



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

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

**Government of Union Territory of Jammu and Kashmir
Report No. 01 of 2026
(Composite Audit Report-UT Revenues)**

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PREFACE

This Report of Comptroller and Auditor General of India for the period ended March 2023 has been prepared for submission to Lieutenant Governor of Jammu and Kashmir under Section 72 of the Jammu and Kashmir Reorganisation Act, 2019 for laying in the Legislative Assembly.

This Report contains Three Chapters. Chapter-I gives brief information regarding revenue receipts of the Government of Union Territory of Jammu and Kashmir. Chapter-II contains the significant audit findings noticed during Performance Audit on E-way bills system under Goods and Service Tax. Chapter-III present significant audit findings noticed during compliance audit on revenue receipts.

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

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

EXECUTIVE SUMMARY

EXECUTIVE SUMMARY

About the Report

This Report covers matters arising out of the Performance Audit on E-way Bills system under Goods and Service Tax and Subject Specific Compliance Audit on 'Department's Oversight on GST Payments and Returns Filing-Phase II'. The primary purpose of this Report is to bring to the notice of the Legislature the important results of audit.

The Report has been organised in three chapters as under:

Chapter-I: Introduction

This Chapter contains brief profile of the Union Territory (UT) Government with receipts/ expenditure for the year 2022-23, the authority for audit, audit jurisdiction, planning and conduct of audit, response of the Government to various audit products namely Inspection Reports, audit observations/ paragraphs and follow up action on the Audit Reports.

Chapter-II: Performance Audit on E-way Bills System under Goods and Service Tax

E-way Bill (EWB) is a document required for movement of goods and is designed to capture details of goods before being moved. The EWB was introduced with effect from 01 April 2018 for all inter-State movement of goods having value exceeding ₹ 50,000. For the intra-State movements in Jammu and Kashmir, EWB was made mandatory, in phases, for the consignment value of ₹ 50,000 as the threshold limit. The Performance Audit of E-way Bills System under Goods and Service Tax was conducted to ascertain whether EWB mechanism was effective in protecting revenue interest of the Government and whether the preventive/ enforcement activities of the Department in enforcing EWB provisions were efficient and effective.

Audit noticed systemic lapses on examining the EWB system such as ineligible taxpayers continuing under Composition Levy Scheme, and taxpayers filing 'nil' returns or not filing returns though they had generated EWBs. These cases involved tax implication of ₹ 2.29 crore. During 2018-22, three taxpayers registered within two assessment circles generated 5,739 EWBs having a tax effect of ₹ 67.99 crore, against which only ₹ 64.24 crore was discharged through GSTR-3B, the remaining ₹ 3.75 crore was not reported in GSTR-3B. Specific invoices pertaining to the unpaid tax liability could not be ascertained in audit due to absence of a detailed reconciliation between GSTR-1 and GSTR-3B.

Audit examination also revealed compliance deviations. EWBs were generated by the cancelled taxpayer. EWBs contained vehicle numbers that were scrapped, two

wheelers, vehicles whose registration was cancelled and suspended vehicles. Further, multiple EWBs were generated on the same invoices.

Instances of mis-match in Input Tax Credit (ITC) availment between GSTR-2A and GSTR-3B were also detected, leading to excess availment of ITC amounting to ₹22.29 crore during the period 2018-19 to 2021-22.

Deployment of staff under different cadres of the Enforcement Wings remained well below the sanctioned strength during 2018-22. The deficiency in the actual staff strength ranged from 29 per cent to 55 per cent in respect of State Tax officers, 43 per cent to 72 per cent in respect of Inspectors, 54 per cent to 71 per cent in respect of Sub-Inspectors, 36 per cent to 92 per cent in respect of Head Guards, 77 per cent to 86 per cent in respect of Guards and 71 per cent to 83 per cent in respect of drivers. The reduced staff strength likely impacted the efficient performance of the enforcement activities of the Department.

No specific targets for conducting verification of EWBs were fixed by the Department during 2018 to 2022. The Department did not prepare physical verification reports in Form MOV-04 in 47 booked cases, and consequently, the correctness of the assessment of goods could not be verified. Further, the Department had not assigned a Grievance Redressal Officer to address grievances filed in Form GST (EWB-04) during the audit period 2018–22

There were gaps in the usage of MIS reports and the information available in EWB system to ensure compliance by the taxpayers. Audit also noticed deficiencies in the operational preparedness of the Department with respect to preventive and enforcement activity done by enforcement wings. These included non-renewal/ non-encashment of Bank Guarantees of ₹ 28.32 lakh, and short Levy of tax of ₹ 24.29 lakh on account of Compensation Cess.

Recommendations:

To strengthen the EWB System, the Department may:

- ***Put in place adequate controls into the EWB system to alert the CLS taxpayer as well as the Departmental officers while generating EWB for inter-state supply.***
- ***Consider including suitable validation control in the EWB System to prevent use of same invoice in generation of multiple EWBs.***
- ***Consider incorporating suitable validation controls in the EWB system to prevent use of suspicious vehicles for generation of EWBs and transportation of goods.***

Chapter-III: Compliance audit (Revenue Receipts)

This Chapter covers Subject Specific Compliance Audit on ‘Department’s Oversight on GST Payments and Returns Filing-Phase II’. The key findings are as follows:

Audit observed inconsistencies in filing of returns and deviations from rules. There were cases of non-levy of late fee on delayed filing of returns, non-levy of interest on late payment of tax, delay in cancellation of registration and non-filing of GSTR-10 returns and cases in which action was initiated but not completed were noticed. Deficiencies in short/ non-payment of interest, undischarged tax liability, Input Tax Credit (ITC) availing after limitation period, mismatch of ITC availed between GSTR-3B and GSTR-2A, availing ITC without supplier remitting tax, mismatch of ITC between annual return and financial statements Table 14T of GSTR-9C, non-filing of GSTR-3B, irregular availing of ITC on Input Service Distributor (ISD) credit, mismatch of taxable turnover in Table 7G of GSTR-9C and short payment of tax were also noticed. These compliance deviations involved tax implication of ₹ 439.36 crore.

Further, detailed audit of GST returns filed by the taxpayers for the years 2018-21 revealed significant mismatch in discharge of tax liability and turnover on comparing the tax liability and turnover furnished in the financial statements and GST returns.

Recommendations:

The Department may:

- ***Consider introducing validation controls in GST Returns to enhance taxpayer compliance and facilitate better scrutiny.***
- ***Initiate remedial action for all the compliance deviations pointed out by Audit before they get time barred.***

CHAPTER- I
OVERVIEW

Chapter-I

OVERVIEW

1.1 Introduction

This Report covers matters arising out of the Performance Audit on E-way Bills system under Goods and Service Tax and Compliance Audit on the Revenue Receipts of the Union Territory (UT) Government of Jammu and Kashmir. The primary purpose of this Report is to bring to the notice of the Legislature the important results of audit. Findings of audit are expected to enable the Executive to take corrective action as also to frame policies and directives that will lead to improved financial management of the organisations contributing to better governance.

The Report has been organised in three chapters as under:

- **Chapter I** contains a brief profile of the UT Government with the receipt/ expenditure for the year 2022-23, the authority for audit, audit jurisdiction, planning and conduct of audit, response of the Government to various audit products namely Inspection Reports, audit observations/ paragraphs and follow up action on audit reports.
- **Chapter II** contains observations of the Performance Audit on ‘E-way Bills under Goods and Service Tax’.
- **Chapter III** contains observations of the Subject Specific Compliance Audit on ‘Department’s Oversight on GST Payments and Returns Filing-Phase II’

1.2 Profile of the Union Territory of Jammu and Kashmir

The Union Territory of Jammu and Kashmir is constituted of 20 districts. The projected population of the Union Territory of Jammu and Kashmir for the year 2023 was 1.36 crore. Kashmiri, Dogri, Hindi, Urdu and English are major languages of UT. GSDP of UT of Jammu and Kashmir during 2022-23 was ₹ 2,27,927 crore.

The overall position of receipts and expenditure of the UT Government during the year 2022-23 is given below in **Table 1.1**.

Table 1.1: Overall receipts and expenditure during the year 2022-23

Sl. No	Components	Amounts (₹ in crore)
1	Own Tax Revenue	12,335.47
2	Own Non-Tax Revenue	5,147.55
3	Share of Union taxes/ duties	0
4	Grants-in-aid and Contributions	51,492.93
5	Additional Resource Mobilisation	0
6	Revenue Receipts (1+2+3+4+5)	68,975.95
7	Recovery of Loans and Advances	1.33
8	Other Receipts	0
9	Borrowings and other Liabilities#	4,855.37
10	Capital Receipts (7+8+9)	4,856.70

Sl. No	Components	Amounts (₹ in crore)
11	Total Receipts (6+10)	73,832.65
12	Revenue Expenditure, of which	62,999.34
13	Interest payments	8,493.82
14	Capital Expenditure	10,833.31
15	Capital outlay	10,773.78
16	Loan and advances	59.53
17	Appropriation to Contingency Fund	0
18	Total Expenditure (12+14+17)	73,832.65

(Source: Budget 2022-23 and Finance Accounts 2022-23.)

Borrowings and other Liabilities: Net (Receipts-Disbursements) of Public Debt + Net of Contingency Fund + Net (Receipts - Disbursements) of Public Account + Net of Opening and Closing Cash Balance.

The break-up of the various components of tax and non-tax revenues raised by the Union Territory (UT) of Jammu and Kashmir during the year 2022-23, the UT share of net proceeds of divisible Union taxes and duties assigned to the UT and Grant-in-aid received from the Government of India during the year are depicted in **Table 1.2**

Table 1.2: Components of revenue receipts

(₹ in crore)

Sl. No.	Particulars	2022-23
1.	Revenue raised by the UT Government	
	• Tax revenue, of which	12,335.47
	Taxes on Sales, Trade etc. including GST	8,766.30
	Taxes on Goods and Passengers	23.75
	State Excise	1,793.74
	Taxes and Duties on Electricity	340.00
	Stamps Duty and Registration Fees	556.66
	Taxes on Vehicles	723.42
	Land Revenue	131.60
	• Non-tax revenue, of which	5,147.55
	Power	3,307.54
	Forestry and Wildlife	214.49
	Police	89.89
	Non-ferrous, Mining and Metallurgical Industries	101.17
	Water Supply and Sanitation	110.16
	Public Works	55.19
	Medical and Public Health	33.76
	Interest Receipts	18.79
	Other Non-tax Receipts	1,216.56
	Total	17,483.02
2.	Receipts from the Government of India	
	• Share of net proceeds of divisible Union taxes and duties	-
	• Grants-in-aid	51,492.93
	Total	51,492.93
3.	Total revenue receipts of the State/ UT Government (Total of 1 and 2)	68,975.95
4.	Revenue raised by UT Government as a percentage of total	25.35 per cent

(Source: UT's Finance Accounts 2022-23)

During the year 2022-23, the revenue raised by the UT Government (₹ 17,483.02 crore) was 25.35 per cent of the total revenue receipts. The balance

(₹ 51,492.93 crore) 74.65 per cent was received from the Government of India (GoI) as Grants-in-aid.

Goods and Services Tax (GST) Compensation is the revenue of the UT Government under GST (Compensation to States) Act, 2017. During the year 2022-23, the UT Government received GST compensation of ₹ 418.12 crore as revenue receipts.

During the year 2022-23, the share of Capital Expenditure was 14.59 per cent, Revenue Expenditure was 85.33 per cent and Loans and Advances was 0.08 per cent of total expenditure. The combined share of Social Services (₹ 25,697.79 crore) and Economic Services (₹ 15,814.83 crore) which represented Development Expenditure was 56.23 per cent of total expenditure during 2022-23, and 43.69 per cent of total expenditure was incurred on General Services (₹ 32,260.50 crore).

1.3 Authority for audit

Authority for audit by the CAG is derived from Articles 149 and 151 of the Constitution of India and the CAG's (Duties, Powers & Conditions of Service) Act, 1971 (DPC Act). CAG conducts audit of expenditure of State Government Departments under Section¹ 13 of the DPC Act. In addition, CAG also conducts an audit of other Autonomous Bodies which are substantially financed by the Government under Section² 14 of DPC Act. Section 16 of the DPC Act authorises CAG to audit all receipts (both revenue and capital) of Union Territory having a Legislative Assembly. Principles and methodologies for various audits are prescribed in the Regulations on Audit and Accounts (Amendments), 2020 and Auditing Standards issued by the Indian Audit and Accounts Department.

1.4 Planning and conduct of Audit

Compliance Audits are conducted as per the Annual Audit Plan (AAP). Units for Compliance Audit are selected on the basis of risk assessment of the Apex units, Audit Units and Implementing Agencies.

In Revenue sector, the auditable entities under various Departments are categorised into high, medium and low risk units according to their revenue position, past trends of the audit observations and other parameters. During the year 2022-23, there were 257 auditable units (State Taxes: 86; State Excise: 40; Motor Vehicles: 22; Law and Registration³:109) out of which 51 were audited.

¹ Audit of (i) all expenditure from the Consolidated Fund of State, (ii) all transactions relating to Contingency Funds and Public Accounts and (iii) all trading, manufacturing, profit & loss accounts, balance-sheets and other subsidiary accounts.

² Several non-Commercial Autonomous/ Semi-Autonomous Bodies, established to implement Schemes for employment generation, poverty alleviation, spread of literacy, health for all and prevention of diseases, environment, etc., and substantially financed by the Government, are audited under Section 14.

³ In Jammu and Kashmir registration of documents and properties was done by the Judicial Officers under the Jammu and Kashmir Registration Act 1977 BK. Upon reorganisation of the erstwhile State of Jammu and Kashmir into two Union Territories in terms of the Jammu and Kashmir Reorganization Act, 2019, Jammu and Kashmir Registration Act 1977 BK was repealed and the Registration Act, 1908 made applicable for registration of immovable properties and various types of deeds and documents. Department of Registration under the administrative control of Revenue Department was created as an independent and exclusive Department vide Government order No: 117-Rev (S) of 2019, dated 24th of October 2019

Inspection Reports are issued to the heads of auditee units after completion of audit. Based on replies received, audit observations are either settled or further action for compliance is advised. Important audit findings are processed further as individual observations/ paragraphs for inclusion in the Audit Report. Detailed Compliance Audit paragraphs are prepared on issues of significance, selection of issues is done following the analogy explained above.

Formal replies furnished by Departments are carefully considered while finalising the materials for inclusion in the Audit Report.

1.5 Lack of response of Government to Audit

Principal Accountant General (Audit), Jammu and Kashmir, conducts audit of Government Departments to check for compliance to rules and regulations in transactions and to verify the regularity in maintenance of important accounting and other records as per the prescribed rules and procedures. After these audits, Inspection Reports (IRs) are issued to the Heads of Offices inspected with copies to the next higher authorities. Important irregularities and other points detected during inspection, which are not settled on the spot, are included in IRs.

As per the Regulations on Audit and Accounts (Amendments), 2020, the Officer in charge of the auditee entity shall send the reply to an Inspection Report (IR) within four weeks of its receipt. On intimation of any major irregularity⁴ by the PAG, the Government shall undertake *prima facie* verification of facts and send a preliminary Report to the PAG confirming or denying facts within three weeks of receipt of intimation. Where the fact of major irregularity is not denied by the Government in the preliminary report, the Government shall further send a detailed report to PAG within two months of preliminary report indicating the remedial action taken to prevent recurrence and action taken against those responsible for the lapse.

For speedy settlement of audit observations/ Inspection Reports (IRs), the Jammu and Kashmir Budget Manual provides for prompt response by the Executive to IRs issued by the Principal Accountant General (Audit) to ensure remedial/ rectification action. The auditee offices and their controlling Administrative Departments are required to comply with the observations contained in the IRs and rectify the defects and report their compliance to the Principal Accountant General (Audit).

The summarised position of the Inspection Reports of various departments as on 31st March 2023 is given in **Table 1.3**.

⁴ Major irregularity means (a) an instance of suspected material fraud or collusion or corruption coming to notice in audit, or (b) an irregularity of serious nature involving public funds, particularly that relating to mismanagement, loss, waste, nugatory expenditure or loss of revenue, serious breakdown/violation of internal controls, etc.

Table 1.3: Position of outstanding IRs and paragraphs as on 31 March 2023

Name of Sector	Opening Balance ⁵ (01 April 2022)		Additions during the year 2022-23		Settled during the year 2022-23		Closing Balance (31 March 2023)	
	No. of Inspection Reports	No. of Paragraphs	No. of Inspection Reports	No. of Paragraphs	No. of Inspection Reports	No. of Paragraphs	No. of Inspection Reports	No. of Paragraphs
Revenue Sector	1,068	5,009	35	163	32	109	1,071	5,063

The pendency of large number of paragraphs indicates lack of adequate response of the Government Departments to Audit. The Government may look into this matter and revamp the system to ensure proper response to the audit observations from the Departments in a time-bound manner.

No Audit Committee Meeting (ACM) was held in the Revenue Sector during the year 2022-23.

It is recommended that Government should ensure that a procedure is put in place for (i) action against officials failing to send replies to IRs/ Paragraphs as per the prescribed time schedule and (iii) holding at least one meeting of each Audit Committee every quarter.

1.6 Response of Departments to Performance Audit Paragraphs and Compliance Audit Paragraphs

Regulations on Audit and Accounts (Amendments), 2020 stipulate that responses to Draft Audit Paragraphs proposed for inclusion in the Report of the Comptroller and Auditor General of India should be sent within six weeks⁶.

In the last few years, Audit has reported on several significant deficiencies in the implementation of various programmes/ activities as well as on the quality of internal controls in selected Departments adversely impacting the success of programmes and functioning of the Departments. The focus was on auditing specific programmes/ schemes in order to offer suitable recommendations to the Executive for taking corrective action and improving service delivery to the citizens.

The draft audit paragraphs proposed for inclusion in the Report of the Comptroller and Auditor General of India are forwarded by the Principal Accountant General (Audit) to the Principal Secretaries/ Secretaries of the Department concerned drawing their attention to the audit findings and requesting them to send their response within six weeks. The fact of non-receipt of replies from the Departments/ Government is invariably indicated at the end of such paragraphs included in the Audit Report. Performance Audit on e-way Bills on Goods and Service Tax and one Compliance

⁵ Opening balance figure are updated and will not matching with the closing balance of the year 2021-22, due to subsequent reconciliation of data.

⁶ Erstwhile State Government's Finance (Budget) Department, in its order dated June 1982, however, directed all the Departments to submit their responses to proposed Draft Paragraphs within one month.

Paragraph (Revenue Sector) to be included in the Report of the Comptroller and Auditor General of India on UT Revenue for the period ended March 2023 were sent to the Principal Secretaries/ Secretaries of the respective Departments. However, the replies of Government in respect of both the Performance Audit and Compliance Audit Paragraphs were awaited (August 2025).

1.7 Follow-up on Audit Reports

The follow-up on Audit Reports have been found to be inadequate as given below:

A. Non-Submission of *suo-moto* Action Taken Notes

The State Government (Finance Department) has issued instructions in June 1997 to all the Administrative Departments to furnish *Suo-moto* Action Taken Notes (ATNs) on all the audit paragraphs featuring in the Audit Reports to the Public Accounts Committee (PAC) irrespective of whether they were taken up for discussion by the committee or not. These ATNs are to be submitted to the committee duly vetted by the Principal Accountant General (Audit) within a period of three months from the date of the presentation of Audit Reports in the State Legislature.

It was, however, noticed that out of 143 audit paragraphs related to Revenue Sector included in Audit Reports from 2000-01 to 2020-21, *Suo-moto* ATNs in respect of 126 audit paragraphs had not been received up to 31 March 2025.

B. Action taken on recommendations of the PAC

Action Taken Notes, duly vetted by the Principal Accountant General (Audit) on the observations/ recommendations made by the PAC in respect of the audit paragraphs discussed by them are to be furnished to the committee within six months from the date of such observations/ recommendations.

Out of 143 audit paragraphs featuring in the Revenue Sector of Audit Reports for the years from 2000-01 to 2020-21, only 17 audit paragraphs have been discussed by the PAC up to 31 March 2025. Recommendations in respect of 17 audit paragraphs were made by the PAC, however, ATNs on the recommendations of the Committee were pending from the UT Government in respect of 13 paragraphs.

CHAPTER- II
PERFORMANCE AUDIT
(E-WAY BILLS)

Chapter-II

PERFORMANCE AUDIT

Finance Department (State Taxes Department)

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

2.1 Introduction

2.1.1 Introduction to E-Way Bills

Goods and Services Tax (GST) has been introduced with effect from 01 July 2017 (In J&K with effect from 08 July 2017), subsuming a wide range of Indirect taxes based on the paradigm of ‘One Nation One Tax’. One of the intended objectives of GST regime was to improve efficiency in movement of goods and services by reducing process related time delays.

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

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

EWB was introduced with effect from 01 April 2018 for all inter-State movement of goods having value exceeding ₹ 50,000. For the intra-State movements, EWB was made mandatory, in phases, with the threshold limit¹ as may be prescribed by the concerned State Governments.

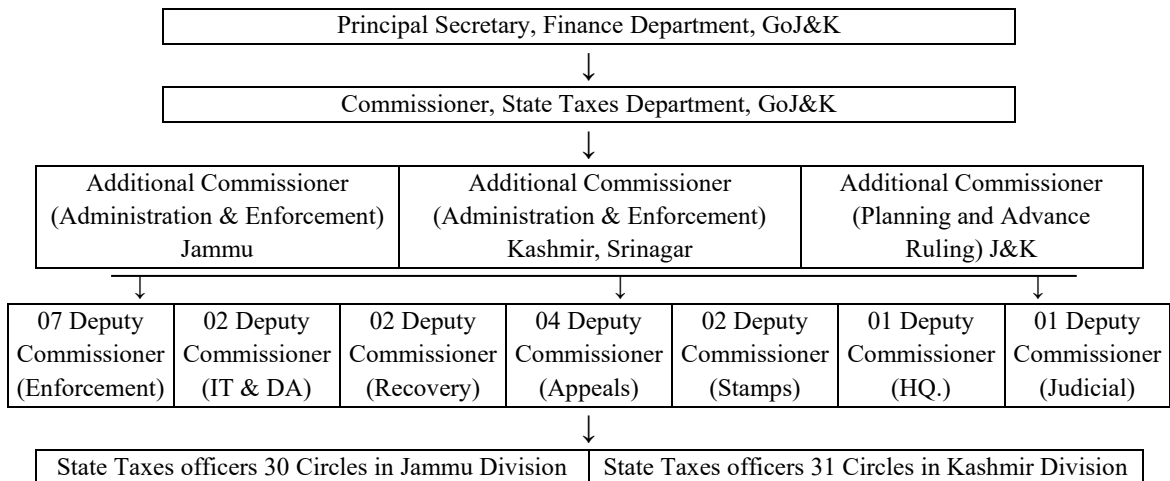
Rule 138 of Jammu and Kashmir Goods and Services Tax Rules (J&KGST Rules), 2017 (amended from time to time) provides for the EWB mechanism. The information on the consignment is to be furnished prior to movement of goods and it is to be issued irrespective of whether the movement is in relation to supply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

2.1.2 Organisational Structure of the Department

The organisational structure of Government of Jammu and Kashmir (GoJ&K) Taxes Department is shown in the **Chart 2.1**. The Department works under administrative control of the Finance Department and is headed by Commissioner, State Taxes.

¹ The threshold (for intra-State/ UT movement) for the consignment value is ₹ 50,000 in Jammu and Kashmir.

Chart 2.1: Organisational structure of State Tax Department



2.1.3 Information Systems used for EWBs

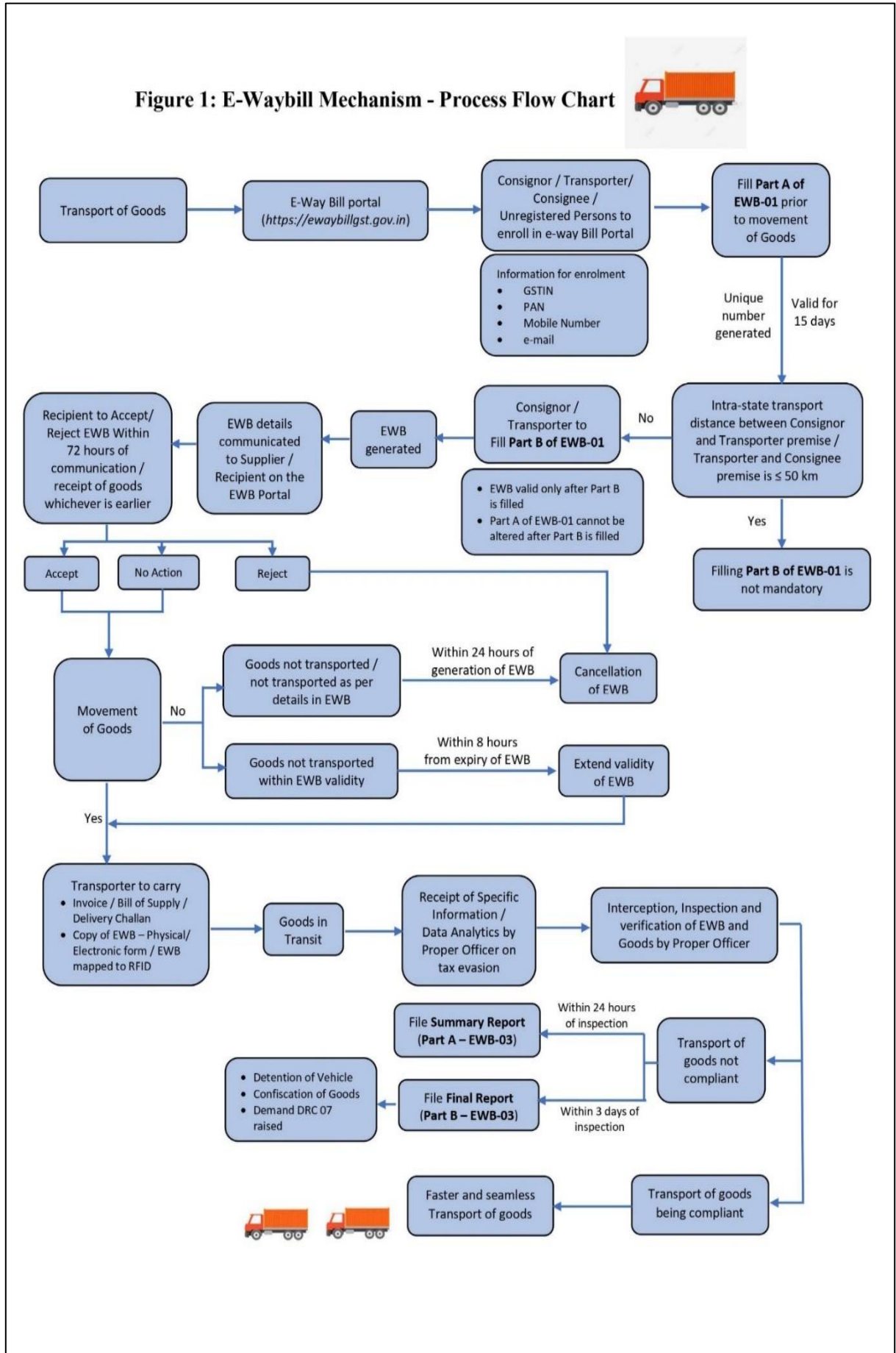
The EWB Common Portal is managed by the National Informatics Centre (NIC) from its office in Karnataka. In February 2020, EWB portal was integrated with the VAHAN system of the Ministry of Road Transport and Highways, so that vehicle registration number could be validated at the time of generating EWB. Moreover, the FASTag system was integrated with EWB system from 1 January 2021. On the EWB Common Portal, one-time registration of the taxpayer is required for generation, extension, cancellation and rejection of EWBs.

The Proper Officers (both Centre and State/ Union Territory) 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 Application. The functions performed by the Proper Officer are verification of EWBs, unblocking of EWBs, viewing and accessing MIS reports, interception of vehicles, imposing penalties as administered under the relevant provisions of the Jammu and Kashmir Goods and Service Tax Act, 2017 (J&KGST Act) and Jammu and Kashmir Goods and Service Tax Rules, 2017 (J&KGST Rules), and confiscation/ releasing of goods.

2.1.4 Processes involved in the EWB System

The EWB system includes various processes such as the enrolment of the required persons in the portal, Generation of EWBs, Extension, Cancellation, and Rejection of the EWBs generated, etc. The entire process flow of the EWB system under GST is depicted in **Figure 1**. The list of forms involved in the EWB system is provided in **Appendix-2.1.1** of this report.

Figure 1: E-Waybill Mechanism - Process Flow Chart



2.2 Audit Objectives, Criteria, Scope and Sampling Methodology

This section covers audit objectives, criteria against which the Performance Audit (PA) was evaluated, scope and the sampling methodology used for conducting the audit.

2.2.1 Audit Objectives

The audit objectives of the Performance Audit were to examine:

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

2.2.2 Audit Criteria

The source of audit criteria comprised the provisions contained in the J&KGST Act 2017 and J&KGST Rules 2017 made thereunder. In addition, the notifications, circulars, advisories and Standard Operating Procedures (SOP) issued by the State Taxes Department, GoJ&K, GST Council, NIC, Central Board of Indirect Taxes and Customs (CBIC) from time to time also formed part of the audit criteria. The significant provisions are given in *Appendix-2.1.2* of this report.

2.2.3 Audit Scope

EWB transactions of the persons registered in the EWB portal pertaining to the period between 1 April 2018 and 31 March 2022 were covered in the PA. EWB data for the audit period was extracted from GSTN² and was analysed. Movement of conveyances by roadways alone was considered for this audit and Railway/ Airway/ Seaway EWBs have been excluded from the scope of this audit.

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

2.2.4 Audit Sampling Methodology

During the period of audit (2018-19 to 2021-22), total 51,01,848 outward and 77,470 inward EWBs were generated. The number of extended EWBs were 3,56,785, cancelled EWBs were 99,045 and rejected EWBs were 819 during the same period. Audit also noticed that in over 95 *per cent* of EWBs, goods movement had taken place through road and less than five *per cent* through other modes. The details are given in *Appendix-2.1.3*.

² Goods and Service Tax Network.

A problem-centric approach was attempted 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 evolved based on the identified Key Problem Areas (KPAs). The KPAs that constrain revenue realisation for the Government are provided in **Appendix-2.1.4**. For Audit Objective-1, total 131 EWBs [05 cases for cross PAN analysis, 06 cases of high money value of Un-registered person (URP) and 120 cases of 52 taxpayers] were taken as sample. The details are provided in **Appendix-2.1.5**. Further, where discrepancies in sample of EWBs against a taxpayer were noticed, all EWBs generated by the taxpayer were examined to review 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, four enforcement wings³ were selected out of seven enforcement wings on the basis of stratified sampling. Further, 50 cases verified by the Department were selected from each enforcement wing included in sample randomly i.e. 200 cases were selected as sample.

Entry Conference of this Performance Audit was held on 24 March 2023 with the Commissioner, State Taxes Department, GoJ&K in which the audit objectives, sample selection, audit scope and methodology were discussed. The field audit was conducted from May 2023 to January 2024 and audit observations issued to the Department.

Exit conference of this Performance Audit was held on 13 August 2024 with the Secretary, Finance Department, GoJ&K along with Commissioner State Taxes Department, GoJ&K.

2.2.5 Acknowledgement

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

2.3 EWB mechanism in protecting revenue interest of the Government

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

³ (1) Deputy Commissioner Enforcement – South (Samba) Jammu (2) North (Udhampur) Jammu (3) Kathua- Lakhanpur and (4) South Kashmir.

2.3.1 Substantive audit findings

The systemic and compliance issues noticed during substantive audit⁴ are discussed under each KPA to provide the impacts of the risks identified.

2.3.1.1 Ineligible taxpayers continuing under Composition Levy Scheme

In terms of Section 10(1) of the J&KGST Act 2017, a registered person whose aggregate turnover in the preceding financial year did not exceed the threshold limit⁵ may opt to pay tax under Composition Levy Scheme (CLS). Section 10(2)(b) provides that he shall not be eligible to opt CLS, if engaged in making any inter-State outwards supply of goods.

During the substantive audit, 120 EWBs pertaining to 52 taxpayers, falling under J&K GST Commissionerate were test-checked and it was observed that three taxpayers being registered under CLS, had generated inter-state EWBs having an assessable value of ₹ 9.40 lakh with a tax effect of ₹ 1.23 lakh during 2019-20 to 2020-21 (*Appendix-2.1.6*), in contravention of the above-mentioned rule.

On being pointed out (July 2023 and March 2024), the Department replied (September 2024) that Summary of the Order in form DRC-07 amounting to ₹ 0.85 lakh in one case had been issued, Show Cause Notice (SCN) in form DRC-01 for an amount of ₹ 4.17 lakh had been issued in other case and Notice intimating discrepancy in form ASMT-10 in the remaining case had been issued.

A case is illustrated below:

Illustrative Case

A taxpayer 01XXXXXX4007X1XX registered in State Taxes Circle 'R' Jammu, had opted for a CLS and had generated an EWB on 04 October 2019 for making an inter-state outward supply of ₹ 6.26 lakh during 2019-20. Thus, as per the Rule 6 of the J&KGST Rules, the taxpayer had ceased to satisfy the condition mentioned to remain in the CLS and was required to pay tax at normal rates.

On being pointed out (December 2023), the Department replied (September 2024) that DRC-01 for an amount of ₹ 4.17 lakh including tax and penalty had been issued.

Recommendation 1: Department may incorporate validation control in EWB system to alert the CLS taxpayer as well as the Departmental officers while generating EWB for inter-state supply.

⁴ Substantive Audit- detailed examination of transactions that includes field visit and scrutiny of taxpayers records at Departmental premises.

⁵ Threshold limit per year for becoming eligible for CLS was rupees one crore for the period between 1 April 2018 and 31 January 2019 and ₹ 1.5 crore thereafter. In respect of Special Category States, it is ₹ 75 lakh.

2.3.1.2 Generation of EWBs by the taxpayers who had filed 'Nil' Returns

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

It was observed that six taxpayers out of the 52 taxpayers, who had generated 2,212 EWBs did not discharge tax liabilities of ₹ 2.08 crore against outward supplies of ₹ 16.70 crore involved in these EWBs during 2018-19 to 2021-22 (*Appendix-2.1.7*) as examination of data on GSTN portal for the corresponding months revealed that the taxpayers had filed nil GSTR-3B returns.

On being pointed out (August 2023 to February 2024), Department replied (September 2024) that in three cases DRC-07 had been issued, in one case the taxpayer had made a voluntary tax payment or against the SCN or Statement in Form DRC-03, in one case DRC-01 had been issued and in remaining case the taxpayer was declared as insolvent in National Company Law Tribunal (NCLT).

A case is illustrated below:

Illustrative Case

A taxpayer (GSTIN: 01XXXXXX1895X2XX) registered under State Taxes Circle 'L' Jammu, made outward supplies of goods valued at ₹ 15.48 crore, with a corresponding tax liability of ₹ 1.85 crore, during the period from April 2018 to October 2018. However, the taxpayer filed NIL returns for the said period, resulting in non-payment of the tax liability.

On being pointed out (February 2024) the Department replied (September 2024) that an audit under Section 65 of the J&K GST Act, 2017, had been carried out for the financial years 2017-18 and 2018-19. Consequently, DRC 07 for the financial year 2018-19 was issued.

2.3.1.3 Generation of EWBs by non-filers of GST returns

As per Section 37 of the J&KGST Act 2017, every registered person other than CLS taxpayers shall furnish the details of outward supplies of goods or services or both, effected during a tax period, in GSTR-1 return and discharge tax liability thereon in GSTR-3B return. Further, Section 62 of the Act provides that where a registered person fails to furnish the returns even after the service of a notice, the Proper Officer may proceed to assess the tax liability of the said person to the best of his judgement taking

into account all the relevant material, which is available or which he has gathered and issue an assessment order. In cases, where a taxable person whose registration has been cancelled but who was liable to pay tax, the Proper Officer may proceed to assess the tax liability of such taxable person to the best of his judgement as per provisions of Section 63 of the Act.

Audit observed that seven taxpayers out of the 52 taxpayers (*Appendix-2.1.8*) generated 104 EWBs during the period 2018-19 to 2021-22, had assessable value of ₹ 1.32 crore and tax of ₹ 20.08 lakh but did not file GSTR-3B returns in the corresponding months, hence no tax liability was discharged.

Due to non-filing of returns, the Department cancelled the registration of six taxpayers under Section 29 of the J&KGST Act. However, no action was initiated to assess the tax liability as specified under Sections 62 and 63 of the J&KGST Act. Further, it was observed from the GSTN portal that these cancelled taxpayers did not file GSTR-10.

On this being pointed out (August 2023 to November 2023), the Department replied (September 2024) that in six cases DRC-07 had been issued, while DRC-01 was issued in the remaining case.

A case is illustrated below:

Illustrative Case

A taxpayer having GSTIN-01XXXXX3920X1XX, under the jurisdiction of Circle Kathua-I generated 15 EWBs in January 2021 for assessable value of ₹ 53.03 lakh, with a tax liability of ₹ 9.55 lakh. However, due to non-filing of returns, the taxpayer's registration was cancelled by Department on *suo-moto* basis without assessing the tax liability due. Further, the taxpayer had also not filed GSTR-10 resulted in non-discharging of tax liability.

On being pointed out (October 2023), the Department replied (September 2024) that DRC-07 of amount ₹ 16.08 lakh including interest and penalty had been issued (April 2024)

The findings indicated that the Department could better utilize the information related to EWBs available to them while calculating/ determining the tax liabilities of the cancelled taxpayers.

2.3.1.4 Non-follow up of cancelled taxpayer for outstanding tax liability

As per Section 45 of J&KGST Act 2017, it is binding upon the cancelled taxpayer to file a final return in form GSTR-10 within a period of three months from the date of cancellation or date of order of cancellation, whichever is later and discharge his due tax liabilities. In case the cancelled taxpayer fails to furnish final return GSTR-10

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

Audit observed that registration of one taxpayer (**Appendix-2.1.9**) was cancelled on 01 May 2018 but the taxpayer generated six EWBs involving assessable value of ₹ 5.38 lakh after effective date of cancellation with tax implication of ₹ 0.97 lakh as seen from EWBs MIS report on GSTN Portal and was required to discharge final tax liabilities by filing GSTR-10 return. However, the taxpayer had not filed GSTR-10 return after cancellation of registration and the Department also had not initiated action to assess taxpayer's pending tax liabilities.

On being pointed out (August 2023 and November 2023), the Department replied (September 2024) that DRC-07 had been issued to the taxpayer.

Recommendation 2: Department may consider issuing suitable instructions to the Proper Officers for considering EWBs generated by the taxpayer before cancellation of registration retrospectively and taking action for recovery of tax wherever applicable.

2.3.1.5 Generation of multiple EWBs on same invoices

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

As per Para 5(1) of the user manual issued by the NIC, the taxpayer while generating EWB is required to enter the unique document number relating to the consignment. Invoice number is the document number in respect of consignments relating to supplies. Hence, only one EWB is required to be generated based on each invoice.

It was observed that 13 taxpayers generated 33 EWBs involving assessable value of ₹ 10.25 crore and tax of ₹ 1.83 crore (**Appendix-2.1.10**) on the strength of 15 invoices. Each invoice number was used for generating two to five EWBs. As the taxpayers had generated multiple EWBs using same invoice, there was a potential risk of

under-reporting of outward supplies by the taxpayers in their GSTR-1 returns. It was further noticed that the respective taxpayers either did not report any consignments or reported only one consignment in their GSTR-1 returns.

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

On being pointed out (June 2023 to January 2024), the Department replied (September 2024) that in three cases DRC-07 had been issued and in one case the taxpayer had made a voluntary tax payment through DRC-03. Further, the Department stated that in four cases, EWBs were generated due to technical glitch and in one case taxpayer had gone under insolvency in NCLT. The Department further stated that in two cases, second EWB was wrongly generated and in remaining two cases no reply was furnished.

A case is illustrated below:

Illustrative Case

A taxpayer 01XXXXX9019X1XX registered in STO Circle Kathua-I had generated two EWBs in August 2018 with the same invoice having an assessable value of ₹ 5.28 lakh, involving a tax liability of ₹ 0.63 lakh. However, the taxpayer did not report these sales in GSTR-1 and failed to discharge the corresponding tax liability in GSTR-3B for the same period.

On being pointed out in audit (October 2023), the Department replied (September 2024) that DRC-07/08 dated 18 April 2024 for demand of ₹ 1.40 lakh inclusive of penalty and interest had been issued.

Recommendation 3: Department may consider including suitable validation control in the EWB System to prevent use of same invoice in generation of multiple EWBs.

2.3.1.6 Generation of EWBs for transactions using suspicious vehicles

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

Audit analysed vehicles involved in 131 sampled EWBs with e-vahan data to identify cases that involved use of theft vehicles, scrapped, surrendered, cancelled and suspended vehicles, two wheelers, same vehicle used for multiple EWBs across States on the same day etc.

Audit analysis revealed that eight EWBs pertaining to seven taxpayers, having an assessable value of ₹ 1.33 crore, contained vehicle numbers that were scrapped, two wheelers, vehicles whose registration was cancelled and suspended vehicles as detailed in *Appendix-2.1.11*, suggesting that these transactions were suspicious.

On being pointed out (August 2023 to February 2024), the Department acknowledged (September 2024) the findings in four cases and attributed the error to various reasons i.e. no facility available in the portal to check vehicle numbers, due to data entry error and the taxpayer having no information regarding vehicle used by transporter, etc. The reply of the Department was not received in remaining three cases (July 2025).

However, the systematic issue remains that the EWB portal allows the generation of EWB using incorrect vehicle numbers.

Recommendation 4: Department may consider incorporating suitable validation controls in the EWB system to prevent use of suspicious vehicles for generation of EWBs and transportation of goods.

2.3.1.7 EWBs generated but invoices not reported in GSTR-3B

Section 37 of the CGST Act, 2017, read with Rule 59(1) of the J&K GST rules 2017, specifies that all outward supplies shall be reported in form GSTR-01. As per Rule 138 of the J&K GST Rules, 2017, every registered person who causes movement of goods of consignment value exceeding ₹ 50,000 in relation to supply; or for reasons other than supply; or due to inward supply from unregistered person, shall, before the commencement of such movement, furnish information relating to 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.

Three taxpayers registered within two assessment circles generated 5,739 EWBs during 2018-22 for the assessable value of ₹ 521.56 crore having a tax effect of ₹ 67.99 crore.

However, out of the total tax liability, ₹ 64.24 crore was duly discharged through GSTR-3B, whereas the remaining liability of ₹ 3.75 crore was not reported in GSTR-3B by the taxpayers. Audit was unable to ascertain the specific invoices pertaining to the unpaid tax liability due to the absence of a detailed reconciliation between GSTR-1 and GSTR-3B. Details are given in *Appendix-2.1.12*.

On being pointed out (October 2023 to February 2024), the Department replied (September 2024) that in one case, DRC-01 had been issued, while in another case, the

dealer was declared insolvent under NCLT and was unable to furnish the required records and in the remaining case, no reply was furnished.

A case is illustrated below:

Illustrative Case

A taxpayer GSTIN: 01XXXXX0109X3XX, registered with Circle-G, Jammu, generated 69 EWBs in November 2021 for an assessable value of ₹ 81.62 lakh, with corresponding tax liabilities of ₹ 14.40 lakh. However, the taxpayer failed to report these 69 invoices in their GSTR-1 return, thereby not discharging the associated tax liabilities.

On being pointed out (February 2024), the Department replied (September 2024) that a consolidated DRC-01 had been issued for ₹ 5.93 crore including interest and penalty, for the tax period 2021-22.

2.3.1.8 Mis-match in Input Tax Credit (ITC) availment between GSTR-2A and GSTR-3B

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

Audit analysis revealed that three taxpayers (*Appendix-2.1.13*) pertaining to three circles had availed ITC of ₹ 282.46 crore in GSTR-3B for the period from 2018-19 to 2021-22 against the inward supplies. However, ITC available for them as per the GSTR-2A was only ₹ 281.39 crore. Hence, the excess availing of ITC amounting to ₹ 1.07 crore was not in order and the Department did not verify the same.

On being pointed out (June 2023 and December 2023), the Department replied (September 2024) that in one case, the taxpayer had made a voluntary tax payment through DRC-03 and in remaining two cases, the dealer was declared as insolvent under NCLT and were unable to furnish the required records.

A case is illustrated below:

Illustrative Case

Audit scrutiny of GSTR-2A, GSTR-3B and the comparison sheet available on the GST portal for taxpayer 01XXXXXX0402X1XX, under the jurisdiction of Circle 'Q' Jammu, for the period 2018-19, revealed that the taxpayer had availed excess Input Tax Credit (ITC) of ₹ 1.04 lakh.

On being pointed out (March 2024), the Department replied (September 2024) that a voluntary tax payment through DRC-03 had been made for ₹ 1.99 lakh, including interest and penalty, for the tax period 2018-19.

2.3.1.9 Cross-PAN analysis

A Cross-PAN analysis was conducted on a sample of five taxpayers involving the movement of goods between GSTINs registered under the same PAN. The objective was to verify the accuracy of ITC claims and tax liability discharged by reconciling data from GSTR-2A, GSTR-3B, and EWB portal for the financial years 2018-19 to 2021-22. The analysis revealed the following:-

- i. During the financial years 2018-19 to 2021-22, three taxpayers out of five taxpayers claimed ITC amounting to ₹ 148.41 crore in their GSTR-3B returns, whereas the available ITC reflected in their GSTR-2A was ₹ 127.87 crore. This resulted in an excess ITC availment of ₹ 20.54 crore. [*Appendix-2.1.14 (a)*]
- ii. During the financial years 2019-20 and 2021-22, a discrepancy was observed between the tax liability recorded on the EWBs and the tax discharged in GSTR-3B returns. Out of five taxpayers, two taxpayers discharged only ₹ 18.08 lakh in GSTR-3B against a total liability of ₹ 86.45 lakh reflected on the EWB portal, resulting in a shortfall of ₹ 68.37 lakh. [*Appendix-2.1.14 (b)*].

On being pointed out (April 2024), no reply was furnished by the Department (February 2025).

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

A total of 2,860 Risk-based Sample taxpayers falling under the jurisdiction of the J&K Commissionerate were selected from the database relating to EWBs. Audit analysed data on EWBs generated during the period from April 2018 to March 2022 based on KPAs and observed that possible discrepancies in tax compliance by the taxpayers could be ascertained directly from KPAs. The data extracted under these KPAs and audit observations were forwarded (July 2023) to the Commissioner of State Taxes as Totality Observations for taking remedial action and a summary report on action taken was called for from the Department. The summary of the observations shared (July 2023) with the Department are brought out in **Table 2.1**.

Table 2.1: Summary of totality observations

Sl. No.	Nature of totality observations	No. of Taxpayers (TPs)	Assessable value involved (₹ in crore)
1	Generation of Inter-State EWBs by CLS Taxpayers	40	0.92
2	Generation of EWBs by Non-filers of GST Returns	332	93.68
3	Generation of EWBs by Cancelled taxpayers	37	4.52
4	Generation of duplicate EWBs using the same Invoice	655	85.99
5	Generation of E-way bills by Nil filers of GST returns	1,796	394.33
Total		2,860	579.44

On being pointed out (July 2023), the Department had raised the demand for tax, penalty and interest to the extent of ₹ 3.23 crore in 156 cases and recovered the amount of ₹ 1.49 lakh out of ₹ 3.23 crore as of May 2024.

2.4 Preventive function of the Department

The Goods and Services Tax (GST), effective from 1st July 2017 (In J&K with effect from 8th July 2017), aims to streamline the movement of goods and services by reducing procedural delays. The EWB system marks a transition to a self-reporting model for taxpayers, intended to safeguard revenue and remove barriers like check posts. One of the key preventive measures is the strategic interception of conveyances transporting goods. Authorised GST officials are empowered to intercept and verify E-way bills during regular routine inspections. This process helps identify and address discrepancies such as mismatches between the EWB details and the goods being transported. By conducting such checks, the GST Department can detect and deter potential tax evasion, unauthorised movement of goods, and other non-compliance issues.

2.4.1 Efficiency and effectiveness in enforcing EWB provisions by the Department

Audit studied EWB related functions of the Enforcement wings of the J&K State Taxes Department with specific focus on:

- (i) Operational preparedness
- (ii) Effectiveness of Anti-Evasion measures and
- (iii) Intra-Departmental Co-ordination in monitoring EWB related transactions.

The State Tax Department had established seven enforcement wings headed by Deputy Commissioners for interceptions of vehicles and verification of EWBs and follow-up action to be taken on any discrepancies noticed in such verifications. Four enforcement

wings⁶ out of the seven wings were selected and 50 cases each verified by them were selected for review. Deficiencies and shortcomings noticed in the activities undertaken by the Enforcement Wings are detailed in the following paragraphs.

2.4.2 Operational Preparedness of the Department

2.4.2.1 Establishment of dedicated Setup/ unit

Department had established/ created seven Enforcement wings in J&K for carrying out enforcement activities like verification of EWBs during interception of vehicles and follow up action wherever required. Out of these seven Enforcement wings, five enforcement wings had formed dedicated field Inspection teams, remaining two enforcement wings did not provide this information (February 2025).

2.4.2.2 Adequacy of Manpower and Patrol Vehicles

Deployment of staff under different cadres of the enforcement wings remained well below the sanctioned strength during 2018-19 to 2021-22. The deficiency in the actual staff strength ranged from 29 per cent to 55 per cent in respect of State Tax officers, 43 per cent to 72 per cent in respect of Inspectors, 54 per cent to 71 per cent in respect of Sub-Inspectors, 36 per cent to 92 per cent in respect of Head Guards, 77 per cent to 86 per cent in respect of Guards and 71 per cent to 83 per cent in respect of drivers (*Appendix-2.1.15*). The reduced staff strength likely affected the efficient performance of the enforcement activities of the Department.

The availability of vehicles in selected enforcement wings of the Department was as per sanctioned strength except North Kashmir enforcement wing which had no vehicle for conducting verification of conveyances and goods in transit during the aforementioned period.

On being pointed out in audit (January 2024), the Department replied (September 2024) that it has already referred the vacancies to the recruitment agencies regarding shortage of staff and regarding patrol vehicles, requisitions were sought from all the enforcement wings.

2.4.2.3 Targets and achievements

No specific targets for conducting verification of EWBs were fixed by the Department during 2018 to 2022. The Department stated that the enforcement teams were verifying EWBs at random places and action was taken wherever discrepancy was noticed.

⁶ (1) Deputy Commissioner Enforcement – South (Samba) Jammu, (2) North (Udhampur) Jammu, (3) Kathua- Lakhanpur and (4) South Kashmir.

2.4.2.4 Notification for embedding RFID on vehicles

As per Rule 138A (4) of the J&K GST Rules, 2017, the Commissioner may, by notification, require a class of transporters to obtain a unique 'Radio Frequency Identification Device' (RFID) and get it 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 and avoiding the possibility of harassment.

The Department had not notified the class of transporters for obtaining RFID in the J&K to embed RFID tag on the wind screen of the conveyance carrying the goods and getting it mapped to the EWB covering the transaction of supply of goods till November 2023.

On being pointed out (November 2023), the Department informed (December 2023) that the notification had been issued (December 2023) requiring every vehicle with EWB to get the RFID embedded/ affixed on wind screen on the conveyance carrying goods for mapping with the EWB system before transportation of goods within the territory of J&K.

2.4.3 Effectiveness of Anti-Evasion Measures

2.4.3.1 Deviations from guidelines for interception of vehicles

Circular No. 41/15/2018-GST dated 13 April 2018 illustrates procedure for interception of conveyances for inspection of goods in movement, and detention, release and confiscation of such goods. Out of 11,088 booked cases, 200 booked cases were selected for detailed checks, 50 each, from the four selected enforcement wings. The deviations noticed under each category are as under:

- The Department had not prepared physical verification reports in Form MOV-04 in 47 booked cases and as such correctness of assessment of goods could not be verified.
- Opportunity of being heard was not given to the taxpayers in 19 booked cases.
- The Department had not assigned post for Grievance Redressal Officer to attend grievances in Form GST (EWB-04) during audit period 2018-22.

On being pointed out (June 2023 to September 2023), the Department replied (September 2024) that the period was the evolutionary phase of implementation of GST and over the time infrastructure, familiarity with online systems, standardisation of procedures has improved and these gaps have been rectified. Further the Grievance Redressal Officer has been appointed in September 2023.

2.4.4 Usage of MIS reports

NIC generates various Analytical Reports viz. 'B1', 'B4', 'B5' and 'H5'⁷ etc. on EWB transactions and share these reports with the GST Departments under Centre and State formations. Audit studied the extent to which these reports were utilised by Preventive Formations for planning the verifications of EWBs. The results are given below:

2.4.4.1 Monitoring movement of goods by unregistered taxpayers

Analytical report named "EWBs generated by Citizens (H5 Report), prepared by NIC, provides details of EWBs generated by the unregistered persons. As per the details of Inter-state and Intra-state purchases made by the unregistered persons (URPs) during the period 2018-19 to 2021-22, made available by the Department, 12.66 lakh EWBs were generated against URPs of J&K as detailed in **Table 2.2**.

Table 2.2: Monitoring movement of goods by unregistered taxpayers

Year	Inter-state		Intra-state	
	Number of EWB generated on URP	Assessable Value (₹ in crore)	Number of EWB generated on URP	Assessable Value (₹ in crore)
2018-19	87,850	2,527.89	1,40,342	1,864.40
2019-20	1,01,307	2,598.84	1,51,832	1,754.78
2020-21	1,32,104	2,341.07	1,94,789	1,926.10
2021-22	1,64,142	2,719.01	2,93,643	2,899.76
Total	4,85,403	10,186.81	7,80,606	8,445.04

NIC data on EWBs relating to URPs for the year 2021-22 only was made available to Audit. Analysis of the NIC data revealed as under:

Supplies made to and from Un-registered Persons (URPs)

Audit noticed that two taxpayers had purchased goods amounting to ₹ 2.62 crore in FY 2021-22 through 39 EWBs from URPs (*Appendix-2.1.16*) and 15 taxpayers had made supplies ranging between ₹ one crore to ₹ seven crore through 4,781 EWBs to URPs (*Appendix-2.1.17*). The average amount in these cases was approximately ₹ 6.50 lakh for individual EWB.

On being pointed out (June 2024), the Department replied (September 2024) that URPs have the facility to generate EWBs at their level and Department has no prerogative to ensure generation of EWB by taxpayer. Further, the Department has directed all the enforcement wings to keep proper track of transactions made by URPs.

The Department should use this information to verify transactions of these URPs to ascertain whether they need to get registered.

⁷ B1: No vehicle movement report, B4: Report on multiple movement of same vehicles, B5: Report on multiple movements in other vehicles and H5: EWBs generated by Citizens (EWB generated by unregistered persons)

2.4.5 Result of analysis of records related to Sampled Cases

On scrutiny of selected cases, Audit found various discrepancies in imposition of tax, penalty, fine etc. on the goods confiscated by the enforcement wings. There was no consistency in the imposition of penalty under various sections. Details are given in the subsequent paragraphs.

2.4.5.1 Non-safeguarding revenue of ₹ 28.32 lakh due to non-renewal/non-encashment of Bank Guarantees

Section 129(1)(c) of the J&K GST Act, 2017 envisages that where any person transports any goods or stores any goods while they are in transit in contravention of the provisions of the Act or the Rules made there under, 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, shall be released upon furnishing a security equivalent to the amount payable under clause (a) or clause (b) in such form and manner as may be prescribed.

Rule 140(2) of the J&K GST Rules provides that in case the person to whom goods were released provisionally fails to produce the goods at the appointed date and place indicated by the Proper Officer, the security shall be encashed and adjusted against the tax, interest and penalty and fine, if any, payable in respect of such goods. Audit noticed that no such action had been taken by the Department from the date of release of goods as of January 2024.

Out of 200 sample selected cases, in three cases falling under Deputy Commissioner Enforcement, Lakhanpur, the Proper Officer had raised⁸ demand of ₹ 28.32 lakh on account of tax and penalty against three taxpayers during the period 2018-19 to 2021-22. The taxpayers/ person in-charge of these conveyance(s) furnished a bond in Form GST MOV-08 along with bank guarantees⁹ of J&K Bank Limited for ₹ 28.32 lakh equivalent to the amount of tax and penalty and thereafter conveyance(s) and goods were released (*Appendix-2.1.18*).

Audit, however, noticed that the Department had not approached the Jammu and Kashmir Bank Limited for renewal of these bank guarantees or for their encashment within the validity periods ranging from 6 to 12 months resulting in non-safeguarding of revenue of ₹ 28.32 lakh.

On being pointed out in audit (August 2023 and September 2023), the Department replied (September 2024) that an enquiry regarding the same shall be conducted by the Department. Further, directions have been imparted to the concerned enforcement wings of the Department to proceed the cases strictly under rules.

⁸ June 2021, November 2018 and July 2019

⁹ Bank guarantees valid up to December 2021, May 2019 and July 2020

2.4.5.2 Short Levy of tax of ₹ 24.29 lakh on account of Compensation Cess

Section 8(1) and 8(2) of the Goods and Service Tax (Compensation Act), 2017 read along with Section 11(1) and 11(2) provides provisions of the Central Goods and Services Tax Act, and the rules made there under, including those relating to assessment, input tax credit, non-levy, short-levy, interest, appeals, offences and penalties, shall, as far as may be, mutatis mutandis, apply, in relation to the levy and collection of the cess leviable under Section 8 on the intra-State/ Inter-State supply of goods and services, as they apply in relation to the levy and collection of central tax on such intra-State supplies under the said Act or the Rules made there under.

Analysis of records of Deputy Commissioner (enforcement), Lakhanpur revealed that in two booked cases¹⁰, the Proper Officer released¹¹ conveyance and goods after levying the tax and penalty for the offences. It was noticed that while levying the tax, the Proper Officer had included the cess payable on the goods whereas while levying the penalty, the cess amount was ignored. This had resulted in short levy of penalty of ₹ 24.29 lakh (*Appendix-2.1.19*).

On being pointed out (August 2023), the Department replied (September 2024) that directions have been imparted to the enforcement wings to proceed the case under relevant section of the J&KGST Act.

2.4.5.3 Short levy of tax and penalty of ₹ 10.74 lakh

(i) Section 5 of the IGST Act stipulates that Integrated Goods and Services Tax shall be levied on all inter-state supplies of goods or services or both. Further, Section 17 of IGST Act provides the manner of apportionment of tax and settlement of funds.

Audit noticed that in DC Lakhanpur, Proper Officer had booked an inter-state supply case and collected SGST and CGST amounting to ₹ 9.80 lakh instead of IGST, treating supply of goods as intra-state supply. This was in contravention of the provision of the IGST Act, 2017 and resulted in classification of tax ₹ 4.90 lakh and penalty ₹ 4.90 lakh under incorrect head of account.

On being pointed out (August 2023), the Department replied (September 2024) that due to oversight, CGST and SGST was levied instead of IGST but there is no revenue loss. Officers have been directed to remain extra vigilant to ensure such misclassification is avoided in future.

(ii) GST Notification 39/2021 dated 21st December 2021 provides that penalty of 200 *per cent* of tax shall be payable instead of 100 *per cent* in case of section 129 of

¹⁰ JK04F-3700, and PB32C-7295

¹¹ March 2019 and June 2021

the CGST act relating to detention, seizure and release of goods and conveyances in transit with effect from 1st January 2022.

Audit noticed that in DC Samba, Proper Officer released goods and conveyance on 29th January 2022 after raising demand for tax and penalty of ₹ 1.88 lakh at rate of 100 *per cent* each instead of levying 200 *per cent* penalty as per amended provision effective from 1st January 2022. This resulted in short levy of tax and penalty of ₹ 0.94 lakh as tax.

On being pointed out (June 2023), no reply was furnished by the Department (February 2025)

2.5 Conclusion and Recommendations

2.5.1 Conclusion

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

Audit selected 120 EWBs of 52 Taxpayers, six EWBs of high money value/ URPs and five other EWBs were selected for Cross PAN analysis, for the period 2018-19 to 2021-2022 for examination of EWB mechanism and its effectiveness in protecting revenue. Audit also selected four enforcement wings and examined 200 booked cases from these selected enforcement wings for ensuring efficiency and effectiveness of the enforcement activities related to EWBs.

Audit observed systemic lapses on examining the EWB system such as ‘ineligible taxpayers continuing under CLS; and ‘taxpayers filing nil returns or not filing returns though they had generated EWBs’. Audit examination also revealed compliance deviations as EWBs were generated by the cancelled taxpayer; and multiple EWBs were generated on the same invoices. Audit findings also highlight the gaps in the usage of MIS reports and the information available in EWB system to ensure compliance by the taxpayers.

Audit also noticed gaps in the operational preparedness of the Department with respect to preventive and enforcement activity done by enforcement wings such as shortage of manpower, petrol vehicles etc.

Accordingly, the following recommendations are provided to strengthen the EWB system and compliance verification mechanism of the Department.

2.5.2 Recommendations

To strengthen the EWB system, the Department may:

- *Incorporate validation control in EWB system to alert the CLS taxpayer as well as the Departmental officers while generating EWB for inter-state supply.*
- *Consider issuing suitable instructions to the Proper Officers for considering EWBs generated by the taxpayer before cancellation of registration retrospectively and taking action for recovery of tax wherever applicable.*
- *Consider including suitable validation control in the EWB system to prevent use of same invoice in generation of multiple EWBs.*
- *Incorporating suitable validation controls in the EWB system to prevent use of suspicious vehicles for generation of EWBs and transportation of goods.*

CHAPTER- III
COMPLIANCE AUDIT
(REVENUE RECEIPTS)

Chapter-III

COMPLIANCE AUDIT (REVENUE RECEIPTS)

Finance Department (State Taxes Department)

SSCA on Department's oversight on GST payments and return filing Phase-II

3.1 Introduction

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 08 July 2017 in Jammu and Kashmir (J&K), is a destination-based consumption tax on the supply of goods or services or both levied on every stage of value addition. The Centre and States simultaneously levy GST on a common tax base. Central GST (CGST) and State GST (J&K GST)/ Union Territory GST (UTGST) are levied on intra-state supplies, and Integrated GST (IGST) is levied on inter-state supplies.

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

This Subject Specific Compliance Audit (SSCA) was taken-up considering the significance of the control mechanism envisaged for tax compliance and the oversight mechanism of the Jammu & Kashmir State Taxes Department (STD).

3.2 Organisational Setup

The organisational structure of Government of Jammu and Kashmir (GoJ&K) Taxes Department is shown in the **Chart 2.1** of this Report. The Department works under administrative control of the Finance Department and is headed by Commissioner, State Taxes.

3.3 Audit Objectives

This audit was oriented towards providing assurance on the adequacy and effectiveness of systems and procedures adopted by the Department with respect to tax compliance under GST regime. Audit of 'Department's oversight on GST Payments and Return filing' was taken-up with the following audit objectives to seek an assurance on:

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

3.4 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 in case of Centralised (Limited) Audit and Detailed Audit. April 2020 to March 2021 was the period covered in respect of Circle Audit (Departmental Field Formation). Through data analysis, a set of 16 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 audit¹, whereby these deviations were communicated to the relevant State Tax Officers (STOs)/ Circles.

The centralised audit (Limited Audit) was supplemented by a Detailed Audit involving field visits for verification of records available with the jurisdictional field formations/ Circles. Returns and related attachments and information were accessed through the SSOID application of the STD to examine data/ documents relating to taxpayers (viz. registration, tax payment, returns and other Departmental functions). Compliance functions of the Departmental formation such as scrutiny of returns, were also reviewed in selected circles.

The review of the scrutiny of returns by the Department and verification of taxpayers' records covered the period from April 2018 to March 2021, while the audit of the functions of selected Circles covered the period April 2020 to March 2021. The SSCA covered only the State administered taxpayers. The audit was conducted from July 2023 to April 2024.

Entry conference of this SSCA was held on 25 May 2023 with Commissioner STD in which the audit objectives, sample selection, audit scope and methodology were discussed. The Exit conference was held on 18 November 2024 with Commissioner State Taxes Department, J&K in which audit findings were discussed.

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

¹ Centralised Audit did not involve seeking taxpayer's granular records such as Financial Statements related ledger accounts, invoices, agreements etc.

3.5 Sampling

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

There are three distinct parts of this SSCA as under:

(i) Part I-Audit of Circles

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

(ii) Part II-Centralised Audit (Limited Audit)

The sample for Centralized 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, 563 deviations involving 337 taxpayers were selected for Centralised Audit.

(iii) Part III-Detailed Audit

It was conducted by accessing taxpayers' records through Circles for evaluation of the extent of tax compliance by taxpayers. The sample of taxpayers for Detailed Audit was selected on the basis of risk parameters such as Excess ITC, Tax Liability mismatch, Disproportionate exempted turnover to total turnover and Irregular ITC reversal. 50 taxpayers were selected for Detailed Audit under this SSCA. The details of sample for centralised audit, detailed audit and audit of Circles selected for this SSCA are brought out in *Appendix 3.1.1*.

3.6 Audit criteria

The source of audit criteria comprised the provisions contained in the J&KGST Act, IGST Act, and Rules made there under. The significant provisions are given in **Table 3.1**.

Table 3.1: Source of criteria

Sl. No.	Subject	Act and Rules
1	Levy and collection	Section 9 of J&KGST Act 2017
2	Reverse Charge Mechanism	Section 9(3) of J&KGST Act and Section 5 (3) of IGST Act
3	Availing and utilising ITC	Sections 16 to 21 under Chapter V of the J&K GST Act & Rules 36 to 45 under Chapter V of J&K GST Rules
4	Registrations	Section 22 to 25 of J&KGST Act and Rules 8 to 26 of J&K GST Rules

Sl. No.	Subject	Act and Rules
5	Supplies	Section 7 and 8 J&KGST Act. Schedule I, II and III of the J&K GST Act.
6	Place of Supply	Section 10-13 of IGST Act
7	Time of Supply	Section 12 to 14 of J&KGST Act
8	Valuation of supplies	Section 15 of J&KGST Act and Rules 27-34 of J&KGST Rules
9	Payment of Tax	Sections 49 to 53 under Chapter X of the J&K GST Act and Rules 85 to 88A under Chapter IX of the J&K GST Rules.
10	Filing of GST Returns	Sections 37 to 47 under Chapter IX of the J&K GST Act and Rules 59 to 68 and 80 to 81 under Chapter VIII of the J&K GST Rules. Part B of J&KGST Rules prescribes format of returns
11	Zero-rated supplies	Section 16 of IGST Act
12	Assessment and Audit functions	Sections 61, 62, 65 and 66 under Chapter XII & XIII of the J&K GST Act., Rules 99 to 102 under Chapter XI of J&KGST Rules 2017

In addition, the notifications and circulars issued by Central Board of Indirect Taxes and Customs (CBIC)/ STD relating to filing of returns, notifying the effective dates of filing of various returns, extending due dates for filing returns, rates of tax on goods and services, payment of tax, availing and utilising ITC, scrutiny of returns and oversight of tax compliance and Standard Operating Procedures (SOP) containing instructions to Departmental officers on various aspects related to filing returns, scrutiny of returns, cancellation of registrations and verification of Director General of Analytics and Risk Management (DGARM) reports etc. also formed part of the audit criteria.

3.7 Audit Findings

Audit findings have been categorised into the following three categories: -

- Oversight on returns filing-Audit of Circles.
- Centralised Audit.
- Detailed Audit.

The findings under each category are discussed in the succeeding paragraphs.

3.7.1 Oversight on returns filing-Audit of Circles

The audit of Circles was conducted for the period 2020-21 covering records of ten selected circles as given in *Appendix 3.1.1*. The parameters against which records were checked were effectiveness of scrutiny and assessment, action on late-filers and non-filers, cancellation of registration etc. Audit universe and sample selected are given in **Table 3.2** below:

Table 3.2: Audit Universe and sample selection

Sl. No	Year	Audit Universe		Sample Selection	
		No. of STD Circles	No. of Registered Taxpayers	No. of STD Circles selected	No. of Registered Taxpayers
1	2020-21	61	1,00,441	10	18,951

3.7.1.1 Non-levy of late fee on delayed filing of returns

Section 47 of J&K GST Act 2017 provides that (1) Any registered person who fails to furnish the details of outward or inward supplies required under section 37 or section 38 or returns required under section 39 or section 45 by the due date shall pay a late fee of fifty/ twenty rupees (Rupees twenty for NIL Return) for every day during which such failure continues subject to a maximum amount of five thousand rupees. (2) Any registered person who fails to furnish the return required under section 44 by the due date shall be liable to pay a late fee fifty/ twenty rupees for every day during which such failure continues, subject to a maximum of an amount calculated at a quarter *per cent* of his turnover in the State or Union Territory.

Audit scrutiny of GSTR-3B returns on GST portal in respect of ten selected circles revealed that 13,594 GSTR-3B returns were filed during the year 2020-21. Audit observed that 4,949 returns were filed late despite several extensions granted for filing of returns. The delay in filing of returns ranged from 01 to 1,139 days. However, late fees of ₹ 0.41 crore was not paid (*Appendix-3.1.2*). No action was taken to recover the late fee of ₹ 0.41 crore from the taxpayers who filed late returns.

On being pointed out (between June 2023 to August 2023), the Department stated (November 2024) that GST portal does not allow the taxpayer to file GSTR-3B until liability of late fee is paid but the Department did not provide any documentary evidence regarding payment of late fee in the cases pointed out by Audit.

3.7.1.2 Non-levy of interest on late payment of tax

Section 50(1) of the J&K GST Act, 2017 provided that “Every person who is liable to pay tax in accordance with the provisions of this Act or the rules made thereunder, but fails to pay the tax or any part thereof to the Government within the period prescribed, shall for the period for which the tax or any part thereof remains unpaid, pay, on his own, interest at such rate, not exceeding 18 *per cent*, as may be notified by the Government on the recommendations of the Council”.

Audit scrutiny of MIS data (COMP-17²) of Circle Kathua-II for the period 2020-21 (June 2024) revealed that one taxpayer had filed the GSTR-3B return for the month of March 2022 belatedly by 144 days. The taxpayer had paid ₹ 0.09 crore in cash. However, interest of ₹ 0.07 crore was not paid by him.

² Detailed report for calculation of interest for late return filers.

On being pointed out (June 2024), STO Kathua-II stated (November 2024) that the proceedings under Section 73 of the Act have been initiated.

3.7.1.3 Delay in cancellation of registrations

Rule 22 of the J&K GST Rules, 2017, envisages that the cancellation order in form REG-19 has to be issued within 30 days from the date of application in case of cancellation of registration on application by taxpayer or date of reply to REG-17 in case of *suo-moto* cancellation.

Audit scrutiny of records in respect of 10 selected circles revealed that 2,225 registrations were cancelled during the year 2020-21. Out of these cancelled registrations, 1,623 registrations were found cancelled belatedly. The delay in cancellation of registrations ranged from 01 to 869 days (*Appendix 3.1.3*).

On being pointed out (June 2023 to August 2023), the Department stated (November 2024) that only after ensuring that there is no unpaid tax liabilities, cancellation is done. However, the Department also stated that notices and communication have been issued and replies are expected from the taxpayers.

3.7.1.4 Non filing of GSTR-10 Return

Section 29 of the J&K GST Act 2017, read with Rule 20 of the J&K GST Rules, allows for cancellation of registration by the taxpayer. Section 29(2) of the J&K GST 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.

As per Section 45 of the Act, GSTR-10 the final return has to be filed within three months of the effective date of cancellation or the date of order of cancellation, whichever is later, by the taxpayer.

As per the information in MIS REG 1.08 report of 10 selected circles, 2,225 registrations were found cancelled during the year 2020-21 and as per information available in backend portal (MIS Comp.13³), in 1,347 cases, GSTR-10 return was not filed by the cancelled taxpayers. Details of pending final returns GSTR-10 for the period 2020-21 is given in *Appendix 3.1.4*.

On being pointed out (June 2023 to August 2023), the Department stated (November 2024) that the burden of filing GSTR-10 return lies on the taxpayer. However, the Department also said that details of taxpayers who have not filed GSTR-10 returns are being extracted from MIS reports and notices are served by the Proper Officers for necessary compliance.

³ MIS Report on non-filing of Final return GSTR-10.

3.7.2 Centralised audit

In Centralised Audit, deviations from rules and inconsistencies in returns filed and evaluation of the adequacy and effectiveness of the scrutiny procedure of the Department was checked.

Audit analysed GST returns data pertaining to 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 of 16 parameters, which can be broadly categorised into two domains - ITC and Tax payments.

Out of the 13 prescribed GST returns⁴, the following basic returns that apply to normal taxpayers were considered for the purpose of identifying deviations, inconsistencies and mismatches between GST returns/ data:

- **GSTR-1:** Monthly return furnished by all normal and casual registered taxpayers making outward supplies of goods and services or both and contains details of outward supplies of goods and services.
- **GSTR-3B:** Monthly summary return of outward supplies and 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 Deductor at Source/ Tax Collector at Source, Casual Taxable Person and Non-Resident taxpayer. This document contains the details of all supplies made and received under various tax heads (CGST, SGST and IGST) during the entire year along with turnover and audit details for the same.

⁴ (i) GSTR-1, (ii) GSTR-3B, (iii) GSTR-4 (taxpayers under the Composition levy scheme), (iv) GSTR-5 (non-resident taxable person), (v) GSTR-5A (Non-resident OIDAR service providers), (vi) GSTR-6 (Input service distributor), (vii) GSTR-7 (taxpayers deducting TDS), (viii) GSTR-8 (E-commerce operator), (ix) GSTR-9 (Annual Return), (x) GSTR-10 (Final return), (xi) GSTR-11 (person having UIN and claiming a refund), (xii) CMP-08 (Statement for payment of self-assessed tax for taxpayers under composition scheme) and (xiii) ITC-04 (Statement to be filed by a Principal/ job-worker about details of goods sent to/ received from a job-worker).

- **GSTR-9C:** Annual audit form for all taxpayers having a turnover above ₹ 5 crores in a particular financial year. It is basically a reconciliation statement between the annual returns filed in GSTR-9 and the taxpayer's audited annual financial statements.
- **GSTR-2A:** A system-generated statement of inward supplies for a recipient. It contains the details of all B2B transactions of suppliers declared in their Form GSTR-1/ 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.

3.7.2.1 Centralised Audit - Data analysis

The PAN-State data analysis pertaining to J&K jurisdiction on the 16 identified parameters and extent of deviations/ inconsistencies observed are summarised in **Table 3.3 (a) and (b)**.

Table 3.3 (a): Details of Data Analysis undertaken- (ITC and tax payment mismatches)

Sl. No.	Algorithm used	Risk pursued
Domain: ITC		
1.	ITC available as per GSTR-2A with all its amendments was compared with the ITC availed in GSTR-3B in Table 4A(5) (accrued on domestic supplies) excluding the reversals in Table 4B(2) but including the ITC availed in the subsequent year from Table 8C of GSTR-9 and blocked credits.	ITC mismatch between GSTR-2A and GSTR-3B
2.	ITC available from GSTR-2A was compared with Table 8A of GSTR-9 which captures ITC available from GSTR-2A (as an auto-populated non-editable field) but excludes those entries in GSTR-2A where the supplier has not filed GSTR-1 by due date of its filing and also excludes the ITC for the period during which the recipient taxpayer was under Composition Levy Scheme (CLS).	ITC passed on without supplier remitting tax
3.	ITC availed through Table 4 of GSTR-3Bs pertaining to period 2018-19 to 2020-21 filed after October of the following year	ITC availed in GSTR-3B filed after the cut-off/ limitation period.
4.	ISD ITC availed in GSTR-9 Table 6G or GSTR-3B Table 4(A)(4) of recipient was compared with the sum of Table 5A, Table 8A, and Table 9A of GSTR-6 of distributor GSTINs	Incorrect availing of ISD credit
Domain: Annual Return and financial statements (FS)		
5.	Positive figure in GSTR-9C Table 12F and examination of reasons provided in Table 13 for mismatch	Mismatch of ITC availed between Annual returns and Books of accounts
6.	Positive figure in GSTR-9C Table 14T and examination of reasons provided in Table 15 for mismatch	Reconciliation between ITC availed in Annual returns with expenses in financial statements
7.	Negative figure in GSTR-9C Table 9R and examination of reasons provided in Table 10 for mismatch	Mismatch in tax paid between books of accounts and returns

Sl. No.	Algorithm used	Risk pursued
Domain: Tax and Interest payment		
8.	RCM payments in GSTR-9 Table 4G (tax payable) were compared with ITC availed in GSTR-9 Table 6C, 6D and 6F (ITC availed). In cases where GSTR-9 was not available, RCM payment in GSTR-3B Table 3.1(d) was compared with GSTR-3B 4(A)(2) and 4A(3). Greater of difference in GSTR-9 and GSTR-3B considered where both were available	Short payment of tax under RCM versus ITC availed in GSTR-3B/ GSTR-9
9.	The greater of tax liability between GSTR-1 (Tables 4 to 11), considering advances and amendments, and GSTR-9 (Tables 4N, 10 and 11) was compared with tax paid details in GSTR-3B Tables 3.1(a) and 3.1(b). In cases where GSTR-9 was not available, GSTR-3B tax paid was compared with GSTR-1 liability.	Unsettled/ Undischarged liabilities
10.	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
11.	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
12.	Interest calculated at the rate of 18 <i>per cent</i> on cash portion of tax payment on delayed filing of GSTR-3B vis-à-vis interest declared in GSTR-3B	Short payment of interest

Table 3.3 (b): Details of Data Analysis undertaken (Turnover mismatch)

Sl. No.	Algorithm used	Risk pursued
1	The CLS taxpayers whose turnover on all India basis (Central and State jurisdiction) under all GSTINs of the same PAN have crossed the turnover limit of ₹ 1 crore in 2018-19 and ₹ 1.5 crore in 2019-20 were identified.	Taxpayer Ineligible to remain under CLS
2	Table 3.1(a) of GSTR-3B was compared with Column 6 of Table 9 of GSTR-2A. Cases where GSTR-3B values are less than that of GSTR-2A are identified.	Under-declaration of taxable supplies by comparing TDS returns
3	Unbilled revenue at the beginning of the year in GSTR-9C Table 5B should tally with the unbilled revenue of the previous GSTR-9C shown in Table 5H. Any mismatch indicates suppression of taxable turnover.	Suppression of taxable value based on unbilled revenue declared in GSTR-9C
4	Negative figure in GSTR-9C Table 7G and examination of reasons provided in Table 8 for mismatch	Mismatch in taxable turnover declared in GSTR-9C Table 7G

The PAN-State data pertaining to Jammu & Kashmir state jurisdiction on the 16 identified parameters and extent of mismatches extracted from data are summarized in *Appendix 3.1.5 (a)* and *(b)*.

3.7.2.2 Result of Centralised Audit

Based on the responses received from the Department to the audit queries, the extent to which each of the 16 audit dimensions has been translated into compliance deviations, is summarised in *Appendix 3.1.6 (a)* and *(b)*. The category-wise details of cases included in **Table 3.3(c)** are appended to the report (*Appendix 3.1.7 to 3.1.15*).

Table 3.3 (c): Summary of Centralised Audit

<p>Out of 563 instances, the Department did not reply in 30 instances amounting to ₹ 33.26 crore (details in Appendix 3.1.7) which relates to mismatch of tax liability/ input tax credit amounting to ₹ 24.52 crore in 24 instances and mismatch of Turnover amounting to ₹ 8.74 crore in six instances. The Department furnished the responses in 533 instances, of which 483 instances relate to mismatch of tax liability/ input tax credit {Column No. 2 in Appendix 3.1.6 (a)} and 50 instances relate to mismatch of turnover {Column No. 2 in Appendix 3.1.6 (b)}.</p>
<p>Out of 483 instances in which responses were received relating to mismatch of tax paid/ ITC, in 279 instances, the Department accepted the audit objection. Out of these 279 instances, in 14 instances, recovery have been affected amounting to ₹ 3.14 crore {Column No. 4 and 5 in Appendix 3.1.6(a)}. In 139 instances, Show Cause Notices (DRC-01/ DRC-07) have been issued amounting to ₹ 130.98 crore {Column No. 6 and 7 in Appendix 3.1.6(a)} and in 108 instances, ASMT-10 (notice intimating discrepancies), have been issued amounting to ₹ 99.82 crore {Column No. 8 and 9 in Appendix 3.1.6(a)}. In 18 instances amounting to ₹ 19.67 crore, the Department accepted audit observation and stated that matter was under examination {Column No. 10 and 11 in Appendix 3.1.6(a)}.</p>
<p>Relatively higher rates of deviations were noticed in short payment of interest on delayed payments, undischarged tax liability, ITC availed after limitation period and non-filers of GSTR-3B returns.</p>
<p>In 166 instances relating to mismatch of ITC/ tax paid {Column No. 14, 16 and 18 in Appendix 3.1.6(a)}, constituting 34.37 <i>per cent</i>, where the replies of the Department were acceptable to Audit; data entry errors by taxpayers comprised 22 instances {Column No. 14 and 15 in Appendix 3.1.6(a)}; the Department had proactively taken action in 46 instances {Column No. 16 and 17 in Appendix 3.1.6(a)} and 98 instances {Column No. 18 and 19 in Appendix 3.1.6(a)} had other valid explanations.</p>
<p>In 38 instances {Column No. 20 and 21 in Appendix 3.1.6(a)}, constituting 7.86 (38/483) <i>per cent</i>, the Department did not accept the deviations pointed out by Audit but did not provide any documentary evidence in support of the replies.</p>
<p>Similarly, in the 50 cases where Audit also noticed turnover related mismatches {Appendix-3.1.6(b)}, the Department accepted the observation in 20 instances {Column No. 4, 6, 8 and 10 in Appendix 3.1.6(b)}. Of these, in six instances SCN (DRC-01/DRC-07) have been issued amounting to ₹ 74.10 crore {Column No. 6 and 7 in Appendix 3.1.6(b)}. In five instances ASMT-10 has been issued by the Department {Column No. 8 and 9 in Appendix 3.1.6(b)} and in nine instances, the Department stated that the matter was under correspondence with taxpayer {Column No. 10 and 11 in Appendix 3.1.6(b)} and had initiated/ taken action on the audit observations.</p>
<p>In 25 instances {Column No. 18 and 19 in Appendix 3.1.6(b)} relating to mismatch turnover, the Department's replies had valid explanations and were acceptable to Audit. In five instances related to mismatch turnover {Column No. 20 and 21 in Appendix 3.1.6(b)}, the Department did not accept the deviations pointed out by Audit but did not provide any documentary evidence in support of the replies.</p>

An illustrative case from each of the dimensions of the Centralised Audit are given in the succeeding paragraphs:

(i) Mismatch of ITC availed between GSTR-3B and GSTR-2A

To analyse the veracity of ITC utilisation, relevant data were extracted from GSTR-3B and GSTR 2A for the year 2018-19, 2019-20 and 2020-21, and the ITC paid as per suppliers' details was matched with the ITC credit availed by the taxpayer. The methodology adopted was to compare the ITC available as per GSTR-2A with all its amendments and the ITC availed in GSTR-3B in Table 4A(5)⁵ considering the reversals in Table 4B(2)⁶ but including the ITC availed in the subsequent years from Table 8C of GSTR-9.

In case of a taxpayer under STO Baramulla-I, Audit observed ITC mismatch of ₹ 3.69 crore between GSTR-3B and GSTR-2A for FY 2018-19 which was communicated to the STO (July 2023).

The STO stated (November 2023) that show cause notice (SCN) in form DRC-01 has been issued for ₹ 11.06 crore in November 2023. Further progress was awaited (March 2025).

(ii) ITC availed without supplier remitting tax

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

In case of a taxpayer under STO Circle H-Kashmir, Audit observed in FY 2019-20 a difference of ₹ 2.61 crore as Table 8A of GSTR-9 was showing ITC of ₹ 12.74 crore which was lower than GSTR-2A populated figure of ₹ 15.35 crore. The difference in ITC indicated that GSTR-2A value increased on account of supplier filing either GSTR-1 belatedly or filing GSTR-1 after filing of GSTR-9. This resulted in mismatch of ITC amounting to ₹ 2.61 crore.

On being pointed out (August 2023), the STO stated (August 2023) that notice intimating discrepancy in form ASMT-10 has been issued to the taxpayer (August 2023). Further progress was awaited (March 2025).

(iii) ITC availed after limitation period

J&K GST Act provides for availing of ITC only till the due date of furnishing GSTR-3B for the month of September following the end of the financial year to which such ITC pertains or furnishing of relevant Annual Return, whichever is earlier. Accordingly, if any GSTR-3B is furnished after such time, ITC availed therein

⁵ All other eligible ITC.

⁶ Other ITC reversed.

becomes inadmissible. In order to review the extent of excess/ irregular ITC availed on this account, the ITC availed through Table 4 of GSTR-3B pertaining to 2018-19, 2019-20 and 2020-21 filed by the taxpayer beyond the due dates of September GSTR-3B return of the following year were identified at data level.

In case of a taxpayer under STO Circle Kupwara-Kashmir, Audit observed that taxpayers filed the GSTR-3B returns for the month of August 2018 to March 2019 after due dates. The ITC available in GSTR-3B after limitation period of October 2019 was ₹ 2.43 crore. Taxpayers irregularly availed ITC of ₹ 2.43 crore through GSTR-3B after the limitation period.

On being pointed out (June 2023), the STO stated (October 2023) that DRC-01 amounting to ₹ 6.95 crore has been issued for the year 2018-19. Further progress is awaited (March 2025).

(iv) Irregular availing of ITC by recipient on ISD credit

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 the taxpayer's GSTR-6. The methodology adopted was to compare Table 6G⁷ of GSTR-9 or Table 4(A)(4)⁸ of GSTR-3B of the recipient taxpayers under the jurisdiction of this State with the sum of Table 5A⁹, Table 8A¹⁰, and Table 9A¹¹ of GSTR-6 of the respective ISD.

In one case of taxpayer under STO Circle-E Jammu, Audit observed that the ITC availed in Table 6G of GSTR-9 was ₹ 2.59 crore while reversal as per Table 7H of GSTR-9 was ₹ 0.03 crore and thereby effectively ISD of ₹ 2.56 crore was availed. However, the ITC transferred by the ISD in Table (5A+8A+9A) of GSTR-6 was ₹ 2.47 crore. This resulted in excess availment of ITC transferred by the ISD of ₹ 0.09 crore.

On being pointed out (September 2023), the STO stated (November 2023) that ASMT-10 (November 2023) has been issued. Further progress is awaited (March 2025).

(v) Mismatch of ITC between Annual Return and Table 12F of GSTR-9C

Table 12 of GSTR-9C reconciles ITC declared in Annual Return (GSTR-9) with ITC availed as per audited Annual Financial statement or books of accounts. Column 12F of this Table deals with unreconciled ITC.

The certified reconciliation statement submitted by the taxpayer as required under the Rule 80(3) of J&K GST Rules in form GSTR-9C for the year 2018-19 to 2020-21 was

⁷ ITC received from ISD.

⁸ Inward supplies from ISD.

⁹ Distribution of the amounts of eligible ITC for the tax period.

¹⁰ Mismatch of ITC reclaimed and distributed.

¹¹ Redistribution of ITC distributed to a wrong recipient.

analysed at data level to review the extent of identified mismatch in ITC declared in the Annual Return with the Financial Statements.

In the case of a taxpayer under STO Circle-G Jammu, Audit observed unreconciled ITC of ₹ 1.03 crore in Table 12F of GSTR-9C.

On being pointed out (August 2023), the STO stated (October 2023) that ASMT-10 has been issued (October 2023). Further progress was awaited (March 2025).

(vi) Mismatch of ITC between annual return and financial statements Table 14T of GSTR-9C

The certified reconciliation statement submitted by the taxpayer as required under Rule 80(3) of CGST/ SGST Rules in form GSTR-9C for the years 2018-19 to 2020-21 was analysed at data level to review the extent of identified mismatch in ITC declared in the Annual Return with the expenses reported in the Financial Statements. Table 14 deals with expenses incurred by the taxpayer, which can be in the form of inputs, capital goods or services. These goods/ services procured may be taxable or exempted and procured from registered (forward charge) or unregistered persons (reverse charge). Table 14 reconciles the expenses incurred with the ITC availed, and any excess availing on account of ineligibility, blocked credits, and CLS is highlighted in Table 14T.

In case of a taxpayer under STO Circle-H Kashmir, Audit observed that ITC claimed as per GSTR-9C was ₹ 114.61 crore whereas as per the expenses reported in financial statements available ITC was ₹ 104.26 crore for FY 2018-19. The unreconciled ITC of ₹ 10.35 crore for FY 2018-19 was communicated to the STO (July 2023).

The STO stated (July 2023) that ASMT-10 has been issued (July 2023). Further progress was awaited (March 2025).

(vii) Mismatch in tax paid between Annual Return and tax paid in Table 9R of GSTR-9C

The certified reconciliation statement submitted by the taxpayer as required under Rule 80(3) of J&K GST Rules in form GSTR-9C for the year 2018-19 to 2020-21 was analysed at data level to review the extent of identified mismatch in tax paid between the Annual Return and the books of account. Table 9 of the form GSTR-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 J&K GST/ CGST/ IGST.

In case of a taxpayer under STO Circle-D Kashmir, Audit observed unreconciled short payment of tax amounting to ₹ 0.57 crore in Table 9R of GSTR-9C for FY 2019-20.

On being pointed out (June 2023), the STO stated (November 2023) that DRC-01 amounting to ₹ 0.99 crore has been issued. Further progress was awaited (March 2025).

(viii) Mismatch in availment of ITC on RCM

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

To analyse the veracity of ITC availed on tax paid under Reverse Charge Mechanism (RCM) for the years 2018-19 to 2020-21, the datasets pertaining to GSTR-3B and Annual Return GSTR-9 were compared to check whether the ITC availed on RCM was restricted to the extent of tax paid. The methodology adopted was to compare the RCM payments in GSTR-3B Table 3.1(d)¹² with ITC availed in GSTR-9 Table 6C¹³, 6D¹⁴ and 6F¹⁵. In cases where GSTR-9 was not available, the check was restricted within GSTR-3B where the tax discharged part in R3B Table 3.1(d) was compared with the ITC availing part of GSTR-3B 4A (2)¹⁶ and 4A (3)¹⁷.

In case of a taxpayer under STO Baramulla-III (Sopore), Audit observed tax paid in Table 4G of GSTR-9 was zero and the ITC availed in Table 4(D+F) was ₹ 0.13 crore for FY 2019-20. Thus, there was mismatch of ITC vis-à-vis payment of tax to the tune of ₹ 0.13 crore.

On being pointed out (June 2023), the STO stated that DRC-01 amounting to ₹ 0.07 crore have been issued (December 2023). Further progress was awaited (March 2025).

(ix) Undischarged tax liability

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

¹² Inward supplies (liable to reverse charge).

¹³ Inward supplies receive from unregistered persons liable to reverse charge.

¹⁴ Inward supplies received from registered persons liable to reverse charge.

¹⁵ Import of services.

¹⁶ Import of services.

¹⁷ Inward supplies (liable to reverse charge).

short payment of tax. In the case of GSTR-3B, Tables 3.1(a)¹⁸ and 3.1(b)¹⁹ were taken into account.

In case of a taxpayer under STO Circle-H Kashmir, Audit observed the tax payable in GSTR-1 was ₹ 53.85 crore and the tax payable declared in Tables 3.1(a) and 3.1 (b) of GSTR-3B was ₹ 45.44 crore for FY 2018-19. This resulted in mismatch of tax liability amounting to ₹ 8.41 crore between GSTR-1 and GSTR-3B.

On being pointed out (August 2023), the STO stated (December 2023) that summary of the order in form DRC-07 for ₹ 17.55 crore has been issued. Further progress was awaited (March 2025).

(x) Suppression of Taxable value in comparison with E-Way Bill

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

In case of taxpayer under STO Circle-A, Kashmir, Audit observed tax liability as per GSTR-3B was ₹ 18.38 crore whereas tax liability as per E-way bill data was ₹19.16 crore for FY 2019-20. This resulted in possible suppression of tax liability by ₹ 0.78 crore for FY 2019-20.

On being pointed (August 2023), the STO stated that DRC-01 amounting to ₹ 0.77 crore for FY 2019-20 has been issued (October 2023). Further progress was awaited (March 2025).

(xi) GSTR-3B not filed but GSTR-1 or GSTR-2A available

Taxpayers who have not filed GSTR-3B but have filed GSTR-1 or whose GSTR-2A was available were identified. GSTR-3B return is the only instrument through which the liability is offset and ITC is availed. The very availability of GSTR-1 and GSTR-2A and non-filing of GSTR-3B indicates that the taxpayers had undertaken/ carried on the business during the period but have not discharged their tax liability. These red flags potentially indicate cases of irregular passing on of ITC.

In case of a taxpayer under STO Circle-I Kashmir, Audit observed undischarged tax liability of ₹ 0.41 crore as a result of not filing of GSTR-3B but having filed GSTR-1.

On being pointed out (August 2023), the STO (December 2023) stated that DRC-01 amounting to ₹ 0.79 crore has been issued. Further progress was awaited (March 2025).

¹⁸ Outward taxable supplies (other than zero rated, nil rated and exempted).

¹⁹ Outward taxable supplies (Zero rated).

(xii) Short payment of interest on delayed payments

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

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

In case of a taxpayer under STO Circle Poonch, Jammu, Audit observed interest liability of ₹ 0.81 crore for FY 2018-19 on account of delayed payment of cash liability of ₹ 4.66 crore.

On being pointed (July 2023), the STO stated (October 2023) that ASMT-10 has been issued. Further progress was awaited (March 2025).

(xiii) Taxpayer remaining under CLS even after crossing the specified turnover

At the data level, an attempt was made to identify CLS taxpayers whose turnover on PAN India basis (Central and State jurisdiction) under all GSTINs of the same PAN have crossed the turnover limit of ₹ 1 crore in 2018-19 and ₹ 1.50 crore in 2019-20, but still continue to avail the benefit of CLS.

In case of a tax payer under STO Circle Anantnag-III, Kashmir, Audit observed turnover for the GSTIN for the year 2020-21 was ₹ 2.24 crore. The taxpayer had registered under CLS from April 2019 and crossed the threshold limit in January 2021 but continued to avail the benefit of CLS during the return period 2020-21.

On being pointed out (July 2023), DRC-01 amounting to ₹ 0.05 crore was issued (August 2023) to the tax payer. Further progress was awaited (March 2025).

(xiv) Suppression of Taxable value (TDS/ TCS declaration)

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

In case of a taxpayer under STO Circle Baramulla-I, Kashmir, Audit observed that GSTR-3B outward value of taxable supplies was nil but the value on which

TDS/ TCS recovered was ₹ 2.33 crore. Thus, there was mismatch of taxable value of ₹ 2.33 crore.

On being pointed out (September 2023), the STO stated (November 2024) that DRC-01 amounting to ₹ 1.58 crore has been issued. Further progress was awaited (March 2025).

(xv) Suppression of Taxable value (Unbilled Revenue)

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

In case of a taxpayer under STO Circle-H, Jammu, Audit observed amount under Table 5H ending 2019-20 was ₹ 10.19, crore whereas amount at the beginning of 2020-21 was ₹ Zero. This resulted in identified mismatch of ₹ 10.19 crore in turnover declared in the Annual Return with the Financial Statements.

On being pointed out (June 2023), the STO stated (November 2024) that examination of the case was in process (January 2024). Further progress was awaited (March 2025).

(xvi) Mismatch of taxable turnover in Table 7G of GSTR-9C

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

The certified reconciliation statement submitted by the taxpayer as required under the Rule 80(3) of J&K GST Rules in Form GSTR-9C for the years 2018-19 to 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 unreconciled amount in cases where the turnover in GSTR-9 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.

In case of a taxpayer under STO Circle-I, Kashmir, Audit observed unreconciled taxable turnover in Table 7G of GSTR-9C amounting to ₹ 228.78 crore.

On being pointed (July 2023), the STO stated (December 2023) that DRC-01 amounting to ₹ 71.24 crore has been issued. Further progress was awaited (March 2025).

Recommendation:

- *The Department may consider introducing validation controls in GST Returns to enhance taxpayer compliance and facilitate better scrutiny.*

3.7.3 Detailed Audit of GST Returns

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

From an external audit perspective, Audit also focused on a data-driven risk-based approach. Thus, apart from identifying inconsistencies/ deviations in GST returns through pan-J&K data analysis, a detailed audit of GST returns was also conducted as a part of this review. A risk-based sample of 50 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 and Accountant General (Audit) J&K office. Based on desk review results, detailed audit was conducted and the audit findings are categorized under a) Returns b) Utilization of ITC and c) Discharge of tax liability.

3.7.3.1 Scope limitation (non-production of records)

There was scope limitation of audit due to non-production of granular records (records of taxpayers) by the Department. During the desk review of taxpayers' returns available in the back-end system, Audit identified the risks related to excess ITC and tax liability mismatches for detailed examination. On the ITC dimension, the mismatches were identified by comparing GSTR-3B with GSTR-2A and GSTR-9, and the declarations made in Table 12 of GSTR-9C. On the tax liability dimension, the mismatches were identified by comparing GSTR-3B with GSTR-1 and GSTR-9 and the declarations in Table 5, Table 7 and Table 9 of GSTR-9C. However, in none of the selected cases, the Department provided the corresponding granular records such as the supplementary financial ledgers, invoices, agreement copies etc. required for examining the causative factors for mismatches of ITC and tax liability. Audit requisitioned these granular records of the taxpayers through the respective Circles.

As the requisitioned records were not produced by the Department for any of the cases, the identified risks relating to excess/ irregular ITC availment and undischarged tax liability of ₹ 293.33 crore and of ₹ 18.07 crore, related to 'Mismatch of turnover' could not be examined in detail.

On being pointed out (March 2024), the Department during Exit Conference (November 2024) stated that the internal audit under Section 65 of J&K GST Act had not been conducted till date and the required financial statements were not available with them and the same could not be called for at that stage as there is no provision under the said Act.

3.7.3.2 Returns

Section 50 (1) of J&K GST Act, 2017, provides that every person who is liable to pay tax in accordance with the provisions of this Act or the rules made thereunder, but fails to pay the tax or any part thereof to the Government within the period prescribed, shall for the period for which the tax or any part thereof remains unpaid, pay, on his own, interest at such rate, not exceeding 18 *per cent*, as may be notified by the Government on the recommendations of the Council.

The interest under sub-section (1) shall be calculated, in such manner as may be prescribed, from the day succeeding the day on which such tax was due to be paid.

The extent of short payment of interest on account of delayed remittance of tax during years 2018-19, 2019-20 and 2020-21 was identified using the tax paid details in GSTR-3B and the date of filing of the GSTR-3B. Only the net tax liability (cash component) was considered to work out the interest payable. In this regard, the discrepancies noticed were as below.

(i) Non-payment of interest by taxpayers

Audit observed in 24 cases, that taxpayers had either filed their GSTR-3B returns belatedly or had paid the net tax liability (cash component) belatedly but the interest amounting to ₹ 0.73 crore was not discharged.

On this being pointed out (September 2023 to April 2024), the Department stated (November 2024) that ₹ 0.08 crore were recovered in 10 cases. In six cases, DRC-07 amounting to ₹ 0.22 crore, in two cases DRC-01 amounting to ₹ 0.22 crore, in four cases ASMT-10 amounting to ₹ 0.17 crore were issued to taxpayer. Further in two cases, Department stated that cases were under process (November 2024) as detailed in *Appendix 3.1.16*.

Illustrative Case:

In case of a taxpayer under STO Circle-H, Jammu, Audit observed that taxpayer had filed the GSTR-3B returns for the period May 2019 to December 2019 belatedly and interest liability of ₹ 0.05 crore on delayed payment of tax of ₹ 0.65 crore (net liability discharged through cash) was not discharged.

On being pointed out (March 2024), the Department stated that (November 2024) DRC-07 had been issued to the taxpayer.

(ii) Late fee on belated/ non-filing of returns

Section 47 (2) of J&K GST Act states that any registered person who fails to furnish the return required under Section 44 by the due date shall be liable to pay a late fee of ₹ 100 for every day during which such failure continues subject to a maximum of an amount calculated at a quarter *per cent* of his turnover in the State.

Audit observed in 13 cases, that taxpayers had filed their GSTR-9/ 9C returns belatedly but late fee amounting to ₹ 0.19 crore was not discharged.

On this being pointed out (September 2023 to April 2024), the Department stated (November 2024) that in one case ₹ 0.90 lakh has been recovered via DRC-03, in six cases DRC-07 amounting to ₹ 12 lakh, in two cases DRC-01 amounting to ₹ 1.30 lakh and in one case ASMT-10 were issued to taxpayer. Further, in one case the Department stated that case was under process and in two cases no reply was furnished (November 2024) as detailed in *Appendix 3.1.17*.

3.7.3.3 Mismatches in availing of Input Tax Credit

Section 16(2) of the Act prescribes the conditions for availing ITC, which are (i) Taxpayer should be in possession of tax invoice or any other specified tax-paying document (ii) Taxpayer has received the goods or services (iii) Tax has actually been paid by the supplier and (iv) Taxpayer has furnished the return to avail the ITC (v) The value of the goods or services along with the tax should have been paid to the supplier within 180 days from the date of issue of invoice.

Rule 36 of J&K GST Rules prescribe the documentary requirements for claiming ITC. A taxpayer can avail ITC based on the following documents namely (i) Invoice issued by a supplier of goods or services or both (ii) Invoice issued by recipient along with proof of payment of tax (iii) A debit note issued by supplier (iv) Bill of entry or similar document prescribed under Customs Act (v) Revised invoice and (vi) Document issued by Input Service Distributor.

Audit findings and mismatches noticed related to availing of input tax credit are discussed below.

Audit analysed the dataset of GSTR-2A in respect of selected taxpayers along with datasets of GSTR-3B, GSTR-9 and GSTR-9C filed by the taxpayers for the financial years 2018-19 to 2020-21 and noticed mismatches of Input Tax Credit and Reverse Charge Mechanism (RCM) among returns. Audit could not examine mismatches in detail since relevant granular records were not produced by the Department. These cases were pointed out between September 2023 to April 2024 and replies of the Department were received up to November 2024. The details of mismatches in input tax credit noticed by Audit are given in **Table 3.4** as under:

Table 3.4: Mismatch in availing of input tax credit

Sl. No.	Parameter	No. of cases	No. of Circles	Amount of mismatch (₹ in crore)	Department's response
1	<p>Mismatch of ITC between GSTR-2A and GSTR-3B</p> <p>The ITC available as per Table 3 and 5 of GSTR-2A was compared with ITC availed in Table 4A(5) of GSTR-3B including ITC pertaining to current financial year availed in the next financial year.</p> <p><i>(Appendix 3.1.18)</i></p>	59	16	147.72	The Department reported recovery in two cases amounting to ₹ 1.34 lakh, issued DRC-07 in 21 cases, issued DRC-01 in eight cases, issued ASMT-10 in eight cases. In four cases, the Department stated that the paragraph was under process and in five cases no reply was furnished. In 11 cases, the Department did not accept audit observation. However, in these 11 cases no supporting records were provided.
2.	<p>Excess ITC availed</p> <p>As per Table 8D of GSTR-9 after considering subsequent year's adjustment.</p> <p><i>(Appendix 3.1.19)</i></p>	21	11	77.93	The Department reported recovery in one case amounting to ₹ 0.41 lakh, issued DRC-07 in three cases, issued DRC-01 in one case, issued ASMT-10 in six cases. In one case, the Department stated that the paragraph was under process and in five cases no reply was furnished. In four cases, the Department did not accept audit observation. However, in these four cases no supporting records were provided.
3.	<p>Non/short reversal of ITC availed for exempt and non-GST supplies: As per Section 17(2) of Jammu and Kashmir GST Act 2017, read with Rules 42 of J&K GST Rules 2017, the amount of credit shall be restricted to so much of the input tax as is attributable to the said taxable supplies including zero-rated supplies.</p> <p><i>(Appendix 3.1.20)</i></p>	20	10	33.55	The Department issued DRC-07 in three cases, issued DRC-01 in two cases, issued ASMT-10 in three cases. In one case, the Department stated that the paragraph was under process and in one case no reply was furnished. In ten cases, the Department did not accept audit observation. However, in these nine cases no supporting records were provided.

Sl. No.	Parameter	No. of cases	No. of Circles	Amount of mismatch (₹ in crore)	Department's response
4.	ITC mismatch between GSTR-2A and GSTR-9: The ITC available as per GSTR-2A was compared with the ITC availed under Table 8A of GSTR-9 return. <i>(Appendix 3.1.21)</i>	8	5	4.01	The Department issued DRC-07 in one case, issued DRC-01 in one case, issued ASMT-10 in three cases. In three cases no reply was furnished.
5.	Mismatch of ITC in Annual Return: Figures in Table-6J of GSTR-9 captures the difference of ITC availed through 3Bs, and ITC entered in Table 6B to 6H. A negative figure in 6J is indicative of excess availment of ITC. <i>(Appendix 3.1.22)</i>	3	3	3.27	The Department issued DRC-07 in one case, issued ASMT-10 in one case and in remaining case stated that the para was under process.
6.	ITC availed by recipient taxpayer without tax remitted by supplier(s)-suppliers have not filed GSTR-3B or filed GSTR 3B belatedly after filing GSTR-1. <i>(Appendix 3.1.23)</i>	18	10	3.08	The Department reported recovery in two cases amounting to ₹ 31.59 lakh, issued DRC-07 in one case, issued DRC-01 in three cases, issued ASMT-10 in five cases. In three cases, the Department stated that the para was under process and in two cases no reply was furnished. In two cases, the Department did not accept audit observation. However, in these two cases no supporting records were provided.
7.	Mismatch in ITC availed in respect of ISD: ITC availed in respect of Input Service Distributor in Table-6G of GSTR-9 was compared with the ITC available on account of ISD in GSTR-2A. <i>(Appendix 3.1.24)</i>	4	02	0.33	The Department issued DRC-07 in one case and issued ASMT-10 in two cases. In one case no reply was furnished.
8.	Mismatch in payment of tax under Reverse Charge Mechanism (RCM) with GSTR-2A): GSTR-2A Table 3 transactions which are marked as supplies under RCM was compared with GSTR-3B Table 3.1 (d). <i>(Appendix 3.1.25)</i>	5	3	0.26	The Department issued DRC-07 in two cases and issued DRC-01 in three cases.

Sl. No.	Parameter	No. of cases	No. of Circles	Amount of mismatch (₹ in crore)	Department's response
9.	Mismatch in ITC availed under RCM: Data of Table 3.1(d) of GSTR-3B, which contains the details of inward supplies that are liable to reverse charge, was compared with RCM ITC availed as per Table 4A (2), 4A (3) of GSTR-3B or table 6C of GSTR-9. <i>(Appendix 3.1.26)</i>	2	01	0.03	The Department stated that in both cases the paragraph was under process.
10	Irregular availing of ITC where place of supply is other than UT of J&K- ITC availed through Table 4 of GSTR 3Bs pertaining to 2019-20 and 2020-21 was compared with downloaded GSTR 2A figures where POS is other than the registered place of recipient. <i>(Appendix 3.1.27)</i>	9	6	0.12	The Department issued DRC-07 in five cases, issued DRC-01 in one case and in three cases no reply was furnished.
11	Non/ Less reversal of ITC/ Tax in respect of deletion of Fixed Asset- The methodology adopted was to compare Table 7 of GSTR-9 with the deletions shown in financial statement respectively. Further, Schedule I of J&K GST Act, 2017 provides check for clearance of assets without consideration and appropriate payment of tax on such supplies. <i>(Appendix 3.1.28)</i>	20	6	NMV	The Department issued DRC-07 in one case, issued DRC-01 in two cases, issued ASMT-10 in two cases. In two cases the Department stated that the paragraph was under process and in three cases no reply was furnished. In 10 cases Department did not accept audit observation. However, in these 10 cases, no supporting records were provided.
12	Non/Less reversal of ITC in respect of Trades payable Second provision of Section 16(2) of J&K GST Act 2017 states that where a recipient fails to pay to the supplier of goods or services or both, other than the supplies on which tax is payable on reverse charge basis, the amount towards the value of supply along with tax payable thereon within a period of one hundred and eighty days from the date of issue of invoice by the supplier. <i>(Appendix 3.1.29)</i>	32	15	NMV	The Department reported recovery in one case amounting to ₹ 0.41 lakh, issued DRC-07 in four cases, issued DRC-01 in four cases, issued ASMT-10 in six cases. In four cases, the Department stated that the paragraph was under process and in seven cases no reply was furnished. In six cases, the Department did not accept audit observation. However, in these six cases no supporting records were provided.

3.7.3.4 Mismatches relating to discharge of tax liability

The taxable event in the case of GST is supply of goods and/ or services. Section 9 of the Jammu & Kashmir GST Act 2017 is the charging section authorising levy and collection of tax called State/ Centre 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 J&KGST Act. Section 5 of the IGST vests levy and collection of Integrated GST on interstate supply of goods and services with Central Government with maximum rate of 40 *per cent*.

Audit findings and mismatches noticed related to discharge of tax liabilities are discussed below.

Audit scrutinised GSTR-1, GSTR-3B and GSTR-9 returns filed by the taxpayers for the year 2018-19 to 2020-21 and noticed mismatch in discharge of tax liability and turnover by comparing the tax liability and turnover furnished in the financial statements and GST returns. Audit could not examine these mismatches in detail since relevant granular records were not produced by the Department. These cases were pointed out between September 2023 to April 2014 and replies of the Department were received up to November 2024. The details of mismatches are given in **Table 3.5 (a) and (b)** as under.

Table 3.5 (a): Mismatch related to discharge of tax liability

Sl. No.	Parameter	No. of cases	No. of Circles	Amount of mismatch (₹ in crore)	Department's response
1.	Un-discharged tax liability on comparing greater of the tax liability of GSTR-1, GSTR-9 with reference to Tax payment in GSTR-9: GSTR-1 and GSTR-9 for the year 2018-19, 2019-20 and 2020-21 and the tax payable in these returns was compared with the tax paid and declared in GSTR 9/ 3B for the respective financial year. <i>(Appendix 3.1.30)</i>	24	10	22.85	The Department reported recovery in seven cases amounting to ₹ 12.99 lakh, issued DRC-07 in five cases, issued DRC-01 in two cases, issued ASMT-10 in three cases. In one case, the Department stated that the paragraph was under process and in three cases no reply was furnished. In three cases, the Department did not accept audit observation. However, in these three cases, no supporting records were provided.
2.	Mismatch in tax liability: Mismatch in tax paid between books of accounts and Annual Return (Table 9R of Form 9C) <i>(Appendix 3.1.31)</i>	1	1	0.18	The Department issued DRC-07 in the case.

Sl. No.	Parameter	No. of cases	No. of Circles	Amount of mismatch (₹ in crore)	Department's response
3.	<p>Non-disclosure of turnover/ liability under Reverse Charge Mechanism (RCM):</p> <p>To check tax repercussions on expenses incurred, like GTA Services, legal, manpower recruitment, services received from abroad, and other services notified under Section 9(3) and 9(4) of J&K GST Act 2017, where the recipient is required to pay tax under RCM; the details mentioned in Profit and Loss account has been cross-verified with Tables 4A(2) and 4A(3) of GSTR-3B and 4(G) of GSTR-9. <i>(Appendix 3.1.32)</i></p>	45	14	NMV	The Department issued DRC-07 in six cases, issued DRC-01 in nine cases, issued ASMT-10 in six cases. In three cases, the Department stated that the paragraph was under process and in 12 cases no reply was furnished. In nine cases, the Department did not accept audit observation. However, in these nine cases no supporting records were provided.

Table 3.5 (b) Mismatch related to turnover as per Financial Statement

Sr. No.	Parameter	No. of cases	No. of Circles	Amount of mismatch (₹ in crore)	Department's response
1.	<p>Suppression of taxable value identified through TDS/ TCS declaration: GSTR-3B Table 3.1(a) were less than the net amount liable for TCS and TDS credit available under Part-C of GSTR-2A have been identified. <i>(Appendix 3.1.33)</i></p>	4	04	14.06	The Department issued DRC-07 in one case and in one case stated that the paragraph was under process. In two cases, the Department did not accept audit observation. However, in these two cases, no supporting records were provided.
2.	<p>Suppression of taxable turnover on unbilled revenue: Comparison of Table 5B of GSTR-9C of a year with Table 5H of the previous year's GSTR-9C. <i>(Appendix 3.1.34)</i></p>	1	01	4.01	The Department stated that the case was under process.
3.	<p>Mismatch of Turnover between GSTR-9 and Financial Statements/ Trading account: The data sets pertaining to the fields in Table 5N</p>	8	04	NMV	The Department issued DRC-07 in two cases and ASMT-10 in two cases. In one case, the Department stated that the paragraph was under process and in

Sr. No.	Parameter	No. of cases	No. of Circles	Amount of mismatch (₹ in crore)	Department's response
	(Total turnover) were examined <i>viz-a-viz</i> Financial Statements where GSTR-9C was not filed by the taxpayer and where the GSTR-9C was filed, the datasets pertaining to relevant fields in Table 5A (turnover derived from the audited Annual Financial statement), Table 5P (turnover after adjustments), Table 5Q (turnover as declared in annual return GSTR-9) and Table 5R (unreconciled turnover) of GSTR-9C were examined <i>viz-a-viz</i> audited financial statements. <i>(Appendix 3.1.35)</i>				three cases no reply was furnished.

Recommendation:

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

8 Conclusion

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

This SSCA was predominantly based on data analysis, which highlighted risk areas, red flags and in some cases, rule-based deviations and logical inconsistencies in GST returns filed for 2018-19 to 2020-21. The SSCA entailed assessing the oversight functions of J&K State Tax Department jurisdictional formations (Circles) at two levels i.e. at the data level through PAN-State data queries and at the functional level with a detailed audit of Circles, GST returns and internal audit which involved accessing taxpayer records. The audit sample therefore comprised 10 Sectors, 563 high value inconsistencies involving 337 taxpayers across 16 parameters selected through PAN-State queries and 50 taxpayers selected on risk assessment for detailed audit of GST returns for the year 2018-19 to 2020-21.

Audit of Circles disclosed deficiencies in oversight functions due to non-levy of late fee for delayed filing of returns, non-levy of interest on late payment of tax, delay in cancellation of registration and non-filing of GSTR-10 returns.

Out of the 563 high value inconsistencies pursued at data level, the Department responded to 533 cases and initiated remedial action by issuing Show Cause Notices, ASMT-10 and recovery in 272 cases involving a money value of ₹ 324.81 crore.

A relatively higher rate of deficiencies were noticed in short/ non-payment of interest, undischarged tax liability, ITC availing after limitation period and non-filing of GSTR-3B, excess RCM ITC availed and short payment of tax.


Detailed audit of GST returns also suggested significant mismatches in the data of GSTR-1, GSTR-3 and GSTR-9 of the taxpayers. Granular records such as supplementary ledgers, invoices, copies of the agreement etc. were not produced in all cases of sample which constituted a significant scope limitation.

9 Summary of recommendations

The Department may:

- *Consider introducing validation controls in GST Returns to enhance taxpayer compliance and facilitate better scrutiny; and*
- *Initiate remedial action for all the compliance deviations brought out in this report before they get time barred.*

Srinagar/ Jammu
Dated: 30 January 2026


(Tsewang Tharchin)
Accountant General (Audit),
Jammu and Kashmir

Countersigned

New Delhi
Dated: 19 February 2026


(K. Sanjay Murthy)
Comptroller and Auditor General of India

APPENDICES

Appendix-2.1.1
Forms used in E-Way Bill System
(Refer Paragraph: 2.1.4)

Sl. No.	Form No.	Description
1	GST EWB-01	1. Bill for movement of goods, it should be generated in EWB portal before commencement of shipment. 2. Form has Two parts viz. Part-A to be filled by the Consignor or Consignee and Part-B by the transporter.
2	GST EWB-02	Where multiple consignments are intended to be transported in one conveyance this form is generated called "Consolidated EWB"
3	GST EWB-03	Verification report of every inspection of goods in transit by the PO. Part A of the report should be recorded online less than 24 hours and Part B less than three days of inspection.
4	GST EWB-04	Where a vehicle has been intercepted and detained for more than 30 minutes, this form may be uploaded in common portal
5	GST EWB-05	Application for unblocking of the facility for generation of EWB
6	GST EWB-06	Order for permitting/ rejecting application for unblocking
Forms for Interception, detention and release of Conveyance and goods		
1	GST MOV-01	Statement of the owner/ Driver/ Person in-charge of the goods and conveyance during interception of the conveyance
2	GST MOV-02	Order for Physical verification/ inspection of the Conveyance, Goods and Documents
3	GST MOV-03	Order of Extension of time for inspection beyond three working days.
4	GST MOV-04	Physical verification report
5	GST MOV-05	Release Order for Goods conveyance
6	GST MOV-06	Order of Detention for non-production of documents or defective documents etc.
7	GST MOV-07	SCN on the outcome of inspection of goods
8	GST MOV-08	Bond for Provisional release of goods and conveyance
9	GST MOV-09	Order of Demand of tax and Penalty (Detained Goods/ Conveyance)
10	GST MOV-10	Notice for Confiscation of Goods or Conveyances and levy of penalty
11	GST MOV-11	Order of Confiscation of Goods and Conveyance - Demand of Tax, Fine and Penalty
Forms and Notices for Demand and Recovery		
1	GST DRC-01	Summary of Show Cause Notice
2	GST DRC-02	Summary of Statement
3	GST DRC-03	Intimation of Payment (voluntarily/ SCN) by the taxpayer
4	GST DRC-04	Acknowledgement for Voluntary Payment of Tax by the Department
5	GST DRC-05	Intimation of Conclusion of Proceedings by the Department

Sl. No.	Form No.	Description
6	GST DRC-06	Reply to SCN
7	GST DRC-07	Summary of the Order (Tax, Interest and Penalty)
8	GST DRC-08	Rectification of Order (Application/ Suo-moto)
9	GST DRC-09	Order for recovery through Specified Officer U/s 79
10	GST DRC-10	Notice for Auction of Goods (including e- auction)

Appendix-2.1.2
Source of audit criteria
(Refer Paragraph: 2.2.2)

Topic	Relevant Sections/Rules of J&K GST Act/Rules
GST Registration	Section 22 - Persons liable for registration
	Rule 8 - Application for registration under GST
	Section 23 - Persons not liable for registration but may get registered
	Rule 8A - Voluntary registration under GST
	Section 24 - Compulsory registration in certain cases
	Rule 9 - Application for special category registration
Cancellation	Section 29 - Cancellation of registration
	Rule 20 - Application for cancellation of registration
	Section 30 - Revocation or cancellation of registration
	Rule 21 - Form and manner of application for revocation or cancellation of registration
Filing of Returns	Section 47 - Late fee for failure to furnish return
	Rule 61 - Form and manner of furnishing return
Penalties	Section 122 - Penalty for various offenses under the GST Act
	Section 132 - Punishment for certain offenses
E-Way Bill Provisions	Rule 138 - Information to be furnished before commencement of the movement of goods
	Rule 138B - Power to detain and seize goods and conveyances
Interceptions and Detention	Section 129 - Detention, seizure, and release of goods and conveyances
	Rule 138A - Procedure for interception of conveyances
Confiscation	Section 130 - Confiscation of goods or conveyances and levy of penalty
	Rule 140 - Confiscation or penalty not to interfere with other punishments
Input Tax Returns (ITC)	Section 16 - Eligibility and conditions for taking ITC
	Rule 36 - Documentary requirements and conditions for claiming ITC
Invoice and Billing	Section 31 - Tax invoice, credit and debit notes
	Rule 46 - Tax invoice
	Rule 8 - Application for registration under GST
Payment of Tax	Section 49 - Payment of tax, interest, penalty, and other amounts
	Rule 87 - Payment of tax, interest, penalty, and other amounts
Audit and Assessment	Section 65 - Audit by tax authorities
	Section 62 - Assessment of non-filers of returns
	Rule 101 - Audit by tax authorities
Composition Scheme	Section 10 - Composition levy
	Rule 7 - Composition levy
	Rule 55 - Job work procedure
Exports and Imports	Section 16 - Zero-rated supply
	Rule 89 - Refund of integrated tax paid on goods or services exported out of India

Appendix-2.1.3

Trends of generation of EWBs

(Refer Paragraph: 2.2.4)

Details of EWBs generated for outward and inward supplies

Year	Outward supplies			Inward supplies		
	Number of Suppliers	No. of EWBs	Total value (₹ in crore)	Number of Suppliers	No. of EWBs	Total value (₹ in crore)
2018-19	10,372	10,07,998	30,608	1,470	17,765	374
2019-20	10,297	11,24,564	31,834	1,722	20,940	418
2020-21	11,026	12,98,079	35,360	1,375	16,078	366
2021-22	12,977	16,71,207	45,195	1,722	22,687	531
Total	44,672	51,01,848	1,42,997	6,289	77,470	1,689

Details of extended, cancelled and rejected EWBs

Year	Extension of EWBs			Cancelled EWBs			Rejected EWBs		
	No. of suppliers	No. of e-Waybills	Total value (₹ in crore)	No. of suppliers	No. of e-Waybills	Total value (₹ in crore)	No. of suppliers	No. of e-Waybills	Total value (₹ in crore)
2018-19	9,680	12,781	344	3,275	20,742	1,018	182	298	11
2019-20	33,332	70,122	1,790	3,162	21,694	817	124	176	8
2020-21	44,646	74,098	2,111	3,551	26,925	890	96	176	10
2021-22	92,616	1,99,784	6,594	4,299	29,684	1,187	97	169	7
Total	1,80,274	3,56,785	10,839	14,287	99,045	3,912	499	819	36

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

Supply of EWB	Mode of transport (By Road)	Mode of transport (By Road, Rail, Air, Ship)	Percentage (by Road)
Inward EWB	56,587	59,083	95.77
Outward EWB	40,30,001	40,56,447	99.34

(Source: GSTN data)

Appendix-2.1.4
Key Problem Areas that constraints revenue realisation
(Refer Paragraph: 2.2.4)

- (1) Composition Levy Scheme taxpayers generating EWBs for inter-State supplies
- (2) Composition Levy Scheme taxpayers generating EWBs for outward supplies exceeding the threshold limit
- (3) Taxpayers with only outward supplies supported by EWBs in any given year.
- (4) Taxpayers who affect disproportionate outward supplies compared to inward supply (EWBs supported) in any given year.
- (5) Taxpayers who had generated EWBs using duplicate invoices.
- (6) Generation of EWBs by Nil Filers of Return.
- (7) Generation of EWBs by Returns Defaulters (Non-Filers).
- (8) Taxpayers who have generated EWBs after an effective date of cancellation.
- (9) Taxpayers who have generated EWB whose registration was subsequently cancelled.
- (10) Taxpayers who had generated EWBs and had cancelled subsequently.
- (11) Taxpayers who had generated EWBs and were subsequently rejected by the recipients.
- (12) Taxpayers who had generated disproportionate supplies supported by EWBs on the inward side compared to the outward side in any given year.
- (13) Extension of EWBs by taxpayers.
- (14) EWBs generated using risky vehicles i.e., 2 wheelers.
- (15) EWBs generated using stolen/ suspicious vehicles.
- (16) High value of EWBs in the first 6 months of registration.
- (17) EWBs generated using invalid Pin codes.
- (18) EWBs generated using suspended, scrapped, surrendered, and cancelled vehicles.
- (19) EWBs generated by defaulter list of Ministry of Corporate Affairs (MCA).
- (20) EWBs generated by income tax defaulters.
- (21) EWBs generated by DGARM-identified/ Other agencies-identified taxpayers.
- (22) EWBs generated by DGFT-blacklisted exporters.

**Appendix-2.1.5
Sample Selection
(Refer Paragraph: 2.2.4)**

Details of 96 cases (EWBs)				
Sl. No	GSTIN	EWB number	EWB Amount	Jurisdiction
1	01XXXXXXXXXX1ZQ	361395650774	49,77,000	Circle L-Jammu
2	01XXXXXXXXXX1Z9	371059153752	55,93,189	Circle L-Jammu
3	01XXXXXXXXXX1ZE	311104286158	1,66,250	Circle E-Jammu
4	01XXXXXXXXXX1ZR	331151583389	6,26,200	Circle R-Jammu
5	01XXXXXXXXXX1Z6	311183657221	1,61,000	Circle Q-Jammu
6	01XXXXXXXXXX2ZR	381213011231	12,84,113	Circle Samba II-Jammu
7	01XXXXXXXXXX2ZR	381210946598	12,98,263	Circle Samba II-Jammu
8	01XXXXXXXXXX1ZD	301390950189	2,84,800	Circle L-Jammu
9	01XXXXXXXXXX1ZD	331387248421	2,96,000	Circle L-Jammu
10	01XXXXXXXXXX1ZD	321403095232	2,85,450	Circle L-Jammu
11	01XXXXXXXXXX1ZD	391399815493	3,36,000	Circle L-Jammu
12	01XXXXXXXXXX1ZD	371391636180	4,19,200	Circle L-Jammu
13	01XXXXXXXXXX1ZD	351386857167	2,95,840	Circle L-Jammu
14	01XXXXXXXXXX1ZD	341390912884	2,90,560	Circle L-Jammu
15	01XXXXXXXXXX1ZD	371393857086	3,50,240	Circle L-Jammu
16	01XXXXXXXXXX1ZD	361378287458	5,07,000	Circle L-Jammu
17	01XXXXXXXXXX1ZM	341019870157	58,305	Circle Q-Jammu
18	01XXXXXXXXXX1Z0	371018693299	25,00,000	Circle R-Jammu
19	01XXXXXXXXXX1Z6	341189610681	96,000	Circle Q-Jammu
20	01XXXXXXXXXX1ZM	311023059954	48,813	Circle Q-Jammu
21	01XXXXXXXXXX1Z0	391016845364	4,52,472	Circle R-Jammu
22	01XXXXXXXXXX1Z0	341010746000	5,00,000	Circle R-Jammu
23	01XXXXXXXXXX1ZM	351021165987	43,559	Circle Q-Jammu
24	01XXXXXXXXXX1ZM	361021124530	54,779	Circle Q-Jammu
25	01XXXXXXXXXX1ZM	391021159218	1,14,601	Circle Q-Jammu
26	01XXXXXXXXXX1ZM	371019859577	2,18,135	Circle Q-Jammu
27	01XXXXXXXXXX1Z6	371186464642	1,68,000	Circle Q-Jammu
28	01XXXXXXXXXX1ZW	311180108227	5,72,927	Circle Q-Jammu
29	01XXXXXXXXXX1Z0	321014127388	19,63,500	Circle R-Jammu
30	01XXXXXXXXXX1Z0	321014129933	19,63,500	Circle R-Jammu
31	01XXXXXXXXXX1ZY	301057634034	1,57,163	Circle Q-Jammu
32	01XXXXXXXXXX1ZB	371042747223	1,25,611	Circle Samba II-Jammu
33	01XXXXXXXXXX1ZJ	331038734729	2,64,201	Circle Kathua I-Jammu
34	01XXXXXXXXXX1ZD	381051151009	99,105	Circle Samba II-Jammu
35	01XXXXXXXXXX1ZH	331034575023	5,92,500	Circle G-Jammu
36	01XXXXXXXXXX1ZA	351041212627	32,02,916	Circle R-Jammu
37	01XXXXXXXXXX1Z7	211027375831	2,56,51,000	Circle Samba II-Jammu
38	01XXXXXXXXXX1ZZ	301091252230	40,68,388	Circle G-Jammu
39	01XXXXXXXXXX1ZA	381041190562	32,02,916	Circle R-Jammu

Details of 96 cases (EWBs)				
40	01XXXXXXXXXX1ZL	371031481725	2,68,750	Circle R-Jammu
41	01XXXXXXXXXX2ZL	701078118878	1,26,000	Circle Samba II-Jammu
42	01XXXXXXXXXX1ZH	391034575456	3,16,750	Circle G-Jammu
43	01XXXXXXXXXX1ZA	351037649897	42,40,000	Circle R-Jammu
44	01XXXXXXXXXX2Z3	311054022912	1,00,800	Circle Q-Jammu
45	01XXXXXXXXXX1ZA	371037654516	42,40,000	Circle R-Jammu
46	01XXXXXXXXXX2ZL	391114531352	1,26,000	Circle Samba II-Jammu
47	01XXXXXXXXXX1ZZ	351091246577	40,68,338	Circle G-Jammu
48	01XXXXXXXXXX1ZJ	381038269581	2,64,201	Circle Kathua I-Jammu
49	01XXXXXXXXXX1ZA	341037645722	42,40,000	Circle R-Jammu
50	01XXXXXXXXXX1Z1	391063477954	1,74,309	Circle L-Jammu
51	01XXXXXXXXXX1Z1	371063473381	1,74,309	Circle L-Jammu
52	01XXXXXXXXXX1ZZ	331091255858	40,68,388	Circle G-Jammu
53	01XXXXXXXXXX1ZH	341034575307	4,59,600	Circle G-Jammu
54	01XXXXXXXXXX2Z3	301054055832	1,00,800	Circle Q-Jammu
55	01XXXXXXXXXX1ZZ	391091253847	40,68,338	Circle G-Jammu
56	01XXXXXXXXXX1ZA	331037638886	32,02,916	Circle R-Jammu
57	01XXXXXXXXXX1ZJ	301332359315	96,000	Circle G-Jammu
58	01XXXXXXXXXX1ZA	741200152422	13,24,503	Circle R-Jammu
59	01XXXXXXXXXX3ZL	311206209772	1,59,750	Circle L-Jammu
60	01XXXXXXXXXX1ZT	321247272835	3,50,000	Circle Q-Jammu
61	01XXXXXXXXXX1Z9	391211933787	59,687	Circle Kathua I-Jammu
62	01XXXXXXXXXX1ZC	311085196455	1,15,938	Circle L-Jammu
63	01XXXXXXXXXX3ZC	321385547538	27,55,061	Circle G-Jammu
64	01XXXXXXXXXX1ZE	381028412447	2,10,878	Circle G-Jammu
65	01XXXXXXXXXX1Z6	381102502594	1,35,811	Circle Samba II-Jammu
66	01XXXXXXXXXX1ZQ	341058107029	18,14,440	Circle R-Kashmir
67	01XXXXXXXXXX1ZQ	371376515101	98,52,707	Circle R-Kashmir
68	01XXXXXXXXXX1ZJ	311168804037	27,90,063	Circle Samba II-Jammu
69	01XXXXXXXXXX1ZJ	391323803620	40,96,625	Circle Samba II-Jammu
70	01XXXXXXXXXX2ZF	341138891253	1,06,267	Circle Samba II-Jammu
71	01XXXXXXXXXX1ZU	341141110088	1,68,480	Circle L-Jammu
72	01XXXXXXXXXX1Z7	381137194395	10,52,775	Circle Samba II-Jammu
73	01XXXXXXXXXX1Z0	371157762294	13,26,966	Circle L-Jammu
74	01XXXXXXXXXX1ZM	371286048698	60,000	Circle L-Jammu
75	01XXXXXXXXXX2ZL	391027925754	1,37,070	Circle Samba II-Jammu
76	01XXXXXXXXXX1ZJ	301189317991	1,39,469	Circle R-Kashmir
77	01XXXXXXXXXX1ZJ	371334271162	2,09,586	Circle R-Kashmir
78	01XXXXXXXXXX2ZL	301034874963	2,37,760	Circle Samba II-Jammu
79	01XXXXXXXXXX2ZL	351034869948	2,41,380	Circle Samba II-Jammu
80	01XXXXXXXXXX2ZL	301062260572	1,71,900	Circle Samba II-Jammu
81	01XXXXXXXXXX4ZE	351294380979	31,02,400	Circle Q-Jammu

Details of 96 cases (EWBs)				
82	01XXXXXXXXXX4ZE	371300469519	37,72,802	Circle Q-Jammu
83	01XXXXXXXXXX3ZI	311251989407	11,12,829	Circle R-Jammu
84	01XXXXXXXXXX2ZL	301038432569	99,000	Circle Samba II-Jammu
85	01XXXXXXXXXX2ZL	371036623249	1,45,890	Circle Samba II-Jammu
86	01XXXXXXXXXX3ZI	361251033460	17,96,561	Circle R-Jammu
87	01XXXXXXXXXX2ZL	361039465799	92,970	Circle Samba II-Jammu
88	01XXXXXXXXXX2ZL	301036621987	99,720	Circle Samba II-Jammu
89	01XXXXXXXXXX2ZL	381036619267	1,78,020	Circle Samba II-Jammu
90	01XXXXXXXXXX2ZL	361038808458	1,96,470	Circle Samba II-Jammu
91	01XXXXXXXXXX3ZI	301249722048	18,64,407	Circle R-Jammu
92	01XXXXXXXXXX2ZL	321038393259	1,94,400	Circle Samba II-Jammu
93	01XXXXXXXXXX1ZI	371057146093	2,96,400	Circle G-Jammu
94	01XXXXXXXXXX2ZB	311035002467	90,253	Circle L-Jammu
95	01XXXXXXXXXX1Z2	301054024890	2,33,720	Circle R-Kashmir
96	01XXXXXXXXXX2ZB	321031878120	1,11,851	Circle L-Jammu
Details of 24 cases (EWBs)				
Sl. No.	GSTIN	EWBs number	EWB Amount	Jurisdiction
1	01XXXXXXXXXX1Z7	351031443109	2,56,51,000	Circle Samba II-Jammu
2	01XXXXXXXXXX1ZJ	371157382670	2,24,77,500	Circle Samba II-Jammu
3	01XXXXXXXXXX1ZV	351356096336	1,13,13,856	Circle E-Jammu
4	01XXXXXXXXXX1ZT	361251410519	1,09,44,390	Circle L-Jammu
5	01XXXXXXXXXX4ZE	331306986320	90,44,032	Circle Q-Jammu
6	01XXXXXXXXXX1ZA	391184718745	82,82,800	Circle R-Jammu
7	01XXXXXXXXXX1ZF	361031961378	75,50,954	Circle Samba II-Jammu
8	01XXXXXXXXXX1ZT	311203404200	72,39,361	Circle L-Jammu
9	01XXXXXXXXXX1ZA	331040890811	37,79,440	Circle R-Jammu
10	01XXXXXXXXXX1Z7	371063477268	28,18,696	Circle R-Jammu
11	01XXXXXXXXXX1Z7	341375863862	28,12,069	Circle R-Jammu
12	01XXXXXXXXXX1ZJ	351047485885	26,61,120	Circle Samba II-Jammu
13	01XXXXXXXXXX1ZA	371320966160	23,55,804	Circle Samba II-Jammu
14	01XXXXXXXXXX1Z7	351185404601	21,39,931	Circle R-Jammu
15	01XXXXXXXXXX2ZL	381186848810	18,76,950	Circle Samba II-Jammu
16	01XXXXXXXXXX2ZR	301216834660	11,88,070	Circle Samba II-Jammu
17	01XXXXXXXXXX2ZR	311215065082	11,27,390	Circle Samba II-Jammu
18	01XXXXXXXXXX1Z2	341068320517	10,40,000	Circle L-Jammu
19	01XXXXXXXXXX1Z8	311085499680	10,33,702	Circle R-Jammu
20	01XXXXXXXXXX1Z1	391070909549	10,25,981	Circle L-Jammu
21	01XXXXXXXXXX1Z9	361272479263	9,25,830	Circle Kathua I-Jammu
22	01XXXXXXXXXX2ZL	391018977201	8,11,650	Circle Samba II-Jammu
23	01XXXXXXXXXX1Z9	381272947568	6,20,000	Circle Kathua I-Jammu
24	01XXXXXXXXXX1Z6	371204576519	1,47,750	Circle L-Jammu

High Money Value of Un-registered Persons (URP) Sample (Six cases)				
Sl. No.	From	GSTIN	EWB number	EWB Amount
1	URP	09XXXXXXXXXXXX1Z5	461182637679	700,00,000
2	URP	36XXXXXXXXXXXX1ZQ	101344266203	4,25,00,000
3	URP	07XXXXXXXXXXXX1Z2	751054372873	1,60,00,000
4	URP	23XXXXXXXXXXXX1Z2	631370575809	58,50,000
5	URP	01XXXXXXXXXXXX1ZK	391358765704	54,30,900
6	URP	01XXXXXXXXXXXX1ZK	321424005942	52,58,400

Cross PAN analysis Sample (Five cases)			
Sl. No.	GSTIN	EWB number	EWB Amount
1	01XXXXXXXXXXXX2Z6	341116663827	80,25,500
2	01XXXXXXXXXXXX1ZQ	331209429779	47,52,771
3	01XXXXXXXXXXXX1ZC	341417634197	23,35,700
4	01XXXXXXXXXXXX1Z4	301308296794	20,56,184
5	01XXXXXXXXXXXX1ZH	391395208978	19,32,562

Appendix-2.1.6
Ineligible taxpayers continuing under CLS
(Refer Paragraph: 2.3.1.1)

(₹ in lakhs)

Sl. No.	Jurisdiction	GSTIN	EWB number	Assessable Value	Tax under normal rate	Department's response
1.	Circle E-Jammu	01XXXXXX5551X1XX	311104286158	1.66	0.30	It was stated that DRC-07 amounting to ₹. 0.85 lakh was issued.
2.	Circle R-Jammu	01XXXXXX4007X1XX	331151583389	6.26	0.75	It was stated that DRC-01 amounting to ₹. 4.17 lakh was issued.
3.	Circle L-Jammu	01XXXXXX3717X1XX	371204576519	1.48	0.18	It was stated that ASMT-10 was issued for discrepancy noticed.
			Total	9.40	1.23	

Appendix-2.1.7
Generation of EWBs by taxpayers who had filed Nil Returns
(Refer Paragraph: 2.3.1.2)

(₹ in lakhs)

Sl. No.	Jurisdiction	GSTIN	Total No. of EWBs	Period	Assessable Value	Tax Involved	Status	Department's response
1.	Circle G-Jammu	01XXXXXX6915X1XX	02	2021-22	1.92	0.09	Active	It was stated that the taxpayer had paid ₹ 0.05 lakh in Form DRC-03.
2.	Circle L-Jammu	01XXXXXX7460X3XX	14	2019-20 (13 EWBs) 2020-21 (01 EWBs)	14.77	4.14	Suspended (31.05.2018)	It was stated that DRC-01 amounting to ₹ 1.18 lakh was issued.
3.	Circle R-Jammu	01XXXXXX7903X3XX	10	2020-21	86.44	15.56	Active	It was stated that the taxpayer was under Insolvency proceedings in NCLT.
4.	Circle L-Jammu	01XXXXXX1895X2XX	2,176	2018-19	1,548.76	185.26	Active	It was stated that DRC-07 amounting to ₹ 86.93 lakh was issued.
5.	Circle Samba II-Jammu	01XXXXXX8484X2XX	09	2018-19	14.86	2.67	Active	It was stated that DRC-07 amounting to ₹ 12.36 lakh was issued.
6.	Circle Q-Jammu	01XXXXXX4550X1XX	01	2020-21	3.50	0.63	Cancelled (12.03.2021)	It was stated that DRC-07 amounting to ₹ 1.82 lakh was issued.
			Total		1,670.25	208.35		

Appendix-2.1.8
Generation of EWBs by non-filers of GST returns
(Refer Paragraph: 2.3.1.3)

Sl.No.	Jurisdiction	GSTIN	Total No. of EWBs	Period	Date of cancellation	Assessable value	Tax involved	Department's response
1.	Circle II-Samba, Jammu	01XXXXXX1361X1X6	04	2019-20	02.08.2019	5.36	0.97	It was stated that DRC-07 amounting to ₹ 2.08 lakh was issued.
2.	Circle I-Kathua, Jammu	01XXXXXX3920X1X9	15	2020-21	29.01.2021	53.03	9.55	It was stated that DRC-07 amounting to ₹ 16.08 lakh was issued.
3.	Circle Q-Jammu	01XXXXXX3444X2X3	43	2018-19	02.12.2019	30.62	1.53	It was stated that DRC-07 amounting to ₹ 2.77 lakh was issued.
4.	Circle L-Jammu	01XXXXXX3320X1XX	03	2021-22	10.08.2022	8.55	1.55	It was stated that DRC-01 amounting to ₹ 3.84 lakh was issued.
5.	Circle L-Jammu	01XXXXXX5877X1X2	02	2018-19	25.01.2020	10.54	0.53	It was stated that DRC-07 amounting to ₹ 1.58 lakh was issued.
6.	Circle Kathua-I, Jammu	01XXXXXX9019X1XX	02	2018-19	11.12.2019	5.28	0.63	It was stated that DRC-07/ 08 amounting to ₹ 1.40 lakh was issued.
7.	Circle-I-Kathua	01XXXXXX0853X1X9	35	2020-21	NA	19.01	5.32	It was stated that DRC-07 amounting to ₹ 16.69 lakh was issued.
Total			104			132.39	20.08	

(₹ in lakhs)

Appendix-2.1.9
Non-follow up of cancelled taxpayers for outstanding tax liability
(Refer Paragraph: 2.3.1.4)

Sl. No.	Jurisdiction	GSTIN	Total No. of EWBs	Assessable Value	Tax Involved	Date of cancellation of registration	Department's response
01	Circle Q-Jammu	01XXXXXX9871X1XX	06	5.38	0.97	01.05.2018 (<i>Suo-moto</i>)	It was stated that DRC-07 amounting to ₹ 2.04 lakh was issued.

(₹ in lakhs)

Appendix-2.1.10
Generation of multiple EWBs on the strength of same Invoices
(Refer Paragraph: 2.3.1.5)

(₹ in lakhs)

Sl. No.	Jurisdiction	GSTIN	No. of Invoices	Total No. of EWBs	Assessable Value	Tax Involved	Department's response
1.	Circle R-Jammu	01XXXXXX5586X1X0	01	02	39.27	7.07	No Reply was provided.
2.	Circle Samba-II	01XXXXXX8484X2XX	01	02	2.52	0.45	It was stated that DRC-07 amounting to ₹ 12.63 lakh was issued.
3.	Circle L-Jammu	01XXXXXX2396X1X1	01	02	3.49	0.31	It was stated that error was due to technical glitch.
4.	Circle Q-Jammu	01XXXXXX0402X1XX	01	02	3.14	0.57	It was stated that error was due to technical glitch.
5.	Circle Q-Jammu	01XXXXXX3444X2X3	01	02	2.02	0.10	It was stated that DRC-07 amounting to ₹ 2.77 lakh was issued.
6.	Circle Kathua-I	01XXXXXX9019X1XX	01	02	5.28	0.63	It was stated that DRC-07/08 amounting to ₹ 1.40 lakh was issued.
7.	Circle G-Jammu	01XXXXXX6915X1XX	01	02	1.92	0.09	It was stated that the taxpayer had paid ₹ 0.05 lakh in Form DRC-03.
8.	Circle Samba-II, Jammu	01XXXXXX6224X1XX	01	02	2.51	0.45	It was stated that the EWB was wrongly generated by the transporter.
9.	Circle Samba-II, Jammu	01XXXXXX6251X1XX	01	02	1.98	0.24	It was stated that error was due to technical glitch.
10.	Circle Samba-II, Jammu	01XXXXXX6306X1X7	03	06	701.12	126.20	It was stated that EWB was wrongly generated due to data entry error.
11.	Circle Samba-II, Jammu	01XXXXXX1698X1XX	01	02	53.22	9.58	No reply was provided.
12.	Circle R-Jammu	01XXXXXX8136X1XX	01	02	5.37	0.64	It was stated that error was due to technical glitch.
13.	Circle G-Jammu	01XXXXXX8713X1XX	01	05	203.42	36.62	It was stated that the taxpayer was under Insolvency proceedings in NCLT.
TOTAL					1,025.26	182.95	

Appendix-2.1.11
Generation of EWBs for transactions using suspicious vehicles
(Refer Paragraph: 2.3.1.6)

(₹ in lakhs)

Sl. No.	Jurisdiction	GSTIN	Nature of risky vehicle	Total No. of EWBs	Total value of outward supply	Department's response
1	Circle II-Samba	01XXXXXX1698X1XX	Cycle/ Scooter	02	81.26	It was stated that error was due to wrong data entry.
2	Circle II-Samba	01XXXXXX1015X2XX	Blacklisted/ Scrapped vehicle by RTO	01	1.25	It was stated that no pop up was generated from the portal on account of risky/ blacklisted vehicles.
3	Circle L-Jammu	01XXXXXX3528X1XX	Blacklisted/ Scrapped vehicle by RTO	01	1.99	It was stated that no facility available on the portal to check details regarding stolen/ blacklisted/ scrapped vehicles
4	Circle L-Jammu	01XXXXXX4414X1XX	Scrapped vehicle	01	0.71	It was stated that the taxpayer having no information regarding vehicle used by transporter
5	Circle L-Jammu	01XXXXXX0109X1XX	Scrapped vehicle	01	2.49	No reply was provided.
6	Circle G-Jammu	01XXXXXX0109X3XX	Not registered	01	32.51	No reply was provided.
7	Circle II-Samba	01XXXXXX4124X1X7	Wrong vehicle Number	01	12.42	No reply was provided.
Total				8	132.63	

Appendix-2.1.12

EWBs generated but invoices not reported in GSTR-3B
(Refer Paragraph: 2.3.1.7)

(₹ in lakhs)

Sl. No.	Jurisdiction	GSTIN	Total No. of EWBs	Assessable Value of Outward supply as per EWB	Tax Involved as per EWB	Tax liability discharged as per GSTR-3B	Short discharged of Tax liability	Department's response
1	Circle II-Samba	01XXXXXX1698X1XX	453	14,163.36	2,549.34	2,219.61	329.73	No reply was provided.
2	Circle G-Jammu	01XXXXXX0109X3XX	69	81.62	14.40	0.00	14.40	It was stated that DRC-01 amounting to ₹ 593.98 lakh was issued.
3	Circle G-Jammu	01XXXXXX8713X1XX	5,217	37,910.93	4,235.15	4,204.76	30.39	It was stated that the taxpayer was under Insolvency proceedings in NCLT.
TOTAL			5,739	52,155.91	6,798.89	6,424.37	374.52	

Appendix-2.1.13

Mismatch in ITC availment between GSTR-2A and GSTR-3B
(Refer Paragraph: 2.3.1.8)

(₹ in lakhs)

Sl.No.	Jurisdiction	GSTIN	ITC claimed as per GSTR-3B	ITC available as per GSTR-2A	Excess ITC claimed	Department's response
1.	Circle R-Jammu	01XXXXXX7903X3XX	171.29	91.94	79.35	It was stated that the taxpayer was under insolvency proceedings in NCLT.
2.	Circle G-Jammu	01XXXXXX8713X1XX	27,932.99	27,906.51	26.48	It was stated that the taxpayer was under insolvency proceedings in NCLT.
3.	Circle Q-Jammu	01XXXXXX0402X1XX	141.62	140.58	1.04	It was stated that the taxpayer had paid ₹ 1.99 lakh in Form DRC-03.
Total			28,245.90	28,139.03	106.87	

Appendix- 2.1.14 (a)
Cross-PAN analysis (Variation of ITC between GSTR-2A and GSTR-3B)
(Refer Paragraph: 2.3.1.9(i))

(₹ in lakhs)

GSTIN	Period involved	ITC available in GSTR-2A	ITC claimed in GSTR-3B	Excess ITC claimed	Department's response
01XXXXXX3317X1XX	2020-21	1,203.91	1,330.99	127.08	No reply was provided.
01XXXXXX8067X1XX	2018-19 to 2020-21	11,575.39	13,454.16	1,878.77	No reply was provided.
01XXXXXX5347X2XX	2019-20	8.24	56.05	47.81	No reply was provided.
	Total	12,787.54	14,841.20	2,053.66	

Appendix-2.1.14 (b)
Cross-PAN analysis (Variation of tax liability between EWB Portal and GSTR-3B)
(Refer Paragraph: 2.3.1.9(ii))

(₹ in lakhs)

GSTIN	Period	Total liability as per EWB portal	Total liability discharged as per GSTR-3B	Variation		Department's response
				A	B	
01XXXXXX0165X1XX	2021-2022	19.42	18.08		1.34	No reply was provided.
01XXXXXX5347X2XX	2019-2020 (May and June 2019)	67.03	0.00		67.03	No reply was provided.
	Total	86.45	18.08		68.37	

Appendix-2.1.15
Position of sanctioned and available Staff Strength
(Refer Paragraph: 2.4.2.2)

Designation	Period							
	2018-19		2019-20		2020-21		2021-22	
	Sanctioned	Effective (per cent)	Sanctioned	Effective (per cent)	Sanctioned	Effective (per cent)	Sanctioned	Effective (per cent)
Dy. Commissioner	07	03 (43)	07	05 (71)	07	07 (100)	07	07 (100)
Assistant. Commissioner	07	01 (14)	09	05 (56)	09	06 (67)	09	07 (78)
State Tax Officers	31	14 (45)	35	20 (57)	35	21 (60)	35	25 (71)
Inspectors	112	31 (28)	102	57 (56)	102	52 (51)	102	58 (57)
Sub-inspectors	164	47 (29)	190	82 (43)	190	84 (44)	190	88 (46)
Head Guards	13	04 (31)	13	07 (54)	11	07 (64)	13	01 (8)
Guards	232	33 (14)	245	56 (23)	245	52 (21)	245	51 (21)
Drivers	12	02 (17)	14	04 (29)	14	04 (29)	14	03 (21)

Appendix-2.1.16
Cases of Intra-State Supplies made by URPs
(Refer Paragraph: 2.4.4.1)

Sl. No.	Supplies made by URPs to registered taxpayers	No. of EWBs	Sum of Assessed value	Sum of Tax	Department's response
1	01XXXXXX0023X1XX	26	162.65	29.28	It was stated that the Department has no prerogative to ensure generation of EWB by taxpayer. Further, the Department has directed all the Enforcement wings to keep proper track of transactions made by URPs.
2	01XXXXXX0154X1XX	13	99.03	17.82	-do-
	Grand Total	39	261.68	47.10	

(₹ in lakhs)

Appendix-2.1.17
Supplies made to URPs by registered person without recording their identification particulars
(Refer Paragraph: 2.4.4.1)

Sl. No.	Name of the supplier	No. of EWB	Amount involved	Department's response
1	01XXXXXXXX0008K1XX	1,329	697.25	It was stated that the Department has no prerogative to ensure generation of EWB by taxpayer. Further, the Department has directed all the Enforcement wings to keep proper track of transactions made by URPs
2	01XXXXXXXX7062X1XX	149	502.00	-do-
3	01XXXXXXXX1786X1XX	605	338.72	-do-
4	01XXXXXXXX5021X1XX	306	309.55	-do-
5	01XXXXXXXX4284X1XX	280	295.83	-do-
6	01XXXXXXXX0203X1XX	315	290.39	-do-
7	01XXXXXXXX6452X1XX	69	282.11	-do-
8	01XXXXXXXX0976X1XX	529	261.08	-do-
9	01XXXXXXXX6452X2XX	49	259.31	-do-
10	01XXXXXXXX0612X1XX	185	250.67	-do-
11	01XXXXXXXX2768X1XX	123	139.93	-do-
12	01XXXXXXXX0823X1XX	91	129.30	-do-
13	01XXXXXXXX1901X1XX	111	119.40	-do-
14	01XXXXXXXX1632X1XX	629	106.03	-do-
15	01XXXXXXXX2907X1XX	11	100.40	-do-
Total		4,781	4,081.97	

Appendix-2.1.18

Cases where Department failed to safeguard revenue due to non-renewal of Bank Guarantee
(Refer Paragraph: 2.4.5.1)

(₹ in lakhs)

Vehicle Number	Name of the Enforcement Wing	Assessed value by Proper Officer	Total Tax and penalty levied	Date of expiry of Bank Guarantee	Department's response
RJ47GA1666	DC Lakhanpur	16.47	5.93	07.12.2021	It was stated that the enquiry in this regard shall be conducted. Further, directions have been provided to concerned enforcement wings to proceed strictly under the rules.
MH43U4698	DC Lakhanpur	88.79	21.31	15.05.2019	-do-
PB11CR2655	DC Lakhanpur	3.00	1.08	19.07.2020	-do-
TOTAL		108.26	28.32	-	

Appendix-2.1.19

Short levy on account of compensation Cess
(Refer Paragraph: 2.4.5.2)

(₹ in lakhs)

Vehicle Number	Name of the enforcement Wing	Assessed value of goods	Tax, penalty and Cess leviable	Tax, penalty and Cess levied	Short levy of cess under penalty	Department's response
			Tax including cess	Penalty including cess	Penalty including cess	
JK04F3700	DC Lakhanpur	2.41	0.68 (Tax) + 4.90 (Cess)	0.68 (Tax) + 4.90 (Cess)	0.68 (Tax only)	It was stated that instructions have been provided to concerned enforcement wing to proceed under relevant section of the J&K GST Act.
PB32C 7295	DC Lakhanpur	9.12	2.55 (Tax)+ 19.39 (Cess)	2.55 (Tax)+ 19.39 (Cess)	2.55 (Tax only)	-do-
TOTAL		11.53	27.52	27.52	3.23	24.29

Appendix 3.1.1
Detail of sample selected
(Refer Paragraph: 3.5)

Sample for Circle Audit	
Sl. No.	Selected Circle
1	Circle H-Jammu
2	Circle R-Jammu
3	Circle B-Kashmir
4	Circle D-Jammu
5	Circle-Budgam, Kashmir
6	Circle J-Jammu
7	Circle B-Jammu
8	Circle Samba-II, Jammu
9	Circle Kathua-II
10	Circle Pulwama, Kashmir

Sample for Detailed Audit		
Sl. No.	GSTIN	Jurisdiction
1	01XXXXXXXXXXH1ZU	Circle L-Jammu
2	01XXXXXXXXXXB1ZG	Circle B-Kashmir
3	01XXXXXXXXXXA1ZF	Circle D-Jammu
4	01XXXXXXXXXXN1ZK	Circle R-Jammu
5	01XXXXXXXXXXK1ZJ	Circle Budgam-Kashmir
6	01XXXXXXXXXXG1ZI	Circle J-Jammu
7	01XXXXXXXXXXF1ZI	Circle Budgam-Kashmir
8	01XXXXXXXXXXB1ZQ	Circle L-Jammu
9	01XXXXXXXXXXJ1Z9	Circle Anantnag II-Kashmir
10	01XXXXXXXXXXA1ZZ	Circle E-Jammu
11	01XXXXXXXXXXB1ZI	Circle L-Jammu
12	01XXXXXXXXXXK1ZL	Circle B-Jammu
13	01XXXXXXXXXXG1ZZ	Circle E-Jammu
14	01XXXXXXXXXXN1Z2	Circle E-Jammu
15	01XXXXXXXXXXB1ZA	Circle R-Jammu
16	01XXXXXXXXXXH1Z0	Circle Ganderbal-Kashmir
17	01XXXXXXXXXXR1ZX	Circle H-Jammu
18	01XXXXXXXXXXG1ZX	Circle B-Jammu
19	01XXXXXXXXXXK1Z3	Circle E-Jammu
20	01XXXXXXXXXXL2ZB	Circle E-Jammu
21	01XXXXXXXXXXN2Z9	Circle Samba-II, Jammu
22	01XXXXXXXXXXK1ZC	Circle Kathua-II, Jammu
23	01XXXXXXXXXXF2ZR	Circle H-Jammu
24	01XXXXXXXXXXE4ZE	Circle K-Jammu
25	01XXXXXXXXXXA1ZV	Circle H-Jammu
26	01XXXXXXXXXXH1Z2	Circle L-Jammu

Sample for Detailed Audit		
27	01XXXXXXXXXR1ZP	Circle Pulwama-Kashmir
28	01XXXXXXXXXG1Z7	Circle H-Jammu
29	01XXXXXXXXXR1ZT	Circle E-Jammu
30	01XXXXXXXXXF1ZW	Circle J-Jammu
31	01XXXXXXXXXP1Z9	Circle H-Jammu
32	01XXXXXXXXXL1ZO	Circle R-Jammu
33	01XXXXXXXXXL1ZM	Circle-Reasi, Jammu
34	01XXXXXXXXXD1ZQ	Circle H-Jammu
35	01XXXXXXXXXK1Z7	Circle B-Kashmir
36	01XXXXXXXXXB1ZQ	Circle P-Jammu
37	01XXXXXXXXXH1ZS	Circle Shopian, Kashmir
38	01XXXXXXXXXC1ZJ	Circle I-Jammu
39	01XXXXXXXXXE2ZE	Circle Samba-II, Jammu
40	01XXXXXXXXXR1ZX	Circle N-Jammu
41	01XXXXXXXXXG1Z5	Circle A-Kashmir
42	01XXXXXXXXXD1ZM	Circle D-Jammu
43	01XXXXXXXXXF1Z4	Circle Reasi-Jammu
44	01XXXXXXXXXH2Z1	Circle Kathua II-Jammu
45	01XXXXXXXXXA1ZB	Circle N-Jammu
46	01XXXXXXXXXH1Z2	Circle L-Jammu
47	01XXXXXXXXXF1ZD	Circle E-Jammu
48	01XXXXXXXXXD1ZQ	Circle Anantnag-III, Kashmir
49	01XXXXXXXXXF1ZU	Circle-Pulwama, Kashmir
50	01XXXXXXXXXQ1ZL	Circle-Ramban, Jammu

Sample for Centralised Audit (Limited Audit)		
SI No.	GSTIN	Jurisdiction
1	01XXXXXXXXXX1Z1	Circle E-Jammu
2	01XXXXXXXXXX1ZW	Circle Q-Jammu
3	01XXXXXXXXXX1Z4	Circle Kishtwar-Jammu
4	01XXXXXXXXXX1ZD	Circle Samba-I, Jammu
5	01XXXXXXXXXX1ZE	Circle Kathua-II, Jammu
6	01XXXXXXXXXX1ZF	Circle E-Jammu
7	01XXXXXXXXXX1ZB	Circle R-Jammu
8	01XXXXXXXXXX1ZT	Circle K-Kashmir
9	01XXXXXXXXXX1ZO	Circle H-Kashmir
10	01XXXXXXXXXX2Z3	Circle E-Jammu
11	01XXXXXXXXXX1ZS	Circle P-Jammu
12	01XXXXXXXXXX1ZO	Circle-Shopian, Kashmir
13	01XXXXXXXXXX1ZQ	Circle L-Jammu
14	01XXXXXXXXXX1ZX	Circle K-Kashmir
15	01XXXXXXXXXX1ZW	Circle-Reasi, Jammu
16	01XXXXXXXXXX1Z3	Circle-Budgam, Kashmir
17	01XXXXXXXXXX1Z5	Circle J-Jammu
18	01XXXXXXXXXX1Z1	Circle Samba-II, Jammu
19	01XXXXXXXXXX1ZM	Circle Baramulla-I, Kashmir
20	01XXXXXXXXXX1ZB	Circle H-Jammu
21	01XXXXXXXXXX1ZH	Circle G-Jammu
22	01XXXXXXXXXX1ZA	Circle Kathua-II, Jammu
23	01XXXXXXXXXX1ZC	Circle Kathua-II, Jammu
24	01XXXXXXXXXX3ZC	Circle G-Jammu
25	01XXXXXXXXXX1ZT	Circle F-Kashmir
26	01XXXXXXXXXX1ZN	Circle-Poonch, Jammu
27	01XXXXXXXXXX1ZB	Circle F-Kashmir
28	01XXXXXXXXXX1ZQ	Circle K-Kashmir
29	01XXXXXXXXXX1Z4	Circle-Udhampur, Jammu
30	01XXXXXXXXXX1Z9	Circle Samba-II, Jammu
31	01XXXXXXXXXX1ZB	Circle-Shopian, Kashmir
32	01XXXXXXXXXX1Z0	Circle-Bandipora, Kashmir
33	01XXXXXXXXXX1ZO	Circle G-Jammu
34	01XXXXXXXXXX3ZU	Circle F-Kashmir
35	01XXXXXXXXXX1ZI	Circle Kathua-II, Jammu
36	01XXXXXXXXXX1ZA	Circle J-Jammu
37	01XXXXXXXXXX1ZS	Circle E-Jammu
38	01XXXXXXXXXX1ZZ	Circle I-Kashmir
39	01XXXXXXXXXX1ZQ	Circle-Kupwara, Kashmir
40	01XXXXXXXXXX1ZE	Circle J-Jammu
41	01XXXXXXXXXX1ZH	Circle F-Kashmir
42	01XXXXXXXXXX1ZD	Kupwara, Kashmir
43	01XXXXXXXXXX1ZE	Circle-Ramban, Jammu
44	01XXXXXXXXXX1ZE	Circle-Poonch, Jammu

Sample for Centralised Audit (Limited Audit)		
45	01XXXXXXXXXX1ZM	Circle-Udhampur, Jammu
46	01XXXXXXXXXX1ZN	Circle-Ramban, Jammu
47	01XXXXXXXXXX1ZQ	Circle-Kupwara, Kashmir
48	01XXXXXXXXXX1ZC	Circle-Udhampur, Jammu
49	01XXXXXXXXXX1Z2	Circle Anantnag-II, Kashmir
50	01XXXXXXXXXX1Z9	Circle Anantnag-I, Kashmir
51	01XXXXXXXXXX1ZR	Circle-Reasi, Jammu
52	01XXXXXXXXXX1ZX	Circle F-Kashmir
53	01XXXXXXXXXX1Z0	Circle Anantnag-II, Kashmir
54	01XXXXXXXXXX1ZO	Circle Budgam-Kashmir
55	01XXXXXXXXXX1ZM	Circle-Kishtwar, Jammu
56	01XXXXXXXXXX1ZX	Circle Ramban- Jammu
57	01XXXXXXXXXX1ZT	Circle Kupwara-Kashmir
58	01XXXXXXXXXX1ZV	Circle Bandipora-Kashmir
59	01XXXXXXXXXX1ZL	Circle Udhampur-Jammu
60	01XXXXXXXXXX2ZJ	Circle Ramban-Jammu
61	01XXXXXXXXXX1Z7	Circle Udhampur-Jammu
62	01XXXXXXXXXX1ZU	Circle L-Kashmir
63	01XXXXXXXXXX1ZE	Circle Budgam-Kashmir
64	01XXXXXXXXXX2Z0	Circle L-Jammu
65	01XXXXXXXXXX1ZS	Circle Bandipora-Kashmir
66	01XXXXXXXXXX1Z2	Circle Kupwara-Kashmir
67	01XXXXXXXXXX1ZX	Circle I-Kashmir
68	01XXXXXXXXXX1ZS	Circle Shopian-Kashmir
69	01XXXXXXXXXXZ9	Circle P-Kashmir
70	01XXXXXXXXXX1ZC	Circle L-Kashmir
71	01XXXXXXXXXX1Z8	Circle Kupwara-Kashmir
72	01XXXXXXXXXX1ZA	Circle Kathua-I-Jammu
73	01XXXXXXXXXX1ZU	Circle H-Jammu
74	01XXXXXXXXXXZU	Circle L-Jammu
75	01XXXXXXXXXXZU	Circle Budgam-Kashmir
76	01XXXXXXXXXX2Z2	Circle H-Kashmir
77	01XXXXXXXXXX1ZL	Circle D-Kashmir
78	01XXXXXXXXXX1ZQ	Circle L-Jammu
79	01XXXXXXXXXX1ZO	Circle E-Jammu
80	01XXXXXXXXXX1ZP	Circle B-Jammu
81	01XXXXXXXXXX1Z3	Circle E-Jammu
82	01XXXXXXXXXXZV	Circle H-Jammu
83	01XXXXXXXXXXZ7	Circle L-Jammu
84	01XXXXXXXXXXZG	Circle G-Jammu
85	01XXXXXXXXXX1ZO	Circle Udhampur-Jammu
86	01XXXXXXXXXX2Z4	Circle D-Kashmir
87	01XXXXXXXXXX1ZS	Circle Anantnag-II, Kashmir
88	01XXXXXXXXXX1ZK	Circle H-Jammu
89	01XXXXXXXXXX1ZX	Circle Budgam-Kashmir

Sample for Centralised Audit (Limited Audit)		
90	01XXXXXXXXXX1ZA	Circle O-Kashmir
91	01XXXXXXXXXX1Z0	Circle B-Jammu
92	01XXXXXXXXXX1Z2	Circle Anantnag III-Kashmir
93	01XXXXXXXXXX1ZL	Circle Budgam-Kashmir
94	01XXXXXXXXXX2ZK	Circle I-Kashmir
95	01XXXXXXXXXX1ZK	Circle Reasi-Jammu
96	01XXXXXXXXXX1ZV	Circle Baramulla-II, Kashmir
97	01XXXXXXXXXX1ZW	Circle C-Jammu
98	01XXXXXXXXXX1ZM	Circle H-Jammu
99	01XXXXXXXXXX1ZQ	Circle H-Jammu
100	01XXXXXXXXXX1ZI	Circle H-Jammu
101	01XXXXXXXXXX1ZQ	Circle J-Jammu
102	01XXXXXXXXXX1ZT	Circle Kathua-I, Jammu
103	01XXXXXXXXXX1ZY	Circle L-Jammu
104	01XXXXXXXXXX1Z0	Circle P-Jammu
105	01XXXXXXXXXX4ZM	Circle Baramulla-I, Kashmir
106	01XXXXXXXXXX2Z2	Circle Budgam-Kashmir
107	01XXXXXXXXXX1Z1	Circle D-Kashmir
108	01XXXXXXXXXX1ZT	Circle E-Jammu
109	01XXXXXXXXXX1Z4	Circle F-Kashmir
110	01XXXXXXXXXX2ZB	Circle G-Jammu
111	01XXXXXXXXXX1Z5	Circle G-Jammu
112	01XXXXXXXXXX1Z0	Circle H-Jammu
113	01XXXXXXXXXX1ZY	Circle I-Kashmir
114	01XXXXXXXXXX1ZP	Circle Kathua-I, Jammu
115	01XXXXXXXXXX1Z5	Circle K-Kashmir
116	01XXXXXXXXXX1ZP	Circle L-Jammu
117	01XXXXXXXXXX1Z4	Circle M-Jammu
118	01XXXXXXXXXX1ZG	Circle P-Jammu
119	01XXXXXXXXXX1ZF	Anantnag II-Kashmir
120	01XXXXXXXXXX1Z9	Circle Anantnag-III, Kashmir
121	01XXXXXXXXXX2ZH	Circle Anantnag-I, Kashmir
122	01XXXXXXXXXX1ZT	Circle Bandipora-Kashmir
123	01XXXXXXXXXX1ZG	Circle Baramulla-III (Sopore), Kashmir
124	01XXXXXXXXXX1ZW	Circle C-Jammu
125	01XXXXXXXXXX1Z8	Circle D-Jammu
126	01XXXXXXXXXX1ZL	Circle D-Jammu
127	01XXXXXXXXXX1ZN	Circle E-Jammu
128	01XXXXXXXXXX1ZG	Circle E-Jammu
129	01XXXXXXXXXX1Z0	Circle E-Jammu
130	01XXXXXXXXXX2Z3	Circle E-Jammu
131	01XXXXXXXXXX1ZV	Circle E-Jammu
132	01XXXXXXXXXX1Z6	Circle F-Kashmir
133	01XXXXXXXXXX2ZI	Circle G-Jammu
134	01XXXXXXXXXX1ZV	Circle H-Jammu

Sample for Centralised Audit (Limited Audit)		
135	01XXXXXXXXXX1ZK	Circle K-Jammu
136	01XXXXXXXXXX2Z6	Circle O-Jammu
137	01XXXXXXXXXX1ZD	Circle N-Jammu
138	01XXXXXXXXXX1ZS	Circle P-Jammu
139	01XXXXXXXXXX1ZL	Circle Q-Kashmir
140	01XXXXXXXXXX1ZA	Circle Q-Jammu
141	01XXXXXXXXXX1ZB	Circle R-Jammu
142	01XXXXXXXXXX1ZB	Circle R-Jammu
143	01XXXXXXXXXX1ZX	Circle Anantnag-III, Kashmir
144	01XXXXXXXXXX2Z3	Circle E-Jammu
145	01XXXXXXXXXX2ZQ	Circle E-Jammu
146	01XXXXXXXXXX1Z3	Circle G-Kashmir
147	01XXXXXXXXXX1ZV	Circle H-Jammu
148	01XXXXXXXXXX1ZB	Circle H-Jammu
149	01XXXXXXXXXX1ZT	Circle L-Jammu
150	01XXXXXXXXXX1ZB	Circle R-Jammu
151	01XXXXXXXXXX1ZO	Circle Udhampur-Jammu
152	01XXXXXXXXXXB	Circle Reasi-Jammu
153	01XXXXXXXXXXO	Circle H-Kashmir
154	01XXXXXXXXXX1Z0	Circle H-Kashmir
155	01XXXXXXXXXXZD	Circle E-Jammu
156	01XXXXXXXXXXZI	Circle F-Jammu
157	01XXXXXXXXXXZW	Circle Q-Jammu
158	01XXXXXXXXXXZ1	Circle E-Jammu
159	01XXXXXXXXXXZF	Circle L-Jammu
160	01XXXXXXXXXX1Z3	Circle D-Jammu
161	01XXXXXXXXXX1Z3	Circle Q-Jammu
162	01XXXXXXXXXX1ZT	Circle R-Jammu
163	01XXXXXXXXXX1Z3	Circle Budgam-Kashmir
164	01XXXXXXXXXX1ZB	Circle E-Jammu
165	01XXXXXXXXXX6ZE	Circle A-Kashmir
166	01XXXXXXXXXX1Z9	Circle E-Jammu
167	01XXXXXXXXXX1ZU	Circle D-Jammu
168	01XXXXXXXXXX1Z3	Circle Baramulla-III (Sopore), Kashmir
169	01XXXXXXXXXX1Z5	Circle E-Jammu (transferred to Circle G-Jammu)
170	01XXXXXXXXXX1ZU	Circle J-Jammu (transferred to Circle N-Jammu)
171	01XXXXXXXXXX1ZQ	Circle C-Jammu
172	01XXXXXXXXXX1ZF	Circle L-Jammu
173	01XXXXXXXXXX1Z5	Circle P-Jammu
174	01XXXXXXXXXX2ZR	Circle Poonch-Jammu
175	01XXXXXXXXXX1ZU	Circle Baramulla-I, Kashmir
176	01XXXXXXXXXX1Z0	Circle H-Kashmir
177	01XXXXXXXXXX1Z6	Circle Poonch-Jammu
178	01XXXXXXXXXX1ZI	Circle G-Kashmir
179	01XXXXXXXXXX1ZA	Circle L-Jammu

Sample for Centralised Audit (Limited Audit)		
180	01XXXXXXXXXX1ZJ	Circle Kathua-I, Jammu
181	01XXXXXXXXXX1ZT	Circle A-Jammu
182	01XXXXXXXXXX1ZA	Circle P-Jammu
183	01XXXXXXXXXX1ZV	Circle H-Jammu
184	01XXXXXXXXXX2Z9	Circle Q-Jammu
185	01XXXXXXXXXX1ZW	Circle I-Kashmir
186	01XXXXXXXXXX1ZO	Circle L-Jammu
187	01XXXXXXXXXX1ZY	Circle D-Jammu
188	01XXXXXXXXXX1ZJ	Circle J-Kashmir
189	01XXXXXXXXXX1ZO	Circle H-Jammu
190	01XXXXXXXXXX1ZV	Circle A-Kashmir
191	01XXXXXXXXXX1ZN	Circle Anantnag-III, Kashmir
192	01XXXXXXXXXX1ZW	Circle B-Jammu
193	01XXXXXXXXXX1Z1	Circle B-Jammu
194	01XXXXXXXXXX1ZQ	Circle C-Jammu
195	01XXXXXXXXXX1ZM	Circle C-Jammu
196	01XXXXXXXXXX1Z3	Circle D-Jammu
197	01XXXXXXXXXX1ZX	Circle D-Jammu
198	01XXXXXXXXXX1Z1	Circle D-Kashmir
199	01XXXXXXXXXX2Z3	Circle D-Kashmir
200	01XXXXXXXXXX1Z5	Circle E-Kashmir
201	01XXXXXXXXXX1ZC	Circle E-Kashmir
202	01XXXXXXXXXX1Z1	Circle F-Jammu
203	01XXXXXXXXXX1ZN	Circle F-Kashmir
204	01XXXXXXXXXX1Z1	Circle Ganderbal-Kashmir
205	01XXXXXXXXXX1ZJ	Circle H-Jammu
206	01XXXXXXXXXX1ZQ	Circle H-Kashmir
207	01XXXXXXXXXX1Z5	Circle H-Kashmir
208	01XXXXXXXXXX1Z8	Circle H-Kashmir
209	01XXXXXXXXXX1ZO	Circle H-Kashmir
210	01XXXXXXXXXX1ZA	Circle J- Jammu
211	01XXXXXXXXXX1ZS	Circle J-Kashmir
212	01XXXXXXXXXX1ZJ	Circle Kathua-II, Jammu
213	01XXXXXXXXXX2ZN	Circle Kishtwar-Jammu
214	01XXXXXXXXXX1ZM	Circle Kishtwar-Jammu
215	01XXXXXXXXXX2ZJ	Circle Kishtwar-Jammu
216	01XXXXXXXXXX2ZL	Circle Kishtwar-Jammu
217	01XXXXXXXXXX1ZT	Circle K-Kashmir
218	01XXXXXXXXXX1ZE	Circle L-Jammu
219	01XXXXXXXXXX2ZX	Circle L-Jammu
220	01XXXXXXXXXX1ZC	Circle L-Jammu
221	01XXXXXXXXXX1Z8	Circle P- Kashmir
222	01XXXXXXXXXX1ZE	Circle Poonch-Jammu
223	01XXXXXXXXXX2ZO	Circle Ramban-Jammu
224	01XXXXXXXXXX1ZB	Circle Ramban-Jammu

Sample for Centralised Audit (Limited Audit)		
225	01XXXXXXXXXX1ZM	Circle Ramban-Jammu
226	01XXXXXXXXXX1ZN	Circle Ramban-Jammu
227	01XXXXXXXXXX1ZP	Circle R-Jammu
228	01XXXXXXXXXX1ZI	Circle Udampur-Jammu
229	01XXXXXXXXXX1ZD	Circle Udampur-Jammu
230	01XXXXXXXXXX1ZZ	Circle Udampur-Jammu
231	01XXXXXXXXXX1Z4	Circle Udampur-Jammu
232	01XXXXXXXXXX1ZI	Circle Udampur-Jammu
233	01XXXXXXXXXX6ZE	Circle A-Kashmir
234	01XXXXXXXXXX2ZB	Circle L-Jammu
235	01XXXXXXXXXX1ZD	Circle Samba-II, Jammu
236	01XXXXXXXXXX1Z9	Circle N-Kashmir
237	01XXXXXXXXXX1Z9	Circle Samba-II, Jammu
238	01XXXXXXXXXX2ZF	Circle K-Kashmir
239	01XXXXXXXXXX1ZO	Circle H-Kashmir
240	01XXXXXXXXXX1Z9	Circle H-Jammu
241	01XXXXXXXXXX1ZX	Circle Anantnag-III, Kashmir
242	01XXXXXXXXXX1ZF	Circle I-Kashmir
243	01XXXXXXXXXX1ZF	Circle R- Kashmir
244	01XXXXXXXXXX1Z4	Circle I-Kashmir
245	01XXXXXXXXXX1ZE	Circle B-Kashmir
246	01XXXXXXXXXX1ZT	Circle L-Jammu
247	01XXXXXXXXXX1Z7	Circle I-Kashmir
248	01XXXXXXXXXX1ZJ	Circle Anantnag-II, Kashmir
249	01XXXXXXXXXX1ZY	Circle L-Jammu
250	01XXXXXXXXXX1ZE	Circle A-Kashmir
251	01XXXXXXXXXX1Z5	Circle J-Jammu
252	01XXXXXXXXXX1ZQ	Circle Udampur-Jammu
253	01XXXXXXXXXX1Z6	Circle E-Jammu
254	01XXXXXXXXXX1Z3	Circle G-Kashmir
255	01XXXXXXXXXX4ZK	Circle J-Kashmir
256	01XXXXXXXXXX1ZJ	Circle J-Jammu
257	01XXXXXXXXXX1ZN	Circle D-Jammu
258	01XXXXXXXXXX1ZH	Circle G-Kashmir
259	01XXXXXXXXXX1Z0	Circle B-Jammu
260	01XXXXXXXXXX1ZG	Circle I-Kashmir
261	01XXXXXXXXXX1ZA	Circle J-Kashmir
262	01XXXXXXXXXX2ZX	Circle Pulwama-Kashmir
263	01XXXXXXXXXX1Z8	Circle Udampur-Jammu
264	01XXXXXXXXXX1ZJ	Circle Rajouri-Jammu
265	01XXXXXXXXXX1ZT	Circle P-Jammu
266	01XXXXXXXXXX2ZZ	Circle H-Jammu
267	01XXXXXXXXXX1Z6	Circle R-Jammu
268	01XXXXXXXXXX1ZC	Circle Ramban-Jammu
269	01XXXXXXXXXX2ZD	Circle P-Jammu

Sample for Centralised Audit (Limited Audit)		
270	01XXXXXXXXXX1ZI	Circle B-Jammu
271	01XXXXXXXXXX1ZK	Circle H-Jammu
272	01XXXXXXXXXX2ZS	Circle R-Jammu
273	01XXXXXXXXXX1ZS	Circle Udhampur-Jammu
274	01XXXXXXXXXX1ZV	Circle Kathua-I, Jammu
275	01XXXXXXXXXX1ZJ	Circle R-Jammu
276	01XXXXXXXXXX1ZF	Circle Samba-II, Jammu
277	01XXXXXXXXXX1ZR	Circle Udhampur-Jammu
278	01XXXXXXXXXX3ZC	Circle G-Jammu
279	01XXXXXXXXXX6ZE	Circle A-Kashmir
280	01XXXXXXXXXX2ZB	Circle L-Jammu
281	01XXXXXXXXXX1Z7	Circle Samba-II, Jammu
282	01XXXXXXXXXX3ZB	Circle Reasi-Jammu
283	01XXXXXXXXXX1Z8	Circle Udhampur-Jammu
284	01XXXXXXXXXX1ZO	Circle Samba-II, Jammu
285	01XXXXXXXXXX1Z0	Circle B-Jammu
286	01XXXXXXXXXX1ZM	Circle Kathua-II, Jammu
287	01XXXXXXXXXX1ZI	Circle Kathua-II, Jammu
288	01XXXXXXXXXX1ZC	Circle Kathua-II, Jammu
289	01XXXXXXXXXX1ZJ	Circle Samba-II, Jammu
290	01XXXXXXXXXX1ZT	Circle G-Jammu
291	01XXXXXXXXXX1ZM	Circle E-Jammu
292	01XXXXXXXXXX1ZR	Circle G-Jammu
293	01XXXXXXXXXX1ZV	Circle N-Kashmir
294	01XXXXXXXXXX1ZR	Circle I-Jammu
295	01XXXXXXXXXX1ZH	Circle Kathua-II, Jammu
296	01XXXXXXXXXX1Z0	Circle M-Jammu
297	01XXXXXXXXXX1ZE	Circle Kathua-I, Jammu
298	01XXXXXXXXXX1ZV	Circle G-Jammu
299	01XXXXXXXXXX1ZP	Circle Samba-II, Jammu
300	01XXXXXXXXXX1ZZ	Circle G-Jammu
301	01XXXXXXXXXX1ZY	Circle Kathua-II, Jammu
302	01XXXXXXXXXX1ZH	Circle G-Jammu
303	01XXXXXXXXXX1ZZ	Circle A-Jammu
304	01XXXXXXXXXX1Z7	Circle G-Kashmir
305	01XXXXXXXXXX1ZL	Circle Kathua-I, Jammu
306	01XXXXXXXXXX1Z6	Circle J-Kashmir
307	01XXXXXXXXXX1ZO	Circle G-Jammu
308	01XXXXXXXXXX1ZN	Circle Anantnag-II, Kashmir
309	01XXXXXXXXXX1ZJ	Circle Anantnag-II, Kashmir
310	01XXXXXXXXXX1ZC	Circle Budgam-Kashmir
311	01XXXXXXXXXX1ZJ	Circle J-Jammu
312	01XXXXXXXXXX1ZP	Circle J-Jammu
313	01XXXXXXXXXXZP	Circle L-Jammu
314	01XXXXXXXXXX1ZY	Circle L-Jammu

Sample for Centralised Audit (Limited Audit)		
315	01XXXXXXXXXX1ZI	Circle P-Jammu
316	01XXXXXXXXXX1ZF	Circle Poonch-Jammu
317	01XXXXXXXXXX1ZQ	Circle Poonch-Jammu
318	01XXXXXXXXXX1ZV	Circle Poonch-Jammu
319	01XXXXXXXXXX1ZO	Circle Poonch-Jammu
320	01XXXXXXXXXX1Z0	Circle Poonch-Jammu
321	01XXXXXXXXXX1ZX	Circle Q-Jammu
322	01XXXXXXXXXX1ZT	Circle R-Jammu
323	01XXXXXXXXXX1ZI	Circle R-Jammu
324	01XXXXXXXXXX1ZG	Circle Rajouri-Jammu
325	01XXXXXXXXXX1Z1	Circle Ramban-Jammu
326	01XXXXXXXXXX1ZP	Circle Shopian-Kashmir
327	01XXXXXXXXXX1ZC	Circle Udhampur-Jammu
328	01XXXXXXXXXX3ZB	Circle Udhampur-Jammu
329	01XXXXXXXXXX1ZA	Circle B-Jammu
330	01XXXXXXXXXX1ZB	Circle C-Jammu
331	01XXXXXXXXXX1Z6	Circle D-Jammu
332	01XXXXXXXXXX1Z0	Circle F-Kashmir
333	01XXXXXXXXXX1ZX	Circle G-Jammu
334	01XXXXXXXXXX1ZV	Circle I-Kashmir
335	01XXXXXXXXXX1ZU	Circle I-Kashmir
336	01XXXXXXXXXX1ZG	Circle R- Kashmir
337	01XXXXXXXXXX1ZZ	Circle Samba-I,Jammu

Appendix 3.1.2
Non-levy of late fee on delayed filing of returns
(Refer Paragraph: 3.7.1.1)

Sl. No.	Circle	Total no. of GSTR-3B returns filed	Total no. of GSTR-3B returns filed within due date	Total no. of GSTR-3B returns filed beyond due date		Amount of late fee (₹ in lakhs)		Total late fee (₹ in lakhs)
				Nil return Filers	Other than Nil return	Nil return filers	Other than Nil return	
1	Circle B-Kashmir	710	514	67	129	0.34	1.31	1.65
2	Circle Budgam	3049	1962	516	571	2.58	6.05	8.63
3	Circle Pulwama	1516	830	311	375	1.56	3.88	5.44
4	Circle B-Jammu	1182	750	120	312	0.60	3.24	3.84
5	Circle R-Jammu	1799	1144	213	442	1.07	4.53	5.60
6	Circle D-Jammu	925	590	88	247	0.44	2.55	2.99
7	Circle H-Jammu	1220	759	153	308	0.77	3.13	3.90
8	Circle J-Jammu	2191	1419	222	550	1.11	5.65	6.76
9	Circle Kathua-II	553	359	82	112	0.41	1.14	1.55
10	Circle Samba-II	449	318	46	85	0.23	0.90	1.13
	Total	13,594	8,645	1,818	3,131	9.11	32.38	41.49

Appendix 3.1.3
Delay in cancellation of registrations
(Refer Paragraph: 3.7.1.3)

Sl. No.	Circle	Cancellation cases (includes Suo moto & application) MIS REG 1.18	Number of cancellation cases with delay	Delay Range (Days)
1	Circle B Kashmir	34	26	9-30 days
2	Circle Budgam	822	742	8-81 days
3	Circle Pulwama	342	123	1-248 days
4	Circle B Jammu	136	78	9-245 days
5	Circle R Jammu	243	128	3-228 days
6	Circle D Jammu	88	71	8-106 days
7	Circle H Jammu	195	152	7-869 days
8	Circle J Jammu	343	290	2-89 days
9	Circle Kathua II	0	0	0
10	Circle Samba II	22	13	42-308 days
Total		2,225	1,623	1-869 days

Appendix 3.1.4
Non-filing of GSTR-10 Final Return
(Refer Paragraph:3.7.1.4)

Sl. No.	Circle	No. of Registration cancelled as per MIS	GSTR-10 defaulters as per MIS
1	Circle B-Kashmir	34	14
2	Circle Budgam	822	640
3	Circle Pulwama	342	195
4	Circle B-Jammu	136	74
5	Circle R-Jammu	243	111
6	Circle D-Jammu	88	24
7	Circle H-Jammu	195	97
8	Circle J-Jammu	343	164
9	Circle Kathua-II	0	17
10	Circle Samba-II	22	11
Total		2,225	1,347

Appendix 3.1.5 (a)
PAN-State J&K data Mismatch of ITC/ tax/ Interest sample
(Refer Paragraph: 3.7.2.1)

Sl. No.	Audit dimension	Taxpayers	Number of instances	Amount of deviation/ mismatch (₹ in crore)
Mismatch in availing of ITC				
1	Input tax credit mismatch (GSTR-3B and GSTR-2A)	41	58	290.58
2	Input tax credit availed without supplier remitting tax	18	38	62.82
3	Input tax credit availed on GSTR-3B filed after limitation period	32	50	30.57
4	Incorrect availing/ Excess ISD credit	9	12	2.06
Mismatch in Annual Return and financial statements (FS)				
5	Unreconciled input tax credit with financial statements (Table 12F of GSTR-9C)	10	10	3.76
6	Ineligible input tax credit (Table 14T of GSTR-9C)	9	11	71.26
7	Short payment of tax (Table 9R of GSTR-9C)	9	11	13.80
Shortfall in Tax paid or Interest and Other deviations				
8	Short payment of tax on reverse charge	24	33	13.64
9	Undischarged tax liability (GSTR-1 and GSTR-9)	43	76	185.09
10	Suppression of taxable value (e-way Bill)	32	54	114.79
11	GSTR-3B not filed but GSTR-1/2A available	30	44	9.636
12	Non-payment of interest	43	110	11.46
Total		300	507	809.47

Annexure 3.1.5 (b)
PAN-State J&K data Mismatch of turnover sample
(Refer Paragraph: 3.7.2.1)

Sl. No.	Audit dimension	Taxpayers	Number of instances	Amount of deviation/ mismatch (₹ in crore)
13	Under composition levy even after crossing the specified turnover	4	6	10.179
14	Short payment of tax (TDS/ TCS)	14	20	53.96
15	Suppression of taxable value (Unbilled revenue)	9	14	56.78
16	Unreconciled taxable turnover (Table 7G of GSTR-9C)	10	16	4,100.18
Total		37	56	4,221.10

Appendix 3.1.6 (a)
Summary of Mismatch of ITC/ Tax paid/ interest
(Refer Paragraph: 3.7.2.2)

Sl. No.	Audit Dimension	Cases where reply received#		Accepted by Department and status of the case						Department reply accepted by Audit				Department's reply not acceptable to Audit as reply not furnished with appropriate documentary evidence							
		No. of instances	Amount	Recovered	SCN*/ Demand Order issued		ASMT-10		Case under examination		Total (Col. 12= 4+6+8+10 and Col. 13 = 5+7+9+11)		Data entry errors		Action taken before query		Other valid explanations		No. of instances	Amount	
		2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
1	Mismatch in availing of ITC GSTR3B vs GSTR2A	51	274.14	4	2.66	7	25.58	8	18.26	0	0	19	46.50	4	11.36	3	9.44	24	198.34	1	4.29
2	ITC availed without supplier remitting tax	38	62.82	1	0.11	0	0	5	9.03	3	3.20	9	12.34	0	0	0	0	16	24.65	13	24.00
3	ITC availed after limitation period	50	30.57	0	0	20	24.91	21	12.33	0	0	41	37.24	0	0	5	3.37	4	3.50	0	0
4	ISD credit incorrectly availed by the recipients	8	1.59	0	0	1	0.006	2	0.15	0	0	3	0.16	0	0	0	0	5	1.37	0	0
5	Mismatch in ITC availed between annual return and financial statements (Table 12F of GSTR-9C)	10	3.76	1	0.05	0	0	3	1.49	2	0.46	6	2.00	0	0	1	0.27	3	1.01	0	0

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	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
6	Ineligible input tax credit (Table 14T of GSTR-9C)	11	71.26	1	0.03	1	2.45	2	17.05	0	0	4	19.53	3	48.42	2	2.078	2	1.077	0	0
7	Mismatch in tax paid between books of accounts and annual return (Table 9R of GSTR-9C)	11	13.80	0	0	2	1.78	2	3.80	1	3.71	5	9.29	1	1.18	3	2.64	2	1.36	0	0
8	Mismatch in availing of ITC under Reverse Charge Mechanism (RCM)	31	12.93	1	0.04	2	0.10	7	2.82	0	0	10	2.96	11	7.60	2	0.57	7	1.28	1	0.06
9	Undischarged tax liability GSTR1/GSTR9 vs GSTR3B	69	180.64	4	0.06	14	50.94	17	22.61	6	9.74	41	83.35	1	11.68	4	6.03	18	57.24	5	4.27
10	Suppression in tax value E way bill	53	113.93	0	0	8	11.48	13	9.17	2	2.45	23	23.10	2	1.35	0	0	11	26.19	17	68.36
11	Cases where GSTR-3B not filed but GSTR-1 or GSTR-2A available	44	9.63	0	0	27	7.44	2	0.19	0	0	29	7.63	0	0	15	4.94	0	0	0	0
12	Short payment of interest on delayed payments	107	9.83	2	0.19	57	6.29	26	2.92	4	0.11	89	9.51	0	0	11	0.69	6	0.96	1	0.08
	Total	483	784.90	14	3.14	139	130.98	108	99.82	18	19.67	279	253.61	22	81.59	46	30.03	98	316.98	38	101.06

Appendix 3.1.6 (b)
Summary of Mismatch of Turnover
(Refer Paragraph: 3.7.2.2)

(₹ in crore)

S No.	Audit Dimension	Accepted by Department and status of the case										Department reply accepted by Audit						Department's reply not acceptable to Audit (Rebuttal)					
		Cases where reply received#		Recovered		SCN*/ Demand Order issued		ASMT-10		Case under examination		Total (Col. 12= 4+6+8+10 and Col. 13 = 5+7+9+11)		Data entry errors		Action taken before query		Other valid explanations		No. of Instances	Amount		
		No. of Instances	Amount	No. of Instances	Amount	No. of Instances	Amount	No. of Instances	Amount	No. of Instances	Amount	No. of Instances	Amount	No. of Instances	Amount	No. of Instances	Amount	No. of Instances	Amount				
		2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21		
1	Under composition levy even after crossing the specified turnover	4	7.24	0	0	1	0.05	1	2.21	2	2.79	4	5.05	0	0	0	0	0	0	0	0	0	0
2	Short payment of tax (TDS/ TCS)	18	4.84	0	0	4	2.81	4	14.56	1	13.09	9	30.46	0	0	0	0	5	6.88	4	8.328		
3	Suppression of taxable value (Unbilled revenue)	12	56.52	0	0	0	0	0	0	5	19.96	5	19.96	0	0	0	0	6	7.12	1	29.44		
4	Mismatch in taxable turnover between annual return and financial Statements (Table 7G of GSTR-9C)	16	4100.18	0	0	1	71.24	0	0	1	59.04	2	130.28	0	0	0	0	14	3812.36	0	0		
	Total	50	4168.78	0	0	6	74.10	5	16.77	9	94.88	20	185.75	0	0	0	0	25	3826.36	5	37.77		

Appendix 3.1.7
 Details of instances in which no reply received from the Department
 (Refer Paragraph: 3.7.2.2)

SI No.	GSTIN	Jurisdiction	Dimension	Year	Deviation Amount (₹ in crore)
1	01XXXXXXXXXXN1ZO	Circle H-Kashmir	Excess ITC	2018-19	6.33
2	01XXXXXXXXXXE1ZO	Circle Shopian-Kashmir	Excess ITC	2018-19	4.84
3	01XXXXXXXXXXB1ZB	Circle Shopian-Kashmir	Excess ITC	2018-19	0.50
4	01XXXXXXXXXXB1ZB	Circle Shopian-Kashmir	Excess ITC	2019-20	0.45
5	01XXXXXXXXXXB1ZB	Circle Shopian-Kashmir	Excess ITC	2020-21	1.97
6	01XXXXXXXXXXK1ZZ	Circle I-Kashmir	Excess ITC	2018-19	0.0068
7	01XXXXXXXXXXK1ZZ	Circle I-Kashmir	Excess ITC	2020-21	2.32
8	01XXXXXXXXXX1ZU	Circle L-Jammu	ISD	2020-21	0.0019
9	01XXXXXXXXXX1ZU	Circle Budgam-Kashmir	ISD	2018-19	0.236
10	01XXXXXXXXXXG2ZZ	Circle H-Kashmir	ISD	2018-19	0.13
11	01XXXXXXXXXXC1ZL	Circle D-Kashmir	ISD	2018-19	0.106
12	01XXXXXXXXXXM2ZH	Circle Anantnag-I, Kashmir	RCM	2020-21	0.54
13	01XXXXXXXXXXR1ZV	Circle H-Jammu	RCM	2020-21	0.17
14	01XXXXXXXXXXB1Z8	Circle H-Kashmir	Interest	2019-20	0.043
15	01XXXXXXXXXXA1ZT	Circle K-Kashmir	Interest	2018-19	1.26
16	01XXXXXXXXXXA1ZT	Circle K-Kashmir	Interest	2019-20	0.31
17	01XXXXXXXXXXL1Z9	Circle N-Kashmir	Undischarged tax liability	2019-20	0.87
18	01XXXXXXXXXXL1Z9	Circle N-Kashmir	Undischarged tax liability	2020-21	0.89
19	01XXXXXXXXXXE1Z9	Circle Samba-II, Jammu	Undischarged tax liability	2019-20	0.01
20	01XXXXXXXXXXN1ZO	Circle H-Kashmir	Undischarged tax liability	2019-20	0.27
21	01XXXXXXXXXXE1Z9	Circle H-Jammu	Undischarged tax liability	2019-20	0.09
22	01XXXXXXXXXXL1Z4	Circle I-Kashmir	Undischarged tax liability	2020-21	1.81
23	01XXXXXXXXXXM2ZS	Circle R-Jammu	Undischarged tax liability	2020-21	0.51
24	01XXXXXXXXXXN1ZM	Circle E-Jammu	Suppression in taxable value in comparison with E-Way bills	2020-21	0.86
Sub-Total (A)					24.52

Mismatch Turnover-No Reply						
25	01XXXXXXXXXXF2ZK	Circle I-Kashmir	Composition	2018-19		1.09
26	01XXXXXXXXXXF2ZK	Circle I-Kashmir	Composition	2019-20		1.84
27	01XXXXXXXXXR1ZV	Circle Baramulla-II, Kashmir	Unbilled	2019-20		0.25
28	01XXXXXXXXXR1ZV	Circle Baramulla-II, Kashmir	Unbilled	2020-21		0.0063
29	01XXXXXXXXXJ2Z2	Circle Budgam-Kashmir	TDS	2020-21		1.39
30	01XXXXXXXXXG1ZP	Circle Kathua-I, Jammu	TDS	2020-21		4.16
Sub-Total (B)						8.74
Grand Total (A+B)						33.26

Appendix 3.1.8
Recovery at the instance of Audit
(Refer Paragraph: 3.7.2.2)

Sl No.	GSTIN	Jurisdiction	Dimension	Year	Recovery amount (₹ in crore)
1	01XXXXXXXXXXE1ZE	Circle Kathua-II, Jammu	Excess ITC	2019-20	0.0050
2	01XXXXXXXXXXJ1ZX	Circle K-Kashmir	Excess ITC	2018-19	0.027
3	01XXXXXXXXXXR1Z5	Circle J-Jammu	Excess ITC	2019-20	0.032
4	01XXXXXXXXXXG1ZB	Circle H-Jammu	Excess ITC	2018-19	2.59
5	01XXXXXXXXXXK1ZN	Circle E-Jammu	RCM	2018-19	0.043
6	01XXXXXXXXXXG1ZB	Circle H-Jammu	ITC availing without supplier remitting tax	2019-20	0.11
7	01XXXXXXXXXXQ1Z3	Circle Q-Jammu	12F	2018-19	0.053
8	01XXXXXXXXXXD1ZQ	Circle C-Jammu	14T	2019-20	0.029
9	01XXXXXXXXXXD1ZI	Circle F-Jammu	Interest	2020-21	0.015
10	01XXXXXXXXXXA1Z1	Circle Ganderbal-Kashmir	Interest	2020-21	0.18
11	01XXXXXXXXXXQ1ZF	Circle R-Kashmir	Undischarged tax liability	2020-21	0.00022
12	01XXXXXXXXXXK1Z3	Circle G-Kashmir	Undischarged tax liability	2018-19	0.055
13	01XXXXXXXXXXQ1ZN	Circle D-Jammu	Undischarged tax liability	2019-20	0.0030
14	01XXXXXXXXXXD1ZH	Circle G-Kashmir	Undischarged tax liability	2018-19	0.0015
Total					3.14

Appendix 3.1.9
Details of instances where SCN (DRC-01/DRC-07) issued at instance of Audit
(Refer Paragraph: 3.7.2.2)

Sl. No.	GSTIN	Jurisdiction	Dimension	Year	Demand amount (₹ in crore)
1	01XXXXXXXXXXQ2Z3	Circle E-Jammu	Excess ITC	2018-19	0.30
2	01XXXXXXXXXXQ2Z3	Circle E-Jammu	Excess ITC	2019-20	1.08
3	01XXXXXXXXXXN1Z1	Circle Samba-II, Jammu	Excess ITC	2018-19	0.0050
4	01XXXXXXXXXXN1Z1	Circle Samba-II, Jammu	Excess ITC	2019-20	0.086
5	01XXXXXXXXXXQ1ZM	Circle Baramulla-I, Kashmir	Excess ITC	2018-19	11.06
6	01XXXXXXXXXXF1ZA	Circle J-Jammu	Excess ITC	2018-19	6.09
7	01XXXXXXXXXXA1ZQ	Circle Kupwara-Kashmir	Excess ITC	2018-19	6.95
8	01XXXXXXXXXXN1ZD	Kupwara-Kashmir	Limitation period	2018-19	0.67
9	01XXXXXXXXXXN1ZD	Kupwara-Kashmir	Limitation period	2019-20	1.77
10	01XXXXXXXXXXL1ZM	Circle Udhampur-Jammu	Limitation period	2018-19	0.44
11	01XXXXXXXXXXL1ZM	Circle Udhampur-Jammu	Limitation period	2019-20	0.27
12	01XXXXXXXXXXA1ZQ	Circle Kupwara-Kashmir	Limitation period	2018-19	6.94
13	01XXXXXXXXXXL1ZC	Circle Udhampur-Jammu	Limitation period	2018-19	0.75
14	01XXXXXXXXXXE1ZX	Circle F-Kashmir	Limitation period	2019-20	0.84
15	01XXXXXXXXXXJ1ZO	Circle Budgam-Kashmir	Limitation period	2018-19	0.36
16	01XXXXXXXXXXJ1ZO	Circle Budgam-Kashmir	Limitation period	2019-20	0.43
17	01XXXXXXXXXXB1ZT	Circle Kupwara-Kashmir	Limitation period	2018-19	1.08
18	01XXXXXXXXXXB1ZT	Circle Kupwara-Kashmir	Limitation period	2019-20	0.43
19	01XXXXXXXXXXB1ZT	Circle Kupwara-Kashmir	Limitation period	2020-21	0.25
20	01XXXXXXXXXXM1Z7	Circle Udhampur-Jammu	Limitation period	2019-20	0.36
21	01XXXXXXXXXXC1ZE	Circle Budgam-Kashmir	Limitation period	2019-20	0.80
22	01XXXXXXXXXXC1Z2	Circle Kupwara-Kashmir	Limitation period	2018-19	1.32
23	01XXXXXXXXXXC1Z2	Circle Kupwara-Kashmir	Limitation period	2019-20	0.42
24	01XXXXXXXXXXG1ZX	Circle J-Kashmir	Limitation period	2018-19	1.19
25	01XXXXXXXXXXZ9	Circle P- Kashmir	Limitation period	2019-20	0.96

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Sl. No.	GSTIN	Jurisdiction	Dimension	Year	Demand amount (₹ in crore)
26	01XXXXXXXXXXB1Z8	Circle Kupwara-Kashmir	Limitation period	2019-20	1.10
27	01XXXXXXXXXXC1ZU	Circle H-Jammu	Limitation period	2019-20	4.44
28	01XXXXXXXXXXC1ZP	Circle B-Jammu	ISD	2018-19	0.0058
29	01XXXXXXXXXXA2Z4	Circle D-Kashmir	9R	2019-20	0.99
30	01XXXXXXXXXXA2Z4	Circle D-Kashmir	9R	2020-21	0.79
31	01XXXXXXXXXXA1ZG	Circle Baramulla-III, (Sopore), Kashmir	RCM	2019-20	0.04
32	01XXXXXXXXXXR1ZB	Circle R-Jammu	RCM	2019-20	0.062
33	01XXXXXXXXXXK1ZU	Circle Baramulla-I, Kashmir	14T	2018-19	2.45
34	01XXXXXXXXXXM1ZV	Circle A-Kashmir	Interest	2019-20	0.047
35	01XXXXXXXXXXM1ZV	Circle A-Kashmir	Interest	2020-21	0.044
36	01XXXXXXXXXXR1Z1	Circle B-Jammu	Interest	2018-19	0.069
37	01XXXXXXXXXXR1Z1	Circle B-Jammu	Interest	2019-20	0.053
38	01XXXXXXXXXXR1Z1	Circle B-Jammu	Interest	2020-21	0.013
39	01XXXXXXXXXXH1Z1	Circle D-Kashmir	Interest	2018-19	0.071
40	01XXXXXXXXXXH1Z1	Circle D-Kashmir	Interest	2019-20	0.062
41	01XXXXXXXXXXH1Z1	Circle D-Kashmir	Interest	2020-21	0.0035
42	01XXXXXXXXXXJ2Z3	Circle D-Kashmir	Interest	2018-19	0.062
43	01XXXXXXXXXXJ2Z3	Circle D-Kashmir	Interest	2019-20	0.22
44	01XXXXXXXXXXJ2Z3	Circle D-Kashmir	Interest	2020-21	0.011
45	01XXXXXXXXXXM1Z5	Circle E-Kashmir	Interest	2018-19	0.17
46	01XXXXXXXXXXM1Z5	Circle E-Kashmir	Interest	2019-20	0.27
47	01XXXXXXXXXXM1Z5	Circle E-Kashmir	Interest	2020-21	0.23
48	01XXXXXXXXXXP1ZJ	Circle H-Jammu	Interest	2018-19	0.13
49	01XXXXXXXXXXB1Z8	Circle H-Kashmir	Interest	2018-19	0.13
50	01XXXXXXXXXXN1Z0	Circle H-Kashmir	Interest	2018-19	0.11
51	01XXXXXXXXXXN1Z0	Circle H-Kashmir	Interest	2019-20	0.29
52	01XXXXXXXXXXN1Z0	Circle H-Kashmir	Interest	2020-21	0.049

Sl. No.	GSTIN	Jurisdiction	Dimension	Year	Demand amount (₹ in crore)
53	01XXXXXXXXXXE1ZS	Circle J-Kashmir	Interest	2018-19	0.20
54	01XXXXXXXXXXE1ZS	Circle J-Kashmir	Interest	2019-20	0.19
55	01XXXXXXXXXXE1ZS	Circle J-Kashmir	Interest	2020-21	0.018
56	01XXXXXXXXXXB1ZJ	Circle Kathua-II, Jammu	Interest	2018-19	0.14
57	01XXXXXXXXXXB1ZJ	Circle Kathua-II, Jammu	Interest	2019-20	0.016
58	01XXXXXXXXXXE2ZN	Circle Kishtwar-Jammu	Interest	2018-19	0.11
59	01XXXXXXXXXXE2ZN	Circle Kishtwar-Jammu	Interest	2019-20	0.11
60	01XXXXXXXXXXE2ZN	Circle Kishtwar-Jammu	Interest	2020-21	0.073
61	01XXXXXXXXXXE1ZM	Circle Kishtwar-Jammu	Interest	2018-19	0.18
62	01XXXXXXXXXXE1ZM	Circle Kishtwar-Jammu	Interest	2019-20	0.097
63	01XXXXXXXXXXE1ZM	Circle Kishtwar-Jammu	Interest	2020-21	0.0035
64	01XXXXXXXXXC2ZJ	Circle Kishtwar-Jammu	Interest	2018-19	0.0059
65	01XXXXXXXXXC2ZJ	Circle Kishtwar-Jammu	Interest	2019-20	0.064
66	01XXXXXXXXXC2ZJ	Circle Kishtwar-Jammu	Interest	2020-21	0.013
67	01XXXXXXXXXE2ZL	Circle Kishtwar-Jammu	Interest	2018-19	0.0051
68	01XXXXXXXXXE2ZL	Circle Kishtwar-Jammu	Interest	2019-20	0.027
69	01XXXXXXXXXE2ZL	Circle Kishtwar-Jammu	Interest	2020-21	0.089
70	01XXXXXXXXXA1ZE	Circle L-Jammu	Interest	2018-19	0.082
71	01XXXXXXXXXA1ZE	Circle L-Jammu	Interest	2019-20	0.078
72	01XXXXXXXXXA1ZE	Circle L-Jammu	Interest	2020-21	0.021
73	01XXXXXXXXXH2ZX	Circle L-Jammu	Interest	2019-20	0.043
74	01XXXXXXXXXH2ZX	Circle L-Jammu	Interest	2020-21	0.038
75	01XXXXXXXXXD1Z8	Circle P-Kashmir	Interest	2018-19	1.45
76	01XXXXXXXXXL1ZM	Circle Ramban-Jammu	Interest	2018-19	0.11
77	01XXXXXXXXXL1ZM	Circle Ramban-Jammu	Interest	2019-20	0.011
78	01XXXXXXXXXC1ZP	Circle R-Jammu	Interest	2018-19	0.24
79	01XXXXXXXXXC1ZP	Circle R-Jammu	Interest	2019-20	0.045
80	01XXXXXXXXXM1Z1	Circle Udhampur-Jammu	Interest	2018-19	0.119

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Sl. No.	GSTIN	Jurisdiction	Dimension	Year	Demand amount (₹ in crore)
81	01XXXXXXXXXXM1Z1	Circle Udhampur-Jammu	Interest	2019-20	0.027
82	01XXXXXXXXXXM1Z1	Circle Udhampur-Jammu	Interest	2020-21	0.0024
83	01XXXXXXXXXXD1ZD	Circle Udhampur-Jammu	Interest	2018-19	0.14
84	01XXXXXXXXXXD1ZD	Circle Udhampur-Jammu	Interest	2019-20	0.056
85	01XXXXXXXXXXL1ZZ	Circle Udhampur-Jammu	Interest	2018-19	0.045
86	01XXXXXXXXXXL1ZZ	Circle Udhampur-Jammu	Interest	2019-20	0.091
87	01XXXXXXXXXXL1ZZ	Circle Udhampur-Jammu	Interest	2020-21	0.0050
88	01XXXXXXXXXXQ1Z4	Circle Udhampur-Jammu	Interest	2018-19	0.072
89	01XXXXXXXXXXB1ZI	Circle Udhampur-Jammu	Interest	2018-19	0.095
90	01XXXXXXXXXXB1ZI	Circle Udhampur-Jammu	Interest	2019-20	0.079
91	01XXXXXXXXXXL1Z9	Circle N-Kashmir	Undischarged tax liability	2018-19	0.10
92	01XXXXXXXXXXN1Z0	Circle H-Kashmir	Undischarged tax liability	2018-19	17.55
93	01XXXXXXXXXXD1ZX	Circle Anantnag-III, Kashmir	Undischarged tax liability	2019-20	0.044
94	01XXXXXXXXXXR1ZF	Circle I-Kashmir	Undischarged tax liability	2019-20	13.89
95	01XXXXXXXXXXJ1Z7	Circle I-Kashmir	Undischarged tax liability	2019-20	0.017
96	01XXXXXXXXXXJ1Z7	Circle I-Kashmir	Undischarged tax liability	2020-21	3.34
97	01XXXXXXXXXXN1ZY	Circle L-Jammu	Undischarged tax liability	2018-19	8.41
98	01XXXXXXXXXXL1Z6	Circle E-Jammu	Undischarged tax liability	2019-20	0.0119
99	01XXXXXXXXXXE1ZG	Circle I-Kashmir	Undischarged tax liability	2019-20	2.60
100	01XXXXXXXXXXE1ZG	Circle I-Kashmir	Undischarged tax liability	2020-21	4.047
101	01XXXXXXXXXXM1ZT	Circle P-Jammu	Undischarged tax liability	2020-21	0.18
102	01XXXXXXXXXXM2ZS	Circle R-Jammu	Undischarged tax liability	2018-19	0.35
103	01XXXXXXXXXXM2ZS	Circle R-Jammu	Undischarged tax liability	2019-20	0.36
104	01XXXXXXXXXXL1ZV	Circle Kathua-I, Jammu	Undischarged tax liability	2018-19	0.012
105	01XXXXXXXXXXA6ZE	Circle A-Kashmir	Suppression in taxable value in comparison with E-Way bills	2019-20	0.77
106	01XXXXXXXXXXA6ZE	Circle A-Kashmir	Suppression in taxable value in comparison with E-Way bills	2020-21	0.95

Sl. No.	GSTIN	Jurisdiction	Dimension	Year	Demand amount (₹ in crore)
107	01XXXXXXXXXXF1Z0	Circle B-Jammu	Suppression in taxable value in comparison with E-Way bills	2019-20	3.95
108	01XXXXXXXXXXM1ZV	Circle N-Kashmir	Suppression in taxable value in comparison with E-Way bills	2018-19	1.45
109	01XXXXXXXXXXH1ZH	Circle G-Jammu	Suppression in taxable value in comparison with E-Way bills	2019-20	1.69
110	01XXXXXXXXXXF1ZL	Circle Kathua-I, Jammu	Suppression in taxable value in comparison with E-Way bills	2018-19	1.25
111	01XXXXXXXXXXL1Z6	Circle J-Kashmir	Suppression in taxable value in comparison with E-Way bills	2020-21	0.75
112	01XXXXXXXXXXK1ZO	Circle G-Jammu	Suppression in taxable value in comparison with E-Way bills	2019-20	0.63
113	01XXXXXXXXXXN1ZN	Circle Anantnag-II, Kashmir	Cases where GSTR 3B not filed but GSTR 1 available	2018-19	0.42
114	01XXXXXXXXXXN1ZN	Circle Anantnag-II, -Kashmir	Cases where GSTR 3B not filed but GSTR 1 available	2019-20	0.032
115	01XXXXXXXXXXE1ZJ	Circle Anantnag-II, Kashmir	Cases where GSTR 3B not filed but GSTR 1 available	2018-19	0.15
116	01XXXXXXXXXXH1ZC	Circle Budgam-Kashmir	Cases where GSTR 3B not filed but GSTR 1 available	2018-19	0.2800
117	01XXXXXXXXXXL1ZP	Circle J-Jammu	Cases where GSTR 3B not filed but GSTR 1 available	2018-19	0.25
118	01XXXXXXXXXXI1ZP	Circle L-Jammu	Cases where GSTR 3B not filed but GSTR 1 available	2019-20	0.24
119	01XXXXXXXXXXC1ZI	Circle P-Jammu	Cases where GSTR 3B not filed but GSTR 1 available	2019-20	0.18
120	01XXXXXXXXXXE1ZF	Circle Poonch-Jammu	Cases where GSTR 3B not filed but GSTR 1 available	2018-19	0.49
121	01XXXXXXXXXXE1ZF	Circle Poonch-Jammu	Cases where GSTR 3B not filed but GSTR 1 available	2019-20	0.076
122	01XXXXXXXXXXI1ZQ	Circle Poonch-Jammu	Cases where GSTR 3B not filed but GSTR 1 available	2019-20	0.16

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Sl. No.	GSTIN	Jurisdiction	Dimension	Year	Demand amount (₹ in crore)
123	01XXXXXXXXXXM1ZV	Circle Poonch-Jammu	Cases where GSTR 3B not filed but GSTR 1 available	2019-20	0.28
124	01XXXXXXXXXXN1ZO	Circle Poonch-Jammu	Cases where GSTR 3B not filed but GSTR 1 available	2018-19	0.32
125	01XXXXXXXXXXL1Z0	Circle Poonch-Jammu	Cases where GSTR 3B not filed but GSTR 1 available	2018-19	0.41
126	01XXXXXXXXXXK1ZX	Circle Q-Jammu	Cases where GSTR 3B not filed but GSTR 1 available	2019-20	0.13
127	01XXXXXXXXXXH1ZT	Circle R-Jammu	Cases where GSTR 3B not filed but GSTR 1 available	2019-20	1.07
128	01XXXXXXXXXXR1Z1	Circle Ramban-Jammu	Cases where GSTR 3B not filed but GSTR 1 available	2018-19	0.25
129	01XXXXXXXXXXR1Z1	Circle Ramban-Jammu	Cases where GSTR 3B not filed but GSTR 1 available	2019-20	0.051
130	01XXXXXXXXXXL1ZC	Circle Udhampur-Jammu	Cases where GSTR 3B not filed but GSTR 1 available	2018-19	0.063
131	01XXXXXXXXXXL1ZC	Circle Udhampur-Jammu	Cases where GSTR 3B not filed but GSTR 1 available	2019-20	0.91
132	01XXXXXXXXXXQ3ZB	Circle Udhampur-Jammu	Cases where GSTR 3B not filed but GSTR 1 available	2018-19	0.16
133	01XXXXXXXXXXE1ZB	Circle C-Jammu	Cases where GSTR 3B not filed but GSTR 1 available	2019-20	0.089
134	01XXXXXXXXXXB1ZV	Circle I-Kashmir	Cases where GSTR 3B not filed but GSTR 1 available	2018-19	0.79
135	01XXXXXXXXXXM1ZU	Circle I-Kashmir	Cases where GSTR 3B not filed but GSTR 1 available	2018-19	0.26
136	01XXXXXXXXXXL1ZG	Circle R-Kashmir	Cases where GSTR 3B not filed but GSTR 1 available	2018-19	0.011
137	01XXXXXXXXXXL1ZG	Circle R-Kashmir	Cases where GSTR 3B not filed but GSTR 1 available	2019-20	0.0085
138	01XXXXXXXXXXH1ZZ	Circle Samba-I, Jammu	Cases where GSTR 3B not filed but GSTR 1 available	2018-19	0.27

Sl. No.	GSTIN	Jurisdiction	Dimension	Year	Demand amount (₹ in crore)
139	01XXXXXXXXXXH1ZZ	Circle Samba-I, Jammu	Cases where GSTR 3B not filed but GSTR 1 available	2019-20	0.044
Mismatch Turnover SCN (DRC-01/ DRC-07)					
140	01XXXXXXXXXXXC1Z2	Circle Anantnag-III, Kashmir	Composition	2020-21	0.046
141	01XXXXXXXXXXM4ZM	Circle Baramulla-I, Kashmir	TDS	2019-20	1.58
142	01XXXXXXXXXXB1ZY	Circle I-Kashmir	TDS	2018-19	0.14
143	01XXXXXXXXXXB1ZY	Circle I-Kashmir	TDS	2019-20	0.19
144	01XXXXXXXXXXA1Z5	Circle K-Kashmir	TDS	2019-20	0.89
145	01XXXXXXXXXXQ1ZW	Circle I-Kashmir	7G	2020-21	71.24
Total					205.08

Appendix 3.1.10
Details of instances where ASMT-10 issued
(Refer Paragraph: 3.7.2.2)

SI No.	GSTIN	Jurisdiction	Dimension	Financial Year	Deviation amount (₹ in crore)
1	01XXXXXXXXXXN1ZQ	Circle L-Jammu	Excess ITC	2018-19	4.78
2	01XXXXXXXXXXJ1ZW	Circle Reasi-Jammu	Excess ITC	2018-19	4.37
3	01XXXXXXXXXXJ1ZW	Circle Reasi-Jammu	Excess ITC	2020-21	0.0030
4	01XXXXXXXXXXR1ZT	Circle F-Kashmir	Excess ITC	2019-20	3.10
5	01XXXXXXXXXXD1Z4	Circle Udhampur-Jammu	Excess ITC	2018-19	0.0051
6	01XXXXXXXXXXD1Z4	Circle Udhampur-Jammu	Excess ITC	2019-20	3.04
7	01XXXXXXXXXXD1Z4	Circle Udhampur-Jammu	Excess ITC	2020-21	0.0039
8	01XXXXXXXXXXE1Z9	Circle Samba-II,Jammu	Excess ITC	2018-19	2.96
9	01XXXXXXXXXXJ1ZE	Circle Ramban-Jammu	Limitation period	2018-19	0.35
10	01XXXXXXXXXXJ1ZE	Circle Ramban-Jammu	Limitation period	2019-20	0.12
11	01XXXXXXXXXXJ1ZE	Circle Ramban-Jammu	Limitation period	2020-21	0.025
12	01XXXXXXXXXXP1ZN	Circle Ramban-Jammu	Limitation period	2018-19	1.39
13	01XXXXXXXXXXP1ZN	Circle Ramban-Jammu	Limitation period	2019-20	0.014
14	01XXXXXXXXXXB1Z2	Circle Anantnag-II, Kashmir	Limitation period	2019-20	0.17
15	01XXXXXXXXXXB1Z2	Circle Anantnag-II, Kashmir	Limitation period	2019-20	0.27
16	01XXXXXXXXXXQ1Z9	Circle Anantnag-I, Kashmir	Limitation period	2019-20	0.40
17	01XXXXXXXXXXH1ZR	Circle Reasi-Jammu	Limitation period	2019-20	0.43
18	01XXXXXXXXXXN1Z0	Circle Anantnag-II, Kashmir	Limitation period	2018-19	0.43
19	01XXXXXXXXXXE1ZM	Circle Kishtwar-Jammu	Limitation period	2018-19	0.23
20	01XXXXXXXXXXE1ZM	Circle Kishtwar-Jammu	Limitation period	2019-20	0.15
21	01XXXXXXXXXXA1ZX	Circle Ramban-Jammu	Limitation period	2018-19	3.79
22	01XXXXXXXXXXA1ZX	Circle Ramban-Jammu	Limitation period	2019-20	0.94
23	01XXXXXXXXXXR2ZJ	Circle Ramban-Jammu	Limitation period	2018-19	0.44

SI No.	GSTIN	Jurisdiction	Dimension	Financial Year	Deviation amount (₹ in crore)
24	01XXXXXXXXXR1ZU	Circle L-Kashmir	Limitation period	2019-20	0.47
25	01XXXXXXXXXR1ZU	Circle L-Kashmir	Limitation period	2020-21	0.85
26	01XXXXXXXXXA1ZC	Circle L-Kashmir	Limitation period	2019-20	0.20
27	01XXXXXXXXXA1ZC	Circle L-Kashmir	Limitation period	2020-1	0.86
28	01XXXXXXXXXD1ZA	Circle Kathua-I, Jammu	Limitation period	2018-19	0.26
29	01XXXXXXXXXD1ZA	Circle Kathua-I, Jammu	Limitation period	2019-20	0.53
30	01XXXXXXXXXH1ZO	Circle E-Jammu	ISD	2018-19	0.095
31	01XXXXXXXXXC1Z3	Circle E-Jammu	ISD	2020-21	0.062
32	01XXXXXXXXXD1ZS	Circle Anantnag-II, Kashmir	9R	2020-21	0.99
33	01XXXXXXXXG1ZX	Circle Budgam-Kashmir	9R	2018-19	2.81
34	01XXXXXXXXXM1ZF	Anantnag-II, Kashmir	RCM	2020-21	0.36
35	01XXXXXXXXC1Z9	Circle Anantnag-III, Kashmir	RCM	2018-19	0.078
36	01XXXXXXXXC1Z9	Circle Anantnag-III, Kashmir	RCM	2019-20	0.083
37	01XXXXXXXXXC1Z9	Circle Anantnag-III, Kashmir	RCM	2020-21	0.040
38	01XXXXXXXXXH1ZO	Circle E-Jammu	RCM	2018-19	0.22
39	01XXXXXXXXQ2Z3	Circle E-Jammu	RCM	2018-19	0.41
40	01XXXXXXXXXP1ZB	Circle R-Jammu	RCM	2019-20	1.61
41	01XXXXXXXXD1ZX	Circle Anantnag-III, Kashmir	ITC availing without supplier remitting tax	2019-20	1.54
42	01XXXXXXXXXZO	Circle H-Kashmir	ITC availing without supplier remitting tax	2018-19	2.04
43	01XXXXXXXXXZO	Circle H-Kashmir	ITC availing without supplier remitting tax	2019-20	2.61
44	01XXXXXXXXXH1ZO	Circle H-Kashmir	ITC availing without supplier remitting tax	2018-19	0.77
45	01XXXXXXXXXH1ZO	Circle H-Kashmir	ITC availing without supplier remitting tax	2019-20	2.08
46	01XXXXXXXXXA6ZE	Circle A-Kashmir	12F	2018-19	0.19
47	01XXXXXXXXXM1Z9	Circle E-Jammu	12F	2018-19	0.27
48	01XXXXXXXXXP1Z5	Circle E-Jammu (transferred to Circle G-Jammu)	12F	2018-19	1.03

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SI No.	GSTIN	Jurisdiction	Dimension	Financial Year	Deviation amount (₹ in crore)
49	01XXXXXXXXXXH1Z0	Circle H-Kashmir	14T	2018-19	10.35
50	01XXXXXXXXXXH1Z0	Circle H-Kashmir	14T	2019-20	6.70
51	01XXXXXXXXXXJ1ZW	Circle B-Jammu	Interest	2019-20	0.27
52	01XXXXXXXXXXJ1ZW	Circle B-Jammu	Interest	2020-21	0.0051
53	01XXXXXXXXXXR1ZC	Circle E-Kashmir	Interest	2018-19	0.104
54	01XXXXXXXXXXR1ZC	Circle E-Kashmir	Interest	2019-20	0.060
55	01XXXXXXXXXXG1ZN	Circle F-Kashmir	Interest	2018-19	0.13
56	01XXXXXXXXXXG1ZN	Circle F-Kashmir	Interest	2019-20	0.092
57	01XXXXXXXXXXG1ZN	Circle F-Kashmir	Interest	2020-21	0.058
58	01XXXXXXXXXXF1ZQ	Circle H-Kashmir	Interest	2019-20	0.10
59	01XXXXXXXXXXF1ZQ	Circle H-Kashmir	Interest	2020-21	0.069
60	01XXXXXXXXXXD1Z5	Circle H-Kashmir	Interest	2018-19	0.083
61	01XXXXXXXXXXD1Z5	Circle H-Kashmir	Interest	2019-20	0.054
62	01XXXXXXXXXXD1Z5	Circle H-Kashmir	Interest	2020-21	0.035
63	01XXXXXXXXXXF1ZA	Circle J- Jammu	Interest	2020-21	0.21
64	01XXXXXXXXXXB1ZJ	Circle Kathua-II, Jammu	Interest	2020-21	0.0182
65	01XXXXXXXXXXQ1ZE	Circle Poonch-Jammu	Interest	2018-19	0.812
66	01XXXXXXXXXXQ1ZE	Circle Poonch-Jammu	Interest	2019-20	0.157
67	01XXXXXXXXXXQ1ZE	Circle Poonch-Jammu	Interest	2020-21	0.0818
68	01XXXXXXXXXXK2ZO	Circle Ramban-Jammu	Interest	2018-19	0.155
69	01XXXXXXXXXXK2ZO	Circle Ramban-Jammu	Interest	2019-20	0.0417
70	01XXXXXXXXXXK2ZO	Circle Ramban-Jammu	Interest	2020-21	0.00393
71	01XXXXXXXXXXQ1ZB	Circle Ramban-Jammu	Interest	2018-19	0.105
72	01XXXXXXXXXXQ1ZB	Circle Ramban-Jammu	Interest	2019-20	0.048
73	01XXXXXXXXXXQ1ZB	Circle Ramban-Jammu	Interest	2020-21	0.027

SI No.	GSTIN	Jurisdiction	Dimension	Financial Year	Deviation amount (₹ in crore)
74	01XXXXXXXXXXPIZN	Circle Ramban-Jammu	Interest	2018-19	0.12
75	01XXXXXXXXXXQ1Z4	Circle Udhampur-Jammu	Interest	2019-20	0.041
76	01XXXXXXXXXXQ1Z4	Circle Udhampur-Jammu	Interest	2020-21	0.031
77	01XXXXXXXXXXA6ZE	Circle A-Kashmir	Undischarged tax liability	2019-20	1.48
78	01XXXXXXXXXXC1ZD	Circle Samba-II, Jammu	Undischarged tax liability	2020-21	1.88
79	01XXXXXXXXXXD1ZX	Circle Anantnag-III, Kashmir	Undischarged tax liability	2020-21	1.24
80	01XXXXXXXXXXP1ZE	Circle B-Kashmir	Undischarged tax liability	2018-19	0.23
81	01XXXXXXXXXXP1ZE	Circle B-Kashmir	Undischarged tax liability	2020-21	1.96
82	01XXXXXXXXXXD1ZT	Circle L-Jammu	Undischarged tax liability	2019-20	1.14
83	01XXXXXXXXXXH1ZJ	Circle Anantnag-II, Kashmir	Undischarged tax liability	2020-21	1.80
84	01XXXXXXXXXXQ1ZE	Circle A-Kashmir	Undischarged tax liability	2019-20	0.0007
85	01XXXXXXXXXXH1ZQ	Circle Udhampur-Jammu	Undischarged tax liability	2019-20	0.0049
86	01XXXXXXXXXXH1ZQ	Circle Udhampur-Jammu	Undischarged tax liability	2020-21	2.67
87	01XXXXXXXXXXG1Z8	Circle Udhampur-Jammu	Undischarged tax liability	2018-19	2.14
88	01XXXXXXXXXXC1ZJ	Circle Rajouri-Jammu	Undischarged tax liability	2020-21	3.50
89	01XXXXXXXXXXF1Z6	Circle R-Jammu	Undischarged tax liability	2018-19	0.26
90	01XXXXXXXXXXF1Z6	Circle R-Jammu	Undischarged tax liability	2019-20	1.35
91	01XXXXXXXXXXA1ZC	Circle Ramban-Jammu	Undischarged tax liability	2018-19	1.11
92	01XXXXXXXXXXL1ZS	Circle Udhampur-Jammu	Undischarged tax liability	2020-21	1.73
93	01XXXXXXXXXXL1ZV	Circle Kathua-I, Jammu	Undischarged tax liability	2020-21	0.07
94	01XXXXXXXXXXC1ZF	Circle Samba-II, Jammu	Suppression in taxable value in comparison with E-Way bills	2019-20	0.046
95	01XXXXXXXXXXC1ZF	Circle Samba-II, Jammu	Suppression in taxable value in comparison with E-Way bills	2020-21	1.32
96	01XXXXXXXXXXG1ZR	Circle Udhampur-Jammu	Suppression in taxable value in comparison with E-Way bills	2020-21	0.98
97	01XXXXXXXXXXF1Z8	Circle Udhampur-Jammu	Suppression in taxable value in comparison with E-Way bills	2018-19	0.062
98	01XXXXXXXXXXF1Z8	Circle Udhampur-Jammu	Suppression in taxable value in comparison with E-Way bills	2019-20	0.16

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SI No.	GSTIN	Jurisdiction	Dimension	Financial Year	Deviation amount (₹ in crore)
99	01XXXXXXXXXXF1Z8	Circle Udhampur-Jammu	Suppression in taxable value in comparison with E-Way bills	2020-21	0.22
100	01XXXXXXXXXXF1Z0	Circle B-Jammu	Suppression in taxable value in comparison with E-Way bills	2020-21	1.012
101	01XXXXXXXXXXG1ZT	Circle G-Jammu	Suppression in taxable value in comparison with E-Way bills	2019-20	0.91
102	01XXXXXXXXXXG1ZT	Circle G-Jammu	Suppression in taxable value in comparison with E-Way bills	2020-21	3.01
103	01XXXXXXXXXXF1ZP	Circle Samba-II, Jammu	Suppression in taxable value in comparison with E-Way bills	2019-20	0.49
104	01XXXXXXXXXXF1ZP	Circle Samba-II, Jammu	Suppression in taxable value in comparison with E-Way bills	2020-21	0.056
105	01XXXXXXXXXXH1ZH	Circle G-Jammu	Suppression in taxable value in comparison with E-Way bills	2020-21	0.83
106	01XXXXXXXXXXK1ZO	Circle G-Jammu	Suppression in taxable value in comparison with E-Way bills	2020-21	0.061
107	01XXXXXXXXXXH1ZC	Circle Budgam-Kashmir	Cases where GSTR 3B not filed but GSTR 1 available	2019-20	0.12
108	01XXXXXXXXXXJ1ZQ	Circle Poonch-Jammu	Cases where GSTR 3B not filed but GSTR 1 available	2018-19	0.069
Mismatch in turnover-ASMT-10					
109	01XXXXXXXXXXG1ZK	Circle Reasi-Jammu	Composition	2018-19	2.21
110	01XXXXXXXXXR1Z1	Circle D-Kashmir	TDS	2018-19	6.71
111	01XXXXXXXXXR1Z1	Circle D-Kashmir	TDS	2020-21	0.60
112	01XXXXXXXXXXQ1Z4	Circle F-Kashmir	TDS	2020-21	2.10
113	01XXXXXXXXXA1ZP	Circle L-Jammu	TDS	2018-19	5.12
Total					116.66

Appendix 3.1.11
Cases under examination
(Refer Paragraph 3.7.2.2)

Sl. No.	GSTIN	Jurisdiction	Dimension	Year	Deviation Amount (₹ in crore)
1	01XXXXXXXXXXQ1ZK	Circle H-Jammu	9R	2020-21	3.71
2	01XXXXXXXXXXB1ZO	Circle Udampur-Jammu	ITC availing without supplier remitting tax	2018-19	2.59
3	01XXXXXXXXXXB1ZO	Circle Udampur-Jammu	ITC availing without supplier remitting tax	2019-20	0.55
4	01XXXXXXXXXXB1ZO	Circle Udampur-Jammu	ITC availing without supplier remitting tax	2020-21	0.07
5	01XXXXXXXXXXC1Z3	Circle Budgam-Kashmir	12F	2019-20	0.19
6	01XXXXXXXXXXA1Z3	Circle Baramulla-III, (Sopore), Kashmir	12F	2018-19	0.26
7	01XXXXXXXXXXP1ZJ	Circle H-Jammu	Interest	2019-20	0.032
8	01XXXXXXXXXXP1ZJ	Circle H-Jammu	Interest	2020-21	0.033
9	01XXXXXXXXXXF1ZA	Circle J- Jammu	Interest	2018-19	0.039
10	01XXXXXXXXXXF1ZA	Circle J- Jammu	Interest	2019-20	0.011
11	01XXXXXXXXXXQ2ZB	Circle L-Jammu	Undischarged tax liability	2018-19	2.83
12	01XXXXXXXXXXQ2ZB	Circle L-Jammu	Undischarged tax liability	2019-20	0.01
13	01XXXXXXXXXXL1Z6	Circle E-Jammu	Undischarged tax liability	2020-21	1.86
14	01XXXXXXXXXXH2ZZ	Circle H-Jammu	Undischarged tax liability	2018-19	0.16
15	01XXXXXXXXXXH2ZZ	Circle H-Jammu	Undischarged tax liability	2019-20	1.16
16	01XXXXXXXXXXQ1ZK	Circle H-Jammu	Undischarged tax liability	2020-21	3.72
17	01XXXXXXXXXXQ2ZB	Circle L-Jammu	Suppression in taxable value in comparison with E-Way bills	2018-19	1.24
18	01XXXXXXXXXXA1ZH	Circle Kathua-II, Jammu	Suppression in taxable value in comparison with E-Way bills	2018-19	1.22

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Mismatch Turnover-Cases under examination						
19	01XXXXXXXXXXF1ZL	Circle Budgam-Kashmir	Composition	2018-19	1.13	
20	01XXXXXXXXXXF1ZL	Circle Budgam-Kashmir	Composition	2019-20	1.66	
21	01XXXXXXXXXXN1ZM	Circle H-Jammu	Unbilled	2020-21	0.17	
22	01XXXXXXXXXXF1ZQ	Circle H-Jammu	Unbilled	2018-19	0.15	
23	01XXXXXXXXXXF1ZQ	Circle H-Jammu	Unbilled	2019-20	8.78	
24	01XXXXXXXXXXF1ZQ	Circle H-Jammu	Unbilled	2020-21	0.65	
25	01XXXXXXXXXD1ZI	Circle H-Jammu	Unbilled	2020-21	10.19	
26	01XXXXXXXXXXJ1ZO	Circle H-Jammu	TDS	2020-21	13.09	
27	01XXXXXXXXXXK1ZJ	Circle J-Kashmir	7G	2019-20	59.039	
Total					114.55	

Appendix 3.1.12
Data Entry Error cases
(Refer Paragraph: 3.7.2.2)

SI No.	GSTIN	Jurisdiction	Dimension	Year	Deviation Amount (₹ in crore)
1	01XXXXXXXXXXN1ZA	Circle Kathua-II, Jammu	Excess ITC	2018-19	3.35
2	01XXXXXXXXXXH1ZC	Circle Kathua-II, Jammu	Excess ITC	2018-19	3.26
3	01XXXXXXXXXXF1ZI	Circle Kathua-II, Jammu	Excess ITC	2018-19	2.40
4	01XXXXXXXXXXH1ZS	Circle E-Jammu	Excess ITC	2018-19	2.34
5	01XXXXXXXXXXA1ZA	Circle O-Kashmir	9R	2020-21	1.18
6	01XXXXXXXXXXE1ZW	Circle C-Jammu	RCM	2018-19	0.65
7	01XXXXXXXXXXR1Z8	Circle D-Jammu	RCM	2020-21	0.22
8	01XXXXXXXXXXD1ZL	Circle D-Jammu	RCM	2018-19	0.57
9	01XXXXXXXXXXM1ZG	Circle E-Jammu	RCM	2018-19	0.37
10	01XXXXXXXXXXP1Z6	Circle F-Kashmir	RCM	2018-19	0.11
11	01XXXXXXXXXXP1Z6	Circle F-Kashmir	RCM	2019-20	0.05
12	01XXXXXXXXXXP1Z6	Circle F-Kashmir	RCM	2020-21	0.03
13	01XXXXXXXXXXC2ZI	Circle G-Jammu	RCM	2019-20	0.34
14	01XXXXXXXXXXN1ZD	Circle N-Jammu	RCM	2019-20	0.28
15	01XXXXXXXXXXQ1ZS	Circle P-Jammu	RCM	2020-21	4.80
16	01XXXXXXXXXXM1ZA	Circle Q-Jammu	RCM	2018-19	0.18
17	01XXXXXXXXXXK1ZF	Circle L-Jammu	14T	2018-19	40.61
18	01XXXXXXXXXXR1ZI	Circle G-Kashmir	14T	2018-19	6.38
19	01XXXXXXXXXXN1ZA	Circle L-Jammu	14T	2018-19	1.43
20	01XXXXXXXXXXD1ZH	Circle G-Kashmir	Undischarged tax liability	2019-20	11.68
21	01XXXXXXXXXXQ1ZE	Circle Kathua-I, Jammu	Suppression in taxable value in comparison with E-Way bills	2018-19	0.51
22	01XXXXXXXXXXH1ZZ	Circle A-Jammu	Suppression in taxable value in comparison with E-Way bills	2019-20	0.84
Total					81.59

Appendix 3.1.13
Action taken before audit query cases
(Refer Paragraph: 3.7.2.2)

Sl. No.	GSTIN	Jurisdiction	Dimension	Financial Year	Deviation amount (₹ in crore)
1	01XXXXXXXXXA1ZT	Circle K-Kashmir	Excess ITC	2019-20	1.33
2	01XXXXXXXXXA1ZT	Circle K-Kashmir	Excess ITC	2020-21	5.019
3	01XXXXXXXXXP1ZN	Circle Poonch-Jammu	Excess ITC	2019-20	3.098
4	01XXXXXXXXXM1ZV	Circle Bandipora-Kashmir	Limitation period	2019-20	0.49
5	01XXXXXXXXXM1ZV	Circle Bandipora-Kashmir	Limitation period	2020-21	0.84
6	01XXXXXXXXXA2Z0	Circle L-Jammu	Limitation period	2018-19	0.28
7	01XXXXXXXXXA2Z0	Circle L-Jammu	Limitation period	2019-20	0.82
8	01XXXXXXXXXC1ZS	Circle Bandipora-Kashmir	Limitation period	2018-19	0.94
9	01XXXXXXXXX1Z7	Circle L-Jammu	9R	2018-19	1.67
10	01XXXXXXXXX1Z7	Circle L-Jammu	9R	2019-20	0.012
11	01XXXXXXXXX1ZG	Circle G-Jammu	9R	2018-19	0.96
12	01XXXXXXXXXH1ZK	Circle K-Jammu	RCM	2020-21	0.18
13	01XXXXXXXXXR1ZL	Circle Q-Kashmir	RCM	2020-21	0.40
14	01XXXXXXXXXK1ZB	Circle E-Jammu	12F	2018-19	0.27
15	01XXXXXXXXXD1ZQ	Circle C-Jammu	14T	2020-21	1.27
16	01XXXXXXXXXG2ZR	Circle Poonch-Jammu	14T	2019-20	0.80
17	01XXXXXXXXXM1ZV	Circle A-Kashmir	Interest	2018-19	0.13
18	01XXXXXXXXXM1ZN	Circle Anantnag-III, Kashmir	Interest	2018-19	0.059
19	01XXXXXXXXXM1ZN	Circle Anantnag-III, Kashmir	Interest	2019-20	0.026
20	01XXXXXXXXXM1ZN	Circle Anantnag-III, Kashmir	Interest	2020-21	0.063
21	01XXXXXXXXXM1ZM	Circle C-Jammu	Interest	2018-19	0.066
22	01XXXXXXXXXM1ZM	Circle C-Jammu	Interest	2019-20	0.11
23	01XXXXXXXXXM1ZM	Circle C-Jammu	Interest	2020-21	0.051
24	01XXXXXXXXXP1Z3	Circle D-Jammu	Interest	2018-19	0.065
25	01XXXXXXXXXG1ZX	Circle D-Jammu	Interest	2018-19	0.032
26	01XXXXXXXXXG1ZX	Circle D-Jammu	Interest	2019-20	0.088
27	01XXXXXXXXXG1ZX	Circle D-Jammu	Interest	2020-21	0.0039
28	01XXXXXXXXXR1Z5	Circle J-Jammu	Undischarged liability tax	2019-20	1.99
29	01XXXXXXXXXA1ZJ	Circle J-Jammu	Undischarged liability tax	2019-20	2.78
30	01XXXXXXXXXB1ZI	Circle B-Jammu	Undischarged liability tax	2019-20	1.26

Sl. No.	GSTIN	Jurisdiction	Dimension	Financial Year	Deviation amount (₹ in crore)
31	01XXXXXXXXXXC1ZJ	Circle R-Jammu	Undischarged tax liability	2019-20	0.00
32	01XXXXXXXXXXA1ZJ	Circle J-Jammu	Cases where GSTR 3B not filed but GSTR 1 available	2019-20	2.79
33	01XXXXXXXXXXE1ZY	Circle L-Jammu	Cases where GSTR 3B not filed but GSTR 1 available	2018-19	0.23
34	01XXXXXXXXXXK1ZX	Circle Q-Jammu	Cases where GSTR 3B not filed but GSTR 1 available	2018-19	0.03
35	01XXXXXXXXXXR1ZI	Circle R-Jammu	Cases where GSTR 3B not filed but GSTR 1 available	2018-19	0.11
36	01XXXXXXXXXXR1ZI	Circle R-Jammu	Cases where GSTR 3B not filed but GSTR 1 available	2019-20	0.03
37	01XXXXXXXXXXG1ZG	Circle Rajouri-Jammu	Cases where GSTR 3B not filed but GSTR 1 available	2020-21	0.09
38	01XXXXXXXXXXN1ZP	Circle Shopian-Kashmir	Cases where GSTR 3B not filed but GSTR 1 available	2019-20	0.26
39	01XXXXXXXXXXL1ZA	Circle B-Jammu	Cases where GSTR 3B not filed but GSTR 1 available	2018-19	0.01
40	01XXXXXXXXXXL1ZA	Circle B-Jammu	Cases where GSTR 3B not filed but GSTR 1 available	2019-20	0.07
41	01XXXXXXXXXXL1ZA	Circle B-Jammu	Cases where GSTR 3B not filed but GSTR 1 available	2020-21	0.02
42	01XXXXXXXXXXE1ZB	Circle C-Jammu	Cases where GSTR 3B not filed but GSTR 1 available	2018-19	0.14
43	01XXXXXXXXXXD1Z6	Circle D-Jammu	Cases where GSTR 3B not filed but GSTR 1 available	2019-20	0.14
44	01XXXXXXXXXXM1Z0	Circle F-Kashmir	Cases where GSTR 3B not filed but GSTR 1 available	2019-20	0.55
45	01XXXXXXXXXXM1Z0	Circle F-Kashmir	Cases where GSTR 3B not filed but GSTR 1 available	2020-21	0.29
46	01XXXXXXXXXXN1ZX	Circle G-Jammu	Cases where GSTR 3B not filed but GSTR 1 available	2019-20	0.18
Total					30.03

Appendix 3.1.14
Valid Explanation cases
(Refer Paragraph: 3.7.2.2)

Sl. No.	GSTIN	Circle	Dimension	Year	Deviation Amount (₹ in crore)
1	01XXXXXXXXXXG1Z1	Circle E-Jammu	Excess ITC	2018-19	14.57
2	01XXXXXXXXXXG1Z1	Circle E-Jammu	Excess ITC	2019-20	45.24
3	01XXXXXXXXXXG1Z1	Circle E-Jammu	Excess ITC	2020-21	10.029
4	01XXXXXXXXXXQ1ZW	Circle Q-Jammu	Excess ITC	2018-19	30.96
5	01XXXXXXXXXXE1Z4	Circle Kishtwar-Jammu	Excess ITC	2019-20	22.96
6	01XXXXXXXXXXC1ZD	Circle Samba-I, Jammu	Excess ITC	2020-21	18.08
7	01XXXXXXXXXXE1ZE	Circle Kathua-II, Jammu	Excess ITC	2018-19	0.43
8	01XXXXXXXXXXK1ZF	Circle E-Jammu	Excess ITC	2018-19	6.08
9	01XXXXXXXXXXK1ZF	Circle E-Jammu	Excess ITC	2019-20	2.53
10	01XXXXXXXXXXP1ZB	Circle R-Jammu	Excess ITC	2018-19	3.06
11	01XXXXXXXXXXP1ZB	Circle R-Jammu	Excess ITC	2019-20	3.49
12	01XXXXXXXXXXF1ZS	Circle P-Jammu	Excess ITC	2019-20	5.34
13	01XXXXXXXXXXR1Z5	Circle J-Jammu	Excess ITC	2018-19	3.81
14	01XXXXXXXXXXN1Z1	Circle Samba-II, Jammu	Excess ITC	2020-21	3.61
15	01XXXXXXXXXXG1ZB	Circle H-Jammu	Excess ITC	2019-20	2.87
16	01XXXXXXXXXXH1ZH	Circle G-Jammu	Excess ITC	2018-19	3.45
17	01XXXXXXXXXXJ3ZC	Circle G-Jammu	Excess ITC	2018-19	3.23
18	01XXXXXXXXXXC1ZB	Circle F-Kashmir	Excess ITC	2020-21	3.06
19	01XXXXXXXXXXB1ZQ	Circle K-Kashmir	Excess ITC	2018-19	3.05
20	01XXXXXXXXXXF1Z0	Circle Bandipora-Kashmir	Excess ITC	2020-21	2.80
21	01XXXXXXXXXXD1Z0	Circle G-Jammu	Excess ITC	2018-19	2.67
22	01XXXXXXXXXXQ3ZU	Circle F-Kashmir	Excess ITC	2018-19	2.57
23	01XXXXXXXXXXL1ZE	Circle J-Jammu	Excess ITC	2018-19	2.22
24	01XXXXXXXXXXR1ZH	Circle F-Kashmir	Excess ITC	2020-21	2.16
25	01XXXXXXXXXXQ1ZE	Circle Poonch-Jammu	Limitation period	2018-19	1.92
26	01XXXXXXXXXXA1ZL	Circle Udhampur-Jammu	Limitation period	2018-19	0.56
27	01XXXXXXXXXXM1Z7	Circle Udhampur-Jammu	Limitation period	2018-19	0.44
28	01XXXXXXXXXXF1ZS	Circle Shopian-Kashmir	Limitation period	2018-19	0.58
29	01XXXXXXXXXXI1ZU	Circle L-Jammu	ISD	2019-20	1.22
30	01XXXXXXXXXXN1ZQ	Circle L-Jammu	ISD	2019-20	0.041
31	01XXXXXXXXXXN1ZQ	Circle L-Jammu	ISD	2020-21	0.053
32	01XXXXXXXXXXC1ZP	Circle B-Jammu	ISD	2020-21	0.0019
33	01XXXXXXXXXXI1ZV	Circle H-Jammu	ISD	2019-20	0.052
34	01XXXXXXXXXXQ1Z0	Circle Udhampur-Jammu	9R	2018-19	1.014
35	01XXXXXXXXXXF1Z0	Circle B-Jammu	9R	2020-21	0.35
36	01XXXXXXXXXXE1ZT	Circle Bandipora-Kashmir	RCM	2019-20	0.19
37	01XXXXXXXXXXA1ZG	Circle Baramulla-III, (Sopore), Kashmir	RCM	2018-19	0.53
38	01XXXXXXXXXXC1ZV	Circle E-Jammu	RCM	2018-19	0.24
39	01XXXXXXXXXXR1ZV	Circle H-Jammu	RCM	2018-19	0.07
40	01XXXXXXXXXXA2Z6	Circle O-Jammu	RCM	2018-19	0.25
41	01XXXXXXXXXXA2Z6	Circle O-Jammu	RCM	2019-20	0.00
42	01XXXXXXXXXXQ1ZS	Circle P-Jammu	RCM	2018-19	0.00063
43	01XXXXXXXXXXD1ZX	Circle Anantnag-III, Kashmir	ITC availing without supplier remitting tax	2020-21	1.41
44	01XXXXXXXXXXK1Z3	Circle G-Kashmir	ITC availing without supplier remitting tax	2020-21	2.59
45	01XXXXXXXXXXP1ZV	Circle H-Jammu	ITC availing without supplier remitting tax	2018-19	3.89

Sl. No.	GSTIN	Circle	Dimension	Year	Deviation Amount (₹ in crore)
46	01XXXXXXXXXP1ZV	Circle H-Jammu	ITC availing without supplier remitting tax	2019-20	0.00126
47	01XXXXXXXXXP1ZB	Circle R-Jammu	ITC availing without supplier remitting tax	2018-19	2.33
48	01XXXXXXXXXP1ZB	Circle R-Jammu	ITC availing without supplier remitting tax	2019-20	1.68
49	01XXXXXXXXXP1ZB	Circle R-Jammu	ITC availing without supplier remitting tax	2020-21	0.06
50	01XXXXXXXXXXZB	Circle Reasi-Jammu	ITC availing without supplier remitting tax	2018-19	1.50
51	01XXXXXXXXXX2ZD	Circle E-Jammu	ITC availing without supplier remitting tax	2018-19	2.59
52	01XXXXXXXXXX2ZD	Circle E-Jammu	ITC availing without supplier remitting tax	2020-21	0.61
53	01XXXXXXXXXX1ZW	Circle Q-Jammu	ITC availing without supplier remitting tax	2018-19	4.014
54	01XXXXXXXXXX1ZW	Circle Q-Jammu	ITC availing without supplier remitting tax	2019-20	0.35
55	01XXXXXXXXXX1ZW	Circle Q-Jammu	ITC availing without supplier remitting tax	2020-21	0.24
56	01XXXXXXXXXX1ZF	Circle L-Jammu	ITC availing without supplier remitting tax	2018-19	3.16
57	01XXXXXXXXXX1ZF	Circle L-Jammu	ITC availing without supplier remitting tax	2019-20	0.14
58	01XXXXXXXXXX1ZF	Circle L-Jammu	ITC availing without supplier remitting tax	2020-21	0.041
59	01XXXXXXXXXXG1ZT	Circle R-Jammu	12F	2018-19	0.18
60	01XXXXXXXXXXB1ZU	Circle D-Jammu	12F	2018-19	0.38
61	01XXXXXXXXXXF1ZU	Circle J-Jammu (transferred to Circle N, Jammu)	12F	2020-21	0.44
62	01XXXXXXXXXXG1Z5	Circle P-Jammu	14T	2018-19	0.55
63	01XXXXXXXXXXC1Z6	Circle Poonch-Jammu	14T	2018-19	0.52
64	01XXXXXXXXXXF1ZQ	Circle C-Jammu	Interest	2018-19	0.18
65	01XXXXXXXXXXF1ZQ	Circle C-Jammu	Interest	2019-20	0.11
66	01XXXXXXXXXXD1ZI	Circle F-Jammu	Interest	2018-19	0.015
67	01XXXXXXXXXXD1ZI	Circle F-Jammu	Interest	2019-20	0.43
68	01XXXXXXXXXXB1ZC	Circle L-Jammu	Interest	2019-20	0.21
69	01XXXXXXXXXXB1ZC	Circle L-Jammu	Interest	2020-21	0.0052
70	01XXXXXXXXXXQ2ZF	Circle K-Kashmir	Undischarged liability tax	2019-20	2.72
71	01XXXXXXXXXXQ2ZF	Circle K-Kashmir	Undischarged liability tax	2020-21	3.46
72	01XXXXXXXXXXE1Z9	Circle H-Jammu	Undischarged liability tax	2020-21	3.13
73	01XXXXXXXXXXD1ZX	Circle Anantnag-III, Kashmir	Undischarged liability tax	2018-19	0.071
74	01XXXXXXXXXXQ1ZF	Circle R-Kashmir	Undischarged liability tax	2018-19	0.05
75	01XXXXXXXXXXQ1ZF	Circle R-Kashmir	Undischarged liability tax	2019-20	0.0073
76	01XXXXXXXXXXQ1ZE	Circle A-Kashmir	Undischarged liability tax	2020-21	4.07
77	01XXXXXXXXXXR1Z5	Circle J-Jammu	Undischarged liability tax	2018-19	0.0036

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Sl. No.	GSTIN	Circle	Dimension	Year	Deviation Amount (₹ in crore)
78	01XXXXXXXXXXK1Z3	Circle G-Kashmir	Undischarged tax liability	2020-21	2.50
79	01XXXXXXXXXXR4ZK	Circle J-Kashmir	Undischarged tax liability	2019-20	0.36
80	01XXXXXXXXXXR4ZK	Circle J-Kashmir	Undischarged tax liability	2020-21	3.82
81	01XXXXXXXXXXQ1ZN	Circle D-Jammu	Undischarged tax liability	2020-21	2.02
82	01XXXXXXXXXXH1Z0	Circle B-Jammu	Undischarged tax liability	2019-20	0.0001296
83	01XXXXXXXXXXH1Z0	Circle B-Jammu	Undischarged tax liability	2020-21	3.93
84	01XXXXXXXXXXE1ZA	Circle J-Kashmir	Undischarged tax liability	2020-21	2.26
85	01XXXXXXXXXXH2ZX	Circle Pulwama-Kashmir	Undischarged tax liability	2020-21	25.84
86	01XXXXXXXXXXH2ZD	Circle P-Jammu	Undischarged tax liability	2020-21	1.24
87	01XXXXXXXXXXC1ZJ	Circle R-Jammu	Undischarged tax liability	2020-21	1.75
88	01XXXXXXXXXXF1ZO	Circle Samba-II, Jammu	Suppression in taxable value in comparison with E-Way bills	2018-19	0.21
89	01XXXXXXXXXXF1ZO	Circle Samba-II, Jammu	Suppression in taxable value in comparison with E-Way bills	2019-20	0.21
90	01XXXXXXXXXXF1ZI	Circle Kathua-II, Jammu	Suppression in taxable value in comparison with E-Way bills	2019-20	0.73
91	01XXXXXXXXXXF1ZI	Circle Kathua-II, Jammu	Suppression in taxable value in comparison with E-Way bills	2020-21	1.58
92	01XXXXXXXXXXK1ZR	Circle I-Jammu	Suppression in taxable value in comparison with E-Way bills	2018-19	9.25
93	01XXXXXXXXXXK1ZR	Circle I-Jammu	Suppression in taxable value in comparison with E-Way bills	2019-20	3.01
94	01XXXXXXXXXXC1Z0	Circle M-Jammu	Suppression in taxable value in comparison with E-Way bills	2018-19	0.50
95	01XXXXXXXXXXC1Z0	Circle M-Jammu	Suppression in taxable value in comparison with E-Way bills	2019-20	0.05
96	01XXXXXXXXXXG1ZZ	Circle G-Jammu	Suppression in taxable value in comparison with E-Way bills	2018-19	0.25

Sl. No.	GSTIN	Circle	Dimension	Year	Deviation Amount (₹ in crore)
97	01XXXXXXXXXXG1ZZ	Circle G-Jammu	Suppression in taxable value in comparison with E-Way bills	2019-20	9.25
98	01XXXXXXXXXXG1ZZ	Circle G-Jammu	Suppression in taxable value in comparison with E-Way bills	2020-21	1.17
Mismatch Turnover-Valid reply					
99	01XXXXXXXXXXE1ZW	Circle C-Jammu	Unbilled	2018-19	2.10
100	01XXXXXXXXXXN1ZQ	Circle J-Jammu	Unbilled	2020-21	0.15
101	01XXXXXXXXXXP1ZT	Circle Kathua-I, Jammu	Unbilled	2018-19	4.26
102	01XXXXXXXXXXP1ZT	Circle Kathua-I, Jammu	Unbilled	2020-21	0.033
103	01XXXXXXXXXXL1ZY	Circle L-Jammu	Unbilled	2018-19	0.11
104	01XXXXXXXXXXB1Z0	Circle P-Jammu	Unbilled	2019-20	0.44
105	01XXXXXXXXXXP2ZB	Circle G-Jammu	TDS	2019-20	2.72
106	01XXXXXXXXXXP2ZB	Circle G-Jammu	TDS	2020-21	0.26
107	01XXXXXXXXXXQ1Z5	Circle G-Jammu	TDS	2018-19	2.08
108	01XXXXXXXXXXQ1Z5	Circle G-Jammu	TDS	2020-21	0.038
109	01XXXXXXXXXXR1ZG	Circle P-Jammu	TDS	2019-20	1.77
110	01XXXXXXXXXXK1ZJ	Circle Kathua-I, Jammu	7G	2018-19	151.92
111	01XXXXXXXXXXK1ZJ	Circle Kathua-I, Jammu	7G	2019-20	100.54
112	01XXXXXXXXXXM1ZT	Circle A-Jammu	7G	2018-19	26.52
113	01XXXXXXXXXXD1ZA	Circle P-Jammu	7G	2019-20	152.025
114	01XXXXXXXXXXD1ZA	Circle P-Jammu	7G	2020-21	85.54
115	01XXXXXXXXXXP1ZV	Circle H-Jammu	7G	2018-19	137.78
116	01XXXXXXXXXXP1ZV	Circle H-Jammu	7G	2019-20	3.87
117	01XXXXXXXXXXN2Z9	Circle Q-Jammu	7G	2018-19	257.58
118	01XXXXXXXXXXN1Z0	Circle L-Jammu	7G	2018-19	199.56
119	01XXXXXXXXXXF1ZY	Circle D-Jammu	7G	2019-20	1236.56
120	01XXXXXXXXXXF1ZY	Circle D-Jammu	7G	2020-21	1410.82
121	01XXXXXXXXXXG1Z0	Circle H-Jammu	7G	2018-19	13.61
122	01XXXXXXXXXXG1Z0	Circle H-Jammu	7G	2019-20	18.76
123	01XXXXXXXXXXG1Z0	Circle H-Jammu	7G	2020-21	17.23
Total					4143.34

Appendix 3.1.15
Department's reply sent without documentary evidence
(Refer Paragraph: 3.7.2.2)

Sl. No.	GSTIN	Circle	Dimension	Year	Deviation Amount (₹ in crore)
1	01XXXXXXXXXXK1Z3	Circle Budgam-Kashmir	Excess ITC	2018-19	4.29
2	01XXXXXXXXXXA1ZG	Circle Baramulla-III, (Sopore), Kashmir	RCM	2020-21	0.06
3	01XXXXXXXXXXQ2Z3	Circle E-Jammu	ITC availing without supplier remitting tax	2018-19	2.21
4	01XXXXXXXXXXQ2Z3	Circle E-Jammu	ITC availing without supplier remitting tax	2020-21	0.19
5	01XXXXXXXXXXK2ZQ	Circle E-Jammu	ITC availing without supplier remitting tax	2018-19	3.30
6	01XXXXXXXXXXK2ZQ	Circle E-Jammu	ITC availing without supplier remitting tax	2019-20	0.35
7	01XXXXXXXXXXK2ZQ	Circle E-Jammu	ITC availing without supplier remitting tax	2020-21	0.04
8	01XXXXXXXXXXM1ZT	Circle L-Jammu	ITC availing without supplier remitting tax	2020-21	0.14
9	01XXXXXXXXXXZB	Circle Reasi-Jammu	ITC availing without supplier remitting tax	2019-20	1.85
10	01XXXXXXXXXX1ZI	Circle F-Jammu	ITC availing without supplier remitting tax	2018-19	0.98
11	01XXXXXXXXXX1ZI	Circle F-Jammu	ITC availing without supplier remitting tax	2019-20	1.38
12	01XXXXXXXXXX1ZI	Circle F-Jammu	ITC availing without supplier remitting tax	2020-21	0.49
13	01XXXXXXXXXX1Z1	Circle E-Jammu	ITC availing without supplier remitting tax	2018-19	6.37
14	01XXXXXXXXXXP1Z3	Circle D-Jammu	ITC availing without supplier remitting tax	2019-20	5.53
15	01XXXXXXXXXXP1Z3	Circle D-Jammu	ITC availing without supplier remitting tax	2020-21	1.12
16	01XXXXXXXXXXP1Z3	Circle D-Jammu	Interest	2019-20	0.084
17	01XXXXXXXXXXA6ZE	Circle A-Kashmir	Undischarged tax liability	2018-19	0.02
18	01XXXXXXXXXXA6ZE	Circle A-Kashmir	Undischarged tax liability	2020-21	0.43
19	01XXXXXXXXXXE1Z9	Circle Samba-II, Jammu	Undischarged tax liability	2018-19	2.86
20	01XXXXXXXXXXD1ZT	Circle L-Jammu	Undischarged tax liability	2018-19	0.84
21	01XXXXXXXXXXQ1ZE	Circle A-Kashmir	Undischarged tax liability	2018-19	0.11
22	01XXXXXXXXXXJ3ZC	Circle G-Jammu	Suppression in taxable value in comparison with E-Way bills	2020-21	1.92
23	01XXXXXXXXXXG1Z7	Circle Samba-II, Jammu	Suppression in taxable value in comparison with E-Way bills	2018-19	0.35
24	01XXXXXXXXXXG1Z7	Circle Samba-II, Jammu	Suppression in taxable value in comparison with E-Way bills	2019-20	0.51
25	01XXXXXXXXXXG1Z7	Circle Samba-II, Jammu	Suppression in taxable value in comparison with E-Way bills	2020-21	0.33

Sl. No.	GSTIN	Circle	Dimension	Year	Deviation Amount (₹ in crore)
26	01XXXXXXXXXXC3ZB	Circle Reasi-Jammu	Suppression in taxable value in comparison with E-Way bills	2019-20	0.52
27	01XXXXXXXXXXC3ZB	Circle Reasi-Jammu	Suppression in taxable value in comparison with E-Way bills	2020-21	0.70
28	01XXXXXXXXXXL1ZM	Circle Kathua-II, Jammu	Suppression in taxable value in comparison with E-Way bills	2020-21	0.47
29	01XXXXXXXXXXH1ZC	Circle Kathua-II, Jammu	Suppression in taxable value in comparison with E-Way bills	2018-19	1.27
30	01XXXXXXXXXXG1ZJ	Circle Samba-II, Jammu	Suppression in taxable value in comparison with E-Way bills	2018-19	15.77
31	01XXXXXXXXXXG1ZJ	Circle Samba-II, Jammu	Suppression in taxable value in comparison with E-Way bills	2019-20	11.77
32	01XXXXXXXXXXG1ZJ	Circle Samba-II, Jammu	Suppression in taxable value in comparison with E-Way bills	2020-21	28.72
33	01XXXXXXXXXXN1ZM	Circle E-Jammu	Suppression in taxable value in comparison with E-Way bills	2019-20	0.49
34	01XXXXXXXXXXE1ZR	Circle G-Jammu	Suppression in taxable value in comparison with E-Way bills	2020-21	0.46
35	01XXXXXXXXXXE1ZV	Circle G-Jammu	Suppression in taxable value in comparison with E-Way bills	2018-19	0.46
36	01XXXXXXXXXXA1ZY	Circle Kathua-II, Jammu	Suppression in taxable value in comparison with E-Way bills	2018-19	0.37
37	01XXXXXXXXXXA1ZY	Circle Kathua-II, Jammu	Suppression in taxable value in comparison with E-Way bills	2020-21	0.29
38	01XXXXXXXXXXM1Z7	Circle G-Kashmir	Suppression in taxable value in comparison with E-Way bills	2018-19	3.96
Mismatch in Turnover-without documentary evidence cases					
39	01XXXXXXXXXXD1ZI	Circle H-Jammu	Unbilled	2019-20	29.44
40	01XXXXXXXXXXF1ZT	Circle E-Jammu	TDS	2019-20	3.93
41	01XXXXXXXXXXF1ZT	Circle E-Jammu	TDS	2020-21	2.62
42	01XXXXXXXXXXP1Z4	Circle M-Jammu	TDS	2019-20	1.36
43	01XXXXXXXXXXP1Z4	Circle M-Jammu	TDS	2020-21	0.40
Total					138.83

Appendix 3.1.16
Non-Payment/ Short payment of interest on delayed tax payment
(Refer Paragraph: 3.7.3.2)

Sl. No.	GSTIN No	Circle	Year	Amount of tax discharged by Electronic Cash Ledger	Range of delay (in days)	Interest due	Revised amount based on Department's reply	Department's reply
1	01XXXXXXXXXXGIZ7	Circle H-Jammu	2018-19	43,21,082	48-176	1,96,856.20	1,96,856.20	The Department stated that DRC-07 have been issued
2	01XXXXXXXXXXGIZ7	Circle H-Jammu	2019-20	65,19,482	14-165	4,54,703.60	4,54,703.60	The Department stated that DRC-07 have been issued
3	01XXXXXXXXXXGIZ7	Circle H-Jammu	2020-21	82,07,311	14-39	1,20,991.20	1,20,991.20	The Department stated that DRC-01 have been issued
4	01XXXXXXXXXXFIZD	Circle E-Jammu	2018-19	8,21,058	14-129	43,033.08	42,496.00	The Department stated that DRC-07 have been issued
5	01XXXXXXXXXXFIZD	Circle E-Jammu	2019-20	6,55,526	26-129	1,06,631.51	1,06,631.00	The Department stated that DRC-07 have been issued
6	01XXXXXXXXXXFIZD	Circle E-Jammu	2020-21	37,32,950	26-59	1,28,195.79	1,28,195.79	The Department stated that ASMT-10 have been issued
7	01XXXXXXXXXXH2Z1	Circle Kathua-II, Jammu	2019-20	72,01,831	6-132	2,52,998.3	3,05,354.00	The Department stated that DRC-07 have been issued
8	01XXXXXXXXXXH2Z1	Circle Kathua-II, Jammu	2020-21	39,37,562	10-47	55,526.01	55,526.01	The Department stated that ASMT-10 have been issued
9	01XXXXXXXXXXAIZF	Circle D-Jammu.	2018-19	35,38,736	3-25	23,707	11,182.00	The Department reported recovery in DRC-03
10	01XXXXXXXXXXAIZF	Circle D-Jammu.	2019-20	15,08,398	2-35	13,648	13,648.00	The Department reported recovery in DRC-03
11	01XXXXXXXXXXAIZF	Circle D-Jammu.	2020-21	7,71,463	19-77	14,394	14,394.00	The Department reported recovery in DRC-03
12	01XXXXXXXXXXGIZZ	Circle E-Jammu	2018-19	1,71,24,299	1	14,319	14,319.00	The Department reported recovery in DRC-03
13	01XXXXXXXXXXGIZZ	Circle E-Jammu	2020-21	1,71,24,299	1	8,444	8,444.00	The Department reported recovery in DRC-03
14	01XXXXXXXXXXDIZQ	Circle H-Jammu	2018-19	85,80,447	11-83	3,84,525	11,62,174.20	The Department stated that ASMT-10 have been issued
15	01XXXXXXXXXXDIZQ	Circle H-Jammu	2019-20	5,47,98,227	6-106	16,02,236	16,02,236.00	The Department stated that DRC-07 have been issued
16	01XXXXXXXXXXDIZQ	Circle H-Jammu	2020-21	12,23,10,872	5-106	19,34,892	21,23,670.30	The Department stated that DRC-01 have been issued
17	01XXXXXXXXXXJIZ9	Anantnag-II, Kashmir	2018-19	1,16,11,298	3-32	63,050.86	59,538.00	The Department reported recovery in DRC-03
18	01XXXXXXXXXXJIZ9	Anantnag-II, Kashmir	2019-20	74,88,955	3-96	2,74,939.82	2,78,454.00	The Department reported recovery in DRC-03
19	01XXXXXXXXXXJIZ9	Anantnag-II, Kashmir	2020-21	90,91,300	7-66	1,11,117	1,11,116.00	The Department reported recovery in DRC-03
20	01XXXXXXXXXXBIZI	Circle L-Jammu	2018-19	31,80,535	16-79	80,004	80,004.00	The Department reported recovery in DRC-03
21	01XXXXXXXXXXBIZI	Circle L-Jammu	2019-20	98,22,158	11-103	3,19,838	2,41,766.00	The Department reported recovery in DRC-03
22	01XXXXXXXXXXBIZI	Circle L-Jammu	2020-21	94,24,305	2-76	78,684	78,684.00	The Department stated that the case is under process
23	01XXXXXXXXXXBIZA	Circle R-Jammu	2019-20	4,88,12,811	5-88	12,06,406	27,691.00	The Department reported recovery in DRC-03
24	01XXXXXXXXXXBIZA	Circle R-Jammu	2020-21	48,71,188	8-21	27,352	27,352.00	The Department stated that the case is under process
		Total					72,65,426.30	

Appendix 3.1.17
Non-payment of late fees by the taxpayers
(Refer Paragraph: 3.7.3.2)

Sl. No.	GSTIN	Name of circle	Year	Date of filing GSTR-9/ GSTR-9C	Range of delay (in days)	Late fee due	Revised amount based on Department's reply	Department's reply
1	01XXXXXXXXXXGIZ7	Circle H-Jammu	2019-20	26.03.2022	360	72,000	72,000.00	The Department stated that DRC-07 have been issued
2	01XXXXXXXXXXGIZ7	Circle H-Jammu	2020-21	29.03.2022	29	5,800	5,800.00	The Department stated that DRC-01 have been issued
3	01XXXXXXXXXXFIZD	Circle E-Jammu	2018-19	Not filed	1,004	2,00,942.4	2,00,942.40	No Reply was provided.
4	01XXXXXXXXXXFIZD	Circle E-Jammu	2019-20	Not filed	1,004	2,00,800	2,00,800.00	No Reply was provided.
5	01XXXXXXXXXXFIZD	Circle E-Jammu	2020-21	23.01.2023	329	65,800	65,800.00	The Department stated that ASMT-10 have been issued
6	01XXXXXXXXXXH2Z1	Circle Kathua-II, Jammu	2020-21	10.03.2022	10	2,000	2,000.00	The Department stated that the case is under process
7	01XXXXXXXXXXHIZS	Shopian-Kashmir	2018-19	not filed	1,017	2,03,400	1,23,800.00	The Department stated that DRC-01 have been issued
8	01XXXXXXXXXXHIZS	Shopian-Kashmir	2019-20	not filed	1,017	2,83,400	1,65,800.00	The Department stated that DRC-07 have been issued
9	01XXXXXXXXXXHIZS	Shopian-Kashmir	2020-21	not filed	593	1,98,600	4,78,800.00	The Department stated that DRC-07 have been issued
10	01XXXXXXXXXXQIZL	Ramban-Jammu	2018-19	not filed	1,071	2,14,200	2,14,200.00	The Department stated that DRC-07 have been issued
11	01XXXXXXXXXXQIZL	Ramban-Jammu	2019-20	not filed	981	1,96,200	1,96,200.00	The Department stated that DRC-07 have been issued
12	01XXXXXXXXXXQIZL	Ramban-Jammu	2020-21	not filed	647	1,29,400	1,29,400.00	The Department stated that DRC-07 have been issued
13	01XXXXXXXXXXAIZF	Circle D-Jammu.	2019-20	24.03.2022	448	89,600	89,600.00	The Department reported recovery in DRC-03
Total							19,45,142.40	

Appendix-3.1.18
ITC Mis-match as per supplier's details (GSTR-2A) with the ITC availed by taxpayers (GSTR-3) B
(Refer Paragraph: 3.7.3.3)

Sl. No.	GSTIN	Name of Circle	Year	ITC availed through GSTR-3B {Table 4A (5)-4B (2) + Table 8C of GSTR-9}	ITC available as per GSTR-2A	Mis-match of ITC claimed #	Revised amount based on Department's reply	Department's reply
1	2	3	4	5	6	(5-6)	7	
1	01XXXXXXXXXXGIZ7	Circle H-Jammu	2018-19	12,84,60,432	11,37,46,107	1,47,14,325	3,20,53,435	The Department stated that DRC-07 have been issued
2	01XXXXXXXXXXGIZ7	Circle H-Jammu	2019-20	21,15,23,392	20,24,53,303	90,70,089	10,57,507	The Department stated that DRC-01 have been issued
3	01XXXXXXXXXXGIZ7	Circle H-Jammu	2020-21	22,35,30,128	16,99,67,092	5,35,63,036	9,42,70,939	The Department stated that DRC-01 have been issued
4	01XXXXXXXXXXFIZD	Circle- E-Jammu	2018-19	43,88,441	43,66,308	22,132	1,22,169,84	The Department stated that DRC-07 have been issued
5	01XXXXXXXXXXFIZD	Circle E-Jammu	2019-20	79,62,641	75,00,836	4,61,805	18,90,990	The Department stated that DRC-07 have been issued
6	01XXXXXXXXXXLZB	Circle E-Jammu	2018-19	72,14,049	70,87,056	1,26,993	3,41,290,93	The Department stated that DRC-07 have been issued
7	01XXXXXXXXXXLZB	Circle E-Jammu	2019-20	1,24,55,857	1,13,57,021	10,98,836	2,01,064	The Department stated that DRC-07 have been issued
8	01XXXXXXXXXXLZB	Circle E-Jammu	2020-21	1,41,82,880	1,40,70,836	1,12,044	1,12,043	The Department stated that ASMT-10 have been issued
9	01XXXXXXXXXHIZ2	Circle R-Jammu	2019-20	1,10,83,515	29,54,617	81,28,898	2,48,291	The Department submitted the reply without documentary evidence.
10	01XXXXXXXXXHIZ2	Circle R-Jammu	2020-21	77,63,945	20,42,054	57,21,891	57,21,891	No Reply was provided
11	01XXXXXXXXXAIZB	Circle N-Jammu	2018-19	3,38,17,028	3,30,67,499	7,49,529	5,45,476	The Department stated that DRC-07 have been issued
12	01XXXXXXXXXAIZB	Circle N-Jammu	2020-21	2,07,07,196	2,06,14,122	93,074	89,581	The Department stated that ASMT-10 have been issued
13	01XXXXXXXXXLZM	Circle Reasi-Jammu	2018-19	18,33,06,883	14,38,55,722	3,94,51,161	8,69,05,519	The Department stated that DRC-07 have been issued
14	01XXXXXXXXXLZM	Circle Reasi-Jammu	2019-20	8,40,02,605	5,22,36,543	3,17,66,062	4,46,35,900	The Department stated that DRC-07 have been issued
15	01XXXXXXXXXLZM	Circle Reasi-Jammu	2020-21	4,64,86,303	2,94,70,741	1,70,15,562	3,01,28,172	The Department stated that DRC-01 have been issued
16	01XXXXXXXXXFIZ4	Circle Reasi-Jammu	2020-21	1,53,68,492	1,21,14,405	32,54,087	64,38,997	The Department stated that DRC-01 have been issued

Sl. No.	GSTIN	Name of Circle	Year	ITC availed through GSTR-3B {Table 4A (5)-4B (2) + Table 8C of GSTR-9}	ITC available as per GSTR-2A	Mis-match of ITC claimed #	Revised amount based on Department's reply	Department's reply
1	2	3	4	5	6	(5-6)	7	
17	01XXXXXXXXXXEZE	Circle Samba-II, Jammu	2019-20	4,72,11,815	4,53,07,532	19,04,283	7,07,554	The Department stated that DRC-01 have been issued
18	01XXXXXXXXXXEZE	Circle Samba-II, Jammu	2020-21	3,95,82,608	3,67,16,284	28,66,324	1,00,538	The Department reported recovery in DRC-03
19	01XXXXXXXXXXH2Z1	Circle Kathua-II, Jammu	2019-20	1,86,75,892	1,30,57,200	56,18,692	56,18,691.97	The Department submitted the reply without documentary evidence
20	01XXXXXXXXXXA1ZZ	Circle E-Jammu.	2018-19	1,43,44,857	1,28,88,541	14,56,316	2,48,736	The Department stated that DRC-07 have been issued
21	01XXXXXXXXXXR1ZT	Circle E-Jammu	2018-19	4,45,49,185	4,05,99,404	39,49,781	9,00,274	The Department stated that DRC-07 have been issued
22	01XXXXXXXXXXR1ZT	Circle E-Jammu	2019-20	5,30,94,902	4,98,19,342	32,75,560	2,55,584	The Department stated that DRC-07 have been issued
23	01XXXXXXXXXXR1ZT	Circle E-Jammu	2020-21	5,18,52,895	4,24,90,821	93,62,074	93,62,074	No Reply was provided
24	01XXXXXXXXXXR1ZX	Circle H-Jammu.	2020-21	3,82,96,204	2,74,46,803	1,08,49,401	1,08,49,401	No Reply was provided
25	01XXXXXXXXXXN2Z9	Circle Samba-II, Jammu	2019-20	1,53,35,002	1,52,76,878	58,124	58,124	The Department submitted the reply without documentary evidence
26	01XXXXXXXXXXL1ZO	Circle R-Jammu	2019-20	5,77,53,73,083	5,76,78,18,448	75,54,635	31,09,297	No Reply was provided
27	01XXXXXXXXXXL1ZO	Circle R-Jammu	2020-21	6,07,99,40,611	6,02,18,98,214	5,80,42,397	9,45,37,439	The Department stated that DRC-01 have been issued
28	01XXXXXXXXXXF1ZW	Circle J-Jammu	2019-20	3,46,12,700	2,02,02,006	1,44,10,694	3,70,583	The Department stated that DRC-07 have been issued
29	01XXXXXXXXXXF1ZF	Circle J-Jammu	2020-21	2,95,95,631	1,88,06,275	1,07,89,356	1,07,89,356	The Department stated that the case is under process
30	01XXXXXXXXXXA1ZF	Circle D-Jammu.	2019-20	62,66,280	59,90,585	2,75,695	2,75,695	The Department submitted the reply without documentary evidence
31	01XXXXXXXXXXA1ZF	Circle D-Jammu.	2020-21	76,79,716	73,63,651	3,16,065	3,16,065	The Department submitted the reply without documentary evidence
32	01XXXXXXXXXB1ZQ	Circle L-Jammu.	2019-20	52,76,15,914	51,30,35,058	1,45,80,856	1,45,80,856	The Department submitted the reply without documentary evidence
33	01XXXXXXXXXB1ZQ	Circle L-Jammu.	2020-21	1,11,73,23,149	84,61,52,815	27,11,70,334	27,11,70,334	The Department submitted the reply without documentary evidence
34	01XXXXXXXXXXK1Z7	Circle B-Kashmir	2019-20	6,33,41,634	6,09,20,726	24,20,908	24,20,908	The Department stated that ASMT-10 have been issued
35	01XXXXXXXXXXK1Z7	Circle B-Kashmir	2020-21	13,85,70,625	10,98,33,385	2,87,37,240	2,87,37,240	The Department stated that ASMT-10 have been issued

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Sl. No.	GSTIN	Name of Circle	Year	ITC availed through GSTR-3B {Table 4A (5)-4B (2) + Table 8C of GSTR-9}	ITC available as per GSTR-2A	Mis-match of ITC claimed #	Revised amount based on Department's reply	Department's reply
1	2	3	4	5	6	(5-6)	7	
36	01XXXXXXXXXXNIZK	Circle R-Jammu	2018-19	2,40,76,643	2,23,52,623	17,24,020	68,128	The Department stated that DRC-07 have been issued
37	01XXXXXXXXXXNIZK	Circle-R-Jammu	2020-21	4,65,15,850	4,64,90,923	24,927	24,927	The Department stated that ASMT-10 have been issued
38	01XXXXXXXXXXNIZ2	Circle E-Jammu	2019-20	4,15,91,037	3,97,33,259	18,57,778	18,57,778	The Department stated that ASMT-10 have been issued
39	01XXXXXXXXXXF2ZR	Circle H-Jammu	2020-21	1,09,35,374	98,36,419	10,98,955	23,30,761.06	The Department stated that DRC-01 have been issued
40	01XXXXXXXXXXAIZV	Circle H-Jammu	2018-19	56,31,369	55,57,899	73,470	5,78,318	The Department stated that DRC-07 have been issued
41	01XXXXXXXXXXAIZV	Circle H-Jammu	2019-20	55,79,054	52,41,725	3,37,329	34,206	The Department reported recovery in DRC-03
42	01XXXXXXXXXXDIZQ	Circle H-Jammu	2018-19	49,67,68,917	45,44,16,937	4,23,51,980	7,82,61,796	The Department stated that DRC-07 have been issued
43	01XXXXXXXXXXDIZQ	Circle H-Jammu	2019-20	41,12,26,762	26,83,35,323	14,28,91,439	14,28,91,439	The Department stated that ASMT-10 have been issued
44	01XXXXXXXXXXDIZQ	Circle H-Jammu	2020-21	43,74,20,438	43,47,87,017	26,33,421	26,33,421	The Department stated that the case is under process
45	01XXXXXXXXXXJIZ9	Anantnag-II, Kashmir	2018-19	1,65,13,18,678	1,63,87,87,008	1,25,31,670	6,23,924	The Department stated that DRC-07 have been issued
46	01XXXXXXXXXXGIZ5	Circle A-Kashmir	2018-19	1,00,09,422	99,72,391	37,031	92,511	The Department stated that DRC-01 have been issued
47	01XXXXXXXXXXGIZ5	Circle A-Kashmir	2019-20	52,77,439	43,53,538	9,23,901	6,74,396	The Department stated that ASMT-10 have been issued
48	01XXXXXXXXXXBIZI	Circle L-Jammu	2019-20	9,54,29,205	9,50,87,628	3,41,577	3,41,577	The Department submitted the reply without documentary evidence
49	01XXXXXXXXXXBIZI	Circle L-Jammu	2020-21	7,66,45,667	7,42,30,428	24,15,239	24,15,239	The Department stated that the case is under process
50	01XXXXXXXXXXQIZL	Ramban, Jammu	2018-19	1,13,43,003	1,12,27,727	1,15,276	2,28,160	The Department stated that DRC-07 have been issued
51	01XXXXXXXXXXQIZL	Ramban, Jammu	2019-20	3,43,09,808	3,21,55,236	21,54,572	7,24,309	The Department stated that DRC-07 have been issued
52	01XXXXXXXXXXQIZL	Ramban, Jammu	2020-21	2,19,53,512	1,94,19,963	25,33,549	41,93,024	The Department stated that DRC-07 have been issued
53	01XXXXXXXXXXCIZJ	Circle I-Jammu	2018-19	29,89,52,767	29,57,75,210	31,77,557	31,77,557	The Department submitted the reply without documentary evidence

Sl. No.	GSTIN	Name of Circle	Year	ITC availed through GSTR-3B {Table 4A (5)-4B (2) + Table 8C of GSTR-9}	ITC available as per GSTR-2A	Mis-match of ITC claimed #	Revised amount based on Department's reply	Department's reply
1	2	3	4	5	6	(5-6)	7	
54	01XXXXXXXXXXCIZJ	Circle I-Jammu	2019-20	24,17,93,317	23,22,19,054	95,74,263	95,74,263	The Department submitted the reply without documentary evidence
55	01XXXXXXXXXXBIZA	Circle R-Jammu	2018-19	69,73,80,676	59,46,91,706	10,26,88,970	4,88,513	The Department stated that DRC-07 have been issued
56	01XXXXXXXXXXBIZA	Circle R-Jammu	2019-20	66,77,70,098	60,75,08,904	6,02,61,194	22,01,690	The Department stated that DRC-07 have been issued
57	01XXXXXXXXXXBIZA	Circle R-Jammu	2020-21	68,34,77,945	33,89,32,760	34,45,45,185	27,30,07,345	The Department stated that the case is under process
58	01XXXXXXXXXXKIZ3	Circle E-Jammu	2019-20	20,10,07,771	10,68,35,044	9,41,72,727	9,41,72,727	The Department submitted the reply without documentary evidence
59	01XXXXXXXXXXKIZ3	Circle E-Jammu	2020-21	22,51,31,047	12,76,59,191	9,74,71,856	9,74,71,856	No Reply was provided
				Total			147,72,39,887.80	

Appendix 3.1.19
Un-reconciled ITC after adjustment
(Refer Paragraph: 3.7.3.3)

(amount in ₹)

Sl. No.	GSTIN	Name of Circle	Year	Objection amount as per Table 8D of GSTR-9 (Negative figure means excess ITC)	Revised amount based on Department's reply	Department's reply
1	01XXXXXXXHH1Z0	Ganderbal-Kashmir	2018-19	(-) 64,01,971	1,25,57,672	The Department stated that DRC-07 have been issued
2	01XXXXXXXFF1ZD	Circle E-Jammu	2020-21	(-) 26,1,242	2,61,242	The Department stated that ASMT-10 have been issued
3	01XXXXXXXAA1ZZ	Circle E-Jammu.	2020-21	(-) 810,1,880	81,01,880	No Reply was provided
4	01XXXXXXXRR1ZX	Circle H-Jammu.	2018-19	(-) 1,54,82,202	26,49,013	The Department stated that DRC-07 have been issued
5	01XXXXXXXRR1ZX	Circle H-Jammu.	2019-20	(-) 2,85,81,390	2,85,81,390	No Reply was provided
6	01XXXXXXXRR1ZX	Circle N-Jammu	2018-19	(-) 35,283	35,283	The Department submitted the reply without documentary evidences
7	01XXXXXXXRR1ZX	Circle N-Jammu	2019-20	(-) 86,483	86,483	The Department submitted the reply without documentary evidences
8	01XXXXXXXLL1Z0	Circle R-Jammu	2018-19	(-) 32,03,048	32,03,048	The Department submitted the reply without documentary evidences
9	01XXXXXXXN1ZK	Circle R-Jammu	2019-20	(-) 64,939	64,938.91	No Reply was provided
10	01XXXXXXXG1ZI	Circle J-Jammu	2019-20	(-) 12,38,744	12,38,743.75	The Department stated that ASMT-10 have been issued
11	01XXXXXXXG1ZZ	Circle E-Jammu	2020-21	(-) 67,82,59,549	67,82,59,549	The Department stated that ASMT-10 have been issued
12	01XXXXXXXN1Z3	Circle E-Jammu	2018-19	(-) 2,51,84,522	1,41,068	The Department stated that DRC-07 have been issued
13	01XXXXXXXN1Z3	Circle E-Jammu	2020-21	(-) 22,07,056	22,07,055.99	The Department stated that ASMT-10 have been issued
14	01XXXXXXXK1ZC	Circle Kathua-II, Jammu	2019-20	(-) 2,04,977	20,4,976.51	No Reply was provided
15	01XXXXXXXF2ZR	Circle H-Jammu	2020-21	(-) 30,47,791	53,64,112	The Department stated that DRC-01 have been issued
16	01XXXXXXXA1ZV	Circle H-Jammu	2020-21	(-) 11,950	11,950	The Department stated that the case is under process
17	01XXXXXXXR1ZP	Pulwama-Kashmir	2019-20	(-) 2,09,32,836	2,09,32,836	The Department stated that ASMT-10 have been issued
18	01XXXXXXXG1Z5	Circle A-Kashmir	2020-21	(-) 2,308	2,308.11	The Department stated that ASMT-10 have been issued
19	01XXXXXXXB1ZI	Circle L-Jammu	2018-19	(-) 38,110	41,798	The Department reported recovery in DRC-03
20	01XXXXXXXC1ZJ	Circle I-Jammu	2020-21	(-) 60,70,840	60,70,840	The Department submitted the reply without documentary evidences
21	01XXXXXXXK1Z3	Circle E-Jammu	2018-19	(-) 93,82,193	93,82,193	No Reply was provided
Total					77,93,98,380.27	
					(-) 80,87,99,313	

Appendix 3.1.20
Less/ Non-Reversal of ITC as per Rule 42/ 43 of J&K GST Act 2017
(Refer Paragraph 3.7.3.3)

Sl. No.	GSTIN	Name of Circle	Year	Total turnover	Nil and exempt turnover	Common ITC	ITC liable to reverse	ITC reversed	Objection amount	Revised amount based on Department's reply	Department's reply
1	01XXXXXXXXXXFIZI	Budgam-Kashmir	2018-19	80,92,51,387.50	52,21,177.50	6,28,10,804.88	4,05,246	39,6077	9,169	9,169	No Reply was provided
2	01XXXXXXXXXXFIZI	Budgam-Kashmir	2020-21	46,81,39,691.00	2,13,52,642.00	1,07,39,317.55	4,89,838	4,14,828	75,010	1,35,516	The Department stated that DRC-01 have been issued
3	01XXXXXXXXXXHIZO	Ganderbal-Kashmir	2018-19	71,69,30,784.83	7,70,87,592.00	14,46,48,187.27	1,55,53,217	0	1,55,53,217	3,01,73,236	The Department stated that DRC-07 have been issued
4	01XXXXXXXXXXHZZI	Circle Kathua-II, Jammu	2020-21	19,01,19,881.80	1,07,39,120.00	81,98,187.03	4,63,083	0	4,63,083	4,63,083	The Department stated that ASMT-10 have been issued
5	01XXXXXXXXXXRIZX	Circle H-Jammu	2019-20	56,04,26,233	34,40,102	10,77,53,149	6,61,428	0	6,61,428	6,61,428	The Department submitted the reply without documentary evidence
6	01XXXXXXXXXXLIZO	Circle R-Jammu	2018-19	4,78,06,70,472	1,41,63,608	96,49,45,431	28,58,827	7,54,490	21,04,337	21,04,336	The Department submitted the reply without documentary evidence
7	01XXXXXXXXXXLIZO	Circle R-Jammu	2019-20	5,16,72,18,162	2,55,34,273	1,22,14,96,872	6,03,6137	5,922	60,30,215	60,30,214	The Department submitted the reply without documentary evidence
8	01XXXXXXXXXXLIZO	Circle R-Jammu	2020-21	5,97,56,10,288	8,85,80,124	1,34,48,85,920	1,99,36,066	0	1,99,36,066	7,97,612	The Department submitted the reply without documentary evidence
9	01XXXXXXXXXXDIZM	Circle D-Jammu	2018-19	1,39,53,70,647	22,16,231	11,67,06,118	1,85,361	0	1,85,361	1,85,361	The Department stated that ASMT-10 have been issued
10	01XXXXXXXXXXDIZM	Circle D-Jammu	2019-20	1,41,62,74,330	1,18,53,421	7,59,67,595	6,35,806	0	6,35,806	6,35,806	The Department stated that ASMT-10 have been issued
11	01XXXXXXXXXXDIZM	Circle D-Jammu	2020-21	72,05,45,691	20,56,216	5,89,14,940	1,68,125	0	1,68,125	2,94,240	The Department stated that DRC-01 have been issued
12	01XXXXXXXXXXAIZF	Circle D-Jammu.	2018-19	11,46,08,497	2,17,25,407	39,69,469	7,52,460	0	7,52,460	7,52,460	The Department submitted the reply without documentary evidence
13	01XXXXXXXXXXAIZF	Circle D-Jammu.	2019-20	14,76,41,760	1,27,37,752	64,07,065	5,52,768	0	5,52,768	5,52,768	The Department submitted the reply without documentary evidence
14	01XXXXXXXXXXAIZF	Circle D-Jammu.	2020-21	16,05,37,296	70,16,760	76,77,980	3,35,589	0	3,35,589	3,35,589	The Department submitted the reply without documentary evidence
15	01XXXXXXXXXXHIZS	Shopian-Kashmir	2020-21	5,17,68,240	5,17,68,240	49,958	49,958	42,955	7,003	32,918	The Department stated that DRC-07 have been issued
16	01XXXXXXXXXXBIZI	Circle L-Jammu	2020-21	25,60,72,732	12,07,423	7,66,45,667	3,61,167	0	3,61,167	3,61,167	The Department stated that the case is under process

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Sl. No.	GSTIN	Name of Circle	Year	Total turnover	Nil and exempt turnover	Common ITC	ITC liable to reverse	ITC reversed	Objection amount	Revised amount based on Department's reply	Department's reply
1	2	3	4	5	6	7=5/4*6	8	9(7-8)			
17	01XXXXXXXXXXQ1ZL	Ramban-Jammu	2020-21	27,54,80,452	2,77,90,716	2,19,53,511	2,19,53,511	0	21,95,351	34,13,771	The Department stated that DRC-07 have been issued
18	01XXXXXXXXXXK1Z3	Circle E-Jammu	2018-19	6,78,84,04,240	6,25,54,11,216	8,10,85,111	7,47,18,696	0	7,47,18,696	7,47,18,695.59	The Department submitted the reply without documentary evidence
19	01XXXXXXXXXXK1Z3	Circle E-Jammu	2019-20	781,74,02,493	7,21,26,44,908	12,54,65,373	11,57,59,318	0	11,57,59,318	11,57,59,318.4	The Department submitted the reply without documentary evidence
20	01XXXXXXXXXXK1Z3	Circle E-Jammu	2020-21	8,63,59,95,181	7,97,33,66,136	10,62,87,827	9,81,32,496	0	9,81,32,496	9,81,32,496.2	The Department submitted the reply without documentary evidence
						Total				33,55,49,184.20	

Appendix-3.1.21
Mis-matching of ITC as per supplier's details (GSTR-2A) with the ITC availed as per GSTR-9 Table 8A by taxpayers
(Refer Paragraph: 3.7.3.3)

Sl. No.	GSTIN	Name of Circle	Year	GSTR-9 Table 8A {ITC eligible in GSTR-2A (Table 3 & 5)}	ITC available as per GSTR-2A data extracted during September 2023	Mis-match claim of ITC	Revised amount based on Department's reply	Department's Reply
1	01XXXXXXXXXXFIZI	Budgam-Kashmir	2018-19	7,47,42,024	1,53,60,638	1,44,31,018	1,44,31,018	No Reply was provided
2	01XXXXXXXXXXFIZI	Budgam-Kashmir	2020-21	6,03,11,005	1,21,79,942	31,80,695	31,80,695	No Reply was provided
3	01XXXXXXXXXXHIZO	Ganderbal-Kashmir	2019-20	1,17,24,826	1,13,49,309	3,75,516	6,60,908	The Department stated that DRC-07 have been issued
4	01XXXXXXXXXXHIZO	Ganderbal-Kashmir	2020-21	22,19,63,965	22,07,72,013	11,91,951	18,83,280	The Department stated that DRC-01 have been issued
5	01XXXXXXXXXXH2Z1	Circle Kathua-II, Jammu	2020-21	81,86,946	81,20,383	66,562	66,562	The Department stated that ASMT-10 have been issued
6	01XXXXXXXXXXD1ZM	Circle D-Jammu.	2019-20	12,80,49,890	12,19,65,836	60,84,054	60,84,054	No Reply was provided
7	01XXXXXXXXXXD1ZM	Circle D-Jammu.	2020-21	7,15,71,746	6,41,92,812	73,78,934	73,78,934	The Department stated that ASMT-10 have been issued
8	01XXXXXXXXXXG1ZZ	Circle E-Jammu	2019-20	81,32,88,082	80,67,88,063	65,00,019	65,00,018	The Department stated that ASMT-10 have been issued
			Total			39208749	4,01,85,469	

Appendix 3.1.22
Mis-match of availing ITC in GSTR-9 Table 6J
(Refer Paragraph: 3.7.3.3)

(amount in ₹)

Sl. No.	GSTIN	Name of Circle	Year	Table 6I of GSTR-9	Total amount of ITC availed through Form GSTR-3B (sum total of Table 4A of Form GSTR-3B) as in GSTR 9 Table 6(A)	Objection amount as per Table 6J of GSTR 9 (Negative figure means excess ITC)	Revised amount based on Department's reply	Department's Reply
1	01XXXXXXXXXXR1ZP	Pulwama-Kashmir	2020-21	35,10,969	37,61,098	(-2,50,129)	2,50,128	The Department stated that ASMT-10 have been issued
2	01XXXXXXXXXXB1ZI	Circle L-Jammu	2020-21	7,63,15,073	7,66,45,667	(-3,30,594)	3,30,594	The Department stated that the case is under process
3	01XXXXXXXXXXQ1ZL	Ramban-Jammu	2020-21	0	2,19,53,511	(-2,19,53,511)	3,21,40,038	The Department stated that DRC-07 have been issued
Total						(-22534234)	3,27,20,760	

Appendix 3.1.23
Tax not remitted by Supplier
(Refer Paragraph: 3.7.3.3)

Sl. No.	GSTIN No	Name of Circle	Year	Amount	Revised amount based on Department's reply	Department's reply
1	01XXXXXXXXXXH1Z0	Ganderbal-Kashmir	2020-21	9,87,773	9,87,773	No Reply was provided
2	01XXXXXXXXXXG1Z7	Circle H-Jammu	2020-21	5,12,344	42,27,581	The Department stated that DRC-01 have been issued
3	01XXXXXXXXXXF1ZD	Circle E-Jammu	2020-21	65,800	49,549	The Department stated that ASMT-10 have been issued
4	01XXXXXXXXXXK1ZL	Circle B-Jammu	2020-21	4,32,716	58752	The Department reported recovery in DRC-03
5	01XXXXXXXXXXA1ZB	Circle N-Jammu	2020-21	89,304	89,304	The Department stated that ASMT-10 have been issued
6	01XXXXXXXXXXL1ZM	Circle-Reasi, Jammu	2020-21	7,71,575	5,525	The Department stated that DRC-01 have been issued
7	01XXXXXXXXXXH2Z1	Circle Kathua-II, Jammu	2020-21	93,668	93,668	The Department stated that ASMT-10 have been issued
8	01XXXXXXXXXXA1ZZ	Circle E-Jammu.	2020-21	52,754	52,754	The Department stated that ASMT-10 have been issued
9	01XXXXXXXXXXR1ZX	Circle H-Jammu.	2019-20	80,614	80,614	No Reply was provided
10	01XXXXXXXXXXL1ZO	Circle R-Jammu	2020-21	54,637	54,637	The Department stated that the case is under process
11	01XXXXXXXXXXF1ZW	Circle J-Jammu	2020-21	25,128	25,128	The Department stated that the case is under process
12	01XXXXXXXXXXN1Z9	Circle E-Jammu	2019-20	16,98,896	31,00,484	The Department reported recovery in DRC-03
13	01XXXXXXXXXXC1ZJ	Circle I-Jammu	2019-20	54,528	54,528	The Department submitted the reply without documentary evidence
14	01XXXXXXXXXXC1ZJ	Circle I-Jammu	2020-21	17,44,254	17,44,254	The Department submitted the reply without documentary evidence
15	01XXXXXXXXXXB1ZA	Circle R-Jammu	2019-20	16,52,159	3,78,284	The Department stated that DRC-07 have been issued
16	01XXXXXXXXXXB1ZA	Circle R-Jammu	2020-21	60,40,440	60,40,440	The Department stated that the case is under process
17	01XXXXXXXXXXD1ZQ	Circle H-Jammu	2019-20	73,67,820	73,67,820	The Department stated that ASMT-10 have been issued
18	01XXXXXXXXXXD1ZQ	Circle H-Jammu	2020-21	34,99,126	64,20,895	The Department stated that DRC-01 have been issued
				Total	3,08,31,989.88	

Appendix- 3.1.24
Mismatch in availing of ITC under Input Service Distribution credit
(Refer Paragraph: 3.7.3.3)

(amount in ₹)

1	2	3	4	5	6 [4-5]	Revised amount based on Department's reply	Department's Reply
	GSTIN	Name of Circle	Year	ITC under ISD availed in Table-4(A) of GSTR-3B or Table 6G of GSTR 9	Eligible ITC distributed in Table-5A of GSTR-6 by ISD	Mis-match availing of ISD credit	
1	01XXXXXXXXXXAIZZ	Circle- E Jammu.	2020-21	44,39,445	12,56,011	31,83,434	The Department stated that ASMT-10 have been issued
2	01XXXXXXXXXXRIZT	Circle E-Jammu	2018-19	2,94,47,398	2,87,80,721	6,66,676	The Department stated that DRC-07 have been issued
3	01XXXXXXXXXXRIZT	Circle E-Jammu	2020-21	3,28,91,536	3,28,64,274	27,262	No Reply was provided
4	01XXXXXXXXXXKIZ7	Circle B-Kashmir	2020-21	10,319	0	10,318	The Department stated that ASMT-10 have been issued
	Total			24,01,96,814	22,47,55,299	1,54,41,514	
						32,70,944	

**Appendix-3.1.25
Mis-match in payment of tax under Reverse Charge Mechanism (RCM) with GSTR-2A
(Refer Paragraph: 3.7.3.3)**

Sl. No.	GSTIN	Name of Circle	Year	Purchase value under RCM as per GSTR-3B	Purchase value under RCM as per GSTR-9	Tax paid under RCM as per GSTR-3B	ITC claimed as per GSTR-9 Table 6C (Unregistered)	Purchase value under RCM from Registered Dealer as per GSTR-2A	Tax is to be paid under RCM as per GSTR-2A	ITC Claimed as per GSTR Table 6D (Registered)	Tax is to be paid on RCM from Registered supplier	Revised amount based on Department's reply	Department's reply
1	01XXXXXXXXXXG1Z7	Circle H-Jammu	2019-20	1,33,96,569	0	6,69,828	0	2,18,20,114	11,22,845.40	6,69,828	4,53,017.40	8,93,746	The Department stated that DRC-07 have been issued
2	01XXXXXXXXXXG1Z7	Circle H-Jammu	2020-21	88,05,763	0	3,95,213.16	0	3,98,95,476	11,03,608.50	3,95,213.16	7,08,395.34	1248513	The Department stated that DRC-01 have been issued
3	01XXXXXXXXXXL2ZB	Circle E-Jammu	2019-20	3,45,01,648	3,54,02,644	0	0	0	0	9,00,996	1,62,180	29192	The Department stated that DRC-07 have been issued
4	01XXXXXXXXXXL1ZM	Circle Reasi-Jammu	2018-19	3,61,71,664	0	18,46,170.10	0	3,74,25,544	18,93,341.80	16,32,227	47,171	140564	The Department stated that DRC-01 have been issued
5	01XXXXXXXXXXL1ZM	Circle Reasi-Jammu	2020-21	67,45,962.50	0	3,48,185.44	0	1,05,46,720	5,21,448.16	3,48,185.4	1,73,263	303749	The Department stated that DRC-01 have been issued
												26,15,764	

Annexure-3.1.26
Mis-match in ITC availed under Reverse Charge Mechanism
(Refer Paragraph: 3.7.3.3)

Sl. No.	GSTIN	Name of the circle	Year	ITC availed in {4A (2)+4A (3)}	Tax paid under RCM as per GSTR-3B	Excess ITC taken under RCM	Department's Reply	
								2
1	01XXXXXXXXXXG1Z7	Circle H-Jammu	2020-21	5,53,820	3,95,213	1,58,607	The Department stated that the case is under process	
2	01XXXXXXXXXXRR1ZX	Circle H-Jammu.	2020-21	5,51,061	4,46,810	1,04,251	The Department stated that the case is under process	
Total							2,62,858	

(amount in ₹)

Annexure-3.1.27
Wrong availment of ITC where place of supply is other than UT of J&K
(Refer Paragraph: 3.7.3.3)

Sl. No	GSTIN No	Name of Circle	Year		Department's Reply	
			Year	Amount		
1	01XXXXXXXXXXG1Z7	Circle-H , Jammu	2019-20	24,846	The Department stated that DRC-07 have been issued	
2	01XXXXXXXXXXL1ZM	Circle-Reasi , Jammu	2020-21	3,46,930	The Department stated that DRC-01 have been issued	
3	01XXXXXXXXXXQ1ZL	Ramban, Jammu	2019-20	52,968	The Department stated that DRC-07 have been issued	
4	01XXXXXXXXXXQ1ZL	Ramban, Jammu	2020-21	25,664	The Department stated that DRC-07 have been issued	
5	01XXXXXXXXXXC1ZJ	Circle I, Jammu	2019-20	1,83,388	No reply was provided	
6	01XXXXXXXXXXB1ZA	Circle R, Jammu	2019-20	31,564	The Department stated that DRC-07 have been issued	
7	01XXXXXXXXXXB1ZA	Circle R, Jammu	2020-21	3,74,699	No reply was provided	
8	01XXXXXXXXXXK1Z3	Circle E, Jammu	2019-20	1,28,963	The Department stated that DRC-07 have been issued	
9	01XXXXXXXXXXK1Z3	Circle E, Jammu	2020-21	1,16,169	No reply was provided	
Total					12,85,191	

(amount in ₹)

Appendix 3.1.28
No/ Less reversal of ITC/ Tax in respect deletion of Fixed Assets
(Refer Paragraph: 3.7.3.3)

Sl. No.	GSTIN	Circle	Year	Amount	Revised amount based on Department's reply	Department's reply
1	01XXXXXXXXXXL2ZB	Circle E-Jammu	2018-19	0.67	13,262	The Department stated that DRC-07 have been issued
2	01XXXXXXXXXXF1Z4	Circle Reasi-Jammu	2018-19	0.20	58,91,243	The Department stated that DRC-01 have been issued
3	01XXXXXXXXXXF1Z4	Circle Reasi-Jammu	2020-21	11.60	20,29,77,895	The Department stated that DRC-01 have been issued
4	01XXXXXXXXXXA1ZZ	Circle E-Jammu.	2018-19	0.01	90,000	The Department submitted the reply without documentary evidence
5	01XXXXXXXXXXA1ZZ	Circle E-Jammu.	2019-20	0.14	14,40,000	The Department submitted the reply without documentary evidence
6	01XXXXXXXXXXA1ZZ	Circle E-Jammu.	2020-21	0.43	43,33,000	No reply was provided
7	01XXXXXXXXXXR1ZT	Circle E-Jammu	2018-19	4.72	4,72,00,000	The Department submitted the reply without documentary evidence
8	01XXXXXXXXXXR1ZT	Circle E-Jammu	2019-20	8.70	8,70,20,000	The Department submitted the reply without documentary evidence
9	01XXXXXXXXXXR1ZT	Circle E-Jammu	2020-21	7.41	7,40,70,000	No reply was provided
10	01XXXXXXXXXXR1ZX	Circle H-Jammu.	2018-19	2.82	2,81,70,000	The Department submitted the reply without documentary evidence
11	01XXXXXXXXXXR1ZX	Circle H-Jammu.	2020-21	5.01	5,00,70,000	The Department stated that the case is under process
12	01XXXXXXXXXXR1ZX	Circle N-Jammu	2019-20	0.10	9,99,000	The Department submitted the reply without documentary evidence
13	01XXXXXXXXXXR1ZX	Circle N-Jammu	2020-21	0.34	34,23,000	The Department submitted the reply without documentary evidence
14	01XXXXXXXXXXF1ZW	Circle J-Jammu	2018-19	0.95	95,10,000	The Department stated that ASMT-10 have been issued
15	01XXXXXXXXXXF1ZW	Circle J-Jammu	2019-20	20.18	20,18,20,000	No reply was provided
16	01XXXXXXXXXXF1ZW	Circle J-Jammu	2020-21	0.41	41,30,000	The Department stated that the case is under process
17	01XXXXXXXXXD1ZM	Circle D-Jammu	2018-19	38.90	38,90,00,000	The Department submitted the reply without documentary evidence
18	01XXXXXXXXXD1ZM	Circle D-Jammu	2019-20	52.00	52,00,00,000	The Department submitted the reply without documentary evidence
19	01XXXXXXXXXD1ZM	Circle D-Jammu	2020-21	81.88	81,88,00,000	The Department submitted the reply without documentary evidence
20	01XXXXXXXXXG1ZZ	Circle E-Jammu	2020-21	1,127.84	11,27,83,58,000	The Department stated that ASMT-10 have been issued

Appendix 3.1.29
Non/ Less Reversal of ITC under Trades payables of Financial Statements
(Refer Paragraph: 3.7.3.3)

(amount in ₹)

Sl. No.	GSTIN	Name of Circle	Year	Revised amount based on Department's reply	Department's Reply
1	01XXXXXXXXXXH1Z0	Ganderbal-Kashmir	2019-20	40,93,68,960	The Department stated that DRC-07 have been issued
2	01XXXXXXXXXXH1Z0	Ganderbal-Kashmir	2020-21	87,71,18,040	The Department stated that DRC-01 have been issued
3	01XXXXXXXXXXL1ZM	Circle Reasi-Jammu	2018-19	5,68,24,39,440	The Department stated that DRC-01 have been issued
4	01XXXXXXXXXXH2Z1	Circle Kathua-II, Jammu	2019-20	41,186	The Department reported recovery in DRC-03
5	01XXXXXXXXXXH2Z1	Circle Kathua-II, Jammu	2020-21	31,79,521	The Department stated that the case is under process
6	01XXXXXXXXXXA1ZZ	Circle E-Jammu.	2018-19	1,75,10,000	The Department submitted the reply without documentary evidence
7	01XXXXXXXXXXA1ZZ	Circle E-Jammu.	2020-21	8,30,90,000	No reply was provided
8	01XXXXXXXXXXR1ZT	Circle E-Jammu	2018-19	63,73,60,000	The Department submitted the reply without documentary evidence
9	01XXXXXXXXXXR1ZT	Circle E-Jammu	2020-21	15,56,10,000	No reply was provided
10	01XXXXXXXXXXR1ZX	Circle H-Jammu.	2018-19	27,70,00,000	The Department submitted the reply without documentary evidence
11	01XXXXXXXXXXR1ZX	Circle H-Jammu.	2019-20	12,91,00,000	The Department submitted the reply without documentary evidence
12	01XXXXXXXXXXR1ZX	Circle H-Jammu.	2020-21	28,69,00,000	The Department stated that the case is under process
13	01XXXXXXXXXXF1ZW	Circle J-Jammu	2018-19	66,30,000	The Department stated that ASMT-10 have been issued
14	01XXXXXXXXXXF1ZW	Circle J-Jammu	2019-20	10,67,80,000	No reply was provided
15	01XXXXXXXXXXD1ZM	Circle D-Jammu	2018-19	5,00,00,000	The Department submitted the reply without documentary evidence
16	01XXXXXXXXXXD1ZM	Circle D-Jammu	2020-21	9,79,00,000	The Department submitted the reply without documentary evidence
17	01XXXXXXXXXXA1ZF	Circle D-Jammu.	2020-21	2,70,000	The Department stated that ASMT-10 have been issued
18	01XXXXXXXXXXB1ZQ	Circle P-Jammu	2018-19	3,45,800	The Department stated that DRC-07 have been issued
19	01XXXXXXXXXXB1ZQ	Circle P-Jammu	2020-21	3,77,72,842	The Department stated that DRC-01 have been issued
20	01XXXXXXXXXXK1Z7	Circle B-Kashmir	2019-20	96,91,00,000	The Department stated that ASMT-10 have been issued
21	01XXXXXXXXXXD1ZQ	Circle H-Jammu	2019-20	10,31,40,000	The Department stated that ASMT-10 have been issued
22	01XXXXXXXXXXD1ZQ	Circle H Jammu	2020-21	81,64,35,230	The Department stated that the case is under process
23	01XXXXXXXXXXR1ZP	Pulwama-Kashmir	2018-19	1,75,35,458	No reply was provided
24	01XXXXXXXXXXR1ZP	Pulwama-Kashmir	2019-20	3,32,94,174	The Department stated that ASMT-10 have been issued

Sl. No.	GSTIN	Name of Circle	Year	Revised amount based on Department's reply	Department's Reply
25	01XXXXXXXXXXRIZP	Pulwama-Kashmir	2020-21	64,28,647	The Department stated that ASMT-10 have been issued
26	01XXXXXXXXXXXXJIZ9	Anantnag II-Kashmir	2019-20	5,94,927	No reply was provided
27	01XXXXXXXXXXGIZ5	Circle A-Kashmir	2018-19	7,47,444	The Department stated that DRC-01 have been issued
28	01XXXXXXXXXXBIZI	Circle L-Jammu	2018-19	4,65,574	The Department stated that DRC-07 have been issued
29	01XXXXXXXXXXBIZI	Circle L-Jammu	2020-21	22,84,988	The Department stated that the case is under process
30	01XXXXXXXXXXQIZL	Ramban-Jammu	2020-21	37,33,749	The Department stated that DRC-07 have been issued
31	01XXXXXXXXXXKIZJ	Budgam-Kashmir	2019-20	5,75,90,000	No reply was provided
32	01XXXXXXXXXXKIZJ	Budgam-Kashmir	2020-21	7,14,60,000	No reply was provided

Appendix 3.1.30

Un-discharged tax liability on comparing greater of the tax liability of GSTR-1, GSTR-9 with reference to Tax payment in GSTR-9/3B
(Refer Paragraph: 3.7.3.4)

Sl. No.	GSTIN	Name of Circle	Year	Tax liability as per GSTR-1	Tax liability as per GSTR-9	Greater tax liability between GSTR-1 and GSTR-9	Tax payment as per GSTR-9/ GSTR-3B	Short admittance of tax liability	Revised amount after Department's reply	Department's reply	(amount in ₹)	
											2	3
1	01XXXXXXXXXXB1ZG	Circle B-Kashmir	2018-19	14,61,28,288.00	14,64,38,536.20	14,64,38,536.20	14,61,35,766.00	3,02,770.20	90,400.00	The Department reported recovery in DRC-03		
2	01XXXXXXXXXXF1ZD	Circle E-Jammu	2020-21	3,68,63,373.00	3,67,56,054.00	3,68,63,373.00	3,67,56,057.00	1,07,316.00	1,07,316.00	The Department stated that ASMT-10 have been issued		
3	01XXXXXXXXXXL2ZB	Circle E-Jammu	2018-19	3,06,46,796.00	3,06,79,398.00	3,06,79,398.00	3,04,91,165.00	1,88,233.00	94,030.00	The Department reported recovery in DRC-03		
4	01XXXXXXXXXXL2ZB	Circle E-Jammu	2020-21	5,04,97,464.00	5,03,40,427.00	5,04,97,464.00	5,04,39,042.00	58,422.00	58,422.00	The Department stated that ASMT-10 have been issued		
5	01XXXXXXXXXXA1ZB	Circle N-Jammu	2018-19	2,65,22,922.39	2,64,39,680.00	2,65,22,922.39	2,64,39,680.00	83,242.39	50,952.00	The Department reported recovery in DRC-03		
6	01XXXXXXXXXXA1ZB	Circle N-Jammu	2019-20	2,77,91,318.21	2,76,52,104.00	2,77,91,318.21	2,76,89,586.00	1,01,732.21	1,29,462.00	The Department reported recovery in DRC-03		
7	01XXXXXXXXXXA1ZB	Circle N-Jammu	2020-21	1,70,17,105.49	1,69,01,795.00	1,70,17,105.49	1,690,1796.00	1,15,309.49	82,509.00	The Department reported recovery in DRC-03		
8	01XXXXXXXXXXL1ZM	Circle Reasi-Jammu	2018-19	25,46,92,864.00	27,19,46,007.00	27,19,46,007.00	26,89,40,661.00	30,05,346.00	3,28,56,945.00	The Department stated that DRC-01 have been issued		
9	01XXXXXXXXXXL1ZM	Circle Reasi-Jammu	2020-21	4,00,53,212.00	4,00,53,211.80	4,00,53,212.00	3,76,41,160.00	24,12,052.00	42,19,833.00	The Department stated that DRC-01 have been issued		
10	01XXXXXXXXXXF1Z4	Circle Reasi-Jammu	2019-20	2,00,32,104.00	2,00,32,102.00	2,00,32,104.00	1,89,02,576.00	11,29,528.00	11,29,528.00	The Department submitted the reply without documentary evidence		
11	01XXXXXXXXXXL1ZO	Circle R-Jammu	2018-19	5,35,86,05,300.00	5,35,89,63,077.00	5,35,89,63,077.00	5,35,86,05,571.00	3,57,506.00	3,57,506.00	The Department submitted the reply without documentary evidence		
12	01XXXXXXXXXXD1ZM	Circle D-Jammu	2018-19	25,05,10,832.00	25,07,40,240.00	25,07,40,240.00	24,80,54,230.00	26,86,010.00	26,86,010.00	No reply was provided		
13	01XXXXXXXXXXN1ZK	Circle R-Jammu	2018-19	2,38,84,198.00	2,36,86,887.20	2,38,84,198.00	2,37,14,946.00	1,69,252.00	10,480.00	The Department stated that DRC-07 have been issued		
14	01XXXXXXXXXXG1ZZ	Circle E-Jammu	2018-19	52,41,16,768.00	49,51,69,102.00	52,41,16,768.00	49,48,54,460.00	2,92,62,308.00	6,70,00,564.00	The Department stated that DRC-07 have been issued		
15	01XXXXXXXXXXG1ZZ	Circle E-Jammu	2020-21	43,26,32,896.00	43,28,31,275.80	43,28,31,275.80	43,25,94,542.00	2,36,733.80	2,36,733.00	The Department stated that ASMT-10 have been issued		
16	01XXXXXXXXXXN1Z5	Circle E-Jammu	2018-19	16,71,68,528.00	16,71,74,031.20	16,71,74,031.20	16,70,92,069.20	81,962.00	1,980.00	The Department stated that DRC-07 have been issued		

Sl. No.	GSTIN	Name of Circle	Year	Tax liability as per GSTR-1	Tax liability as per GSTR-9	Greater tax liability between GSTR-1 and GSTR-9	Tax payment as per GSTR-9/ GSTR-3B	Short admittance of tax liability		Revised amount after Department's reply	Department's reply
								3	6 (4-5)		
17	01XXXXXXXXXXK1ZC	Circle Kathua-II, Jammu	2019-20	7,50,12,064.00	7,48,69,392.00	7,50,12,064	7,48,50,264.00	1,61,800.00	1,61,800.00	1,61,800.00	No reply was provided
18	01XXXXXXXXXXB1ZI	Circle L-Jammu	2018-19	0	0	0	0	0	0	3,08,963.55	The Department reported recovery in DRC-03
19	01XXXXXXXXXXB1ZI	Circle L-Jammu	2019-20	10,51,71,088	10,48,58,104.00	10,51,71,088.00	10,48,58,102.00	3,12,986.00	3,12,986.00	5,43,039.00	The Department reported recovery in DRC-03
20	01XXXXXXXXXXQ1ZL	Ramban-Jammu	2018-19	1,76,60,848.70	1,37,22,699.00	1,76,60,848.70	1,37,22,698.00	39,38,150.70	39,38,150.70	76,716.00	The Department stated that DRC-07 have been issued
21	01XXXXXXXXXXQ1ZL	Ramban-Jammu	2020-21	3,00,80,500.72	2,97,93,511.00	3,00,80,500.72	2,97,48,206.00	3,32,294.72	3,32,294.72	5,49,947.00	The Department stated that DRC-07 have been issued
22	01XXXXXXXXXXK1Z3	Circle E-Jammu	2019-20	14,99,88,337.70	10,34,91,401.70	14,99,88,337.70	10,26,00,650.00	4,73,87,687.74	4,73,87,687.74	4,73,87,688.00	The Department submitted the reply without documentary evidence
23	01XXXXXXXXXXK1Z3	Circle E-Jammu	2020-21	19,38,45,848.2	10,40,02,749.80	19,38,45,848.20	12,39,67,872.00	6,98,77,976.21	6,98,77,976.21	6,98,77,976.00	The Department stated that the case is under process
24	01XXXXXXXXXXK1ZJ	Budgam-Kashmir	2018-19	16,39,61,568.00	16,39,70,021.00	16,39,70,021.00	16,34,82,810.00	4,87,211.00	4,87,211.00	4,87,211.00	No reply was provided
										22,85,06,010.60	

Appendix 3.1.31
Mismatch in tax paid between books of accounts and Annual Return (Table 9R of Form 9C)
(Refer Paragraph: 3.7.3.4)

Sl. No.	GSTIN	Name of Circle	Year	Total tax paid as declared in Annual Return (GSTR-9) R9C 9Q	Tax paid in 9R (Cash+ITC)	Mismatch	Revised amount after Department's reply	Department's reply
1	01XXXXXXXXXXD1ZM	Circle D-Jammu	2018-19	32,11,94,953	31,85,08,960	26,85,993	18,09,266	The Department stated that DRC-07 have been issued

Appendix- 3.1.32
Suppression of turnover under Reverse Charge Mechanism(RCM)
(Refer Paragraph: 3.7.3.4)

(amount in ₹)

Sl. No.	GSTIN	Name of Circle	Year	Excess ITC taken under RCM		Department's Reply
				4	5	
1	01XXXXXXXXXXH1Z0	Ganderbal-Kashmir	2018-19	6,57,89,280		The Department stated that DRC-07 have been issued
2	01XXXXXXXXXXH1Z0	Ganderbal-Kashmir	2019-20	7,16,28,480		The Department stated that DRC-07 have been issued
3	01XXXXXXXXXXH1Z0	Ganderbal-Kashmir	2020-21	9,72,36,360		The Department stated that DRC-01 have been issued
4	01XXXXXXXXXXL1ZM	Circle Reasi-Jammu	2018-19	73,96,08,799		The Department stated that DRC-01 have been issued
5	01XXXXXXXXXXF1Z4	Circle Reasi-Jammu	2018-19	1,76,73,730		The Department stated that DRC-01 have been issued
6	01XXXXXXXXXXF1Z4	Circle Reasi-Jammu	2020-21	47,67,331		The Department stated that DRC-01 have been issued
7	01XXXXXXXXXA1ZZ	Circle E-Jammu.	2018-19	25,29,00,000		The Department submitted the reply without documentary evidence
8	01XXXXXXXXXA1ZZ	Circle E-Jammu.	2019-20	31,67,00,000		The Department submitted the reply without documentary evidence
9	01XXXXXXXXXA1ZZ	Circle E-Jammu.	2020-21	33,29,00,000		The Department stated that the case is under process
10	01XXXXXXXXXR1ZT	Circle E-Jammu	2018-19	1,35,00,000		The Department submitted the reply without documentary evidence
11	01XXXXXXXXXR1ZT	Circle E-Jammu	2019-20	1,31,40,000		The Department submitted the reply without documentary evidence
12	01XXXXXXXXXR1ZT	Circle E-Jammu	2020-21	1,51,20,000		No reply was provided
13	01XXXXXXXXR1ZX	Circle H-Jammu.	2018-19	33,74,25,000		The Department submitted the reply without documentary evidence
14	01XXXXXXXXR1ZX	Circle H-Jammu.	2019-20	34,64,10,000		The Department submitted the reply without documentary evidence
15	01XXXXXXXXR1ZX	Circle H-Jammu.	2020-21	54,45,00,000		The Department stated that the case is under process
16	01XXXXXXXXXP1Z9	Circle H-Jammu	2018-19	10,80,000		The Department stated that ASMT-10 have been issued
17	01XXXXXXXXXF1ZW	Circle J-Jammu	2018-19	24,71,40,000		The Department stated that ASMT-10 have been issued
18	01XXXXXXXXXF1ZW	Circle J-Jammu	2019-20	17,58,60,000		No reply was provided
19	01XXXXXXXXXF1ZW	Circle J-Jammu	2020-21	5,36,40,000		The Department stated that the case is under process
20	01XXXXXXXXXD1ZM	Circle D-Jammu	2018-19	17,30,00,000		The Department submitted the reply without documentary evidence
21	01XXXXXXXXXD1ZM	Circle D-Jammu	2019-20	16,40,00,000		The Department submitted the reply without documentary evidence
22	01XXXXXXXXXD1ZM	Circle D-Jammu	2020-21	17,72,00,000		The Department submitted the reply without documentary evidence
23	01XXXXXXXXXB1ZQ	Circle P-Jammu	2018-19	1,78,598		The Department stated that DRC-07 have been issued
24	01XXXXXXXXXB1ZQ	Circle P-Jammu	2019-20	2,90,446		The Department stated that DRC-07 have been issued
25	01XXXXXXXXXB1ZQ	Circle P-Jammu	2020-21	4,18,348		The Department stated that DRC-01 have been issued
26	01XXXXXXXXXK1Z7	Circle B-Kashmir	2019-20	7,43,000		The Department stated that ASMT-10 have been issued

Sl. No.	GSTIN	Name of Circle	Year	Excess ITC taken under RCM	Department's Reply
1	2	3	4	5	
27	01XXXXXXXXXXK1Z7	Circle B-Kashmir	2020-21	1,87,41,000	The Department stated that ASMT-10 have been issued
28	01XXXXXXXXXXG1Z2	Circle E-Jammu	2020-21	20,77,92,000	The Department stated that ASMT-10 have been issued
29	01XXXXXXXXXXK1ZC	Circle Kathua-II, Jammu	2018-19	7,50,158.64	No reply was provided
30	01XXXXXXXXXXK1ZC	Circle Kathua-II, Jammu	2019-20	13,58,345.34	No reply was provided
31	01XXXXXXXXXXK1ZC	Circle Kathua-II, Jammu	2020-21	13,87,321.38	No reply was provided
32	01XXXXXXXXXXD1ZQ	Circle H-Jammu	2019-20	1,52,28,000	The Department stated that ASMT-10 have been issued
33	01XXXXXXXXXXD1ZQ	Circle H-Jammu	2020-21	2,36,16,450	The Department stated that DRC-01 have been issued
34	01XXXXXXXXXXR1ZP	Pulwama-Kashmir	2018-19	2,86,189	No reply was provided
35	01XXXXXXXXXXR1ZP	Pulwama-Kashmir	2019-20	2,64,928	No reply was provided
36	01XXXXXXXXXXR1ZP	Pulwama-Kashmir	2020-21	4,51,048	No reply was provided
37	01XXXXXXXXXXG1Z5	Circle A-Kashmir	2018-19	42,571.66	The Department stated that DRC-01 have been issued
38	01XXXXXXXXXXG1Z5	Circle A-Kashmir	2019-20	34,907.62	The Department stated that DRC-01 have been issued
39	01XXXXXXXXXXG1Z5	Circle A-Kashmir	2020-21	1,12,142.44	The Department stated that DRC-01 have been issued
40	01XXXXXXXXXXQ1ZL	Ramban-Jammu	2018-19	35,22,448	The Department stated that DRC-07 have been issued
41	01XXXXXXXXXXQ1ZL	Ramban-Jammu	2020-21	31,73,744	The Department stated that DRC-07 have been issued
42	01XXXXXXXXXXB1ZA	Circle R-Jammu	2020-21	3,45,78,000	No reply was provided
43	01XXXXXXXXXXK1ZJ	Budgam-Kashmir	2018-19	7,94,00,000	No reply was provided
44	01XXXXXXXXXXK1ZJ	Budgam-Kashmir	2019-20	7,90,30,000	No reply was provided
45	01XXXXXXXXXXK1ZJ	Budgam-Kashmir	2020-21	3,61,00,000	No reply was provided

Appendix 3.1.33
Suppression of taxable value identified through TDS/ TCS declaration
(Refer Paragraph: 3.7.3.4)

Sl. No.	GSTIN	Name of Circle	Year	Outward value of taxable supplies declared in GSTR-3B	Net TDS/ TCS recovered as per GSTR-2A	Value on which TDS/ TCS recovered	Under reporting of taxable turnover	Revised amount after Department's reply	Department's Reply
1	01XXXXXXXXXXLL1ZM	Circle Reasi-Jammu	2019-20	51,02,70,912	1,24,36,944	62,18,47,200	11,15,76,288	3,78,78,888	The Department stated that DRC-07 have been issued
2	01XXXXXXXXXXF1ZW	Circle J-Jammu	2020-21	13,49,95,699	27,96,788	13,98,39,400	48,43,701	48,43,701	The Department stated that the case is under process
3	01XXXXXXXXXXB1ZQ	Circle P-Jammu	2019-20	23,06,27,545	61,07,962.84	30,53,98,142	7,47,70,597	7,47,70,597	The Department submitted the reply without documentary evidence
4	01XXXXXXXXXXD1ZQ	Anantnag-III, Kashmir	2020-21	34,52,56,320	73,69,000	36,84,50,000	2,31,93,680	2,31,93,680	The Department submitted the reply without documentary evidence
								14,06,86,866	

Appendix 3.1.34
Suppression of taxable turnover due to less-disclosure of unbilled revenue in Table 5 of GSTR-9C
(Refer Paragraph: 3.7.3.4)

Sl. No.	GSTIN	Name of circle	Year	Unbilled revenue at end of the Previous Year	Unbilled revenue at beginning of the current year	Mismatch/ difference between the unbilled revenue	Probable short payment of Tax (@18%)	Revised amount after Department's reply	Department's Reply
1	01XXXXXXXXXXR1ZX	Circle H-Jammu	2020-21	0	22,32,11,199	22,32,11,199	4,01,78,015	4,01,78,015	The Department stated that the case is under process

Appendix 3.1.35
Mismatch/ suppression of turnover between GSTR-9/ 9C and Financial Statements
(Refer Paragraph: 3.7.3.4)

Sl. No.	GSTIN	Name of Circle	Year	Turnover in Annual Return (GSTR-9C Table 5Q)	Turnover in Annual Return (GSTR9C Table 5A)	Turnover as per audited financial statement	Un-reconciled Turnover	Column of GSTR-9C	Revised un-reconciled Turnover after Department's reply	Department's Reply
									10	
1	2	3	4	5	6	7	8=(7-5/6)	9	10	
1	01XXXXXXXXXXXX1Z7	Circle B-Kashmir	2019-20	0.001	-	22.14	22.14	5P	22.14	The Department stated that ASMT-10 have been issued
2	01XXXXXXXXXXXX1Z7	Circle B-Kashmir	2020-21	0.60	-	23.46	22.85	5P	22.85	The Department stated that ASMT-10 have been issued
3	01XXXXXXXXXXXXB1ZI	Circle L-Jammu	2020-21	-	25.61	25.68	0.07	5A	0.07	The Department stated that the case is under process
4	01XXXXXXXXXXXXQ1ZL	Ramban-Jammu	2018-19	-	19.64	25.00	5.36	5N	0.04	The Department stated that DRC-07 have been issued
5	01XXXXXXXXXXXXQ1ZL	Ramban-Jammu	2019-20	-	34.20	37.83	3.63	5N	0.08	The Department stated that DRC-07 have been issued
6	01XXXXXXXXXXXXK1ZJ	Budgam-Kashmir	2018-19	-	321.38	6,262.44	5,941.06	5A	5,941.06	No reply was provided
7	01XXXXXXXXXXXXK1ZJ	Budgam-Kashmir	2019-20	-	281.63	6,997.07	6,715.44	5A	6,715.44	No reply was provided
8	01XXXXXXXXXXXXK1ZJ	Budgam-Kashmir	2020-21	-	99.53	2,171.75	2,072.22	5A	2,072.22	No reply was provided

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