
1	31 March 2022 (Report No. 3 of 2024-Civil)	11 September 2024	2	0	2
2	31 March 2022 (Report No. 9 of 2024-Civil)	7 December 2024	3	0	3
		Total	**5**	**0**	**5**

It was observed that though the Departments intimated action for recovery of revenue in the instances pointed out by Audit, corrective measures to prevent persistent irregularities were not addressed by the Departments.

The PAC discussed 27 out of 106 selected paragraphs pertaining to the Audit Reports for the years 2007-08 to 2015-16 of Finance Department (including Commercial Taxes), Excise Department, Housing & Urban Development Department, Revenue & Disaster Management Department (including Stamp Duty & Registration Fees) and issued recommendations on 26 paragraphs incorporated in the aforesaid Reports on which Action Taken Notes (ATNs) had been received from the Departments.

Recommendation 1.1: The State Government may initiate action to address shortcomings and system defects pointed out by Audit to plug leakages of revenue and ensure that all Departments promptly prepare ATNs on recommendations of PAC.

1.4 Response of the Departments/Government to Audit

1.4.1 Position of outstanding Inspection Reports

On completion of audit of Government Departments and offices, Audit issues Inspection Reports (IRs) to the concerned Heads of offices, with copies to their superior officers for corrective action and their monitoring. Serious financial irregularities are reported to the Head of the Departments and the Government. Review of IRs issued up to 2022-23 revealed that 3,778 paragraphs relating to 1,585 IRs remained outstanding at the end of June 2023. Details of IRs relating to major revenue earning Departments of the State Government, which are under the audit jurisdiction of Office of the Pr. Accountant General (Audit-I), Odisha are given in **Table 1.6**.

Table 1.6: Department-wise details of IRs

Sl. No.	Names of Department	Nature of receipts	No. of outstanding IRs	No. of outstanding audit observations	Money value *(₹ in crore)*
1	Finance (Commercial taxes)	Taxes on sales, trade, *etc.*	669	1,376	2,726.69
		Entry Tax			
		CT & GST			

Sl. No.	Names of Department	Nature of receipts	No. of outstanding IRs	No. of outstanding audit observations	Money value (*₹ in crore)*
2	Excise	State Excise	270	869	1,061.02
3	Revenue and Disaster Management	Stamps Duty and Registration Fees	646	1,533	1,044.64
Total			**1,585**	**3,778**	**4,832.35**

Recommendation 1.2: The State Government may introduce a mechanism to ensure that departmental officers respond to Audit IRs promptly, take corrective action, and work closely with Audit to bring about early settlement of audit observations.

1.5 Results of audit

1.5.1 Position of the local audit conducted during the year

Audit covered three Departments of the State Government and test-checked records of 68 units out of 310 auditable units (22 *per cent*) relating to commercial taxes, state excise and stamps and registration fees during the year 2022-23.

Audit observed underassessment/ short levy/ loss of revenue aggregating to ₹ 1,165.04 crore in 1,160 cases, which were communicated to the Departments through IRs during 2022-23. Out of this, the Departments concerned accepted (between April 2022 and March 2023) underassessment and other deficiencies of ₹1,148.63 crore in 1,072 cases. The Departments reported (between April 2022 and March 2023) recovery of ₹ 874.11 crore pertaining to the objections raised during 2022-23 and ₹5 crore relating to previous years.

1.6 Coverage of this Report

This Audit Report contains one Performance Audit on "Electronic Way Bill System under Goods and Services Tax" and one Subject Specific Compliance Audit paragraph on "Department's Oversight on GST payments and Returns Filing (Phase-II) for the year 2018-19 to 2020-21" and one compliance audit paragraph.

The Departments concerned have accepted the audit observations amounting to ₹ 14,834.19 crore. These audit observations are discussed in Chapters 2 and 3 of this Report.

The errors/ omissions pointed out are on the basis of test audits. The Department/ Government may, therefore, undertake a thorough review of all units to check whether similar errors/ omissions have taken place elsewhere and, if so, to rectify them; and put a system in place that would prevent such errors/ omissions from recurring in future.

Chapter 2

Performance Audit on E-Way Bill System under GST

CHAPTER 2

Performance Audit Observations

Finance Department

2.1 Electronic Way Bill System under Goods and Service Tax

EXECUTIVE SUMMARY

Goods and Services Tax (GST) has been introduced with effect from 1 July 2017 to ensure uniformity of tax structure throughout the country which facilitated hassle free movement of goods across the States. E-Way Bill (EWB) is a document required for the movement of goods and is designed to capture details of goods before being moved. Automation and standardisation of the entire process was intended to help check tax evasion and shore up GST collections. EWB is conceived as a shift from Government-monitored tax administration model to a self-reporting model by the taxpayer.

The Performance Audit (PA) on EWB System under GST was conducted covering the period 2018-22, with the objective to ascertain whether (i) EWB mechanism is effective in protecting revenue interest of the Government and (ii) Preventive/ Enforcement activities of the Department in enforcing EWB provisions are efficient and effective. Significant audit findings noticed during this audit are discussed below:

- Six taxpayers who generated 2,340 EWBs for outward supply for an assessable value of ₹79.81 crore during 2018-22, with tax implication of ₹11.90 crore, had not filed GST returns.
- Tax liability was not assessed in respect of four taxpayers, who had generated 43 EWBs after cancellation of their registration, for an outward supply of ₹1.93 crore with tax implication of ₹0.35 crore.
- Four taxpayers had used either same invoice or similar invoices to generate multiple EWBs for movement of goods involving an assessable value of ₹1.86 crore with GST liability of ₹0.10 crore.
- The Department had not initiated any action against four tax payers who had generated 96 EWBs for outward supply of ₹5.59 crore involving tax liability of ₹0.99 crore, but filed Nil returns.
- Fourteen taxpayers had generated 1,113 EWBs for an assessable value of ₹80.30 crore with tax implication of ₹13.78 crore using 235 suspicious vehicles (theft vehicles, surrendered, cancelled and suspended vehicles, two wheelers, *etc*.)

- Two taxpayers generated three EWBs with total assessable value of ₹0.23 crore with tax value of ₹0.04 crore where the distance mentioned in the EWB was as high as 630 *per cent* of actual distance between the place of supply to place of delivery, having a potential risk exposure of carrying out multiple trips with the same EWB.
- Deficiencies like inadequate monitoring of movement of vehicles through Radio Frequency Identification Device (RFID), non-usage of Comprehensive Analytics Report module, lack of adequate personnel, insufficient patrolling vehicles, etc. were noticed.
- After intercepting the vehicle, the Proper Officer collects the applicable tax and/or penalty, credits it to the taxpayer's electronic cash ledger and settles the liability by debiting the ledger to enable release of the vehicle. Audit observed delays of 6 to 1,257 days in crediting the amounts to the electronic cash ledger and settling the liability. These delays carried the risk of taxpayers utilising the deposited amounts against other tax liabilities, leading to deferred credit of revenue to the Government account.

  It is recommended that:

2.1 The Department may take up the matter with the NIC to rectify the system deficiencies to prevent generation of EWBs by non-filers/ nil filers of returns, cancelled tax payers, composition taxpayers making inter-state supplies and generation of multiple EWBs with same invoice.

2.2 The Department may consider devising a suitable mechanism to identify taxpayers generating EWBs but not discharging tax liability and issue guidelines to prioritise the scrutiny of returns of such taxpayers.

2.3 The Department may consider devising a suitable mechanism to properly integrate VAAHAN system with EWB system to maintain an effective oversight over potentially suspicious transactions.

2.4 The Department may consider prioritising verification of EWBs and scrutiny of returns of taxpayers having multiple registrations with same PAN.

2.5 The Department may enhance its operational preparedness in terms of augmenting infrastructure and enhancing the utilisation of analytical reports to improve the efficiency of preventive functions.

2.6 The Department may issue instruction to the Proper Officers to promptly create and settle the demand of tax and penalty in the electronic liability ledger.

2.7 The Department may devise a system for passing on the information of interception to the authorities of GST jurisdictional Circles for assessing the tax liability, if any.

2.1.1 Introduction to E-Way Bills

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

EWB was introduced with effect from 01 April 2018 for all inter-State movement of goods having value exceeding ₹ 50,000. EWB was made mandatory for intra state movement of goods with value exceeding ₹ 50,000 and was implemented from 15 April 2018.

2.1.2 Information Systems used for EWBs

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

The Proper Officers[6] can access the EWB Portal through two means: - (i) Logging into EWB Common Portal through a web browser using the login credentials provided or (ii) Logging into the GST EWB System Mobile App. The functions performed by the Proper Officer are verification of EWBs, unblocking of EWBs, viewing and accessing Management Information System (MIS) reports etc.

2.1.3 Processes involved in the EWB System

Rule 138 of the Odisha Goods and Services Tax Rules (OGST Rules), 2017, (amended from time to time) provides for the EWB mechanism. The EWB system includes various processes such as the enrollment of the required persons in the portal, Generation of E-Way bill, Extension, Cancellation and Rejection of the EWBs generated etc. The entire process flow of E-Way bill system under GST is depicted in **Figure 2.1.1.**

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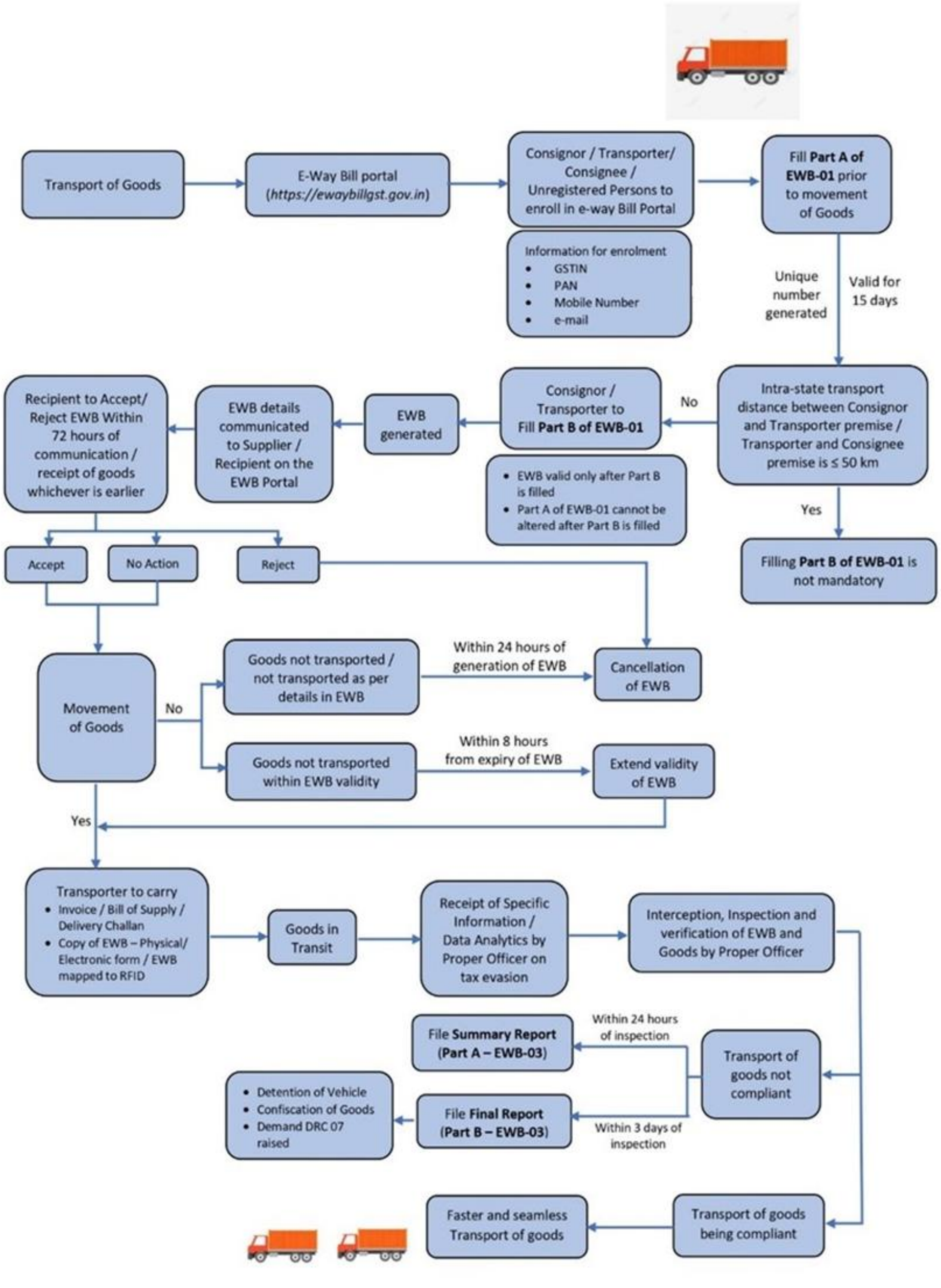
[6] Proper Officer is an officer who is assigned any function to be performed under the SGST Act, 2017.

Figure 2.1.1

E-Way Bill Mechanism – Process Flow Chart

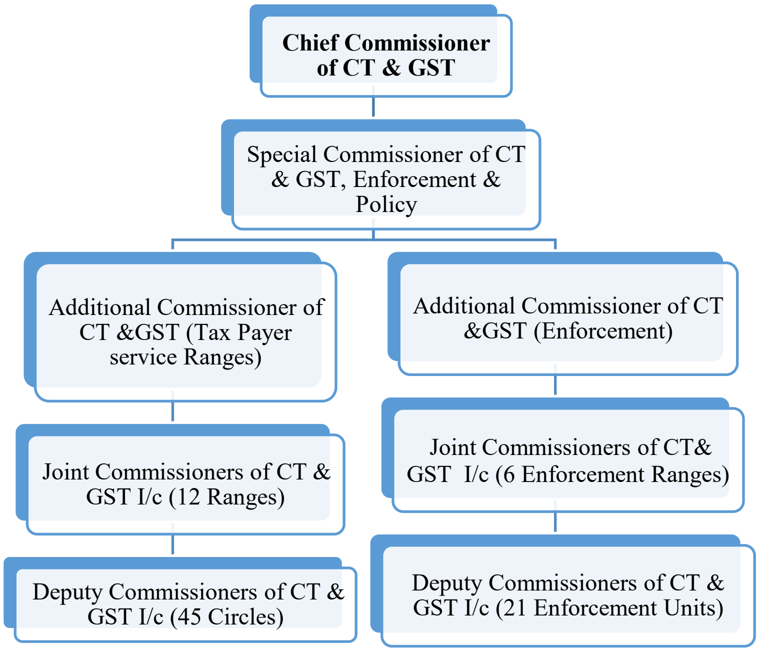


2.1.4 Organisational structure of the Department

The Commissionerate of CT & GST is Head of Department for the CT & GST Organisation, which is the nodal agency for the administration and collection of GST in the State of Odisha. The Commissionerate functions under the Finance Department, Government of Odisha. The structure of the organisation in relation to Taxpayer Services functions and enforcement functions are as shown in **Figure 2.1.2**.

Figure 2.1.2

Structure of the department



2.1.5 Audit Objectives

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

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

2.1.6 Audit Criteria

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

- Odisha Goods and Services Tax Act, 2017 (OGST Act),
- Odisha Goods and Services Tax Rules, 2017 (OGST Rules),
- Notifications/ Circulars/ Instructions authorised by GST Council and issued by OGSTD and
- Advisories/ Standard Operating Procedures issued by NIC and CT & GST Department.

2.1.7 Audit Scope

E-Way Bill transactions of the persons registered in the EWB portal pertaining to the period between 1 April 2018 and 31 March 2022 were covered in the audit. EWB data generated for the audit period has been extracted from Goods and Services Tax Network (GSTN) and analysed. Movement of conveyances by roadways alone have been considered for this Audit. Railway/Airway/ Seaway EWBs have been excluded from the scope of this Audit.

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

2.1.7.1 Audit Sampling and Methodology

A problem-centric approach has been attempted for this PA as EWB generation under GST is a necessary condition to precede any movement of goods subject to the threshold limit. Samples for Audit Objective-1 were evolved based on the Key Problem Areas (KPAs)/ Risk Dimensions identified. The KPAs that constrain revenue realization for the Government are provided in ***Appendix 2.1.*** A total of 80 E-Way Bills pertaining to 25 taxpayers in five Taxpayer Services Circles[7] were taken as sample for Audit Objective-1. Wherever discrepancies were noticed within the selected sample of 25 taxpayers, all EWBs generated by these taxpayers were scrutinised to verify compliance.

Audit Objective-2 evaluated the problems associated with enforcement/ preventive activities viz. Operational Preparedness, Effectiveness of Anti-Evasion measures and Intra-Department and Inter-Department coordination. For Audit Objective-2, out of six Ranges (with 21 Enforcement Units) of the Joint Commissioner of CT & GST Enforcement Offices, 63 *per cent* of the Offices, i.e., Three[8] Range Offices and 14 Enforcement Units were taken as sample using stratified sampling method. From each of the four[9] Range Offices, a sample of 50 cases was selected using a stratified sampling method, i.e., a total of 200 booked cases were taken for detailed audit.

2.1.8 Acknowledgement

An entry conference was held with the Special Commissioner, CT & GST in August 2023 wherein the Audit objectives and the sampling were discussed. The audit was conducted between October 2023 and March 2024. The exit conference was conducted with the Chief Commissioner, CT & GST in July 2024. The findings of the performance audit were discussed in detail with the Chief Commissioner. The views/ comments of the Department during the exit conference have been incorporated in the relevant paragraphs wherever applicable.

Audit acknowledges the co-operation and assistance extended by the Chief Commissioner, Special Commissioner, Additional Commissioner of CT & GST and other District and field level functionaries during the course of the Performance Audit.

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7 Bhubaneswar-I, Bhubaneswar-III, Cuttack-II, Rourkela I, Rourkela-II

8 **Cuttack Range**; Cuttack-I EU; Cuttack-II EU; Angul EU; Paradip EU; **Sambalpur Range**; Sambalpur-EU; Jharsuguda EU; Rourkela EU; Baragarh EU; Berhampur EU; Jeypore EU; Rayagada EU**; Bhawanipatna Range;** Bhawanipatna EU; Nuapada EU; Balangir EU.

9 **Enforcement Ranges** are functional head offices under whose jurisdiction the Enforcement Units operate. During audit, three Ranges along with their respective units were selected. However, for one of the Ranges, only the field Units were audited, while the jurisdictional Range office itself was not included, as per the sampling data.

Audit findings

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

2.1.9 Effectiveness of EWB System in protection of revenue

EWB is a document required for the movement of goods and is designed to capture details of goods before being moved. The EWBs generated for outward supplies are supported by invoices and the invoice details are required to be reported in their GST returns. The total number of EWBs generated for outward supply during the period from 2018-19 to 2021-22 is given in **Table 2.1.1.**

Table 2.1.1: Total number of EWBs generated by the taxpayers for the period 2018-22

Year	No. of EWBs generated for Outward supply	No. of EWBs generated for Inward supply
2018-19	81,03,310	40,03,938
2019-20	99,48,914	40,64,598
2020-21	1,05,19,861	39,43,955
2021-22	1,32,81,646	46,36,389
Total	**4,18,53,731**	**1,66,48,880**

(Source: Data supplied by CT & GST Commissionerate)

There is an overall increasing trend in the total number of EWBs generated for outward supplies over the years and the increase was 64 *per cent* from 2018-19 to 2021-22. Similarly, total number of EWBs generated for inward supplies showed an increase of 16 *per cent* over the year from 2018-19 to 2021-22 with a slight dip of 3 *per cent* in 2020-21 with respect to 2019-20.

Results of Audit

Audit selected 25 taxpayers for conducting Substantive Audit[10]. Succeeding paragraphs ***(2.1.9.1* to *2.1.9.11)*** bring out the extent of deficiencies and consequent revenue implication.

2.1.9.1 Non/ Short discharge of tax liability by the taxpayers identified as non-filers

Section 37 of the OGST Act, 2017, read with Rule 59(1) of OGST Rules, 2017, envisages that the details of all outward supplies in form GSTR 1 shall be furnished. Rule 138E of OGST Rules, 2017 restricts the generation of EWB in respect of a registered person who has not filed relevant GST Returns for prescribed consecutive period[11]. The auto-check functionality in this regard was enabled in EWB common portal with effect from December 2019.

Further, Rule 138E of OGST Rules also imposes restrictions on persons including consignors, consignees, transporters or an e-commerce operator or a courier agency to generate EWBs in respect of a registered person who has not filed relevant GST Returns for prescribed consecutive periods. The blocking

10 Substantive Audit in this review indicates where the cases have been pursued by Audit in detail for cause analysis and to ascertain current developments.

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

functionality has been enabled on the EWB Common Portal with effect from 01 December 2019.

Audit verified the records of a sample of six taxpayers and noticed that they had generated 2,340 EWBs for outward supply for an assessable value of ₹79.81 crore during the period from 1 April 2018 to 31 March 2022 with tax implication of ₹11.90 crore. Out of the 2,340 EWBs, 122 EWBs were generated after the introduction of the blocking facility from 1 December 2019. Scrutiny of the records revealed that they have not filed GST return and consequently have not discharged the tax liability (***Appendix 2.2***) as detailed below:

- In respect of two[12] taxpayers who generated 136 EWBs, the Department did not initiate action to assess the tax liability as envisaged in the Act. The tax leviable amounts to ₹ 1.30 crore in respect of 136 EWBs with an assessable value of ₹ 7.21 crore.
- In respect of two[13] taxpayers who generated 1,803 EWBs with assessable value of ₹56.58 crore for GST liability of ₹7.94 crore, though the Department issued demand notice during February to November 2021, the amount was yet to be recovered till the date of audit (March 2023).
- In respect of other two[14] taxpayers who generated 401 EWBs for an assessable value of ₹ 16.03 crore with a GST liability of ₹ 2.66 crore, tax liability was created, the amount was not recovered as they were non-existent.

On this being pointed out (May 2024), the Department stated (July 2024) that the E-Way Bill system communicates with the GST Common Portal to find out the filing details of the taxpayers. Thus, systemic checks are present to prevent such cases. In case of detection of such cases where EWB is generated before being blocked by the system, they are being dealt on case-to-case basis by proper jurisdictional officer. The Department's reply is not acceptable. If effective systemic checks were in place, these cases should have been identified immediately after the returns were not filed. Instead, they were detected two to three years later, by which time the taxpayers had already cancelled their registrations and fraudulently used EWBs without paying the tax due.

2.1.9.2 Non-discharge of tax liability by the taxpayers who generated EWBs after cancellation of registration

As per Section 63 of the OGST Act 2017, where a taxable person whose registration has been cancelled; but who was liable to pay tax, the proper officer may proceed to assess the tax liability of such taxable person to the best of his judgement.

Audit verified the records of a sample of four[15] taxpayers whose registrations were cancelled. It was noticed that these taxpayers generated EWBs after the effective date of cancellation. A total number of 43 EWBs for an outward supply of ₹ 1.93 crore were generated after the effective date of cancellation, but the

12 21**********1ZC and 21**********1Z5 from Cuttack-II Circle
13 21**********1Z2 and 21**********1ZB from Rourkela-II Circle
14 21**********1Z1 and 21**********1ZB from Rourkela-I Circle
15 21**********1Z5, 21**********1ZC, 21**********1Z2 and 21**********1ZM

tax liability was not assessed. Tax payable in respect of 43 EWBs amounted to ₹ 0.35 crore (***Appendix 2.3***).

On this being pointed out (May 2024), the Department stated (July 2024) that these are the instances of ab-initio cancellation, i.e., retrospective cancellation from date of registration u/s 29(2) of the OGST Act, mostly in cases where the taxpayer was not found to be operating from declared place of business, i.e., fake taxpayer. In such cases, the taxpayers have already generated EWBs up to the actual date of cancellation which cannot be undone. The proper officers are communicating such cases to the recipient of the credit for realisation of the ineligible credit from the recipient taxpayers.

While Audit acknowledges that these were the instances of ab-initio cancellation with a retrospective effect and the taxpayers had already generated EWBs up to the actual date of cancellation, the reply of the Department does not address the fact that the proper officer should have assessed the taxpayer's GST liability while cancelling the registration. Thus, in light of audit observation an effective measure may be adopted to verify all such cases where cancellations were effected retrospectively to plug potential revenue leakages.

2.1.9.3 Short discharge of tax liability by the taxpayers identified as having multiple EWBs using same/ similar invoices

As per Rule 46 (b) of OGST Rules, 2017, a tax invoice shall be issued by the registered person containing consecutive serial number, not exceeding sixteen characters, unique for a financial year. As per Para 5.1 of the User Manual issued by the NIC, the taxpayer while generating the EWB is required to enter the Document Number relating to the consignment. The Document Number entered should be unique. Invoice Number is the Document Number in respect of consignments relating to supplies. Hence, only one EWB is required to be generated based on each invoice.

Audit noticed that four taxpayers falling under four Taxpayer Services Circles either used same invoice or similar invoices to generate multiple EWBs for movement of goods. Out of a total of 39 such EWBs generated by these four taxpayers, two to three EWBs were generated on a single invoice. Such multiple EWBs involved assessable value of ₹1.86 crore with GST liability of ₹0.10 crore as detailed in ***Appendix 2.4***.

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

On this being pointed out (May 2024), the Department noted (July 2024) the audit observation for guidance and further stated that it had no provision for mapping the invoices with that of transactions disclosed in GSTR-I.

2.1.9.4 Non discharge of tax liability by composition taxpayers

Section 10(1) of the OGST Act, 2017, provides that a registered person whose aggregate turnover in the preceding financial year did not exceed the threshold limit[16] may opt to pay tax under composition scheme. Section 10(2)(c) of the Act, *ibid*, provides that a registered person shall not be eligible to opt for

[16] Threshold limit per year for becoming eligible for composition scheme was ₹ 75 lakh and enhanced to ₹ One crore with effect from 13 October 2017 and to ₹ 1.5 crore from 1 April 2019.

composition scheme, if he is engaged in making any inter-State outward supplies of goods. As per Rule 6 of the OGST Rules, 2017, the taxpayer is liable to pay tax under Section 9(1) of Act, ibid, from the day he ceases to satisfy any of the conditions mentioned in Section 10.

During the scrutiny of records, it was observed that in one case the composition taxpayer[17] had generated 3 EWBs with an assessable value of ₹0.21 crore for inter-state outward supply of goods. The taxpayer was required to be brought out of the Composition Levy Scheme and should have paid tax at normal rate as regular taxpayer with effect from the date of effecting inter-state supply at first instance. However, it was observed that the taxpayer had not filed any return resulting in non-discharge of tax liability. The tax due till date of Audit (October 2023) was ₹0.03 crore ***(Appendix 2.5)***.

Thus, the system failed to prevent generation of EWBs for inter-state outward supply by composition taxpayers.

On this being pointed out (May 2024), the Department stated (June 2024) that in case of detection, they are being dealt with on case-to-case basis by proper jurisdictional officer.

However, instead of relying on manual detection, there is a need to adopt a robust mechanism in the form of automated control to ensure timely detection of all such cases and to avoid revenue leakage.

2.1.9.5 Non/ short discharge of tax liability by the taxpayers identified as Nil filers

As per Section 37 of the OGST Act, 2017 read with Rule 59(1) of OGST Rules, 2017, regular taxpayers shall furnish the details of outward supplies in GSTR-1. Further, in accordance with Section 39 of the Act, ibid, they are required to furnish Return in GSTR-3B declaring the details of inward and outward supplies of goods or services or both, input tax credit availed, tax payable, tax paid. Section 61 read with Section 63 of Act, *ibid*, mandates the Proper Officer for the scrutiny of returns and assessment of the tax liability. It was noticed that four taxpayers[18] falling under three Taxpayer Services Circles[19] generated 96 EWBs for outward supply of ₹ 5.59 crore but filed NIL returns. However, the Department did not initiate action to assess the tax liability as specified under provisions of the OGST Act. The tax due amounted to ₹ 0.99 crore **(*Appendix 2.6*)**.

Thus, though the EWB portal has been integrated with GSTN portal with effect from December 2019, EWB transactions are not linked with the returns filed by the taxpayers.

On this being pointed out (May 2024), the Department stated (July 2024) that Red Flag reports by GSTN cover such type of transactions and Commissionerate filter such type of reports and send them to circles for follow up action.

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17 21**********1Z0

18 i) 21**********1ZP (ii) 21**********1ZM (iii) 21**********1Z2 and (iv) 21**********1ZB

19 Cuttack II, Bhubaneswar III and Rourkela II Circle

Effective follow up of the red flag reports, however, needs to be ensured for prompt detection and recovery of tax dues from defaulting taxpayers.

Recommendation 2.1:

The Department may take up the matter with the NIC to rectify the system deficiencies to prevent generation of EWBs by non-filers/ nil filers of returns, cancelled taxpayers, composition taxpayers making inter-state supplies and generation of multiple EWBs with same invoice.

2.1.9.6 Non-reporting of EWB transactions in GST Returns

Section 37 of the OGST Act, 2017, read with Rule 59(1) of OGST Rules, 2017, specifies that all outward supplies shall be reported in form GSTR 1. As per Rule 138 of OGST Rules, 2017, EWB is required for the movement of goods with value exceeding ₹ 50,000. Transportation of goods with value more than ₹50,000 without generating EWB is against the provisions of the Act, which attracts penalty under section 122(xiv) of OGST Act, 2017, at the rate specified therein.

Cross verification of EWBs generated by a sample of two taxpayers[20] along with the GST returns of Bhubaneswar III Circle, as detailed in ***Appendix 2.7,*** revealed the following:

- One taxpayer having GSTIN-21**********1ZM had generated six EWBs involving a supply of ₹0.24 crore attracting tax value of ₹0.02 crore, which were not reported in GSTR-1, resulting in loss of Government revenue to that extent.
- Conversely, in another case a taxpayer having GSTIN-21**********1Z6 had shown outward supply of taxable goods of ₹0.63 crore attracting tax value of ₹0.08 crore in GSTR-1 for which EWBs were not generated. It indicates a potential risk of genuineness of transactions along with wrongful availment of ITC.

On this being pointed out (May 2024), the Department stated (July 2024) that proceedings had already been initiated in both cases, however, the amount was yet to be recovered.

Recommendation 2.2:

The Department may consider devising a suitable mechanism to identify taxpayers generating EWBs but not discharging tax liability and issue guidelines to prioritise the scrutiny of returns of such taxpayers.

2.1.9.7 Generation of EWBs for the transactions effected through suspicious vehicles

As per Rule 138(2) of the OGST Rules, where the goods are transported by the registered person as a consignor, whether in his own conveyance or a hired one or a public conveyance, by road, the said person shall generate the EWB in FORM GST_EWB-01 electronically on the common portal after furnishing information in Part B of FORM GST EWB-01. Where the goods are handed

[20] 21**********1Z6 (Bhubaneswar III Circle) and 21**********1ZM (Bhubaneswar III Circle)

over to a transporter for transportation by road, the registered person shall furnish the information relating to the transporter on the common portal and the EWB shall be generated by the transporter on the said portal on the basis of the information furnished by the registered person in Part A of FORM GST EWB-01. The vehicle number is required to be provided in Part-B of EWB-01.

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

Audit identified EWB transactions considered to be at risk as these were effected using suspicious vehicles (Theft Vehicles, Scrapped, Surrendered, Cancelled and Suspended Vehicles, Two Wheelers) and those transactions where multiple EWBs had been generated using same vehicle number across states on the same day. Audit observed that 14 taxpayers under six circles generated 1,113 EWBs of an assessable value of ₹80.30 crore with tax implication of ₹13.78 crore using 235 suspicious vehicles as detailed in ***Appendix 2.8 (i) to 2.8 (vi)***.

Table 2.1.2: Summary of EWBs generated using vehicles considered suspicious

Nature of vehicles	Taxpayers involved	Circles	Nos of EWBs	Nos of vehicle s used	Assessable value (₹ in crore)	Tax value (₹ in crore)
EWBs generated using two wheelers	6	5	38	34	2.44	0.20
EWBs generated using same vehicle starting from different places	1	1	1,065	193	77.13	13.45
EWBs generated using stolen vehicles	2	2	2	2	0.08	0.01
EWBs generated using surrendered vehicles	2	2	2	2	0.24	0.04
EWBs generated using vehicles whose registration was cancelled	2	1	4	3	0.31	0.06
EWBs generated using scrapped vehicles	1	1	2	1	0.10	0.02
TOTAL	**14**	**12**	**1,113**	**235**	**80.30**	**13.78**

On this being pointed out (May 2024), the Department stated (July 2024) that there is an integration between EWB portal and VAAHAN Portal through API (Application Programming Interface). However, as reported by the Circle/ Enforcement officers, there are certain cases of lagging/ synchronisation errors. Further, there is no specific provision under GST Act/Rules for disallowing EWBs on suspected vehicles as per VAAHAN database. Besides, in case of detection, they are being dealt on case-to-case basis by proper jurisdictional officer. The case for a holistic integration between VAAHAN and EWB database will be raised with GSTN in appropriate forums.

Since the Department is vested with responsibility of maintaining effective oversight, the integration issues with VAAHAN system needs to be resolved.

Recommendation 2.3:

The Department may consider devising a suitable mechanism to properly integrate VAAHAN system with EWB system to maintain an effective oversight over potentially suspicious transactions.

2.1.9.8 Cross-PAN analysis

Ministry of Finance, Department of Revenue, Government of India vide circular[21] issued a SoP for utilising the dataset of fake invoice issuers by GST authorities, which stated among others that transaction between multiple GSTINs with same PAN is a risk parameter, as can be potentially involved in issuing 'fake invoices' or other GST frauds.

Audit cross verified data relating to cross-PAN transactions and observed that one[22] taxpayer under Bhubaneswar III circle received goods of ₹1.55 crore from a taxpayer with same PAN registered in Uttar Pradesh and Telangana States and accumulated ITC of ₹0.26 crore.

It was further noticed that the taxpayer had generated 12 EWBs with assessable value of ₹0.77 crore and tax value of ₹0.12 crore for outward supply to taxpayers with same PAN registered in various other states. On further scrutiny, it was revealed that the registrations of all these taxpayers in all States were cancelled. It has resulted in improper availment/ adjustment of ITC of ₹0.38 crore ***(Appendix 2.9)***.

On this being pointed out (May 2024) the Department accepted (July 2024) the audit observation and conveyed that Show Cause Notice has been issued to the taxpayer under Section 74 of OGST Act 2017. The Department also stated that since the registration of the taxpayer has been cancelled under Section 29(1) of OGST Act 2017 on 29 May 2019, the communication letter could not be served at the declared place of business.

Recommendation 2.4:

The Department may consider prioritising verification of EWBs and scrutiny of returns of taxpayers having multiple registrations with same PAN.

2.1.9.9 Declaring abnormally high PIN to PIN distance than actual distance

The EWB portal has a system to auto calculate and display the estimated motorable distance between two PIN codes. User is also allowed to enter the actual distance as per the movement of goods. However, it will be limited to 10 *per cent* more than the auto calculated distance displayed. As per Rule 138(10) of OGST Rules, the validity of EWBs up to a distance of 100 km was one day and for part of 100 km, an additional day.

21 No.F.No.GST/INV/Fake Invoices/18-19 dated 12 May 2019

22 21**********1Z6

During the Substantive Audit of a sample of two[23] taxpayers under two[24] Circles, it was noticed that three EWBs were generated by these taxpayers with total assessable value of ₹0.23 crore with tax value ₹0.04 crore where the distance mentioned in the EWB was as high as 630 *per cent* of actual distance between the place of supply to place of delivery ***(Appendix 2.10)***.

Such transactions involving generation of EWBs with abnormally long distances and longer validity of EWBs have a potential risk exposure of carrying out multiple trips with the same EWB.

On this being pointed out (March 2024), the Department replied (June 2024) that the GSTN would be requested for a PIN-PIN Mapping facility which will address the issue.

2.1.9.10 High value EWBs generated within six months of registration by GSTIN

Audit observed that one[25] taxpayer under Rourkela II circle obtained registration in May 2018 and generated four EWBs in October 2018 with an assessable value of ₹0.52 crore within a short span of 10 days from 18 October 2018 to 28 October 2018. Further the registration of the entity was found cancelled within a year from the date of its registration. However, it was observed that the taxpayer had not submitted GSTR-3B return to discharge the tax liability of ₹ 0.09 crore ***(Appendix 2.11)***.

On this being pointed out (March 2024), the Department stated (July 2024) that such type of cases are being red flagged on almost daily basis. It was further stated that there are systemic checks of not allowing generation of EWBs in case of non-filing of returns for two consecutive months.

Notwithstanding that the Department is aware of this, it needs to maintain an effective follow up of red flag cases towards ensuring discharge of tax dues by defaulters.

2.1.9.11 EWBs with dis-proportionate Inward Supply ratio

As per Section 37 of the OGST Act, every registered person other than composition taxpayers shall furnish the details of outward supplies of goods or services or both effected during a tax period in GSTR-1 and to discharge tax liability thereon in GSTR-3B.

During the Substantive Audit it was noticed that in case of one[26] taxpayer under Cuttack-II circle, the percentage of inward supplies with respect to the generation of EWB for outward supplies was irrationally as low as 1.38 *per cent* for two consequent financial years. The registration of the taxpayer was suo moto cancelled by the Department while GST liability of ₹0.06 crore was still pending ***(Appendix 2.12)***.

On this being pointed out (May 2024), Department replied that (July 2024) generalised ratio analysis may not be fruitful since there are also over the counter and unregistered purchases. It was further stated that many other types

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23 21**********1ZB and, 21**********1ZB
24 Rourkela I and Rourkela II
25 21**********1Z2
26 21**********1ZC

of rational analysis are being done by the Commissionerate and are also available in Business Intelligence and Fraud Analysis module based on which the taxpayers are selected for GST audit each year. Such issues are being addressed on case-to-case basis by the proper officer in case of detection.

While Audit acknowledges the various types of analysis carried out by the Department, such macro ratio also suggests potential risks. The instant case serves as an evidence that the risk has manifested into a clear non-compliance.

2.1.9.12 Discrepancies identified through analysis of data of EWBs

Audit analysed data on EWBs generated during the period April 2018 to March 2022 based on KPAs and observed that discrepancies in tax compliance by the taxpayers could be ascertained directly from certain KPAs. In addition to the issues discussed under ***Paragraph 2.1.9*** above, the data extracted under these KPAs were forwarded to the Department as totality observations for considering further course of remedial action and summary report on action taken was called for. The details of totality observations shared with the Department are as given in the **Table – 2.1.3**.

Table-2.1.3: Details of totality observations

Sl. No.	Nature of Totality Observation	No. of taxpayers	Assessable Value involved (₹ in crore)
1	Generation of EWBs by Non-filers of GST Returns	544	90.43
2	Generation of EWBs by Cancelled taxpayers	78	81.52
3	Generation of duplicate EWBs using same Invoice	1,320	163.79
4	Generation of Inter-State EWBs by Composition taxpayers	35	7.95

On these being pointed out (August 2023), Government stated (December 2023) that action had been initiated on the merit of each and every individual case pointed out.

2.1.10 Enforcement functions/ Operational Preparedness of the Department

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

The check posts that operated manually during the pre-GST regime were abolished consequent to introduction of GST. EWB System was introduced with effect from 1 April 2018 to track both the inter-state and intra-state movement of goods having value above ₹ 50,000. Enforcement Squads were deployed to verify the EWBs by intercepting the vehicles.

Audit verified the functions *viz*., operational preparedness, effectiveness of anti-evasion measures and inter and intra departmental co-ordination in monitoring E-Way Bill related transactions. For this purpose, out of six Range Offices of CT & GST in Odisha with 21 Enforcement Units, Audit selected three Range Offices and 14 Enforcement Units, i.e., a total of 17 Preventive Units as sampled units and a sample of 200 cases booked by their Preventive Units.

Shortcomings noticed on verification of records relating to the period 1 April 2018 to 31 March 2022 are discussed below:

2.1.10.1 Inadequate monitoring of movement of vehicles through RFID database

As per Rule 138 A(4) of the OGST Rules, 2017, the Commissioner may, by notification, require a class of transporters to obtain a unique 'Radio Frequency Identification Device' (RFID) and get the said device embedded on to the conveyance and map the EWB to the RFID prior to the movement of goods. Through this, the transaction genuinely covered by EWB is duly recorded/ mapped to RFID and could be verified without loss of time avoiding the possibility of harassment.

It is observed that in the toll gates of State Highway of Sambalpur-Rourkela Highway (Biju Express Way), with a length of 162 km connecting eight districts of western Odisha with Southern Odisha, the RFID devices are yet to be installed. In absence of RFID devices, the persons in charge of the vehicles are still paying the toll charges through cash or debit cards while passing through these toll gates. Unless payment of toll charges is made through RFID tag of the vehicles, the movement of the vehicle cannot be monitored through RFID devices. In the absence of a digital mechanism to monitor physical movement of goods, utilisation of EWB system would be substantially restricted and enforcement will have to rely on manual interception.

On this being pointed out (May 2024), the Department stated (June 2024) that integration of toll gates of State highways with FASTAG is beyond the scope of the Commissionerate and that in the interest of revenue, the matter will be brought to the notice of the appropriate Government Department.

2.1.10.2 Use of EWB Officer module by departmental officers

The EWB Officer Module aims to automate verification and monitoring activities to enhance transparency and accountability among departmental officers, provide insightful MIS and analytical reports to aid in tax evasion identification, and improve efficiency by minimising routine paper-based tasks, allowing officers to focus on more strategic intelligence work. To facilitate verification of EWBs, the Enforcement Unit of CT & GST disseminates the following analytical reports of NIC related to EWBs to all the Enforcement Units of the State, at regular intervals as given in **Table 2.1.4**

Table 2.1.4: Details of insights provided by the Commissionerate Office to the field office on movement of vehicle

Report Name	Title of the Report
B1	EWB with No Vehicle Movement
B2	Vehicle Movement without EWB
B3	Vehicle Movement of Cancelled EWBs
B4	Recycling of EWBs using same Vehicles
B5	Recycling of EWBs using different Vehicles
B6	Vehicle Movement of EWB based on GSTIN
B7	Movement based on Vehicle Number
B8	Movement of Vehicles in Watch list
B9	Movement of Vehicles of Taxpayers in Watch list
B10	Vehicle Path Prediction Based on EWBs

(Source: MIS reports provided by the Commissionerate Office to the field office)

Audit observed that the departmental officers were not using the EWB officer module extensively as discussed below:

(i) Non-utilisation and non-sharing of Comprehensive Analytics Reports on EWBs

In all the selected Preventive Units, access to Comprehensive Analytics Reports[27]on EWBs was provided only to the Joint Commissioners or Deputy Commissioners in charge of the Preventive Units resulting in under-utilisation of the reports. It was observed that the Analytical Reports such as, B1, B2, B3 Reports etc., had not been shared with the jurisdiction officers concerned, thereby actual verification of EWBs was being done on a random basis. Further, it was observed that Analytics Reports like B4 and B5 were not utilised by field enforcements units. All the selected Preventive Units stated that due to shortage of personnel, they could not download the Analytical Reports at regular intervals and plan for risk-based vehicles interception.

(ii) Absence of a dedicated set up for usage of Comprehensive Risk Analytics Reports on EWB under Enforcement units

Establishment of a dedicated organisational Unit for EWB related enforcement activities like verification of EWBs during interception of vehicles and follow up action wherever required; utilising EWB Analytical Reports in planning the EWB verification, etc., will improve the efficiency of preventive functions.

However, Audit noticed that none of the selected Enforcement Units had established a dedicated organisational unit for EWB related enforcement activities or for verification of EWBs. The Enforcement Units formed Inspection Teams, as and when required, with the available staff. Further, the officials working under these units have been assigned with different types of work such as conducting mobile duties; inspections; search and seizure operations; and even administrative duties such as preparation of pay bills apart from the duty of verification of EWBs through mobile application/ EWB portal.

In the absence of a dedicated set up for usage of Comprehensive Analytics Reports on EWBs, none of the Enforcement Units had utilised these analytical reports for verification of EWBs.

On being pointed out (May 2024), the Department stated (July 2024) that due to the sensitivity of the EWBs data, the credentials for EWB analytics have been restricted to the heads of the CT & GST Enforcement Units. Leads generated by EWB analytics and Business Intelligence on Fraud Analysis (BIFA)[28] are distributed to the Enforcement Unit/Range Heads for taking action. Additionally, the GST Prime software is soon to be rolled out to all Enforcement Ranges, which would significantly enhance their analytical capabilities. Further, it was stated that although there are no separate functional EWB units, the head of the Enforcement Range/ Unit allots duties to the officers of the units.

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27 These reports offer various analytical features to monitor and assess e-way bill data, providing insights into goods movement and highlighting potential irregularities. The analytics tools help detect patterns, anomalies, and possible instances of tax evasion."

28 An analytical tool to detect various patterns of tax evasion.

The fact, however, remained that the EWB Analytics Reports were not effectively used to improve the quality of verification of EWBs through risk-based planning.

2.1.10.3 Lack of adequate personnel

On review of the enforcement manpower available in the selected Enforcement Units, Audit noticed that there were significant vacancies in the sanctioned strength of personnel in all the Enforcement Units.

The percentage of vacancies of enforcement personnel as on March 2022 ranged from 13 to 57 *per cent* as follows:

Table 2.1.5 Summary of manpower position

Name of the Unit	Sanctioned strength	Men-in-Position	vacancy	Percentage of vacancy
Cuttack Enforcement Range	**6**	**5**	**1**	**17**
Cuttack - I EU	12	8	4	33
Cuttack-II EU	8	6	2	25
Paradeep EU	7	5	2	29
Angul EU	7	5	2	29
Sambalpur Enforcement Range	**6**	**5**	**1**	**17**
Sambalpur EU	9	5	4	44
Jharsuguda EU	8	7	1	13
Bargarh EU	11	5	6	55
Rourkela EU	13	9	4	31
Berhampur EU	13	8	5	39
Jeypore EU	7	4	3	43
Rayagada EU	7	3	4	57
Bhawanipatna Enforcement Range	**6**	**6**	**0**	**0**
Bhawanipatna EU	8	5	3	38
Nuapada EU	6	6	0	0
Bolangir EU	6	3	3	50

(Source: Data as supplied by CT & GST Commissionerate)

Significant vacancies were noticed in Rayagada, Bargarh and Bolangir enforcement units of 57, 55 and 50 *per cent* respectively. Non-availability of dedicated organisational units and the high number of vacancies carries the material risk of impact on the number and quality of enforcement actions.

On being pointed out (May 2024), the Department stated (July 2024) that Government has recently added another four Investigation Units. The manpower, vehicles and other requirements would be made available shortly to the newly formed Investigation Units which would further strengthen the Enforcement Wing.

2.1.10.4 Lack of sufficient patrolling vehicles

Audit noticed that only four out of 17 selected Preventive Units had Government vehicles and remaining 13 preventive units had hired vehicles, as detailed in ***Appendix 2.13***.

It was observed that none of the Preventive Units had patrolling vehicles exclusively allocated for verification of EWB. The sole vehicle available in the Enforcement Units was typically used not only for verification of EWBs but also for other administrative purposes. It was further noticed that none of the Enforcement Units had made specific requisitions for additional patrolling vehicles.

On this being pointed out (May 2024), the Department stated (July 2024) that additional vehicles were being requested by the Investigation Units as and when required. The timing of EWB verification and other enforcement activities varies. Through meticulous planning and proper coordination, costs are minimised by utilising the same vehicle with one set of officers for EWB verification during night and early morning while activities such as investigation, search and seizure are performed during the day in permitted hours.

Audit is of the view that augmenting infrastructure in terms of additional patrolling vehicles would be more effective for verification of EWBs.

2.1.10.5 Targets and achievements

On review of records pertaining to the period 2019-20 to 2021-22, it was noticed that while targets had been fixed, for EWB verification, there were varying levels of shortfall across the Enforcement Units as detailed in ***Appendix 2.14***.

Except Enforcement Range Cuttack and Enforcement Unit Cuttack-I, none of the Enforcement Units could achieve the targets fixed. The shortfall in achieving the targets ranged between 09 and 75 *per cent.*

On this being pointed out (May 2024), the Department stated (July 2024) that the primary objective of Enforcement Section is being a deterrent and a preventive measure against the errant taxpayer, which is being achieved through data analysis, checking & utilisation of EWBs and mobile activities at strategic points and at key locations. Revenue collection is not the foremost goal of Enforcement Unit. Instead, each unit and range has set a target for effective control and monitoring.

The reply is not tenable, as out of 17 sampled Enforcement Units, 15 could not achieve the verification of the targeted number of EWBs for the period covered under audit.

Recommendation 2.5:

The Department may enhance its operational preparedness in terms of augmenting infrastructure and enhancing the utilisation of analytical reports to improve the efficiency of preventive functions.

2.1.11 Effectiveness of preventive functions

2.1.11.1 Partial production of records

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

During the course of audit, six [29]out of 17 Enforcement Range/Units could not produce the records in respect of 10 booked cases out of a sample of 200 booked cases. Consequently, in these cases, audit was restricted to the partial information available in the records produced by the Department.

2.1.11.2 Delay in offsetting of demand raised at the time of interception of vehicle

As per Odisha Treasury Code Rule 6(1) Part-I, all moneys received by or tendered to Government servants on account of the revenues of the State without undue delay be paid in full within three days of receipt into the Government Account.

The CBIC, Ministry of Finance, Department of Revenue, New Delhi vide Circular No. 41/15/2018-GST dated 13th April 2018 prescribes detailed procedure for interception of conveyances for inspection of goods in movement, and detention, release and confiscation of such goods and conveyances. As per the instructions laid down in clause (h) of the circular, the Proper Officer shall, after the amount of levied tax and penalty has been paid in accordance with the provisions of the OGST Act and the OGST Rules, release the goods and conveyance by an order in FORM GST MOV-05. Further, the demand accruing from the proceedings shall be added in the electronic liability register and the payment made shall be credited to such electronic liability register by debiting the electronic cash ledger of the person concerned in accordance with the provisions of Section 49 of the OGST Act.

Accordingly, after interception of the vehicle, the Proper Officer collects the tax or penalty or both, as the case may be, through money receipts and deposits the amount into the electronic cash ledger of the concerned taxpayer (regular) or person in charge of the vehicle (temporary). Thereafter, the concerned Proper Officer settles the liability in the liability register for release of vehicle by corresponding debit to the electronic cash ledger.

However, during the course of audit, it was observed that:

i. Proper Officers of 11 out of 17 Enforcement Units had delayed (ranging between four and 247 days) in depositing the money into the electronic cash ledger of the taxpayer.

ii. There were delays upto 1,253 days in settling the liability by the Proper Officer by debiting the electronic cash ledger of the taxpayer after the money had been deposited.

iii. The cumulative delays by the Proper Officers in depositing and settling the liability ultimately resulted in delay in receipt of revenue of ₹18.04 lakh into the Government account, ranging from 6 to 1,257 days ***(Appendix 2.15)***.

The delay in settling the liability by the Proper officer is associated with the risk of the taxpayer utilising the amount deposited in the electronic cash ledger against other tax liabilities.

[29] 1. Cuttack Range, 2. Cuttack-II EU, 3. Angul EU, 4. Sambalpur EU, 5. Jharsuguda EU and 6. Rourkela EU

CASE STUDY
In Bolangir Enforcement Unit an amount of ₹2,26,564 was collected from a taxpayer having GSTIN No. 21********1ZV on 17 July 2021 and deposited into the electronic cash ledger on 03 August 2021. However, the liability was not settled by the Proper Officer. The credit of the electronic cash ledger was utilised by the taxpayer for setting off other liabilities under GST. However, after being pointed out by Audit, the amount was again deposited by the taxpayer into their electronic cash ledger and the liability was settled only on 21 December 2023, i.e. with delay of 887 days.**

On this being pointed out (May 2024), the Department stated (July 2024) that during initial years some delays occurred, however, care has been taken to avoid any such delay.

Recommendation 2.6:

The Department may issue instruction to the Proper Officers to promptly create and settle the demand of tax and penalty in the electronic liability ledger.

2.1.11.3 Non recording of summary report and final report on interception of goods in transit

Under Rule 138C of the OGST Rules, 2017, a summary report of every inspection of goods in transit shall be recorded online by the Proper Officer in Part A of FORM GST EWB 03[30] within twenty-four hours of inspection and the final report in Part B of FORM GST EWB 03 shall be recorded within three days of such inspection.

On verification of sampled records relating to EWB forms of the 17 Preventive Units for the period 2018-19 to 2021-22, the following deficiencies were noticed as Proper Officers were not following the due process after intercepting as envisaged in the rules. Details are in ***Appendix 2.16***.

- In 12 cases relating to four units, statements of person in charge of conveyance had not been recorded in GST-MOV-1 after interception of conveyance and EWB related documents were not available.
- In 14 cases relating to four units, order for physical inspection of conveyance was not issued in GST -MOV-2.
- In 17 cases relating to five units, Inspection Report in GST -MOV-4 had not been served to the person in charge of the conveyance.
- In 103 cases relating to 10 units, final Inspection Reports in GST -EWB-03 (Part-B) were pending.
- In 11 cases relating to five units, release order in FORM GST MOV-05 to allow the conveyance to move further was not issued.

30 Verification Report by the Enforcement Officers.

- In 10 cases relating to four units, order of detention in FORM GST MOV-06 had not been issued.
- In 13 cases relating to four units, notices in FORM GST MOV-07 under Section 129(3) specifying tax and penalty were not issued.

On this being pointed out (May 2024), the Department stated (July 2024) that the Proper Officers will be sensitised to follow the guidelines issued by CBIC.

2.1.11.4 Incorrect application of rule for collection of tax and penalty

Section 129 (1) of the OGST Act provides that where any person transports any goods or stores any goods while they are in transit in contravention of the provisions of this Act or the Rules made thereunder, all such goods and conveyance used as a means of transport for carrying the said goods and documents relating to such goods and conveyance shall be liable to detention or seizure and after detention or seizure, shall be released-

> (a) on payment of the applicable tax and penalty equal to one hundred *per cent* of the tax payable on such goods if the owner of the goods comes forward for payment of such tax and penalty[31], or
>
> (b) tax and penalty equal to fifty *per cent* of the value of the goods reduced by the tax amount paid thereon where the owner of the goods does not come forward for payment of such tax and penalty[32].

During substantive audit, it was noticed that 23 cases under four Enforcement Units out of a sample of 200 cases were incorrectly booked under Section 129(1)(a) of OGST Act 2017, even though neither evidence of ownership of the intercepted goods nor authorisation by the owner of the goods could be produced to the Proper Officer on detention. In absence of any records regarding ownership of the goods, the cases should have been booked u/s 129(1)(b) of the OGST Act against the person in charge of the conveyance. The booking of the cases u/s 129(1)(a) instead of 129(1)(b) involved a revenue implication of ₹1.55 crore (***Appendix 2.17***).

On this being pointed out (May 2024), the Department stated that (July 2024) the audit observation was noted for future guidance.

2.1.11.5 Incorrect method of quantification of tax and penalty

As per Rule 138 of OGST Rules, every registered person who causes movement of goods of consignment value exceeding fifty thousand rupees (i) in relation to a supply; or (ii) for reasons other than supply; or (iii) due to inward supply from an unregistered person, shall, before commencement of such movement, furnish information relating to the said goods as specified in Part A of FORM GST EWB-01, electronically, on the common portal along with such other information as may be required on the common portal and a unique number will be generated on the said portal.

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[31] w.e.f. 01 January 2022 on payment of penalty equal to two hundred *per cent* of the tax payable vide Notification No. 39/2021-C.T, dated 21 December 2021

[32] w.e.f. 01 January 2022 on payment of penalty equal to fifty *per cent* of the value of the goods or two hundred *per cent* of the tax payable on such goods, whichever is higher, vide Notification No. 39/2021-C.T, dated 21 December 2021

The explanation 2 of the above Rule states that the EWB shall not be valid for movement of goods by road unless the information in Part-B of FORM GST EWB-01 has been furnished.

Further, Rule 138A of the EWB rules stated that (1) The person in charge of a conveyance shall carry-(a) the invoice or bill of supply or delivery challan, as the case may be; and (b) a copy of the EWB in physical form or the EWB number in electronic form or mapped to a Radio Frequency Identification Device embedded on to the conveyance in such manner as may be notified by the Commissioner.

As per Government instruction in the circular No.41/15/2018-GST dated 13 April 2018, the Proper Officer has to inspect, detain and seize the goods as per the instructions laid down. If the person in charge is not carrying the supporting documents in consonance with the provisions, then the Proper Officer may book the case either under Sections 129 or 130 of the GST Act.

During audit, it was observed that after detecting non-compliance to EWB provisions on interception of vehicles, the method of quantification and levy of tax and penalty adopted by the Proper Officer, was not clear.

CASE STUDY
In case No. 89571/20 March 2019, the taxpayer (GSTIN **********TMP) was transporting 113 packets of readymade garment goods with the invoice of 96 packets but without an EWB. However, the Proper Officer (Sambalpur Enforcement Range) levied tax and penalty only on 17 packets of Readymade Garments, i.e., tax and penalty of ₹ 8.5 lakh (₹ 50,000/- per packet for 17 packets) was levied on the value of packets which were not covered by the invoice. The Proper Officer should have calculated the tax and penalty on the whole consignment of 113 packets.

On being pointed out (May 2024), the Department stated (July 2024) that Audit observation was noted for future guidance.

2.1.12 Inter and intra Departmental Co-ordination in monitoring EWB related transactions

The Enforcement Units are entrusted with enforcement functions related to EWB and the taxpayers discharge tax liability through periodic returns subject to scrutiny by jurisdictional authorities. The inter and intra departmental co-ordination was also verified in the sample of 200 offence cases booked by selected 17 Preventive Units and the findings are discussed below.

2.1.12.1 Sharing of information on booked cases with the Taxpayer Services Circles

As per Section 129 of the OGST Act, whenever any discrepancies found during the interception of the vehicles, tax and penalty were leviable up to 31 December 2021. In terms of Section 17(5)(1) of the OGST Act, ITC shall not be available on any tax paid under the provisions of Section 129.

Audit found that in 60 cases out of the 200 sample cases, the taxpayers were registered taxpayers. Thus, as per the stipulated provisions, the supplier whose vehicle was intercepted u/s 129 or 130, had to reflect such outward supply in the GSTR-1 returns and to discharge tax liability. However, the GST authorities did not share the fact of such interception with the concerned GST circle office. Due to this, the circle authorities had no scope to verify such transactions and tax liability thereon.

On this being pointed out (May 2024), the Department stated (July 2024) that audit observation was noted for future guidance.

2.1.12.2 Absence of exchange of information between Enforcement Units of various inter Departmental Units

Under Section 56 of Odisha Forests Act, 1972 when a person commits any offence such as illegally cutting and removing trees/forest produce like timber, Kendu leaf etc. for sale, such goods are liable to be seized/confiscated. Under Section 144 of Motor Vehicle Tax Act, 1988, a vehicle carrying excess goods than its permissible Registered Laden Weight as mentioned in its Registration Certificate damaging road crust is a traffic offence rendering the vehicle liable to be intercepted/seized. The provisions mandate that the excess load of goods to be offloaded thereon immediately before the vehicle is allowed to move. Under Section 129 of OGST Act, where any person transports any goods without proper documentation like Invoice/Delivery Challan, Waybills etc., the goods are liable to be seized until payment of due tax with penalty.

As there is involvement of sale of goods, Audit randomly verified some of the case records of Enforcement Squads of forests and Motor Vehicles Department to ascertain whether GST liability has been properly discharged in two[33] Enforcement Ranges.

It was observed that although Forest Department had seized/confiscated forest produce like timber, Kendu Leaf *etc*. worth ₹0.09 crore, the potential non-discharge of GST liability was not addressed due to absence of exchange of information between Forest and State GST Departments. Similarly, although Motor Vehicle Department seized overloaded goods worth 1893 tones, the potential non discharge of GST liability was not addressed due to absence of exchange of information between Motor Vehicle and State GST Departments ***(Appendix 2.18)***.

On this being pointed out, the Government stated (July 2024) that the audit observation was noted for future guidance.

2.1.12.3 Monitoring movement of goods by unregistered taxpayers

During the course of field audit it was observed that although 11 unregistered taxpayers were booked multiple times ranging from two to 10 times, no efforts were taken by the Enforcement Unit to get the taxpayer registered under GST system to widen the tax net. Instead, the temporary GSTIN created at the time of interception was treated as regular GSTIN.

The details of cases of temporary GSTIN intercepted multiple times are given in ***Appendix 2.19.***

On this being pointed out (May 2024), the Department stated (July 2024) that audit observations were noted for future guidance.

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33 Enforcement Range Bhawanipatna and Jeypore

Recommendation 2.7:

The Department may devise a system for passing on the information of interception to the authorities of GST jurisdictional Circles for assessing the tax liability, if any.

2.1.13 Conclusion

The Performance Audit on E-Way Bill system was conducted with a view to assessing the efficiency of EWB system in protecting Government revenue as well as efficiency and effectiveness of preventive activities in enforcing provisions.

Audit observed deficiencies in the EWB system as it allowed generation of EWBs for non-filers of GST returns, return filers who had with 'nil' turnover, by cancelled taxpayers and by composition taxpayers making interstate supplies. The system also allowed generation of multiple EWBs with same or similar invoices. These deficiencies had a consequential impact of non/short discharge of tax liability. Audit also observed cases where taxpayers generating EWBs were not reporting the transactions in GSTR 1 returns.

Audit identified EWB transactions, which were effected using suspicious vehicles and EWB transactions between multiple GSTINs with the same PAN.

Further, the operational preparedness of the Department for enforcement functions was deficient due to EWB module and the analytical reports being underutilised by Enforcement Units, inadequate manpower and patrolling vehicles.

Audit also observed that Proper Officers were delaying offsetting tax liabilities and were not following the due process, after interception of vehicles, as envisaged in rules.

The inter and intra departmental co-ordination in monitoring EWB related transactions was also deficient as information was not shared with taxpayers Service Circles, as well as between Enforcement units.

2.1.14 Recommendations

2.1. ***The Department may take up the matter with the NIC to rectify the system deficiencies to prevent generation of EWBs by non-filers/ nil filers of returns, cancelled taxpayers, composition taxpayers making inter-state supplies and generation of multiple EWBs with same invoice.***

2.2. ***The Department may consider devising a suitable mechanism to identify taxpayers generating EWBs but not discharging tax liability and issue guidelines to prioritise the scrutiny of returns of such taxpayers***

2.3. ***The Department may consider devising a suitable mechanism to properly integrate VAAHAN system with EWB system to maintain an effective oversight over potentially suspicious transactions.***

2.4. ***The Department may consider prioritising verification of EWBs and scrutiny of returns of taxpayers having multiple registrations with same PAN.***

2.5. ***The Department may enhance its operational preparedness in terms of augmenting infrastructure and enhancing the utilisation of analytical reports to improve the efficiency of preventive functions.***

2.6. ***The Department may issue instruction to the Proper Officers to promptly create and settle the demand of tax and penalty in the electronic liability ledger.***

2.7. ***The Department may devise a system for passing on the information of interception to the authorities of GST jurisdictional Circles for assessing the tax liability, if any.***

Chapter 3

Compliance Audit Observations

CHAPTER 3

Compliance Audit Observations

Finance Department

3.1 SSCA on Department's Oversight on GST Payments and Returns Filing (Phase-II) for the year 2018-19 to 2020-21

EXECUTIVE SUMMARY

The Government of India introduced the Goods and Services Tax Act, 2017 with effect from 01 July 2017 which replaced many indirect taxes levied and collected by the Centre and the States. Goods and Services Tax is a destination-based consumption tax on the supply of goods or services or both levied on value addition. The Centre and the 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. This Subject Specific Compliance Audit (SSCA) was conducted between March 2023 to March 2025 with the broad objective of seeking an assurance that rules and procedures have been designed to secure an effective check on tax compliance and the scrutiny procedures, internal audit and other compliance functions of the CT & GST Circles are adequate and effective. The sample for this SSCA comprised a set of deviations identified through data analysis for centralised audit (earlier termed as 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 CT & GST Circles for evaluating the compliance functions of the Circles. Accordingly, 195 taxpayers were selected for Centralised Audit and 79 taxpayers selected for Detailed Audit under this SSCA (for three years from 2018-19 to 2020-21). Audit noticed mismatch in input tax credit, taxable turnover and tax liability of ₹10,267.19 crore in respect of 195 taxpayers selected for Centralised Audit. Similarly, Audit noticed deviations in utilisation of input tax credit amounting to ₹ 1,228.31 crore, mismatch in discharge of tax liability amounting to ₹530.65 crore during the course of Detailed Audit.

It is recommended that

3.1 *The Department may ensure that scrutiny proceedings are completed in strict compliance with the established Standard Operating Procedures.*

3.2 *The Department may instruct its field formations to take timely action on completing the cancellation proceedings and ensuring filing of GSTR-10.*

3.3 *The Department may initiate remedial action for all the compliance deviations brought out in this Report before they get time barred.*

3.4 *The Department may pursue with the taxpayers for production of financial statements and other specific taxpayers' records as requisitioned by Audit.*

3.1.1 Introduction

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

Section 59 of the OGST Act stipulates GST as a self-assessment-based tax, whereby the responsibility for calculating tax liability, discharging the computed tax liability and filing returns is vested on the taxpayer. The GST returns must be filed online regularly on the common GST portal, failing which penalties will be payable. Even if the business has 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 OGST Rules stipulate that the proper officer may scrutinise the return and related particulars furnished by taxpayers, communicate discrepancies to the taxpayers and seek an explanation.

This Subject Specific Compliance Audit (SSCA) was taken up considering the significance of the control mechanism envisaged for tax compliance and the oversight mechanism of the Commercial Tax & Goods and Service Tax (CT & GST) Department of Government of Odisha in this new tax regime.

3.1.2 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-(Phase-II)' was taken up with the following audit objectives to seek an assurance on:

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

ii. Whether the scrutiny procedures, cancellation of registration and other compliance functions of the Circles were adequate and effective.

3.1.3 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 15 deviations were identified across the domains of Input Tax Credit, Discharge of tax liability, Registration and Return filing. Such deviations were followed up through a centralised audit[34], whereby these deviations were communicated to the relevant State departmental field formations and action taken by the jurisdictional formations on the identified deviations was ascertained without involving field visits. The centralised audit

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

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 assessed through the back-office application of the GSTN portal as much as feasible to examine the data/documents relating to the 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 (Circle Audit) such as scrutiny of returns, action taken on non-filers/late filers, Cancellation of Registrations were also reviewed in selected Circles.

The review of the scrutiny of returns by the Department and verification of taxpayer's records covered the period from April 2018 to March 2021, while the audit of the functions of selected Circles covered the period 2020-21. The SSCA covered only the State administered taxpayers. The field audit was conducted from 05 June 2024 to 20 September 2024.

Entry conference of this SSCA was held on 01 August 2023 with the Commissioner of CT & GST, Odisha in which the audit objectives, sample selection, audit scope and methodology were discussed. The Exit conference was held on 26 December 2024 with the Commissioner of CT & GST, Odisha, in which the audit findings were discussed. The views expressed by the Commissioner of CT & GST during the Exit Conference and the written replies to the draft report have been suitably incorporated in the relevant paragraphs.

3.1.4 Audit sample

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

There were three distinct parts of this SSCA as below:

3.1.4.1 Part I- Audit of Circles

10 Circles with jurisdiction over more than one selected sample of cases for Detailed Audit were considered as the sample of Circles for evaluation of their oversight functions.

3.1.4.2 Part II –Centralised Audit

The sample for Centralised Audit was selected by identification of high-value or high-risk deviations from rules and inconsistencies between returns through data analysis for evaluation of the adequacy and effectiveness of the scrutiny procedure of the Department. Accordingly, 301 inconsistencies in respect of 195 taxpayers were issued as audit queries for Centralised Audit.

3.1.4.3 Part III-Detailed audit

It was conducted by accessing taxpayers' records through Circles for evaluation of the extent of tax compliance by taxpayers. The sample of taxpayers for Detailed Audit was selected on the basis of risk parameters such as Excess ITC, Tax Liability mismatch, Disproportionate exempted turnover to total turnover and Irregular ITC mismatch. Seventy-nine taxpayers from 24 Circles were selected for Detailed Audit comprising taxpayer belonging to Large[35], Next Large[36], Medium[37] and Small[38] strata.

The samples selected for centralised audit, detailed audit and audit of Circles are detailed in ***Appendix 3.1 /3.1(A)/3.1 (B).***

3.1.5 Audit criteria

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

Table 3.1: Sources of audit criteria

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

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 utilising ITC, scrutiny of returns and oversight of tax compliance and Standard Operating Procedures (SOP) containing instructions to departmental officers on various aspects related to filing returns,

[35] First category comprising Large taxpayers – top 0.25 *per cent* of taxpayers based on turnover

[36] Second category comprising Next Large taxpayers – 0.25 per cent of taxpayers based on turnover

[37] Third category comprising of medium taxpayers – having turnover of ₹ 20 crore/₹10 crore/ ₹7.5 crore

[38] Fourth category comprising of small taxpayers – having turnover of ₹5 crore/₹2.5 crore

scrutiny of returns and cancellation of registrations etc. are also formed part of the audit criteria.

Audit findings

The audit findings are categorised into the following three categories:

a. Audit of Circles
b. Centralised Audit
c. Detailed Audit

3.1.6 Audit of Circles

In the selected sample of 10 Circles, Audit observed lack of action on late-filers and non-filers, slow pace of scrutiny of returns and inadequate follow up on cancellations of registrations.

3.1.6.1 Trends in return filing

The overall trends in return filing of monthly GSTR 3B[39] and GSTR 1[40] returns are given in ***Appendix 3.2***.

The trends in filing of GSTR-3B and GSTR-1, as shown in ***Appendix 3.2***, revealed that the number of GSTR 3B returns filed had been consistent throughout the years where as the filing of GSTR 1 has seen significant increase in the four years with a slight dip in 2020-21. However, it can also be seen that the percentage of returns filed by due dates was still low.

3.1.6.2 Deficient monitoring mechanism on return filing

Prior to the issue of Standard Operating Procedure (SOP) in May 2022 by the State Commissioner of CT & GST on scrutiny of returns, there was no uniform and consistent approach to the process of scrutiny of returns by the Proper Officers.

Based on relevant information furnished by eight circles, a total of 1,27,704 returns of 22,961 taxpayers had been scrutinised up to the year March 2023. Audit test checked 23 scrutiny cases relating to the tax period 2017-18 to 2019-20 and noticed that demanded amount had been received in 10 cases through DRC-03 notice, whereas no amount was received in 13 cases, though demand notices had been issued in DRC-07.

3.1.6.3 Lack of action on late-filers and non-filers (GSTR-3B)

Section 46 of the Odisha GST Act, 2017 read with Rule 68 of the Odisha GST Rules, 2017 stipulates issue of a notice in Form GSTR-3A requiring filing of return within fifteen days if the taxpayer had failed to file the return within the due date. In case the taxpayer did not file returns even after such notice, the proper officer may proceed to assess the tax liability of the said taxpayer to the best of his judgment, considering all the relevant materials which are available

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[39] GSTR-3B: monthly summary return of outward supplies and input tax credit claimed, along with payment of tax by the taxpayer

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

or gathered and issue an assessment order in Form ASMT-13. Filing of returns is related to payment of tax as the due date for both the actions are the same, which implies risk of non-payment of tax and penalty in the case of non-filers.

A. Status at the State Level:

Table 3.2 Status of action against non-filers and late-filers

Year	No. of late filers identified	No. of non-filers identified	No. of GSTR-3A issued	Returns filed in response to GSTR-3A	No. of cases in which ASMT-13 issued	No. of cases in which DRC-07 issued	Amount of Demand raised in DRC-07 (₹ in crore)
2020-21	Not furnished	1,39,094	1,29,707	56,856	19,268	12,418	1,119.35
2021-22	12,509	23,453	83,368	34,248	21,495	21,762	1,164.04
2022-23	23,508	1,32,337	1,71,719	74,428	35,544	31,558	1,483.24

(Source: Information furnished by the Commissionerate of CT&GST, Odisha, Cuttack)

B. Status at ten circles examined during Audit

The details of cases identified as non-filers during the period 2020-21 were requisitioned from a sample of 10 Circles covered by Audit. The details were not furnished by Jajpur Circle. As per the information furnished by nine Circles, the return filing position ***(Appendix 3.3)*** is as follows in **Table 3.3**:

Table 3.3 Return filing position in selected nine circles

FY	No. of non-filers identified	GSTR 3A notices issued	No. of returns filed in pursuance of GSTR 3A	ASMT-13 initiated	ASMT-13 initiated, and Assessment completed	ASMT-13 Assessment completed & Amount assessed (₹ in crore)	Amount recovered (₹ in crore)
2020-21	43,563	42,754	19,908	14,360	4,874	252.68	127.01

(Source: Information provided by nine selected Circles)

The analysis of the action taken by the Circles against non-filers revealed that 3A notices were issued in 98.14 per cent case and in response to the 3A notices issued 46.46 *per cent* taxpayers filed their returns. Subsequently, issuance of ASMT-13 was initiated in 62.60 *per cent* of cases where returns were not filed even after the issuance of GSTR 3A and best judgement assessment was completed and demand order was issued in ASMT-13 with a demand of ₹252.68 crore in 21.25 *per cent* of non-filers. Out of the total demanded amount of ₹252.68 crore, an amount of only ₹127.01 crore had been recovered.

3.1.6.4 Scrutiny of returns

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

The State CT & GST Commissionerate issued instructions in the form of Standard Operating Procedure (SOP) for Scrutiny of Returns vide notification[41] in May 2022. In this SOP, the instructions and the methodology for selection of cases and assigning them to proper officers for scrutiny have been discussed. Prior to this, there was no uniform and consistent approach to the process of scrutiny of returns and no timeline was fixed by the Department for completion of scrutiny of returns.

A. Status at the State Level

Table 3.4: Status of scrutiny of returns

FY	No. of returns scrutinised	No. of cases in which ASMT-10[42] issued	Amount involved in such ASMT-10 (₹ in lakh)	No. of cases in which SCN[43] issued (DRC[44]-01)	Amount as per SCN (₹ in crore)	Amount recovered (₹ in crore)
2020-21	68,641	15,199	NA	8,599	482.84	16.32
2021-22	71,187	13,268	NA	17,959	908.99	47.94
2022-23	37,159	12,982	NA	10,907	1,124.04	46.10

(Source: Information furnished by the Commissionerate of CT&GST, Odisha)

B. Status at the Ten Circles covered by Audit

The status of cases identified for scrutiny up to the year 2022-23 was requisitioned from the selected ten circles. As per information furnished by eight Circles (Jajpur and Jharsuguda Circles did not provide information) the status of scrutiny of returns ***(Appendix 3.4)*** was as follows in **Table 3.5**.

Table 3.5: Details of scrutiny of returns in selected eight Circles

No. of taxpayers whose returns were scrutinised	No. of returns scrutinised (2022-23)	No. of ASMT-10 issued	Discrepancies in ASMT-10, accepted by taxpayers	Amount recovered after issue of ASMT-10 (₹ in crore)	No. of SCN issued	Amount involved in the SCN (₹ in crore)	Amount recovered from SCN (₹ in crore)
22,961	1,27,704	6,265	2,679	17.34	5,444	1,078.06	19.94

(Source: Information furnished by the eight selected CT&GST Circles covered under audit)

Audit noticed that out of 1,27,704 returns pertaining to 22,961 taxpayers scrutinised, ASMT-10 had been issued to 27.28 per cent of the taxpayers scrutinised and in 42.76 *per cent* cases, the taxpayers had accepted the discrepancies pointed out in ASMT-10 with a recovery of ₹17.34 crore.

41 No.6179/CT/GST

42 Notice for intimating discrepancies in the return after scrutiny

43 Show Cause Notice

44 Demand and Recovery Certificate

Subsequently, in 5,444 cases SCNs were issued with a demand of ₹1078.06 crore out of which ₹19.94 crore has been recovered.

Due to non-production of records of those cases where taxpayers did not respond to ASMT-10 and taxpayers who had accepted the discrepancies pointed out in ASMT-10 but did not pay the required tax, Audit was unable to derive assurance that there was no revenue leakage.

In absence of complete documentary records / electronic database, Audit could not verify the procedure of scrutiny of returns in adherence to specified scheduled time and other procedural norms with implication of any revenue loss to the state exchequer.

The matter was reported to the Department and the State Government (December 2024). Their reply was awaited (June 2025).

Recommendation 3.1:

The Department may ensure that scrutiny proceedings are completed in strict compliance with the established Standard Operating Procedures.

3.1.6.5 Cancellation of Registrations

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

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

Section 45 of the OGST Act requires every registered person other than (a) Input Service Distributors (ISD) or a non-resident taxable persons (NRTPs) or (b) Composition taxable person (Section 10) or (c) persons paying tax under section 51 - Tax collected at source (TCS) or persons paying tax under section 52 - Tax deducted at source (TDS), whose registration has been cancelled, to file a final return in the prescribed Form in GSTR-10, within three months of the effective date of cancellation or the date of order of cancellation, whichever is later. The purpose of the final return is to ensure that the taxpayer discharges the outstanding liability. In case of non-filing of GSTR -10, the same procedure as adopted for non-filing of any return must be followed by the tax officer.

Out of the 10 selected CT & GST Circles, nine Circles (Jajpur Circle did not furnish details) produced the information on the cancellation function ***(Appendix 3.5)*** which have been given in the ***Table 3.6***.

Table 3.6 :Details of cancellation of RC in selected circles

Year	No. of applications received for cancellation of RC	Suo Moto cancellations initiated by proper officers	REG-20 order passed (dropping the proceedings)	No. of cases in which order of cancellation issued in REG-19	No. of cases in which GSTR-10 filed	No. of cases in which GSTR-10 not filed	No. of cases where action was initiated by the Department
2020-21	1,900	6,283	465	4,730	809	3,921	53

(Source: Information furnished by the State Commissionerate of CT&GST, Odisha)

As per Rule-68 of the OGST Act, 2017 and as prescribed in Circular No.129/48/2019-GST dated 24 December 2019, GSTR-3A must be issued to the taxpayer, where GSTR 10 has not been filed. If the taxpayer still fails to file the final return within 15 days of the receipt of notice, then an assessment order in FORM ASMT-13 under Section 62 of the OGST Act read with Rule 100 of the OGST Rules shall have to be issued to determine the liability of the taxpayer under sub-section (5) of Section 29. If the taxpayer files the final return within 30 days from the issue of order ASMT-13, then the said order shall be deemed to have been withdrawn. However, the liability for payment of interest and late fee shall continue. If the said return remains unfurnished within the statutory period of 30 days from the issue of order ASMT-13, then the proper officer may initiate proceedings under Section 78 and recovery under Section 79 of the OGST Act.

As per the information furnished by the Circles, out of 4,730 cases where the order of cancellation of registration was issued, in only 809 cases (17.10 *per cent*) the taxpayers had filed their final returns (GSTR-10) and in only 1.35 *per cent* i.e. 53 cases[45] action was initiated by the Circles for non-filing of GSTR-10.

Non-filing of GSTR-10 has potential risk of taxpayer not discharging his tax liability and loss to the Government exchequer due to non-reversal of ITC already availed on the stock held as on the date of cancellation.

On this being pointed out (December 2024), the reply of the Department was still awaited (June 2025).

Recommendation 3.2:

The Department may instruct its field formations to take timely action on completing the cancellation proceedings and ensuring filing of GSTR-10.

3.1.7 Centralised Audit

Audit analysed GST returns data pertaining to the periods from 2018-19 to 2020-21 as made available by GSTN. Rule-based deviations, and logical inconsistencies between GST returns filed by taxpayers were identified on a set

[45]Cuttack-I West, BBSR-I, Sambalpur-II

of 15 parameters, which can be broadly categorised into two domains - ITC and Tax payments.

The following seven GST returns[46] were considered for the purpose of identifying deviations, inconsistencies and mismatches between GST returns/data:

- GSTR-1: monthly return furnished by all normal and casual registered taxpayers making outward supplies of goods and services or both and contains details of outward supplies of goods and services.
- GSTR-3B: monthly summary return of outward supplies and input tax credit claimed, along with payment of tax by the taxpayer to be filed by all taxpayers except those specified under Section 39(1) of the Act. This is the return that populates the credit and debits in the Electronic Credit Ledger and debits in Electronic Cash Ledger.
- GSTR-6: monthly return for Input Service Distributors providing the details of their distributed input tax credit and inward supplies.
- GSTR-8: monthly return to be filed by the e-commerce operators who are required to deduct TCS (Tax collected at source) under GST, introduced in October 2018.
- GSTR-9: annual return to be filed by all registered persons other than an Input Service Distributor (ISD), Tax Deducted at Source/Tax Collected at Source (TDS/TCS), Casual Taxable Person (CTP), and Non-Resident taxpayer (NRTP). This document contains the details of all supplies made and received under various tax heads (CGST, SGST and IGST) during the entire year along with turnover and audit details for the same.
- GSTR-9C: annual audit form for all taxpayers having a turnover above ₹2 crore in a financial year. It is basically a reconciliation statement between the annual returns filed in GSTR-9 and the taxpayer's audited annual financial statements.
- GSTR-2A: a system-generated statement of inward supplies for a recipient. It contains the details of all B2B transactions of suppliers declared in their Form GSTR-1 / 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 Portal of Indian Customs

The pan-State analysis on the 15 identified parameters undertaken are summarised in **Table 3.7 (a)** and **Table 3.7(b).**

46 GSTR-1, GSTR-3B, GSTR-4(TPs under Composition Scheme), GSTR-6(ISD), GSTR-7(TPs deducting TDS), GSTR-8(E-commerce operators), GSTR-9 (Annual return)

Table 3.7(a): Details of data Analysis undertaken – ITC and Tax liability

Sl. No.	Algorithm used	Risk pursued
1	ITC available as per GSTR-2A with all its amendments was compared with the ITC availed in GSTR-3B in Table 4A (5) (accrued on domestic supplies) excluding the reversals in Table 4B (2) but including the ITC availed in the subsequent year from Table 8C of GSTR-9 and blocked credits.	ITC mismatch between GSTR-2A and GSTR-3B
2	ITC available from GSTR-2A was compared with Table 8A of GSTR-9 which captures ITC available from GSTR-2A (as an auto-populated non-editable field) but excludes those entries in GSTR-2A where the supplier has not filed GSTR-1 by due date of its filing and also excludes the ITC for the period during which the recipient taxpayer was under composition scheme.	ITC passed on without remittance of tax by the supplier
3	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
4	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
5	Positive figure in GSTR-9C Table 14T and examination of reasons provided in Table 15 for mismatch	Mismatch between ITC availed in Annual returns and expenses in financial statements
6	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
7	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
8	The greater of tax liability between GSTR-1 (Tables 4 to 11), considering advances and amendments, and GSTR-9 (Tables 4N, 10 and 11) was compared with tax paid details in GSTR-3B Tables 3.1(a) and 3.1(b). In cases where GSTR-9 was not available, GSTR-3B tax paid was compared with GSTR-1 liability.	Undischarged tax liabilities
9	Interest calculated at the rate of 18 per cent on cash portion of tax payment on delayed filing of GSTR-3B vis-à-vis interest declared in GSTR-3B	Non/short payment of interest
10	E-commerce GSTR-8 became effective from 1 October 2018 when TCS provisions became effective. GSTINs declared in GSTR-8 who are	Composition Levy Scheme taxpayers also

Sl. No.	Algorithm used	Risk pursued
	also filing GSTR-4/CMP-08 under Composition Levy Scheme (CLS).	availing e-commerce facility
11	The composition levy scheme taxpayers whose turnover on all India basis (Central and State jurisdiction) under all GSTINs of the same PAN have crossed the turnover limit of ₹ 1 crore in 2018-19 and ₹ 1.5 crore in 2019-20 were identified.	Irregularly operating under composition levy scheme even after crossing the threshold limit.

Table 3.7(b): Data analysis undertaken - Turnover/ Taxable Supply

Sl. No.	Algorithm used	Risk pursued
1	Negative figure in GSTR-9C Table 7G and examination of reasons provided in Table 8 for mismatch	Mismatch in taxable turnover declared in GSTR-9C Table 7G
2	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.
3	GSTR-3B Table 3.1(a)+(b) was compared with tax liability declared in the e-way bills and cases where GSTR-3B are less than e-way bills are identified.	Suppression of tax liability based on E-way bill verification
4	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

Audit queries were issued to the respective Circles (December 2023) without further scrutiny of taxpayer's records. The audit checks in these cases were limited to verifying the Department's action on the identified mismatches. After considering the replies received from the Department (January 2025), the detailed position against the queries/ observations, as of June 2025 is depicted in ***Appendices 3.7*** and ***3.8.***

3.1.7.1 Results of Centralised Audit

Based on responses received from the Department on the 301 inconsistencies ***(Appendix 3.6)***, the extent to which each of the 15 parameters translated into compliance deviations and turnover mismatch is summarised in ***Appendices 3.7*** and ***3.8.***

Out of 233 inconsistencies, in 70 cases, constituting 30.04 *per cent*, the Department has taken remedial action on the audit observations involving a recovery of ₹100.86 crore ***(Appendix 3.6 (A))*** and raised demand for ₹21.87 crore ***(Appendix 3.6 (B))*** i.e. 4.29 *per cent* of the total mismatch value including SCNs issued in 35 cases ***(Appendix 3.6 (C))*** and ASMT-10 issued in nine cases ***(Appendix 3.6 (D))***.

Data entry errors by taxpayers comprised two cases ***(Appendix 3.6 (F))***. The Department had proactively acted in 75 cases ***(Appendix 3.6 (G))*** i.e. 32.18 *per cent* cases before issue of audit query and in 43 cases constituting 18.45 *per cent*, Audit accepted the response of the Department explaining the deviations ***(Appendix 3.6 (H))***. However, in eight cases, constituting 3.43 *per cent*, the Department's replies were not supported with documentary evidence ***(Appendix 3.6 (I))*** and in 35 cases, constituting 15.02 *per cent*, the Department stated that it was examining the audit query with underlying mismatches of ₹ 488.41 crore ***(Appendix 3.6 (J))***.

The summary of compliance mismatches relating to taxable turnover is shown in ***Appendix 3.8***.

Out of the 68 cases ***(Appendix 3.6)*** of turnover related mismatches, in 21 cases ***(Appendix 3.8)*** constituting 30.88 per cent of the cases, the Department had taken action on the audit observations with a demand creation of ₹13.89 crore in three cases ***(Appendix 3.6 (B))*** and in 18 cases, SCNs were issued amounting to ₹513.48 crore ***(Appendix 3.6 (C))***. Further, in 20 cases, constituting 29.41 *per cent*, Audit accepted the response of the Department explaining the deviations ***(Appendix 3.6 (H))*** and in four cases, Department identified that the mismatches were due to data entry errors ***(Appendix 3.6 (F))***. Also, in 17 cases department had proactively taken action before issue of audit query ***(Appendix 3.6 (G))***. In the remaining five cases, constituting 7.35 *per cent*, the Department stated that it was examining the mismatches ***(Appendix 3.6 (J)).***

<u>Illustrative cases of each dimension</u>

i) Mismatch in ITC availed

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

To analyse the veracity of ITC utilisation, relevant data were extracted from GSTR 3B and GSTR 2A for the year 2018-19, 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) +4(D) excluding the reversals in Table 4B (2) but including the ITC availed in the subsequent year 2019-20 from Table 8C of GSTR 9.

Audit observed that in case of a taxpayer under Bhubaneswar-II Circle, the ITC available as per GSTR 2A was ₹19.29 crore and the ITC availed in table 4A (5) of GSTR 3B was ₹26.57 crore. This indicates mismatch in ITC availed amounting to ₹7.28 crore.

On this being pointed out (December 2023), the Department stated (January 2025) that a show cause notice in DRC-01 had been issued to the taxpayer. Further reply was awaited (July 2025).

(ii) Undischarged Tax liabil1ity

GSTR 1 depicts the monthly details of outward supplies of Goods or Services. These details 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 analyse the undischarged tax liability, relevant data were extracted from GSTR 1 and GSTR 9 for the year 2018-19 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.

For the algorithm, tables 4 to 11 of GSTR 1 and tables 4N, 10 and 11 of GSTR 9 were considered. The greater of the tax liability between GSTR 1 and GSTR 9 was compared with the tax paid declared in tables 9 and 14 of GSTR 9 to identify the short payment of tax. In the case of GSTR 3B, tables 6.1 (a)[47] and 6.1 (b)[48]were considered.

During audit, it was observed that in case of a taxpayer, under Barbil Circle, the tax payable as declared in table 4 to 11 of GSTR 1 was ₹3.85 crore and the tax paid depicted in tables 6.1 (a) & 6.1 (b) of GSTR 3B was ₹55,292. This indicates a mismatch of tax liability amounting to ₹3.85 crore between tax payable and tax paid.

On this being pointed out (December 2023), the Department stated (January 2025) that a show cause notice (DRC-01) has been issued to the taxpayer for tax, interest and penalty amounting to ₹6.74 crore. Further reply in this regard was awaited (July 2025).

iii) Suppression of tax liability compared with E-way bill

The tax payable on supplies including zero rated supplies[49] of GSTR3B was compared with the tax liability disclosed in the E-way bill of the taxpayer.

To analyse the veracity of suppression of tax liability, relevant data were extracted from supplies including zero rated supplies (Table 3.1(a) + 3.1 (b) of the GSTR 3B) for the year 2018-19 and the tax liabilities declared in the E-way bills of the taxpayer for the relevant year.

Audit observed that in case of a taxpayer under Jajpur Circle, the tax paid on supplies including zero rated supplies as per GSTR 3B was ₹5.41 crore and the tax liabilities declared in the E-way bills of the taxpayer was ₹6.51 crore. This resulted in suppression of tax liability amounting to ₹1.10 crore.

On this being pointed out (December 2023), the Department stated (January 2025) that a notice in GSTR 3A has been issued to the taxpayer. Further reply was awaited (July 2025).

iv) Irregular passing of ITC without discharging the tax liability (filing of GSTR 1 without filing GSTR 3B)

Audit identified 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 very availability of GSTR 1 and non-filing of GSTR 3B indicates that the taxpayers had carried on the business during the

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47 Tax paid in forward charge mechanism.
48 Tax paid in Reverse charge mechanism
49 Outward taxable supplies (zero rated, other than zero rated, nil rated and exempted)

period but have not discharged their tax liability and may have also passed on irregular ITC.

Audit analysed the datasets pertaining to relevant fields in the GSTR 1 of a taxpayer under Jagatsinghpur Circle and noticed that the taxpayer had not filed even a single GSTR 3B in 2018-19 though GSTR 1 was filed only in April 2018 with taxable value of ₹12.66 crore and tax liability of ₹2.28 crore. The non-filing of GSTR-3B indicates to irregular passing on of ITC without payment of tax resulting in non-discharge of tax amounting to ₹ 2.28 crore.

On this being pointed out (December 2023), the Department stated (January 2025) that DRC 07 have been issued and recovery proceedings under Section 79 of OGST Act, 2017 had been initiated against the taxpayer.

v) Excess ITC availed under ISD mechanism

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

In case of a taxpayer, under Bhubaneswar-I Circle, Audit observed that for the year 2019-20, the ITC availed in table 6G of GSTR 9 was ₹ 0.25 crore and the ITC transferred by the ISD in table (5A+8A+9A) of GSTR 6 was Nil. This resulted in mismatch in availment of ITC transferred by the ISD amounting to ₹ 0.25 crore.

On this being pointed out (December 2023), the Department stated (January 2025) that show cause notice (DRC-01) under Section 74 of OGST Act, 2017 had been issued. Further reply was awaited (July 2025).

vi) Suppression of Taxable Value identified through TDS

The suppression in taxable value is identified through comparison of the outward supplies (other than zero rated, nil rated and exempted) declared in the GSTR 3B with the net taxable supplies liable for TDS as per Table-9 of GSTR-2A.

Audit observed in case of a taxpayer under CT & GST Circle-I, Bhubaneswar that the outward supplies in the GSTR 3B for the year 2020-21 was ₹7.19 crore whereas the taxable value liable for TDS was ₹13.83 crore as per TDS and TCS received certificate. The comparison in both the data indicates to probable suppression in taxable value amounting to ₹6.64 crore.

On this being pointed out (December 2023), the Department stated (January 2025) that show cause notice (DRC-01) had been issued to the taxpayer. Further reply was awaited (July 2025).

vii) ITC availed without remittance of tax by the supplier

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

To analyse the veracity of ITC availed without remittance of tax, relevant data was extracted from the total eligible ITC as per table 8A of GSTR9 for the year and the total ITC claimed as per GSTR 2A of the taxpayer for the relevant year.

Audit observed that in case of a taxpayer, under Bhubaneswar-IV Circle, the total eligible ITC as per table 8A of GSTR9 for the year 2018-19 was ₹34.46 crore and the total ITC claimed as per GSTR 2A of the taxpayer was ₹43.83 crore. Hence, a mismatch of ₹9.37 crore in ITC was observed.

On this being pointed out (December 2023), the Department stated (January 2025) that demand has been raised after audit and adjudication. Further reply from the Department was awaited (July 2025).

(viii) Mismatch of Taxable turnover between Annual Audited Financial Statement and Annual Return (Table 7G of GSTR 9C)

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

The certified reconciliation statement submitted by the taxpayer as required under rule 80(3) of OGST Rules in Form GSTR 9C for the year 2020-21 was analysed at data level to review the extent of identified mismatch in taxable turnover reported in the Annual Return *vis-à-vis* the Financial Statements. The un-reconciled amount in cases where the turnover in GSTR 9C is less than the financial statement indicates non-reporting, under-reporting, short-reporting, omission, error in reporting of taxable supplies. It could also be on account of non-reporting of both taxable and exempted supplies.

Audit query on mismatch of taxable turnover in Table 7G of GSTR-9C, amounting to ₹41.26 crore was issued in respect of a taxpayer, under Bhubaneswar-IV Circle.

On this being pointed out (December 2023), the Department stated (January 2025) that a show cause notice (DRC-01) had been issued. Further reply was awaited (July 2025).

ix) Mismatch in the tax payable and tax paid as per Annual Return (Table 9R of GSTR 9C)

To analyse the extent of identified mismatch in rate-wise tax payable and tax paid as per the Annual Return and the books of account, the certified reconciliation statement submitted by the taxpayer as required under rule 80(3) of OGST Rules in form GSTR 9C for the year 2020-21 was analysed at data level.

Table 9 of the form 9C attempts to reconcile the tax paid by segregating the turnover rate-wise and comparing it with the tax discharged as per annual return GSTR 9. The unreconciled amounts could potentially indicate tax levied at incorrect rates, incorrect depiction of taxable turnover as exempt or *vice versa* or incorrect levy of CGST/OGST/IGST. There can also be situations wherein supplies/tax declared are reduced through amendments (net of debit notes/credit notes) in respect of the 2020-21 transactions carried out in the subsequent year from April to September 2022. Consequential interest payments - both short payments and payments under incorrect heads - also need to be examined in this regard.

Audit observed that rate-wise tax payable by a taxpayer under Bhubaneswar-I Circle for the period 2020-21 was ₹11.98 crore whereas the tax paid as per annual return GSTR-9 was ₹7.02 crore. The unreconciled payment of tax declared in Table 9R of GSTR 9C, amounts to ₹4.96 crore.

On this being pointed out (December 2023), the Department stated (January 2025) that show cause notice (DRC-01) had been issued. Further reply was awaited (July 2025).

x) Mismatch of ITC between Annual Audited Financial Statement and Annual Return for the year (12F of GSTR 9C)

Table 12 of GSTR 9C reconciles ITC declared in annual return (GSTR9) with ITC availed as per audited Annual financial statement or books of accounts. Column 12F of this table deals with unreconciled ITC.

The certified reconciliation statement submitted by the taxpayer as required under Rule 80(3) of OGST Rules in form GSTR 9C for the year 2019-20 was analysed at data level to review the extent of identified mismatch in ITC declared in the Annual Return with the Financial Statements.

Audit query on mismatch of unreconciled ITC in Table 12F of GSTR-9C, amounting to ₹1.97 crore was issued in respect of a taxpayer, under Rourkela-II Circle.

On this being pointed out (December 2023), the Department stated (January 2025) that show cause notice (DRC-01) had been issued. Further reply from the Department was awaited (July 2025).

xi) Mismatch of ITC between Annual Audited Financial Statement and Annual Return (Table 14T of GSTR 9C)

Table 14 of GSTR 9C reconciles ITC declared in annual return (GSTR9) with ITC availed on expenses as per Audited Annual Financial Statement or Books of Accounts. Column 14T of this table deals with unreconciled ITC.

The certified reconciliation statement submitted by the taxpayer as required under the rule 80(3) of OGST Rules in form GSTR 9C for the year 2019-20 was analysed at data level to review the extent of identified mismatch in ITC declared in the Annual Return with the expenses reported in the Financial Statements.

Audit query on mismatch of unreconciled ITC in Table 14T of GSTR-9C, amounting to ₹54.26 crore was issued in respect of a taxpayer, under Bhubaneswar-II Circle.

On this being pointed out (December 2023), the Department stated (January 2025) that show cause notice in DRC-01 had been issued. Further reply from the Department was awaited (July 2025).

xii) Suppression of taxable Value- mismatch in unbilled revenue

Table 5B of GSTR-9C captures the unbilled revenue at the beginning of the financial year and Table 5H of the GSTR-9C of the previous year captures the unbilled revenue at the end of the financial year. To identify the suppression of taxable value on account of unbilled revenue, the unbilled revenue declared at the end of a financial year (as per Table 5H of GSTR 9C) is compared with the unbilled revenue carried forward to the Table-5B of GSTR-9C of the subsequent financial year.

Audit observed the unbilled revenue of a taxpayer under Bhubaneswar-I Circle at the beginning of the year 2019-20 was NIL (as per table 5B of GSTR-9C) whereas the unbilled revenue as per table 5H of GSTR 9C at the end of the year 2018-19 was ₹5.24 crore. This indicates probable suppression of taxable value on account of unbilled revenue of ₹5.24 crore for the year 2019-20.

On this being pointed out (December 2023), the Department stated (January 2025) that a demand has been created. Further reply from the Department was awaited (July 2025).

xiii) Non-payment of interest on delayed remittance of tax

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

The extent of short payment of interest on account of delayed remittance of tax 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) was considered to work out the interest payable.

Audit observed that in case of a taxpayer, under Jajpur Circle, wherein the returns (GSTR 3B) pertaining to the months for April 2018, October 2018, December 2018 and March 2019 in the year 2018-19 involving tax liability amounting to ₹ 8.80 crore were filed with delay ranging from 55 to 322 days between November 2018 and February 2020. This resulted in short payment of interest amounting to ₹ 0.99 crore.

On this being pointed out (December 2023), the Department stated (January 2025) that a demand for ₹ 0.99 crore has been created. Further reply from the Department was awaited (July 2025).

3.1.7.2 Analysis of causative factors (Deviations from GST law and rules)

Considering the Department's response to all 301 cases (233 cases of ITC and Tax payment mismatch and 68 cases of Turnover mismatch) of data mismatches, the factors that caused the data deviations/inconsistencies are as follows:

Out of the 301 cases involving ₹10,267.19 crore summarised in ***Appendices 3.7*** and **3.8**, the Department has recovered ₹100.86 crore in 13 cases and raised demand for ₹35.76 crore in 13 cases. Further, the Department has issued SCN/DRC-01 Notice in 53 cases for ₹853.63 crore; intimation in ASMT-10 in nine cases for ₹68.71 crore and was still examining 40 cases involving ₹621.26 crore. Also, the Department had already taken action before issue of audit query in 92 cases involving ₹2,088.08 crore ***(Appendices 3.6 (A) to (J)).*** In the remaining 81 cases, Audit could not offer any comments due to data entry error, lack of evidence, non-furnishing of replies, *etc.*

Illustration of Data Entry Error:

The data entry errors constituted 1.99 *per cent* (6 cases) of the total responses received and Audit accepted the Department's responses in these cases. In one case of Cuttack – I City Circle, it was observed that the total eligible ITC was ₹32,97,405 and the taxpayer claimed ₹8,84,72,931 which indicated to availing of ineligible ITC of ₹8,51,75,526

On this being pointed out (December 2023), the Department stated (January 2025) that the taxpayer had erroneously entered the ITC under SGST as ₹8,60,35,683 against ₹8,60,356.83, due to which the mismatch had occurred.

Recommendation 3.3:

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

3.1.8 Detailed Audit

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 State level data analysis, a detailed audit of GST returns was also conducted as a part of this review. A risk-based sample of 79 taxpayers was selected for this part of the review. The methodology adopted was to initially conduct a desk review of GST returns and financial statements filed by the taxpayers as part of the GSTR 9C and other records available in the back-end system to identify potential risk areas, inconsistencies/deviations and red flags. Desk review was carried out in CAG's field audit office. Based on desk review results, detailed audit was conducted in the State CT & GST field formations by requisitioning corresponding granular records of taxpayers such as financial ledgers, invoices etc. to identify causative factors of the identified risks and to evaluate compliance by taxpayers.

As brought out in the previous paragraphs detailed audit involved a desk review of GST returns and other basic records to identify risks and red flags, which were followed up by field audit to identify the extent of non-compliance by taxpayers and action taken by the State CT & GST field formations. Non-compliance by taxpayers at various stages ultimately impacts the veracity of returns filed, utilisation of ITC and discharge of tax payments. The audit findings are therefore categorised under a) Returns b) Utilisation of ITC and c) Discharge of tax liability.

I. Scope limitation (non-production of records)

Despite the requisition and follow-up, 12 Circles out of the selected 24 Circles did not produce (although two circles[50] partially produced) taxpayer's records such as annual financial statements (Balance sheet, Profit & loss accounts, journal and ledgers, Auditor's report, invoices etc.) in 43 taxpayers out of the 79 selected taxpayers (54.43 *per cent*). Consequently, in these cases, audit was restricted to the returns filed by the taxpayers for analysis and comment on the deviations such as mismatch in ITC, mismatch in tax liabilities, mismatch in turnover, mismatch in payments, which constituted a significant scope limitation.

As a result of non-production of records, mismatches noticed through data analysis amounting to ₹2,528.12 crore, could not be examined in detail by Audit. The circle wise non-production of records for three years from 2018-19 to 2020-21 is summarised in ***Appendix 3.9***.

In reply, the Department stated (January 2025) that Odisha being a Model-II state, all information relating to GST like various returns, forms, payments, taxpayer's registrations, return scrutiny, adjudication and arrear management are already available in GSTN Back Office. But the production of Granular records like Director's report, financial statements with schedules, Notes to Accounts, Input invoices, Purchase & sale invoices, Contract or agreement for supply, Debit & Credit notes, Party ledger, Goods receipt Notes etc. of individual taxpayers were beyond the scope of GST provisions and it depends upon the request made by the concerned Circle Officer to the individual taxpayers. Reply of the Department is not acceptable to Audit as para 19 of Chapter-4 of Audit Regulations 2020 read with Section 16 and Section 18 of CAG's DPC Act 1971 mandates Audit for access to all data, information and documents including electronic data. Further, the documents called for by Audit were on the basis of identified risks and mismatches. Also, it is pertinent to mention that 12 Circles have already produced all the Granular records of the taxpayers collecting from them as requisitioned by Audit.

Recommendation 3.4:

The Department may pursue with the taxpayers for production of financial statements and other specific taxpayers' records as requisitioned by Audit.

II. Returns: -

a) Non-payment of interest by taxpayers

Audit examined returns filed in GSTR-3B by the 79 selected taxpayers pertaining to 24 Circles and observed that 25 taxpayers across seven Circles had

[50] Bhubaneswar – III and Bhubaneswar - IV

either filed their returns belatedly or paid the taxes with delays, as a result of which interest of ₹0.42 crore was due from these taxpayers ***(Appendix 3.10).***

On this being pointed out (September 2024), the Department intimated that necessary action has been taken by the concerned Circles and an amount of ₹ 0.02 crore from four taxpayers has been recovered.

Illustrative case:

A taxpayer, having GSTIN-21**********1ZV, under Bhubaneswar-III Circle for the period 2018-19, had filed the GSTR 3B returns of April 2018 to June 2018 in January 2019 and of July 2018 to December 2018 in February 2019 without paying any interest on delayed payment of tax. This amounted to a short payment of ₹ 0.12 crore in interest payment.

On this being pointed by Audit (September 2024), the Department stated (January 2025) that action will be taken as per the provisions of the OGST Act. Further reply from the Department was awaited (June 2025).

III. Data entry errors

Audit observed data entry errors in two cases out of 682 mismatches in respect of 79 taxpayers across 24 CT & GST Circles. The errors resulted in discrepancy in excess credit availed under ISD mechanism ***(Appendix 3.11).***

Illustrative case:

The taxpayer having GSTIN-21XXXXXXXXXX1ZE under CT & GST Circle, Barbil availed credit of ₹9.33 crore under ISD in the year 2020-21 in Table-4A (4) of GSTR-3B as against nil credit available to him as per his GSTR-2A for that year. This resulted in incorrect availment of credit of ₹ 9.33 crore under ISD.

On this being pointed out (July 2024), Department stated (January 2025) that the taxpayer had erroneously entered the amount in the Table-4A (4) instead of Table-4A(5) of the GSTR-3B and the same had been rectified while filing the annual return (GSTR-9) for 2020-21.

IV. Utilisation of Input Tax Credit

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

Section 16 of Odisha Goods and Services Tax (OGST) Act, 2017 provides that every registered person shall be entitled to take credit of input tax charged on any supply of goods or services or both to him which are used or intended to be used in course of furtherance of his business and said amount shall be credited to the electronics credit ledger of such person. Section 17 of Odisha Goods and Services Tax (OGST) Act, 2017 provides for restrictions in ITC availment which are attributable to the purpose of his business. Rule 36 to Rule 45 of Odisha Goods and Services Tax (OGST) Rules 2017 prescribes the procedures for availing and reversal of ITC.

a) Excess ITC Availed

As per Section 61 of the Odisha Goods and Services Tax (OGST) Act, 2017 read with the Rule-99 of OGST Rules, 2017, various returns filed by taxpayers must be scrutinised by the proper officer to verify the correctness of the returns, and suitable action must be taken on any discrepancies or inconsistencies reflected in the returns. The Proper officer designated for this purpose has been defined under Section-2(91) of OGST Act, 2017 read with the Notification No.11516 dated 25.07.2017 issued by Commissioner of CT & GST, Odisha. Section 42 of OGST Act, 2017 prescribes the mechanism for matching, reversal and reclaim of ITC wherein it was conditions for availing Input tax credit.

To analyse the extent of ITC admissible to be availed, Audit examined the relevant data tables from GSTR-3B and GSTR-2A for the year 2018-19, 2019-20 and 2020-21. Details of tax remitted by the suppliers were matched with the ITC availed by the taxpayers. 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 the blocked credits in Table 4D and ITC availed in the subsequent years from Table 8C of GSTR 9.

Audit observed that 52 taxpayers out of a sample of 79 taxpayers had availed excess ITC amounting to ₹1,228.31 crore during 2018-19, 2019-20 and 2020-21 ***(Appendix 3.12).***

Illustrative case:

A taxpayer, having GSTIN- 21**********1ZF, under Sambalpur I Circle had availed ITC of ₹8.66 crore as per table 4A(5) of GSTR-3B whereas ITC of ₹8.61 crore was available as per B2B table of GSTR-2A. Hence, the taxpayer had availed excess ITC to the tune of ₹0.05 crore.

On this being pointed out (September 2024), the Department stated (January 2025) that ASMT-10 was issued to the taxpayer, subsequently the taxpayer had reversed ITC amounting to ₹4,11,984 in DRC-03 and a demand has been now issued for the payment of interest.

V. Discharge of tax liability

The taxable event in the case of GST is supply of goods and/or services. Section 9 of the OGST Act is the charging section authorising 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 5 of the IGST Act vests levy and collection of IGST on interstate supply of goods and services with Central Government with maximum rate of 40 per cent.

The greater of tax liability between GSTR 1 and GSTR 9 was compared with the tax paid declared in tables Table 6.1 (A) + (B) of GSTR-3B. Audit observed that 46 taxpayers had not discharged tax liability of ₹ 530.65 crore in 79 cases ***(Appendix 3.13).***

Illustrative case:

Audit noticed in case of a taxpayer having GSTIN-21**********1Z9, under Bhubaneswar-III Circle, that the taxpayer has declared ₹1,392.10 crore as tax liability in GSTR-1 (greater of the liabilities in GSTR-1 and GSTR-9) and had discharged tax liability of ₹1,278.99 crore in GSTR 3B resulting in short discharge of ₹113.11 crore.

On this being pointed out (September 2024), the Department replied (January 2025) that an internal tax audit of the taxpayer was underway. Further reply in this case was awaited (June 2025).

Other observations for three years from 2018-19 to 2020-21 relating to mismatches of ITC, Turnover, Tax payments and Tax liabilities where granular records were not produced to Audit and only mismatch details through data analysis are available are shown in **Table 3.8.**

Table 3.8: Mismatch of ITC, Taxable Turnover, Tax Payments and Tax Liability

(₹ in Crore)

Sl. No.	Audit Dimensions	No. of cases	No. of Circles	Amount of mismatch	Remarks
			Mismatches of ITC		
1.	Irregular set-off of ITC in respect of Cess. As per Section-11(2) of GST (Compensation to States) Act, 2017 input tax credit in respect of Cess leviable under Section-8 shall be utilised only towards payment of Cess on supply of goods and services leviable under the said section. ***(Appendix 3.14)***	2	1	52.68	On this being pointed out (July 2024), Department replied (September 2024) that after necessary verification /reconciliation, the cases were dropped. The department has, however, not produced any documentary evidence in support of their action taken. Further replies were awaited (June 2025).
2.	Mismatch of ITC was identified on verification of the Table-12F of GSTR-9C where ITC availed as per the Annual Audited Financial Statement was compared with ITC availed as per annual return in GSTR-9. ***(Appendix 3.15)***	19	9	85.97	On these cases being pointed out (June 2024 to September 2024), the Department replied (July 2024 to September 2024) that notices in DRC 1/ASMT -10 had been issued in nine cases; demand has been raised in one case; recovered the amount in three cases; in five cases the department has dropped the cases and had not produced any documentary evidence in support of their action taken and in one case they are

Sl. No.	Audit Dimensions	No. of cases	No. of Circles	Amount of mismatch	Remarks
					under correspondence with the taxpayer.
Mismatches of Taxable Turnover					
3.	Mismatch in taxable turnover was identified on verification of the Table-7G of GSTR-9C where taxable turnover declared as per the Annual Audited Financial Statement was compared with that of the annual return in GSTR-9. ***(Appendix 3.16)***	7	2	101.50	On these cases being pointed out (September 2024), the Department replied (November 2024) that Notices in DRC 1A/DRC 03 had been issued in three cases and in four cases the department has dropped the cases and had not produced any documentary evidence in support of their action.
Mismatches of Tax Payments					
4.	Mismatch in payment of tax was identified on verification of the Table-9R of GSTR-9C where rate-wise tax liability declared was compared with payment of tax declared in the annual return in GSTR-9. ***(Appendix 3.17)***	1	1	0.20	On this being pointed out (September 2024), the reply of the Department stated (December 2024) that notices in DRC 1A had been issued.

3.1.9 Conclusion

The Subject Specific Compliance Audit (SSCA) on Department Oversight on GST Payments and Return Filing (Phase-II) was undertaken with the objectives of assessing the adequacy of the system in monitoring return filing and tax payments, extent of compliance and 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 during the periods from 2018-19 to 2020-21. The SSCA entailed assessing the oversight functions of State CT & GST jurisdictional formations at two levels – at the data level through data queries and at the functional level with a deeper detailed audit of both Circles and of the GST returns, which involved accessing taxpayer records.

The audit sample therefore comprised 195 taxpayer's sample data with high value inconsistencies across 15 parameters selected through data queries for *Centralised Audit* and a sample of 79 taxpayers for *Detailed Audit* of GST returns for three years.

A review of the 10 Circles disclosed that Circle's compliance to essential oversight functions, such as monitoring of returns filing, scrutiny of returns, taxpayer compliance and cancellation of registration needed to be strengthened.

In Centralised audit, 301 high value data inconsistencies were pursued, which resulted in 91 (70 ITC & Tax Liability deviations and 21 Turnover & Taxable supply deviations) compliance deviations where the Department accepted the deviations with revenue implication of ₹1,059.73 crore (₹532.37 crore + ₹527.36 crore). Relatively higher rates of deviations were noticed in ITC mismatches, unsettled liabilities, availing ITC where the supplier has not paid tax.

Detailed audit of GST returns also suggested inadequacies. Certain essential records such as ledger of sundry creditors and tax invoices of selected months as sample etc., were not produced in 43 cases, which resulted in scope limitation. The main deficiencies noticed were mismatch of ITC between GSTR-3B and GSTR-2A and mismatch of tax liability admitted in GSTR-1/GSTR-9 and tax paid shown in GSTR-9. The compliance deficiencies involved a revenue implication of ₹1,999.73 crore.

Considering the compliance deficiencies, pointed out in this report, the Department needs to reinforce the institutional mechanism in the field formations to establish and maintain effective oversight on return filing, taxpayer compliance, tax payments, cancellation of registrations and recovery of dues from defaulters.

3.1.10 Recommendations

The recommendations are as follows-

3.1 The Department may ensure that scrutiny proceedings are completed in strict compliance with the established Standard Operating Procedures.

3.2 The Department may instruct its field formations to take timely action on completing the cancellation proceedings and ensuring filing of GSTR-10.

3.3 The Department may initiate remedial action for all the compliance deviations brought out in this Report before they get time barred.

3.4 The Department may pursue with the taxpayers for production of financial statements and other specific taxpayers' records as requisitioned by Audit.

EXCISE DEPARTMENT

3.2 Non-realisation of Government revenue of ₹ 61.04 lakh towards Transport Fee

Non-issue of demand notice for realisation of transport fee on locally collected Mohua Flower against 21 Out Still licensees, resulted in non-realisation of Government revenue amounting to ₹61.04 lakh.

The Excise Commissioner (EC) clarified (May 2008) that transport fee should be realised for transportation of Mohua Flower (MF) from one place to another, within the State. Such fee shall also be realised for any purchase of MF in small quantity and transported to Out Still (OS) shops for distillation. For realisation of transport fee on MF from the OS licensees, the Excise Department prescribes the rate of transport fee (TF) in the Annual Excise Policy of the State.

Audit test checked (March 2023) records of OS licensees under the jurisdiction of District Excise Office (DEO), Nuapada covering FYs from 2018-19 to 2021-22, and noticed that the OS licensees had collected/ procured MF locally or from MF licensed traders for distillation and manufacture of OS liquor. Audit further noticed that TF in respect of MF procured from licensed MF traders had been deposited in the Government account, whereas TF on MF collected from local people, had not been deposited. During the FYs from 2018-19 to 2021-22, 21 OS licenses had collected 1,49,088.90 quintals of MF from local people, on which they had not deposited TF amounting to ₹61.04 lakh, as detailed in the Table below:

Table 3.2.1: Statement showing collection of MF by 21 OSs for which transport fees had not been deposited

Period (FY)	Quantity of MF procured locally (in quintals)	Rate of Transport Fee (₹ per quintal)	Total transport fee not realised (₹)
2018-19	44,037.50	35	15,41,313
2019-20	39,179.40	40	15,67,176
2020-21	29,839.80	40	11,93,592
2021-22	36,032.20	50	18,01,610
Total	**1,49,088.90**		**61,03,691**

(Source: Records of the Superintendent of Excise, Nuapada)

The Superintendent of Excise concerned had not raised demand for realisation of TF for MF collected by OSs from local people, as of February 2023. This has resulted in non-realisation of Government revenue amounting to ₹61.04 lakh from 21 OS licenses.

Thus, non-adherence to the order of the EC and non-issue of demand notice to the OS licensees resulted in non-realisation of Government revenue amounting to ₹ 61.04 lakh.

The Excise Commissioner stated (July 2023) that show cause notices had been issued to the OS licensees through the concerned Officers-in-charge of Excise and further development was awaited (January 2024).

Bhubaneswar **(SUBU R.)**

The 17 APRIL 2026 **Principal Accountant General (Audit-I)**

Odisha

Countersigned

New Delhi **(K. SANJAY MURTHY)**

The 20 APRIL 2026 **Comptroller and Auditor General of India**

Appendices

Appendix 2.1
(Refer Paragraph No.2.1.7.1)
List of Key Problem Areas (KPAs)

Sl. No.	Key Problem Areas
1.	Composition taxpayers generating E-way Bills
2.	E-way bills generated using two-wheeler vehicles
3.	Duplicate Invoices used to generate multiple EWBs
4.	E-way bills of DGFT blacklisted entities
5.	E-way bills of non-genuine Taxpayers as per Maharashtra Tax Authority and Parties booked for offences by DGARM
6.	E-way Bills with dis-proportionate Inward Supply ratio
7.	Scrapped vehicles used in E-Way Bill
8.	E-way Bills using Invalid Pincodes
9.	E-way Bills generated by Nil filers of return
10.	E-way Bills subsequently rejected by the recipient
11.	E-way Bills generated and later on cancelled
12.	E-way Bills generated after cancellation of registration of the GSTIN
13.	E-way Bills generated by return defaulters (non-filers)
14.	GSTIN with only outward supply E-way Bills
15.	Vehicles whose registration has been cancelled used in E-Way Bill
16.	E-way Bill of GSTIN whose registration was subsequently cancelled
17.	E-way Bills with high distance from PIN to PIN
18.	Surrendered vehicles used in E-Way Bill
19.	E-way Bills extended beyond eight hours
20.	Stolen vehicles used in EWBs
21.	High value E-Way bills generated within six months of registration by GSTIN
22.	E-way Bill of GSTIN having disproportionate inward-outward supply ratio

Appendix 2.2
(Refer Paragraph No.2.1.9.1)
Non/short discharge of tax liability by the taxpayers identified as non-filers

Sl. No.	GSTIN of the Taxpayers	Jurisdictional authority	No. of EWBs used	Assessable value (₹ in lakh)	Tax value (₹ in lakh)
1	21**********1ZC	Cuttack-II	14	33.76	6.07
2	21**********1Z5	Cuttack-II	122	686.91	123.64
3.	21**********1Z2	Rourkela-II	1,756	5,462.79	758.86
4.	21**********1ZB	Rourkela-II	47	194.58	35.02
5.	21**********1Z1	Rourkela-I	263	652	95
6.	21**********1ZB	Rourkela-I	138	951	171
	TOTAL		**2,340**	**7,981.04**	**1,189.59**

Appendix – 2.3

(*Refer Paragraph No.2.1.9.2*)

Non discharge of tax liability by the taxpayers who had generated EWBs after cancellation of registration

Sl. No.	GSTIN of the Taxpayers	Jurisdictional authority	No. of EWB generated after cancellation	Assessable value (₹ in lakh)	Tax value (₹ in lakh)
1	21**********1Z5	Cuttack-II	8	46.67	8.40
2	21**********1ZC	Cuttack-II	7	16.84	3.03
3	21**********1Z2	Rourkela-I	3	17.92	3.23
4	21**********1ZM	Rourkela-I	25	111.16	19.86
	TOTAL		**43**	**192.59**	**34.52**

Appendix – 2.4

(*Refer Paragraph No.2.1.9.3*)

Short discharge of tax liability by the taxpayers identified as having multiple EWBs using same/ similar invoices

Sl. No.	GSTIN of the Taxpayers	Jurisdictional authority	No. of EWB generated	Assessable Value (₹ in lakh)	Tax Value (₹ in lakh)
1	21**********1Z2	Rourkela-II	4	11.82	1.38
2	21**********2ZN	Cuttack-II	16	49.73	2.49
3	21**********1ZZ	Bhubaneswar-II	5	22.53	0
4	21**********2ZP	Bhubaneswar-I	14	101.47	5.72
	TOTAL		**39**	**185.550**	**9.59**

Appendix 2.5

(*Refer Paragraph No.2.1.9.4*)

Non discharge of tax liability by Composition taxpayer

Sl. No.	GSTIN of the Taxpayer	Jurisdictional authority	No. of EWBs generated	Assessable value (₹ in lakh)	Tax value (₹ in lakh)	Tax paid (₹ in lakh)	Tax due (₹ in lakh)
1	21**********1Z0	Bhubaneswar I	3	21.30	3.82	-	3.82

Appendix – 2.6

(*Refer Paragraph No.2.1.9.5*)

Non/ short discharge of tax liability by the taxpayers identified as Nil filers

Sl. No.	GSTIN of the Taxpayer	Jurisdictional authority	No. of EWBs generated	Assessable value (₹ in lakh)	Tax value (₹ in lakh)
1	21**********1ZP	Cuttack-II	1	9.99	1.20
2	21**********1ZM	Bhubaneswar-III	32	86.68	14.87
3	21**********1Z2	Rourkela-I	62	461.94	83.15
4	21**********1ZB	Rourkela-I	1	0.72	0.20
	TOTAL		96	559.33	99.42

Appendix – 2.7

(*Refer Paragraph No.2.1.9.6*)

E-way bills generated but invoices not reported in GSTR-1

Sl. No.	GSTIN of the taxpayer	Jurisdictional authority	No. of EWBs generated	Assessable value (₹ in crore)	Tax value (₹ in crore)
1.	21**********1ZM	Bhubaneswar-III	6	0.24	0.02

E-way bills not generated for invoices as included in GSTR-1

Sl. No.	GSTIN of the taxpayer	Jurisdictional authority	Assessable value (₹ in crore)	Tax value (₹ in crore)
1.	21**********1Z6	Bhubaneswar-III	0.63	0.08

Appendix – 2.8 (i)

(Refer Paragraph No.2.1.9.7)

EWBs generated using risky vehicles (Two wheelers)

Sl. No.	GSTIN of the Taxpayers	Jurisdictional authority	No. of EWBs	No. of risky vehicle used	Assessable value (₹ in crore)	Tax value (₹ in crore)
1	21**********3ZT	Cuttack-II	02	02	0.18	0.03
2.	21**********1ZX	Bhubaneswar-I	21	21	0.17	0.005
3.	21**********1Z25	Rourkela-I	1	1	0.6	0.01
4.	21**********1Z1	Rourkela-I	3	2	0.02	.002
5.	21**********1ZZ	Bhubaneswar –II	6	6	0.10	0.00
6.	21**********1ZP	Ganjam-II	5	2	1.37	0.15
	TOTAL		**38**	**34**	**2.44**	**0.197**

Appendix – 2.8 (ii)

(Refer Paragraph No.2.1.9.7)

EWBs generated using same vehicle starting from different places thousands apart on same day

Sl. No.	GSTIN of the Taxpayer	Jurisdictional authority	No. of EWBs generated	No. of risky vehicle used	Assessable value (₹ in crore)	Tax value (₹ in crore)
1	21**********2ZP	Bhubaneswar -I	1,065	193	77.13	13.45
	TOTAL		**1,065**	**193**	**77.13**	**13.45**

Appendix – 2.8 (iii)

(Refer Paragraph No.2.1.9.7)

EWBs generated using stolen vehicles used in EWBs

Sl. No.	GSTIN of the Taxpayers	Jurisdictional authority	No. of EWBs generated	No. of risky vehicle used	Assessable value (₹ in lakh)	Tax value (₹ in lakh)
1	21**********1ZY	Rourkela-II	1	1	7.37	1.33
2	21**********1Z3	Bhubaneswar-III	1	1	1.13	0.32
	TOTAL		**2**	**2**	**8.5**	**1.65**

Appendix – 2.8 (iv)
(Refer Paragraph No.2.1.9.7)
EWBs generated using surrendered vehicles

Sl. No.	GSTIN of the Taxpayers	Jurisdictional authority	No. of EWBs generated	No. of risky vehicle used	Assessable value (₹ in lakh)	Tax value (₹ in lakh)
1	21**********1ZE	Rourkela-I	1	1	6.25	1.13
2	21**********1Z9	Bhubaneswar-III	1	1	18.19	3.27
	TOTAL		**2**	**2**	**24.44**	**4.41**

Appendix – 2.8 (v)
(Refer Paragraph No.2.1.9.7)
EWBs generated using vehicles whose registration was cancelled

Sl. No.	GSTIN of the Taxpayers	Jurisdictional authority	No. of EWBs generated	No. of risky vehicle used	Assessable value (₹ in lakh)	Tax value (₹ in lakh)
1	21**********1ZB	Rourkela-I	3	2	23.44	4.85
2	21**********1ZM	Rourkela-I	1	1	7.41	1.33
	TOTAL		**4**	**3**	**30.84**	**6.18**

Appendix – 2.8 (vi)
(Refer Paragraph No.2.1.9.7)
EWBs generated using scrapped vehicles

Sl. No.	GSTIN of the Taxpayer	Jurisdictional authority	No. of EWBs generated	No. of risky vehicle used	Assessable value (₹ in lakh)	Tax value (₹ in lakh)
1	21**********1ZU	Bhubaneswar-I	2	1	9.77	1.76

Appendix –2.9
(Refer Paragraph No.2.1.9.8)
Cross-PAN analysis

Sl. No.	GSTIN of the Taxpayer	Jurisdictional authority	No. of EWBs generated	Assessable value (₹ in lakh)	Tax value (₹ in lakh)
1	21**********1Z6	Bhubaneswar-III	13	233.53	38.33

Appendix – 2.10

(Refer Paragraph No.2.1.9.9)

Declaring abnormally high PIN to PIN distance than actual distance

Sl. No.	GSTIN of the Taxpayers	Jurisdictional authority	EWB No.& date	Assessable value (₹ in lakh)	Tax value (₹ in lakh)	Declared distance (in km)	Actual PIN to PIN Distance (in km)	per cent of excess distance of EWB w.r.t PIN	No. of excess validity day of EWB
1	21**********1ZB	Rourkela-I	851043729261 & 18 March 2019	3.99	0.72	148	67	121	1
2	21XXXXXXXXXX1ZB	Rourkela-I	85103975046 & 20 March 2019	10.76	1.94	489	67	630	4
3	21**********1ZB	Rourkela-II	821021114378 & 20 September 2018	8.07	1.45	160	22	627	1
			TOTAL	**22.82**	**4.11**				

Appendix – 2.11

(Refer Paragraph No.2.1.9.10)

High value E-Way bills generated within six months of registration by GSTIN

Sl. No.	GSTIN of the Taxpayer	Jurisdictional authority	Registration certificate obtained	RC cancelled	EWB generated between	No. of EWBs generated	Assessable value (₹ in Lakh)	Tax value (₹ in lakh)
1	21XXXXXXXXXX1Z2	Rourkela-II	23 May 2018	11 Feb 2019	18 October 2018 to 28 October 2018	4	52.7	9.48

Appendix – 2.12

(Refer Paragraph No.2.1.9.11)

E-way Bills with disproportionate Inward Supply ratio

GSTIN of the Taxpayer	Jurisdictional authority	Year	No. of EWBs generated	Outward supplies (₹ in lakh)	Inward supplies (₹ in lakh)	No.of EWBs generated	Per cent of inward supplies to outward supplies.
21XXXXXXXXX1ZC	Cuttack-II	2018-19	15	36,66,114	50,584	1	1.38
		2019-20	3	5,47,845	13,053		2.38
TOTAL			18	42,13,959	63,637	1	

Appendix – 2.13

(Refer Paragraph No.2.1.10.4)

Details of vehicles available at the audited field units

Name of the Unit	No. of Govt. vehicle	No. of hired vehicle	Total No. of vehicles
Cuttack Enforcement Range	0	1	1
Cuttack - I EU	0	1	1
Cuttack - II EU	1	0	1
Paradeep EU	0	1	1
Angul EU	0	1	1
Sambalpur Enforcement Range	0	1	1
Sambalpur EU	0	1	1
Jharsuguda EU	0	1	1
Bargarh EU	0	1	1
Rourkela EU	0	1	1
Berhampur EU	1	0	1
Jeypore EU	1	0	1
Rayagada EU	0	1	1
Bhawanipatna Enforcement Range	1	0	1
Bhawanipatna EU	0	1	1
Nuapada EU	0	1	1
Balangir EU	0	1	1
Total	**4**	**13**	**17**

Appendix 2.14

(Refer Paragraph No.2.1.10.5)

Targets and Achievements for EWBs verification during 2019-20 to 2021-22

Name of the Enforcement Units	Targets fixed (Nos.)	Achievements (Nos.)	Shortfall (Nos.)	Shortfall in %
Cuttack Enforcement Range	10,800	10,781	19	0.17
Cuttack - I EU	10,800	21,083	No shortfall	0
Cuttack - II EU	46,800	18,760	28,040	60
Paradeep EU	15,200	3,801	11,399	75
Angul EU	46,800	21,918	24,882	53
Sambalpur Enforcement Range	10,800	6,834	3,966	37
Sambalpur EU	28,800	21,163	7,637	27
Jharsuguda EU	46,800	19,143	27,657	59
Bargarh EU	28,800	19,580	9,220	32
Rourkela EU	62,400	33,869	28,531	46
Berhampur EU	28,800	23,965	4,835	17
Jeypore EU	39,200	35,515	3,685	9
Rayagada EU	31,200	12,358	18,842	60
Bhawanipatna Enforcement Range	10,800	7,979	2,821	26
Bhawanipatna EU	46,800	17,425	29,375	63
Nuapada EU	24,700	12,258	12,442	50
Balangir EU	28,800	11,244	17,556	61
Total	**5,23,100**	**2,86,905**	**2,36,195**	

Appendix 2.15

(Refer Paragraph No.2.1.11.2)

Statement showing delay in depositing the tax and penalty into e-cash ledger and setting up of liability resulted in delay in receipt of Government revenue

Enforcement Unit	GSTIN No.	Date of collection	Amount collected (in ₹)	Date of deposit into e-cash ledger	Delay in deposit (days)	Date of setting off liability	Delay in setting the liability (days)	Delay from receipt to deposit into Government account (days)
Deputy Commissioner of CT and GST, Enforcement Unit, Balangir	21*********C1ZS	17-07-2020	50,000	21-07-2020	4	26-12-2023	1,253	1,257
	21*********B1ZV	17-07-2021	2,26,564	18-08-2021	32	21-12-2023	855	886
	212000001956TMP	30-10-2020	36,000	27-11-2020	28	03-12-2020	6	34
	212100004675TMP	10-11-2021	35,280	02-12-2021	22	04-12-2021	2	24
	212100000634TMP	25-02-2021	49,000	02-03-2021	5	30-03-2021	28	33
	21*********K1ZY	16-12-2018	10,372	31-12-2018	15	31-12-2018	0	15
Deputy Commissioner of CT and GST, Enforcement Unit, Berhampur	212000001778TMP	13-10-2020	22,000	01-12-2020	49	03-12-2020	2	51
	212100000346TMP	30-01-2021	62,780	12-02-2021	13	11-09-2021	211	224
Joint Commissioner of CT and GST, Bhawanipatna Range.	21*********C1Z5	26-10-2018	14,400	02-01-2019	68	02-01-2019	0	68
Deputy Commissioner of CT and GST, Enforcement Unit, Bhawanipatna.	21*********K2ZM	25-07-2018	39,844	29-03-2019	247	29-03-2019	0	247
	211900000204TMP	25-07-2018	3,00,800	14-02-2019	204	09-01-2024	1,790	Liability not settled yet
	21*********C1ZK	26-10-2018	25,200	02-01-2019	68	02-01-2019	0	68
	211800001869TMP	20-11-2018	5,000	29-11-2018	9	19-01-2019	51	60
	212000000006TMP	14-12-2019	5,000	02-01-2020	19	17-01-2020	15	34
	212000000849TMP	19-07-2020	9,900	03-08-2020	15	14-08-2020	11	26

Enforcement Unit	GSTIN No.	Date of collection	Amount collected (in ₹)	Date of deposit into e-cash ledger	Delay in deposit (days)	Date of setting off liability	Delay in setting the liability (days)	Delay from receipt to deposit into Government account (days)
	21*********D1ZV	03-08-2019	45,000	06-08-2019	3	07-08-2019	Liability not settled yet	
	21*********C1Z2	15-02-2022	19,573	25-02-2022	10	04-03-2022	7	17
Deputy Commissioner of CT and GST, Enforcement Unit, Jeypore.	21*********L1Z1	12-06-2018	55,312	23-01-2019	225	30-01-2019	7	232
	212000002017TMP	21-11-2020	40,000	27-11-2020	6	01-03-2021	94	100
	211900000171TMP	12-02-2019	37,600	23-04-2019	70	23-04-2019	0	70
	212100003989TMP	26-09-2021	2,15,000	11-10-2021	15	02-12-2021	52	67
	211900000173TMP	14-11-2019	1,50,400	25-11-2019	11	11-12-2019	16	27
	21*********J1ZU	06-11-2020	85,800	27-11-2020	21	27-11-2020	0	21
	21*********L1Z2	26-09-2021	1,77,120	11-10-2021	15	13-10-2021	2	17
Deputy Commissioner of CT&GST, Enforcement Unit Nuapada	212100001413TMP	08-06-2021	19,980	21-06-2021	13	07-07-2021	16	29
Joint Commissioner of CT and GST, Sambalpur Range	21180000 1856TMP	15-11-2018	8,200	26-11-2018	11	27-03-2019	121	132
	21180000 1857TMP	20-11-2018	85,000	26-11-2018	6	20-03-2019	114	120
Deputy Commissioner of CT and GST, Enforcement Unit, Jharsuguda	21210000 3222TMP	30-03-2021	10,000	10-08-2021	133	31-08-2021	21	154
	21220000 1177TMP	30-12-2021	20,880	25-03-2022	85	29-03-2022	4	89
	21190000 1278TMP	21-09-2019	21,600	04-10-2019	13	15-10-2019	11	24
	21*********C1ZI	11-05-2019	36,612	28-05-2019	17	29-05-2019	1	18
	21 *********B1ZC	07-09-2021	4,28,736	26-11-2021	80	26-11-2021	0	80
	212100000201TMP	23-12-2020	52,920	02-02-2021	41	28-03-2021	54	95
	212200000186TMP	30-11-2021	1,51,200	03-02-2022	65	02-03-2022	27	92
	212200001574TMP	31-03-2022	80,000	24-05-2022	54	25-05-2022	1	55

Enforcement Unit	GSTIN No.	Date of collection	Amount collected (in ₹)	Date of deposit into e-cash ledger	Delay in deposit (days)	Date of setting off liability	Delay in setting the liability (days)	Delay from receipt to deposit into Government account (days)
	21*********F1ZW	16-09-2021	2,01,788	11-11-2021	56	29-07-2022	260	315
	212000000626TMP	12-03-2020	70,020	04-05-2020	53	05-05-2020	1	54
Deputy Commissioner of CT and GST, Enforcement Unit, Bargarh	212100000919TMP	04-02-2021	10,800	30-03-2021	54	30-03-2021	0	54
	212100003534TMP	26-07-2021	20,020	16-09-2021	52	16-09-2021	0	52
	212000000723TMP	31-05-2020	20,000	09-06-2020	9	20-06-2020	11	20
	212000000719TMP	28-05-2020	10,800	09-06-2020	12	20-06-2020	11	23
	212000001075TMP	01-10-2020	3,06,000	07-10-2020	6	20-10-2020	13	19
	212100003343TMP	19-04-2021	1,98,188	18-08-2021	121	18-08-2021	0	121
Deputy Commissioner of CT and GST, Enforcement Unit, Rourkela	21*********D1ZR	13-11-2018	16,580	24-12-2018	41	24-12-2018	0	41
	212000000638TMP	20-03-2020	36,864	08-05-2020	49	09-05-2020	1	50
Deputy Commissioner of CT and GST, Enforcement Unit, Angul	21*********Q1Z6	04-11-2018	7,000	31-12-2018	57	31-12-2018	0	57
	211900000409TMP	07-03-2019	10,800	19-03-2019	12	19-03-2019	0	12
	211900000950TMP	19-06-2019	11,000	15-07-2019	26	15-07-2019	0	26
	21*********E1Z4	23-10-2019	21,600	04-12-2019	42	04-12-2019	0	42
	21 *********H1ZU	30-07-2019	1,06,920	05-08-2019	6	05-08-2019	0	6
	212000000503TMP	24-01-2020	21,620	13-03-2020	49	13-03-2020	0	49

Enforcement Unit	GSTIN No.	Date of collection	Amount collected (in ₹)	Date of deposit into e-cash ledger	Delay in deposit (days)	Date of setting off liability	Delay in setting the liability (days)	Delay from receipt to deposit into Government account (days)
	21*********B1ZF	18-03-2020	56,052	02-11-2020	228	02-11-2020	0	228
	21 *********M1ZB	24-06-2020	10,800	04-11-2020	133	Not settled till the date of audit		
	212000000915TMP	26-06-2020	18,000	04-11-2020	131	04-11-2020	0	131
	212000001002TMP	01-09-2020	10,000	11-11-2020	71	11-11-2020	0	71
	212000001839TMP	15-09-2020	10,956	11-11-2020	57	11-11-2020	0	57
	21*********K1ZS	09-02-2021	16,212	17-03-2021	36	18-03-2021	1	37
	21*********P1Z9	19-02-2021	22,652	17-03-2021	26	18-03-2021	1	27
	212100004601TMP	25-10-2021	19,684	02-12-2021	38	02-12-2021	0	38
	21 ********* B1Z3	17-12-2018	36,288	30-03-2019	103	30-03-2019	0	103
		TOTAL	**18,03,738**					

Appendix 2.16

(Refer Paragraph No.2.1.11.3)

Non recording of summary report and final report on interception of goods in transit

Details of deficiencies noticed	CT and GST Range	No. of Booked cases selected as Sample	No. of Booked cases verified	No. of Booked cases in which deficiency noticed
Statement of person in charge of conveyance has not been recorded in GST-MOV-1 when interception of conveyance has been done and E-WAY BILL related documents were not available	Cuttack Range	5	5	1
	Cuttack-II EU	4	4	2
	Paradeep EU	5	5	1
	Jeypore EU	19	19	8
Order for physical inspection of conveyance was not issued in GST -MOV-2	Cuttack Range	5	5	2
	Cuttack-II EU	4	4	3
	Paradeep EU	5	5	1
	Jeypore EU	19	19	8
Inspection Report in GST - MOV-4 has not been served to the person in charge of the conveyance	Cuttack Range	5	5	2
	Cuttack-I EU	19	19	2
	Cuttack-II EU	4	4	3
	Paradeep EU	5	5	2
	Jeypore EU	19	19	8
Final Inspection Report in GST -E-WAY BILL-03 (Part-B) was pending	Sambalpur Range	5	5	5
	Sambalpur EU	16	16	16
	Jharsuguda EU	11	11	9
	Baragarh EU	6	6	6
	Paradeep EU	5	5	5
	Berhampur EU	21	21	16
	Jeypore EU	19	19	13
	Bhawanipatna Enforcement Range	10	10	8
	Bhawanipatna EU	27	27	18
	Balangir EU	7	7	7
Where no discrepancies are found after the inspection of the goods and conveyance, the proper officer shall issue a	Cuttack Range	5	5	2
	Cuttack-I EU	19	19	1
	Cuttack-II EU	4	4	3

Details of deficiencies noticed	CT and GST Range	No. of Booked cases selected as Sample	No. of Booked cases verified	No. of Booked cases in which deficiency noticed
release order in FORM GST MOV-05 and allow the conveyance to move further.	Paradeep EU	5	5	4
	Jharsuguda EU	11	11	1
Where the proper officer is of the opinion that the goods and conveyance need to be detained under section 129 of the CGST Act, he shall issue an order of detention in FORM GST MOV-06	Cuttack Range	5	5	3
	Cuttack-I EU	19	19	2
	Cuttack-II EU	4	4	3
	Paradeep EU	5	5	2
Issued notice in FORM GST MOV-07 in accordance with the provisions of sub-section (3) of section 129 of the CGST Act, specifying the tax and penalty payable	Cuttack Range	5	5	3
	Cuttack-I EU	19	19	5
	Cuttack-II EU	4	4	3
	Paradeep EU	5	5	2

Appendix 2.17
(Refer Paragraph No.2.1.11.4)
Statement showing list of selected cases booked under section 129(1)(a) instead of 129(1)(b)

Sl No	GSTIN No	Name of the Office/Unit	Case No	Value of the Goods in ₹	Tax collected under section 129(1)(a) in ₹	Tax to be collected under section 129(1)(b) in ₹	Penalty collected under section 129(1)(a) in ₹	Penalty to be collected under section 129(1)(b) including CGST (50%) and SGST (50%) in ₹	Short collection of Tax	Short Collection of Penalty in ₹	Gross short collection of tax and penalty in ₹
								(9-8)	(7-6)	(9-8)	(10+11)
1	2	3	4	5	6	7	8	9	10	11	12
1	21200001322TMP	Rourkela EU	485632/ 20 May 2021	6,15,000	1,10,700	1,10,700	1,10,700	6,15,000	0	5,04,300	5,04,300
2	212200000186TMP	Jharsuguda EU	810628/ 14 November 2022	4,20,000	75,600	75,600	75,600	4,20,000	0	3,44,400	3,44,400
3	212100003222TMP	Jharsuguda EU	488905/ 28 June 2021	1,00,000	5,000	5,000	5,000	1,00,000	0	95,000	95,000
4	212000000626TMP	Jharsuguda EU	306100/ 16 March 2020	1,94,500	35,010	35,010	35,010	1,94,500	0	1,59,490	1,59,490
5	212100000201TMP	Jharsuguda EU	396393/ 23 December 2020	1,47,000	26,460	26,460	26,460	1,47,000	0	1,20,540	1,20,540
6	211900001278TMP	Jharsuguda EU	190772/ 01 October 2019	60,000	10,800	10,800	10,800	60,000	0	49,200	49,200
7	212000001021TMP	Sambalpur Range	386728/ 10 November 2020	4,50,000	22,500	22,500	22,500	4,50,000	0	4,27,500	4,27,500
8	211800001856TMP	Sambalpur Range	89459/ 20 March 2019	82,000	4,100	4,100	4,100	82,000	0	77,900	77,900
9	212100000823TMP	Sambalpur Range	450573/ 18 February 2021	1,50,000	27,000	27,000	27,000	1,50,000	0	1,23,000	1,23,000
10	211800001857TMP	Sambalpur Range	89571/ 20 March 2019	56,50,000	42,500	2,82,500	42,500	56,50,000	2,40,000	58,47,500	58,47,500
11	212100001180TMP	Sambalpur Unit	CR-01/2021-22	71,400	19,992	19,992	71,400	19,992	0	51,408	51,408

Sl No	GSTIN No	Name of the Office/Unit	Case No	Value of the Goods in ₹	Tax collected under section 129(1)(a) in ₹	Tax to be collected under section 129(1)(b) in ₹	Penalty collected under section 129(1)(a) in ₹	Penalty to be collected under section 129(1)(b) including CGST (50%) and SGST (50%) in ₹	Short collection of Tax	Short Collection of Penalty in ₹	Gross short collection of tax and penalty in ₹
								(9-8)	(7-6)	(9-8)	(10+11)
1	2	3	4	5	6	7	8	9	10	11	12
12	212100005193TMP	Sambalpur Unit	CR-79/2021-22	2,50,000	12,500	12,500	12,500	2,50,000	0	2,37,500	2,37,500
13	212000000842TMP	Sambalpur Unit	CR-28/ 2020-21	64,470	11,605	11,605	11,605	64,470	0	52,865	52,865
14	212100001164TMP	Sambalpur Unit	CR-02/2021-22	53,000	9,540	9,540	9,540	53,000	0	43,460	43,460
15	212100000875TMP	Sambalpur Unit	CR-55/2020-21	12,00,000	60,000	60,000	12,00,000	60,000	0	11,40,000	11,40,000
16	212000000282TMP	Sambalpur Unit	CR- 112/ 2019-20	13,24,000	66,200	66,200	66,200	13,24,000	0	12,57,800	12,57,800
17	212100000839TMP	Sambalpur Unit	CR-54/2020-21	7,00,000	35,000	35,000	35,000	7,00,000	0	6,65,000	6,65,000
18	212000000474TMP	Sambalpur Unit	CR- 121/ 2019-20	21,30,000	1,06,500	1,06,500	1,06,500	21,30,000	0	20,23,500	20,23,500
19	212100001309TMP	Sambalpur Unit	CR-07/2021-22	2,85,000	51,300	51,300	51,300	2,85,000	0	2,33,700	2,33,700
20	211800001606TMP	Sambalpur Unit	CR- 68/ 2018-19	10,00,000	50,000	50,000	50,000	10,00,000	0	9,50,000	9,50,000
21	211900000052TMP	Sambalpur Unit	CR-118/2018 -19	7,50,000	37,500	1,35,000	37,500	7,50,000	97,500	7,12,500	8,10,000
22	212100001309TMP	Sambalpur Unit	CR-7/2021-22	2,85,000	51,300	51,300	51,300	2,85,000	0	2,33,700	2,33,700
23	211900001352TMP	Sambalpur Unit	CR-67/2019-20	48,712	5,846	5,846	5,846	4,8712	0	42,866	42,866
										TOTAL	**1,54,90,641**

Appendix 2.18

(Refer Paragraph No.2.1.12.2)

Absence of exchange of information between Enforcement Units of various Inter Departmental Units

Goods seized by Enforcement Teams of Forest Department

Sl. No.	Name of the office	Goods seized	Value (₹ in lakh)	GST liability (₹ in lakh)
1	District Forest Office, Jeypore	Kendu Leaf and logs of teak wood etc.	4.88	0.84
2	District Forest Office, Kalahandi North Division	Teak and Sal logs	4.37	1.04
3	District Forest Office, Kalahandi South Division	Sal wood	0.45	0.10
	TOTAL		**9.7**	**1.98**

Overloaded Goods seized by Enforcement Teams of Motor Vehicle Department

Sl. No.	Name of the office	Goods seized	Excess overload intercepted than actually permitted to carry
1	Road Transport Authority, Bhawanipatna	Coal, Sands, Aluminum	1,893 ton

Appendix 2.19

(Refer Paragraph No.2.1.12.3)

Details of temporary GSTIN intercepted multiple times at the Enforcement Unit, Cuttack-II

Sl. No.	GSTIN	No. of times intercepted	Tax and penalty collected (₹)
1.	212000001757TMP	10	4,37,900
2.	211800002062TMP	9	5,88,776
3.	212100004702TMP	5	3,02,040
4.	211800002063TMP	4	2,21,520
5.	212100001064TMP	4	1,90,000
6.	212100004953TMP	4	3,41,720
7.	212100004952TMP	3	1,58,400
8.	211900000146TMP	2	99,540
9.	211900001498TMP	2	90,000
10.	212100002355TMP	2	11,80,608
11.	212100004703TMP	2	1,46,960

Appendix 3.1
(Refer Paragraph 3.1.4.3)
Sample for Centralised Audit

ITC & Tax Liability deviation cases

Sl. No.	Dimension	GSTIN	Year	Deviation Amount (in ₹)
1	ITC mismatch between GSTR 2A and GSTR 3B	21**********1ZG	2020-21	4,10,58,310
2	ITC mismatch between GSTR 2A and GSTR 3B	21**********1Z5	2018-19	1,47,29,744
			2019-20	20,01,40,432
			2020-21	34,09,12,782
3	ITC mismatch between GSTR 2A and GSTR 3B	21**********1ZF	2018-19	21,80,753
			2019-20	20,59,81,259
			2020-21	7,28,12,319
4	ITC mismatch between GSTR 2A and GSTR 3B	21*********1ZQ	2020-21	14,10,06,554
5	ITC mismatch between GSTR 2A and GSTR 3B	21**********1Z3	2018-19	1,92,89,76,143
6	ITC mismatch between GSTR 2A and GSTR 3B	21**********2Z1	2018-19	24,68,03,078
			2019-20	5,64,98,316
7	ITC mismatch between GSTR 2A and GSTR 3B	21**********1ZN	2020-21	25,53,40,442
8	ITC mismatch between GSTR 2A and GSTR 3B	21**********1Z8	2018-19	19,62,31,093
			2019-20	27,37,821
9	ITC mismatch between GSTR 2A and GSTR 3B	21**********2ZM	2018-19	9,08,62,862
			2020-21	6,40,79,574
10	ITC mismatch between GSTR 2A and GSTR 3B	21*********1ZS	2019-20	78,41,677
11	ITC mismatch between GSTR 2A and GSTR 3B	21**********1ZG	2020-21	47,68,17,384
12	ITC mismatch between GSTR 2A and GSTR 3B	21**********1Z0	2018-19	23,16,91,474
13	ITC mismatch between GSTR 2A and GSTR 3B	21**********1Z4	2018-19	15,20,02,399
14	ITC mismatch between GSTR 2A and GSTR 3B	21**********1ZG	2018-19	13,48,60,966
			2020-21	5,86,96,791
15	ITC mismatch between GSTR 2A and GSTR 3B	21**********1ZJ	2020-21	5,00,04,521
16	ITC mismatch between GSTR 2A and GSTR 3B	21**********1ZV	2018-19	13,69,02,651
17	ITC mismatch between GSTR 2A and GSTR 3B	21**********1Z5	2018-19	14,49,97,796
18	ITC mismatch between GSTR 2A and GSTR 3B	21**********1ZX	2019-20	23,40,69,650
19	ITC mismatch between GSTR 2A and GSTR 3B	21**********1ZJ	2018-19	4,54,10,652
			2019-20	15,85,54,911
			2020-21	26,14,87,893
20	ITC mismatch between GSTR 2A and GSTR 3B	21**********1ZJ	2019-20	34,63,28,775
21	ITC passed on without suppliers remitting tax	21***********ZG	2020-21	8,28,84,634
22	ITC passed on without suppliers remitting tax	21**********1ZV	2018-19	30,57,49,690
			2019-20	31,42,88,493
			2020-21	10,86,61,077
23			2018-19	5,21,50,196

Sl. No.	Dimension	GSTIN	Year	Deviation Amount (in ₹)
	ITC passed on without suppliers remitting tax	21**********1ZQ	2019-20	3,71,27,494
			2020-21	24,03,094
24	ITC passed on without suppliers remitting tax	21**********1ZG	2018-19	7,41,60,743
			2019-20	2,16,84,410
			2020-21	73,19,858
25	ITC passed on without suppliers remitting tax	21**********1ZQ	2018-19	89,92,991
			2019-20	9,62,19,712
			2020-21	29,60,63,465
26	ITC passed on without suppliers remitting tax	21**********1Z6	2018-19	7,37,49,236
			2019-20	3,17,96,908
			2020-21	2,17,92,891
27	ITC passed on without suppliers remitting tax	21***********1Z9	2018-19	1,82,60,890
			2019-20	7,76,42,694
			2020-21	24,25,723
28	ITC passed on without suppliers remitting tax	21**********1Z8	2018-19	10,958
			2019-20	30,885
			2020-21	2,22,360
29	ITC passed on without suppliers remitting tax	21**********1ZL	2018-19	3,02,903
			2019-20	57,48,838
			2020-21	9,76,52,855
30	ITC passed on without suppliers remitting tax	21**********2ZM	2018-19	9,37,37,103
			2019-20	14,31,75,209
31	ITC passed on without suppliers remitting tax	21**********2Z6	2018-19	3,19,06,772
			2019-20	4,35,00,338
			2020-21	3,81,59,939
32	ITC passed on without suppliers remitting tax	21**********1ZZ	2020-21	47,33,823
33	ITC passed on without suppliers remitting tax	21**********1ZB	2018-19	1,05,24,631
			2019-20	9,77,78,313
			2020-21	60,68,261
34	ITC passed on without suppliers remitting tax	21***********1ZD	2019-20	2,36,38,461
			2020-21	96,81,971
35	ITC passed on without suppliers remitting tax	21**********1ZJ	2018-19	9,81,08,146
			2019-20	91,14,254
			2020-21	86,54,808
36	Excess credit availed under ISD mechanism	21**********1ZS	2019-20	24,68,512
			2020-21	13,42,237
37	Excess credit availed under ISD mechanism	21**********1Z4	2019-20	64,08,617
			2020-21	69,69,367
38	Excess credit availed under ISD mechanism	21**********1ZS	2020-21	64,46,843
39	Excess credit availed under ISD mechanism	21*********1ZF	2018-19	17,57,764
			2019-20	42,87,793
			2020-21	34,71,642
40	Excess credit availed under ISD mechanism	21**********1ZE	2018-19	1,01,44,569
			2019-20	1,27,59,802
			2020-21	1,59,41,774
41	Excess credit availed under ISD mechanism	21**********1ZZ	2018-19	33,12,635
42	Excess credit availed under ISD mechanism	21**********1ZU	2018-19	52,81,637
			2020-21	1,53,555
43	Excess credit availed under ISD mechanism	21**********1ZG	2018-19	78,17,656
			2019-20	65,43,290
			2020-21	68,74,504
44			2018-19	65,79,737

Sl. No.	Dimension	GSTIN	Year	Deviation Amount (in ₹)
	Excess credit availed under ISD mechanism	21**********1Z D	2019-20	54,95,371
			2020-21	55,78,198
45	Excess credit availed under ISD mechanism	21***********1 Z0	2020-21	72,39,711
46	Excess credit availed under ISD mechanism	21**********1Z U	2019-20	1,40,80,160
			2020-21	1,12,25,203
47	Excess credit availed under ISD mechanism	21**********1Z T	2018-19	33,86,032
			2019-20	11,61,869
			2020-21	7,12,120
48	Excess credit availed under ISD mechanism	21**********1Z J	2018-19	10,99,757
			2019-20	42,08,918
			2020-21	12,97,724
49	Excess credit availed under ISD mechanism	21**********1Z 0	2018-19	4,150
50	Excess credit availed under ISD mechanism	21**********1Z X	2018-19	2,14,861
51	Mismatch of ITC availed between Annual Audited Financial Statement and Annual Return (12F of 9C)	21***********1 Z5	2020-21	19,07,74,097
52	Mismatch of ITC availed between Annual Audited Financial Statement and Annual Return (12F of 9C)	21***********1 Z3	2019-20	55,47,68,102
			2020-21	96,352
53	Mismatch of ITC availed between Annual Audited Financial Statement and Annual Return (12F of 9C)	21**********1Z 4	2018-19	1,84,05,737
54	Mismatch of ITC availed between Annual Audited Financial Statement and Annual Return (12F of 9C)	21**********1Z Z	2019-20	3,97,36,484
			2020-21	10,36,289
55	Mismatch of ITC availed between Annual Audited Financial Statement and Annual Return (12F of 9C)	21**********1Z R	2018-19	7,16,38,214
56	Mismatch of ITC availed between Annual Audited Financial Statement and Annual Return (12F of 9C)	21**********1Z P	2020-21	1,97,40,069
57	Mismatch of ITC availed between Annual Audited Financial Statement and Annual Return (12F of 9C)	21**********1Z 5	2018-19	2,06,02,568
			2019-20	13,87,371
58	Mismatch of ITC availed between Annual Audited Financial Statement and Annual Return (12F of 9C)	21**********1Z V	2020-21	4,64,34,599
59	Mismatch in eligible Input Tax Credit (ITC) and ITC claimed in the Annual Return (14T-9C)	21**********1Z 5	2020-21	54,25,98,732
60	Mismatch in eligible Input Tax Credit (ITC) and ITC claimed in the Annual Return (14T-9C)	21**********1Z 3	2018-19	3,53,79,182
			2019-20	55,47,68,102
61	Mismatch in eligible Input Tax Credit (ITC) and ITC claimed in the Annual Return (14T-9C)	21**********1Z X	2019-20	6,96,59,104
62	Mismatch in eligible Input Tax Credit (ITC) and ITC claimed in the Annual Return (14T-9C)	21**********1Z R	2018-19	7,34,30,778
63	Mismatch in eligible Input Tax Credit (ITC) and ITC claimed in the Annual Return (14T-9C)	21**********1Z D	2018-19	10,66,63,430

Sl. No.	Dimension	GSTIN	Year	Deviation Amount (in ₹)
64	Mismatch in eligible Input Tax Credit (ITC) and ITC claimed in the Annual Return (14T-9C)	21**********1ZG	2020-21	8,51,75,526
65	Mismatch in eligible Input Tax Credit (ITC) and ITC claimed in the Annual Return (14T-9C)	21**********1Z0	2018-19	4,99,88,325
			2019-20	4,67,82,021
			2020-21	2,98,47,679
66	Mismatch in payment of tax (9R of GSTR-9C)	21**********1ZE	2019-20	3,00,99,444
			2020-21	38,16,33,067
67	Mismatch in payment of tax (9R of GSTR-9C)	21**********2ZS	2020-21	4,96,18,943
68	Mismatch in payment of tax (9R of GSTR-9C)	21**********1ZS	2020-21	1,35,08,192
69	Mismatch in payment of tax (9R of GSTR-9C)	21**********1Z1	2018-19	1,98,03,104
70	Mismatch in payment of tax (9R of GSTR-9C)	21*********1ZR	2018-19	11,10,92,929
71	Mismatch in payment of tax (9R of GSTR-9C)	21*********1ZI	2019-20	30,79,700
71	Irregular passing on ITC without discharging the tax liability (Filling of GSTR-1 without filling GSTR-3B)	21**********3ZZ	2018-19	2,26,02,295
72	Irregular passing on ITC without discharging the tax liability (Filling of GSTR-1 without filling GSTR-3B)	21**********1ZD	2019-20	1,50,99,020
73	Irregular passing on ITC without discharging the tax liability (Filling of GSTR-1 without filling GSTR-3B)	21***********1ZX	2018-19	2,27,96,617
74	Irregular passing on ITC without discharging the tax liability (Filling of GSTR-1 without filling GSTR-3B)	21**********1ZW	2018-19	19,04,79,096
75	Irregular passing on ITC without discharging the tax liability (Filling of GSTR-1 without filling GSTR-3B)	21**********1Z0	2018-19	7,69,76,098
76	Irregular passing on ITC without discharging the tax liability (Filling of GSTR-1 without filling GSTR-3B)	21**********1ZN	2018-19	1,35,11,805
			2019-20	1,32,08,034
77	Irregular passing on ITC without discharging the tax liability (Filling of GSTR-1 without filling GSTR-3B)	21**********1ZI	2018-19	1,80,79,957
			2019-20	2,27,168
78	Irregular passing on ITC without discharging the tax liability (Filling of GSTR-1 without filling GSTR-3B)	21**********1Z6	2018-19	1,81,35,396
79	Irregular passing on ITC without discharging the tax liability (Filling of GSTR-1 without filling GSTR-3B)	21**********1ZB	2018-19	1,71,13,200
80	Irregular passing on ITC without discharging the tax liability (Filling of GSTR-1 without filling GSTR-3B)	21**********1ZT	2018-19	92,23,455
			2019-20	70,15,246
81	Irregular passing on ITC without discharging the tax liability (Filling of GSTR-1 without filling GSTR-3B)	21**********1ZE	2018-19	4,36,21,485
82	Irregular passing on ITC without discharging the tax liability (Filling of GSTR-1 without filling GSTR-3B)	21**********1Z2	2018-19	16,39,68,504

Sl. No.	Dimension	GSTIN	Year	Deviation Amount (in ₹)
83	Irregular passing on ITC without discharging the tax liability (Filling of GSTR-1 without filling GSTR-3B)	21**********1ZS	2018-19	2,97,32,288
84	Undischarged Tax liability	21**********2ZR	2019-20	6,56,07,266
85	Undischarged Tax liability	21**********2ZG	2018-19	3,85,01,548
86	Undischarged Tax liability	21**********1ZC	2019-20	6,70,00,784
			2020-21	2,59,18,528
87	Undischarged Tax liability	21**********1Z9	2928-19	3,332
88	Undischarged Tax liability	21**********1Z7	2019-20	3,71,326
			2020-21	18,32,129
89	Undischarged Tax liability	21**********1ZY	2018-19	3,61,141
			2019-20	19,26,876
			2020-21	12,59,218
90	Undischarged Tax liability	21**********1ZQ	2018-19	8,37,26,336
			2019-20	29,71,77,856
91	Undischarged Tax liability	21**********1ZU	2019-20	11,57,594
92	Undischarged Tax liability	21**********1Z9	2018-19	1,13,11,49,871
			2019-20	11,480
			2020-21	65,85,56,771
93	Undischarged Tax liability	21**********1ZZ	2018-19	26,295
94	Undischarged Tax liability	21**********1Z8	2019-20	66,753
95	Undischarged Tax liability	21*********1ZZ	2019-20	5,306
			2020-21	21,222
96	Undischarged Tax liability	21*********1ZH	2019-20	15,01,72,422
97	Undischarged Tax liability	21*********1Z0	2018-19	16,029
98	Undischarged Tax liability	21**********1ZQ	2018-19	2,624
			2019-20	45,174
99	Undischarged Tax liability	21**********1ZY	2019-20	1,29,935
			2020-21	27,385
100	Undischarged Tax liability	21**********1ZP	2020-21	4,46,31,625
101	Undischarged Tax liability	21**********1ZL	2020-21	8,14,381
102	Undischarged Tax liability	21*********1ZF	2019-20	4,85,01,001
			2020-21	3,601
103	Undischarged Tax liability	21**********1ZW	2018-19	19,04,79,096
104	Undischarged Tax liability	21**********1Z0	2018-19	6,19,05,768
105	Undischarged Tax liability	21**********1ZL	2019-20	2,500
106	Undischarged Tax liability	21**********1ZE	2019-20	4,821
107	Undischarged Tax liability	21A*********1ZL	2018-19	52,320
			2019-20	5,146
108	Non/short payment of interest	21*********1ZC	2020-21	12,15,314
109	Non/short payment of interest	21*********2ZZ	2018-19	58,01,972
110	Non/short payment of interest	21*********1ZQ	2020-21	1,97,78,444
111	Non/short payment of interest		2018-19	26,06,037

Sl. No.	Dimension	GSTIN	Year	Deviation Amount (in ₹)
		21**********1Z2	2019-20	31,29,648
			2020-21	12,14,110
112	Non/short payment of interest	21**********1Z0	2019-20	11,317
113	Non/short payment of interest	21**********1ZT	2018-19	98,77,930
			2019-20	94,33,343
			2020-21	30,30,397
114	Non/short payment of interest	21*********1ZJ	2018-19	54,63,370
			2019-20	19,32,619
			2020-21	7,97,805
115	Non/short payment of interest	21**********1ZX	2018-19	39,95,184
			2019-20	15,46,470
			2020-21	17,09,524
116	Non/short payment of interest	21**********1Z3	2018-19	1,24,50,008
			2019-20	90,59,841
			2020-21	50,86,127
117	Non/short payment of interest	21**********1ZO	2018-19	31,76,366
			2019-20	26,55,927
			2020-21	17,60,248
118	Non/short payment of interest	21*********1ZX	2018-19	9,14,533
			2019-20	35,44,450
119	Non/short payment of interest	21**********2ZX	2018-19	23,85,604
			2020-21	33,26,653
120	Non/short payment of interest	21**********1Z9	2018-19	43,96,611
			2019-20	5,75,950
			2020-21	9,76,949
121	Non/short payment of interest	21**********1Z4	2018-19	2,89,11,805
			2019-20	4,71,13,016
			2020-21	3,56,57,405
122	Non/short payment of interest	21**********1Z4	2018-19	21,92,650
			2019-20	15,43,162
			2020-21	19,20,599
123	Non/short payment of interest	21**********1ZI	2018-19	54,80,636
			2019-20	17,83,341
			2020-21	1,26,979
124	Non/short payment of interest	21*********1Z6	2018-19	19,38,879
			2019-20	18,69,956
			2020-21	9,71,456
125	Non/short payment of interest	21*********1ZR	2018-19	93,54,830
			2019-20	90,37,224
			2020-21	55,55,267
126	Non/short payment of interest	21**********1ZG	2018-19	24,28,856
			2019-20	22,07,285
			2020-21	11,17,781
127	Non/short payment of interest	21*********1ZX	2019-20	33,10,114
128	Non/short payment of interest	21*********1ZX	2018-19	31,11,154
			2019-20	22,30,807
			2020-21	20,99,033
129	E-Commerce operators under composition levy	21*********1ZT	2018-19	0
130	Irregularly continuing under composition levy even after crossing the threshold turnover limit	21**********1ZN	2018-19	0
			233	**15,81,32,38,307**

Sl. No.	Dimension	GSTIN	Year	Deviation Amount (*in ₹*)
1	Mismatch of Taxable Turnover between Annual Audited Financial Statement and Annual Return (7G-9C)	21**********1Z5	2020-21	30,47,30,745
2	Mismatch of Taxable Turnover between Annual Audited Financial Statement and Annual Return (7G-9C)	21**********2Z0	2020-21	1,90,02,60,232
3	Mismatch of Taxable Turnover between Annual Audited Financial Statement and Annual Return (7G-9C)	21**********1ZW	2020-21	4,38,53,12,360
4	Mismatch of Taxable Turnover between Annual Audited Financial Statement and Annual Return (7G-9C)	21**********1ZA	2018-19	7,10,37,12,224
			2019-20	11,40,72,53,820
			2020-21	12,10,19,58,641
5	Mismatch of Taxable Turnover between Annual Audited Financial Statement and Annual Return (7G-9C)	21**********2ZQ	2018-19	11,84,02,88,474
			2020-21	5,97,11,37,389
6	Mismatch of Taxable Turnover between Annual Audited Financial Statement and Annual Return (7G-9C)	21**********1ZW	2019-20	58,220
			2020-21	21,66,40,29,954
7	Mismatch of Taxable Turnover between Annual Audited Financial Statement and Annual Return (7G-9C)	21**********1ZE	2018-19	26,39,00,239
			2019-20	22,09,75,893
			2020-21	41,25,79,185
8	Mismatch of Taxable Turnover between Annual Audited Financial Statement and Annual Return (7G-9C)	21**********1ZD	2019-20	1,52,15,15,936
			2020-21	1,71,40,65,623
9	Suppression of taxable Value- mismatch in unbilled revenue	21**********1ZX	2018-19	7,57,64,864
			2019-20	5,24,34,043
10	Suppression of taxable Value- mismatch in unbilled revenue	21**********1ZG	2018-19	6,61,74,100
			2019-20	16,60,04,603
			2020-21	1,18,18,80,284
11	Suppression of taxable Value- mismatch in unbilled revenue	21**********1ZZ	2018-19	1,92,97,148
			2019-20	5,41,79,958
			2020-21	5,63,91,275
12	Suppression of taxable Value- mismatch in unbilled revenue	21**********1Z5	2018-19	8,62,77,030
13	Suppression of taxable Value- mismatch in unbilled revenue	21**********1ZA	2018-19	28,03,17,686
			2019-20	8,10,28,993
14	Suppression of taxable Value- mismatch in unbilled revenue	21**********1ZQ	2018-19	17,64,72,304
			2019-20	5,01,17,831
			2020-21	4,58,31,969
15	Suppression of taxable Value- mismatch in unbilled revenue	21**********1ZY	2018-19	1,51,91,433
			2020-21	7,44,11,818
16	Suppression of taxable Value- mismatch in unbilled revenue	21**********1Z6	2020-21	17,89,51,701
17	Suppression of tax liability compared with E-way bill	21**********2ZR	2020-21	8,62,80,720
18	Suppression of tax liability compared with E-way bill	21**********1ZC	2018-19	2,14,245
			2019-20	3,99,14,355
			2020-21	73,89,589
19	Suppression of tax liability compared with E-way bill	21**********1ZO	2020-21	6,41,12,158
20	Suppression of tax liability compared with E-way bill	21**********1ZH	2018-19	84,00,51,102
21	Suppression of tax liability compared with E-way bill	21**********1Z5	2019-20	2,64,78,661

22	Suppression of tax liability compared with E-way bill	21*********1Z H	2020-21	1,10,14,956
23	Suppression of tax liability compared with E-way bill	21*********1ZK	2020-21	7,61,18,080
24	Suppression of tax liability compared with E-way bill	21*********1Z 6	2020-21	18,72,418
25	Suppression of tax liability compared with E-way bill	21*********1Z O	2018-19	2,80,42,647
			2019-20	5,36,85,700
			2020-21	52,08,483
26	Suppression of tax liability compared with E-way bill	21*********1Z H	2018-19	7,17,33,435
			2019-20	8,65,98,984
			2020-21	8,40,52,192
27	Suppression of tax liability compared with E-way bill	21*********1Z 5	2018-19	18,88,85,114
28	Suppression of tax liability compared with E-way bill	21*********1Z 0	2018-19	11,24,64,553
29	Suppression of tax liability compared with E-way bill	21*********1Z W	2018-19	18,85,78,136
30	Suppression of tax liability compared with E-way bill	21*********1Z C	2019-20	13,13,751
31	Suppression of tax liability compared with E-way bill	21*********1Z H	2019-20	7,58,36,609
32	Suppression of tax liability compared with E-way bill	21*********1Z 2	2018-19	7,52,14,911
33	Suppression of tax liability compared with E-way bill	21*********1Z C	2018-19	6,91,54,255
34	Suppression of tax liability compared with E-way bill	21*********1Z 1	2019-20	10,32,63,359
35	Suppression of tax liability compared with E-way bill	21*********1Z C	2018-19	11,21,55,217
36	Suppression of Taxable Value identified through TDS	21*********1Z N	2018-19	3,45,80,400
			2019-20	2,89,50,250
			2020-21	2,23,60,500
37	Suppression of Taxable Value identified through TDS	21*********1Z 8	2019-20	10,20,15,361
38	Suppression of Taxable Value identified through TDS	21*********1Z 6	2020-21	6,63,74,948
39	Suppression of Taxable Value identified through TDS	21*********1Z Q	2019-20	7,30,66,313
			2020-21	8,06,35,490
40	Suppression of Taxable Value identified through TDS	21*********1Z M	2019-20	30,85,46,250
41	Suppression of Taxable Value identified through TDS	21*********1ZE	2018-19	20,43,73,316
42	Suppression of Taxable Value identified through TDS	21*********1Z 1	2018-19	3,68,52,900
			2019-20	1,91,08,400
	Total=15 Dimensions=233+68=301 cases=10,267.22 crore		**68**	**86,85,90,03,733**

Appendix 3.1(A)
(Refer Paragraph 3.1.4.3)
Sample for Detailed Audit (13 dimensions)

Sl. No.	Dimension	GSTIN	Year	Deviation Amount (in ₹)
1	ITC mismatch between GSTR 2A and GSTR 3B	21**********1Z4	2019-20	59,96,67,462
			2020-21	33,183
2	ITC mismatch between GSTR 2A and GSTR 3B	21**********1ZX	2020-21	3,76,373
3	ITC mismatch between GSTR 2A and GSTR 3B	21**********1Z3	2018-19	4,77,870
4	ITC mismatch between GSTR 2A and GSTR 3B	21**********1Z9	2019-20	67,49,258
			2020-21	84,08,313
5	ITC mismatch between GSTR 2A and GSTR 3B	21**********1Z4	2020-21	1,72,47,755
6	ITC mismatch between GSTR 2A and GSTR 3B	21**********1ZO	2020-21	2,98,973
7	ITC mismatch between GSTR 2A and GSTR 3B	21**********1ZU	2019-20	15,96,07,295
			2020-21	39,52,98,649
8	ITC mismatch between GSTR 2A and GSTR 3B	21**********1ZX	2020-21	45,48,96,976
9	ITC mismatch between GSTR 2A and GSTR 3B	21***********1ZH	2020-21	47,13,22,748
10	ITC mismatch between GSTR 2A and GSTR 3B	21***********1Z0	2019-20	32,05,525
11	ITC mismatch between GSTR 2A and GSTR 3B	21***********1ZI	2018-19	10,38,805
12	ITC mismatch between GSTR 2A and GSTR 3B	21***********1Z7	2018-19	14,01,67,228
13	ITC mismatch between GSTR 2A and GSTR 3B	21**********1ZO	2018-19	49,20,331
			2019-20	10,33,575
			2020-21	27,19,941
14	ITC mismatch between GSTR 2A and GSTR 3B	21**********1Z9	2020-21	3,90,415
15	ITC mismatch between GSTR 2A and GSTR 3B	21**********1ZB	2018-19	8,71,625
			2019-20	1,20,43,023
			2020-21	5,91,106
16	ITC mismatch between GSTR 2A and GSTR 3B	21**********1Z9	2019-20	1,496
17	ITC mismatch between GSTR 2A and GSTR 3B	21*********1Z0	2018-19	2,44,03,318
			2020-21	94,34,626
18	ITC mismatch between GSTR 2A and GSTR 3B	21**********2ZE	2019-20	3,89,80,376
			2020-21	3,61,30,090
19	ITC mismatch between GSTR 2A and GSTR 3B	21***********1ZR	2019-20	1,37,33,808
			2020-21	1,70,82,847
20	ITC mismatch between GSTR 2A and GSTR 3B	21***********1ZF	2018-19	6,40,036
			2019-20	11,56,701
			2020-21	21,42,282
21	ITC mismatch between GSTR 2A and GSTR 3B	21**********1ZH	2018-19	4,58,28,853
			2020-21	2,16,05,493
22	ITC mismatch between GSTR 2A and GSTR 3B	21**********1Z9	2018-19	92,73,98,090
23	ITC mismatch between GSTR 2A and GSTR 3B	21**********1ZV	2018-19	1,40,94,76,289
			2019-20	95,99,46,292
			2020-21	96,16,32,241
24	ITC mismatch between GSTR 2A and GSTR 3B	21**********1Z1	2018-19	9,24,86,965
			2019-20	9,80,67,428

Sl. No.	Dimension	GSTIN	Year	Deviation Amount (in ₹)
			2020-21	8,69,62,022
25	ITC mismatch between GSTR 2A and GSTR 3B	21**********1ZC	2020-21	9,82,19,191
26	ITC mismatch between GSTR 2A and GSTR 3B	21**********1ZY	2018-19	27,85,552
			2019-20	52,18,948
			2020-21	12,27,217
27	ITC mismatch between GSTR 2A and GSTR 3B	21**********1Z8	2018-19	1,68,20,641
28	ITC mismatch between GSTR 2A and GSTR 3B	21***********1Z9	2018-19	17,54,443
			2019-20	23,15,824
			2020-21	12,30,809
29	ITC mismatch between GSTR 2A and GSTR 3B	21**********1ZP	2018-19	96,02,888
			2019-20	30,18,275
			2020-21	81,26,490
30	ITC mismatch between GSTR 2A and GSTR 3B	21**********1ZZ	2018-19	12,97,44,841
			2020-21	30,49,44,388
31	ITC mismatch between GSTR 2A and GSTR 3B	21***********1ZO	2019-20	1,71,76,629
32	ITC mismatch between GSTR 2A and GSTR 3B	21**********1Z6	2018-19	1,65,44,517
			2019-20	9,51,18,313
			2020-21	42,67,26,262
33	ITC mismatch between GSTR 2A and GSTR 3B	21**********1ZT	2019-20	19,81,582
34	ITC mismatch between GSTR 2A and GSTR 3B	21**********1ZT	2019-20	27,65,912
35	ITC mismatch between GSTR 2A and GSTR 3B	21**********1Z0	2018-19	72,68,412
			2020-21	26,40,919
36	ITC mismatch between GSTR 2A and GSTR 3B	21**********1ZP	2020-21	93,52,118
37	ITC mismatch between GSTR 2A and GSTR 3B	21**********5ZR	2020-21	5,48,76,094
38	ITC mismatch between GSTR 2A and GSTR 3B	21**********1ZK	2018-19	1,63,042
			2020-21	60,96,321
39	ITC mismatch between GSTR 2A and GSTR 3B	21**********1Z1	2018-19	18,30,86,589
			2019-20	37,70,67,021
			2020-21	40,60,73,977
40	ITC mismatch between GSTR 2A and GSTR 3B	21**********1Z1	2020-21	76,22,88,408
41	ITC mismatch between GSTR 2A and GSTR 3B	21**********1Z5	2019-20	1,67,81,977
			2020-21	2,48,20,677
42	ITC mismatch between GSTR 2A and GSTR 3B	21**********1ZA	2020-21	18,04,221
43	ITC mismatch between GSTR 2A and GSTR 3B	21**********1ZF	2018-19	61,70,40,179
			2020-21	43,65,80,949
44	ITC mismatch between GSTR 2A and GSTR 3B	21**********1Z8	2018-19	18,33,36,541
			2019-20	15,15,96,025
45	ITC mismatch between GSTR 2A and GSTR 3B	21***********1ZB	2018-19	8,17,631
			2019-20	95,30,489
			2020-21	75,46,412
46	ITC mismatch between GSTR 2A and GSTR 3B	21**********1ZL	2018-19	8,46,14,034
			2020-21	14,63,95,332
47	ITC mismatch between GSTR 2A and GSTR 3B	21**********1ZP	2020-21	1,49,20,664
48	ITC mismatch between GSTR 2A and GSTR 3B	21**********1ZS	2018-19	47,96,281
			2019-20	54,89,216

Sl. No.	Dimension	GSTIN	Year	Deviation Amount (in ₹)
49	ITC mismatch between GSTR 2A and GSTR 3B	21**********1ZM	2020-21	14,68,219
50	ITC mismatch between GSTR 2A and GSTR 3B	21***********1ZM	2018-19	5,57,11,314
			2019-20	47,71,08,845
			2020-21	5,84,93,735
51	ITC mismatch between GSTR 2A and GSTR 3B	21***********1ZF	2019-20	16,392
			2020-21	9,74,804
52	ITC mismatch between GSTR 2A and GSTR 3B	21**********1ZF	2019-20	4,11,984
			2020-21	8,36,928
53	Undischarged Tax liability	21**********1Z4	2018-19	1,66,092
			2019-20	2,30,511
54	Undischarged Tax liability	21**********1ZO	2018-19	39,93,457
			2019-20	11,50,729
			2020-21	12,46,022
55	Undischarged Tax liability	21**********1ZX	2018-19	21,43,46,846
			2019-20	27,13,17,013
			2020-21	31,57,83,714
56	Undischarged Tax liability	21**********1Z0	2020-21	5,924
57	Undischarged Tax liability	21**********1ZV	2019-20	16,26,752
58	Undischarged Tax liability	21***********1ZI	2020-21	12,80,031
59	Undischarged Tax liability	21**********1Z7	2019-20	1,65,95,200
60	Undischarged Tax liability	21**********1ZO	2019-20	25,457
			2020-21	71,216
61	Undischarged Tax liability	21**********2Z0	2018-19	1,49,096
			2019-20	4,336
62	Undischarged Tax liability	21**********1ZB	2018-19	5,26,806
			2019-20	2,77,51,121
			2020-21	2,520
63	Undischarged Tax liability	21**********1Z9	2018-19	25,25,690
			2019-20	11,40,732
64	Undischarged Tax liability	21**********1ZZ	2018-19	16,74,05,128
			2019-20	1,52,72,841
			2020-21	14,62,90,956
65	Undischarged Tax liability	21**********1Z1	2019-20	57,66,778
66	Undischarged Tax liability	21**********2ZE	2018-19	27,03,83,975
			2019-20	1,50,97,001
67	Undischarged Tax liability	21**********1ZR	2020-21	6,57,93,054
68	Undischarged Tax liability	21**********1ZF	2020-21	19,772
69	Undischarged Tax liability	21**********1ZT	2020-21	16,183
70	Undischarged Tax liability	21**********1Z9	2018-19	1,13,11,62,362
71	Undischarged Tax liability	21**********1ZV	2018-19	1,63,421
			2019-20	52,62,177
72	Undischarged Tax liability	21**********1ZV	2018-19	27,03,83,975
			2019-20	1,50,97,001
73	Undischarged Tax liability	21*********1Z1	2018-19	20,98,24,949
			2019-20	6,87,98,146
74	Undischarged Tax liability	21*********1ZC	2020-21	13,81,08,513
75	Undischarged Tax liability	21**********1ZY	2019-20	73,40,325
76	Undischarged Tax liability	21**********1Z9	2019-20	10,19,306
			2020-21	1,71,167
77	Undischarged Tax liability	21**********1ZP	2018-19	34,01,560
78	Undischarged Tax liability	21***********1ZZ	2018-19	4,92,77,248
79	Undischarged Tax liability	21**********1ZO	2019-20	2,41,17,303
			2020-21	9,44,66,094
80	Undischarged Tax liability	21**********1Z6	2018-19	5,58,624
			2020-21	27,764

Sl. No.	Dimension	GSTIN	Year	Deviation Amount (in ₹)
81	Undischarged Tax liability	21**********1ZN	2018-19	1,98,46,424
			2019-20	21,05,853
			2020-21	26,80,280
82	Undischarged Tax liability	21**********1ZW	2019-20	74,544
			2020-21	2,13,596
83	Undischarged Tax liability	21**********1ZE	2018-19	1,65,17,679
			2019-20	86,131
			2020-21	1,37,99,556
84	Undischarged Tax liability	21*********1ZV	2020-21	13,94,666
85	Undischarged Tax liability	21**********1Z7	2018-19	5,30,247
			2019-20	13,37,87,960
			2020-21	51,25,029
86	Undischarged Tax liability	21**********1ZP	2019-20	2,35,471
87	Undischarged Tax liability	21**********1ZY	2018-19	36,04,269
			2019-20	20,80,298
88	Undischarged Tax liability	21***********1Z1	2018-19	23,07,15,089
			2019-20	40,57,42,459
			2020-21	83,57,68,570
89	Undischarged Tax liability	21***********1Z1	2020-21	15,31,166
90	Undischarged Tax liability	21**********1Z5	2019-20	91,233
91	Undischarged Tax liability	21**********1Z5	2020-21	5,356
92	Undischarged Tax liability	21**********1ZL	2018-19	78,871
93	Undischarged Tax liability	21***********1ZP	2018-19	5,39,84,018
			2019-20	8,67,160
94	Undischarged Tax liability	21*********2ZN	2019-20	2,94,299
			2020-21	46,197
95	Undischarged Tax liability	21**********1ZM	2019-20	6,53,304
			2020-21	6,97,069
96	Undischarged Tax liability	21*********1ZM	2020-21	26,566
97	Undischarged Tax liability	21**********1ZF	2019-20	1,06,83,966
98	Undischarged Tax liability	21*********1ZF	2019-20	24,508
			2020-21	52,388
99	Excess ITC availed under RCM	21**********1ZV	2018-19	3,90,60,495
			2019-20	2,00,434
100	Excess ITC availed under RCM	21*********1ZV	2019-20	1,13,729
101	Excess ITC availed under RCM	21**********1Z9	2018-19	73,509
			2019-20	8,507
102	Excess ITC availed under RCM	21*********1ZT	2020-21	3,231
103	Excess ITC availed under RCM	21*********1ZW	2020-21	35,36,818
104	Excess ITC availed under RCM	21**********1ZF	2018-19	43,50,807
			2019-20	26,46,355
105	Excess ITC availed under RCM	21*********1ZL	2018-19	8,40,16,402
			2020-21	14,65,51,344
106	Excess credit availed under ISD mechanism	21**********1ZX	2018-19	28,684
107	Excess credit availed under ISD mechanism	21**********1ZZ	2019-20	6,14,10,601
108	Excess credit availed under ISD mechanism	21**********1ZZ	2020-21	7,23,11,190
109	Excess credit availed under ISD mechanism	21**********2ZE	2020-21	2,74,667
110	Excess credit availed under ISD mechanism	21*********1ZR	2019-20	11,09,597
			2020-21	1,07,175
111	Excess credit availed under ISD mechanism	21**********1ZF	2018-19	1,85,09,220
			2019-20	2,18,66,024
			2020-21	4,46,71,388

Sl. No.	Dimension	GSTIN	Year	Deviation Amount (in ₹)
112	Excess credit availed under ISD mechanism	21*********1Z9	2019-20	71,578
113	Excess credit availed under ISD mechanism	21**********G1Z	2018-19	1,25,46,852
			2019-20	90,67,932
			2020-21	6,74,87,730
114	Excess credit availed under ISD mechanism	21**********1Z1	2018-19	4,14,34,758
			2019-20	3,43,52,486
115	Excess credit availed under ISD mechanism	21**********1ZY	2018-19	3,052
116	Excess credit availed under ISD mechanism	21**********1Z9	2019-20	37,11,107
117	Excess credit availed under ISD mechanism	21**********1ZZ	2018-19	53,740
			2020-21	36,52,733
118	Excess credit availed under ISD mechanism	21**********1ZO	2020-21	5,73,164
119	Excess credit availed under ISD mechanism	21*********1Z6	2019-20	5,47,50,863
120	Excess credit availed under ISD mechanism	21**********1ZE	2020-21	1,77,947
121	Excess credit availed under ISD mechanism	21**********1ZY	2019-20	98,83,174
			2020-21	10,49,711
122	Excess credit availed under ISD mechanism	21**********1ZK	2019-20	62,800
			2020-21	86,446
123	ITC availed without remittance of tax by the supplier	21**********1Z4	2018-19	58,74,36,713
124	ITC availed without remittance of tax by the supplier	21**********1ZX	2019-20	22,731
			2020-21	5,78,560
125	ITC availed without remittance of tax by the supplier	21*********1Z3	2018-19	8,84,499
			2019-20	32,96,166
			2020-21	18,12,675
126	ITC availed without remittance of tax by the supplier	21*********1Z9	2020-21	82,38,795
127	ITC availed without remittance of tax by the supplier	21*********1Z4	2018-19	1,84,20,678
			2020-21	12,87,43,401
128	ITC availed without remittance of tax by the supplier	21*********1ZO	2019-20	2,315
129	ITC availed without remittance of tax by the supplier	21**********1ZU	2018-19	3,24,83,742
			2019-20	2,03,87,768
			2020-21	74,25,546
130	ITC availed without remittance of tax by the supplier	21**********1ZX	2018-19	8,78,65,724
			2019-20	5,39,45,590
			2020-21	2,52,03,910
131	ITC availed without remittance of tax by the supplier	21*********1ZH	2018-19	7,59,863
			2019-20	49,80,28,614
132	ITC availed without remittance of tax by the supplier	21**********1Z0	2018-19	6,97,939
			2019-20	2,64,521
			2020-21	46,864
133	ITC availed without remittance of tax by the supplier	21**********1ZV	2018-19	11,24,484
			2019-20	54,779
			2020-21	1,94,774
134	ITC availed without remittance of tax by the supplier	21**********1Z1	2018-19	2,27,14,749
			2019-20	2,62,23,888
			2020-21	39,40,171
135	ITC availed without remittance of tax by the supplier	21**********1ZI	2018-19	3,89,939
			2019-20	6,22,168
			2020-21	10,383

Sl. No.	Dimension	GSTIN	Year	Deviation Amount (in ₹)
136	ITC availed without remittance of tax by the supplier	21*********1Z7	2019-20	14,01,64,032
137	ITC availed without remittance of tax by the supplier	21*********1ZR	2018-19	58,346
			2019-20	16,34,310
			2020-21	1,065
138	ITC availed without remittance of tax by the supplier	21*********1ZO	2018-19	18,68,543
			2019-20	18,41,705
			2020-21	6,72,296
139	ITC availed without remittance of tax by the supplier	21**********1Z9	2018-19	30,38,893
			2020-21	9,44,983
140	ITC availed without remittance of tax by the supplier	21*********2Z0	2019-20	14,05,850
			2020-21	2,62,850
141	ITC availed without remittance of tax by the supplier	21**********1ZB	2018-19	5,71,782
			2019-20	2,10,197
142	ITC availed without remittance of tax by the supplier	21**********1Z9	2018-19	86,42,287
			2019-20	149
			2020-21	5,394
143	ITC availed without remittance of tax by the supplier	21**********1ZZ	2019-20	93,46,538
			2020-21	6,77,581
144	ITC availed without remittance of tax by the supplier	21**********1Z0	2020-21	23,67,163
145	ITC availed without remittance of tax by the supplier	21**********1Z1	2018-19	97,98,079
146	ITC availed without remittance of tax by the supplier	21**********1Z1	2020-21	1,19,07,03,182
147	ITC availed without remittance of tax by the supplier	21**********2ZE	2018-19	9,30,648
			2019-20	21,43,134
148	ITC availed without remittance of tax by the supplier	21**********1ZR	2018-19	78,21,043
			2019-20	50,44,469
			2020-21	24,88,499
149	ITC availed without remittance of tax by the supplier	21*********1ZF	2019-20	9,433
150	ITC availed without remittance of tax by the supplier	21**********1ZH	2019-20	79,22,324
			2020-21	1,86,74,582
151	ITC availed without remittance of tax by the supplier	21**********1Z9	2018-19	8,73,43,802
			2019-20	10,61,53,839
			2020-21	6,19,34,506
152	ITC availed without remittance of tax by the supplier	21*********1ZV	2019-20	14,94,81,572
			2020-21	2,21,120
153	ITC availed without remittance of tax by the supplier	21*********1ZV	2018-19	10,76,807
			2019-20	5,23,975
154	ITC availed without remittance of tax by the supplier	21*********1Z6	2018-19	19,87,018
			2019-20	74,563
			2020-21	50,913
155	ITC availed without remittance of tax by the supplier	21*********1Z1	2019-20	5,20,86,329
			2020-21	5,35,650
156	ITC availed without remittance of tax by the supplier	21*********1ZC	2018-19	7,97,59,832
			2019-20	9,19,49,021
			2020-21	2,29,47,828
157	ITC availed without remittance of tax by the supplier	21*********1ZY	2019-20	2,61,230
158	ITC availed without remittance of tax by the supplier	21***********1Z8	2018-19	17,20,673
			2019-20	1,18,213
159	ITC availed without remittance of tax by the supplier	21***********1Z9	2018-19	4,90,703
			2019-20	31,196
160		21**********1ZP	2018-19	4,55,121

Sl. No.	Dimension	GSTIN	Year	Deviation Amount (in ₹)
	ITC availed without remittance of tax by the supplier		2019-20	4,05,113
161	ITC availed without remittance of tax by the supplier	21***********1ZZ	2018-19	23,85,21,778
			2019-20	8,15,20,897
			2020-21	90,43,306
162	ITC availed without remittance of tax by the supplier	21**********1ZO	2019-20	2,46,71,422
			2020-21	5,25,138
163	ITC availed without remittance of tax by the supplier	21*********1Z6	2018-19	1,05,08,774
			2019-20	1,58,09,036
			2020-21	31,25,026
164	ITC availed without remittance of tax by the supplier	21**********1ZN	2018-19	15,12,76,859
			2019-20	2,33,60,399
			2020-21	67,03,442
165	ITC availed without remittance of tax by the supplier	21***********1ZT	2018-19	48,69,030
			2020-21	1,00,81,289
166	ITC availed without remittance of tax by the supplier	21**********1ZW	2018-19	20,09,426
			2019-20	5,23,151
167	ITC availed without remittance of tax by the supplier	21**********1Z0	2018-19	6,07,028
			2019-20	19,71,936
			2020-21	6,46,920
168	ITC availed without remittance of tax by the supplier	21**********1ZE	2018-19	28,01,540
			2019-20	6,24,447
			2020-21	1,02,027
169	ITC availed without remittance of tax by the supplier	21***********1ZV	2018-19	2,54,358
			2019-20	4,87,924
			2020-21	6,59,221
170	ITC availed without remittance of tax by the supplier	21**********1Z7	2018-19	1,14,813
			2019-20	44,961
			2020-21	15,741
171	ITC availed without remittance of tax by the supplier	21**********1ZP	2018-19	2,67,65,370
			2019-20	13,17,246
			2020-21	21,41,467
172	ITC availed without remittance of tax by the supplier	21**********1ZY	2018-19	6,56,682
			2019-20	20,17,533
173	ITC availed without remittance of tax by the supplier	21**********1ZA	2018-19	19,79,94,001
			2019-20	7,44,29,110
			2020-21	1,78,54,476
174	ITC availed without remittance of tax by the supplier	21**********1ZK	2019-20	2,05,773
			2020-21	2,68,479
175	ITC availed without remittance of tax by the supplier	21**********1ZF	2018-19	29,42,44,506
			2019-20	10,01,86,779
			2020-21	8,27,20,213
176	ITC availed without remittance of tax by the supplier	21**********1Z8	2020-21	1,51,42,752
177	ITC availed without remittance of tax by the supplier	21***********1ZB	2019-20	23,14,216
			2020-21	36,87,317
178	ITC availed without remittance of tax by the supplier	21**********1ZL	2018-19	73,338
			2020-21	1,56,014
179	ITC availed without remittance of tax by the supplier	21**********1ZP	2018-19	1,93,90,886
			2019-20	2,97,33,861
			2020-21	42,97,799
180	ITC availed without remittance of tax by the supplier	21*********1ZS	2019-20	35,660
181	ITC availed without remittance of tax by the supplier	21**********1ZM	2019-20	40,437
182		21*********1ZM	2018-19	2,38,62,549

Sl. No.	Dimension	GSTIN	Year	Deviation Amount (in ₹)
	ITC availed without remittance of tax by the supplier		2019-20	92,09,263
			2020-21	51,92,641
183	ITC availed without remittance of tax by the supplier	21**********1ZF	2018-19	29,862
			2019-20	16,705
184	Suppression of Taxable Value identified through TDS	21*********1ZT	2019-20	4,08,61,293
			2020-21	24,43,971
185	Ineligible ITC availed (Table 8D of GSTR-9)	21*********1Z4	2019-20	1,22,30,749
186	Ineligible ITC availed (Table 8D of GSTR-9)	21*********1ZM	2019-20	21,498
187	Ineligible ITC availed (Table 8D of GSTR-9)	21**********1ZM	2018-19	8,29,69,810
			2019-20	4,80,80,188
188	Mismatch of Taxable Turnover between Annual Audited Financial Statement and Annual Return (7G)	21**********1Z1	2020-21	4,64,196
189	Mismatch of Taxable Turnover between Annual Audited Financial Statement and Annual Return (7G)	21**********1ZW	2018-19	12,25,96,724
190	Mismatch of Taxable Turnover between Annual Audited Financial Statement and Annual Return (7G)	21**********1ZC	2018-19	7,38,384
			2019-20	82,71,62,725
191	Mismatch of Taxable Turnover between Annual Audited Financial Statement and Annual Return (7G)	21**********1ZZ	2019-20	6,45,741
			2020-21	5,76,187
192	Mismatch of Taxable Turnover between Annual Audited Financial Statement and Annual Return (7G)	21**********1Z6	2019-20	6,28,34,295
193	Mismatch in payment of tax (9R-9C)	21**********1ZW	2018-19	20,38,412
194	Mismatch of Input Tax Credit availed between Annual Audited Financial Statement and Annual Return (12F)	21**********1Z9	2018-19	31,94,027
195	Mismatch of Input Tax Credit availed between Annual Audited Financial Statement and Annual Return (12F)	21*********1Z4	2019-20	13,88,28,472
196	Mismatch of Input Tax Credit availed between Annual Audited Financial Statement and Annual Return (12F)	21**********1ZU	2019-20	1,62,51,975
197	Mismatch of Input Tax Credit availed between Annual Audited Financial Statement and Annual Return (12F)	21*********1Z9	2018-19	21,57,227
			2020-21	29,78,604
198	Mismatch of Input Tax Credit availed between Annual Audited Financial Statement and Annual Return (12F)	21*********1Z9	2019-20	5,58,829
199	Mismatch of Input Tax Credit availed between Annual Audited Financial Statement and Annual Return (12F)	21*********2ZE	2018-19	63,985
			2019-20	1,80,501
200	Mismatch of Input Tax Credit availed between Annual Audited Financial Statement and Annual Return (12F)	21*********1ZT	2019-20	18,81,426

Sl. No.	Dimension	GSTIN	Year	Deviation Amount (in ₹)
201	Mismatch of Input Tax Credit availed between Annual Audited Financial Statement and Annual Return (12F)	21**********1Z9	2019-20	17,818
202	Mismatch of Input Tax Credit availed between Annual Audited Financial Statement and Annual Return (12F)	21*********1ZW	2018-19	1,25,40,493
203	Mismatch of Input Tax Credit availed between Annual Audited Financial Statement and Annual Return (12F)	21**********1ZP	2020-21	39,29,069
204	Mismatch of Input Tax Credit availed between Annual Audited Financial Statement and Annual Return (12F)	21**********1ZS	2019-20	4,07,026
205	Mismatch of Input Tax Credit availed between Annual Audited Financial Statement and Annual Return (12F)	21**********1ZM	2018-19	2,96,639
206	Mismatch of Input Tax Credit availed between Annual Audited Financial Statement and Annual Return (12F)	21********1ZF	2018-19	30,06,70,250
207	Mismatch of Input Tax Credit availed between Annual Audited Financial Statement and Annual Return (12F)	21*********1ZF	2019-20	26,37,03,383
208	Mismatch of Input Tax Credit availed between Annual Audited Financial Statement and Annual Return (12F)	21**********1ZL	2018-19	9,44,57,015
209	Mismatch of Input Tax Credit availed between Annual Audited Financial Statement and Annual Return (12F)	21********2ZN	2019-20	1,72,33,395
210	Mismatch of Input Tax Credit availed between Annual Audited Financial Statement and Annual Return (12F)	21********1ZF	2019-20	4,07,026
211	Non/short payment of interest on delayed payment of tax	21*********1Z9	2020-21	27,060
212	Non/short payment of interest on delayed payment of tax	21*********1ZO	2020-21	27,038
213	Non/short payment of interest on delayed payment of tax	21*********1ZH	2019-20	5,552
214	Non/short payment of interest on delayed payment of tax	21*********H1Z0	2020-21	5,908
215	Non/short payment of interest on delayed payment of tax	21*********1ZR	2018-19	10,04,612
216	Non/short payment of interest on delayed payment of tax	21**********2Z0	2019-20	6,435
217	Non/short payment of interest on delayed payment of tax	21*********1ZB	2018-19	3,796
			2019-20	27,128
218	Non/short payment of interest on delayed payment of tax	21*********1Z9	2018-19	6,032
			2019-20	2,19,323
			2020-21	92,881

Sl. No.	Dimension	GSTIN	Year	Deviation Amount (in ₹)
219	Non/short payment of interest on delayed payment of tax	21********1Z1	2019-20	9,855
			2020-21	1,608
220	Non/short payment of interest on delayed payment of tax	21*********2ZE	2019-20	2,10,512
221	Non/short payment of interest on delayed payment of tax	21*********1ZF	2018-19	1,493
			2020-21	10,086
222	Non/short payment of interest on delayed payment of tax	21*********1ZH	2019-20	4,61,418
223	Non/short payment of interest on delayed payment of tax	21**********1Z9	2018-19	2,83,608
224	Non/short payment of interest on delayed payment of tax	21*********1ZV	2018-19	12,74,570
225	Non/short payment of interest on delayed payment of tax	21*********1ZY	2018-19	8,620
225	Non/short payment of interest on delayed payment of tax	21*********1Z8	2020-21	6,143
226	Non/short payment of interest on delayed payment of tax	21*********1ZP	2018-19	186
			2019-20	1,756
227	Non/short payment of interest on delayed payment of tax	21*********1ZN	2018-19	2,652
228	Non/short payment of interest on delayed payment of tax	21********1ZV	2019-20	15,921
			2020-21	1,948
229	Non/short payment of interest on delayed payment of tax	21********1Z7	2019-20	45,271
230	Non/short payment of interest on delayed payment of tax	21********1Z8	2020-21	9,806
231	Non/short payment of interest on delayed payment of tax	21*********1ZP	2020-21	4,643
232	Non/short payment of interest on delayed payment of tax	21********1ZM	2018-19	3,60,945
			2019-20	20,654
233	Non/short payment of interest on delayed payment of tax	21********1ZM	2019-20	54,800
234	Irregular set-off of ITC in respect of Cess	21********1ZF	2018-19	22,49,55,946
			2020-21	30,19,09,888
235	Suppression of tax liability in the guise of exempted turnover	0	0	0
	13 Dimensions			26,04,21,74,095

Appendix 3.1 (B)

(Refer Paragraph No.3.1.4.3)

Circles selected for Circle Audit

Sl. No.	Name of the CT & GST Circle
1	Balasore
2	Bhubaneswar-I
3	Bhubaneswar-IV
4	Cuttack-I Central
5	Cuttack-I West
6	Jagatsinghpur
7	Jajpur
8	Jharsuguda
9	Rourkela-I
10	Sambalpur-II

Appendix 3.2

(Refer Paragraph 3.1.6.1)

Status of return filing of monthly GSTR 3B and GSTR 1

Financial Year	**Number of returns to be filed**		**Number of returns filed by due date**		**Number of returns filed after due date**		**Total Returns filed**		**Returns filed by due date based on returns filed (%)**		**Total filing based on total return to be filed**	
1	***2***		***3***		***4***		***5***		***6***		***7***	
	GSTR 3B	GSTR 1	GSTR 3B	GSTR 1	GSTR 3B	GSTR 1	GSTR 3B	GSTR 1	3B	1	3B	1
2019-20	26,75,365	26,75,365	14,25,676	2,24,907	10,20,977	10,90,065	24,46,653	13,14,972	58.27	17.10	91.45	49.15
2020-21	27,69,176	27,69,176	10,07,397	3,01,671	14,62,776	5,36,522	24,70,173	8,38,193	40.78	35.99	89.20	30.27
2021-22	23,40,608	23,40,608	12,88,233	6,74,452	8,84,880	14,35,457	21,73,113	21,09,909	59.28	31.97	92.84	90.14
2022-23	24,70,987	24,70,987	15,79,071	9,08,220	6,84,883	12,24,702	22,63,954	21,32,922	69.75	42.58	91.62	86.32

(Source: Information furnished by the Commissionerate of CT&GST, Odisha, Cuttack.)

Appendix 3.3
(Refer Paragraph No.3.1.6.3)
Details of action taken against non-filers

Sl. No.	Name of the circle	Non-filer identified	3A issued	Return file in pursuance to 3A	ASMT-13 initiated	Assessment completed	Amount assessed (₹ in lakh)	Amount recovered (₹ in lakh)	ASMT 13 withdrawn	Interest paid on return filing in pursuance to 3A
1	Rourkela-I	7,034	6,885	3,623	871	871	NA	NA	173	NA
2	Jharsuguda	2,991	2,991	1,086	267	230	2,590.7	NA	48	NA
3	Sambalpur-II	1,390	1,390	1,304	86	86	98.86	92.14	80	32.56
4	Balasore	5,944	5,830	2,399	619	619	2,282.5	NA	386	0
5	Jagatsinghpur	2,176	2,176	841	188	188	4.32	NA	27	0
6	Cuttack-I Central	2,637	2,637	2,500	137	137	3,883.62	3,869.15	93	0
7	Cuttack -I West	1,331	1,331	673	160	160	131.92	97.16	156	6.47 lakh at later stage
8	Bhubaneswar-I	18,167	17,975	6,843	11,132	1683	14,656.2	8,643	478	NA
9	Bhubaneswar-IV	1,893	1,539	639	900	900	1,620.15	NA	540	NA
	Total=	**43,563**	**42,754**	**19,908**	**14,360**	**4,874**	**25,268.2**	**12,701.5**	**1,981**	
10	Jajpur	reply not received								

Appendix 3.4
(Refer Paragraph 3.1.6.4)
Number of returns scrutinised

Sl. No.	Name of the circle	No of taxpayer whose return were scrutinised	No of return scrutinised	No of ASMT-10 issued	Discrepancies in ASMT-10 accepted by the taxpayer	Amount recovered after issue of ASMT-10 (₹ in lakh)	No of SCN issued	Amount involved in the SCN (₹ in lakh)	Amount recovered from SCN (₹ in lakh)
1	Rourkela-I	7339	7339	1083	344	181.86	598	30508	161.95
2	Balasore	7063	84756	1257	NA	49.87	231	NA	0
3	Jagatsinghpur	1173	18678	380	10	85.4	684	11879.51	85.03
4	Cuttack-I, West	1551	2668	639	197	117	522	1916.56	229.7
5	Cuttack-I, Central	630	5040	814	814	594.88	549	5226.52	232.96
6	Bhubaneswar-I	3080	7098	1206	1128	56.01	2361	38837.27	370.32
7	Bhubaneswar-IV	833	833	348	78	44.87	152	18293.17	3.04
8	Sambalpur-II	1292	1292	538	108	605.21	347	1145.10	911.46
	TOTAL	**22,961**	**1,27,704**	**6,265**	**2,679**	**1734.1**	**5,444**	**10,78,06.13**	**19,94.46**
9	Jharsuguda	**No information furnished by the concerned circle**							
10	Jajpur	**No information furnished by the concerned circle**							

Appendix 3.5
(Refer Paragraph 3.1.6.5)
Details of cancellation of Registrations

Name of the circle	No of application received for cancellation of registration	Suo-moto cancellation issued by the PO	REG-20 order issued (Dropping the proceeding)	Order of cancellation issued (REG-19)	Filing of final return (GSTR-10)	Not Filing of final return (GSTR-10)	Action initiated for not filing GSTR 10
Rourkela-I	108	443	0	411	62	349	0
Jagatsinghpur	0	563	0	563	0	563	0
Cuttack-I, West	123	310	79	310	74	236	21
Cuttack-I, Central	160	518	27	678	46	632	0
Bhubaneswar-I	880	1838	158	143	131	12	12
Bhubaneswar-IV	338	804	0	1142	355	787	0
Balasore	204	1399	176	1289	109	1180	0
Jharsuguda	0	301	0	0	0	0	0
Sambalpur-II	87	107	25	194	32	162	20
Total	**1,900**	**6,283**	**465**	**4,730**	**809**	**3,921**	**53**
Jajpur	**No information furnished**						

Appendix 3.6
(Refer Paragraph 3.1.7.1)

Department Reply received - 'ITC & Tax Liability deviations'

Sl No.	Audit Dimension	No of cases	GSTIN	Year	Amount (in ₹)
1	Mismatch in ITC Availed (GSTR-3B- GSTR-2A)	30	21**********1ZG	2020-21	4,10,58,310
2			21**********1Z5	2018-19	1,47,29,744
3				2019-20	20,01,40,432
4				2020-21	34,09,12,782
5			21*********1ZF	2018-19	21,80,753
6				2019-20	20,59,81,259
7				2020-21	7,28,12,319
8			21**********1ZQ	2020-21	14,10,06,554
9			21**********1Z3	2018-19	1,92,89,76,143
10			21**********2Z1	2018-19	24,68,03,078
11				2019-20	5,64,98,316
12			21**********1ZN	2020-21	25,53,40,442
13			21**********1Z8	2018-19	19,62,31,093
14				2019-20	27,37,821
15			21**********2ZM	2018-19	9,08,62,862
16				2020-21	6,40,79,574
17			21**********1ZS	2019-20	78,41,677
18			21**********1ZG	2020-21	47,68,17,384
19			21**********1Z0	2018-19	23,16,91,474
20			21**********1Z4	2018-19	15,20,02,399
21			21**********1ZG	2018-19	13,48,60,966
22				2020-21	5,86,96,791
23			21**********1ZJ	2020-21	5,00,04,521
24			21**********1ZV	2018-19	13,69,02,651
25			21**********1Z5	2018-19	14,49,97,796
26			21**********1ZX	2019-20	23,40,69,650
27			21**********1ZJ	2018-19	4,54,10,652
28				2019-20	15,85,54,911
29				2020-21	26,14,87,893
30			21**********1ZJ	2019-20	34,63,28,775
31	ITC availed without remittance of tax by the supplier	39	21**********1ZG	2020-21	8,28,84,634
32			21**********1ZV	2018-19	30,57,49,690
33				2019-20	31,42,88,493
34				2020-21	10,86,61,077
35			21**********1ZQ	2018-19	5,21,50,196
36				2019-20	3,71,27,494
37				2020-21	24,03,094
38			21**********1ZG	2018-19	7,41,60,743
39				2019-20	2,16,84,410
40				2020-21	73,19,858
41			21**********1ZQ	2018-19	89,92,991
42				2019-20	9,62,19,712
43				2020-21	29,60,63,465
44			21**********1Z6	2018-19	7,37,49,236
45				2019-20	3,17,96,908
46				2020-21	2,17,92,891
47			21**********1Z9	2018-19	1,82,60,890
48				2019-20	7,76,42,694
49				2020-21	24,25,723
50			21**********1Z8	2018-19	10,958
51				2019-20	30,885

Department Reply received - 'ITC & Tax Liability deviations'					
Sl No.	**Audit Dimension**	**No of cases**	**GSTIN**	**Year**	**Amount (in ₹)**
52				2020-21	2,22,360
53			21**********1ZL	2018-19	3,02,903
54				2019-20	57,48,838
55				2020-21	9,76,52,855
56			21**********2ZM	2018-19	9,37,37,103
57				2019-20	14,31,75,209
58			21**********2Z6	2018-19	3,19,06,772
59				2019-20	4,35,00,338
60				2020-21	3,81,59,939
61			21**********1ZZ	2020-21	47,33,823
62			21**********1ZB	2018-19	1,05,24,631
63				2019-20	9,77,78,313
64				2020-21	60,68,261
65			21**********1ZD	2019-20	2,36,38,461
66				2020-21	96,81,971
67			21**********1ZJ	2018-19	9,81,08,146
68				2019-20	91,14,254
69				2020-21	86,54,808
70	Excess credit availed under ISD mechanism	31	21**********1ZS	2019-20	24,68,512
71				2020-21	13,42,237
72			21**********1Z4	2019-20	64,08,617
73				2020-21	69,69,367
74			21**********1ZS	2020-21	64,46,843
75			21**********1ZF	2018-19	17,57,764
76				2019-20	42,87,793
77				2020-21	34,71,642
78			21**********1ZE	2018-19	1,01,44,569
79				2019-20	1,27,59,802
80				2020-21	1,59,41,774
81			21**********1ZZ	2018-19	33,12,635
82			21**********1ZU	2018-19	52,81,637
83				2020-21	1,53,555
84			21**********1ZG	2018-19	78,17,656
85				2019-20	65,43,290
86				2020-21	68,74,504
87			21**********1ZD	2018-19	65,79,737
88				2019-20	54,95,371
89				2020-21	55,78,198
90			21**********1Z0	2020-21	72,39,711
91			21**********1ZU	2019-20	1,40,80,160
92				2020-21	1,12,25,203
93			21**********1ZT	2018-19	33,86,032
94				2019-20	11,61,869
95				2020-21	7,12,120
96			21**********1ZJ	2018-19	10,99,757
97				2019-20	42,08,918
98				2020-21	12,97,724
99			21**********1Z0	2018-19	4,150
100			21**********1ZX	2018-19	2,14,861
101	Mismatch of ITC availed between Annual Audited Financial Statement and Annual Return (12F of 9C)	11	21**********1Z5	2020-21	19,07,74,097
102			21**********1Z3	2019-20	55,47,68,102
103				2020-21	96,352
104			21**********1Z4	2018-19	1,84,05,737
105			21**********1ZZ	2019-20	3,97,36,484
106				2020-21	10,36,289

Department Reply received - 'ITC & Tax Liability deviations'					
Sl No.	**Audit Dimension**	**No of cases**	**GSTIN**	**Year**	**Amount (in ₹)**
107			21**********1ZR	2018-19	7,16,38,214
108			21**********1ZP	2020-21	1,97,40,069
109			21**********1Z5	2018-19	2,06,02,568
110				2019-20	13,87,371
111			21**********1ZV	2020-21	4,64,34,599
112		10	21**********1Z5	2020-21	54,25,98,732
113			21**********1Z3	2018-19	3,53,79,182
114				2019-20	55,47,68,102
115			21**********1ZX	2019-20	6,96,59,104
116			21**********1ZR	2018-19	7,34,30,778
117			21**********1ZD	2018-19	10,66,63,430
118			21**********1ZG	2020-21	8,51,75,526
119			21**********1Z0	2018-19	4,99,88,325
120				2019-20	4,67,82,021
121				2020-21	2,98,47,679
122	Mismatch in payment of tax (9R of GSTR-9C)	7	21**********1ZE	2019-20	3,00,99,444
123				2020-21	38,16,33,067
124			21**********2ZS	2020-21	4,96,18,943
125			21**********1ZS	2020-21	1,35,08,192
126			21**********1Z1	2018-19	1,98,03,104
127			21**********1ZR	2018-19	11,10,92,929
128			21**********1ZI	2019-20	30,79,700
129	Irregular passing on ITC without discharging the tax liability (Filling of GSTR-1 without filling GSTR-3B)	16	21**********3ZZ	2018-19	2,26,02,295
130			21**********1ZD	2019-20	1,50,99,020
131			21**********1ZX	2018-19	2,27,96,617
132			21**********1ZW	2018-19	19,04,79,096
133			21*********1Z0	2018-19	7,69,76,098
134			21**********1ZN	2018-19	1,35,11,805
135				2019-20	1,32,08,034
136			21**********1ZI	2018-19	1,80,79,957
137				2019-20	2,27,168
138			21**********1Z6	2018-19	1,81,35,396
139			21**********1ZB	2018-19	1,71,13,200
140			21**********1ZT	2018-19	92,23,455
141				2019-20	70,15,246
142			21**********1ZE	2018-19	4,36,21,485
143			21**********1Z2	2018-19	16,39,68,504
144			21**********1ZS	2018-19	2,97,32,288
145	Undischarged Tax liability	36	21**********2ZR	2019-20	6,56,07,266
146			21**********2ZG	2018-19	3,85,01,548
147			21**********1ZC	2019-20	6,70,00,784
148				2020-21	2,59,18,528
149			21**********1Z9	2018-19	3,332
150			21**********1Z7	2019-20	3,71,326
151				2020-21	18,32,129
152			21**********1ZY	2018-19	3,61,141
153				2019-20	19,26,876
154				2020-21	12,59,218
155			21**********1ZQ	2018-19	8,37,26,336
156				2019-20	29,71,77,856
157			21**********1ZU	2019-20	11,57,594
158			21**********1Z9	2018-19	1,13,11,49,871
159				2019-20	11,480
160				2020-21	65,85,56,771
161			21**********1ZZ	2018-19	26,295

Department Reply received - 'ITC & Tax Liability deviations'					
Sl No.	**Audit Dimension**	**No of cases**	**GSTIN**	**Year**	**Amount (in ₹)**
162			21**********1Z8	2019-20	66,753
163			21**********1ZZ	2019-20	5,306
164				2020-21	21,222
165			21**********1ZH	2019-20	15,01,72,422
166			21**********1Z0	2018-19	16,029
167			21**********1ZQ	2018-19	2,624
168				2019-20	45,174
169			21**********1ZY	2019-20	1,29,935
170				2020-21	27,385
171			21**********1ZP	2020-21	4,46,31,625
172			21**********1ZL	2020-21	8,14,381
173			21**********1ZF	2019-20	4,85,01,001
174				2020-21	3,601
175			21**********1ZW	2018-19	19,04,79,096
176			21**********1Z0	2018-19	6,19,05,768
177			21**********1ZL	2019-20	2,500
178			21**********1ZE	2019-20	4,821
179			21**********1ZL	2018-19	52,320
180				2019-20	5,146
181			21**********1ZC	2020-21	12,15,314
182			21**********2ZZ	2018-19	58,01,972
183			21**********1ZQ	2020-21	1,97,78,444
184			21**********1Z2	2018-19	26,06,037
185				2019-20	31,29,648
186				2020-21	12,14,110
187			21**********1Z0	2019-20	11,317
188			21**********1ZT	2018-19	98,77,930
189				2019-20	94,33,343
190				2020-21	30,30,397
191			21**********1ZJ	2018-19	54,63,370
192				2019-20	19,32,619
193				2020-21	7,97,805
194			21**********1ZX	2018-19	39,95,184
195				2019-20	15,46,470
196				2020-21	17,09,524
197			21**********1Z3	2018-19	1,24,50,008
198	Non/short payment of interest	51		2019-20	90,59,841
199				2020-21	50,86,127
200			21***********1ZO	2018-19	31,76,366
201				2019-20	26,55,927
202				2020-21	17,60,248
203			21**********1ZX	2018-19	9,14,533
204				2019-20	35,44,450
205			21**********2ZX	2018-19	23,85,604
206				2020-21	33,26,653
207			21**********1Z9	2018-19	43,96,611
208				2019-20	5,75,950
209				2020-21	9,76,949
210			21**********1Z4	2018-19	2,89,11,805
211				2019-20	4,71,13,016
212				2020-21	3,56,57,405
213			21**********1Z4	2018-19	21,92,650
214				2019-20	15,43,162
215				2020-21	19,20,599
216			21**********1ZI	2018-19	54,80,636

Department Reply received - 'ITC & Tax Liability deviations'					
Sl No.	**Audit Dimension**	**No of cases**	**GSTIN**	**Year**	**Amount (in ₹)**
217				2019-20	17,83,341
218				2020-21	1,26,979
219			21**********1Z6	2018-19	19,38,879
220				2019-20	18,69,956
221				2020-21	9,71,456
222			21**********1ZR	2018-19	93,54,830
223				2019-20	90,37,224
224				2020-21	55,55,267
225			21**********1ZG	2018-19	24,28,856
226				2019-20	22,07,285
227				2020-21	11,17,781
228			21**********1ZX	2019-20	33,10,114
229			21**********1ZX	2018-19	31,11,154
230				2019-20	22,30,807
231				2020-21	20,99,033
232	Composition taxpayers also availing E-Commerce facility	1	21**********1ZT	2018-19	0
233	Irregularly operating under composition levy even after crossing threshold limit	1	21**********1ZT	2018-19	0
	TOTAL	**233**			**15,81,32,38,307**

Department Reply received - 'Turnover & Taxable supply'					
Sl No.	**Audit Dimension**	**No. of cases**	**GSTIN**	**Year**	**Amount (in ₹)**
1	Mismatch in the Taxable Turnover declared in the Annual Audited Financial Statement and Annual Return (7G-9C)	15	21**********1Z5	2020-21	30,47,30,745
			21**********2Z0	2020-21	1,90,02,60,232
			21**********1ZW	2020-21	4,38,53,12,360
			21**********1ZA	2018-19	7,10,37,12,242
			21**********1ZA	2019-20	11,40,72,53,820
			21**********1ZA	2020-21	12,10,19,58,641
			21**********2ZQ	2018-19	11,84,02,88,474
			21**********2ZQ	2020-21	5,97,11,37,389
			21**********1ZW	2019-20	58,220
			21**********1ZW	2020-21	21,66,40,29,954
			21**********1ZE	2018-19	26,39,00,239
			21**********1ZE	2019-20	22,09,75,893
			21**********1ZE	2020-21	41,25,79,185
			21**********1ZD	2019-20	1,52,15,15,936
			21**********1ZD	2020-21	1,71,40,65,623
2	Suppression of taxable Value on account of mismatch in unbilled revenue	17	21**********1ZX	2018-19	7,57,64,864
			21**********1ZX	2019-20	5,24,34,043
			21**********1ZG	2018-19	6,61,74,100
			21**********1ZG	2019-20	16,60,04,603
			21**********1ZG	2020-21	1,18,18,80,284
			21**********1ZZ	2018-19	1,92,97,148
			21**********1ZZ	2019-20	5,41,79,958
			21**********1ZZ	2020-21	5,63,91,275
			21**********1Z5	2018-19	8,62,77,030
			21**********1ZA	2018-19	28,03,17,686
			21**********1ZA	2019-20	8,10,28,993
			21**********1Z7	2018-19	17,64,72,304

Department Reply received - 'Turnover & Taxable supply'					
Sl No.	**Audit Dimension**	**No. of cases**	**GSTIN**	**Year**	**Amount (in ₹)**
			21**********1ZQ	2019-20	5,01,17,831
			21**********1ZQ	2020-21	4,58,31,969
			21**********1ZY	2018-19	1,51,91,433
			21**********1ZY	2020-21	7,44,11,818
			21**********1Z6	2020-21	17,89,51,701
3	Suppression of tax liability compared with E-way bill	25	21**********2ZR	2018-19	2,14,245
			21**********2ZR	2020-21	8,62,80,720
			21**********1ZC	2019-20	3,99,14,355
			21**********1ZC	2020-21	73,89,589
			21**********1ZO	2020-21	6,41,12,158
			21**********1ZH	2018-19	84,00,51,102
			21**********1Z5	2019-20	2,64,78,661
			21**********1ZH	2020-21	1,10,14,956
			21**********1ZK	2020-21	7,61,18,080
			21**********1Z6	2020-21	18,72,418
			21**********1ZO	2018-19	2,80,42,647
			21**********1ZO	2019-20	5,36,85,700
			21**********1ZO	2020-21	52,08,483
			21**********1ZH	2018-19	7,17,33,435
			21**********1ZH	2019-20	8,65,98,984
			21**********1ZH	2020-21	8,40,52,192
			21**********1Z5	2018-19	18,88,85,114
			21**********1Z0	2018-19	11,24,64,553
			21**********1ZW	2018-19	18,85,78,136
			21**********1ZC	2019-20	13,13,751
			21**********1ZH	2019-20	7,58,36,609
			21**********1Z2	2018-19	7,52,14,911
			21**********1ZC	2018-19	6,91,54,255
			21**********1Z1	2019-20	10,32,63,359
			21**********1ZC	2018-19	11,21,55,217
4	Under-declaration of taxable supplies by comparing TDS returns	11	21**********1ZN	2018-19	3,45,80,400
			21**********1ZN	2019-20	2,89,50,250
			21**********1ZN	2020-21	2,23,60,500
			21**********1Z8	2019-20	10,20,15,361
			21**********1Z6	2020-21	6,63,74,948
			21**********1ZQ	2019-20	7,30,66,313
			21**********1ZQ	2020-21	8,06,35,490
			21**********1ZM	2019-20	30,85,46,250
			21**********1ZE	2018-19	20,43,73,316
			21**********1Z1	2018-19	3,68,52,900
			21**********1Z2	2019-20	1,91,08,400
	Total	**68**		**68**	86,85,90,03,751 **8,685.90 crore**

Appendix 3.6 (A)

(Refer Paragraph No.3.1.7.1)

Cases where recovery was made

Sl. No.	Dimension	No. of cases	GSTIN	Year	Amount (in ₹)
1	ITC mismatch between GSTR 2A and GSTR 3B	4	21**********1ZF	2018-19	21,80,753
2				2019-20	20,59,81,259
3			21**********1ZQ	2020-21	14,10,06,554
4			21**********1Z0	2018-19	23,16,91,474
5	Excess credit availed under ISD Mechanism	1	21**********1Z0	2018-19	4,150
6	Mismatch of ITC availed between AAFS & AR	1	21**********1Z5	2019-20	13,87,371
7	Mismatch in payment of tax between AAFS & AR	1	21**********1ZE	2020-21	38,16,33,067
8	Undischarged Tax Liability	6	21**********1Z9	2018-19	3,332
9			21**********1ZP	2020-21	4,46,31,625
10			21**********1ZL	2019-20	2,500
11			21**********1ZE	2019-20	4,821
12			21**********1ZL	2018-19	52,320
13				2019-20	5,146
TOTAL		13			**1,00,85,84,372**

100.86 crore

Appendix 3.6 (B)

(Refer Paragraph No.3.1.7.1)

Cases where demand was raised

ITC & Tax Liability deviation cases

Sl. No.	Dimension	No of cases	GSTIN	Year	Amount (in ₹)
1	ITC mismatch between GSTR 2A and GSTR 3B	1	21**********2ZM	2018-19	9,08,62,862
2	ITC availed without remittance of tax	1	21**********2ZM	2018-19	9,37,37,103
3	Non/short payment of interest	8	21**********1Z0	2019-20	11,317
4			21**********1ZT	2018-19	98,77,930
5				2019-20	94,33,343
6				2020-21	30,30,397
7			21**********1ZJ	2018-19	54,63,370
8				2019-20	19,32,619
9				2020-21	7,97,805
10			21**********1ZX	2019-20	35,44,450
	TOTAL	**10**			**21,86,91,196**

‘Turnover & Taxable supply Cases’					
Sl No.	**Audit Dimension**	**No. of cases**	**GSTIN**	**Year**	**Amount (in ₹)**
1	Suppression of tax liability compared with E-way bill	2	21**********2ZR	2019-20	2,14,245
			21**********2ZR	2020-21	8,62,80,720
2	Suppression of taxable Value on account of mismatch in unbilled revenue	1	21**********1Z X	2019-20	5,24,34,043
	TOTAL	**3**			**13,89,29,008**

13.89 crore

Appendix 3.6 (C)

(Refer Paragraph 3.1.7.1)

Cases where SCN/DRC-01 issued

ITC & Tax Liability deviation cases					
Sl. No.	**Dimension**	**No of cases**	**GSTIN**	**Year**	**Amount** ***(in ₹)***
1	ITC mismatch between GSTR 2A and GSTR 3B	6	21**********1Z5	2018-19	1,47,29,744
2				2019-20	20,01,40,432
3				2020-21	34,09,12,782
4			21**********1ZF	2020-21	7,28,12,319
5			21**********1ZG	2020-21	47,68,17,384
6			21**********1ZJ	2020-21	5,00,04,521
7	ITC availed without remittance of tax	4	21**********2Z6	2020-21	3,81,59,939
8			21*********2Z6	2020-21	47,33,823
9			21**********1ZB	2019-20	9,77,78,313
10				2020-21	60,68,261
11	Excess Credit availed under ISD Mechanism	11	21**********1ZS	2019-20	24,68,512
12				2020-21	13,42,237
13			21**********1Z4	2019-20	64,08,617
14				2020-21	69,69,367
15			21**********1ZE	2018-19	1,01,44,569
16				2019-20	1,27,59,802
17				2020-21	1,59,41,774
18			21**********1ZU	2018-19	52,81,637
19				2020-21	1,53,555
20			21**********1Z0	2020-21	72,39,711
21			21**********1ZU	2019-20	1,40,80,160
22	Mismatch of ITC Between AAFA & AR (12F)	4	21***********Z5	2020-21	19,07,74,097
23			21**********1Z3	2019-20	55,47,68,102
24				2020-21	96,352
25			21**********1ZP	2020-21	1,97,40,069
26	Mismatch of ineligible ITC Between AAFA & AR (14T)	3	21**********1Z5	2020-21	54,25,98,732
27			21**********1Z3	2018-19	3,53,79,182
28				2019-20	55,47,68,102
29	Mismatch in payment of tax (9R of 9C)	1	21*********2ZS	2020-21	4,96,18,943
30	Irregular passing of ITC without discharging Tax Liability	1	21*********1ZX	2018-19	2,27,96,617
31	Undischarged Tax Liability	2	21*********2ZG	2018-19	3,85,01,548
32			21**********1ZL	2020-21	8,14,381
33	Non/short payment of interest	3	21*********1Z2	2018-19	26,06,037
34				2019-20	31,29,648
35				2020-21	12,14,110
	Total	**35**			**3,40,17,53,379**
					340.17 crore

'Turnover & Taxable supply Cases'					
Sl No.	**Audit Dimension**	**No. of cases**	**GSTIN**	**Year**	**Amount (in ₹)**
1	Mismatch in the Taxable Turnover declared in the Annual Audited Financial Statement and Annual Return (7G-9C)	5	21**********1ZE	2018-19	26,39,00,239
			21**********1ZE	2019-20	22,09,75,893
			21**********1ZE	2020-21	41,25,79,185
			21**********1ZD	2019-20	1,52,15,15,936
			21**********1ZD	2020-21	1,71,40,65,623
2	Suppression of taxable Value on account of mismatch in unbilled revenue	6	21**********1ZX	2018-19	7,57,64,864
			21**********1ZZ	2020-21	5,63,91,275
			21**********1ZA	2018-19	28,03,17,686
			21**********1ZA	2019-20	8,10,28,993
			21**********1ZY	2018-19	1,51,91,433
			21**********1ZY	2020-21	7,44,11,818
3	Suppression of tax liability compared with E-way bill	5	21**********1ZH	2020-21	1,10,14,956
			21**********1ZK	2020-21	7,61,18,080
			21**********1Z6	2020-21	18,72,418
			21**********1ZO	2019-20	53685700
			21**********1ZO	2020-21	5208483
4	Under-declaration of taxable supplies by comparing TDS returns	2	21**********1Z6	2020-21	6,63,74,948
			21**********1ZE	2018-19	20,43,73,316
	TOTAL	**18**	**18**		**5,13,47,90,846**
					513.48 crore

Appendix 3.6 (D)
(Refer Paragraph 3.1.7.1)
Cases where ASMT-10 issued

ITC & Tax Liability deviation cases					
Sl. No.	**Dimension**	**No of cases**	**GSTIN**	**Year**	**Amount** ***(in ₹)***
1	ITC availed without remittance of tax	6	21**********1ZQ	2018-19	89,92,991
2				2019-20	9,62,19,712
3				2020-21	29,60,63,465
4			21**********1Z6	2018-19	7,37,49,236
5				2019-20	3,17,96,908
6				2020-21	2,17,92,891
7	Mismatch of ITC Between AAFA & AR (12F)	1	21**********1ZR	2018-19	7,16,38,214
8	Mismatch of ineligible ITC Between AAFA & AR (14T)	1	21**********1ZR	2018-19	7,34,30,778
9	Mismatch in payment of tax (9R of 9C)	1	21**********1ZS	2020-21	1,35,08,192
	TOTAL	**9**			**68,71,92,387**

Appendix 3.6 (E)
(Refer Paragraph 3.1.7.1)
Cases where action is under process

ITC & Tax Liability deviation cases					
Sl. No.	**Dimension**	**No of cases**	**GSTIN**	**Year**	**Amount** ***(in ₹)***
1	ITC mismatch between GSTR 2A and GSTR 3B	1	21**********1ZS	2019-20	78,41,677
	Total	**1**			**78,41,677**
					0.78 crore

Appendix 3.6 (F)
(Refer Paragraph 3.1.7.1)
Cases where Data Entry Errors found

ITC & Tax Liability deviation cases					
Sl. No.	**Dimension**	**No of cases**	**GSTIN**	**Year**	**Amount (in ₹)**
1	Mismatch of ineligible ITC Between AAFA & AR (14T)	1	21**********1ZG	2020-21	8,51,75,526
2	Undischarged Tax Liability	1	21**********2ZR	2019-20	6,56,07,266
	Total	**2**			**15,07,82,792**
					15.08 crore

Turnover & Taxable supply Cases					
Sl No.	**Audit Dimension**	**No. of cases**	**GSTIN**	**Year**	**Amount (in ₹)**
1	Suppression of tax liability compared with E-way bill	3	21**********1ZC	2018-19	6,91,54,255
			21**********1Z1	2019-20	10,32,63,359
			21**********1ZC	2018-19	11,21,55,217
2	Suppression of taxable Value on account of mismatch in unbilled revenue	1	21**********1Z6	2020-21	17,89,51,701
	Total	**4**			**46,35,24,532**
					46.35 crore

Appendix 3.6 (G)

(Refer Paragraph 3.1.7.1)

Cases where Action had been Taken Before Querry

ITC & Tax Liability deviation cases

Sl. No.	Dimension	No of cases	GSTIN	Year	Amount (in ₹)
1	ITC mismatch between GSTR 2A and GSTR 3B	3	21**********2ZM	2020-21	6,40,79,574
2			21**********1Z5	2018-19	14,49,97,796
3			21**********1ZJ	2019-20	34,63,28,775
4	Escess Credit availed under ISD Mechanism	1	21**********1ZZ	2018-19	33,12,635
5	Mismatch of ITC Between AAFA & AR (12F)	1	21**********1ZV	2020-21	4,64,34,599
6	Mismatch of ineligible ITC Between AAFA & AR (14T)	3	21**********1Z0	2018-19	4,99,88,325
7				2019-20	4,67,82,021
8				2020-21	2,98,47,679
9	Mismatch in payment of tax (9R of 9C)	2	21**********1Z1	2018-19	1,98,03,104
10			21**********1ZI	2019-20	30,79,700
11	Irregular passing of ITC without discharging Tax Liability	15	21**********3ZZ	2018-19	2,26,02,295
12			21**********1ZD	2019-20	1,50,99,020
13			21**********1ZW	2018-19	19,04,79,096
14			21**********1Z0	2018-19	7,69,76,098
15			21**********1ZN	2018-19	1,35,11,805
16				2019-20	1,32,08,034
17			21**********K1ZI	2018-19	1,80,79,957
18				2019-20	2,27,168
19			21**********1Z6	2018-19	1,81,35,396
20			21**********1ZB	2018-19	1,71,13,200
21			21**********1ZT	2018-19	92,23,455
22				2019-20	70,15,246
23			21**********1ZE	2018-19	4,36,21,485
24			21**********1Z2	2018-19	16,39,68,504
25			21**********1ZS	2018-19	2,97,32,288
26	Undischarged Tax Liability	11	21**********1ZC	2019-20	6,70,00,784
27				2020-21	2,59,18,528
28			21**********1ZU	2019-20	11,57,594
29			21**********1ZZ	2019-20	5,306
30				2020-21	21,222
31			21**********1ZY	2019-20	1,29,935
32				2020-21	27,385
33			21**********1ZF	2019-20	4,85,01,001
34				2020-21	3,601
35			21**********1ZW	2018-19	19,04,79,096
36			21**********1Z0	2018-19	6,19,05,768
37	Non/short payment of interest	39	21**********1ZC	2020-21	12,15,314
38			21AAATO0246N1ZQ	2020-21	1,97,78,444
39			21**********1ZX	2018-19	39,95,184
40				2019-20	15,46,470

ITC & Tax Liability deviation cases					
Sl. No.	**Dimension**	**No of cases**	**GSTIN**	**Year**	**Amount *(in ₹)***
41				2020-21	17,09,524
42			21**********1Z3	2018-19	1,24,50,008
43				2019-20	90,59,841
44				2020-21	50,86,127
45			21**********1ZO	2018-19	31,76,366
46				2019-20	26,55,927
47				2020-21	17,60,248
48			21**********1ZX	2018-19	9,14,533
49			21**********2ZX	2018-19	23,85,604
50				2020-21	33,26,653
51			21**********1Z9	2018-19	43,96,611
52				2019-20	5,75,950
53				2020-21	9,76,949
54			21*********1Z4	2018-19	2,89,11,805
55				2019-20	4,71,13,016
56				2020-21	3,56,57,405
57			21**********1Z4	2018-19	21,92,650
58				2019-20	15,43,162
59				2020-21	19,20,599
60			21**********1ZI	2018-19	54,80,636
61				2019-20	17,83,341
62				2020-21	1,26,979
63			21**********1Z6	2018-19	19,38,879
64				2019-20	18,69,956
65				2020-21	9,71,456
66			21**********1ZR	2018-19	93,54,830
67				2019-20	90,37,224
68				2020-21	55,55,267
69			21**********1ZG	2018-19	24,28,856
70				2019-20	22,07,285
71				2020-21	11,17,781
72			21**********1ZX	2019-20	33,10,114
73			21**********1ZX	2018-19	31,11,154
74				2019-20	22,30,807
75				2020-21	20,99,033
	TOTAL	**75**			**2,03,37,69,463**
					203.38 crore

Turnover & Taxable supply Cases					
Sl No.	**Audit Dimension**	**No. of cases**	**GSTIN**	**Year**	**Amount (in ₹)**
1	Mismatch in the Taxable Turnover declared in the Annual Audited Financial Statement and Annual Return (7G-9C)	2	21**********2ZQ	2018-19	11,84,02,08,474
			21**********2ZQ	2020-21	5,97,11,37,389
2	Suppression of taxable Value on	1	21**********1Z7	2018-19	17,64,72,304

ITC & Tax Liability deviation cases					
Sl. No.	**Dimension**	**No of cases**	**GSTIN**	**Year**	**Amount** *(in ₹)*
	account of mismatch in unbilled revenue				
3	Suppression of tax liability compared with E-way bill	9	21**********1ZC	2019-20	3,99,14,355
			21**********1ZC	2020-21	73,89,589
			21**********1ZO	2018-19	2,80,42,647
			21**********1Z5	2018-19	18,88,85,114
			21**********1Z0	2018-19	11,24,64,553
			21**********1ZW	2018-19	18,85,78,136
			21**********1ZC	2019-20	13,13,751
			21**********1ZH	2019-20	7,58,36,609
			21**********1Z2	2018-19	7,52,14,911
4	Under-declaration of taxable supplies by comparing TDS returns	5	21**********1ZN	2018-19	3,45,80,400
			21**********1ZN	2019-20	2,89,50,250
			21**********1ZN	2020-21	2,23,60,500
			21**********1Z1	2018-19	3,68,52,900
			21**********1Z2	2019-20	1,91,08,400
	TOTAL	**17**			**18,84,73,10,282**
					1884.73 crore

Appendix 3.6 (H)

(Refer Paragraph 3.1.7.1)

Cases where Department gave valid explanations

ITC & Tax Liability deviation cases					
Sl. No.	**Dimension**	**No of cases**	**GSTIN**	**Year**	**Amount** *(in ₹)*
1	ITC mismatch between GSTR 2A and GSTR 3B	5	21**********1ZG	2020-21	4,10,58,310
2			21**********1Z4	2018-19	15,20,02,399
3			21**********1ZG	2018-19	13,48,60,966
4				2020-21	5,86,96,791
5			21**********1ZV	2018-19	13,69,02,651
6	ITC availed without remittance of tax	18	21*********1ZG	2020-21	8,28,84,634
7			21**********1ZV	2018-19	30,57,49,690
8				2019-20	31,42,88,493
9				2020-21	10,86,61,077
10			21**********1ZQ	2018-19	5,21,50,196
11				2019-20	3,71,27,494
12				2020-21	24,03,094
13			21**********1ZG	2018-19	7,41,60,743
14				2019-20	2,16,84,410
15				2020-21	73,19,858
16			21**********2Z6	2018-19	3,19,06,772
17				2019-20	4,35,00,338
18			21**********1ZB	2018-19	1,05,24,631
19			21**********1ZD	2019-20	2,36,38,461
20			21**********1ZJ	2018-19	9,81,08,146
21				2019-20	91,14,254
22				2020-21	86,54,808
23			21**********2ZM	2019-20	14,31,75,209
24	Excess Credit availed under ISD Mechanism	8	21**********1ZS	2020-21	64,46,843
25			21*********1ZF	2018-19	17,57,764
26				2019-20	42,87,793

ITC & Tax Liability deviation cases					
Sl. No.	**Dimension**	**No of cases**	**GSTIN**	**Year**	**Amount (*in ₹*)**
27				2020-21	34,71,642
28			21*********1ZU	2020-21	1,12,25,203
29			21*********1ZT	2018-19	33,86,032
30				2019-20	11,61,869
31				2020-21	7,12,120
32	Mismatch of ITC Between Annual Audited Financial Statement and Annual Return (12F)	3	21*********1Z4	2018-19	1,84,05,737
33			21*********1ZZ	2020-21	10,36,289
34			21*********1Z5	2018-19	2,06,02,568
35	Mismatch of ineligible ITC Between Annual Audited Financial Statement and Annual Return (14T)	2	21********1ZX	2019-20	6,96,59,104
36			21*********1ZD	2018-19	10,66,63,430
37	Mismatch in payment of tax (9R of 9C)	2	21********1ZE	2019-20	3,00,99,444
38			21********1ZR	2018-19	11,10,92,929
39	Undischarged Tax Liability	4	21*********1Z7	2019-20	3,71,326
40				2020-21	18,32,129
41			21*********1ZQ	2018-19	8,37,26,336
42				2019-20	29,71,77,856
43	Non/short payment of interest	1	21*********2ZZ	2018-19	58,01,972
	Total	**43**			**2,67,74,91,811**

267.74 crore

‘Turnover & Taxable supply Cases’					
Sl. No.	**Audit Dimension**	**No. of cases**	**GSTIN**	**Year**	**Amount (in ₹)**
1	Mismatch in the Taxable Turnover declared in the Annual Audited Financial Statement and Annual Return (7G-9C)	7	21*********1Z5	2020-21	30,47,30,745
			21*********2Z0	2020-21	1,90,02,60,232
			21*********1ZW	2020-21	4,38,53,12,360
			21*********1ZA	2018-19	7,10,37,12,242
			21*********1ZA	2019-20	11,40,72,53,820
			21*********1ZA	2020-21	12,10,19,58,641
			21*********1ZW	2020-21	21,66,40,29,954
2	Suppression of taxable Value on account of mismatch in unbilled revenue	8	21*********1ZG	2018-19	6,61,74,100
			21*********1ZG	2019-20	16,60,04,603
			21*********1ZG	2020-21	1,18,18,80,284
			21*********1ZZ	2018-19	1,92,97,148
			21*********1ZZ	2019-20	5,41,79,958
			21*********1Z5	2018-19	8,62,77,030
			21*********1ZQ	2019-20	5,01,17,831
			21*********1ZQ	2020-21	4,58,31,969
3	Suppression of tax liability compared with E-way bill	4	21*********1ZO	2020-21	6,41,12,158
			21*********1ZH	2018-19	7,17,33,435
			21*********1ZH	2019-20	8,65,98,984
			21*********1ZH	2020-21	8,40,52,192
4	Under-declaration of taxable supplies by comparing TDS returns	1	21*********1Z8	2019-20	10,20,15,361
		20			**6094,55,33,047**

6094.55 crore

Appendix 3.6 (I)

(Refer Paragraph No.3.1.7.1)

Cases where Department did not furnish KDs in support of the replies

ITC & Tax Liability deviation cases					
Sl. No.	**Dimension**	**No. of cases**	**GSTIN**	**Year**	**Amount *(in ₹)***
1	ITC mismatch between GSTR 2A and GSTR 3B	4	21*********1ZX	2019-20	23,40,69,650
2			21********1ZJ	2018-19	4,54,10,652
3				2019-20	15,85,54,911
4				2020-21	26,14,87,893
5	Mismatch of ITC Between AAFA & AR (12F)	1	21*********1ZZ	2019-20	3,97,36,484
6	Undischarged Tax Liability	3	21**********1ZY	2018-19	3,61,141
7				2019-20	19,26,876
8				2020-21	12,59,218
	Total	**8**			**74,28,06,825**
Turnover & Taxable supply Cases					
Sl No.	**Audit Dimension**	**No of cases**	**GSTIN**	**Year**	**Amount (in ₹)**
1	Mismatch in the Taxable Turnover declared in the Annual Audited Financial Statement and Annual Return (7G-9C)	1	21*******1ZW	2019-20	58220

Appendix 3.6 (J)

(Refer Paragraph No.3.1.7.1)

Cases where Department is examining the cases

ITC & Tax Liability deviation cases					
Sl. No.	**Dimension**	**No of cases**	**GSTIN**	**Year**	**Amount *(in ₹)***
1	ITC mismatch between GSTR 2A and GSTR 3B	6	21*********1Z3	2018-19	1,92,89,76,143
2			21**********2Z1	2018-19	24,68,03,078
3				2019-20	5,64,98,316
4			21*********1ZN	2020-21	25,53,40,442
5			21**********L1Z8	2018-19	19,62,31,093
6				2019-20	27,37,821
7	ITC availed without remittance of tax	10	21**********1Z9	2018-19	1,82,60,890
8				2019-20	7,76,42,694
9				2020-21	24,25,723
10			21**********1Z8	2018-19	10,958
11				2019-20	30,885
12				2020-21	2,22,360
13			21**********1ZL	2018-19	3,02,903
14				2019-20	57,48,838
15				2020-21	9,76,52,855
16			21**********1ZD	2020-21	96,81,971
17		9	21*********1ZG	2018-19	78,17,656

ITC & Tax Liability deviation cases					
Sl. No.	**Dimension**	**No of cases**	**GSTIN**	**Year**	**Amount (in ₹)**
18	Excess Credit availed under ISD Mechanism			2019-20	65,43,290
19				2020-21	68,74,504
20			21**********1ZD	2018-19	65,79,737
21				2019-20	54,95,371
22				2020-21	55,78,198
23			21***********1ZJ	2018-19	10,99,757
24				2019-20	42,08,918
25				2020-21	12,97,724
26	Undischarged Tax Liability	9	21**********1Z9	2018-19	1,13,11,49,871
27				2019-20	11,480
28				2020-21	65,85,56,771
29			21**********1ZZ	2018-19	26,295
30			21**********1Z8	2019-20	66,753
31			21**********1ZH	2019-20	15,01,72,422
32			21**********1Z0	2018-19	16,029
33			21***********1ZQ	2018-19	2,624
34				2019-20	45,174
35	E-commerce operators under composition levy	1	21**********1ZT	2018-19	0
	Total	**35**			**4,88,41,09,544**
					488.41 crore

Turnover & Taxable supply Cases					
Sl No.	**Audit Dimension**	**No. of cases**	**GSTIN**	**Year**	**Amount (in ₹)**
1	Suppression of tax liability compared with E-way bill	2	21**********1ZH	2018-19	84,00,51,102
			21**********1Z5	2019-20	2,64,78,661
2	Under-declaration of taxable supplies by comparing TDS returns	3	21**********1ZQ	2019-20	7,30,66,313
			21**********1ZQ	2020-21	8,06,35,490
			21**********1ZM	2019-20	30,85,46,250
	Total	**5**			**1,32,87,77,816**
					132.88 crore

Appendix 3.7
(Refer Paragraph 3.1.7.1)
Summary of compliance deviations relating to ITC mismatch and tax payment

Audit Dimensions	Cases where reply received (Col. 2= Col. 12+14+16+18 +20+22+24)		Accepted by Dept. and status of the case																					
			Recovered								Total		Department reply accepted by Audit						Department's reply not acceptable to Audit (Rebuttal)		Department reply not furnished with appropriate documentary evidence		Department stated that they are examining the AQ	
			Demand Order issued		SCN issued		ASMT-10		Action is under process		(Col. 12= Col. 4+6+8+10) and Col. 13= Col. 5+7+9+11)		Data entry errors		Action taken before query		Other valid explanations							
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25
ITC mismatch between GSTR-2A and GSTR-3B	30	630	4 1	58.09 9.09	6	115.54	0	0	1	0.78	12	183.5	0	0	3	55.44	5	52.35	0	0	4	69.95	6	268.65
ITC passed on without supplier remitting tax	39	235.61	0 1	0 9.37	4	14.67	6	52.86	0	0	11	76.9	0	0	0	0	18	137.51	0	0	0	0	10	21.19
Incorrect availing of ISD credit	31	16.43	1 0	0.0004 0	11	8.28	0	0	0	0	12	8.28	0	0	1	0.33	8	3.24	0	0	1	3.97	9	4.55
Mismatch of ITC availed between Annual returns and Books of accounts (12F)	11	96.46	1 0	0.13 0	4	76.54	1	7.16	0	0	6	83.83	0	0	1	4.64	3	4	0	0	0	0	0	0
Reconciliation between ITC availed in Annual returns with expenses in financial statements (14T)	10	159.43	0 0	0 0	3	113.27	1	7.34	0	0	4	120.61	1	8.51	3	12.66	2	17.63	0	0	0	0	0	0
Mismatch in tax paid between books of accounts and returns (9R)	7	60.88	1 0	38.16 0	1	4.96	1	1.35	0	0	3	44.47	0	0	2	2.29	2	14.12	0	0	0	0	0	0
GSTR-3B was not filed but GSTR-1 is available	16	66.18	0 0	0 0	1	2.28	0	0	0	0	1	2.28	0	0	15	63.9	0	0	0	0	0	0	0	0
	36	287.15	6	4.47	2	3.93	0	0	0	0	8	8.4	1	6.56	11	39.51	4	38.31	0	0	3	0.35	9	194

Audit Dimensions	Cases where reply received (Col. 2= Col. 12+14+16+18 +20+22+24)		Accepted by Dept. and status of the case																					
			Recovered								Total		Department reply accepted by Audit						Department's reply not acceptable to Audit (Rebuttal)		Department reply not furnished with appropriate documentary evidence		Department stated that they are examining the AQ	
			Demand Order issued		SCN issued		ASMT-10		Action is under process		(Col. 12= Col. 4+6+8+10) and Col. 13= Col. 5+7+9+11)		Data entry errors		Action taken before query		Other valid explanations							
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25
Undischarged tax liabilities (UDL)			0	0																				
Non/short payment of interest	51	29.18	0 8	0 3.41	3	0.69	0	0	0	0	11	4.1	0	0	39	24.49	1	0.58	0	0	0	0	0	0
composition taxpayers also availing e-commerce facility	1	0	0 0	0 0	0	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0	1	0
Irregularly operating under composition levy scheme even after crossing the threshold limit.	1	0	0 0	0 0	0	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**233**	**1581.3**	**13** **10**	**100.85** **21.87**	**35**	**340.17**	**9**	**68.71**	**1**	**0.78**	**70**	**532.37**	**2**	**15.07**	**75**	**203.36**	**43**	**267.7**	**0**	**0**	**8**	**74.27**	**35**	**488.41**

Appendix 3.8

(Refer Paragraph 3.1.7.1)

Summary of mismatches (Turnover mismatch)

(₹ in crore)

Audit Dimension	Accepted by Dept. and status of case																							
	Cases where reply received (Col. 2= Col. 12+14+16+18 +20+22+24)		Recovered Demand Order issued		SCN issued		ASMT-10		Action is under process		Total (Col. 12= Col. 4+6+8+10) and Col. 13= Col. 5+7+9+11)		Department reply accepted by Audit: Data entry errors		Department reply accepted by Audit: Action taken before query		Department reply accepted by Audit: Other valid explanations		Department's reply not acceptable to Audit (Rebuttal)		Department reply not furnished with appropriate documentary evidence		Department stated that they are examining the AQ	
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10**	**11**	**12**	**13**	**14**	**15**	**16**	**17**	**18**	**19**	**20**	**21**	**22**	**23**	**24**	**25**
Mismatch in taxable turnover declared in GSTR-9C Table 7G	15	8081.16	0 0	0 0	5	413.3	0	0	0	0	5	413.3	0	0	2	1781.13	7	5886.72	0	0	1	0.006	0	0
Suppression of taxable value based on unbilled revenue declared in GSTR-9C.	17	266.07	0 1	0 5.24	6	58.31	0	0	0	0	7	63.55	1	17.89	1	17.65	8	166.98	0	0	0	0	0	0
Suppression of tax liability based on E-way bill verification	25	240.96	0 2	0 8.65	5	14.79	0	0	0	0	7	23.44	3	28.46	9	71.76	4	30.65	0	0	0	0	2	86.65
Under-declaration of taxable supplies by comparing TDS returns	11	97.68	0 0	0 0	2	27.07	0	0	0	0	2	27.07	0	0	5	14.18	1	10.2	0	0	0	0	3	46.22
Total	**68**	**8685.87**	**0** **3**	**0** **13.89**	**18**	**513.47**	**0**	**0**	**0**	**0**	**21**	**527.36**	**4**	**46.35**	**17**	**1884.73**	**20**	**6094.55**	**0**	**0**	**1**	**0.006**	**5**	**132.88**

Appendix 3.9
(Refer Paragraph 3.1.8 (I))
Non production of records

Sl. No.	Name of Circles	Excess ITC availed	Undischarged Tax Liability	Excess ITC on RCM	ITC without remit. of Tax	Excess Credit under ISD	Supp. of tax Through TDS	Ineligible ITC Availed	Mismatch of TTO-7G of 9C	Mismatch in Pmt-9R of 9C	Mismatch of ITC-12F of 9C	Non-pmt. of interest	Irregular set-off of ITC for cess	Supp. of tax liab. In disguise of ETO	Total
	1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10**	**11**	**12**	**13**	**14**	**15**
1	Angul	59.97	0	0	58.74	0	0	1.22	0	0	0	0.0000	0	0	119.93
2	Barbil	58.80	0.67	0	22.22	0	0	0	0	0	15.82	0.0054	0	0	97.52
3	Bhubaneswar-I	109.25	85.11	0	88.34	0.0028	0	0	0	0	0.56	0.2100	0	0	283.47
4	Bhubaneswar-II	14.37	68.6	0	123.13	22.02	0	0	0.04	0	0.21	0.0200	0	0	228.39
5	Bhubaneswar-III	575.86	204.41	4.3	127.19	30.71	4.33	0	101.46	0.20	1.25	0.2000	0	0	1049.91
6	Bhubaneswar-IV	0.93	17.71	0	32.82	0.03	0	0	0	0	0.39	0.0063	0	0	51.89
7	Boudh	5.48	0	0	0	0	0	0	0	0	0	0.0000	0	0	5.48
8	Cuttack-I Central	0.62	0	0	0.04	0.01	0	0	0	0	**0**	0.0000	0	0	0.67
9	Cuttack-I West	0.00	0	0	0	0	0	0	0	0	0	0.0000	0	0	0.00
10	Cuttack-II	96.62	147.22	0	0	0	0	0	0	0	0	0.0000	0	0	243.84
11	Jajpur	165.23	5.49	23.75	55.19	0	0	0	0	0	65.88	0.0014	52.68	0	368.22
12	Jharsu-guda	60.30	0.13	0	3.83	0	0	13.11	0	0	0.07	0.0400	0	0	77.48
13	Rourkela-I	0.09	1.06	0	0	0	0	0	0	0	0	0.0094	0	0	1.16
14	Sambalpur-I	0.12	0.0076	0	0.0046	0	0	0	0	0	0.04	0.0000	0	0	0.17
	Total MV	**1147.64**	**530.4**	**28.05**	**511.5046**	**52.7728**	**4.33**	**14.33**	**101.50**	**0.20**	**84.22**	**0.49**	**52.68**	**0**	**2528.12**
	Total Cases	**90 cases**	**74 cases**	**11 cases**	**134 cases**	**27 cases**	**2 cases**	**4 cases**	**7 cases**	**1 case**	**17 cases**	**37 cases**	**2 cases**	**0 case**	**406**
70 %	**14 Circles**	**13 Circles**	**10 Circles**	**2 Circles**	**10 Circles**	**5 Circles**	**1 circle**	**2 Circles**	**2 Circles**	**1 circle**	**10 Circles**	**8 Circle**	**1 circle**	**0 Circle**	

Appendix 3.10

(Refer Paragraph 3.1.8 (II))

Non-payment of interest on account of delayed remittance of tax

Sl. No.	Name of the Circle	GSTIN	Year	Interest payable @18% on cash payment (in ₹)	Interest paid (in ₹)	Short/Non-payment of interest (in ₹)
1	Barbil	21**********1Z9	2020-21	27,060	0	27,060
		21**********1ZO	2020-21	31,412	4,374	27,038
2	Bhubaneswar - I	21**********1ZH	2019-20	5,552	0	5,552
		21**********1Z0	2020-21	5,908	0	5,908
		21**********1ZR	2018-19	10,04,612	0	10,04,612
		21**********2Z0	2019-20	6,435	0	6,435
		21**********1ZB	2018-19	3,796	0	3,796
			2019-20	27,591	463	27,128
		21**********1Z9	2018-19	3,44,857	3,38,825	6,032
			2019-20	2,19,323	0	2,19,323
			2020-21	92,881	0	92,881
3	Bhubaneswar - II	21**********1Z1	2019-20	9,855	0	9,855
		21**********1Z1	2020-21	1,608	0	1,608
		21**********2ZE	2019-20	2,72,519	62,007	2,10,512
		21**********1ZF	2018-19	1,493	0	1,493
			2020-21	10,086	0	10,086
4	Bhubaneswar - III	21**********1ZH	2019-20	4,61,418	0	4,61,418
		21**********1Z9	2018-19	2,83,608	0	2,83,608
		21**********1ZV	2018-19	12,74,570	0	12,74,570
		21**********1ZY	2018-19	8,620	0	8,620
		21**********1Z8	2020-21	6,143	0	6,143
		21**********1ZP	2018-19	186	0	186
			2019-20	1,756	0	1,756
		21**********1ZN	2018-19	2,652	0	2,652
5	Bhubaneswar - IV	21**********1ZV	2019-20	18,361	2,440	15,921
			2020-21	1,948	0	1,948

Sl. No.	Name of the Circle	GSTIN	Year	Interest payable @18% on cash payment (in ₹)	Interest paid (in ₹)	Short/Non-payment of interest (in ₹)
		21**********1Z7	2019-20	45,271	0	45,271
6	Jajpur	21**********1Z8	2020-21	9,806	0	9,806
		21**********1ZP	2020-21	4,643	0	4,643
7	Jharsuguda	21**********1ZM	2018-19	3,60,945	0	3,60,945
			2019-20	20,654	0	20,654
		21**********1ZM	2019-20	54,800	0	54,800
TOTAL	**7 Circles**	**25 taxpayers**	**32 cases**	**46,20,369**	**4,08,109**	**42,12,260**

Appendix 3.11
(Refer Paragraph 3.1.8 (III))
Data Entry Error

Sl. No.	Name of the Circle	GSTIN	Details of the Audit Query	Year	Money Value (in ₹)
1	Barbil	21***********1Z3	Excess credit availed under ISD mechanism	2019-20	80,56,109
				2020-21	9,33,30,269
	1 Circle			**02 cases**	**10,13,86,378**

Appendix 3.12
(Refer Paragraph 3.1.8 (IV-a))
Excess ITC availed

Sl. No.	Name of the Circle	GSTIN	Year	ITC availed as per R3B	ITC available as per R2A	Excess ITC availed (in ₹)
1	Angul	21************1Z4	2019-20	7,26,44,777	(-527022685)	59,96,67,462
			2020-21	33,882	699	33,183
2	Balasore	21************1ZX	2020-21	4,11,29,250	4,07,52,877	3,76,373
3	Barbil	21************1Z3	2018-19	2,52,83,556	2,48,05,686	4,77,870
		21************1Z9	2019-20	3,50,48,361	2,82,99,103	67,49,258
			2020-21	2,75,56,636	1,91,48,323	84,08,313
		21************1Z4	2020-21	24,49,90,736	22,77,42,981	1,72,47,755
		21************1ZO	2020-21	4,41,53,565	4,38,54,592	2,98,973
		21************1ZU	2019-20	1,09,09,33,802	93,13,26,507	15,96,07,295
			2020-21	87,33,50,077	47,80,51,428	39,52,98,649
4	Bhubaneswar-I	21************1ZX	2020-21	1,14,59,66,774	69,10,69,798	45,48,96,976
		21************1ZH	2020-21	9,89,09,396	-37,24,13,352	47,13,22,748
		21************1Z0	2019-20	1,04,75,318	72,69,793	32,05,525
		21************1ZI	2018-19	1,33,99,541	1,23,60,736	10,38,805
		21************1Z7	2018-19	14,01,67,780	552	14,01,67,228
		21************1ZO	2018-19	1,31,99,913	89,09,582	42,90,331
			2019-20	1,64,13,045	1,53,79,470	10,33,575
			2020-21	2,30,92,806	2,03,72,865	27,19,941
		21************1Z9	2020-21	3,24,93,834	3,21,03,419	3,90,415
		21************1ZB	2018-19	1,27,12,396	1,18,40,771	8,71,625
			2019-20	1,77,11,435	56,68,412	1,20,43,023
			2020-21	14,66,075	8,74,969	5,91,106
		21************1Z9	2019-20	11,38,02,984	11,38,01,488	1,496
5	Bhubaneswar-II	21************1Z0	2018-19	43,52,61,295	41,08,57,977	2,44,03,318
			2020-21	3,26,03,966	2,31,69,340	94,34,626
		21************2ZE	2019-20	7,14,71,547	3,24,91,171	3,89,80,376
			2020-21	6,27,24,973	2,65,94,883	3,61,30,090
		21************1ZR	2019-20	11,33,69,901	9,96,36,093	1,37,33,808
			2020-21	13,57,01,927	11,86,19,080	1,70,82,847
		21************1ZF	2018-19	2,61,68,859	2,55,28,823	6,40,036

Sl. No.	Name of the Circle	GSTIN	Year	ITC availed as per R3B	ITC available as per R2A	Excess ITC availed (in ₹)
			2019-20	3,49,13,115	3,37,56,414	11,56,701
			2020-21	4,86,61,196	4,65,18,914	21,42,282
6	Bhubaneswar-III	21************1ZH	2018-19	27,72,98,892	23,14,70,039	4,58,28,853
			2020-21	47,66,79,980	45,50,74,487	2,16,05,493
		21************1Z9	2018-19	11,23,75,79,261	10,31,01,81,171	92,73,98,090
		21************1ZV	2018-19	5,36,15,22,488	3,95,20,46,199	1,40,94,76,289
			2019-20	4,22,45,17,750	3,26,45,71,458	95,99,46,292
			2020-21	3,46,41,67,529	2,50,25,35,288	96,16,32,241
		21************1Z1	2018-19	2,59,92,75,590	2,50,67,88,625	9,24,86,965
			2019-20	4,18,37,18,414	4,08,56,50,986	9,80,67,428
			2020-21	4,59,98,76,768	4,51,29,14,746	8,69,62,022
		21************1ZC	2020-21	71,28,32,837	61,46,13,646	9,82,19,191
		21************1ZY	2018-19	1,42,38,754	1,14,53,202	27,85,552
			2019-20	2,54,65,683	2,02,46,735	52,18,948
			2020-21	2,64,98,700	2,52,71,483	12,27,217
		21************1Z8	2018-19	10,57,02,227	8,88,81,586	1,68,20,641
		21************1Z9	2018-19	1,28,49,102	1,10,94,659	17,54,443
			2019-20	1,02,87,335	79,71,511	23,15,824
			2020-21	70,15,726	57,84,917	12,30,809
		21************1ZP	2018-19	2,60,48,241	1,64,45,393	96,02,888
			2019-20	2,15,39,320	1,85,21,045	30,18,275
			2020-21	5,57,73,555	4,76,47,065	81,26,490
		21************1ZZ	2018-19	1,41,20,88,169	1,28,23,43,328	12,97,44,841
			2020-21	2,02,49,43,412	1,71,99,99,024	30,49,44,388
		21************1ZO	2019-20	1,44,56,99,444	1,42,85,22,815	1,71,76,629
		21************1Z6	2018-19	1,03,77,02,725	1,02,11,58,208	1,65,44,517
			2019-20	65,63,43,954	56,12,25,641	9,51,18,313
			2020-21	95,44,84,215	52,77,57,953	42,67,26,262
		21************1ZT	2019-20	4,40,28,663	4,20,47,081	19,81,582
		21************1ZW	2019-20	1,35,58,848	1,07,92,936	27,65,912
		21************1Z0	2018-19	3,92,32,920	3,19,64,508	72,68,412
			2020-21	3,74,73,792	3,48,32,873	26,40,919
7	Bhubaneswar -IV	21************1ZP	2020-21	4,56,13,313	3,62,61,195	93,52,118

Sl. No.	Name of the Circle	GSTIN	Year	ITC availed as per R3B	ITC available as per R2A	Excess ITC availed (in ₹)
8	Boudh	21************5ZR	2020-21	41,63,63,196	36,14,87,102	5,48,76,094
9	Cuttack-I Central	21************1ZK	2018-19	11,69,21,025	11,67,57,983	1,63,042
			2020-21	13,21,88,658	12,60,92,337	60,96,321
10	Cuttack-II	21************1Z1	2018-19	1,06,37,66,783	88,06,80,194	18,30,86,589
			2019-20	1,23,07,98,456	85,37,31,435	37,70,67,021
			2020-21	1,42,85,81,054	1,02,25,07,077	40,60,73,977
11	Dhenkanal	21************1Z1	2020-21	9,64,17,53,828	8,87,94,65,420	76,22,88,408
12	Jagatsinghpur	21************1Z5	2019-20	4,56,06,216	2,88,24,239	1,67,81,977
			2020-21	6,39,38,964	3,91,18,287	2,48,20,677
		21************1ZA	2020-21	18,37,50,689	18,19,46,468	18,04,221
13	Jajpur	21************1ZF	2018-19	11,21,82,48,895	10,60,12,08,716	61,70,40,179
			2020-21	11,02,14,77,977	10,58,48,97,028	43,65,80,949
		21***********1Z8	2018-19	50,07,23,352	31,73,86,811	18,33,36,541
			2019-20	45,75,89,030	30,59,93,005	15,15,96,025
		21************1ZB	2018-19	23,16,175	14,98,544	8,17,631
			2019-20	2,93,42,474	1,98,11,985	95,30,489
			2020-21	3,06,25,031	2,30,78,619	75,46,412
		21************1ZL	2018-19	16,78,82,323	8,32,68,289	8,46,14,034
			2020-21	29,37,44,210	14,73,48,878	14,63,95,332
		21************1ZP	2020-21	12,90,69,231	11,41,48,567	1,49,20,664
14	Jharsuguda	21************1ZS	2018-19	85,79,622	37,83,341	47,96,281
			2019-20	5,05,25,087	4,50,35,871	54,89,216
		21************1ZM	2020-21	49,75,324	35,07,105	14,68,219
		21************1ZM	2018-19	2,90,01,36,900	2,84,44,25,586	5,57,11,314
			2019-20	3,49,75,40,027	3,02,04,31,182	47,71,08,845
			2020-21	3,41,17,65,565	3,35,32,71,830	5,84,93,735
15	Rourkela-I	21************1ZF	2019-20	6,14,32,236	6,14,15,844	16,392
			2020-21	7,56,52,612	7,46,77,808	9,74,804
16	Sambalpur-I	21************1ZF	2019-20	8,66,07,975	8,61,95,991	4,11,984
			2020-21	8,70,52,887	8,62,15,959	8,36,928
TOTAL	**16 Circles**	**52 Taxpayers**	**93 cases**	98,56,88,26,127	86,28,56,52,013	**12,28,30,74,154**

Appendix 3.13
(Refer Paragraph 3.1.8 (V-a))
Undischarged Tax liability

Sl. No.	Name of the Circle	GSTIN	Year	Tax liability to be discharged Greater among the GSTR-1 and GSTR-9	Tax liability discharged as per GSTR-3B	Undischarged Tax liability (in ₹)
1	Barbil	21**********1Z4	2018-19	71,29,29,378	71,27,63,286	1,66,092
			2019-20	49,46,84,568	49,44,54,057	2,30,511
		21**********1ZO	2018-19	40,80,625	87,168	39,93,457
			2019-20	4,23,83,575	4,12,32,846	11,50,729
			2020-21	10,89,13,844	10,76,67,822	12,46,022
2	Bhubaneswar-I	21**********1ZX	2018-19	1,41,74,58,177	1,20,51,11,331	21,23,46,846
			2019-20	1,40,67,97,167	1,13,54,80,154	27,13,17,013
			2020-21	1,31,96,48,588	1,00,38,64,874	31,57,83,714
		21**********1Z0	2020-21	83,09,850	83,03,926	5,924
		21**********1ZV	2019-20	6,96,74,068	6,80,47,316	16,26,752
		21**********1ZI	2020-21	3,78,52,181	3,65,72,150	12,80,031
		21**********1Z7	2019-20	15,41,80,448	13,75,85,248	1,65,95,200
		21**********1ZO	2019-20	6,79,81,097	6,79,55,640	25,457
			2020-21	6,68,89,571	6,68,18,355	71,216
		21**********2Z0	2018-19	1,19,87,668	1,18,38,572	1,49,096
			2019-20	68,28,823	68,24,487	4,336
		21**********1ZB	2018-19	1,42,33,603	1,37,06,797	5,26,806
			2019-20	3,83,66,791	1,06,15,670	2,77,51,121
			2020-21	31,51,256	31,49,206	2,050
		21**********1Z9	2018-19	9,29,82,677	9,04,56,987	25,25,690
			2019-20	11,94,65,774	11,83,25,042	11,40,732
3	Bhubaneswar - II	21**********1ZZ	2018-19	60,15,89,208	43,41,84,080	16,74,05,128
			2019-20	42,30,56,816	40,77,83,975	1,52,72,841
			2020-21	50,35,41,972	35,72,51,016	14,62,90,956
		21**********1Z1	2019-20	2,71,59,656	2,13,92,878	57,66,778
		21**********2ZE	2018-19	55,05,77,685	28,01,93,710	27,03,83,975
			2019-20	32,50,07,350	30,99,10,349	1,50,97,001
		21**********1ZR	2020-21	42,75,44,611	36,17,51,557	6,57,93,054
		21**********1ZF	2020-21	19,31,48,775	19,31,29,003	19,772
		21**********1ZT	2020-21	32,31,577	32,15,394	16,183

Sl. No.	Name of the Circle	GSTIN	Year	Tax liability to be discharged Greater among the GSTR-1 and GSTR-9	Tax liability discharged as per GSTR-3B	Undischarged Tax liability (in ₹)
4	Bhubaneswar - III	21**********1Z9	2018-19	13,92,11,11,956	12,78,99,49,594	1,13,11,62,362
		21**********1ZV	2018-19	86,13,49,131	86,11,85,710	1,63,421
			2019-20	2,64,01,99,005	2,63,49,36,828	52,62,177
		21**********1ZV	2018-19	55,05,77,685	28,01,93,710	27,03,83,975
			2019-20	32,50,07,350	30,99,10,349	1,50,97,001
		21**********1Z1	2018-19	2,86,02,21,526	2,65,03,96,577	20,98,24,949
			2019-20	4,19,07,26,705	4,12,19,28,559	6,87,98,146
		21**********1ZC	2020-21	86,11,22,720	72,30,14,207	13,81,08,513
		21**********1ZY	2019-20	5,31,38,943	4,57,98,618	73,40,325
		21**********1Z9	2019-20	2,83,65,052	2,73,45,746	10,19,306
			2020-21	2,36,51,637	2,34,80,470	1,71,167
		21**********1ZP	2018-19	3,90,92,463	3,56,90,903	34,01,560
		21**********1ZZ	2018-19	1,40,31,66,754	1,35,38,89,506	4,92,77,248
		21**********1ZO	2019-20	1,01,77,49,710	99,36,32,407	2,41,17,303
			2020-21	2,02,36,13,570	1,92,91,47,476	9,44,66,094
		21**********1Z6	2018-19	1,10,65,00,057	1,10,59,41,433	5,58,624
			2020-21	66,29,69,933	66,29,42,169	27,764
		21**********1ZN	2018-19	5,97,57,633	3,99,11,209	1,98,46,424
			2019-20	4,19,85,822	3,98,79,969	21,05,853
			2020-21	2,08,09,897	1,81,29,617	26,80,280
		21**********1ZW	2019-20	5,40,21,648	5,39,47,104	74,544
			2020-21	2,68,69,416	2,66,55,820	2,13,596
5	Bhubaneswar - IV	21**********1ZE	2018-19	27,37,97,637	25,72,79,958	1,65,17,679
			2019-20	24,38,82,145	24,37,96,014	86,131
			2020-21	14,02,12,840	12,64,13,284	1,37,99,556
		21**********1ZV	2020-21	1,38,77,790	1,24,83,124	13,94,666
		21**********1Z7	2018-19	14,82,41,966	14,77,11,719	5,30,247
			2019-20	24,38,19,486	11,00,31,796	13,37,87,690
			2020-21	11,71,39,795	11,20,14,766	51,25,029
		21**********1ZP	2019-20	5,01,01,174	4,98,65,703	2,35,471
		21**********1ZY	2018-19	4,51,23,067	4,15,18,798	36,04,269
			2019-20	4,39,17,380	4,18,37,082	20,80,298
6	Cuttack-II	21**********1Z1	2018-19	1,20,20,86,516	97,13,71,427	23,07,15,089
			2019-20	1,45,08,77,952	99,10,74,128	40,57,42,459

Sl. No.	Name of the Circle	GSTIN	Year	Tax liability to be discharged Greater among the GSTR-1 and GSTR-9	Tax liability discharged as per GSTR-3B	Undischarged Tax liability (in ₹)
			2020-21	1,81,17,01,749	97,59,33,179	83,57,68,570
7	Dhenkanal	21**********1Z1	2020-21	25,02,47,19,144	25,02,31,87,978	15,31,166
8	Jagatsinghpur	21**********1Z5	2019-20	8,71,68,752	8,70,77,519	91,233
		21**********1Z5	2020-21	8,41,95,312	8,41,89,956	5,356
9	Jajpur	21**********1ZL	2018-19	8,89,38,868	8,88,59,997	78,871
		21**********1ZP	2018-19	37,48,27,592	32,08,43,574	5,39,84,018
			2019-20	20,43,96,657	20,35,29,497	8,67,160
10	Jatni	21**********2ZN	2019-20	11,53,851	8,59,552	2,94,299
			2020-21	8,77,840	8,31,643	46,197
11	Jharsuguda	21**********1ZM	2019-20	1,28,36,017	1,21,82,713	6,53,304
			2020-21	90,19,852	83,22,783	6,97,069
		21**********1ZM	2020-21	5,38,83,07,489	5,38,82,80,923	26,566
12	Rourkela-I	21**********1ZF	2019-20	8,48,52,911	7,41,68,945	1,06,83,966
13	Sambalpur-I	21**********1ZF	2019-20	9,13,33,208	9,13,08,700	24,508
			2020-21	9,51,36,098	9,50,83,710	52,388
TOTAL	**13 Circles**	**46 Taxpayers**	**79 cases**			**5,30,65,08,370**

Appendix 3.14

(Refer Paragraph 3.1.8 (V-a Table 3.8))

Irregular set-off of ITC in respect of Cess

Sl. No.	**Name of the Circle**	**GSTIN**	**Year**	**Cess ITC Set-off against the tax liabilities (in ₹)**
1	Jajpur	21**********1ZF	2018-19	22,49,55,946
		21**********1ZF	2020-21	30,19,09,888
	1 Circle	**1 Taxpayer**	**02 Cases**	**52,68,65,834**

Appendix 3.15

(Refer Paragraph 3.1.8 (V-a Table 3.8))

Mismatch of Input Tax Credit availed between Annual Audited Financial Statement and Annual Return (12Fof GSTR-9C)

Sl. No.	Name of the Circle	GSTIN	Year	ITC availed as per Annual Audited Financial Statement (in ₹)	ITC claimed in the Annual Return GSTR-9 (in ₹)	Mismatch in ITC (in ₹)
1	Barbil	21**********1Z9	2018-19	1,07,86,211	1,39,80,238	31,94,027
		21**********1Z4	2019-20	48,10,67,342	61,98,95,814	13,88,28,472
		21**********1ZU	2019-20	2,32,15,33,671	2,33,77,85,646	1,62,51,975
2	Bhubaneswar-I	21**********1Z9	2018-19	3,82,61,492	4,04,18,719	21,57,227
			2020-21	3,67,04,896	3,96,83,500	29,78,604
		21**********1Z9	2019-20	11,32,65,246	11,38,24,075	5,58,829
3	Bhubaneswar-II	21**********2ZE	2018-19	8,76,66,552	8,77,30,537	63,985
			2019-20	14,21,29,639	14,23,10,140	1,80,501
		21**********1ZT	2019-20	50,14,887	68,96,313	18,81,426
4	Bhubaneswar -III	21**********1Z9	2019-20	1,26,07,724	1,26,25,542	17,818
		21**********1ZW	2018-19	-72,84,794	52,55,699	1,25,40,493
5	Bhubaneswar -IV	21**********1ZP	2020-21	3,10,08,250	3,49,37,319	39,29,069
6	Jharsuguda	21**********1ZS	2019-20	5,33,85,347	5,37,92,373	4,07,026
		21**********1ZM	2018-19	2,92,87,95,133	2,92,90,91,772	2,96,639
7	Jajpur	21**********1ZF	2018-19	18,56,05,36,649	18,86,12,06,899	30,06,70,250
		21**********1ZF	2019-20	18,17,70,57,293	18,44,07,60,676	26,37,03,383
		21**********1ZL	2018-19	0	9,44,57,015	9,44,57,015
8	Jatni	21**********2ZN	2019-20	2,00,32,407	3,72,65,802	1,72,33,395
9	Sambalpur-I	21**********1ZF	2019-20	5,33,85,347	5,37,92,373	4,07,026
	09 Circles	**16 taxpayers**	**19 Cases**			**85,97,57,160**

Appendix 3.16

(Refer Paragraph 3.1.8 (V-a Table 3.8))

Mismatch of Taxable Turnover between Annual Audited Financial Statement and Annual Return (7G of GSTR-9C)

Sl. No.	Name of the Circle	GSTIN	Year	Taxable Turnover as per Annual Audited Financial Statement (in ₹)	Taxable Turnover declared in the Annual Return GSTR-9 (in ₹)	Mismatch in Taxable Turnover (in ₹)
1	Bhubaneswar-II	21**********1Z1	2020-21	3,61,43,982	3,56,79,786	4,64,196
2	Bhubaneswar-III	21**********1ZW	2018-19	52,26,80,118	40,00,83,394	12,25,96,724
		21**********1ZC	2018-19	8,39,09,46,496	8,39,02,08,112	7,38,384
			2019-20	8,57,30,58,284	7,74,58,95,559	82,71,62,725
		21**********1ZZ	2019-20	16,92,22,75,562	16,92,16,29,821	6,45,741
			2020-21	13,80,67,70,430	13,80,61,94,243	5,76,187
		21**********1Z6	2019-20	6,28,34,295	0	6,28,34,295
	02 Circles	**5 Taxpayers**	**07 Cases**	**48,31,47,09,167**	**47,29,96,90,915**	**1,01,50,18,252**

Appendix 3.17
(Refer Paragraph 3.1.8 (V-a Table 3.8))
Mismatch in payment of tax (9R-9C)

Sl. No.	Name of the Circle	GSTIN	Year	Rate-wise tax payable (in ₹)	Tax paid declared in the Annual Return GSTR-9 (in ₹)	Mismatch in payment of tax (in ₹)
1	Bhubaneswar-III	21**********1ZW	2018-19	4,80,12,692	4,59,74,280	20,38,412
	1 Circle	**1 Taxpayer**	**1 case**			**20,38,412**

GLOSSARY

Glossary of Abbreviations

Abbreviation	Description
ASMT	Assessment
CBIC	Central Board of Indirect Taxes and Customs
CT	Commercial Tax
CTP	Casual Taxable Person
DRC	Demand and Recovery Case
EWB	Electronic Way Bill
GST	Goods and Services Tax
GSTIN	Goods and Service Tax Identification Number
GSTN	Goods and Services Tax Network
GSTR	Goods and Service Tax Return
ICEGATE	Indian Customs Electronic Commerce/ Electronic Data Interchange Gateway
IGST	Integrated Goods and Services Tax
ISD	Input Service Distributor
ITC	Input Tax Credit
KPA	Key Problem Area
MIS	Management Information System
NA	Not Available
NIC	National Informatics Centre
NRTP	Non-resident Taxable Person
OGST	Odisha Goods and Services Tax
PAN	Permanent Account Number
RFID	Radio Frequency Identification Device
SCN	Show Cause Notice
SGST	State Goods and Services Tax
SOP	Standard Operation Procedure
SSCA	Subject Specific Compliance Audit
TCS	Tax Collected at Source
TDS	Tax Deducted at Source
UTGST	Union Territory GST

https://cag.gov.in/ag1/odisha/en