SUPREME AUDIT INSTITUTION OF INDIA
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Report of the
Comptroller and Auditor General of India
Compliance Audit on GST

Government of Haryana
Report No. 2 of 2026

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PREFACE

This Report of the Comptroller and Auditor General of India has been prepared for submission to the Governor of Haryana under Article 151 of the Constitution of India.

This Report contains significant results of the SSCA on “E-Way Bill (EWB) System under Goods and Services Tax” and SSCA on “Department’s Oversight on GST Payments and Return Filing- phase II” and covers results of audit verification on tax compliance by the taxpayers with reference to EWBs generation and preventive functions of the department in enforcing EWB provisions, and also covers the scrutiny of returns by the Department and verification of taxpayer’s records.

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

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

Overview

OVERVIEW

This Report includes one Subject Specific Compliance Audit (SSCA) on E-Way Bills System under Goods and Services Tax and one SSCA on Department's Oversight on GST Payments and Return Filing- phase II, involving financial implication of ₹ 822.99 crore.

Chapter 1: SSCA on E-Way Bills System under Goods and Services Tax

The E-Way Bills (EWB) system was introduced w.e.f. 1 April 2018 for all inter-State movement of goods having value exceeding ₹ 50,000 to safeguard the Government's core objective of securing revenue. For intra-State movements, EWB was made mandatory with the threshold limit being ₹ 50,000 in the state of Haryana.

This SSCA was undertaken to assess whether EWB mechanism was effective in protecting revenue interest of the Government; and the enforcement activities of the Department in enforcing EWB provisions were efficient and effective. The SSCA covered the period from 2018-19 to 2021-22.

Significant findings

41 EWBs were generated after the effective date of cancellation of GST Registration involving an assessable value of ₹ 13.49 crore falling under five DETCs. Four taxpayers had generated multiple EWBs on a single invoice.

(Paragraphs 1.9.4 & 1.9.5)

Under five DETCs, 12 EWB transactions pertaining to 10 taxpayers involving an assessable value of ₹ 2.78 crore were affected using risky vehicles, i.e. stolen, scrapped, surrendered, cancelled and suspended vehicles, two wheelers etc,. It was further observed that the corresponding outward supplies were not reported in GSTR-1 return.

(Paragraph 1.9.6)

68 EWBs involving an assessable value of ₹ 36.30 crore were generated by 12 taxpayers who fell in High value EWBs generated within six months of registration, EWBs with high distance from PIN to PIN, EWBs belonging to Ministry of Corporate Affairs defaulters, EWBs of Directorate General of Foreign Trade blacklisted entities, Parties booked for offences by Directorate General of Analytics and Risk Management and EWBs using Invalid PIN-codes.

{Paragraph 1.9.10 (iii)}

Six EWBs involving an assessable value of ₹ 92.05 lakh pertaining to three taxpayers were generated and the registrations of taxpayers were subsequently cancelled.

{Paragraph 1.9.10 (iv)}

Chapter 2: SSCA on Department's Oversight on GST Payments and Return Filing- phase II

This SSCA was taken up as a continuation of the SSCA conducted during the year 2022-23 (Phase I), considering the significance of the control mechanism envisaged for tax compliance and Department's oversight mechanism in this new tax regime.

This SSCA was predominantly conducted based on data analysis (data obtained from GST Wing), which highlighted risk areas and red flags pertaining to the period April 2018 to March 2021. The review of the scrutiny of returns by the Department and verification of taxpayer's records covered the period from April 2018 to March 2021, while the audit of the functions of selected Departmental field formations covered the period from July 2017 to March 2023. The SSCA covered only the State administered taxpayers.

Significant findings

The Department had not issued notices in respect 6,064 taxpayers in GSTR-3A who had not filed the GSTR-3B for more than seven months or above during the period 2017-18 to 2019-20.

(Paragraph 2.6.1)

Under 10 DETCs, 55,984 *suo-moto* cancellation cases were approved by the Department for the period 2017-18 to 2022-23. Of these, 49,641 taxpayers did not file return in GSTR-10 which was required to be filed. Further, in 40,344 cases, notices in form GSTR-3A were not issued by the jurisdictional officers.

(Paragraph 2.6.2)

The Department had short levied interest amounting to ₹3.17 crore in two cases on delayed payment of tax. In one case, late fee for non-filing of return was not levied by the Proper officer.

{Paragraphs 2.6.3(a) & (b)}

Rule-based deviations, and logical inconsistencies between GST returns filed by taxpayers were identified on a set of 17 parameters such as mismatch of ITC availed between Annual returns and Books of accounts, short payment of interest, ITC mismatch between GSTR-2A and GSTR-3B, ITC availed without supplier remitting tax, unsettled tax liability etc. pertaining to 380 taxpayers.

(Paragraph 2.7)

The Department responded to 339 out of 687 cases of high value data inconsistencies identified by Audit. Of these, 196 cases constituting 57.81 *per cent* turned out to be compliance deviations with mismatches amounting to ₹ 738.34 crore. A relatively higher rates of deviations were noticed in risk parameters such as short payment of tax under TDS/TCS, undischarged tax liability and ITC mismatch. Out of the 339 cases, the Department has initiated action in 123 cases by recovery of ₹ 3.49 crore in 17 cases, issuing of notices involving ₹ 582.07 crore in 101 cases and conveying discrepancies to the taxpayer in five cases involving ₹ 4.60 crore.

(Paragraphs 2.7.1 & 2.7.2)

The DETCs had not produced the requisitioned records involving ITC/ tax liability amounting to ₹7,692.48 crore in 69 out of 70 cases. Thus, identified risks relating to mismatch/deviations in ITC availment and undischarged liability could not be examined in detail.

(Paragraph 2.8.1)

19 taxpayers had filed monthly return GSTR-3B with a delay of one to 293 days and had not discharged the interest liability amounting to ₹ 1.64 crore.

(Paragraph 2.8.2)

The Department did not produce records in respect of 87 instances of mismatches of tax liability between the GSTR-1 and GSTR-3B involving money value of ₹ 356.76 crore.

(Paragraph 2.8.4)

Chapter 1
Excise and Taxation Department
SSCA on E-Way Bills System under Goods and Services Tax

CHAPTER 1

Subject Specific Compliance Audit

1. E-Way Bills System under Goods and Services Tax

1.1 Introduction

Goods and Services Tax (GST) was introduced with effect from 1 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.

To safeguard revenue which is the key objective of the Government, the E-Way Bills (EWB) was introduced w.e.f. 1 April 2018 for all inter-State movement of goods having value exceeding ₹ 50,000. For the intra-State movements, EWB was made mandatory with the threshold limit of ₹ 50,000 for Haryana State. EWB is a document required for movement of goods and was designed to capture details of goods before being moved. EWB was also designed to reduce the non-trade barriers, so that transit time would be reduced, and supply chain efficiency would also be improved.

Rule 138 of Haryana Goods and Services Tax Rules (HGST Rules), 2017 (amended from time to time) provides for the EWB mechanism. The information on the consignment was to be furnished prior to the movement of goods and generation of EWB. Every registered person who causes movement of goods of consignment exceeding fifty thousand rupees whether in relation to supply or for reasons other than supply or due to inward supply from an unregistered person shall before commencement of such movement, furnish information relating to the said goods as per specified form electronically on the common portal with such other information as may be required on the common portal and a unique number will be generated on the portal.

1.2 System set up

The information systems and the process systems used for EWBs are explained briefly as under:

(i) Information systems used for EWBs

The EWB Common portal is managed by National Informatics Centre (NIC) based in Karnataka. In February 2020, EWB portal has been integrated with the VAHAN system of the Ministry of Road Transport & Highways, so that vehicle registration number could be validated at the time of generating EWB. FASTag system has been integrated with the EWB system w.e.f. 1 January 2021. On the

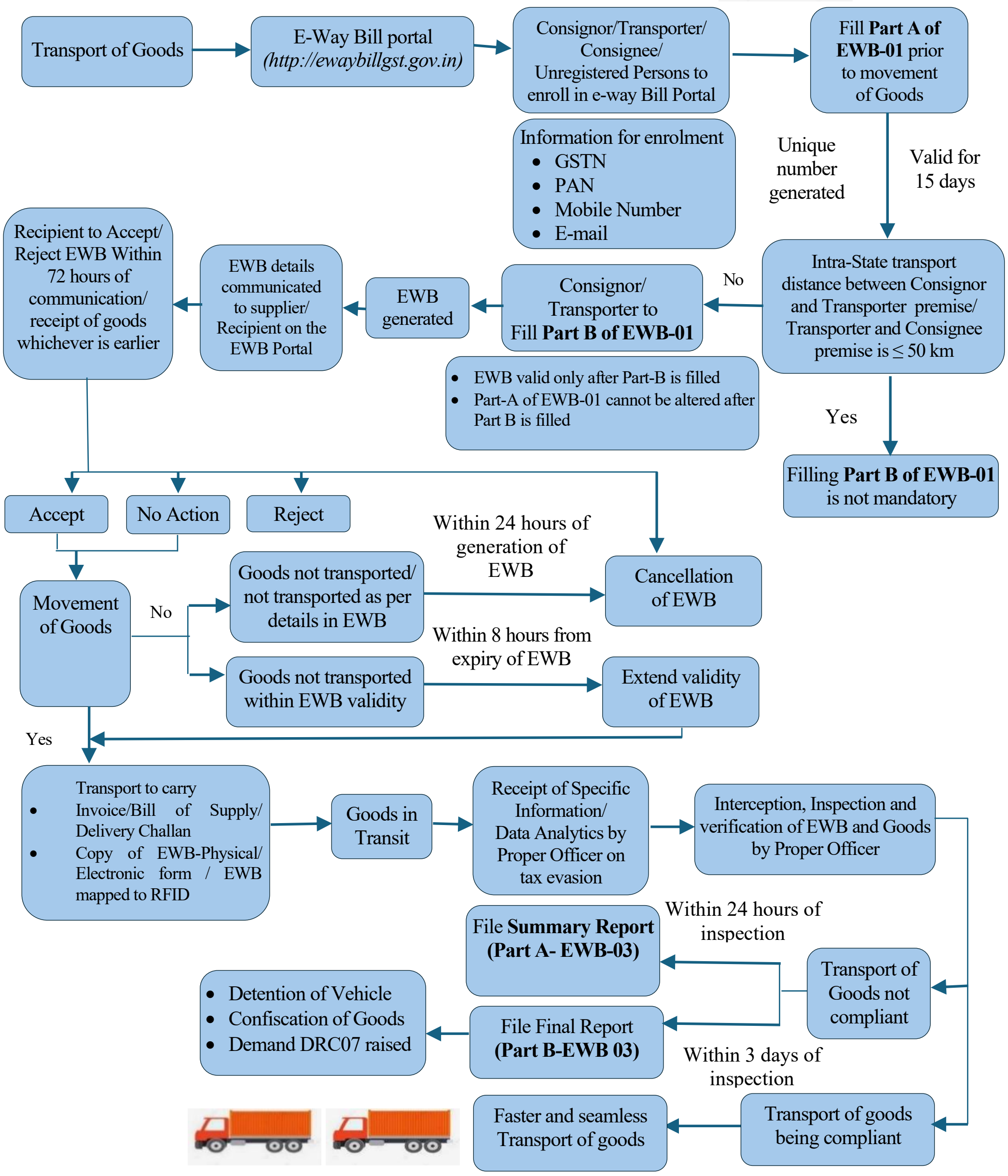
EWB Common Portal, one-time registration of the taxpayers was required for the purpose of generation, extension, cancellation and rejection of EWBs.

The Proper Officers (both Centre and State) could 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 through Mobile App. The functions performed by the proper officer were verification of EWBs, unblocking of EWBs, viewing and accessing Management Information System reports (MIS reports) etc.

(ii) Process involved in the EWB System

The EWB system includes various processes such as the enrolment of the required persons in the portal, generation of EWB, extension, cancellation and rejection of the EWBs generated etc. The entire process flow of EWB system under GST is depicted below.

Figure 1: E-Waybill Mechanism – Process Flow



1.3 Organisational set up

The State Tax Department is headed by Excise and Taxation Commissioner (ETC), who is assisted by four Additional Excise and Taxation Commissioners (AETC) including one AETC (Enforcement) at headquarters. At district level Assistant Excise and Taxation Officers (AETO) lead the enforcement units and Excise and Taxation Officers (ETO) are in charge of the wards under the supervision of Deputy Excise and Taxation Commissioner (DETC).

EWBs (effected for supplies) were typically accounted under the Return GSTR-1 and GSTR-4/GST-CMP-08 by the normal and composition taxpayers respectively and were required to be verified by the proper officers at district level at the time of scrutiny of returns. Within each district, there are dedicated enforcement formations i.e. enforcement formations which perform wider anti-evasion duties, including verification of EWBs.

1.4 Audit Objectives

The SSCA was conducted to assess whether:

1. EWB mechanism was effective in protecting revenue interest of the Government; and
2. The enforcement activities of the Department in enforcing EWB provisions were efficient and effective.

1.5 Scope and Methodology of audit

A problem-centric approach has been attempted for this SSCA 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 key problem areas (KPAs)/ risk dimensions identified. The KPAs that may constrain revenue realisation for the Government were provided in ***Appendix-1.1***.

Audit Objective-2 evaluated the problems associated with enforcement activities viz. operational preparedness, effectiveness of anti-evasion measures and intra/inter Department coordination.

Sampling for Audit Objective-1: A sample of 80 EWBs ***(Appendix-1.2)*** for audit objective-1 were selected according to the risk model involving allocation of weightage for various KPAs.

Sampling for Audit Objective-2: Out of 27 Enforcement Units viz. one in each Revenue district, 14 (*50 per cent* of the 27 Enforcement Units) Enforcement Units were selected through stratified sampling covering the period from 2018-19 to 2021-22. In each selected enforcement unit, 10 cases per enforcement unit were selected for test check where GST-EWB-03[1] (part B) had been issued and in case of National Capital Region (NCR), it was doubled to 20 cases per enforcement unit and accordingly 176 cases were selected from 14 enforcement units[2]. It was observed that even though enforcement activities were undertaken by Mewat Enforcement Unit, the documents and details pertaining to such enforcement were not uploaded on the portal.

The SSCA was conducted between April and November 2023, covering the activities like examination of the overall performance of EWB system in the GST regime, analysis of EWB data extracted from GSTN, movement of conveyances by roadways alone have been considered. Railway/airway/seaway EWBs have been excluded from the scope of this Audit. The scope of audit also involved evaluation of the enforcement functions of the Department with reference to EWBs, viz., interception of vehicles, verification of documents, inspection of goods and action taken thereof.

An entry conference was held on 24 April 2023 with the Excise and Taxation Department, Government of Haryana in which the audit objectives, audit criteria and scope of methodology of audit were discussed. An exit conference was held on 20 November 2024 with Principal Secretary, Excise and Taxation Department, Government of Haryana. The replies were submitted by the Department on 20 November 2024 and on 17 January 2025 to the draft report. The replies have been suitably incorporated in the relevant paragraphs.

1.6 Audit criteria

The audit criteria were drawn from the following sources:

- Sections 10, 17, 25, 29, 37, 39, 44, 68, 73, 74, 129, 130, etc. of HGST Act;
- Rules 59, 60, 61, 62, 80, 138, etc. of HGST Rules;
- Advisories/Standard Operating Procedures issued by NIC, STD; and
- Notifications/Circulars /Instructions authorised by the GST Council and issued by the State Tax Department (STD) from time to time.

1.7 Trends and Insights of EWB data

The trend on numbers of EWBs generated during the audit period in the State is depicted in ***Table 1.1*** and the number of EWBs extended, cancelled and rejected is depicted in ***Table 1.2*** as given in the succeeding paragraphs:

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1 Verification Report.

2 Ambala: 10; Faridabad (North): 20; Faridabad (South):20; Faridabad (East): 18; Faridabad (West): 20; Fatehabad: 9; Gurgaon (West): 20; Hisar: 10; Jagadhri: 10; Jhajjar: 10; Palwal: 9; Panipat: 10; Panchkula: 10 and Mewat: zero.

1.7.1 Trend of generated EWBs

The data on generated EWBs during the years 2018-19 to 2021-22 is as below:

Table 1.1: Details of EWBs generated for outward and inward supplies

Year	Outward Supplies		Inward Supplies	
	No. of Unique GSTINs	No. of EWBs	No. of Unique GSTINs	No. of EWBs
2018-19	1,15,224	2,72,51,697	21,415	5,47,054
2019-20	1,19,244	3,13,57,397	18,544	4,63,774
2020-21	1,14,221	3,24,68,265	16,351	2,86,037
2021-22	1,14,302	3,85,96,097	16,441	2,34,257

Source: GSTN data

There is an overall increasing trend in the total number of EWBs generated over the years and the increase was 42 *per cent* from 2018-19 to 2021-22. Total number of EWBs generated for inward supplies, however, showed a decrease of 57 *per cent* over the year from 2018-19 to 2021-22.

1.7.2 Trend of extended, cancelled and rejected EWBs

The data on extended EWBs (where the validity of EWBs was extended); cancelled EWBs (where EWBs were cancelled after generation); and rejected EWBs (where EWBs were rejected by the recipients) is as below:

Table 1.2: Details of extended, cancelled and rejected EWBs

Year	Extended EWBs		Cancelled EWBs		Rejected EWBs	
	No. of Unique GSTINs	No. of EWBs	No. of Unique GSTINs	No. of EWBs	No. of Unique GSTINs	No. of EWBs
2018-19	8,782	1,63,330	46,624	5,08,270	3,309	6,952
2019-20	14,701	3,30,879	47,687	4,82,802	2,638	4,446
2020-21	20,641	3,33,823	45,403	4,32,286	1,859	2,903
2021-22	28,199	4,72,204	46,998	4,29,814	1,323	2,112

Source: GSTN data

As seen from the above table, the number of EWBs being extended has constantly been increasing over the years from 2018-19 to 2021-22. The trend of cancellation of EWBs was on decreasing side and have decreased by 15 *per cent* over 2018-19 to 2021-22. The rejection of EWBs has also shown a decreasing trend with numbers ranging between 6,952 and 2,112 showing a declining percentage of 70 *per cent*.

Audit findings

1.8 Scope limitation due to documents not produced

Section 16 of the CAG's DPC Act 1971 lays down the mandate of the CAG regarding Audit of Receipts. Further, Section 18 (2) of the CAG's DPC Act 1971 imposes a statutory duty on offices/ Department to comply with the requests for information in as complete as far as possible and with all reasonable expedition.

During audit, the information and records related to EWBs and GST returns for the period 2018-19 to 2021-22 were sought from the Department. Further, additional records of sampled taxpayers like detail of outwards supplies, month-wise inward, outward EWBs, books of accounts, details of refunds, truck receipts/lorry receipts etc. to check various aspects were also sought. Audit had requested the Department to issue user id to access EWB portal but the Department rejected the request (November 2023) stating that there is no provision in the HGST Act to provide access to the EWB portal to the officers other than the proper officers of Excise & Taxation Department. Hence, the user id and password were not provided to the Audit.

The taxpayer-wise listing of non-production of specific records is given in ***Appendix-1.3***. The jurisdiction-wise details of non-production of records were summarised in the following ***Table 1.3***.

Table 1.3: Non-production of specific records

Sr. No.	Jurisdictional Zone	Sample (Number of taxpayers)	Non-production of specific records (Number of taxpayers)
1	Faridabad (West)	5	5
2	Gurugram (North)	3	3
3	Gurugram (South)	5	5
4	Panipat	6	4
5	Sonipat	13	11
Total		**32**	**28**

During exit conference held in November 2024, the Department confirmed the facts and replied in January 2025 that documents were available on BOWeb portal in respect of 11 taxpayers and would be shown when required by Audit. The Department further stated that they had issued show cause notices/ DRC 01/07 in respect of 13 taxpayers and in respect of four taxpayers it was stated that the documents could not be retrieved due to technical glitch.

1.9 Effectiveness of EWB mechanism in protecting revenue interest of the Government

The results of substantive audit are given in the following Paragraphs 1.9.1 to 1.9.10.

1.9.1 Ineligible taxpayers continuing under Composition Scheme

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

[3] ₹ One crore for the period between Apri1 2018 to January 2019 and ₹ 1.5 crore thereafter.

Further, Section 10 (2) (c) of the HGST Act provides that the person would not be eligible to opt for composition levy scheme if it was engaged in making any inter-State outward supplies of goods.

During the course of audit, it was observed that two[4] taxpayers were continuing under Composition levy Scheme despite having undertaken inter-state outward supply of goods. These taxpayers were required to be brought out of the Scheme as they were liable to pay tax at normal rate with effect from the date of effecting inter-state supply at first instance.

On this being pointed out (July 2023), the ETO (Panipat) confirmed the facts and stated (December 2024) that show cause notice is being issued to the taxpayer; and reply for the remaining case pertaining to Sonipat DETC was awaited.

1.9.2 Generation of EWBs by the taxpayers who had filed Nil Returns

Under Section 61 of the HGST Act, various returns filed by the taxpayers have to be scrutinised by the proper officer (ETO) to verify the correctness of the returns, and suitable action has to be taken on any discrepancies or inconsistencies reflected in the returns.

During test check of 80 EWBs pertaining to 32 taxpayers, falling under five[5] DETCs, it was observed that 10 taxpayers had effected outward supplies of ₹1.99 crore through 16 EWBs ***(Appendix-1.4)***. Out of these 10 taxpayers, eight taxpayers had not shown any transaction in GSTR-1 but had generated 13 EWBs. The remaining two taxpayers who had generated three EWBs, passed on ITC through GSTR-1 but did not file GSTR-3B.

On this being pointed out (November 2023), the Department stated (December 2024) that the para pertains to system improvement and that a letter was sent to GST policy wing informing the issue. It was proposed to automatically cancel/suspend registration of such taxpayers to prevent loss to the Government exchequer. The Department also stated that the concerned DETCs have been directed to take appropriate action on such taxpayers.

1.9.3 Generation of EWBs by Non-Filers of GST Returns

Under Section 29 of the HGST Act, the proper officer may cancel the registration of the taxpayer when a composition taxpayer has not furnished returns for three consecutive tax periods; or any other registered person has not furnished returns for a continuous period of six months.

Under Section 62 of the Act ibid, where a registered person fails to furnish the returns even after the service of a notice, the proper officer may proceed to assess the tax liability of the said person to the best of his judgement taking

[4] Panipat & Sonipat DETC.

[5] Panipat, Sonipat, Faridabad (West), Gurugram (North) and Gurugram (South).

into account all the relevant material which is available or which the person has gathered and issue an assessment order.

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

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

Rule 138 E of HGST Rules imposes restriction on persons including consignors, consignees, transporter or an E-Commerce operator or a courier agency to generate EWBs in respect of a registered person who has not filed relevant GST Returns for prescribed consecutive periods[6]. The blocking functionality has been enabled on the EWB Common Portal with effect from December 2019.

(i) During audit it was observed that five normal taxpayers ***(Appendix 1.5)*** registered with four[7] DETCs had not filed returns for consecutive two tax periods but effected outward supplies by generating 36 EWBs.

This indicated that the coordination between two agencies viz EWB Common Portal and the GST Common Portal was not sufficient for effective validation controls in EWB Common Portal to block the EWB generation facilities for these taxpayers.

(ii) Further in respect of those five taxpayers it was noticed that though their registration were cancelled for failing to furnish the returns for the specified period, the Department did not initiate action to assess the tax liability as specified under section 63 of the HGST Act and thereby failed to protect the revenue interest of the Government.

On this being pointed out (November 2023), during exit conference held in November 2024, the Department confirmed the facts and stated that there was no bar on EWB portal for generation of EWBs by taxpayers not filing returns. Department stated further that it had proposed to include suitable changes in the EWB portal so that such taxpayers who had not filed the returns would not be able to generate EWB. The details of such taxpayers who have not filed returns but were generating EWB have been shared with the concerned DETCs and have been directed to take appropriate action on such taxpayers

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

7 Sonipat, Faridabad (West), Gurugram (North) and Gurugram (South).

and submit the Action Taken Report (ATR) in this regard. Further, the Department stated in December 2024 that show cause notice had been issued in one case of Gurugram (North).

1.9.4 Generation of EWBs by cancelled dealers

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

During the course of audit, 41 EWBs ***(Appendix-1.6)*** pertaining to eight taxpayers falling under five[8] DETCs were test-checked involving an assessable value of ₹ 13.49 crore and it was observed that these EWBs were generated after the effective date of cancellation of GST Registration. It was further noticed that 37 EWBs pertaining to seven taxpayers did not file any return and four EWBs pertaining to two taxpayers (including one who had not filed any return) who affected outward supplies for ₹ 35.96 lakh had not discharged their tax liability. Moreover, the Department had not assessed the tax liability under section 63 of the HGST Act and thereby failed to protect the revenue interest of the Government.

During exit conference held in November 2024, the Department confirmed the facts and stated in December 2024 that a cancelled taxpayer cannot generate EWB on the portal and summons had been issued to the three taxpayers of the Gurugram (South) and (North).

While Audit acknowledges that a cancelled taxpayer cannot generate EWBs and the cancellations have been affected retrospectively, the reply of the Department doesn’t address the fact that the proper officer should have assessed the taxpayer’s GST liability while cancelling the registration.

Recommendation 1: The 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.

1.9.5 Generation of multiple EWBs on the strength of same/similar Invoices

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

8 Panipat, Sonipat, Faridabad (West), Gurugram (North) and Gurugram (South).

As per Para 5-1 of the User Manual issued by the NIC, the taxpayer while generating the EWB is required to enter the Document Number relating to the consignment. The Document Number entered in should be unique. Invoice Number is the Document Number in respect of consignments relating to supplies. Hence, only one EWB is required to be generated based on each invoice.

During test check of sampled cases, it was observed that four taxpayers ***(Appendix-1.7)*** had generated multiple EWBs with the support of single invoice. Audit had further scrutinised corresponding returns and observed that these taxpayers pertaining to Panipat and Sonipat DETCs either used same invoice or similar invoices (by suffixing special characters to the invoice numbers already used) to generate multiple EWBs for movement of goods.

On this being pointed out (November 2023), during exit conference held in November 2024, the Department confirmed the facts and stated that it was a system deficiency and the Department had written a letter to the CEO, GSTN on August 2024 to address the issue.

Recommendation 2: The Department may consider taking up the matter with NIC to strengthen system controls in the EWB portal to prevent generation of multiple EWBs on the same invoices.

1.9.6 Generation of EWBs for the transactions effected through risky vehicles

Under Rule 138 (2) of the HGST Rules, where the goods are transported by the registered person as a consignor, whether in his own conveyance or a hired one or a public conveyance, by road, the said person shall generate the EWB in FORM GST_EWB-01 electronically on the common portal after furnishing information in Part B of FORM GST EWB-01. Where the goods are handed over to a transporter for transportation by road, the registered person shall furnish the information relating to the transporter on the common portal and the EWB shall be generated by the transporter on the said portal 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 EWB-01.

During test check of sampled cases through data analysis process, it was observed that 12 EWB transactions pertaining to 11 taxpayers falling under five[9] DETCs involving an assessable value of ₹ 2.78 crore ***(Appendix-1.8)*** were affected using risky vehicles i.e. theft vehicles, scrapped, surrendered, cancelled and suspended vehicles, two wheelers etc. It was further observed that the corresponding outward supplies were not reported in GSTR-1 return.

9 Panipat, Sonipat, Faridabad (West), Gurugram (North) and Gurugram (South).

The details are given in the following ***Table 1.4***.

Table 1.4

Sr. No	Nature of risky vehicles	No. of EWBs	No. of taxpayers
1	EWBs generated using two wheelers	2	2
2	Stolen vehicles mentioned in EWBs	2	1
3	Suspended vehicles mentioned in EWB	2	2
4	Scrapped vehicles mentioned in EWB	1	1
5	Surrendered vehicles mentioned in EWB	3	3
6	Vehicles whose registration has been cancelled mentioned in EWB	2	2
Total		**12**	**11**

During exit conference held in November 2024, the Department confirmed the facts and stated in January 2025 that show-cause notices/penal action had been initiated in respect of all 10 taxpayers.

Recommendation 3: The Department may consider for taking up the matter with NIC to incorporate suitable validation controls in the EWB system to prevent use of risky vehicles for generation of EWBs and transportation of goods.

1.9.7 Extension of EWBs beyond 8 hours from the expiry of validity period

The proviso under Rule 138 (10) of the HGST Rules, vide Notification dated 28 June 2019 provides that where, under circumstances of an exceptional nature, including trans-shipment, the goods cannot be transported within the validity period of the EWB, the transporter may extend the validity period after updating the details in Part B of FORM GST EWB-01, if required. The validity of the EWB may be extended within eight hours from the time of its expiry.

During test check of sampled cases, it was observed that two EWBs ***(Appendix-1.9)*** involving an assessable value of ₹ 3.91 lakh pertaining to two taxpayers falling under Sonipat and Gurugram (South) DETCs were extended after eight hours from the time of its expiry.

On this being pointed out (November 2023), during exit conference held in November 2024, the Department confirmed the facts and stated in December 2024 that summons had been issued in respect of one taxpayer and information had been called from another taxpayer which is still awaited.

1.9.8 Cancellation of EWBs beyond twenty four hours of generation of EWB

As per proviso under Rule 138 (9) of the HGST Rules, where an EWB has been generated under this rule, but goods were either not transported or were not transported as per the details furnished in the EWB, the EWB may be cancelled electronically on the common portal within twenty-four hours of generation of the EWB.

During test check of sampled cases, it was observed that two EWBs ***(Appendix-1.10)*** involving an assessable value of ₹ 4.59 crore pertaining to a taxpayer falling under DETC Sonipat were cancelled beyond twenty-four hours from the time of generation of the EWB.

On this being pointed out (November 2023), during exit conference held in November 2024, the Department confirmed the facts and stated that it was a system deficiency and the Department had written a letter to the CEO, GSTN in August 2024 to address the issue.

1.9.9 Rejection of EWBs beyond seventy-two hours of EWB details being communicated

As per proviso under Rule 138 (11 and 12) of the HGST Rules, the details of the EWB generated will be communicated electronically to the consignee on generation. The consignee is required to communicate his acceptance or rejection of the goods being transported. If the consignee does not communicate his acceptance or rejection within seventy-two hours of the details being communicated to him or the time of delivery of goods whichever is earlier, the EWB shall be deemed to have been accepted.

During test check of sampled cases, it was observed that two EWBs ***(Appendix-1.11)*** pertaining to two taxpayers falling under Panipat and Gurugram (North) DETCs involving an assessable value of ₹ 12.51 lakh were rejected beyond seventy-two hours from the time of generation.

In these cases, it was further observed that necessary validity controls were not available in NIC-EWB Portal to prevent extension/cancellation/rejection of EWBs beyond the prescribed time limit.

On this being pointed out (November 2023), during exit conference held on November 2024, the Department confirmed the facts and stated in January 2025 that action had been initiated against the taxpayers of Panipat and Gurugram (North).

Recommendation 4: The Department may consider to follow up the matter with NIC for strengthening system controls in the EWB portal to enforce adherence to timelines for EWB validity extensions, cancellations and rejections.

1.9.10 Generating EWBs

(i) Taxpayers having disproportionate inward-outward supply ratio

As per proviso under Rule 138, every registered person who causes movement of goods of consignment value exceeding fifty thousand rupees; (i) in relation to a supply; or (ii) for reasons other than supply; or (iii) due to inward supply from an unregistered person, shall, before commencement of such movement, furnish information relating to the said goods in Part A of FORM GST EWB-01, electronically, on the common portal.

During data analysis, disproportionate inward-outward supply ratio was observed in case of four taxpayers falling under Sonipat, Panipat and Gurugram (South) DETCs ***(Appendix-1.12)***. Due to lack of further records and non-provision of access to EWB portal, Audit was unable to point out the tax impact.

On this being pointed out (November 2023), during exit conference held in November 2024, the Department confirmed the facts and stated in December 2024 that in one case DRC-01 A had been issued by DETC Panipat.

(ii) Taxpayers with only outward supply EWBs

During data analysis, in case of 10 taxpayers ***(Appendix-1.13)*** it was observed that the taxpayers only had outward supply EWBs. Due to lack of further records and non-provision of access to EWB portal, Audit was unable to establish the tax impact.

On this being pointed out (November 2023), during exit conference held in November 2024, the Department confirmed the facts and stated in December 2024 that after being pointed out by Audit, it was observed that one taxpayer during validity of its registration, i.e. from 6 January 2020 to 16 February 2020, had generated 123 EWBs for an assessable value of ₹ 33.43 crore without paying any tax and without filing any GST returns. The Department further stated that DETC Gurugram (North) had initiated (December 2024) proceedings against that taxpayer under Section 74 of the Act.

(iii) Generation of EWBs for risk prone activities

During test check of selected samples, it was observed that 50 EWBs (68 cases) involving an assessable value of ₹ 36.30 crore were generated by 12 taxpayers who fell in the following categories:

1. High value EWBs generated within six months of registration ***(Appendix-1.14 A)***.
2. EWBs with high distance from PIN to PIN ***(Appendix-1.14 B)***.
3. EWBs belonging to Ministry of Corporate Affairs (MCA) defaulters ***(Appendix-1.14 C)***.
4. EWBs of Directorate General of Foreign Trade (DGFT) blacklisted entities ***(Appendix-1.14 D)***.
5. Parties booked for offences by Directorate General of Analytics and Risk Management (DGARM) ***(Appendix-1.14 E)***.
6. EWBs using Invalid PIN-codes ***(Appendix-1.14 F)***.

However, the EWBs could not be further analysed due to limited access to the BOWeb portal and non-provision of the EWB portal. The desired information was then requisitioned from the Department which is still awaited.

On this being pointed out (November 2023), the DETC Gurugram (North) stated in December 2024 that proceedings against one taxpayer under section 74 of the Act has been initiated.

(iv) EWB generated by taxpayers whose registrations were subsequently cancelled

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

During test check of selected samples, it was observed that six EWBs ***(Appendix-1.15)*** involving an assessable value of ₹ 92.05 lakh pertaining to three taxpayers were generated and the registrations of those taxpayers were subsequently cancelled. It was further noticed that no show cause notice was issued nor any assessment of tax liability was made against the defaulters.

Audit could not verify the inclusion of EWBs invoices in GSTR-1, in any of the above cases, due to limited access to BOWeb and EWB portal. Total number of EWB generated with only outward supply for the whole year could not be assessed and the selected samples could not be further analysed.

On this being pointed out (November 2023), during exit conference held in November 2024, the Department confirmed the facts and stated that the details of these taxpayer had been shared with the concerned DETCs and they had also been directed to take appropriate action on such taxpayers and submit the ATR in this regard.

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

Risk based samples were selected from the database relating to EWBs and a total of 43,276 taxpayers (including 438 composition taxpayers) falling under the jurisdiction of Haryana were selected. Audit analysed data on EWBs generated during the period from April 2018 to March 2022 on the basis of KPAs and observed that discrepancies in tax compliance by the taxpayers could be ascertained directly from certain KPAs. The data extracted under these KPAs were forwarded to the Department as totality observations for considering further course of remedial action and summary report on action taken was called for. The details of totality observations shared with the Department are discussed in the following ***Table 1.5***.

Table 1.5: Totality Observations on EWBs generated in Haryana jurisdiction

Sr. No.	Nature of Totality Observation	No. of taxpayers	Assessable Value involved (₹ in crore)	Department Response
1	Generation of Inter-State EWBs by Composition taxpayers	89	2.17	**Response yet to be received**
2	Generation of EWBs by Composition taxpayers who had crossed prescribed threshold limit	04	6.50	
3	Generation of EWBs by Non-filers of GST Returns	2,289	1,180.17	
4	Generation of EWBs by Cancelled taxpayers	1,988	2,302.29	
5	Generation of duplicate EWBs using same Invoice	23,408	1,186.98	
6	Generation of EWBs by Nil filers of GST Returns	15,265	4,877.84	

The above details had been forwarded to the Department in July 2023 and to the Government in December 2024; replies are awaited (May 2025).

Due to non-receipt of replies, Audit is unable to derive assurance regarding the follow up by the Department on the instances observed by audit during data analysis and whether any corrective action is being taken to deter the taxpayers.

1.11 Cross PAN analysis

(a) Non/short discharge of tax liability by taxpayers

Under Section 37 of the HGST Act 2017, every registered person other than composition taxpayers shall furnish the details of outward supplies of goods or services or both effected during a tax period in GSTR-1 and to discharge tax liability thereon in GSTR-3B. Taxpayers who have opted for composition scheme shall pay tax in GSTR-4/GST-CMP-08. Section 31 provides that a registered person supplying taxable goods shall, issue a tax invoice showing the description, quantity and value of goods, the tax charged thereon and such other particulars as may be prescribed. Further, Rule 138 of the HGST Rules 2017 provides that for generating EWB, every registered person who causes movement of goods of consignment shall furnish information relating to the said goods, electronically, on the common portal.

During scrutiny of records, Audit identified 17 cases where taxpayers had generated EWBs to supply goods to taxpayers having the same PAN in different jurisdictions, 5 taxpayers (consignors) out of these had jurisdiction in Haryana and 12 pertained to jurisdictions outside Haryana ***(Appendix-1.16-A*** and ***Appendix-1.16-B)***. Value of these cross PAN transactions involved assessable value of ₹ 197.69 crore (₹ 175.97 crore + ₹ 21.72 crore).

As 12 consignors pertained to jurisdictions other than Haryana, Audit could not scrutinize their returns further. Out of the five cases from Haryana, in one case it was observed that the taxpayer had generated EWBs showing supply of ₹168.59 crore to a taxpayer registered in Punjab but having the same PAN. Due to unavailability of the consignor's GSTR-1, Audit is unable to derive assurance whether the taxpayer has shown the supply in his outward supplies. The taxpayer has, however, paid tax on ₹ 7.29 crore taxable value.

On this being pointed out (November 2023), during exit conference held in November 2024, the Department confirmed the facts and stated that the details of these taxpayer had been shared with the concerned DETCs and they had also been directed to take appropriate action on such taxpayers and submit the Action Taken Report in this regard.

1.12 Action taken on unblocking EWB requests from taxpayers

Rule 138 E of HGST Rules requires that the Commissioner may on receipt of application from a registered person in Form GST-EWB-05, on sufficient cause being shown and reasons to be recorded in writing, by order, in GST-EWB-06, allow furnishing of the said information in Part A of GST-EWB-01.

Audit requisitioned (April 2023) details of taxpayers who had applied in GST-EWB-05 for unblocking of the generation of EWB facility and the details of orders issued by proper officers regarding acceptance/rejection of the requests in GST-EWB-06. The department did not provide information for the years 2018-19 and 2019-20 and stated that 84 and 17 taxpayers had applied for unblocking of EWBs in Form GST-EWB-05 in 2020-21 and 2021-22 respectively. It was observed that against these applications only in one case of 2020-21, the proper officer had issued orders under GST-EWB-06.

During exit conference held in November 2024, the Department confirmed the facts and stated (December 2024) that EWB blocking was related to the ward officer i.e. proper officer of the ward after analysis of taxpayer and does not relate to Enforcement work.

The reply does not address the fact that out of 101 requests for unblocking of EWBs, the officer has unblocked the EWB facility for only one taxpayer. All other applications are still pending.

1.13 Enforcement function of the Department

1.13.1 Whether the enforcement activities of the Department in enforcing E-Waybill provisions are efficient and effective

There are 27 Revenue Districts in the State and in every revenue district there is a dedicated enforcement unit, undertaking roadside checking of movement of goods, under the control of Deputy Excise & Taxation Commissioner of that district. The same was the enforcement setup under Haryana Value Added Tax Act, 2003 which has now been adopted under GST. In connection with the second objective of this SSCA, Audit studied EWB related functions of the enforcement units with specific focus on (i) operational preparedness,

(ii) effectiveness of anti-evasion measures and (iii) intra-departmental coordination in monitoring EWB related transactions. For this purpose Audit selected 14 Units out of 27 enforcement units on the basis of number of EWBs verified by the Department. Audit noticed several deficiencies and shortcomings in the activities undertaken by the units, which are detailed in the following paragraphs:

1.14 Operational Preparedness of the Department

1.14.1 Lack of adequate manpower

Assistant Excise & Taxation Officer (AETO) working under Deputy Excise and Taxation Commissioner (DETC) in a revenue district is exclusively responsible for roadside checking of movement of goods. The team of AETO (Enforcement) comprises of taxation inspector, peon and the vehicle driver who are taken from common pool working under DETC at district level. It was observed that there was an overall vacancy of AETOs throughout the years, maximum being at 58 *per cent* in 2020-21 as shown in ***Table 1.6***:

Table 1.6: Manpower position in AETOs (Enforcement)

Year	Sanctioned Strength of AETOs	Working Position of AETOs	Percentage of vacancy
2018-19	65	38	42
2019-20	65	44	32
2020-21	65	27	58
2021-22	65	51	22

Source: Information provided by Excise and Taxation Commissioner Office

Due to high vacancy, manpower resources are being diverted from the executive formations for conducting the verification of EWBs. Even after having a dedicated set-up, a high rate of vacancies in staff strength may have a direct impact on EWB-related enforcement functions.

On this being pointed out (November 2023), during exit conference held in November 2024, the Department confirmed the facts and stated (December 2024) that the Department has endeavoured to broaden the base of roadside checking by re-implementing the ETO-cum-Ward incharge which may be assigned duty under Section 68 of the GST Act.

1.15 Effectiveness of Anti-Evasion Measures

1.15.1 Scope limitation due to Documents not produced

Section 16 of the CAG's DPC Act[10] 1971 lays down the audit mandate of the CAG regarding Audit of receipts. Further, Section 18(2)[11] of the CAG's DPC Act, 1971 imposes a statutory duty on Offices/Departments to comply with the requests for information in as complete as far as possible and with all reasonable expedition.

During the course of audit, the information and records related to enforcement activities with reference to EWBs was called for. The units did not produce the records in respect of 47 out of 176 booked sample cases ***(Appendix-1.17)***. Audit could not authenticate the selected sample cases resulting in reliance only upon the valuation and physical verification report made by the Enforcement Officer without any documentary proof of valuation like videography or photography proof of physical verification.

The jurisdiction-wise non-production of records is summarised in the ***Table 1.7***:

Table 1.7: Non-production of records reported by Field Audit Offices

Enforcement unit	Sample	Non-production
	No. of Booked cases[12]	No. of Booked cases
AETO, Faridabad (West)	20	3
AETO, Faridabad (North)	20	6
AETO, Panipat	10	2
AETO, Jhajjar	10	2
AETO, Panchkula	10	3
AETO, Jagadhri	10	2
AETO, Faridabad (South)	20	20
AETO, Fatehabad	9	9
Total	**109**	**47**

Further, during scrutiny of records of the 14 selected units, it was noticed that the amount of tax and penalty on account of roadside checking was more than the amount uploaded on GSTN portal as per the information provided by ETC Office. Audit collected the consolidated figures at ETC level and differences are given in the ***Table 1.8*** :

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10 The Comptroller Auditor General's (Duties, Powers and Conditions of Service) Act, 1971.

11 Section 18(2) : The person in charge of any office or department, the accounts of which have to be inspected and audited by the Comptroller and Auditor-General, shall afford all facilities for such inspection and comply with requests for information in as complete a form as possible and with all reasonable expedition.

12 Booked cases may be explained by Lead Office.

Table 1.8: Difference between Tax and Penalty collected as per records available at GSTN portal and as provided by ETC Office

(₹ in crore)

Year	Tax and penalty (provided by ETC Office as per GST-EWB-03 Part B)	Tax and penalty (provided by ETC Office actually collected)	Difference	Percentage lesser shown GSTN
2018-19	32.97	114.75	81.78	248.04
2019-20	23.04	84.20	61.16	265.45
2020-21	16.11	80.68	64.57	400.81
2021-22	37.83	135.68	97.85	258.65

Source: Information provided by ETC Office

As seen from the above data it is evident that the enforcement officers have not been uploading the whole roadside collection data on GSTN portal. Due to incomplete uploading of the whole data (EWB-3) the scope of audit was restricted to the amount/bills uploaded on the portal instead of actual cases and amount booked.

On this being pointed out (November 2023), during exit conference held in November 2024, the Department confirmed to the non-production of records and stated in January 2025 that most of the files are now available and would be produced as and when required and efforts would be made to trace out the remaining pending records.

The reply of the Department was, however, silent on the incomplete uploading of the tax and penalty collection records on the portal.

1.15.2 Guidelines for Interception of vehicles

The Excise and Taxation Commissioner (ETC) has provided, vide three Circulars [13], guidelines on the procedure for interception of conveyances for inspection of goods in movement, and detention, release and confiscation of such goods and conveyances. During this SSCA, Audit attempted to ascertain the extent of adherence to the procedures prescribed by the Department by the field formations. For this, out of 176 booked cases, 129 booked cases pertaining to 14 enforcement units were verified as records 47 cases were not produced. These 129 cases were selected for scrutiny and the deviations noticed are detailed in ***Table 1.9***.

[13] Circular Numbers: 500-02/GST-2 dated 12.10.2018; 1761-62/GST-2 dated 4.6.2018; and 506-08/GST-2 dated 12.10.2018.

Table 1.9: Details of the deviations noticed in the selected 129 cases

Details of deviations noticed	Total No. of Booked cases	No. of Booked cases verified (out of the sampled 176 cases)	No. of Booked cases in which deficiency noticed
Statement of person in charge of conveyance has not been recorded in GST-MOV-1 when interception of conveyance has been done and EWB related documents were not available	7,109	129	3 **(Appendix-1.18-A)**
Order for physical inspection of conveyance was not issued in GST-MOV-2	7,109	129	3 **(Appendix-1.18-A)**
Inspection Report in GST-MOV-4 has not been served to the person in charge of the conveyance	7,109	129	3 **(Appendix-1.18-A)**
Final Inspection Report in GST-MOV-03 (Part-B) was pending	7,109	129	Nil
Appeal against prolonged detention of the vehicles intercepted was received in GST_EWB-04	7,109	129	Nil
Action was not initiated to confiscate goods by issuing notice in GST-MOV-11 when the amount demanded in GST-MOV-07 was not paid within seven days	7,109	129	16 **(Appendix-1.18-B)**

On this being pointed out (November 2023), the Department confirmed the facts and stated (November 2024) the following: (i) prescribed time to issue MOV-01 is short and it was time consuming to record the detailed status of vehicle incharge. (ii) All the proper officers had been directed to follow the procedure laid down in the earnest. (iii) Without sharing inspection report MOV-04, penalty cannot be deposited by the person concerned who pays penalty amount; (iv) a direction had been given to the officers to complete the process at the earliest.

The reply of the Department is, however, silent on the fact that in three cases, MOV-4 was not issued but tax and penalty was still collected.

1.15.3 Non-raising of demand for tax and penalty collected during EWB verification

According to Section 129 (1) of the HGST Act, where any person transports any goods in contravention of the provisions of this Act or the rules made thereunder, all such goods and conveyance used as a means of transport for carrying the said goods and documents relating to such goods and conveyance shall be liable for detention or seizure and after detention or seizure, shall be released, - (a) on payment of the applicable tax and penalty equal to one hundred *per cent* of the tax payable on such goods[14] and, in case of exempted goods, on payment of an amount equal to two *per cent* of the value of goods or twenty-five thousand rupees, whichever is less, where the owner of the goods comes forward for payment of such tax and penalty.

According to the Guidelines issued by the ETC[15], the order in FORM GST MOV-09[16] shall be uploaded on the common portal and the demand accrued from the proceedings shall be raised in the Electronic Liability Register.

During the scrutiny of records, Audit observed the following discrepancies in 12 booked cases pertaining to three units[17] detailed in the ***Table 1.10*** below:

Table 1.10: Details of discrepancies noticed in 12 booked cases

Details of discrepancies noticed	No. of cases	Amount involved		
		Tax	Penalty	Total
		(₹ in lakh)		
Vehicles detained during interception were released without ensuring payment of tax or penalty or both and without raising demand	Nil	Nil	Nil	Nil
Release of vehicles on payment of tax or penalty or both without raising demand for the same	4 **(Appendix – 1.19-B)**	8.36	8.96	17.32
Tax and penalty deposited but not debited in electronic cash ledger (PMT-05) through DRC-03	8 **(Appendix – 1.19-A)**	6.09	6.95	13.04

It was observed that out of eight cases where tax and penalty was deposited but not debited in electronic cash ledger (PMT-05) through DRC-3, seven cases pertained to 2018-19 and 2019-20 and only one case pertains to 2021-22. This indicates that most discrepancies happened during initial years of introduction of EWB system.

On this being pointed out (November 2023), during exit conference held in November 2024, the Department confirmed the facts and stated in January 2025 that penalty of ₹41,600 including interest of ₹16,600 had been recovered in one case and further efforts would be made to recover the amount pertaining to Faridabad (North).

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14 With effect from 1 January 2022 penalty amount was increased to two hundred *per cent* of the tax payable.

15 Para 2(h) of Circular 1761-62/GST-2 dated 4th June 2018.

16 Order of Demand of Tax and Penalty.

17 Faridabad (East), Faridabad (North) and Panipat.

1.16 Intra Departmental Co-ordination in monitoring EWB related transactions

EWB is directly linked with movement of goods and the Enforcement Units were entrusted with the enforcement functions related to EWBs. NIC generates various Analytical Reports and the Enforcement Units in each District has access to those reports through NIC Portal.

During scrutiny, the Audit tried to assess the effectiveness of the usage of Analytical Reports by the Enforcement Units and to what extent Intra-Departmental co-ordination exists in the Department. Scrutiny of files relating to interception of vehicles revealed that there was no inter/intra departmental co-ordination as there was no record of communication to show that any intimation relating to interception has been sent to the concerned authority.

1.16.1 Passing on information on blocked credits

As per Section 129 of the HGST Act, whenever any discrepancies found during the interception of the vehicles, tax and penalty was leviable upto 31 December 2021. In terms of Section 17(5) of the HGST Act, ITC shall not be available on any tax paid under the provisions of Section 129. Thus, whenever any tax was collected under section 129, there should be a mechanism in GSTN to send an alert message to the recipients and the proper officer concerned. However, it was noticed that in 85 cases involving tax of ₹ 1.57 crore ***(Appendix 1.20-A*** and ***1.20 B)*** (20 cases pertained to Haryana State jurisdiction (tax amount ₹ 21.87 lakh) and 65 cases pertained other than Haryana State jurisdiction (tax amount ₹ 1.35 crore)), Audit could not authenticate whether the benefit of ITC had been availed by the recipient or not due to limited GST data access. However, it was understood that there is neither any mechanism in GSTN to send an alert to the recipients and the concerned proper officer nor the Department had sent any intimation to the concerned proper officer regarding blocked ITC under Section 17(5).

On this being pointed out (November 2023), during exit conference held in November 2024, the Department confirmed the facts and stated in January 2025 that action would be taken by the concerned jurisdiction officers in respect of 20 cases and replies in respect of 65 other than Haryana State jurisdiction cases have not been received.

1.16.2 Monitoring movement of goods by unregistered persons

NIC prepares an Analytical report named "EWBs generated by Citizens" (H5 Report) which provides details of EWBs generated by the unregistered persons. In order to verify whether these reports were used by the Enforcement Units of the Excise and Taxation Department to widen the tax net, Audit enquired the use of such reports by the selected 13 enforcement units.

During data analysis, it was observed that 163 EWBs amounting to ₹ 3,693.16 crore were generated by unregistered persons for outward supply. The value of supplies shown in the EWBs exceeded the threshold limit prescribed for registration i.e. ₹ 40 lakh in case of Haryana. The same was shared with the Department for examining and taking remedial action. The replies in this case were, however, awaited.

1.17 Non usage of MIS Reports

NIC generates analytical reports like (i) Report on Non-movement of vehicles (B-1 Report); (ii) multiple movements of same vehicle (B4 Report); (iii) multiple movements in other vehicles (B5 Report) on EWB transactions and shares with the GST Departments under Center and State formations. In order to ascertain the extent to which these Reports were being utilized by the enforcement formations for planning the verifications of EWBs, it was observed that

(i). uniform access was not provided to the Enforcement Units.

(ii). the Department is not using any MIS reports.

(iii). no enforcement unit was receiving analytical reports from DGARM or any other similar agencies (other than NIC) based on EWB.

In the absence of use of MIS reports, rationales behind planning the vehicle interception could not be ascertained.

On this being pointed out (November 2023), during exit conference held in November 2024, the Department confirmed the facts and stated that they have requested NIC to widen access to analytical reports generated by them for Haryana State Cadre.

Recommendation 5: The Department may consider enhancing operational efficiency by integrating analytical reporting tools into enforcement workflows, improving resource allocation, proactive discrepancy identification, and intra-departmental co-ordination.

1.18 Conclusions

During the Subject Specific Compliance Audit of EWB System under GST for the State of Haryana, a sample of 80 EWBs pertaining to 32 taxpayers was selected for assessing the effectiveness of EWB mechanism in protecting revenue interest of the Government. Audit observed multiple deficiencies in effectiveness of EWB system.

It was observed that the EWB system could not distinguish between inter-state and intra-state movement of goods by composition taxpayers and permitted generation of EWBs in both cases. There were instances where EWBs were generated but taxpayers filed 'nil' GSTR-1 for the respective return periods and did not discharge his tax liability. It was further noticed that EWBs were generated by non-filer taxpayers whose registrations were cancelled without settling the tax liability.

Audit observed that EWB portal permitted generation of multiple EWB on same invoice. There were also cases where it was observed that movement of goods was affected using stolen, scrapped, surrendered, cancelled, and suspended vehicles etc.

During the evaluation of the problems associated with enforcement activities, deficiencies in Operational Preparedness; Effectiveness of Anti-Evasion measures; and Intra-Department and Inter-Department coordination were noticed.

Enforcement units were not using the Analytical Reports designed by NIC for planning the vehicle's interception.

There was no provision to set off the liability in the system and vehicles were released based on the credits reflected in the cash ledger, but the liability was not created and set off.

1.19 Recommendations

The Department may consider:

1. ***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. ***Taking up the matter with NIC to strengthen system controls in the EWB portal to prevent generation of multiple EWBs on the same invoices.***

3. ***Taking up the matter with NIC to incorporate suitable validation controls in the EWB system to prevent use of risky vehicles for generation of EWBs and transportation of goods.***

4. ***To follow up the matter with NIC for strengthening system controls in the EWB portal to enforce adherence to timelines for EWB validity extensions, cancellations and rejections.***

5. ***Enhancing operational efficiency by integrating analytical reporting tools into enforcement workflows, improving resource allocation, proactive discrepancy identification, and intra-departmental co-ordination.***

Chapter 2
Excise and Taxation Department
SSCA on Department's Oversight on GST Payments and Return Filing- phase II

CHAPTER 2

Subject Specific Compliance Audit

2. Department’s Oversight on GST Payments and Return Filing- phase II

2.1 Introduction

Introduction of Goods and Services Tax (GST) has replaced multiple taxes levied and collected by the Centre and States. GST, which came into effect from 1 July 2017, is a destination-based consumption tax on the supply of goods or services or both levied on every value addition. The Centre and States simultaneously levy GST on a common tax base. Central GST (CGST) and State GST (SGST) /Union Territory GST (UTGST) are levied on intra state supplies, and Integrated GST (IGST) is levied on inter-State supplies.

Section 59 of the Haryana GST Act (HGST), 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 HGST Rules stipulate that the proper officer may scrutinise the return and related particulars furnished by taxpayers, communicate discrepancies to the taxpayers and seek an explanation.

This Subject Specific Compliance Audit (SSCA) was taken up as a continuation of the SSCA conducted during the year 2022-23 (Phase I), considering the significance of the control mechanism envisaged for tax compliance and Department's oversight mechanism in this new tax regime.

2.2 Audit objectives

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

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 Range/Departmental field formations were adequate and effective.

2.3 Audit methodology and scope

This SSCA was predominantly conducted based on data analysis (data obtained from GST Wing), which highlighted risk areas and red flags pertaining to the period April 2018 to March 2021. Through data analysis, a set of 17 deviations were identified across the domains of ITC, Discharge of tax liability, Registration and Return filing. Such deviations were followed up through a Centralised (Limited) Audit[1], whereby these deviations were communicated to the relevant State departmental field formations and action taken by the jurisdictional formations on the identified deviations was ascertained without involving field visits. The Centralised (Limited) audit was supplemented by a detailed audit involving field visits for verification of records available with the jurisdictional field formations. Returns and related attachments and information were accessed through the *boweb.internal.gst.gov.in* - the *back-end* system of the Excise and Taxation Department application as much as feasible to examine data/documents relating to taxpayers (viz. registration, tax payment, returns and other departmental functions). The Detailed Audit also involved accessing relevant granular records from the taxpayers such as invoices through the respective field formations. Apart from this, compliance functions of the departmental formation such as scrutiny of returns were also reviewed in selected Departmental field formations.

The review of the scrutiny of returns by the Department and verification of taxpayer's records covered the period from April 2018 to March 2021, while the audit of the functions of selected Departmental field formations covered the period from July 2017 to March 2023. The SSCA covered only the State administered taxpayers. The field audit was conducted from September 2023 to April 2024.

Before the start of field audit, an Entry conference was held (April 2023) with Principal Secretary, Excise & Taxation Department, Government of Haryana in which the audit objectives, sample selection, audit scope and methodology were discussed. An Exit Conference was conducted (November 2024) with Principal Secretary, Excise and Taxation Department, Government of Haryana. Replies of the Department have been suitably incorporated in the Audit Report.

2.4 Audit sample

A data-driven approach was adopted for planning, as also to determine the nature and extent of substantive audit. The sample for this SSCA comprised a set of deviations identified through data analysis for Centralised audit that did

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

not involve field visits; a sample of taxpayers for Detailed Audit that involved field visits and scrutiny of taxpayer's records at departmental premises; and a sample of Department's field formations for evaluating the compliance functions of the Department's field formations.

There were three distinct parts of this SSCA as under:

(i) Part I-Audit of Departmental field formations (DETCs)

For tax administration, Haryana State is divided into 27 District Excise and Taxation Commissionerate (DETCs). Audit selected 10[2] District Excise and Taxation Commissioners (DETCs) out of 27 DETCs , for evaluation of oversight functions of Departmental field formations. It covered the cases scrutinized by Range officers in 2022-23.

(ii) Part II –Centralised (Limited) Audit

The sample for Centralised (Limited) 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, 380 taxpayers were selected for Centralised (Limited) Audit under 17 parameters in this SSCA.

(iii) Part III-Detailed Audit

Detailed Audit was conducted by accessing taxpayers' records through the Department's field formations 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 mismatch in ITC, tax liability mismatch, disproportionate exempted turnover to total turnover and irregular ITC reversal. 70 taxpayers were selected from 18 DETCs[3] comprising Large (L1 & L2)[4], Medium[5], Small[6] and Multi-location[7] units taxpayers for Detailed Audit.

(Appendix-2.1)

2 Hisar, Jagadhri, Jhajjar, Kaithal, Karnal, Kurukshetra, Panchkula, Panipat, Rewari and Rohtak.

3 Ambala, Bhiwani, Faridabad (East), Faridabad (North), Faridabad (South), Gurugram (East), Gurugram (North), Gurugram (South), Gurugram (West), Hisar, Jhajjar, Karnal, Kurukshetra, Panchkula, Panipat, Rewari, Rohtak and Sonepat.

4 First category comprising large taxpayers – top 0.25 *per cent* of taxpayers based on turnover (L1 category); Second category comprising the next set of large taxpayers – next 0.25 *per cent* of taxpayers based on turnover (L2 category).

5 Third category comprising medium taxpayers – remaining taxpayers with a minimum turnover of ₹ 20 crore/₹ 10 crore/₹ 7.5 crore (minimum thresholds are defined to cater to varying levels of activity in Central/State jurisdictions).

6 Fourth category comprising the bottom most layer – remaining taxpayers with a minimum turnover of ₹ 5 crore/₹ 2.5 crore (minimum thresholds are defined to cater to varying levels of activity in Central/State jurisdictions).

7 Fifth category, 10 *per cent* taxpayers of Multi-location units selected on a Random Sample basis.

2.5 Audit criteria

The sources of audit criteria comprised the provisions contained in the HGST Act, CGST Act, IGST Act and Rules made thereunder. The significant provisions are given in ***Table 2.1***.

Table 2.1: Sources of criteria

Sr. No.	Subject	HGST Act/ Rules
1.	Payment of tax	Sections 49 to 53 under Chapter X and Rules 85 to 88A under Chapter IX
2.	Filing of GST Returns	Sections 37 to 47 under Chapter IX and Rules 59 to 68 and 80 to 81 under Chapter VIII. Part B of HGST/CGST Rules prescribes format of returns
3.	Availing and utilizing Input Tax Credit	Sections 16 to 21 and Rules 36 to 45 under Chapter V
4.	Assessment and Audit functions	Sections 61, 62, 65 and 66 under Chapter XII & XIII and Rules 99 to 102 under Chapter XI

In addition, the notifications and circulars issued by Excise and Taxation Department, Haryana 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 offices on various aspects related to filing returns, scrutiny of returns, audit, cancellation of registrations and verification of Tax Research Unit (TRU) reports etc. also formed part of the audit criteria.

2.6 Audit findings- Audit of Departmental field formations

As discussed earlier, Haryana State is divided into 27 DETCs. The DETCs have a broad set of functions to be exercised with respect to oversight functions, which were assessed as a part of this SSCA. Accordingly, relevant records and information were requisitioned from the selected 10 DETCs. The audit findings have been discussed in the following paragraphs.

2.6.1 Action not taken on non-filers of GSTR 3B

Section 46 of the HGST Act, 2017 read with Rule 68 of HGST Rules, 2017 stipulates issue of a notice in Form GSTR-3A requiring filing of return within fifteen days, if the taxpayer had failed to file the return within the due date. In case the taxpayer fails to file the returns even after such notice, the proper officer may proceed to assess the tax liability of the said person to the best of their judgment, taking into account all the relevant material, which is available or gathered and issue an assessment order in Form ASMT-13.

Audit extracted the data related to non/late filers of GST returns from MIS report through boweb.internal.gst.in portal of the State Tax Department for the selected 10 DETCs. Audit observed that 6,064 taxpayers did not file the GSTR-3B for more than seven months or above during the period 2017-18 to 2019-20. However, the Department did not issue notice in GSTR-3A in any of these cases during this period.

This was pointed out by Audit in August 2024. Reply of the Department was awaited (December 2025).

(Appendix-2.2)

2.6.2 Action not taken against cancellation of Registration

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

Section 45 of the HGST Act, 2017 requires every registered person other than (a) Input Service Distributor (ISD) or a non-resident taxable person or (b) Composition taxable person (Section l0) or (c) persons paying tax under Section 51-Tax Collected at Source (TCS) or persons paying tax under Section 52-Tax Deducted at Source (TDS), whose registration has been cancelled, to file a final return in GSTR-10, within three months of the effective date of cancellation or the date of order of cancellation, whichever is later. The purpose of the final return is to ensure that the taxpayer discharges the outstanding liability. In case of non-filing of GSTR-10, the same procedure as adopted for non-filing of any return must be followed by the tax officer.

Section 46 of the HGST Act, 2017 read with Rule 68 of HGST Rules, 2017 stipulates issue of a notice in Form GSTR-3A requiring filing of return within fifteen days, if the taxpayer had failed to file the return within the due date. In case the taxpayer fails to file the returns even after such notice, the proper officer may proceed to assess the tax liability of the said person to the best of their judgment, taking into account all the relevant material which is available or gathered and issue an assessment order in Form ASMT-13.

During the audit relating to functioning of 10 DETCs, it was noticed that total 55,984 *suo-moto* cancellation cases were approved by the Department for the period 2017-18 to 2022-23. After approval of cancellation, the final return in form GSTR-10 was required to be filed but GSTR-10 was not filed by 49,641 taxpayers. These non-filers should have been issued notices in form GSTR-3A but GSTR 3A was not issued in 40,344 cases. The Jurisdictional officers had also not initiated any action regarding best judgment assessment in form ASMT-13 against the non-filers.

This was pointed out by Audit in August 2024. Reply of the Department was awaited (December 2025).

(Appendix-2.3)

2.6.3 Scrutiny of returns

Section 61 of the HGST Act, 2017 read with Rule 99 of HGST rules 2017 on scrutiny of returns provides that:

(1) Where any return furnished by a registered person is selected for scrutiny, the Proper Officer shall scrutinize the same in accordance with the provisions of section 61 with reference to the information available with him, and in case of any discrepancy, he shall issue a notice to the said person in FORM GST ASMT-10, informing him of such discrepancy and seeking his explanation thereto within such time, not exceeding thirty days from the date of service of the notice or such further period as may be permitted by him and also, where possible, quantifying the amount of tax, interest and any other amount payable in relation to such discrepancy.

(2) The registered person may accept the discrepancy mentioned in the notice issued under sub rule (1), and pay the tax, interest and any other amount arising from such discrepancy and inform the same or furnish an explanation for the discrepancy in FORM GST ASMT-11 to the Proper Officer.

(3) Where the explanation furnished by the registered person or the information submitted under sub-rule (2) is found to be acceptable, the Proper Officer shall inform him accordingly in FORM GST ASMT-12.

Rule 47 of the HGST Rules, 2017 provides 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 one hundred 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. Annual returns GSTR 9 and GSTR 9C were mandatory for the taxpayers having turnover above ₹ two crore and ₹ five crore respectively.

Haryana Scrutiny Manual, 2022 provides that while scrutinising the case, interest liability in terms of section 50 has to be levied by the Proper Officer. It also provides levy of late fee in case of late filing of return under section 47.

Ten sample DETCs had scrutinised 2,444 cases for the period 2017-18 out of total 7,881 cases selected for scrutiny. Audit selected sample of 200 scrutiny cases and significant findings noticed are given below:

(a) Short levy of interest

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

During test check (between January and March 2024) of the records of two DETCs[8] in which returns were scrutinised by the Department revealed that the department levied short interest to the tune of ₹ 3.17 crore in two cases on delayed payment of tax-

(i) In scrutiny of records of DETC Rohtak, Audit observed (April 2024) that taxpayer having GSTIN- 06Axxxxxxxxx1ZR had made delayed payment of GSTR-1 tax liability amounting to ₹ 16.32 crore of the year 2017-18. The interest of ₹ 3.19 crore for the delay payment of tax liability was to be levied but the Proper Officer levied interest of ₹ 0.08 crore. The interest of ₹ 3.10 crore was short levied.

On being pointed out, DETC Rohtak replied (January 2025) that the assessment order had been revised and interest of ₹ 3.21 crore had now been included.

(ii) In one case of DETC Jhajjar, the taxpayer having GSTN-06Axxxxxxxxxx1ZG had utilised excess ITC of ₹ 1.19 crore and reversed it with delay of 70 to 157 days but interest of ₹ 0.07 crore was not levied by the Proper Officer. Department's reply was awaited (December 2025).

(b) Erroneous issue of ASMT-12

On scrutiny of records of DETC (SGST), Kaithal, it was noticed that annual turnover of a firm having GSTIN 06AAXXXXXXX1R1ZX was ₹ 16.59 crore during the year 2017-18. Despite being mandatorily eligible to file the annual return, the assessee did not file annual returns (GSTR 9 and 9C) for the year 2017-18. The case was scrutinised by the proper officer but late fee of ₹ 2.30 lakh i.e. ₹ 200 per day for 1,149 days (from 6 February 2020 to 31 March 2023) was not levied to the said firm due to non-filing of annual returns. The Proper Officer issued ASMT-12 without levy of late fee for non-filing of returns. Department's reply was awaited (December 2025).

2.6.4 Other issues: Human Resources in State GST Department

The implementation of GST in India brought about significant changes in the

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8 Jhajjar and Rohtak.

tax structure and adoption of technology on a large scale and on an integral basis. A fundamental component in ensuring achievement of objectives of the GST is the human resources.

For tax administration, the State is divided into 5 ranges and 27 taxation districts. As per notification under section 3 of the HGST Act, Commissioner of State tax is the Head of the Department. He is assisted by Additional Commissioners of State tax and Joint Commissioners of State tax. At District level, Deputy Commissioners of State tax, Excise & Taxation Officer of the State tax; Assistant Excise & Taxation Officer of the State tax and Taxation Inspectors have been appointed for the purpose of the Act.

Audit had sought (April 2024) the information related to number of officials/offices with designation for deployment in Haryana GST wing for smooth functioning of the GST wing.

Department provided (July 2024) the details of human resources deployed in the GST Department (March 2023). Audit observed that out of sanctioned strength of 1,075 posts, 32 *per cent* posts (344 posts) were vacant in various cadre.

(Appendix-2.4)

Absence of adequate manpower may impact the working efficiency of the Department which is evident from lack of action in cases of cancellation of registrations, non- issue of GSTR 3A notices etc. as discussed in the preceding paragraph.

2.7 Inconsistencies in Goods and Services Tax returns-Centralised (Limited) Audit

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 17 parameters, which can be broadly categorised into five domains i.e. Registration, Returns filing, ITC, Tax liability and Tax Payments.

Out of the 13 prescribed GST returns,[9] the following basic returns that apply to normal taxpayers were considered for the purpose of identifying deviations, inconsistencies and mismatches between GST returns/data:

GSTR-1: *Monthly return to be filed by all normal and casual registered taxpayers making outward supplies of goods and services or both and contains details of outward supplies of goods and services.*

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

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

GSTR 6: *Monthly return for ISDs providing the details of their distributed ITC and inward supplies.*

GSTR 8: *Monthly return to be filed by the e-commerce operators who are required to deduct TCS under SGST, introduced in October 2018.*

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

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

GSTR-2A: *A system-generated statement of inward supplies for a recipient. It contains the details of all B2B transactions of suppliers declared in their Form GSTR-1/5, ISD details from GSTR-6, details from GSTR-7 and GSTR-8 respectively by the counterparty and import of goods from overseas on bill of entry, as received from Indian Customs Electronic Gateway (ICEGATE) Portal of Indian Customs.*

The pan State data analysis pertaining to state jurisdiction on the 17 identified risk parameters and extent of deviations/inconsistencies observed ***(Appendix 2.5)*** are summarised in ***Table 2.2***.

Table 2.2: Summary of Sample data analysis (Centralised Audit)

Sr. No.	Parameter	Algorithm used	Number of Taxpayers	Number of deviations	Amount (₹ in crore)
		Domain: ITC			
1	ITC Mismatch between GSTR 2A and GSTR 3B	ITC available as per GSTR 2A with all its amendments and the ITC availed in GSTR 3B in Table 4A (5) including 4(D) blocked credits and subsequent years from Table 8C of GSTR 9.	45	73	1,438.87
2	ITC Availed without supplier remitting tax	GSTR 9 particularly pertaining to table 8A of GSTR 9 was compared with the ITC data reflected in GSTR 2A	20	45	413.47
3	ITC Availed on GSTR 3B filed after limitation	ITC availed through Table 4 of GSTR 3Bs filed by the taxpayer beyond the due dates of September, GSTR 3B return of	35	44	179.28

Sr. No.	Parameter	Algorithm used	Number of Taxpayers	Number of deviations	Amount (₹ in crore)
	period	the following year, were identified by examining the data.			
4	Incorrect availment of ISD credit	ISD transferred in GSTR 9 Table 6G or GSTR 3B Table 4(A) (4) was compared with the sum of Table 5A, Table 8A, and Table 9A of GSTR 6 of recipient GSTINs.	25	35	17.14
5	ITC availed under RCM versus payment of tax in GSTR 3B/GSTR 9	RCM payments in GSTR 3B Table 3. I (d) was compared with ITC availed in GSTR 9 Table 6C, 6D and 6F. In cases where GSTR 9 was not available, the check was restricted within GSTR 3B - tax discharged in Table 3.1(d) *vis-a-vis* ITC availed Table 4A (2) and 4A (3)	25	34	266.55
6	Mismatch of ITC availed between Annual returns and Books of accounts	Positive figure in GSTR 9C Table 12F and examination of reasons provided in Table 13 for mismatch	10	16	239.95
7	Reconciliation between ITC availed in Annual returns with expenses in financial statements	Positive figure in GSTR 9C Table 14T and examination of reasons provided in Table 15 for mismatch	10	19	429.89
		Domain: Tax Payments			
8	Unsettled liabilities	The greater of tax liability between GSTR 1 (Tables 4 to 11) 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. The amendments and advance adjustments declared in GSTR 1 and 9 were duly considered.	45	97	4,014.98
9	Suppression in taxable value in comparison with E-Way Bill	Where Table 3.1 (a) +(b) tax payable in GSTR 3B was less than the tax liability declared in the e-way bills	35	91	14,971.31
10	Mismatch in tax paid between books of accounts and returns	Negative figure in GSTR 9C Table 9R and examination of reasons provided in Table 10 for mismatch	10	16	103.03
11	Suppression of taxable value identified through TDS/TCS declaration	The cases where the taxable value declared on account of outward taxable supplies (other than zero rated, nil rated and exempted) in GSTR 3B were less than the net amount liable for TCS and TDS credit as per Table 9 of GSTR-2 have been identified.	15	19	333.26
12	Suppression of taxable value	Table 5B figures of GSTR 9C which captures the unbilled revenue at the	10	10	271.35

Sr. No.	Parameter	Algorithm used	Number of Taxpayers	Number of deviations	Amount (₹ in crore)
	identified through mismatch in unbilled revenue declared in Table 5 of GSTR 9C	beginning of the financial year was compared with Table 5H of the previous GSTR 9C returns which captures the unbilled revenue of the end of the year to review the extent of identified mismatch in turnover declared in the Annual Return with the Financial Statements			
13	Mismatch in taxable Turnover declared in GSTR 9C Table 7G	Negative figure in GSTR 9 Table 7G and examination of reasons provided in Table 8 for mismatch	10	20	29,837.09
14	Ineligible composition levy due to incorrect turnover	To identify composition taxpayers whose turnover on pan India basis (Central and State jurisdiction) under all GSTINs of the same PAN have crossed the turnover limit of 1 crore in 2018-19 and 1.5 crore in 2019-20 but continue to avail the benefit of composition levy scheme.	5	7	17.83
15	Composition taxpayer also availing e-commerce facility	E-commerce GSTR 8 became effective from 1 October 2018 when TCS provisions became effective. Prior to October 1, 2023, taxpayers under the GST composition levy scheme were not permitted to supply goods through an e-commerce operator. GSTINs declared in GSTR 8 who are also filing GSTR 4 under composition levy scheme.	5	5	5.89
16	GSTR-3B was not filed but GSTR 1 available	Taxpayers who have not filed GSTR 3B but have filed GSTR I or where GSTR 2A available, indicating taxpayers earning on the business without discharging tax	30	37	108.94
17	Short payment of interest	Interest calculated at the rate of 18 *per cent* on cash portion of tax payment on delayed filing of GSTR-3B *vis-a-vis* interest declared in GSTR 3B	45	119	50.46
Total			**380**	**687**	**52,699.29[10]**

It may be seen from the table above that the analysis of data provided by GST Department has depicted large number of deviations with extreme money values e.g. Suppression in taxable value in comparison with E-Way Bill (₹14,971.31 crore) and Mismatch in taxable Turnover declared in GSTR 9C Table 7G (₹29,837.09 crore). These unrealistic money value figures indicate that controls to input and validate data in the system are not designed optimally. Hence, the Department needs to rule out issues of data integrity/correctness and take suitable corrective action wherever required, apart from taking action in cases of loss /short collection of revenue.

10 This includes mismatches in taxable turnover of ₹ 45,103.47 crore.

Significant deviations from each of the audit dimensions are illustrated below:

(i) ITC mismatch between GSTR-2A and GSTR-3B

To analyse the veracity of ITC utilization, relevant data were extracted from GSTR 3B and GSTR 2A for the year 2018-19 to 2020-21, and the ITC paid as per suppliers' details were matched with the ITC credit availed by the taxpayer.

Audit observed that in case of a taxpayer under DETC Rewari ITC available as per GSTR 2A for the year 2018-19 was ₹ 0.85 crore whereas the ITC availed in table 4A (5) of GSTR 3B for the year 2020-21 was ₹ 33.57 crore. This resulted in mismatch of ITC availed amounting to ₹ 32.72 crore which was communicated to the Department (October 2023) and the State Government (August 2024). In response, the Department stated (January 2025) that DRC 01 had been issued under section 74 of HGST Act.

(ii) ITC availed without supplier remitting tax

Section 16 (2) (c) of the HGST Act, 2017 provides that no registered person shall be entitled to the credit of any ITC in respect of any supply of goods or services or both to him unless the tax charged in respect of such supply has been actually paid to the Government, either in cash or through utilisation of ITC admissible in respect of the said supply.

To analyse the extent of compliance of ITC availment under Section 16 of the HGST Act, an attempt has been made to identify likely cases where the ITC would have been passed on by the taxpayer without the actual remitting the tax. For this purpose, the relevant data from GSTR 9 particularly pertaining to Table 8A of GSTR 9 was compared with the ITC data reflected in GSTR 2A. Table 8A of GSTR 9 auto-populates from Table 3 and 5 of GSTR-2A and capture details of total credit available for inward supplies (other than imports and inward supplies liable to reverse charge but includes services from SEZs). This would be the aggregate of all the ITC that has been declared by the corresponding suppliers. Higher values in GSTR-2A than Table 8A of GSTR-9 reflect that tax was not paid by the supplier in respect of such supplies and therefore, ITC was not available.

Under this dimension, the Department was required to examine the difference in the ITC availed by the recipient who is a taxpayer under DETC Faridabad (West) and the tax paid by the supplier amounting to ₹ 36.07 crore. The difference was noticed by comparing ITC available of ₹ 674.44 crore in Table 8A of GSTR-9 with ITC available of ₹ 710.51 crore in GSTR-2A for the year 2020-21. The difference could be on account of difference in the place of supply or recipient availing ITC on invoices issued after cancellation of registration of the supplier, in which case the recipient is liable to reverse the

ITC. The difference could also be on account of the supplier not filing his monthly return, i.e. GSTR-3B and thereby not discharging the tax liability.

The audit query was communicated to the Department (August 2023) and the State Government (August 2024). In response, the Department stated (January 2025) that DRC-01 had been issued.

(iii) Availing ITC in GSTR 3B filed after the limitation period for availing ITC

Section 16(4) of the HGST Act provides that a registered person shall not be entitled to take ITC in respect of any supply of Goods or Services or both after the due date of furnishing of the returns under section 39 for the month of September following the end of financial year to which such ITC pertains or furnishing of the relevant annual return, whichever is earlier. Accordingly, if any GSTR 3B is furnished after such time, ITC availed therein becomes inadmissible.

To review the extent of excess/irregular ITC availed on this account, the ITC availed through Table 4 of GSTR 3B pertaining to year 2018-19 to 2020-21 filed by the taxpayer beyond the due dates of September GSTR 3B return of the following year were identified.

Audit observed that in case of a taxpayer under DETC Sonipat, ITC amounting to ₹ 29.37 crore was availed for the period of 2018-19 through GSTR 3B filed after the limitation period which was communicated to the Department (October 2023) and the state Government (December 2024). In response, the Department stated (January 2025) that a show cause notice under Section 74 has been issued to the taxpayer.

(iv) Incorrect 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 their GSTR 6.

In case of taxpayer under DETC Panipat, Audit observed that during 2018-19, the ITC transferred by the ISD in table (5A+8A+9A) of GSTR 6 was ₹ 0.83 crore and ITC availed in GSTR 9 table 6G (net of ITC reversed or ineligible ITC declared in Table 7B of GSTR-9) was ₹ 1.42 crore. This resulted in mismatch in availment of ITC transferred by the ISD amounting to ₹ 0.59 crore which was communicated to the Department (December 2023) and the State Government (August 2024).

In response, the Department stated (January 2025) that the case was taken under for audit under section 65 of the GST Act and DRC 07 had been issued.

However, it was seen that against the deviation of ₹ 59.46 lakh, the Department had issued DRC-07 for ₹ 38.01 lakh only. The reply was silent with respect to remaining ITC mismatch of ₹ 21.45 lakh.

(v) Incorrect availment of ITC under Reverse charge mechanism

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

To analyse the veracity of tax paid under RCM the datasets in GSTR 3B and annual return GSTR 9 pertaining to RCM was compared to check whether the tax has been discharged fully on the activities/transactions under RCM. In cases where GSTR 9 was filed, the RCM payments in Table 4G was compared with ITC availed in Table 6C, 6D and 6F. In cases where GSTR 9 was not available, RCM payments in GSTR 3B Table 3.1(d) was compared with GSTR 3B 4(A) (2) and 4A (3).

Audit observed that in case of a taxpayer under DETC Gurugram (West), the ITC available as per the tax payable under RCM in table 4G of GSTR 9 during 2018-19 was ₹ 20.04 crore whereas the ITC availed in table 6C, 6D and 6F of GSTR 9 was ₹ 41.53 crore resulting in mismatch of ITC availed amounting to ₹ 21.49 crore which was communicated to the Department (October 2023) and the State Government (August 2024). Reply was awaited (December 2025).

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

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

The certified reconciliation statement submitted by the taxpayer as required under Rule 80(3) of HGST 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 ITC declared in the Annual Return with the Financial Statements.

In case of a taxpayer under DETC Sonipat Audit noticed that there was mismatch between the ITC claimed in annual return as per Table 12E of GSTR-9C, was ₹ 16.94 crore and ITC claimed as per audited financial statements as per Table 12 (D) of GSTR-9C was ₹ 0.15 crore for the period 2019-20. As such, unreconciled ITC of ₹ 16.79 crore was declared in Table 12F of GSTR 9C. This was communicated to the Department (October 2023). In response, the Department stated (January 2025) the DRC01 had been issued.

(vii) Unreconciled ITC in Table 14T of GSTR-9C

Table 14 of GSTR 9C reconciles ITC declared in annual return (GSTR9) with ITC availed on expenses as per audited Annual financial statement or books of accounts. Column 14T of this table deals with unreconciled ITC.

The certified reconciliation statement submitted by the taxpayer as required under Rule 80(3) of HGST 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 ITC declared in the Annual Return with the expenses reported in the Financial Statements.

In case of a taxpayer in DETC Gurugram (East), Audit noticed that for the year 2020-21, the ITC claimed in annual return as per Table 14S of GSTR 9C was ₹ 31.68 crore whereas total amount under eligible ITC as per Table 14R of GSTR 9C was nil. As such, there was unreconciled ITC of ₹ 31.68 crore declared in Table 14T of GSTR 9C, being ITC availed in GST returns in excess of eligible ITC based on expenses reported in financial statements. This was communicated to the Department (September 2023) and the State Government (August 2024). Reply was awaited (December 2025).

(viii) Unsettled tax liability

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

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

During audit, it was observed that in case of a taxpayer under DETC Faridabad (South), the tax payable as per GSTR 1 was ₹ 7.29 crore during the year 2018-19. However, as per GSTR 3B, the taxpayer declared nil tax liability. This resulted in mismatch of tax liability amounting to ₹ 7.29 crore which was communicated to the Department (December 2023) and the State Government (August 2024). In response, the Department stated (January 2025) that DRC 01 had been issued against the taxpayer.

(ix) Suppression in taxable value in comparison with E-Way bills

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 tax payable {Table 3.1 (a) + (b)} were less than the tax liability declared in the e-way bills were identified.

In case of a taxpayer under DETC Gurugram (East), Audit noticed that tax liability payable in Table 3.1 of GSTR 3B for the year 2018-19 was ₹ 1,431.17 crore whereas tax liability payable as per the e-way bills was ₹ 7,265.24 crore. This resulted in undischarged tax liability amounting to ₹ 5,834.07 crore which was communicated to the Department (October 2023) and the State Government (August 2024). Reply from the Department was awaited (December 2025).

(x) Mismatch in tax paid between books of accounts and Annual Return

The certified reconciliation statement submitted by the taxpayer as required under Rule 80(3) of CGST/HGST 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 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 CGST/HGST/IGST.

In case of a taxpayer under the DETC Gurugram (North), Audit noticed that for the year 2020-21, total tax to be paid as per table 9P of GSTR-9C was ₹ 25.45 crore, whereas declared total tax paid in annual return, as per table 9Q of GSTR-9C, was ₹ 8.33 crore. As such, unreconciled payment of tax of ₹ 17.12 crore was declared in Table 9R of GSTR 9C.

This was communicated to the Department (September 2023) and the State Government (August 2024). In response, the Department stated (November 2025) that DRC-01 has been issued and final action was awaited.

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

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

During audit it was observed that a taxpayer under DETC Gurugram (East) declared taxable value of ₹ 621.33 crore on account of outward taxable supplies in GSTR 3B during 2019-20 whereas the value on which TDS was recovered (the net amount liable for TCS and TDS credit as per Table-9 of GSTR-2A) was ₹ 718.62 crore resulting in mismatch in taxable turnover of ₹ 97.29 crore. The matter was reported to the Department (September 2023) and the State Government (August 2024). Reply was awaited (December 2025).

(xii) Unreconciled taxable turnover in Table 7G of GSTR 9C

Table 7 of GSTR 9C is the reconciliation of taxable turnover. Column 7G of this table captures the unreconciled taxable turnover between the annual return GSTR 9 and that declared in the financial statement for the year after the requisite adjustments. It could also be on account of data entry error where amounts are abnormally high.

The certified reconciliation statement submitted by the taxpayer as required under rule 80 (3) of CGST/HGST Rules in Form GSTR 9C for the year 2017-18 was analysed at data level to review the extent of identified mismatch in taxable turnover reported in the Annual Return *vis-a-vis* the Financial Statements. The unreconciled amount in cases where the turnover in GSTR-9 is less than the financial statement could indicate non-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.

One audit observation on unreconciled taxable turnover in Table 7G of GSTR-9C, amounting to ₹ 10,660.60 crore during the year 2019-20 in respect of a taxpayer under the DETC Gurugram (South) was communicated to the Department (February 2024) and the State Government (August 2024). However, reply was not received and it could not be ascertained whether this was on account of a data entry error or for any other reason.

(xiii) e-Commerce suppliers availing Composition levy Scheme

As per the Provision of Section 10(2) (d) of the HGST Act 2017, composition levy scheme taxpayers are not allowed to supply any goods or services through e-commerce operators and are required to collect tax at source under Section 52 of the act.

To identify those composition taxpayers who have availed the e-commerce facility, the datasets pertaining to GSTR 8 filed by the e-commerce operators and GSTR 4 filed by the composition taxpayers were compared to check whether the recipient GSTINs mentioned in GSTR 8 have also filed GSTR 4.

Apart from irregularly availing the benefit of composition levy, it was also noticed that the turnover as declared by the e-commerce provider in the GSTR 8 returns pertaining to these taxpayers was more than the turnover declared by the taxpayers in their CMP-08 for composition levy, hence there may be a likelihood of short payment of tax too.

In the case of a taxpayer under the DETC Faridabad (North) for the year 2018-19, Audit observed that sum of composition turnover was shown as ₹ 0.19 crore in CMP-08 whereas sum of gross amount declared in GSTR 8 was ₹ 0.46 crore as per e-Commerce deductee. As such, the turnover as declared by the E-Commerce provider in the GSTR 8 returns pertaining to the taxpayers was more than the turnover declared by the taxpayers in its CMP-08 for composition levy. The matter was reported to the Department (November 2023) and the State Government (August 2024). Reply not received.

(xiv) Cases where GSTR 3B not filed but GSTR 1 available

GSTR 3B return under rule 61(5) of CGST/HGST Rule 2017 is the only instrument through which the tax liability is offset and ITC is availed.

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

The datasets pertaining to relevant fields in GSTR 1, 2A and 3B were analysed in case of a taxpayer under the DETC Faridabad (South) and it was observed that the taxpayer had not filed GSTR 3B in 2019-20 whereas the taxpayer had declared taxable supplies in its GSTR1 with tax amount of ₹ 6.96 crore. It indicates that the taxpayers had undertaken/carried on the business during the period but have not discharged their tax liability. The matter was reported to the Department (October 2023) and the State Government (August 2024).

In response, the Department stated (April 2024) that DRC-07 was issued.

(xv) Short Payment of interest

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

The extent of short payment of interest on account of delayed remittance of tax during 2018-19 to 2020-21 was identified through the tax paid details in GSTR 3B and the date of filing of the GSTR 3B. The due date of filing of GSTR 3B for the respective months (including any extension provided) and the actual date of filing of GSTR 3B has been taken into account to work out the interest liability and only the net tax liability (cash component) has been considered to work out the interest payable.

Audit observed that in case of a taxpayer under DETC Gurugram (North), wherein short payment of interest on account of delayed remittance of tax during 2020-21 was ₹ 3.97 crore. The matter was reported to the Department (September 2023) and the State Government (August 2024). Reply was awaited (December 2025).

2.7.1 Non-submission of reply to Centralised (Limited) cases by the department

For Centralised (Limited) audit, Audit selected a sample of 380 taxpayers from amongst the top deviations/ inconsistencies in each of the 17 parameters for the period 2018-19 to 2020-21. Audit issued 687 audit queries amounting to ₹ 52,699.29[11] crore to the respective DETCs (between August 2023 and February 2024). The audit check in these cases was limited to verifying the Department's action on the identified deviations/mismatches. The Department replied to 339 queries issued.

Initial responses for 348 out of 687 inconsistencies were yet to be received which involved an amount of ₹ 35,956.13 crore (including mismatches of turnover) as detailed in ***Table 2.3***.

Table 2.3: Cases where replies not received

(₹ in crore)

Sr. No.	Audit Dimension	Sample/Observation		Department Reply not received		Percentage	
		Number of Observation	Amount of mismatch	Number	Amount	Number (5 to 3)	Amount (6 to 4)
1	2	3	4	5	6	7	8
1	ITC Mismatch (R3B & R2A)	73	1,438.87	46	855.89	63	59
2	ITC Availed without supplier remitting tax	45	413.47	26	200.05	58	48
3	ITC Availed on GSTR 3B filed after limitation period	44	179.28	30	89.17	68	50
4	Excess ISD credit	35	17.14	15	11.37	43	66
5	Short payment of tax on RCM	34	266.55	23	179.02	68	67
6	Unreconciled ITC w.r.t. Financial Statements (Table 12F)	16	239.95	4	27.10	25	11.32

[11] This includes taxable turnover of ₹ 45,103.47 crore.

Sr. No.	Audit Dimension	Sample/Observation		Department Reply not received		Percentage	
		Number of Observation	Amount of mismatch	Number	Amount	Number (5 to 3)	Amount (6 to 4)
1	**2**	**3**	**4**	**5**	**6**	**7**	**8**
7	Ineligible ITC (Table 14T)	19	429.89	8	45.30	42	10.53
8	Undischarged tax liability (R1 & R9)	97	4,014.98	52	3537.31	53.60	88.10
9	Suppression of taxable value (E-Way Bill)	91	14,971.31	29	10,063.49	31.87	67.21
10	Short payment of tax (Table 9R)	16	103.03	9	48.99	56	48
11	Short payment of tax (TDS/TCS)	19	333.26	11	155.38	57.89	46.62
12	Suppression of taxable value (Unbilled revenue)	10	271.35	8	251.49	80	93
13	Unreconciled taxable turnover (Table 7G)	20	29,837.09	14	20,422.60	70	68
14	Ineligible composition levy due to incorrect turnover	7	17.83	1	2.85	14	16
15	E-commerce benefactors under composition levy	5	5.89	2	1.43	40	24
16	GSTR-3B not filed but GSTR 1 available	37	108.94	17	39.22	46	36
17	Non-payment of interest	119	50.46	53	25.47	45	50
Total		**687**	**52,699.29**	**348**	**35, 956.13**	**52**	**68**

Considering the overall rate of conversion of inconsistencies into compliance deviations significant deviations are brought out in the next paragraph, the Department is required to expedite verification of these cases as a priority. ***(Appendix-2.6)***

Recommendation 1: Audit recommends that the Department may urgently pursue the 348 deviations/inconsistencies pointed out by Audit and analyse the reasons for such deviations to take necessary action to strengthen the system so that such deviations do not repeat.

2.7.2 Results of centralised (Limited) audit

Based on responses received from the Department to the audit queries, the extent to which each of the 17 parameters translated into compliance deviations is summarised in ***Table 2.4***.

Table 2.4: Summary of deficiencies

(₹ in crore)

Name of Dimensions	Reply Received		Cases related to Data Entry Error, ATBQ, Other valid explanation, and interim replies		Compliance Deviations									
					Accepted by Dept. including cases where action initiated						Department reply not acceptable to Audit including those cases where reply was not furnished with appropriate documentary evidence		Total	
					Recovered		ASMT-10/ ADT-1		SCN issued					
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
ITC Mismatch (R3B & R2A)	27	582.98	19	445.6	0	0	0	0	8	137.38	0	0	8	137.38
ITC Availed without supplier remitting tax	19	213.42	12	163.69	0	0	0	0	7	49.73	0	0	7	49.73
ITC Availed on GSTR 3B filed after limitation period	14	90.11	9	35.91	0	0	0	0	5	54.19	0	0	5	54.19
Excess ISD credit	20	5.77	4	1.46	2	0.004	0	0	5	1.55	9	2.76	16	4.31
Short payment of tax on RCM	11	87.53	7	23.49	0	0	0	0	2	46.62	2	17.41	4	64.03
Unreconciled ITC w.r.t. Financial Statements (Table 12F)	12	212.85	11	196.06	0	0	0	0	1	16.79	0	0	1	16.79
Ineligible ITC (Table 14T)	11	384.59	11	384.59	0	0	0	0	0	0	0	0	0	0
Undischarged tax liability (R1 & R9)	45	477.67	31	337.60	0	0	1	1.48	8	42.62	5	95.97	14	140.07
Suppression of taxable value (E-Way Bill)[12]	62	4,907.82	10	-	-	-	--	-	8	--	44	--	52	--
Short payment of tax (Table 9R)	7	54.04	4	21.54	0	0	0	0	3	32.5	0	0	3	32.5
Short payment of tax (TDS/TCS)	8	177.88	1	6.90	0	0	0	0	5	147.95	2	23.02	7	170.97

12 Under the dimension 62 replies were received which involved mismatch of ₹ 4,907.82 crore. Out of these cases where replies received, SCN was issued in 8 cases amount ₹ 395.66 crore. In 44 cases, involving mismatches of ₹ 2,871.29 crore, Department's reply was not acceptable to Audit. In 10 cases, involving mismatch of ₹ 1,640.87 crore, Department's response is acceptable to Audit due the reasons such as action was taken before audit query, mismatches had valid explanations or the mismatched were on account of data entry errors.

Name of Dimensions	Reply Received		Cases related to Data Entry Error, ATBQ, Other valid explanation, and interim replies		Compliance Deviations									
					Accepted by Dept. including cases where action initiated						Department reply not acceptable to Audit including those cases where reply was not furnished with appropriate documentary evidence		Total	
					Recovered		ASMT-10/ ADT-1		SCN issued					
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
Suppression of taxable value (Unbilled revenue)[13]	2	19.86	-	-	-	-	-	-	2	-	-	-	2	-
Unreconciled taxable turnover (Table 7G)[14]	6	9,414.49	-	-	-	-	-	-	3	-	3	-	6	
Ineligible composition levy due to incorrect turnover	6	14.98	6	-	-	-	-	-	-	-	-	-	-	-
E-commerce benefactors under composition levy	3	4.46	0	0	0	0	0	0	2	1.6	1	2.85	3	4.45
GSTR-3B not filed but GSTR 1 available	20	69.72	5	25.66	0	0	1	1.44	13	40.34	1	2.27	15	44.05
Non-payment of interest	66	24.99	13	5.05	15	3.49	3	1.68	29	10.8	6	3.9	53	19.87
Total	**339**	**16,743.16**	**143**	**1,647.55**	**17**	**3.49**	**5**	**4.6**	**101**	**582.07**	**73**	**148.18**	**196**	**738.34**

Audit noticed deviations from the provisions of the HGST Act in 196 cases involving an amount of ₹ 738.34 crore, constituting 57.81 *per cent* of the 339 inconsistencies/mismatches in data, for which the Department provided responses. Relatively higher rates of deviations were noticed in risk parameters such as such as short payment of tax under TDS/TCS, undischarged tax liability and ITC mismatch between GSTR 2A and GSTR 3B.

13 Department replied in two cases involving turnover mismatch of ₹ 19.86 crore and intimated issuance of SCN both the cases.

14 Under the dimension six replies involving mismatch of ₹ 9,414.49 crore were received. Out of these, in three cases SCN were issued involving ₹ 7,874.23 crore and in three cases involving mismatches of ₹ 1,540.26 crore reply was not supported by documentary evidence.

In 143 cases, constituting 42.18 *per cent* of the cases where Department provided replies, the Department's replies were acceptable to Audit. Out of 143 cases, in 38 cases, department had proactively taken action and other valid explanations comprised 91 cases. Data entry errors by taxpayers comprised 10 cases and in four cases, the Department stated that these cases are either being examined or pending under Appeal/NCLT/High court etc. The details are given in ***Appendix-2.7***.

In the remaining 73 cases though the Department did not accept the deviations pointed out by Audit, its contention was not borne out by evidence and was thus not amenable to verification by Audit.

(*Appendix-2.8*)

Considering the Department's response to 339 cases, the factors that caused the data deviations/inconsistencies are as follows:

(a) Deviations from GST law and rules: Out of the 339 deviations where the Department provided replies, as summarised in **Table 2.4** above, the Department had accepted the audit observations and initiated action in 123 cases with tax effect of ₹ 590.16 crore. Out of these cases, the Department has recovered ₹ 3.49 crore in 17 cases, issued SCN/DRC-07[15] for ₹ 582.07 crore in 101 cases, and initiated action by conveying discrepancies to the taxpayer in Form ASMT-10/ DRC 01A in five cases for ₹ 4.6 crore. A few illustrative cases are featured below:

(i) Suppression in taxable value in comparison with E-Way bills

During audit it was observed in case of a taxpayer under DETC Palwal, that e-way bill liability payable in Table 3.1 of GSTR 3B for the year 2020-21 was ₹ 175.17 crore whereas tax liability payable as per the e-way bills was ₹ 256.26 crore. This resulted in undischarged tax liability amounting to ₹ 81.09 crore which was communicated to the Department (September 2023) and the State Government (August 2024). In response DRC-01 was issued to the taxpayer. Further progress was awaited (December 2025).

(ii) ITC mismatch between GSTR-2A and GSTR-3B

Audit observed that in case of a taxpayer under DETC Sonepat, ITC available as per GSTR 2A for the year 2018-19 was ₹ 7.52 crore whereas the ITC availed in table 4A (5) of GSTR 3B for the year 2018-19 was 30.68 crore. This resulted in mismatch of ITC availed amounting to ₹ 23.16 crore which was communicated to the Department (October 2023) and the State Government (August 2024). In response, the Department stated (December 2023) that DRC-01 has been issued under section 74 of HGST Act. Further progress was awaited (December 2025).

[15] DRC-07 is a summary of order used for the confirmation of demand of GST dues.

(b) Inconsistencies/mismatches rebutted by Audit

Out of the audit sample of 339 cases of mismatch/inconsistencies where Department provided replies, Department's replies were not acceptable to Audit in 73 cases involving mismatches/discrepancies of ₹ 148.18 crore. In these 73 cases, Department did not either provide a valid explanation for the discrepancies or the reply was not supported with sufficient documents.

An illustrative case is given below:

(i) Incorrect availment of ITC under Reverse charge mechanism (RCM)

Audit observed that in case of a taxpayer under DETC Gurugram (West), the ITC available as per the tax payable under RCM in table 4G of GSTR 9 during 2018-19 was ₹ 34.85 crore whereas the ITC availed in table 6C, 6D and 6F of GSTR 9 was ₹ 46.16 crore resulting in mismatch of ITC availed amounting to ₹ 11.31 crore which was communicated to the department (October 2023) and State Government (August 2024). In response, State Government stated (January 2025) that audit query has been dropped. However, Department neither provided the justification for the dropping of the audit enquiry nor provided supporting documents in support of the reply.

2.8 Detailed Audit of GST returns

From an external audit perspective, Audit also focused on a data-driven risk-based approach. Thus, apart from identifying inconsistencies/deviations in GST returns, a Detailed Audit of GST returns was also conducted as a part of this review. A risk-based sample of 70 taxpayers was selected through pan State data analysis for detailed examination. 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 the mismatch/inconsistencies/deviations and red flags. Desk review was carried out in the office of Principal Accountant General (Audit), Haryana. Based on the results of the desk review, Detailed Audit was conducted in field formations of the Excise and Taxation Department, Haryana by requisitioning corresponding granular records of taxpayers such as financial ledgers, invoices of selected months etc. through field formation to identify causative factor of the identified risks and to evaluate compliance by taxpayers.

2.8.1 Scope limitation (Non-production of records)

During the desk review of taxpayers' records available in the back-end system, Audit identified the risks related to mismatch/deviations in ITC and tax liability mismatches for detailed examination. On the ITC dimension, the mismatches/deviations were identified by comparing GSTR 3B with GSTR

2A and GSTR 9, and the declarations made in Table 12 and 14 of GSTR 9C. On the tax liability dimension, the mismatches/deviations were identified by comparing GSTR 3B with GSTR 1 and GSTR 9.

Audit requisitioned the granular records such as invoices of selected months, financial statements along with notes and schedules, debit/credit notes, list of creditors, supplementary financial ledgers, agreement copies etc. required for examining the causative factor for mismatches of ITC and tax liability of the taxpayers through the DETCs concerned.

In this regard, it is pertinent to state that Rule 80 of HGST Rules, 2017 provides that every registered person, other than those referred to in the second proviso to section 44, an Input Service Distributor, a person paying tax under Section 51 or Section 52, a casual taxable person and a non-resident taxable person, whose aggregate turnover during a financial year exceeds five crore rupees, shall also furnish a self-certified reconciliation statement as specified under Section 44 in FORM GSTR-9C along with the annual return referred in sub Rule (1), on or before the thirty-first day of December following the end of such financial year, electronically through the common portal either directly or through a Facilitation Centre notified by the Commissioner. Further, the reconciliation statement in GSTR form 9C should be prepared and duly signed by the Auditor and other statements, as applicable including financial statements, profit and loss account and balance sheet etc. must be uploaded with GSTR 9C. However, these records were not properly uploaded with the GSTR 9C.

Inspite of requisitions and follow up, the jurisdictional DETCs didn't produce the requisitioned records in 69 cases out of the sample of 70 cases. Thus, 98.57 *per cent* of the sample could not be audited due to which identified risks relating to mismatch/deviations in ITC availment and undischarged liability amounting to ₹ 7,692.48 crore could not be examined in detail by Audit. The jurisdiction wise non-production of records is summarised in ***Table 2.5***.

Table 2.5: Non-production of records

Jurisdictional formation	Sample	Non-production
	Number of taxpayers	Number of taxpayers
Ambala	2	2
Bhiwani	1	1
Faridabad (East)	1	1
Faridabad (North)	3	3
Faridabad (South)	1	1
Gurugram (East)	23	23
Gurugram (North)	16	16
Gurugram (South)	5	5
Gurugram (West)	2	2

Jurisdictional formation	Sample	Non-production
	Number of taxpayers	Number of taxpayers
Hisar	3	2[16]
Jhajjar	1	1
Karnal	2	2
Kurukshetra	1	1
Panchkula	1	1
Panipat	2	2
Rewari	3	3
Rohtak	1	1
Sonepat	2	2
Total	**70**	**69**

*** Records related to one case in Hisar were produced.**

The case-wise detail of non-production of records are given in (***Appendix-2.9***).

Recommendation 2: Non-production of records in 99 per cent of the sampled cases constitutes significant scope limitation, as a result Audit could not derive the assurance on the correctness of the ITC availed and tax payments in these cases. Government may ascertain the reasons for the non-production of records to Audit and ensure timely and complete production of records and information to Audit.

2.8.2 Returns

The detailed audit of returns filed by a sample of 70 taxpayers disclosed that interest payment was not discharged by 19 taxpayer which is brought out below:

Non-payment of interest by taxpayer

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

Audit observed that in 169 instances of 19 taxpayers[17], taxpayers had filed monthly return GSTR-3B with a delay of one to 293 days and had not discharged the interest liability amounting to ₹ 164.34 lakh.

On being pointed out by Audit (December 2023), Department accepted the audit observation in respect of 69 instances of five taxpayers[18] with interest

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[16] In one case of Hisar records were produced.

[17] DETC cases Bhiwani 1, Faridabad (S) 1, Gurugram(E) 6, Gurugram (N) 4, Gurugram (S) 3, Hisar 1, Jhajjar 1, Rewari 2.

[18] Hisar 1, Gurugram (S) 1, Gurugram (E) 1, Jhajjar 1, Rewari 1.

liability of ₹ 34.87 lakh and reported recovery of ₹ 14.68 lakh.

In respect of one taxpayer of Gurugram (South), the Department stated that proceedings under HGST Act have been initiated. However, neither the Department provided any supporting evidence in support of the reply nor the same could be verified by Audit from the back-end application of the Department, i.e. BOWEB Portal.

Reply of the Department in respect of 13 taxpayers with 98 instances of delayed filing of GSTR-3B, was awaited (December 2025).

(*Appendix-2.10*)

2.8.3 Utilisation of ITC

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

Section 16 and 17 of the HGST Act prescribe the eligibility and conditions to avail ITC. Credit of CGST cannot be used for payment of HGST/ UTGST and credit of HGST/UTGST cannot be utilized for payment of CGST. Rule 36 to 45 of the HGST Rules prescribes the procedures for availing and reversal of ITC.

The details of cases where Audit noticed mismatch in utilization of ITC during examination of returns available on the backend application of the Department are given in ***Table 2.6***.

Table2.6: Mismatch in utilisation of ITC

(Amount in ₹ crore)

Sr. No.	Parameter	Inconsistency/mismatches noticed		Department's response when the mismatches/deviations were intimated to the Department for production of records.	
		Cases	Amount of mismatch	Department's response	Amount
1	The ITC available as per GSTR-2A with all its amendments was compared with ITC availed in GSTR 3B and GSTR 9. ITC availed in GSTR 3B and GSTR 9 (whichever is higher) was ₹ 63,137.88 crore and ITC available in GSTR 2A ₹ 60,348.00 crore (***Appendix-2.11***)	106	2,789.88	The department in 21 cases gave reasons for the mismatches/deviations. However, the fact remains that the requisitioned records were not produced and therefore, Audit could not examine these cases to verify the reasons for the discrepancies.	256.31
				SCN was issued in one case.	78.07
				In 84 cases, Department neither produced records nor provided reply with respect to the mismatch/deviations.	2,455.50
2	The tax liability under RCM in GSTR 9 was compared with tax payable as per	32	32.74	The department in 10 cases gave reasons for the mismatches/deviations. However, the requisitioned	4.65

Sr. No.	Parameter	Inconsistency/mismatches noticed		Department's response when the mismatches/deviations were intimated to the Department for production of records.	
		Cases	Amount of mismatch	Department's response	Amount
	GSTR 3B (*Appendix-2.12*)			records were not produced and therefore, Audit could not examine these cases to verify the reasons for the discrepancies.	
				In 22 cases, Department neither produced records nor provided reply with respect to the mismatch/deviations.	28.09
3	The difference was due to ITC available in GSTR 9 Table 8A with all its amendments and ITC availed in Table 8B + Table 8C was compared. (*Appendix-2.13*)	113	3,296.46	The department in 24 cases gave reasons for the mismatches/deviations. However, the requisitioned records were not produced and therefore, Audit could not examine these cases to verify the reasons for the discrepancies.	313.99
				SCN were issued in two case.	5.43
				In 87 cases, Department neither produced records nor provided reply with respect to the mismatch/deviations.	2,977.04
4	The difference between ITC availed in 3B as shown in Table 6A of GSTR-9 and ITC availed in Table 6I of GSTR 9 was compared. (*Appendix-2.14*)	52	375.27	The department in 12 cases gave reasons for the mismatches/deviations. However, the requisitioned records were not produced and therefore, Audit could not examine these cases to verify the reasons for the discrepancies.	2.32
				In 40 cases, Department neither produced records nor provided reply with respect to the mismatch/deviations.	372.95
5	The difference was due to ITC available in GSTR2A with all its amendments and the ITC available in GSTR9 (8A) was compared. (*Appendix-2.15*)	164	852.78	The department in 25 cases gave reasons for the mismatches/deviations. However, the requisitioned records were not produced and therefore, Audit could not examine these cases to verify the reasons for the discrepancies.	60.71
				In five cases, the Department replied that cases are under process.	41.41
				In 134 cases, Department neither produced records nor provided reply with respect to the mismatch/deviations.	750.66
	Total	**467**[19]	**7,347.13**		**7,347.13**

Audit requisitioned additional records such as ITC register, Purchase Invoice, ITC reversal working sheet etc. from the Department to ascertain the reasons

19 These cases pertain to 69 taxpayers for the period 2018-19 to 2020-21.

for the mismatches in respect of these 467 cases. The Department had not produced the records in these cases but gave reasons with mismatches of ₹ 637.98 crore in 92 cases and intimated that SCNs had been issued of ₹ 83.50 crore in three cases. However, the fact remains that the Department did not produce requisitioned records to the Audit and therefore, Audit could neither derive assurance regarding correctness of ITC availed in these cases nor examine the veracity of the Department's replies. In five cases of ₹ 41.41 crore, Department informed that the cases were under examination. Further, in 367 cases with mismatches of ₹ 6,584.24 crore, Department neither provided reply nor provided requisitioned records (August 2025).

2.8.4 Discharge of tax liability

The taxable event in case of GST is the supply of goods and/or services. Section 9 of the HGST Act is the charging section authorizing levy and collection of tax called SGST 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 HGST Act ibid and at such rates not exceeding 20 *per cent* under each Act, i.e., CGST Act and HGST Act. Section 5 of the IGST Act vests levy and collection of IGST on inter-state supply of goods and services with Central Government with maximum rate of 40 *per cent*.

During the examination of GST returns for the years 2018-19 to 2020-21, available on the backend application of the Department, Audit noticed 87 instances of mismatches of tax liability between the GSTR-1 and GSTR-3B involving money value of ₹ 356.76 crore. Audit requested the Department to produce additional granular records such as sale invoice, statement of advances, Trial Balance etc. to examine the reasons for the differences. The Department had not produced the records in these cases but gave reasons with mismatches of ₹ 8.42 crore in 18 cases and intimated that SCNs had been issued of ₹ 0.42 crore in one case. However, the fact remains that the Department did not produce requisitioned records to the Audit and therefore, Audit could neither derive assurance regarding correctness of tax liability and ITC availed in these cases nor examine the veracity of the Department's replies. Further, in 68 cases with mismatches of ₹ 347.92 crore, Department neither provided reply nor provided requisitioned records (August 2025).

(*Appendix-2.16*)

2.9 Conclusion

This Subject Specific Compliance Audit (SSCA) was taken up as a continuation of the SSCA conducted during the year 2022-23 (Phase I), to assess the compliance verification functions of the department and the extent of compliance by registered taxpayers.

The SSCA was predominantly based on data analysis, which highlighted risk areas, red flags and in some cases, rule-based deviations and logical inconsistencies in GST returns filed for the year 2018-19 to 2020-21. The sample for this SSCA comprised a set of deviations identified through data analysis for Centralised audit that did not involve field visits; a sample of taxpayers for Detailed Audit that involved field visits and scrutiny of taxpayer's records at departmental premises; and a sample of Department's field formations for evaluating the compliance functions of the Department's field formations. The audit sample, therefore, comprised 10 DETCs, 687 high value mismatches/inconsistencies across 17 parameters selected through data analysis and 70 taxpayers selected on the basis of risk assessment for detailed audit of GST returns.

The analysis of data provided by GST Department has depicted large number of deviations with extreme money values e.g. Suppression in taxable value in comparison with E-Way Bill (₹14,971.31 crore) and Mismatch in taxable Turnover declared in GSTR 9C Table 7G (₹29,837.09 crore). These unrealistic money value figures indicate that controls to input and validate data in the system are not designed optimally. Hence, the Department needs to rule out issues of data integrity/correctness and take suitable corrective action wherever required, apart from taking action in cases of loss /short collection of revenue.

A review of the 10 DETCs disclosed inadequate oversight on returns filing as the instances of non-issuance of notices in GSTR-3A for non-filing of GSTR-3B; non-initiation of action regarding best judgment assessment in form ASMT-13 with respect to cancellation of registrations were observed. Audit also observed the instances of short levy of interest and issuance of erroneous ASMT-12 by the Department while conducting scrutiny of returns.

Further, with respect to centralised audit, out of 687 cases of high value data inconsistencies identified by Audit, the department responded to only 339 cases. Thus, initial responses for 348 out of 687 inconsistencies were yet to be received which involved an amount of ₹ 35,956.13 crore (including mismatches of turnover). Out of 339 cases where Department provided replies, Audit noticed deviations from the provisions of the HGST Act in 196 cases involving an amount of ₹ 738.34 crore, constituting 57.81 *per cent* of the 339 inconsistencies/ mismatches in data for which the Department provided responses. Relatively higher rates of deviations were noticed in risk parameters such as such as short payment of tax under TDS/TCS, undischarged tax liability and ITC mismatch between GSTR 2A and GSTR 3B.

In Detailed Audit of GST returns, Audit identified the risks related to mismatch/deviations in ITC and tax liability mismatches for detailed examination. Audit requisitioned the granular records such as invoices of selected months, financial statements along with notes and schedules, debit/credit notes, list of creditors, supplementary financial ledgers, agreement copies etc. required for examining the causative factor for mismatches of ITC and tax liability of the taxpayers through the DETCs concerned. In spite of requisitions and follow up, the jurisdictional DETCs didn't produce the requisitioned records in 69 cases out of the sample of 70 cases. Thus, 98.57 *per cent* of the sample could not be audited due to which identified risks relating to mismatch/deviations in ITC availment and undischarged liability amounting to ₹ 7,692.48 crore could not be examined in detail by Audit.

Accordingly, Audit recommends that the Department may urgently pursue the 348 deviations/inconsistencies pointed out by Audit and analyse the reasons for such deviations to take necessary action to strengthen the system so that such deviations do not repeat.

Chandigarh **(ASHUTOSH SHARMA)**
Date: 10 July 2026 **Principal Accountant General (Audit), Haryana**

Countersigned

New Delhi **(K. SANJAY MURTHY)**
Date: 24 July 2026 **Comptroller and Auditor General of India**

Appendices

Appendix 1.1

(Reference: Paragraph 1.5; Page: 3)

Key Problem Areas

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

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

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

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

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

(6) Generation of EWBs by Nil Filers of Return.

(7) Generation of EWBs by Returns Defaulters (Non-Filers).

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

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

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

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

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

(13) Extension of EWBs by taxpayers.

(14) EWBs generated using risky vehicles i.e., 2 wheelers.

(15) EWBs generated using theft vehicles.

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

(17) EWBs using invalid Pin codes.

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

(19) E-Way Bills generated by defaulter list of MCA.

(20) EWBs generated by income tax defaulters.

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

(22) EWBs generated by DGFT-blacklisted exporters.

Appendix 1.2

(Reference: Paragraph 1.5; Page: 3)

List of samples for Audit Objective-I

(Amount in ₹)

Sr. No.	EWB No.	DETC	EWB Value	GSTIN
1	371XXXXXX772	Sonipat	68,545	06XXXXXXXXXX1ZO
2	331XXXXXX391	Faridabad (West)	6,14,880	06XXXXXXXXXX1ZT
3	351XXXXXX113	Gurugram (South)	25,05,800	06XXXXXXXXXX1Z3
4	351XXXXXX010	Gurugram (South)	32,23,145	06XXXXXXXXXX1Z3
5	311XXXXXX497	Panipat	3,80,700	06XXXXXXXXXX1ZV
6	331XXXXXX815	Panipat	3,80,700	06XXXXXXXXXX1ZV
7	341XXXXXX937	Sonipat	4,19,331	06XXXXXXXXXX1ZT
8	761XXXXXX224	Sonipat	4,19,331	06XXXXXXXXXX1ZT
9	381XXXXXX732	Gurugram (North)	72,64,330	06XXXXXXXXXX1Z4
10	331XXXXXX312	Gurugram (North)	76,55,458	06XXXXXXXXXX1Z4
11	501XXXXXX466	Sonipat	4,97,500	06XXXXXXXXXX1ZT
12	531XXXXXX326	Sonipat	4,97,500	06XXXXXXXXXX1ZT
13	321XXXXXX822	Panipat	65,82,456	06XXXXXXXXXX1ZG
14	331XXXXXX128	Sonipat	23,83,040	06XXXXXXXXXX1Z3
15	331XXXXXX880	Panipat	1,02,500	06XXXXXXXXXX1ZT
16	391XXXXXX829	Sonipat	3,50,465	06XXXXXXXXXX1ZI
17	321XXXXXX439	Gurugram (South)	3,28,900	06XXXXXXXXXX1ZE
18	361XXXXXX005	Gurugram (South)	3,45,000	06XXXXXXXXXX1ZE
19	311XXXXXX686	Gurugram (South)	46,94,800	06XXXXXXXXXX1ZE
20	361XXXXXX837	Gurugram (South)	50,73,090	06XXXXXXXXXX1ZE
21	391XXXXXX948	Sonipat	95,95,000	06XXXXXXXXXX1ZV
22	301XXXXXX782	Sonipat	75,41,835	06XXXXXXXXXX1Z7
23	391XXXXXX786	Gurugram (North)	1,00,759	06XXXXXXXXXX1ZE
24	331XXXXXX221	Panipat	11,50,050	06XXXXXXXXXX1Z2
25	301XXXXXX480	Sonipat	2,29,37,600	06XXXXXXXXXX1ZX
26	331XXXXXX207	Sonipat	2,29,37,600	06XXXXXXXXXX1ZX
27	381XXXXXX359	Sonipat	98,000	06XXXXXXXXXX1ZI
28	371XXXXXX493	Gurugram (South)	3,31,142	06XXXXXXXXXX1ZR
29	321XXXXXX538	Sonipat	60,050	06XXXXXXXXXX1Z4
30	331XXXXXX180	Faridabad (West)	15,18,400	06XXXXXXXXXX2Z5
31	341XXXXXX331	Faridabad (West)	17,70,200	06XXXXXXXXXX2Z5
32	381XXXXXX177	Gurugram (North)	12,00,000	06XXXXXXXXXX1Z6
33	381XXXXXX396	Gurugram (North)	12,40,000	06XXXXXXXXXX1Z6
34	311XXXXXX856	Sonipat	80,346	06XXXXXXXXXX1ZN
35	381XXXXXX013	Sonipat	6,53,185	06XXXXXXXXXX1ZN
36	301XXXXXX300	Faridabad (West)	5,70,216	06XXXXXXXXXX1ZW
37	381XXXXXX297	Faridabad (West)	6,59,865	06XXXXXXXXXX1ZS
38	381XXXXXX593	Sonipat	8,38,440	06XXXXXXXXXX2ZB
39	361XXXXXX904	Faridabad (West)	6,05,040	06XXXXXXXXXX1ZT
40	381XXXXXX305	Panipat	10,68,559	06XXXXXXXXXX1ZY
41	311XXXXXX365	Gurugram (South)	36,70,810	06XXXXXXXXXX1ZW
42	311XXXXXX216	Gurugram (North)	5,75,700	06XXXXXXXXXX1Z4
43	391XXXXXX002	Gurugram (North)	5,79,420	06XXXXXXXXXX1Z4
44	311XXXXXX335	Gurugram (North)	8,43,450	06XXXXXXXXXX1Z4
45	341XXXXXX778	Gurugram (North)	6,07,984	06XXXXXXXXXX1Z4
46	301XXXXXX492	Gurugram (North)	8,16,764	06XXXXXXXXXX1Z4

Sr. No.	EWB No.	DETC	EWB Value	GSTIN
47	361XXXXXX602	Gurugram (North)	9,70,329	06XXXXXXXXXX1Z4
48	351XXXXXX702	Gurugram (North)	14,26,038	06XXXXXXXXXX1Z4
49	341XXXXXX258	Gurugram (North)	37,49,200	06XXXXXXXXXX1Z4
50	301XXXXXX485	Gurugram (North)	8,15,480	06XXXXXXXXXX1Z4
51	391XXXXXX142	Gurugram (North)	13,06,775	06XXXXXXXXXX1Z4
52	391XXXXXX812	Gurugram (North)	10,52,498	06XXXXXXXXXX1Z4
53	341XXXXXX220	Gurugram (North)	16,12,220	06XXXXXXXXXX1Z4
54	301XXXXXX953	Gurugram (North)	28,27,125	06XXXXXXXXXX1Z4
55	361XXXXXX619	Gurugram (North)	32,01,406	06XXXXXXXXXX1Z4
56	351XXXXXX050	Gurugram (North)	27,85,116	06XXXXXXXXXX1Z4
57	351XXXXXX708	Gurugram (North)	71,21,652	06XXXXXXXXXX1Z4
58	391XXXXXX904	Gurugram (North)	48,83,865	06XXXXXXXXXX1Z4
59	341XXXXXX612	Gurugram (North)	21,30,358	06XXXXXXXXXX1Z4
60	311XXXXXX365	Gurugram (North)	10,69,316	06XXXXXXXXXX1Z4
61	381XXXXXX032	Gurugram (North)	46,48,555	06XXXXXXXXXX1Z4
62	361XXXXXX314	Gurugram (North)	15,93,188	06XXXXXXXXXX1Z4
63	381XXXXXX646	Gurugram (North)	37,13,484	06XXXXXXXXXX1Z4
64	391XXXXXX334	Gurugram (North)	46,86,500	06XXXXXXXXXX1Z4
65	381XXXXXX793	Sonipat	1,92,88,748	06XXXXXXXXXX1Z7
66	371XXXXXX770	Sonipat	1,90,48,430	06XXXXXXXXXX1Z7
67	391XXXXXX227	Sonipat	1,78,27,550	06XXXXXXXXXX2ZC
68	311XXXXXX769	Sonipat	1,66,77,356	06XXXXXXXXXX1Z7
69	301XXXXXX751	Gurugram (North)	78,02,570	06XXXXXXXXXX1Z4
70	331XXXXXX337	Gurugram (North)	77,71,745	06XXXXXXXXXX1Z4
71	381XXXXXX163	Gurugram (North)	75,35,710	06XXXXXXXXXX1Z4
72	361XXXXXX762	Gurugram (North)	74,98,000	06XXXXXXXXXX1Z4
73	321XXXXXX325	Panipat	29,01,560	06XXXXXXXXXX1ZO
74	361XXXXXX516	Panipat	28,77,500	06XXXXXXXXXX1ZO
75	371XXXXXX723	Panipat	28,75,000	06XXXXXXXXXX1ZO
76	361XXXXXX193	Panipat	28,65,990	06XXXXXXXXXX1ZO
77	371XXXXXX086	Faridabad (West)	13,98,250	06XXXXXXXXXX1ZK
78	341XXXXXX596	Faridabad (West)	12,98,500	06XXXXXXXXXX1ZK
79	341XXXXXX517	Faridabad (West)	13,16,102	06XXXXXXXXXX2Z5
80	311XXXXXX909	Gurugram (South)	3,59,885	06XXXXXXXXXX1Z3

Appendix 1.3
(Reference: Paragraph 1.8; Page: 6)
List of non-production of specific records

(Amount in ₹)

Sr. No.	EWB No	EWB Date	DETC	EWB Value	GSTIN	Records Not Produced
1	391XXXXXX948	14 August 2021	Sonipat	95,95,000	06XXXXXXXXXX1ZV	1. Bifurcated details of Invoices referred in GSTR-1. 2. Truck Receipt Documents/ Vehicles Movement details (MIS Report available with effect from 1 January 2021) 3. Monthly Outward E-Way Bills for the year to which sample EWB relates to.
2	371XXXXXX772	23 November 2019	Sonipat	68,545	06XXXXXXXXXX1ZO	1. Bifurcated details of Invoices referred in GSTR-1 pertaining to the taxpayer during the financial year to which the sampled EWB belongs to. 2. Truck Receipt Documents/ Vehicles Movement details (MIS Report available with effect from 1 January 2021) 3. Monthly Outward E-Way Bills for the year to which sample EWB relates to. 4. Books of Account i.e. Balance Sheet, Trading Account, Ledger, Purchase, Sale and Stock/Inventory details etc from 2018-19 to 2021-22.
3	301XXXXXX480	02 August 2018	Sonipat	2,29,37,600	06XXXXXXXXXX1ZX	1. Details of cancelled EWB for the year to which EWB relates to. 2. Bifurcated details of invoices referred in GSTR-1. 3. Total number of EWBs have been generated for the year to which EWB related to. 4. Details of rejected EWBs. 5. Truck Receipt Documents/ Vehicles Movement details (MIS Report available with effect from 1 January 2021)
4	331XXXXXX128	24 August 2020	Sonipat	23,83,040	06XXXXXXXXXX1Z3	1. Bifurcated details of Invoices referred in GSTR -1 and GSTR-2A during the financial year to which the EWB belongs to. 2. Month wise inward and outward EWBs during the Financial year to which the sampled EWB belongs to. 3. Books of Account i.e. Balance Sheet, Trading Account, Ledger, Purchase, Sale and Stock/Inventory details etc from 2018-19 to 2021-22. 4. Truck Receipt/Lorry Receipt Documents and Vehicle movement details (MIS Report available with effect from 1 January 2021) 5. Details of EWBs generated during the period 2018-19 to 2021-22.
5	301XXXXXX782	11 March 2019	Sonipat	75,41,835	06XXXXXXXXXX1Z7	1. Bifurcated details of Invoices referred in GSTR-1 pertaining to the taxpayer during the financial year to which the sampled EWB belongs to. 2. Truck Receipt Documents/ Vehicles Movement details (MIS Report available with effect from 1 January 2021) 3. Monthly Outward and Inward E-Way Bills for the year to which sample EWB relates to. 4. Books of Account i.e. Balance Sheet, Trading Account, Ledger, Purchase, Sale and Stock/Inventory details etc from 2018-19 to 2021-22. 5. Bifurcated details of inward supplies as seen from GSTR-2A (month-wise) pertaining to the Taxpayer during the financial year to which sampled EWB belongs to. 6. Details of total EWB generated during the period 2018-19 & 2021-22.
6	381XXXXXX732	04 February 2020	Gurugram (North)	72,64,330	06XXXXXXXXXX1Z4	1. Bifurcated details of Invoices referred in GSTR-1 pertaining to the taxpayer during the financial year to which the sampled EWB belongs to. 2. Truck Receipt Documents/ Vehicles Movement details (MIS Report available with effect from 1 January 2021) 3. Monthly Outward and Inward E-Way Bills for the year to which sample EWB relates to. 4. Books of Account i.e. Balance Sheet, Trading Account, Ledger, Purchase, Sale and Stock/Inventory details etc from 2018-19 to 2021-22.

Sr. No.	EWB No	EWB Date	DETC	EWB Value	GSTIN	Records Not Produced
						5. Bifurcated details of inward supplies as seen from GSTR-2A (month-wise) pertaining to the Taxpayer during the financial year to which sampled EWB belongs to. 6. Details of total EWB generated during the period 2018-19 & 2021-22.
7	331XXXXXX391	20 January 2019	Faridabad (West)	6,14,880	06XXXXXXXXXX1ZT	1. Bifurcated details of Invoices referred in GSTR-1 pertaining to the taxpayer during the financial year to which the sampled EWB belongs to. 2. Truck Receipt Documents/ Vehicles Movement details (MIS Report available with effect from 1 January 2021) 3. Monthly Outward and Inward E-Way Bills for the year to which sample EWB relates to. 4. Books of Account i.e. Balance Sheet, Trading Account, Ledger, Purchase, Sale and Stock/Inventory details etc from 2018-19 to 2021-22. 5. Bifurcated details of inward supplies as seen from GSTR-2A (month-wise) pertaining to the Taxpayer during the financial year to which sampled EWB belongs to. 6. Details of total EWB generated during the period 2018-19 & 2021-22.
8	381XXXXXX297	17 September 2021	Faridabad (West)	6,59,865	06XXXXXXXXXX1ZS	1. Bifurcated details of Invoices referred in GSTR-1 pertaining to the taxpayer during the financial year to which the sampled EWB belongs to. 2. Truck Receipt Documents/ Vehicles Movement details (MIS Report available with effect from 1 January 2021) 3. Monthly Outward and Inward E-Way Bills for the year to which sample EWB relates to.
9	301XXXXXX300	21 September 2021	Faridabad (West)	5,70,216	06XXXXXXXXXX1ZW	1. Bifurcated details of Invoices referred in GSTR-1 pertaining to the taxpayer during the financial year to which the sampled EWB belongs to. 2. Truck Receipt Documents/ Vehicles Movement details (MIS Report available with effect from 1 January 2021) 3. Monthly Outward and Inward E-Way Bills for the year to which sample EWB relates to.
10	311XXXXXX686	18 May 2020	Gurugram (South)	46,94,800	06XXXXXXXXXX1ZE	1. Bifurcated details of Invoices referred in GSTR-1 pertaining to the taxpayer during the financial year to which the sampled EWB belongs to. 2. Monthly Outward and Inward E-Way Bills for the year to which sample EWB relates to. 3. Books of Account i.e. Balance Sheet, Trading Account, Ledger, Purchase, Sale and Stock/Inventory details etc from 2018-19 to 2021-22. 4. Bifurcated details of inward supplies as seen from GSTR-2A (month-wise) pertaining to the Taxpayer during the financial year to which sampled EWB belongs to. 5. Details of total EWB generated during the period 2018-19 & 2021-22.
11	391XXXXXX786	25 November 2018	Gurugram (North)	1,00,759	06XXXXXXXXXX1ZE	1. Bifurcated details of Invoices referred in GSTR-1 pertaining to the taxpayer during the financial year to which the sampled EWB belongs to. 2. Truck Receipt Documents/ Vehicles Movement details (MIS Report available with effect from 1 January 2021) 3. Monthly Outward and Inward E-Way Bills for the year to which sample EWB relates to. 4. Books of Account i.e. Balance Sheet, Trading Account, Ledger, Purchase, Sale and Stock/Inventory details etc from 2018-19 to 2021-22. 5. Bifurcated details of inward supplies as seen from GSTR-2A (month-wise) pertaining to the Taxpayer during the financial year to which sampled EWB belongs to. 6. Details of total EWB generated during the period 2018-19 & 2021-22.
12	501XXXXXX466	29 August 2019	Sonipat	4,97,500	06XXXXXXXXXX1ZT	1. Bifurcated details of Invoices referred in GSTR-1 pertaining to the taxpayer during the financial year to which the sampled EWB belongs to. 2. Truck Receipt Documents/ Vehicles Movement details (MIS Report available with effect from 1 January 2021) 3. Monthly Outward and Inward E-Way Bills for the year to which sample EWB relates to.
13	381XXXXXX593	14 September 2021	Sonipat	8,38,440	06XXXXXXXXXX2ZB	1. Bifurcated details of Invoices referred in GSTR-1. 2. Truck Receipt Documents/ Vehicles Movement details (MIS Report available with effect from 1 January 2021) 3. Monthly Outward E-Way Bills for the year to which sample EWB relates to.

Sr. No.	EWB No	EWB Date	DETC	EWB Value	GSTIN	Records Not Produced
14	391XXXXXX227	14 March 2019	Sonipat	1,78,27,550	06XXXXXXXXXX2ZC	1. Bifurcated details of Invoices referred in GSTR -1 and GSTR-2A during the financial year to which the EWB belongs to. 2. Month wise inward and outward EWBs during the Financial year to which the sampled EWB belongs to. 3. Books of Account i.e. Balance Sheet, Trading Account, Ledger, Purchase, Sale and Stock/Inventory details etc from 2018-19 to 2021-22. 4. Truck Receipt/Lorry Receipt Documents and Vehicle movement details (MIS Report available with effect from 1 January 2021) 5. Details of EWBs generated during the period 2018-19 to 2021-22.
15	321XXXXXX439	01 March 2019	Gurugram (South)	3,28,900	06XXXXXXXXXX1ZE	Details of EWBs generated during the period 2018-19 to 2021-22.
16	381XXXXXX177	26 January 2022	Gurugram (North)	12,00,000	06XXXXXXXXXX1Z6	1. Bifurcated details of Invoices referred in GSTR -1 and GSTR-2A during the financial year to which the EWB belongs to. 2. Month wise inward and outward EWBs during the Financial year to which the sampled EWB belongs to. 3. Books of Account i.e. Balance Sheet, Trading Account, Ledger, Purchase, Sale and Stock/Inventory details etc from 2018-19 to 2021-22. 4. Truck Receipt/Lorry Receipt Documents and Vehicle movement details (MIS Report available with effect from 1 January 2021) 5. Details of EWBs generated during the period 2018-19 to 2021-22.
17	351XXXXXX113	07 November 2019	Gurugram (South)	25,05,800	06XXXXXXXXXX1Z3	1. Bifurcated details of Invoices referred in GSTR -1 and GSTR-2A during the financial year to which the EWB belongs to. 2. Month wise inward and outward EWBs during the Financial year to which the sampled EWB belongs to. 3. Books of Account i.e. Balance Sheet, Trading Account, Ledger, Purchase, Sale and Stock/Inventory details etc from 2018-19 to 2021-22. 4. Truck Receipt/Lorry Receipt Documents and Vehicle movement details (MIS Report available with effect from 1 January 2021) 5. Details of EWBs generated during the period 2018-19 to 2021-22.
18	311XXXXXX365	28 February 2021	Gurugram (South)	36,70,810	06XXXXXXXXXX1ZW	1. Bifurcated details of Invoices referred in GSTR-1. 2. Truck Receipt Documents/ Vehicles Movement details (MIS Report available with effect from 1 January 2021) 3. Monthly Outward E-Way Bills for the year to which sample EWB relates to.
19	331XXXXXX880	08 August 2021	Panipat	1,02,500	06XXXXXXXXXX1ZT	1. Details of EWBs generated during the period 2018-19 to 2021-22. 2. Bifurcated details of Invoices referred in GSTR -1 during the financial year to which the EWB belongs to.
20	331XXXXXX221	24 June 2021	Panipat	11,50,050	06XXXXXXXXXX1Z2	1. Bifurcated details of Invoices referred in GSTR-1. 2. Truck Receipt Documents/ Vehicles Movement details (MIS Report available with effect from 1 January 2021) 3. Monthly Outward E-Way Bills for the year to which sample EWB relates to. 4. Details of EWBs had been rejected beyond 72 hours from its generation. 5. MIS report on vehicle movement (with effect from 1 January 2021, post FASTag integration) for the year to which sample EWB relates to.
21	371XXXXXX086	23 September 2020	Faridabad (West)	13,98,250	06XXXXXXXXXX1ZK	1. Bifurcated details of Invoices referred in GSTR -1 and GSTR-2A during the financial year to which the EWB belongs to. 2. Month wise inward and outward EWBs during the Financial year to which the sampled EWB belongs to. 3. Books of Account i.e. Balance Sheet, Trading Account, Ledger, Purchase, Sale and Stock/Inventory details etc from 2018-19 to 2021-22. 4. Truck Receipt/Lorry Receipt Documents and Vehicle movement details (MIS Report available with effect from 1 January 2021) 5. Details of EWBs generated during the period 2018-19 to 2021-22.

Sr. No.	EWB No	EWB Date	DETC	EWB Value	GSTIN	Records Not Produced
22	331XXXXXX180	31 October 2020	Faridabad (West)	15,18,400	06XXXXXXXXXX2Z5	1. Bifurcated details of Invoices referred in GSTR -1 and GSTR-2A during the financial year to which the EWB belongs to. 2. Month wise inward and outward EWBs during the Financial year to which the sampled EWB belongs to. 3. Books of Account i.e. Balance Sheet, Trading Account, Ledger, Purchase, Sale and Stock/Inventory details etc from 2018-19 to 2021-22. 4. Truck Receipt/Lorry Receipt Documents and Vehicle movement details (MIS Report available with effect from 1 January 2021) 5. Details of EWBs generated during the period 2018-19 to 2021-22.
23	311XXXXXX497	11 August 2018	Panipat	3,80,700	06XXXXXXXXXX1ZV	1. Bifurcated details of Invoices referred in GSTR-1. 2. Truck Receipt Documents/ Vehicles Movement details (MIS Report available with effect from 1 January 2021) 3. Monthly Outward E-Way Bills for the year to which sample EWB relates to. 4. Details of EWB generated during the year 2018-19 to 2021-22.
24	341XXXXXX937	01 November 2018	Sonipat	4,19,331	06XXXXXXXXXX1ZT	1. Bifurcated details of Invoices referred in GSTR-1. 2. Truck Receipt Documents/ Vehicles Movement details (MIS Report available with effect from 1 January 2021) 3. Monthly Outward E-Way Bills for the year to which sample EWB relates to. 4. Details of EWB generated during the year 2018-19 to 2021-22.
25	371XXXXXX493	30 October 2018	Gurugram (South)	3,31,142	06XXXXXXXXXX1ZR	1. Bifurcated details of Invoices referred in GSTR-1 and GSTR-2A pertaining to the taxpayer during the financial year to which the sampled EWB belongs to. 2. Truck Receipt Documents/ Vehicles Movement details (MIS Report available with effect from 1 January 2021) 3. Monthly Outward and Inward E-Way Bills for the year to which sample EWB relates to. 4. Books of Account i.e. Balance Sheet, Trading Account, Ledger, Purchase, Sale and Stock/Inventory details etc from 2018-19 to 2021-22. 5. Bifurcated details of inward supplies as seen from GSTR-2A (month-wise) pertaining to the Taxpayer during the financial year to which sampled EWB belongs to. 6. Details of total EWB generated during the period 2018-19 & 2021-22. 7. Details of EWBs had been extended beyond 8 hours from the expiry of the validity period.
26	311XXXXXX856	05 May2018	Sonipat	80,346	06XXXXXXXXXX1ZN	1. Bifurcated details of Invoices referred in GSTR-1 and GSTR-2A pertaining to the taxpayer during the financial year to which the sampled EWB belongs to. 2. Truck Receipt Documents/ Vehicles Movement details (MIS Report available with effect from 1 January 2021) 3. Monthly Outward and Inward E-Way Bills for the year to which sample EWB relates to. 4. Books of Account i.e. Balance Sheet, Trading Account, Ledger, Purchase, Sale and Stock/Inventory details etc from 2018-19 to 2021-22. 5. Bifurcated details of inward supplies as seen from GSTR-2A (month-wise) pertaining to the Taxpayer during the financial year to which sampled EWB belongs to. 6. Details of total EWB generated during the period 2018-19 & 2021-22.
27	321XXXXXX822	29 January 2019	Panipat	65,82,456	06XXXXXXXXXX1ZG	1. Bifurcated details of Invoices referred in GSTR-1 pertaining to the taxpayer during the financial year to which the sampled EWB belongs to. 2. Truck Receipt Documents/ Vehicles Movement details (MIS Report available with effect from 1 January 2021) 3. Monthly Outward E-Way Bills for the year to which sample EWB relates to. 4. Books of Account i.e. Balance Sheet, Trading Account, Ledger, Purchase, Sale and Stock/Inventory details etc from 2018-19 to 2021-22.
28	381XXXXXX359	19 March 2020	Sonipat	98,000	06XXXXXXXXXX1ZI	1. Bifurcated details of invoices referred in GSTR-1. 2. Books of Account i.e. Balance Sheet, Trading Account, Ledger, Purchase, Sale and Stock/Inventory details etc from 2018-19 to 2021-22. 3. Details of month wise outward EWBs have been generated for the year to which EWB related to.

Appendix 1.4

(Reference: Paragraph 1.9.2; Page: 7)

Generation of EWBs by the taxpayers who had filed Nil Returns

(Amount in ₹)

Sr. No.	EWB No.	DETC	EWB Value	GSTIN	E-way Bill generated date	HSN Code	Tax rate (In *per cent*)	Tax	Remarks
1	381XXXXXX359	Sonipat	98,000	06XXXXXXXXXX1ZI	19 March 2020	8514	18	17,640	The transaction was not reported in GSTR 1
2	311XXXXXX856	Sonipat	80,346	06XXXXXXXXXX1ZN	05 May2018	3304	0	0	
3	381XXXXXX013	Sonipat	6,53,185	06XXXXXXXXXX1ZN	05 May2018	3304	0	0	
4	321XXXXXX538	Sonipat	60,050	06XXXXXXXXXX1Z4	16 October 2018	40101290	18	10,809	
5	381XXXXXX593	Sonipat	8,38,440	06XXXXXXXXXX2ZB	14 September 2021	100630	0	0	
6	391XXXXXX829	Panipat	1,02,500	06XXXXXXXXXX1ZT	08 August 2021	4810	12	12,300	
7	371XXXXXX086	Faridabad (West)	13,98,250	06XXXXXXXXXX1ZK	23 September 2020	3908	18	2,51,685	
8	341XXXXXX596	Faridabad (West)	12,98,500	06XXXXXXXXXX1ZK	21 September 2020	3908	18	2,33,730	
9	331XXXXXX180	Faridabad (West)	15,18,400	06XXXXXXXXXX2Z5	31 October 2020	7304	18	2,73,312	
10	341XXXXXX331	Faridabad (West)	17,70,200	06XXXXXXXXXX2Z5	18 December 2020	7407	18	3,18,636	
11	341XXXXXX517	Faridabad (West)	13,16,102	06XXXXXXXXXX2Z5	29 October 2020	8477	18	2,36,898	
12	311XXXXXX686	Gurugram (South)	46,94,800	06XXXXXXXXXX1ZE	18 May2020	6104	5	2,34,740	
13	361XXXXXX837	Gurugram (South)	50,73,090	06XXXXXXXXXX1ZE	18 May2020	6104	5	2,53,655	
14	371XXXXXX772	Sonipat	68,545	06XXXXXXXXXX1ZO	23 November 2019	6201	5	3,427	GSTR 1 was filed but GSTR 3B was not filed
15	501XXXXXX466	Sonipat	4,97,500	06XXXXXXXXXX1ZT	29 August 2019	8426	18	89,550	
16	531XXXXXX326	Sonipat	4,97,500	06XXXXXXXXXX1ZT	25 August 2019	8426	18	89,550	
		Total	**1,99,65,408**					**20,25,932**	

Appendix 1.5

(Reference: Paragraph 1.9.3; Page: 8)

Generation of EWBs by Non-Filers of GST Returns

(Amount in ₹)

Sr. No.	EWB No.	DETC	EWB Value	GSTIN	E-way Bill generated date
1	331XXXXXX391	Faridabad (West)	6,14,880	06XXXXXXXXXX1ZT	20 January 2019
2	351XXXXXX113	Gurugram (South)	25,05,800	06XXXXXXXXXX1Z3	07 November 2019
3	351XXXXXX010	Gurugram (South)	32,23,145	06XXXXXXXXXX1Z3	31 October 2019
4	301XXXXXX782	Sonipat	75,41,835	06XXXXXXXXXX1Z7	11 March 2019
5	381XXXXXX177	Gurugram (North)	12,00,000	06XXXXXXXXXX1Z6	26 January 2022
6	381XXXXXX396	Gurugram (North)	12,40,000	06XXXXXXXXXX1Z6	28 January 2022
7	361XXXXXX904	Faridabad (West)	6,05,040	06XXXXXXXXXX1ZT	20 January 2019
8	381XXXXXX793	Sonipat	1,92,88,748	06XXXXXXXXXX1Z7	15 March 2019
9	371XXXXXX770	Sonipat	1,90,48,430	06XXXXXXXXXX1Z7	11 March 2019
10	311XXXXXX769	Sonipat	1,66,77,356	06XXXXXXXXXX1Z7	11 March 2019
11	311XXXXXX909	Gurugram (South)	3,59,885	06XXXXXXXXXX1Z3	16 October 2019
12	381XXXXXX732	Gurugram (North)	72,64,330	06XXXXXXXXXX1Z4	04 February 2020
13	331XXXXXX312	Gurugram (North)	76,55,458	06XXXXXXXXXX1Z4	04 February 2020
14	311XXXXXX216	Gurugram (North)	5,75,700	06XXXXXXXXXX1Z4	06 January 2020
15	391XXXXXX002	Gurugram (North)	5,79,420	06XXXXXXXXXX1Z4	29 January 2020
16	311XXXXXX335	Gurugram (North)	8,43,450	06XXXXXXXXXX1Z4	25 January 2020
17	341XXXXXX778	Gurugram (North)	6,07,984	06XXXXXXXXXX1Z4	24 January 2020
18	301XXXXXX492	Gurugram (North)	8,16,764	06XXXXXXXXXX1Z4	25 January 2020
19	361XXXXXX602	Gurugram (North)	9,70,329	06XXXXXXXXXX1Z4	29 January 2020
20	351XXXXXX702	Gurugram (North)	14,26,038	06XXXXXXXXXX1Z4	04 February 2020
21	341XXXXXX258	Gurugram (North)	37,49,200	06XXXXXXXXXX1Z4	25 January 2020
22	301XXXXXX485	Gurugram (North)	8,15,480	06XXXXXXXXXX1Z4	29 January 2020
23	391XXXXXX142	Gurugram (North)	13,06,775	06XXXXXXXXXX1Z4	29 January 2020
24	391XXXXXX812	Gurugram (North)	10,52,498	06XXXXXXXXXX1Z4	25 January 2020
25	341XXXXXX220	Gurugram (North)	16,12,220	06XXXXXXXXXX1Z4	05 February 2020
26	301XXXXXX953	Gurugram (North)	28,27,125	06XXXXXXXXXX1Z4	04 February 2020
27	361XXXXXX619	Gurugram (North)	32,01,406	06XXXXXXXXXX1Z4	05 February 2020
28	351XXXXXX050	Gurugram (North)	27,85,116	06XXXXXXXXXX1Z4	23 January 2020
29	351XXXXXX708	Gurugram (North)	71,21,652	06XXXXXXXXXX1Z4	04 February 2020
30	391XXXXXX904	Gurugram (North)	48,83,865	06XXXXXXXXXX1Z4	25 January 2020
31	341XXXXXX612	Gurugram (North)	21,30,358	06XXXXXXXXXX1Z4	04 February 2020
32	311XXXXXX365	Gurugram (North)	10,69,316	06XXXXXXXXXX1Z4	29 January 2020
33	381XXXXXX032	Gurugram (North)	46,48,555	06XXXXXXXXXX1Z4	18 January 2020
34	361XXXXXX314	Gurugram (North)	15,93,188	06XXXXXXXXXX1Z4	04 February 2020
35	381XXXXXX646	Gurugram (North)	37,13,484	06XXXXXXXXXX1Z4	18 January 2020
36	391XXXXXX334	Gurugram (North)	46,86,500	06XXXXXXXXXX1Z4	05 February 2020
Total			**14,02,41,330**		

Appendix 1.6
(Reference: Paragraph 1.9.4; Page: 9)
Generation of EWBs by cancelled dealers

(Amount in ₹)

Sr. No.	EWB No.	DETC	EWB Value	GSTIN	E-way Bill generated date	Date of Registration cancellation	HSN Code	Tax rate (In *per cent*)	Tax
1	311XXXXXX497	Panipat	3,80,700	06XXXXXXXXXX1ZV	11 August 2018	19 May 2018	5206	5	19,035
2	331XXXXXX815	Panipat	3,80,700	06XXXXXXXXXX1ZV	11 August 2018	19 May 2018	5205	5	19,035
3	381XXXXXX732	Gurugram (North)	72,64,330	06XXXXXXXXXX1Z4	04 February 2020	05 December 2019	85171290	12	8,71,720
4	331XXXXXX312	Gurugram (North)	76,55,458	06XXXXXXXXXX1Z4	04 February 2020	05 December 2019	8517	12	9,18,655
5	391XXXXXX829	Sonipat	1,30,860	06XXXXXXXXXX1ZI	20 June 2019	16 June 2019	6103	5	6,543
			2,19,605				6403	12	26,353
6	311XXXXXX686	Gurugram (South)	46,94,800	06XXXXXXXXXX1ZE	18 May 2020	30 April 2020	6104	5	2,34,740
7	361XXXXXX837	Gurugram (South)	50,73,090	06XXXXXXXXXX1ZE	18 May 2020	30 April 2020	6104	5	2,53,655
8	371XXXXXX493	Gurugram (South)	3,31,142	06XXXXXXXXXX1ZR	30 October 2018	30 September 2018	54071035	5	16,557
9	331XXXXXX180	Faridabad (West)	15,18,400	06XXXXXXXXXX2Z5	31 October 2020	28 October 2020	7304	18	2,73,312
10	341XXXXXX331	Faridabad (West)	17,70,200	06XXXXXXXXXX2Z5	17 December 2020	28 October 2020	7407	18	3,18,636
11	311XXXXXX216	Gurugram (North)	5,75,700	06XXXXXXXXXX1Z4	06 January 2020	05 December 2019	7204	18	1,03,626
12	391XXXXXX002	Gurugram (North)	5,79,420	06XXXXXXXXXX1Z4	29 January 2020	05 December 2019	48025690	12	69,530
13	311XXXXXX335	Gurugram (North)	8,43,450	06XXXXXXXXXX1Z4	25 January 2020	05 December 2019	8517	12	1,01,214
14	341XXXXXX778	Gurugram (North)	6,07,984	06XXXXXXXXXX1Z4	24 January 2020	05 December 2019	8525	18	1,09,437
15	301XXXXXX492	Gurugram (North)	8,16,764	06XXXXXXXXXX1Z4	25 January 2020	05 December 2019	8517	12	98,012
16	361XXXXXX602	Gurugram (North)	9,70,329	06XXXXXXXXXX1Z4	29 January 2020	05 December 2019	8523	18	1,74,659
17	351XXXXXX702	Gurugram (North)	14,26,038	06XXXXXXXXXX1Z4	04 February 2020	05 December 2019	8517	12	1,71,125
18	341XXXXXX258	Gurugram (North)	37,49,200	06XXXXXXXXXX1Z4	25 January 2020	05 December 2019	8517	12	4,49,904
19	301XXXXXX485	Gurugram (North)	8,15,480	06XXXXXXXXXX1Z4	29 January 2020	05 December 2019	48025690	12	97,858
20	391XXXXXX142	Gurugram (North)	13,06,775	06XXXXXXXXXX1Z4	29 January 2020	05 December 2019	8523	18	2,35,220
21	391XXXXXX812	Gurugram (North)	10,52,498	06XXXXXXXXXX1Z4	25 January 2020	05 December 2019	8517	12	1,26,300
22	341XXXXXX220	Gurugram (North)	16,12,220	06XXXXXXXXXX1Z4	05 February 2020	05 December 2019	8517	12	1,93,466
23	301XXXXXX953	Gurugram (North)	28,27,125	06XXXXXXXXXX1Z4	04 February 2020	05 December 2019	8517	12	3,39,255
24	361XXXXXX619	Gurugram (North)	32,01,406	06XXXXXXXXXX1Z4	05 February 2020	05 December 2019	8517	12	3,84,169
25	351XXXXXX050	Gurugram (North)	27,85,116	06XXXXXXXXXX1Z4	23 January 2020	05 December 2019	8517	12	3,34,214
26	351XXXXXX708	Gurugram (North)	71,21,652	06XXXXXXXXXX1Z4	04 February 2020	05 December 2019	8517	12	8,54,598
27	391XXXXXX904	Gurugram (North)	48,83,865	06XXXXXXXXXX1Z4	25 January 2020	05 December 2019	8517	12	5,86,064

Sr. No.	EWB No.	DETC	EWB Value	GSTIN	E-way Bill generated date	Date of Registration cancellation	HSN Code	Tax rate (In *per cent*)	Tax
28	341XXXXXX612	Gurugram (North)	21,30,358	06XXXXXXXXXX1Z4	04 February 2020	05 December 2019	8517	12	2,55,643
29	311XXXXXX365	Gurugram (North)	10,69,316	06XXXXXXXXXX1Z4	29 January 2020	05 December 2019	8523	18	1,92,477
30	381XXXXXX032	Gurugram (North)	46,48,555	06XXXXXXXXXX1Z4	18 January 2020	05 December 2019	8517	12	5,57,827
31	361XXXXXX314	Gurugram (North)	15,93,188	06XXXXXXXXXX1Z4	04 February 2020	05 December 2019	8517	12	1,91,183
32	381XXXXXX646	Gurugram (North)	37,13,484	06XXXXXXXXXX1Z4	18 January 2020	05 December 2019	8517	12	4,45,618
33	391XXXXXX334	Gurugram (North)	46,86,500	06XXXXXXXXXX1Z4	05 February 2020	05 December 2019	8517	12	5,62,380
34	391XXXXXX227	Sonipat	1,78,27,550	06XXXXXXXXXX2ZC	14 March 2019	12 March 2019	4412	18	32,08,959
35	301XXXXXX751	Gurugram (North)	78,02,570	06XXXXXXXXXX1Z4	16 February 2020	05 December 2019	8517	12	9,36,308
36	331XXXXXX337	Gurugram (North)	77,71,745	06XXXXXXXXXX1Z4	16 February 2020	05 December 2019	85171290	12	9,32,609
37	381XXXXXX163	Gurugram (North)	75,35,710	06XXXXXXXXXX1Z4	16 February 2020	05 December 2019	8517	12	9,04,285
38	361XXXXXX762	Gurugram (North)	74,98,000	06XXXXXXXXXX1Z4	04 February 2020	05 December 2019	85171290	12	8,99,760
39	371XXXXXX086	Faridabad (West)	13,98,250	06XXXXXXXXXX1ZK	23 September 2020	31 August 2020	3908	18	2,51,685
40	341XXXXXX596	Faridabad (West)	12,98,500	06XXXXXXXXXX1ZK	21 September 2020	31 August 2020	3908	18	2,33,730
41	341XXXXXX517	Faridabad (West)	13,16,102	06XXXXXXXXXX2Z5	29 October 2020	28 October 2020	8477	18	2,36,898
Total			**13,48,84,135**						**1,71,96,252**

Appendix 1.7
(Reference: Paragraph 1.9.5; Page: 10)
Generation of multiple EWBs on the strength of same/similar invoices

(Amount in ₹)

Sr. No.	EWB No.	DETC	EWB Value (amount in ₹)	GSTIN
1	311XXXXXX497	Panipat	3,80,700	06XXXXXXXXXX1ZV
2	331XXXXXX815	Panipat	3,80,700	06XXXXXXXXXX1ZV
3	341XXXXXX937	Sonipat	4,19,331	06XXXXXXXXXX1ZT
4	761XXXXXX224	Sonipat	4,19,331	06XXXXXXXXXX1ZT
5	381XXXXXX359	Sonipat	98,000	06XXXXXXXXXX1ZI
6	321XXXXXX538	Sonipat	60,050	06XXXXXXXXXX1Z4
Total			**17,58,112**	

Appendix 1.8
(Reference: Paragraph 1.9.6; Page: 10)
Generation of EWBs for the transactions effected through risky vehicles

(Amount in ₹)

Sr. No.	EWB No.	DETC	EWB Value	GSTIN	E-way Bill generated date	HSN Code	Tax rate (In *per cent*)	Tax	Remarks
1	331XXXXXX391	Faridabad (West)	6,14,880	06XXXXXXXXXX1ZT	20 January 2019	7204	18	1,10,678	Vehicle RC cancelled
2	391XXXXXX948	Sonipat	95,95,000	06XXXXXXXXXX1ZV	14 August 2021	84212900	18	17,27,100	Two-Wheeler
3	301XXXXXX782	Sonipat	75,41,835	06XXXXXXXXXX1Z7	11 March 2019	7602	18	13,57,530	Two-Wheeler
4	391XXXXXX786	Gurugram (North)	1,00,759	06XXXXXXXXXX1ZE	25 November 2018	4408	18	18,137	Surrendered vehicle
5	331XXXXXX221	Panipat	11,50,050	06XXXXXXXXXX1Z2	24 June 2021	550510	18	2,07,009	Vehicle RC cancelled
6	381XXXXXX177	Gurugram (North)	12,00,000	06XXXXXXXXXX1Z6	26 January 2022	1207	5	60,000	Stolen vehicle
7	381XXXXXX396	Gurugram (North)	12,40,000	06XXXXXXXXXX1Z6	28 January 2022	1207	5	62,000	Stolen vehicle
8	301XXXXXX300	Faridabad (West)	5,70,216	06XXXXXXXXXX1ZW	21 September 2021	76012010	18	1,02,639	Suspended vehicle
9	381XXXXXX297	Faridabad (West)	6,59,865	06XXXXXXXXXX1ZS	17 September 2021	76012010	18	1,18,776	Suspended vehicle
10	381XXXXXX593	Sonipat	8,38,440	06XXXXXXXXXX2ZB	14 September 2021	100630	0	0	Surrendered vehicle
11	361XXXXXX904	Faridabad (West)	6,05,040	06XXXXXXXXXX1ZT	20 January 2019	7204	18	1,08,907	Surrendered vehicle
12	311XXXXXX365	Gurugram (South)	36,70,810	06XXXXXXXXXX1ZW	28 February 2021	7801	18	6,60,746	Scrapped vehicle
		Total	**2,77,86,895**					**45,33,522**	

Appendix 1.9
(Reference: Paragraph 1.9.7; Page: 11)
Extension of EWBs beyond 8 hours from the expiry of validity period

Sr. No	EWB No.	EWB Date	DETC	EWB Value (amount in ₹)	GSTIN
1	371XXXXXX493	30 October 2018	Gurugram (South)	3,31,142	06XXXXXXXXXX1ZR
2	321XXXXXX538	16 October 2018	Sonipat	60,050	06XXXXXXXXXX1Z4
			Total	**3,91,192**	

Appendix 1.10
(Reference: Paragraph 1.9.8; Page: 12)
Cancellation of EWBs beyond 24 hours of generation of EWB

Sr. No	EWB No.	EWB Date	DETC	EWB Value (amount in ₹)	GSTIN
1	301XXXXXX480	02 August 2018	Sonipat	2,29,37,600	06XXXXXXXXXX1ZX
2	331XXXXXX207	02 August 2018	Sonipat	2,29,37,600	06XXXXXXXXXX1ZX
			Total	**4,58,75,200**	

Appendix 1.11
(Reference: Paragraph 1.9.9; Page: 12)
Rejection of EWBs beyond 72 hours of EWB details being communicated

Sr No.	EWB No.	EWB Date	DETC	EWB Value (amount in ₹)	GSTIN
1	391XXXXXX786	25 November 2018	Gurugram (North)	1,00,759	06XXXXXXXXXX1ZE
2	331XXXXXX221	24 June 2021	Panipat	11,50,050	06XXXXXXXXXX1Z2
			Total	**12,50,809**	

Appendix 1.12
(Reference: Paragraph 1.9.10(i); Page: 13)
Taxpayers having disproportionate inward-outward supply ratio

Sr. No.	EWB No	EWB Date	DETC	EWB Value (amount in ₹)	GSTIN
1	371XXXXXX772	23 November 2019	Sonipat	68,545	06XXXXXXXXXX1ZO
2	321XXXXXX822	29 January 2019	Panipat	65,82,456	06XXXXXXXXXX1ZG
3	381XXXXXX359	19 March 2020	Sonipat	98,000	06XXXXXXXXXX1ZI
4	311XXXXXX686	18 May 2020	Gurugram (South)	46,94,800	06XXXXXXXXXX1ZE
5	361XXXXXX837	18 May 2020	Gurugram (South)	50,73,090	06XXXXXXXXXX1ZE
			Total	**1,65,16,891**	

Appendix 1.13

(Reference: Paragraph 1.9.10 (ii); Page: 13)

Taxpayers with only outward supply E-Way Bills

(Amount in ₹)

Sr. No.	EWB No	EWB Date	DETC	EWB Value	GSTIN
1	351XXXXXX113	07 November 2019	Gurugram (South)	25,05,800	06XXXXXXXXXX1Z3
2	351XXXXXX010	31 October 2019	Gurugram (South)	32,23,145	06XXXXXXXXXX1Z3
3	381XXXXXX732	04 February 2020	Gurugram (North)	72,64,330	06XXXXXXXXXX1Z4
4	331XXXXXX312	04 February 2020	Gurugram (North)	76,55,458	06XXXXXXXXXX1Z4
5	331XXXXXX128	24 August 2020	Sonipat	23,83,040	06XXXXXXXXXX1Z3
6	301XXXXXX782	11 March 2019	Sonipat	75,41,835	06XXXXXXXXXX1Z7
7	371XXXXXX493	30 October 2018	Gurugram (South)	3,31,142	06XXXXXXXXXX1ZR
8	331XXXXXX180	31 October 2020	Faridabad (West)	15,18,400	06XXXXXXXXXX2Z5
9	341XXXXXX331	17 December 2020	Faridabad (West)	17,70,200	06XXXXXXXXXX2Z5
10	381XXXXXX177	26 January 2022	Gurugram (North)	12,00,000	06XXXXXXXXXX1Z6
11	381XXXXXX396	28 January 2020	Gurugram (North)	12,40,000	06XXXXXXXXXX1Z6
12	311XXXXXX856	05 May 2018	Sonipat	80,346	06XXXXXXXXXX1ZN
13	381XXXXXX013	05 May 2018	Sonipat	6,53,185	06XXXXXXXXXX1ZN
14	311XXXXXX216	06 January 2020	Gurugram (North)	5,75,700	06XXXXXXXXXX1Z4
15	391XXXXXX002	29 January 2020	Gurugram (North)	5,79,420	06XXXXXXXXXX1Z4
16	311XXXXXX335	25 January 2020	Gurugram (North)	8,43,450	06XXXXXXXXXX1Z4
17	341XXXXXX778	24 January 2020	Gurugram (North)	6,07,984	06XXXXXXXXXX1Z4
18	301XXXXXX492	25 January 2020	Gurugram (North)	8,16,764	06XXXXXXXXXX1Z4
19	361XXXXXX602	29 January 2020	Gurugram (North)	9,70,329	06XXXXXXXXXX1Z4
20	351XXXXXX702	04 February 2020	Gurugram (North)	14,26,038	06XXXXXXXXXX1Z4
21	341XXXXXX258	25 January 2020	Gurugram (North)	37,49,200	06XXXXXXXXXX1Z4
22	301XXXXXX485	29 January 2020	Gurugram (North)	8,15,480	06XXXXXXXXXX1Z4
23	391XXXXXX142	29 January 2020	Gurugram (North)	13,06,775	06XXXXXXXXXX1Z4
24	391XXXXXX812	25 January 2020	Gurugram (North)	10,52,498	06XXXXXXXXXX1Z4
25	341XXXXXX220	05 February 2020	Gurugram (North)	16,12,220	06XXXXXXXXXX1Z4
26	301XXXXXX953	04 February 2020	Gurugram (North)	28,27,125	06XXXXXXXXXX1Z4
27	361XXXXXX619	05 February 2020	Gurugram (North)	32,01,406	06XXXXXXXXXX1Z4
28	351XXXXXX050	23 January 2020	Gurugram (North)	27,85,116	06XXXXXXXXXX1Z4
29	351XXXXXX708	04 February 2020	Gurugram (North)	71,21,652	06XXXXXXXXXX1Z4
30	391XXXXXX904	25 January 2020	Gurugram (North)	48,83,865	06XXXXXXXXXX1Z4
31	341XXXXXX612	04 February 2020	Gurugram (North)	21,30,358	06XXXXXXXXXX1Z4
32	311XXXXXX365	29 January 2020	Gurugram (North)	10,69,316	06XXXXXXXXXX1Z4
33	381XXXXXX032	18 January 2020	Gurugram (North)	46,48,555	06XXXXXXXXXX1Z4
34	361XXXXXX314	04 February 2020	Gurugram (North)	15,93,188	06XXXXXXXXXX1Z4
35	381XXXXXX646	18 January 2020	Gurugram (North)	37,13,484	06XXXXXXXXXX1Z4
36	391XXXXXX334	05 February 2020	Gurugram (North)	46,86,500	06XXXXXXXXXX1Z4
37	381XXXXXX793	15 March 2019	Sonipat	1,92,88,748	06XXXXXXXXXX1Z7
38	371XXXXXX770	11 March 2019	Sonipat	1,90,48,430	06XXXXXXXXXX1Z7
39	391XXXXXX227	14 March 2019	Sonipat	1,78,27,550	06XXXXXXXXXX2ZC
40	311XXXXXX769	11 March 2019	Sonipat	1,66,77,356	06XXXXXXXXXX1Z7
41	301XXXXXX751	16 February 2020	Gurugram (North)	78,02,570	06XXXXXXXXXX1Z4
42	331XXXXXX337	16 February 2020	Gurugram (North)	77,71,745	06XXXXXXXXXX1Z4
43	381XXXXXX163	16 February 2020	Gurugram (North)	75,35,710	06XXXXXXXXXX1Z4
44	361XXXXXX762	04 February 2020	Gurugram (North)	74,98,000	06XXXXXXXXXX1Z4
45	371XXXXXX086	23 September 2020	Faridabad (West)	13,98,250	06XXXXXXXXXX1ZK
46	341XXXXXX596	21 September 2020	Faridabad (West)	12,98,500	06XXXXXXXXXX1ZK
47	341XXXXXX517	29 October 2020	Faridabad (West)	13,16,102	06XXXXXXXXXX2Z5
48	311XXXXXX909	16 October 2019	Gurugram (South)	3,59,885	06XXXXXXXXXX1Z3
Total				**19,82,06,150**	**48 EWBs**

Appendix 1.14 (A)

(Reference: Paragraph 1.9.10 (iii); Page: 13)

High value EWBs generated by taxpayers within six months of registration

Sr. No.	EWB No	EWB generated dated	DETC	EWB Value (amount in ₹)	GSTIN
1	381XXXXXX732	04 February 2020	Gurugram (North)	72,64,330	06XXXXXXXXXX1Z4
2	331XXXXXX312	04 February 2020	Gurugram (North)	76,55,458	06XXXXXXXXXX1Z4
3	301XXXXXX782	11 March 2019	Sonipat	75,41,835	06XXXXXXXXXX1Z7
4	351XXXXXX708	04 February 2020	Gurugram (North)	71,21,652	06XXXXXXXXXX1Z4
5	391XXXXXX904	25 January 2020	Gurugram (North)	48,83,865	06XXXXXXXXXX1Z4
6	381XXXXXX032	18 January 2020	Gurugram (North)	46,48,555	06XXXXXXXXXX1Z4
7	391XXXXXX334	05 February 2020	Gurugram (North)	46,86,500	06XXXXXXXXXX1Z4
8	381XXXXXX793	15 March 2019	Sonipat	1,92,88,748	06XXXXXXXXXX1Z7
9	371XXXXXX770	11 March 2019	Sonipat	1,90,48,430	06XXXXXXXXXX1Z7
10	391XXXXXX227	14 March 2019	Sonipat	1,78,27,550	06XXXXXXXXXX2ZC
11	311XXXXXX769	11 March 2019	Sonipat	1,66,77,356	06XXXXXXXXXX1Z7
12	301XXXXXX751	16 February 2020	Gurugram (North)	78,02,570	06XXXXXXXXXX1Z4
13	331XXXXXX337	16 February 2020	Gurugram (North)	77,71,745	06XXXXXXXXXX1Z4
14	381XXXXXX163	16 February 2020	Gurugram (North)	75,35,710	06XXXXXXXXXX1Z4
15	361XXXXXX762	04 February 2020	Gurugram (North)	74,98,000	06XXXXXXXXXX1Z4
	15 EWBs	**Total**		**14,72,52,304**	

Appendix 1.14 (B)

(Reference: Paragraph 1.9.10 (iii); Page: 13)

EWBs generated with high distance PIN to PIN

Sr. No.	EWB No	EWB generated dated	DETC	EWB Value (amount in ₹)	GSTIN
1	311XXXXXX856	05 May 2018	Sonipat	80,346	06XXXXXXXXXX1ZN
2	381XXXXXX013	05 May 2018	Sonipat	6,53,185	06XXXXXXXXXX1ZN
	02 EWBs	**Total**		**7,33,531**	

Appendix 1.14 (C)

(Reference: Paragraph 1.9.10 (iii); Page: 13)

EWBs generated by taxpayers belonging to MCA defaulters

Sr. No.	EWB No	EWB generated date	DETC	EWB Value (amount in ₹)	GSTIN
1	341XXXXXX937	01 November 2018	Sonipat	4,19,331	06XXXXXXXXXX1ZT
2	761XXXXXX224	06 November 2018	Sonipat	4,19,331	06XXXXXXXXXX1ZT
	02 EWBs	**Total**		**8,38,662**	

Appendix 1.14 (D)

(Reference: Paragraph 1.9.10 (iii); Page: 13)

E-way bills generated by DGFT blacklisted entities

Sr. No.	EWB No.	EWB generated date	DETC	EWB Value (amount in ₹)	GSTIN
1	501XXXXXX466	29 August 2019	Sonipat	4,97,500	06XXXXXXXXXX1ZT
2	531XXXXXX326	25 August 2019	Sonipat	4,97,500	06XXXXXXXXXX1ZT
3	321XXXXXX822	29 January 2019	Panipat	65,82,456	06XXXXXXXXXX1ZG
	03 EWBs	**Total**		**75,77,456**	

Appendix 1.14 (E)
(Reference: Paragraph 1.9.10 (iii); Page: 13)
E-way bills generated by taxpayers booked for offences by DGARM

Sr. No.	EWB No	EWB generated date	DETC	EWB Value (amount in ₹)	GSTIN
1	331XXXXXX391	20 January 2019	Faridabad (West)	6,14,880	06XXXXXXXXXX1ZT
2	351XXXXXX113	07 November 2019	Gurugram (South)	25,05,800	06XXXXXXXXXX1Z3
3	351XXXXXX010	31 October 2019	Gurugram (South)	32,23,145	06XXXXXXXXXX1Z3
4	311XXXXXX497	11 August 2018	Panipat	3,80,700	06XXXXXXXXXX1ZV
5	331XXXXXX815	11 August 2018	Panipat	3,80,700	06XXXXXXXXXX1ZV
6	381XXXXXX732	04 February 2020	Gurugram (North)	72,64,330	06XXXXXXXXXX1Z4
7	331XXXXXX312	04 February 2020	Gurugram (North)	76,55,458	06XXXXXXXXXX1Z4
8	501XXXXXX466	29 August 2019	Sonipat	4,97,500	06XXXXXXXXXX1ZT
9	531XXXXXX326	25 August 2019	Sonipat	4,97,500	06XXXXXXXXXX1ZT
10	391XXXXXX948	14 August 2021	Sonipat	95,95,000	06XXXXXXXXXX1ZV
11	301XXXXXX782	11 March 2019	Sonipat	75,41,835	06XXXXXXXXXX1Z7
12	361XXXXXX904	20 January 2019	Faridabad (West)	6,05,040	06XXXXXXXXXX1ZT
13	311XXXXXX216	06 January 2020	Gurugram (North)	5,75,700	06XXXXXXXXXX1Z4
14	391XXXXXX002	29 January 2020	Gurugram (North)	5,79,420	06XXXXXXXXXX1Z4
15	311XXXXXX335	25 January 2020	Gurugram (North)	8,43,450	06XXXXXXXXXX1Z4
16	341XXXXXX778	24 January 2020	Gurugram (North)	6,07,984	06XXXXXXXXXX1Z4
17	301XXXXXX492	25 January 2020	Gurugram (North)	8,16,764	06XXXXXXXXXX1Z4
18	361XXXXXX602	29 January 2020	Gurugram (North)	9,70,329	06XXXXXXXXXX1Z4
19	351XXXXXX702	04 February 2020	Gurugram (North)	14,26,038	06XXXXXXXXXX1Z4
20	341XXXXXX258	25 January 2020	Gurugram (North)	37,49,200	06XXXXXXXXXX1Z4
21	301XXXXXX485	29 January 2020	Gurugram (North)	8,15,480	06XXXXXXXXXX1Z4
22	391XXXXXX142	29 January 2020	Gurugram (North)	13,06,775	06XXXXXXXXXX1Z4
23	391XXXXXX812	25 January 2020	Gurugram (North)	10,52,498	06XXXXXXXXXX1Z4
24	341XXXXXX220	05 February 2020	Gurugram (North)	16,12,220	06XXXXXXXXXX1Z4
25	301XXXXXX953	04 February 2020	Gurugram (North)	28,27,125	06XXXXXXXXXX1Z4
26	361XXXXXX619	05 February 2020	Gurugram (North)	32,01,406	06XXXXXXXXXX1Z4
27	351XXXXXX050	23 January 2020	Gurugram (North)	27,85,116	06XXXXXXXXXX1Z4
28	351XXXXXX708	04 February 2020	Gurugram (North)	71,21,652	06XXXXXXXXXX1Z4
29	391XXXXXX904	25 January 2020	Gurugram (North)	48,83,865	06XXXXXXXXXX1Z4
30	341XXXXXX612	04 February 2020	Gurugram (North)	21,30,358	06XXXXXXXXXX1Z4
31	311XXXXXX365	29 January 2020	Gurugram (North)	10,69,316	06XXXXXXXXXX1Z4
32	381XXXXXX032	18 January 2020	Gurugram (North)	46,48,555	06XXXXXXXXXX1Z4
33	361XXXXXX314	04 February 2020	Gurugram (North)	15,93,188	06XXXXXXXXXX1Z4
34	381XXXXXX646	18 January 2020	Gurugram (North)	37,13,484	06XXXXXXXXXX1Z4
35	391XXXXXX334	05 February 2020	Gurugram (North)	46,86,500	06XXXXXXXXXX1Z4
36	381XXXXXX793	15 March 2019	Sonipat	1,92,88,748	06XXXXXXXXXX1Z7
37	371XXXXXX770	11 March 2019	Sonipat	1,90,48,430	06XXXXXXXXXX1Z7
38	391XXXXXX227	14 March 2019	Sonipat	1,78,27,550	06XXXXXXXXXX2ZC
39	311XXXXXX769	11 March 2019	Sonipat	1,66,77,356	06XXXXXXXXXX1Z7
40	301XXXXXX751	16 February 2020	Gurugram (North)	78,02,570	06XXXXXXXXXX1Z4
41	331XXXXXX337	16 February 2020	Gurugram (North)	77,71,745	06XXXXXXXXXX1Z4
42	381XXXXXX163	16 February 2020	Gurugram (North)	75,35,710	06XXXXXXXXXX1Z4
43	361XXXXXX762	04 February 2020	Gurugram (North)	74,98,000	06XXXXXXXXXX1Z4
44	311XXXXXX909	16 October 2019	Gurugram (South)	3,59,885	06XXXXXXXXXX1Z3
	44 EWBs	**Total**		**19,75,88,305**	

Appendix 1.14 (F)
(Reference: Paragraph 1.9.10 (iii); Page: 13)
E-way bills generated using invalid PIN-codes

Sr. No.	EWB No	EWB generated date	DETC	EWB Value (amount in ₹)	GSTIN
1	321XXXXXX822	29 January 2019	Panipat	65,82,456	06XXXXXXXXXX1ZG
2	331XXXXXX128	24 August 2020	Sonipat	23,83,040	06XXXXXXXXXX1Z3
	02 EWBs	**Total**		**89,65,496**	

Appendix 1.15

(Reference: Paragraph 1.9.10 (iv); Page: 14)

EWB generated by taxpayers whose registrations were subsequently cancelled

Sr. No.	EWB No.	EWB Date	DETC	EWB Value (amount in ₹)	GSTIN
1	351XXXXXX113	07 November 2019	Gurugram (South)	25,05,800	06XXXXXXXXXX1Z3
2	351XXXXXX010	31 October 2019	Gurugram (South)	32,23,145	06XXXXXXXXXX1Z3
3	331XXXXXX128	24 August 2020	Sonipat	23,83,040	06XXXXXXXXXX1Z3
4	311XXXXXX856	05 May 2018	Sonipat	80,346	06XXXXXXXXXX1ZN
5	381XXXXXX013	05 May 2018	Sonipat	6,53,185	06XXXXXXXXXX1ZN
6	311XXXXXX909	16 October 2019	Gurugram (South)	3,59,885	06XXXXXXXXXX1Z3
	06 EWBs	**Total**		**92,05,401**	

Appendix 1.16 (A)

(Reference: Paragraph 1.11 (a); Page: 15)

EWBs generated by taxpayer in Haryana to supply goods to taxpayers with same PAN in jurisdiction other than Haryana

Sr. No	EWB No	EWB Date	EWB Value (amount in ₹)	From GSTIN	To GSTIN	Destination State
1	351XXXXXX000	27 May 2019 13:55	1,68,58,80,000	06XXXXXXXXXX1ZX	03XXXXXXXXXX2Z2	Punjab
2	351XXXXXX100	01 September 2021 17:18	3,64,74,740	06XXXXXXXXXX1ZO	08XXXXXXXXXX1ZK	Rajasthan
3	331XXXXXX000	12 October 2018 13:57	1,88,70,745	06XXXXXXXXXX1ZE	19XXXXXXXXXX1Z7	West Bengal
4	301XXXXXX268	07 January 2022 16:45	93,30,000	06XXXXXXXXXX1Z1	20XXXXXXXXXX1ZB	Jharkhand
5	321XXXXXX000	04 September 2018 22:15	91,28,393	06XXXXXXXXXX1ZE	19XXXXXXXXXX1Z7	Center
Total			**1,75,96,83,878**			

Appendix 1.16 (B)

(Reference: Paragraph 1.11 (a); Page: 15)

EWBs generated by taxpayer in jurisdiction other than Haryana to supply goods to taxpayers with same PAN in Haryana

Sr. No.	EWB	EWB Date	EWB Value (amount in ₹)	From GSTIN	Despatch From State	To GSTIN	Destination State
1	221XXXXXX958	11 July 2019 17:19	5,68,55,434	27XXXXXXXXXX1ZG	Maharashtra	06XXXXXXXXXX1ZK	Haryana
2	661XXXXXX006	17 December 2018 18:42	2,69,05,500	23XXXXXXXXXX1ZC	Madhya Pradesh	06XXXXXXXXXX1Z8	Haryana
3	551XXXXXX989	30 March 2021 14:52	3,01,02,999	33XXXXXXXXXX1ZM	Tamil Nadu	06XXXXXXXXXX5ZF	Haryana
4	351XXXXXX438	04 May 2019 19:20	44,21,561	02XXXXXXXXXX2Z7	Himachal Pradesh	06XXXXXXXXXX1Z0	Haryana
5	221XXXXXX865	05 June 2021 15:00	2,96,48,513	27XXXXXXXXXX1ZB	Maharashtra	06XXXXXXXXXX1ZF	Haryana
6	881XXXXXX804	29 December 2018 11:38	95,98,451	19XXXXXXXXXX1Z7	West Bengal	06XXXXXXXXXX1ZE	Haryana
7	891XXXXXX766	09 September 2021 23:05	99,19,790	19XXXXXXXXXX1ZN	West Bengal	06XXXXXXXXXX1ZU	Haryana
8	441XXXXXX000	18 June 2018 12:34	34,50,000	20XXXXXXXXXX1ZY	Jharkhand	06XXXXXXXXXX1ZO	Haryana
9	661XXXXXX395	11 July 2021 23:40	60,90,138	23XXXXXXXXXX1Z0	Madhya Pradesh	06XXXXXXXXXX2ZV	Haryana
10	781XXXXXX576	08 November 2021 21:20	1,63,65,040	07XXXXXXXXXX1Z2	Delhi	06XXXXXXXXXX1Z4	Haryana
11	641XXXXXX835	25 September 2019 17:45	59,20,000	24XXXXXXXXXX1ZV	Gujarat	06XXXXXXXXXX1ZT	Haryana
12	241XXXXXX706	17 November 2021 17:04	1,79,23,384	27XXXXXXXXXX1Z6	Maharashtra	06XXXXXXXXXX1ZA	Haryana
Total			**21,72,00,810**				

Appendix 1.17
(Reference: Paragraph 1.15.1; Page: 18)
Scope limitation due to documents not produced

(Amount in ₹)

Sr. No.	Ack No.	EWB No.	Tax	Penalty	Tax + Penalty	Month	Preventive Unit
1	585459	301XXXXXX133	9,55,800	9,55,800	19,11,600	November-2021	Faridabad (West)
2	585457	331XXXXXX999	1,53,866	1,53,866	3,07,732	November-2021	Faridabad (West)
3	585454	611XXXXXX883	61,722	61,722	1,23,444	November-2021	Faridabad (West)
4	87900	-	16,50,000	30,00,000	46,50,000	February-2019	Faridabad (North)
5	87890	781XXXXXX479	61,342	4,18,660	4,80,002	February-2019	Faridabad (North)
6	87898	321XXXXXX544	61,342	4,18,660	4,80,002	February-2019	Faridabad (North)
7	606960	-	0	27,57,832	27,57,832	January-2022	Faridabad (North)
8	609834	351XXXXXX065	0	2,95,846	2,95,846	January-2022	Faridabad (North)
9	610686	-	0	1,61,800	1,61,800	January-2022	Faridabad (North)
10	21915	761XXXXXX963	1,99,560	1,99,560	3,99,120	October-2018	Panipat
11	212040	-	10,800	60,000	70,800	November-2019	Panipat
12	213139	361XXXXXX789	1,80,194	18,01,934	19,82,128	November-2019	Jhajjar
13	199596	-	79,785	4,52,660	5,32,445	November-2019	Jhajjar
14	608916	791XXXXXX980	0	5,00,641	5,00,641	January-2022	Panchkula
15	607244	-	0	3,56,400	3,56,400	January-2022	Panchkula
16	607281	-	0	2,25,900	2,25,900	January-2022	Panchkula
17	18129	-	2,57,665	2,57,665	5,15,330	August-2018	Jagadhri
18	200100	-	16,200	16,200	32,400	November-2019	Jagadhri
19	411872	-	25,000	25,000	50,000	January-2021	Faridabad (South)
20	567433	-	25,27,971	25,27,971	50,55,942	September-2021	Faridabad (South)
21	567271	-	5,46,415	32,58,639	38,05,054	September-2021	Faridabad (South)
22	566799	-	4,02,324	22,39,800	26,42,124	September-2021	Faridabad (South)
23	567314	721XXXXXX966	2,36,044	13,23,007	15,59,051	September-2021	Faridabad (South)
24	566805	741XXXXXX862	2,33,966	12,99,810	15,33,776	September-2021	Faridabad (South)
25	566792	751XXXXXX215	1,27,012	8,05,412	9,32,424	September-2021	Faridabad (South)
26	546516	301XXXXXX810	3,91,200	3,91,200	7,82,400	September-2021	Faridabad (South)
27	566956	-	3,60,180	3,60,180	7,20,360	September-2021	Faridabad (South)
28	566693	-	2,97,538	2,97,538	5,95,076	September-2021	Faridabad (South)
29	546171	761XXXXXX096	2,80,800	2,80,800	5,61,600	September-2021	Faridabad (South)
30	546478	741XXXXXX201	2,67,920	2,67,920	5,35,840	September-2021	Faridabad (South)
31	546195	-	1,46,264	3,62,066	5,08,330	September-2021	Faridabad (South)
32	567208	281XXXXXX247	1,80,000	1,80,000	3,60,000	September-2021	Faridabad (South)
33	566971	-	48,824	2,71,240	3,20,064	September-2021	Faridabad (South)
34	567140	-	15,000	3,00,000	3,15,000	September-2021	Faridabad (South)
35	566933	-	41,580	2,31,000	2,72,580	September-2021	Faridabad (South)
36	566979	-	44,584	2,15,500	2,60,084	September-2021	Faridabad (South)
37	566974	-	30,918	1,72,400	2,03,318	September-2021	Faridabad (South)
38	566968	-	11,126	1,53,318	1,64,444	September-2021	Faridabad (South)
39	21157	281XXXXXX745	4,53,786	4,53,786	9,07,572	September-2018	Fatehabad
40	20480	391XXXXXX257	48,420	48,420	96,840	September-2018	Fatehabad
41	239089	-	1,15,732	1,15,732	2,31,464	December-2019	Fatehabad
42	226489	-	28,512	1,58,400	1,86,912	December-2019	Fatehabad
43	226035	-	49,980	49,980	99,960	December-2019	Fatehabad
44	226018	-	27,500	27,500	55,000	December-2019	Fatehabad
45	226002	-	25,000	25,000	50,000	December-2019	Fatehabad
46	343432	-	1,01,650	1,01,650	2,03,300	July-2020	Fatehabad
47	346082	311XXXXXX465	30,769	30,769	61,538	July-2020	Fatehabad
Total			**1,07,84,291**	**2,80,69,184**	**3,88,53,475**		

Appendix 1.18-A
(Reference: Paragraph 1.15.2; Page: 20)
Booked cases where GST MOV - 1, 2, 4 were not issued

(Amount in ₹)

Sr. No.	Ack No.	EWB No.	Tax	Penalty	Tax + Penalty	Month	Preventive Unit
1	90521	391XXXXXX237	4,08,755	4,08,755	8,17,510	February 2019	Hisar
2	1906	321XXXXXX433	12,54,930	12,54,930	25,09,860	April 2018	Jhajjar
3	2488	381XXXXXX235	92,340	92,340	1,84,680	April 2018	Jhajjar
		Total	**17,56,025**	**17,56,025**	**35,12,050**		

Appendix 1.18-B
(Reference: Paragraph 1.15.2; Page: 20)
Booked cases where GST MOV - 11 was not issued

(Amount in ₹)

Sr. No.	Preventive Unit	Ack. No.	Month	Date of issue of MOV-07	Due date for payment	Date of payment	Delay (in days)
1	Panipat	606907	January 2022	16 December 2021	23 December 2021	11 January 2022	18
2	Gurugram (West)	451728	February 2021	01 March 2021	08 March 2021	10 March 2021	2
3		452086	February 2021	26 February 2021	05 March 2021	19 March 2021	14
4		452087	February 2021	22 February 2021	01 March 2021	12 March 2021	11
5		452085	February 2021	26 February 2021	05 March 2021	20 March 2021	15
6		513218	July 2021	02 August 2021	09 August 2021	20 August 2021	11
7		286937	February 2020	08 February 2020	15 February 2020	17 February 2020	2
8		513217	July 2021	03 August 2021	10 August 2021	19 August 2021	9
9		490895	July 2021	22 July 2021	29 July 2021	11 August 2021	13
10		513216	July 2021	27 July 2021	03 August 2021	17 August 2021	14
11	Jhajjar	198841	November 2019	04 November 2019	11 November 2019	22 November 2019	11
12		511831	July 2021	18 July 2021	25 July 2021	12 August 2021	18
13		451177	February 2021	09 March 2021	16 March 2021	08 April 2021	23
14		451178	February 2021	09 March 2021	16 March 2021	08 April 2021	23
15	Faridabad (East)	617577	March 2022	03 March 2022	10 March 2022	11 March 2022	1
16		617579	March 2022	03 March 2022	10 March 2022	11 March 2022	1

Appendix 1.19-A
(Reference: Paragraph 1.15.3; Page: 21)
Tax and penalty deposited but not debited in electronic cash ledger (PMT-05) through DRC-03

(Amount in ₹)

Sr. No.	Ack No.	EWB No.	Tax	Penalty	Tax + Penalty	Month	Preventive Unit
1	168178	-	32,076	32,076	64,152	August 2019	Faridabad (East)
2	168224	-	26,000	26,000	52,000	August 2019	Faridabad (East)
3	168180	-	25,000	25,000	50,000	August 2019	Faridabad (East)
4	169295	-	12,600	12,600	25,200	August 2019	Faridabad (East)
5	169296	-	10,000	10,000	20,000	August 2019	Faridabad (East)
6	22183	-	5,04,000	5,04,000	10,08,000	October 2018	Panipat
7	611333	-	0	60,000	60,000	January 2022	Panipat
8	88312	251XXXXXX422	0	25,000	25,000	February 2019	Faridabad (North)
Total			**6,09,676**	**6,94,676**	**13,04,352**		

Appendix 1.19-B
(Reference: Paragraph 1.15.3; Page: 21)
Release of vehicles on payment of tax or penalty or both without raising demand for the same

(Amount in ₹)

Sr. No.	Ack No.	EWB No.	Tax	Penalty	Tax + Penalty	Month	Preventive Unit	DRC -03	DRC-3 amount	Liability Register
1	168178	-	32,076	32,076	64,152	August 2019	Faridabad (East)	Not Debited	64,152	no entry
2	22183	-	5,04,000	5,04,000	10,08,000	October 2018	Panipat	Not Debited	10,08,000	no entry
3	611333	-	0	60,000	60,000	January 2022	Panipat	Not Debited	60,000	no entry
4	88312	251XXXXXX422	3,00,000	3,00,000	6,00,000	February 2019	Faridabad (North)	Not Debited	25,000	no entry
Total			**8,36,076**	**8,96,076**	**17,32,152**				**11,57,152**	

Appendix 1.20-A
(Reference: Paragraph 1.16.1; Page: 22)
Haryana State Jurisdictional EWB

(Amount in ₹)

Sr. No.	Ack No.	EWB No.	Tax	Penalty	Tax + Penalty	Month	Preventive Unit
1	96520	361XXXXXX698	1,00,033	1,00,033	2,00,066	March 2019	Ambala
2	96503	771XXXXXX610	37,296	37,296	74,592	March 2019	Ambala
3	585845	-	35,640	35,640	71,280	November 2021	Faridabad (West)
4	585787	-	33,320	33,320	66,640	November 2021	Faridabad (West)
5	599142	-	26,784	26,784	53,568	November 2021	Faridabad (West)
6	169298	-	36,000	36,000	72,000	August 2019	Faridabad (East)
7	168178	-	32,076	32,076	64,152	August 2019	Faridabad (East)
8	168232	-	28,430	28,430	56,860	August 2019	Faridabad (East)
9	168224	-	26,000	26,000	52,000	August 2019	Faridabad (East)
10	168180	-	25,000	25,000	50,000	August 2019	Faridabad (East)
11	169295	-	12,600	12,600	25,200	August 2019	Faridabad (East)
12	169296	-	10,000	10,000	20,000	August 2019	Faridabad (East)
13	1906	321XXXXXX433	12,54,930	12,54,930	25,09,860	April 2018	Jhajjar
14	611140	-	1,34,313	1,34,313	2,68,626	January 2022	Panchkula
15	610423	-	77,970	77,970	1,55,940	January 2022	Panchkula
16	412302	-	52,200	52,200	1,04,400	January 2021	Jagadhri
17	412344	-	26,550	26,550	53,100	January 2021	Jagadhri
18	424561	331XXXXXX602	24,300	24,300	48,600	January 2021	Jagadhri
19	424567	-	21,312	21,312	42,624	January 2021	Jagadhri
20	472462	-	1,92,710	1,92,710	3,85,420	April 2021	Jagadhri
Total			**21,87,464**	**21,87,464**	**43,74,928**		

Appendix 1.20-B
(Reference: Paragraph 1.16.1; Page: 22)
Other than Haryana State Jurisdictional EWB

(Amount in ₹)

Sr. No.	Ack No.	EWB No.	Tax	Penalty	Tax + Penalty	Month	Preventive Unit
1	132121	-	30,480	1,84,000	2,14,480	July 2019	Ambala
2	488018	361XXXXXX735	33,242	33,242	66,484	June 2021	Hisar
3	90521	391XXXXXX237	4,08,755	4,08,755	8,17,510	February 2019	Hisar
4	587024	181XXXXXX261	1,08,000	1,08,000	2,16,000	November 2021	Faridabad (West)
5	587028	-	96,255	96,255	1,92,510	November 2021	Faridabad (West)
6	587027	-	90,765	90,765	1,81,530	November 2021	Faridabad (West)
7	599147	-	77,274	77,274	1,54,548	November 2021	Faridabad (West)
8	587026	-	71,483	71,483	1,42,966	November 2021	Faridabad (West)
9	599148	-	68,642	68,642	1,37,284	November 2021	Faridabad (West)
10	599151	-	63,250	63,250	1,26,500	November 2021	Faridabad (West)
11	585951	-	60,768	60,768	1,21,536	November 2021	Faridabad (West)
12	585991	-	59,787	59,787	1,19,574	November 2021	Faridabad (West)
13	587025	-	44,280	44,280	88,560	November 2021	Faridabad (West)
14	585976	-	24,509	24,509	49,018	November 2021	Faridabad (West)
15	585908	-	10,147	10,147	20,294	November 2021	Faridabad (West)
16	17646	781XXXXXX179	3,47,400	3,47,400	6,94,800	August 2018	Palwal
17	28085	-	83,576	83,576	1,67,152	November 2018	Palwal
18	11689	491XXXXXX416	99,570	99,570	1,99,140	July 2018	Palwal
19	93524	-	19,500	19,500	39,000	March 2019	Palwal
20	93527	-	10,000	10,000	20,000	March 2019	Palwal
21	170237	371XXXXXX511	1,40,805	1,40,805	2,81,610	August 2019	Faridabad (East)
22	168227	-	21,600	21,600	43,200	August 2019	Faridabad (East)
23	169297	391XXXXXX141	9,360	9,360	18,720	August 2019	Faridabad (East)
24	88428	741XXXXXX193	1,17,228	1,17,228	2,34,456	February 2019	Faridabad (East)
25	88434	601XXXXXX024	1,10,000	1,10,000	2,20,000	February 2019	Faridabad (East)
26	88419	-	63,000	63,000	1,26,000	February 2019	Faridabad (East)
27	88433	-	46,800	46,800	93,600	February 2019	Faridabad (East)
28	625775	-	0	4,82,400	4,82,400	March 2022	Faridabad (East)
29	625772	-	0	4,82,400	4,82,400	March 2022	Faridabad (East)
30	617579	-	0	2,87,091	2,87,091	March 2022	Faridabad (East)
31	617577	-	0	2,58,048	2,58,048	March 2022	Faridabad (East)
32	88312	251XXXXXX422	3,00,000	3,00,000	6,00,000	February 2019	Faridabad (North)
33	65449	-	84,280	84,280	1,68,560	February 2019	Faridabad (North)
34	90805	721XXXXXX948	63,000	63,000	1,26,000	February 2019	Faridabad (North)
35	90203	771XXXXXX789	59,700	59,700	1,19,400	February 2019	Faridabad (North)
36	65451	-	55,860	55,860	1,11,720	February 2019	Faridabad (North)
37	173605	-	5,40,000	5,40,000	10,80,000	September 2019	Faridabad (North)
38	175140	-	69,300	3,85,000	4,54,300	September 2019	Faridabad (North)
39	174106	281XXXXXX389	32,500	32,500	65,000	September 2019	Faridabad (North)
40	175906	681XXXXXX926	1,06,200	1,06,200	2,12,400	September 2019	Faridabad (North)
41	178859	761XXXXXX079	76,500	76,500	1,53,000	September 2019	Faridabad (North)
42	452207	-	2,14,758	2,14,758	4,29,516	February 2021	Faridabad (North)
43	289189	641XXXXXX218	3,39,814	3,39,814	6,79,628	February 2020	Gurugram (West)
44	285873	761XXXXXX959	70,440	70,440	1,40,880	February 2020	Gurugram (West)
45	286937	721XXXXXX146	63,122	63,122	1,26,244	February 2020	Gurugram (West)
46	287975	761XXXXXX013	45,994	45,994	91,988	February 2020	Gurugram (West)
47	285907	-	35,000	35,000	70,000	February 2020	Gurugram (West)
48	451739	-	10,00,000	36,64,700	46,90,816	February 2021	Gurugram (West)
49	426878	681XXXXXX711	10,00,000	10,26,000	20,52,000	February 2021	Gurugram (West)
50	427238	-	1,71,706	18,52,280	20,23,986	February 2021	Gurugram (West)
51	451728	-	2,24,328	16,67,910	18,92,238	February 2021	Gurugram (West)

Sr. No.	Ack No.	EWB No.	Tax	Penalty	Tax + Penalty	Month	Preventive Unit
52	490341	661XXXXXX419	2,55,512	2,55,512	5,11,024	July 2021	Gurugram (West)
53	511266	-	2,25,293	2,25,293	4,50,586	July 2021	Gurugram (West)
54	450316	-	1,13,724	1,13,724	2,27,448	February 2021	Panipat
55	606907	-	1,21,726	6,85,700	8,07,426	January 2022	Panipat
56	607424	741XXXXXX282	2,12,450	2,12,450	4,24,900	January 2022	Panipat
57	2488	381XXXXXX235	92,340	92,340	1,84,680	April 2018	Jhajjar
58	451177	-	19,08,864	19,08,864	38,17,728	February 2021	Jhajjar
59	451178	-	19,08,864	19,08,864	38,17,728	February 2021	Jhajjar
60	511831	701XXXXXX985	16,78,708	17,54,100	34,32,808	July 2021	Jhajjar
61	610609	761XXXXXX131	0	2,97,560	2,97,560	January 2022	Panchkula
62	611291	731XXXXXX785	0	2,47,388	2,47,388	January 2022	Panchkula
63	608088	301XXXXXX500	76,942	1,53,884	2,30,826	January 2022	Panchkula
64	608091	-	0	1,50,000	1,50,000	January 2022	Panchkula
65	610431	-	0	1,12,724	1,12,724	January 2022	Panchkula
Total			**1,34,63,401**	**2,27,81,396**	**3,62,96,913**		

Appendix 2.1
(Reference: Paragraph 2.4; Page 27)
Detail Audit Sample

Sr. No.	GSTIN	Jurisdiction
1	06AxxxxxxxxR1ZJ	Ambala
2	06AxxxxxxxxC1Z3	Ambala
3	06AxxxxxxxxD1ZC	Bhiwani
4	06AxxxxxxxxP6ZI	Faridabad (East)
5	06AxxxxxxxxQ1ZY	Faridabad (North)
6	06AxxxxxxxxF1ZS	Faridabad (North)
7	06AxxxxxxxxG1Z5	Faridabad (North)
8	06AxxxxxxxxJ1Z8	Faridabad (South)
9	06AxxxxxxxxG2ZW	Gurugram (East)
10	06AxxxxxxxxE1ZD	Gurugram (East)
11	06AxxxxxxxxH1ZS	Gurugram (East)
12	06AxxxxxxxxM1Z5	Gurugram (East)
13	06AxxxxxxxxE2ZY	Gurugram (East)
14	06AxxxxxxxxC2Z0	Gurugram (East)
15	06AxxxxxxxxM1ZN	Gurugram (East)
16	06AxxxxxxxxN1ZS	Gurugram (East)
17	06AxxxxxxxxD1ZG	Gurugram (East)
18	06AxxxxxxxxN1ZO	Gurugram (East)
19	06AxxxxxxxxR1ZL	Gurugram (East)
20	06AxxxxxxxxK1ZL	Gurugram (East)
21	06AxxxxxxxxM1ZI	Gurugram (East)
22	06AxxxxxxxxG1ZN	Gurugram (East)
23	06AxxxxxxxxF1ZW	Gurugram (East)
24	06AxxxxxxxxJ1ZK	Gurugram (East)
25	06AxxxxxxxxN1ZU	Gurugram (East)
26	06AxxxxxxxxL1ZG	Gurugram (East)
27	06AxxxxxxxxF1ZU	Gurugram (East)
28	06AxxxxxxxxF1Z0	Gurugram (East)
29	06AxxxxxxxxJ1ZQ	Gurugram (East)
30	06AxxxxxxxxJ1ZQ	Gurugram (East)
31	06AxxxxxxxxK1ZM	Gurugram (East)
32	06AxxxxxxxxR1ZB	Gurugram (North)
33	06AxxxxxxxxK1ZL	Gurugram (North)
34	06AxxxxxxxxQ1ZM	Gurugram (North)
35	06AxxxxxxxxL1ZU	Gurugram (North)
36	06AxxxxxxxxL1Z6	Gurugram (North)
37	06AxxxxxxxxN1ZA	Gurugram (North)
38	06BxxxxxxxxL1ZX	Gurugram (North)
39	06AxxxxxxxxG1ZN	Gurugram (North)
40	06AxxxxxxxxA1ZR	Gurugram (North)
41	06AxxxxxxxxN1Z6	Gurugram (North)
42	06AxxxxxxxxQ1Z8	Gurugram (North)
43	06AxxxxxxxxH1ZM	Gurugram (North)
44	06AxxxxxxxxF1ZS	Gurugram (North)
45	06AxxxxxxxxK1ZH	Gurugram (North)

Sr. No.	GSTIN	Jurisdiction
46	06AxxxxxxxxP1Z5	Gurugram (North)
47	06AxxxxxxxxC1ZH	Gurugram (North)
48	06AxxxxxxxxC1ZH	Gurugram (South)
49	06AxxxxxxxxP1Z9	Gurugram (South)
50	06AxxxxxxxxP1Z9	Gurugram (South)
51	06AxxxxxxxxE1Z3	Gurugram (South)
52	06AxxxxxxxxQ1ZE	Gurugram (South)
53	06AxxxxxxxxR1Z7	Gurugram (West)
54	06AxxxxxxxxN3ZM	Gurugram (West)
55	06AxxxxxxxxR1ZT	Hisar
56	06AxxxxxxxxE1Z9	Hisar
57	06AxxxxxxxxN1ZW	Hisar
58	06AxxxxxxxxD1Z2	Jhajjar
59	06AxxxxxxxxQ1ZU	Karnal
60	06AxxxxxxxxC1ZY	Karnal
61	06AxxxxxxxxR1ZM	Kurukshetra
62	06AxxxxxxxxP1ZB	Panchkula
63	06AxxxxxxxxG3ZR	Panipat
64	06AxxxxxxxxG1ZT	Panipat
65	06AxxxxxxxxG1Z1	Rewari
66	06AxxxxxxxxJ1ZQ	Rewari
67	06AxxxxxxxxH1ZW	Rewari
68	06AxxxxxxxxG1ZB	Rohtak
69	06AxxxxxxxxN1ZY	Sonipat
70	06AxxxxxxxxL1ZE	Sonipat

Appendix 2.2
(Reference: Paragraph 2.6.1; Page 29)
GSTR-3B Non-filers

Districts	Category	2017-18	2018-19	2019-20	Total
Panipat	Cases identified 3B non-filers more than seven and above as on March of the year	520	1,256	383	2,159
Karnal	Cases identified 3B non-filers more than seven and above as on March of the year	139	269	122	530
Rewari	Cases identified 3B non-filers more than seven and above as on March of the year	10	34	26	70
Rohtak	Cases identified 3B non-filers more than seven and above as on March of the year	82	163	242	487
Jhajjar	Cases identified 3B non-filers more than seven and above as on March of the year	74	126	364	564
Kaithal	Cases identified 3B non-filers more than seven and above as on March of the year	205	121	52	378
Hisar	Cases identified 3B non-filers more than seven and above as on March of the year	31	44	56	131
Kurukshetra	Cases identified 3B non-filers more than seven and above as on March of the year	133	264	153	550
Jagadhri	Cases identified 3B non-filers more than seven and above as on March of the year	227	211	221	659
Panchkula	Cases identified 3B non-filers more than seven and above as on March of the year	158	259	119	536
					6,064

Appendix 2.3

(Reference: Paragraph 2.6.2; Page 30)

Action not taken against cancellation of Registration

Districts	Suo moto cancelled cases							GSTR-10 return filed	GSTR-10 non-filers	3A notice issued	3A not issued cases	Assessment done
	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	Total					
Panipat	0	715	4,914	2,324	1,095	2,361	11,409	910	10,499	1,523	8,976	0
Karnal	0	260	1,895	2,161	691	1,620	6,627	930	5,697	846	4,851	0
Rewari	0	55	1,789	1,465	851	1,529	5,689	610	5,079	606	4,473	0
Rohtak	0	81	1,810	761	1,174	1,273	5,099	538	4,561	1,307	3,254	0
Jhajjar	0	5	882	699	1,051	1,370	4,007	408	3,599	1,236	2,363	0
Kaithal	0	681	962	464	437	528	3,072	417	2,655	237	2,418	0
Hisar	0	86	2,260	1,567	347	2,405	6,665	1,125	5,540	1,258	4,282	0
Kurukshetra	0	222	814	476	217	938	2,667	543	2,124	748	1,376	0
Jagadhri	0	911	1,676	1,336	219	2,062	6,204	486	5,718	1,101	4,617	0
Panchkula	0	374	1,948	1,251	265	707	4,545	376	4,169	435	3,734	0
Total							**55,984**	**6,343**	**49,641**	**9,297**	**40,344**	**0**

Appendix 2.4

(Reference: Paragraph 2.6.4; Page 32)

Details of Human Resources

Sr. No.	Name of Post	Sanctioned Strength	Working Strength	No of vacant post	Percentage of vacant post
1	Additional Excise & Taxation Commissioner	5*	1	4	80.00
2	Joint Excise & Taxation Commissioners	13	12	1	7.69
3	Dy. Excise & Taxation Commissioners	27	25	2	7.41
4	Excise and Taxation Officers	225	191	34	15.11
5	Assistant Excise and Taxation Officers	83	37	46	55.42
6	Taxation Inspectors	720	463	257	35.69
Total		**1,073**	**729**	**344**	

* Total sanctioned strength of AETC in the Department is Seven.

Appendix 2.5

(Reference: Paragraph 2.7; Page 33)

Summary of Sample data analysis (Centralised Audit)

Sr. No.	Audit Dimension	DETC	No of cases	Amount in ₹
1	ITC Mismatch or Excess availing of ITC (R3B & R2A)	Faridabad (East)	3	67,89,79,188
		Faridabad (West)	2	49,28,15,182
		Gurugram (East)	27	5,27,34,58,801
		Gurugram (North)	6	1,46,10,01,839
		Gurugram (South)	3	34,10,11,667
		Gurugram (West)	4	65,45,97,023
		Hisar	3	74,68,57,377
		Jhajjar	5	1,62,29,27,694
		Jind	2	17,66,18,567
		Kurukshetra	2	23,80,63,442
		Mewat	1	17,26,97,536
		Palwal	1	26,74,84,355
		Panipat	3	18,54,03,307
		Rewari	2	57,21,79,871
		Sirsa	1	43,93,63,748
		Sonipat Ward 2	8	1,06,52,37,939
	Total		**73**	**14,38,86,97,536**
2	ITC Availed without supplier remitting tax	Ambala	3	92,85,68,844
		Faridabad (North)	3	19,00,70,923
		Faridabad (West)	2	39,22,74,463
		Gurugram (East)	12	1,00,69,97,247
		Gurugram (North)	6	47,10,17,938
		Gurugram (South)	2	17,93,15,705
		Gurugram (West)	6	28,00,49,243
		Karnal	4	29,80,88,577
		Panchkula	3	11,63,74,053
		Sonipat	4	27,19,70,000
	Total		**45**	**4,13,47,26,993**
3	ITC Availed on GSTR 3B filed after limitation period	Bhiwani	1	2,31,05,179
		Faridabad (East)	2	2,37,27,465
		Gurugram (East)	14	33,42,59,604
		Gurugram (North)	2	5,53,85,401
		Gurugram (South)	13	49,77,71,819
		Gurugram (West)	1	12,61,50,547
		Hisar	3	3,59,58,720
		Jagadhri	1	1,65,01,585
		Jhajjar	1	1,72,55,732
		Panipat	1	5,75,27,234
		Rewari	2	13,67,30,056
		Sonipat	3	46,83,97,017
	Total		**44**	**1,79,27,70,359**
4	Incorrect availment of ISD Credit	Ambala	2	1,08,18,896
		Faridabad (East)	1	42,22,644
		Faridabad (West)	2	49,49,977
		Gurugram (East)	5	7,30,08,416
		Gurugram (North)	2	1,26,29,105
		Gurugram (South)	6	1,43,80,210
		Gurugram (West)	5	81,40,782
		Jagadhri	1	44,42,961
		Jhajjar	1	22,25,857
		Palwal	4	2,39,06,802
		Panipat	2	82,36,855
		Rohtak	1	20,75,038
		Sonipat	3	23,87,514
	Total		**35**	**17,14,25,056**
5	ITC availed under RCM versus payment of tax in GSTR 3B/GSTR 9	Faridabad (East)	2	2,87,43,004
		Faridabad (West)	3	28,88,05,256
		Gurugram (East)	16	58,42,08,149
		Gurugram (North)	3	6,01,54,904
		Gurugram (South)	3	93,08,99,872

Sr. No.	Audit Dimension	DETC	No of cases	Amount in ₹
		Gurugram (West)	4	39,58,44,488
		Karnal	1	3,04,17,992
		Rewari	1	29,87,55,136
		Rohtak	1	4,76,26,664
	Total		**34**	**2,66,54,55,465**
6	Mismatch of ITC availed between Annual returns and Books of accounts	Faridabad (East)	4	1,45,41,24,744
		Gurugram (East)	1	4,87,98,824
		Gurugram (South)	1	4,62,38,184
		Gurugram (West)	2	4,51,87,268
		Jhajjar	2	10,06,15,832
		Rohtak	3	36,07,05,584
		Sonipat	3	34,38,69,792
	Total		**16**	**2,39,95,40,228**
7	Reconciliation between ITC availed in Annual returns with expenses in financial statements	Ambala	2	6,00,15,766
		Faridabad (North)	3	4,37,11,781
		Faridabad (South)	2	4,59,80,345
		Gurugram (East)	4	37,64,48,691
		Hisar	1	2,94,23,622
		Rewari	3	3,35,14,49,020
		Rohtak	3	36,07,05,584
		Sonipat	1	3,11,59,484
	Total		**19**	**4,29,88,94,293**
8	Unsettled liabilities	Ambala	2	31,41,29,204
		Faridabad (East)	2	33,29,52,944
		Faridabad (North)	4	43,82,41,386
		Faridabad (South)	3	19,63,42,976
		Faridabad (West)	6	38,05,83,267
		Gurugram (East)	13	28,24,74,68,650
		Gurugram (North)	5	4,18,96,98,537
		Gurugram (South)	16	1,90,45,67,051
		Gurugram (West)	8	85,84,85,516
		Hisar	4	55,93,52,713
		Jagadhri	2	19,91,06,844
		Jhajjar	6	48,50,92,590
		Karnal	2	16,55,55,699
		Palwal	3	18,82,17,292
		Panchkula	4	27,28,66,080
		Panipat	3	29,46,12,142
		Rewari	3	46,04,98,868
		Rohtak	2	26,05,02,249
		Sonipat	9	40,15,74,744
	Total		**97**	**40,14,98,48,752**
9	Suppression in taxable value in comparison with E-Way Bill	Bhiwani	2	4,48,98,14,838
		Faridabad (East)	6	2,18,39,50,704
		Faridabad (South)	12	7,94,29,48,186
		Faridabad (West)	15	20,01,71,95,152
		Gurugram (East)	4	59,72,15,37,008
		Gurugram (North)	7	29,59,25,98,884
		Gurugram (South)	5	1,95,91,22,432
		Gurugram (West)	13	11,05,71,04,818
		Jagadhri	3	91,75,96,128
		Jhajjar	2	1,63,40,19,200
		Mewat	3	1,29,18,78,140
		Palwal	3	1,74,31,21,796
		Rewari	13	5,72,65,59,434
		Sonipat	3	1,43,56,91,780
	Total		**91**	**1,49,71,31,38,500**
10	Mismatch in tax paid between books of accounts and returns	Faridabad (North)	1	10,50,34,864
		Gurugram (East)	3	11,82,66,758
		Gurugram (North)	6	44,67,30,790
		Gurugram (South)	2	5,48,47,374
		Gurugram (West)	3	15,62,33,498
		Sonipat	1	14,92,13,344
	Total		**16**	**1,03,03,26,628**

Sr. No.	Audit Dimension	DETC	No of cases	Amount in ₹
11	Suppression of taxable value identified through TDS/TCS declaration	Faridabad (West)	2	1,33,18,72,224
		Gurugram (East)	3	1,14,32,98,323
		Gurugram (North)	2	15,60,84,032
		Gurugram (South)	1	7,23,56,730
		Gurugram (West)	1	15,03,25,129
		Karnal	1	5,44,95,340
		Panchkula	3	5,41,34,459
		Rewari	3	14,42,03,768
		Sirsa	1	6,89,43,486
		Sonipat	2	15,68,71,819
	Total		**19**	**3,33,25,85,310**
12	Suppression of taxable value identified through mismatch in unbilled revenue declared in Table 5 of GSTR 9C	Faridabad (West)	1	10,56,50,955
		Gurugram (East)	7	2,14,28,82,051
		Gurugram (North)	1	37,21,02,636
		Gurugram (West)	1	9,28,96,441
	Total		**10**	**2,71,35,32,083**
13	Mismatch in taxable Turnover declared in GSTR 9C Table 7G	Faridabad (East)	3	1,21,64,08,648
		Gurugram (East)	6	37,74,60,26,265
		Gurugram (North)	3	1,27,30,42,426
		Gurugram (South)	3	1,44,20,35,00,000
		Jind	1	12,24,27,92,142
		Karnal	2	80,68,56,27,675
		Sonipat	2	21,00,35,16,006
	Total		**20**	**2,98,37,09,13,162**
14	Ineligible composition levy due to incorrect turnover	Ambala	1	2,63,87,594
		Karnal	1	3,39,90,560
		Palwal	2	3,92,18,275
		Panchkula	1	2,85,02,000
		Sirsa	2	5,01,95,360
	Total		**7**	**17,82,93,789**
15	Composition taxpayer also availing e- commerce facility	Faridabad (East)	1	1,06,62,250
		Faridabad (North)	1	46,23,100
		Gurugram (North)	1	96,99,746
		Hisar	1	2,85,91,723
		Panipat	1	52,86,286
	Total		**5**	**5,88,63,103**
16	GSTR-3B was not filed but GSTR 1 available	Ambala	1	2,09,48,866
		Faridabad (North)	3	8,24,46,772
		Faridabad (South)	2	10,49,78,336
		Faridabad (West)	7	17,71,15,445
		Fatehabad	2	3,36,17,565
		Gurugram (East)	6	18,03,36,486
		Gurugram (North)	6	8,91,33,363
		Gurugram (West)	3	23,36,48,990
		Kaithal	1	3,99,04,333
		Kurukshetra	1	1,69,83,392
		Panipat	1	1,56,01,985
		Rewari	2	4,82,20,230
		Sonipat	2	4,64,95,899
	Total		**37**	**1,08,94,31,661**
17	Short payment of interest	Faridabad (East)	3	56,96,706
		Faridabad (West)	6	1,23,32,171
		Gurugram (East)	24	9,87,26,092
		Gurugram (North)	26	15,60,08,700
		Gurugram (South)	18	7,19,44,756
		Gurugram (West)	19	8,86,54,077
		Hisar	3	47,92,399
		Kaithal	3	78,52,981
		Panipat	1	79,35,726
		Rewari	10	3,95,99,476
		Sirsa	3	60,99,070
		Sonipat	3	49,30,516
	Total		**119**	**50,45,72,671**

Appendix 2.6

(Reference: Paragraph 2.7.1; Page 44)

Cases where replies not received

Sr. No.	Audit Dimension		No of cases	Amount in ₹
1	ITC Mismatch (R3B & R2A)	Faridabad (East)	2	42,22,33,943
		Gurugram (East)	27	5,27,34,58,801
		Gurugram (North)	6	1,46,10,01,839
		Gurugram (South)	3	34,10,11,667
		Jhajjar	1	22,75,78,511
		Sonipat	7	83,36,10,125
	Total		**46**	**8,55,88,94,886**
2	ITC Availed without supplier remitting tax	Gurugram (East)	12	1,00,69,97,247
		Gurugram (North)	6	47,10,17,938
		Gurugram (South)	2	17,93,15,705
		Panchkula	2	7,12,34,535
		Sonipat	4	27,19,70,000
	Total		**26**	**2,00,05,35,426**
3	ITC Availed on GSTR 3B filed after limitation period	Bhiwani	1	2,31,05,179
		Gurugram (East)	14	33,42,59,604
		Gurugram (North)	1	2,00,68,405
		Gurugram (South)	13	49,77,71,819
		Jagadhri	1	1,65,01,585
	Total		**30**	**89,17,06,592**
4	Excess ISD Credit	Gurugram (East)	5	7,30,08,416
		Gurugram (North)	2	1,26,29,105
		Gurugram (South)	6	1,43,80,210
		Palwal	1	1,15,95,666
		Rohtak	1	20,75,038
	Total		**15**	**11,36,88,435**
5	Short Payment of tax on RCM	Gurugram (East)	16	58,42,08,149
		Gurugram (North)	3	6,01,54,904
		Gurugram (South)	3	93,08,99,872
		Gurugram (West)	1	21,49,05,168
	Total		**23**	**1,79,01,68,093**
6	Unreconciled ITC wrt Financial statement (Table 12F)	Gurugram (East)	1	4,87,98,824
		Gurugram (South)	1	4,62,38,184
		Sonipat	2	17,59,63,712
	Total		**4**	**₹ 27,10,00,720**
7	Ineligible ITC (Table 14T)	Ambala	1	3,28,64,928
		Faridabad (North)	3	4,37,11,781
		Gurugram (East)	4	37,64,48,691
	Total		**8**	**45,30,25,400**
8	Undischarged tax liability (R1 & R9)	Faridabad (North)	4	43,82,41,386
		Gurugram (East)	11	27,80,22,88,670
		Gurugram (North)	5	4,18,96,98,537
		Gurugram (South)	16	1,90,45,67,051
		Gurugram (West)	1	8,43,18,080
		Jhajjar	1	13,072
		Panchkula	4	27,28,66,080
		Rewari	3	46,04,98,868
		Sonipat	7	22,06,83,606
	Total		**52**	**35,37,31,75,350**

Sr. No.	Audit Dimension		No of cases	Amount in ₹
9	Suppression of taxable value (E-Way Bill)	Bhiwani	2	4,48,98,14,838
		Gurugram (East)	4	59,72,15,37,008
		Gurugram (North)	7	29,59,25,98,884
		Gurugram (South)	5	1,95,91,22,432
		Rewari	8	3,43,61,78,504
		Sonipat	3	1,43,56,91,780
	Total		**29**	**1,00,63,49,43,446**
10	Short payment of tax (Table 9R)	Faridabad (North)	1	10,50,34,864
		Gurugram (East)	3	11,82,66,758
		Gurugram (North)	2	6,25,05,326
		Gurugram (South)	2	5,48,47,374
		Sonipat	1	14,92,13,344
	Total		**9**	**48,98,67,666**
11	Short payment of tax (TDS/TCS)	Gurugram (East)	3	1,14,32,98,323
		Gurugram (North)	2	15,60,84,032
		Gurugram (South)	1	7,23,56,730
		Karnal	1	5,44,95,340
		Panchkula	3	5,41,34,459
		Sonipat	1	7,34,73,474
	Total		**11**	**1,55,38,42,358**
12	Suppression of taxable value (Unbilled revenue)	Gurugram (East)	7	2,14,28,82,051
		Gurugram (North)	1	37,21,02,636
	Total		**8**	**2,51,49,84,688**
13	Unreconciled taxable turnover (Table 7G of 9C)	Gurugram (East)	6	37,74,60,26,265
		Gurugram (North)	3	1,27,30,42,426
		Gurugram (South)	2	1,44,20,35,00,000
		Sonipat	3	21,00,35,16,006
	Total		**14**	**2,04,22,60,84,697**
14	Ineligible composition levy due to incorrect turnover	Panchkula	**1**	**2,85,02,000**
15	E-commerce benefactors under composition levy	Gurugram (North)	1	96,99,746
		Faridabad (North)	1	46,23,100
	Total		**2**	**1,43,22,845**
16	GSTR-3B not filed but GSTR 1/2A available	Faridabad	3	8,24,46,772
		Fatehabad	1	1,65,66,419
		Gurugram (East)	6	18,03,36,486
		Gurugram (North)	6	8,91,33,363
		Sonipat	1	2,37,46,464
	Total		**17**	**39,22,29,504**
17	Non Payment of Interest	Gurugram (East)	24	9,87,26,092
		Gurugram (North)	12	9,32,49,909
		Gurugram (South)	15	5,51,77,616
		Gurugram (West)	1	53,76,112
		Rewari	1	21,76,877
	Total		**53**	**25,47,06,606**

Appendix 2.7

(Reference: Paragraph 2.7.2; Page 47)

Summary of centralised (Limited) audit

(₹ in crore)

Audit Dimension	Results of Centralised Audit																							
	Cases where reply received		Department reply accepted by Audit										Compliance deviations											
			Data entry errors		Action taken before query		Other valid explanation		Interim Reply		Total		Accepted by Deptartment including cases where action is initiated											
													Recovered		ASMT-10/ ADT-1		SCN issued		Department's reply not acceptable to Audit (Rebuttal)		Department reply not furnished with appropriate documentary evidence		Total	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
ITC Mismatch (R3B & R2A)	**27**	582.98	0	0	14	353.84	5	91.76	0	0	19	445.6	0	0	0	0	8	137.38	0	0	0	0	8	137.38
ITC Availed without supplier remitting tax	**19**	213.42	0	0	1	12.05	11	151.64	0	0	12	163.69	0	0	0	0	7	49.73	0	0	0	0	7	49.73
ITC Availed on GSTR 3B filed after limitation period	**14**	90.11	0	0	4	15.77	3	17	2	3.14	9	35.91	0	0	0	0	5	54.19	0	0	0	0	5	54.19
Excess ISD credit	**20**	5.77	0	0	4	1.46	0	0	0	0	4	1.46	2	0.004	0	0	5	1.55	3	1.28	6	1.48	16	4.31
Short payment of tax on RCM	**11**	87.53	3	13.84	0	0	4	9.65	0	0	7	23.49	0	0	0	0	2	46.62	0	0	2	17.41	4	64.03
Unreconciled ITC w.r.t. Financial Statements (Table 12F)	**12**	212.85	0	0	1	9.04	8	176.96	2	10.06	11	196.06	0	0	0	0	1	16.79	0	0	0	0	1	16.79
Ineligible ITC (Table 14T)	**11**	384.59	0	0	0	0	11	384.59	0	0	11	384.59	0	0	0	0	0	0	0	0	0	0	0	0
Undischarged tax liability (R1 & R9)	**45**	477.67	0	0	3	12.56	28	325.04	0	0	31	337.6	0	0	1	1.48	8	42.62	0	0	5	95.97	14	140.07
Suppression of taxable value (E-Way Bill)	**62**	4,907.82	2	-	0	0	8	-	0	0	10	0	0	0	0	0	8	-	0	0	44	0	52	-
Short payment of tax (Table 9R)	**7**	54.04	0	0	0	0	4	21.54	0	0	4	21.54	0	0	0	0	3	32.5	0	0	0	0	3	32.5
Short payment of tax (TDS/TCS)	**8**	177.88	0	0	0	0	1	6.9	0	0	1	6.9	0	0	0	0	5	147.95	1	7.99	1	15.03	7	170.97
Suppression of taxable value (Unbilled revenue)	**2**	19.86	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2	-	0	0	0	0	2	-
Unreconciled taxable turnover (Table 7G)	**6**	9,414.49	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3	-	0	0	3	-	6	-
Ineligible composition levy due to incorrect turnover	**6**	14.98	5	-	0	-	1	-	0	-	6	-	0	-	0	-	0	-	0	-	0	0	0	-
E-commerce benefactors under composition levy	**3**	4.45	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2	1.6	0	0	1	2.85	3	4.45
GSTR-3B not filed but GSTR 1 available	**20**	69.72	0	0	2	3.27	3	22.39	0	0	5	25.66	0	0	1	1.44	13	40.34	1	2.27	0	0	15	44.05
Non-payment of interest	**66**	24.99	0	0	9	4.54	4	0.51	0	0	13	5.05	15	3.49	3	1.68	29	10.8	0	0	6	3.9	53	19.87
Total	**339**	**16,743.16**	**10**	**13.84**	**38**	**412.53**	**91**	**1,207.98**	**4**	**13.2**	**143**	**1,647.55**	**17**	**3.49**	**5**	**4.6**	**101**	**582.07**	**5**	**11.54**	**68**	**136.64**	**196**	**738.34**

Appendix 2.8

(Reference: Paragraph 2.7.2; Page 47)

Summary of Sample data analysis (Centralised Audit)

Sr. No.	Audit Dimension		DETC	Year	Amount in ₹	Action taken
1	ITC Mismatch (R3B & R2A)	06AXXXXXXXXX1Z0	Jhajjar	2019-20	81,72,05,242	Action taken before query
		06AXXXXXXXXX1Z0	Jhajjar	2018-19	50,92,43,703	Action taken before query
		06AXXXXXXXXX1ZI	Gurugram (West)	2018-19	45,10,87,320	Other valid explanation
		06DXXXXXXXXX1ZV	Sirsa	2018-19	43,93,63,748	Action taken before query
		06AXXXXXXXXX1ZD	Hisar	2019-20	37,59,47,383	Action taken before query
		06CXXXXXXXXX1ZW	Rewari	2018-19	32,71,51,333	DRC 01
		06AXXXXXXXXX1ZH	Faridabad (West)	2018-19	31,10,17,117	Action taken before query
		06AXXXXXXXXX1Z8	Hisar	2020-21	28,92,52,505	Action taken before query
		06AXXXXXXXXX1Z3	Palwal	2019-20	26,74,84,355	DRC 07
		06AXXXXXXXXX1ZI	Faridabad (East)	2020-21	25,67,45,245	Action taken before query
		06AXXXXXXXXX1ZM	Rewari	2018-19	24,50,28,538	Other valid explanation
		06AXXXXXXXXX1ZD	Sonipat	2018-19	23,16,27,815	DRC 01
		06AXXXXXXXXX1ZJ	Faridabad (West)	2018-19	18,17,98,065	DRC 01
		06BXXXXXXXXX1ZS	Jind	2019-20	17,66,11,405	Action taken before query
		06AXXXXXXXXX1Z5	Mewat	2020-21	17,26,97,536	Action taken before query
		06AXXXXXXXXX1ZT	Kurukshetra	2018-19	13,83,23,134	DRC 07
		06AXXXXXXXXX1Z3	Panipat	2019-20	11,26,80,828	DRC 07
		06AXXXXXXXXX1ZT	Kurukshetra	2019-20	9,97,40,308	DRC 07
		06AXXXXXXXXX1Z8	Gurugram (West)	2018-19	8,20,60,696	Other valid explanation
		06AXXXXXXXXX1Z8	Hisar	2019-20	8,16,57,489	Other valid explanation
		06AXXXXXXXXX1Z8	Gurugram (West)	2020-21	6,64,94,834	Action taken before query
		06AXXXXXXXXX1Z3	Panipat	2018-19	5,77,60,298	Other valid explanation
		06AXXXXXXXXX1Z8	Gurugram (West)	2019-20	5,49,54,173	Action taken before query
		06CXXXXXXXXX1Z3	Jhajjar	2018-19	5,41,78,008	Action taken before query
		06AXXXXXXXXX1Z3	Panipat	2020-21	1,49,62,180	SCN
		06AXXXXXXXXX1Z0	Jhajjar	2020-21	1,47,22,230	Action taken before query
		06BXXXXXXXXX1ZS	Jind	2018-19	7,162	Action taken before query
	Total				**5,82,98,02,651**	
2	ITC Availed without supplier remitting tax	06AXXXXXXXXX4ZQ	Karnal	2019-20	3,58,02,773	Other valid explanation
		06AXXXXXXXXX4ZQ	Karnal	2018-19	20,48,087	Other valid explanation
		06AXXXXXXXXX1ZH	Faridabad (West)	2020-21	36,07,10,300	DRC 01
		06AXXXXXXXXX4ZL	Gurugram (West)	2018-19	6,57,00,928	DRC 07
		06AXXXXXXXXX4ZL	Gurugram (West)	2019-20	5,47,98,335	DRC 07
		06AXXXXXXXXX1Z2	Karnal	2019-20	17,94,17,918	Other valid explanation
		06AXXXXXXXXX4ZL	Gurugram (West)	2020-21	1,42,12,818	DRC 01
		06AXXXXXXXXX1ZO	Gurugram (West)	2019-20	4,81,75,130	Other valid explanation
		06AXXXXXXXXX9ZH	Ambala	2019-20	12,05,16,396	Action taken before query
		06AXXXXXXXXX9ZH	Ambala	2018-19	2,50,95,266	Other valid explanation
		06AXXXXXXXXX4ZQ	Karnal	2020-21	8,08,19,798	Other valid explanation
		06AXXXXXXXXX1ZO	Gurugram (West)	2020-21	17,30,101	DRC 01
		06AXXXXXXXXX1ZH	Faridabad (West)	2018-19	3,15,64,163	Other valid explanation
		06AXXXXXXXXX1ZK	Panchkula	2018-19	4,51,39,519	Other valid explanation
		06AXXXXXXXXX2Z3	Faridabad (North)	2018-19	84,573	DRC 01
		06AXXXXXXXXX2Z3	Faridabad (North)	2019-20	14,643	DRC 01
		06AXXXXXXXXX1ZO	Gurugram (West)	2018-19	9,54,31,931	Other valid explanation
		06AXXXXXXXXX2Z3	Faridabad (North)	2020-21	18,99,71,707	Other valid explanation
		06AXXXXXXXXX9ZH	Ambala	2020-21	78,29,57,182	Other valid explanation
	Total				**2,13,41,91,567**	
3	ITC Availed on GSTR 3B filed after limitation period	06AXXXXXXXXX1ZE	Sonipat	2018-19	2,23,96,555	Interim reply
		06AXXXXXXXXX1ZP	Gurugram (North)	2018-19	3,53,16,996	Other valid explanation
		06AXXXXXXXXX1ZQ	Hisar	2018-19	35,92,796	Action taken before query
		06AXXXXXXXXX1ZQ	Hisar	2019-20	1,07,51,196	Action taken before query
		06AXXXXXXXXX1ZD	Sonipat	2018-19	29,37,17,222	DRC 01
		06BXXXXXXXXX1ZS	Faridabad (East)	2018-19	90,56,051	Interim reply
		06AXXXXXXXXX1ZV	Rewari	2018-19	11,30,38,945	Other valid explanation
		06AXXXXXXXXX2ZC	Sonipat	2018-19	15,22,83,240	DRC 01
		06CXXXXXXXXX1ZV	Panipat	2018-19	5,75,27,234	DRC 07
		06AXXXXXXXXX1ZE	Jhajjar	2018-19	1,72,55,732	Action taken before query

Sr. No.	Audit Dimension		DETC	Year	Amount in ₹	Action taken
		06AXXXXXXXXX1Z6	Rewari	2018-19	2,36,91,111	DRC 07
		06BXXXXXXXXX1ZS	Faridabad (East)	2019-20	1,46,71,414	DRC 07
		06AXXXXXXXXX1ZS	Hisar	2018-19	2,16,14,728	Other valid explanation
		06AXXXXXXXXX1ZP	Gurugram (West)	2018-19	12,61,50,547	Action taken before query
	Total				**90,10,63,767**	
4	**Excess ISD credit**	06AXXXXXXXXX1ZF	Palwal	2018-19	1,22,02,618	Action taken before query
		06AXXXXXXXXX1ZF	Palwal	2019-20	98,116	Action taken before query
		06AXXXXXXXXX1ZF	Palwal	2020-21	10,402	Action taken before query
		06AXXXXXXXXX1ZE	Panipat	2018-19	59,45,980	Rebuttal: Reply is not acceptable because against the deviation of ₹ 59.46 lakh, the Department had issued DRC-07 for ₹ 38.01 lakh only. Reply was silent with respect to remaining ITC mismatch of ₹ 21.45 Lakh.
		06AXXXXXXXXX1ZE	Ambala	2018-19	57,65,868	Reply not supported by sufficient documents
		06AXXXXXXXXX1Z3	Ambala	2020-21	50,53,028	DRC-01
		06AXXXXXXXXX2ZW	Faridabad (West)	2019-20	49,19,804	DRC-01
		06AXXXXXXXXX2ZW	Faridabad (West)	2020-21	30,173	Recovery made DRC-03
		06AXXXXXXXXX1ZA	Jagadhri	2018-19	44,42,961	Reply not supported by sufficient documents
		06AXXXXXXXXX1Z4	Faridabad (East)	2020-21	42,22,644	Rebuttal: Reply is not acceptable as the Department did not provide basis/justification, supported by proper documents, for the mismatch and dropping of proceedings in ASMT-12.
		06AXXXXXXXXX1Z0	Gurugram (West)	2018-19	29,06,826	DRC-01
		06AXXXXXXXXX1Z0	Gurugram (West)	2019-20	1,24,516	DRC-01
		06AXXXXXXXXX1ZN	Gurugram (West)	2018-19	26,12,455	Rebuttal The reply of the department is not acceptable to audit as department had recovered ₹ 7.30 lakh instead of objected amount of ₹ 26.12 lakh.
		06AXXXXXXXXX1ZN	Gurugram (West)	2019-20	7,139	Recovery made DRC-03
		06AXXXXXXXXX1ZP	Gurugram (West)	2020-21	24,89,846	DRC-01A
		06AXXXXXXXXX1ZB	Sonipat	2018-19	2,32,486	Reply not supported by sufficient documents
		06AXXXXXXXXX1ZB	Sonipat	2019-20	19,24,604	Reply not supported by sufficient documents
		06AXXXXXXXXX1ZB	Sonipat	2020-21	2,30,425	Reply not supported by sufficient documents
		06AXXXXXXXXX1ZM	Panipat	2018-19	22,90,875	Action taken before query
		06AXXXXXXXXX1ZO	Jhajjar	2018-19	22,25,857	Reply not supported by sufficient documents
	Total				**5,77,36,621**	
5	**Short payment of tax on RCM**	06AXXXXXXXXX1ZV	Faridabad (East)	2018-19	1,66,28,996	Other valid explanation
		06AXXXXXXXXX1ZV	Faridabad (East)	2020-21	1,21,14,008	Other valid explanation
		06AXXXXXXXXX1ZW	Gurugram (West)	2018-19	11,31,31,520	Reply not supported by proper documents
		06AXXXXXXXXX1ZO	Faridabad (West)	2018-19	6,03,17,384	Data entry error
		06AXXXXXXXXX1ZI	Karnal	2020-21	3,04,17,992	Data entry error
		06AXXXXXXXXX1Z6	Rohtak	2018-19	4,76,26,664	Data entry error
		06AXXXXXXXXX1ZU	Rewari	2019-20	29,87,55,136	DRC 01
		06AXXXXXXXXX1ZA	Gurugram (West)	2018-19	6,11,99,368	Other valid explanation
		06AXXXXXXXXX1ZA	Gurugram (West)	2020-21	66,08,432	Other valid explanation
		06AXXXXXXXXX1ZH	Faridabad (West)	2020-21	16,75,00,480	DRC 01
		06AXXXXXXXXX1ZH	Faridabad (West)	2018-19	6,09,87,392	Reply not supported by proper documents
	Total				**87,52,87,372**	
6	**Unreconciled ITC w.r.t. Financial Statements (Table 12F)**	06AXXXXXXXXX1Z3	Faridabad (East)	2018-19	36,40,26,624	Other valid explanation
		06AXXXXXXXXX1ZZ	Gurgaon (West)	2019-20	3,12,63,748	Other valid explanation
		06AXXXXXXXXX1ZH	Jhajjar	2018-19	5,06,15,688	Interim reply
		06AXXXXXXXXX1Z3	Faridabad (East)	2019-20	51,17,60,128	Other valid explanation
		06AXXXXXXXXX1ZF	Sonipat	2019-20	16,79,06,080	DRC -01

Sr. No.	Audit Dimension		DETC	Year	Amount in ₹	Action taken
		06AXXXXXXXXX1ZZ	Rohtak	2019-20	3,35,84,972	Other valid explanation
		06AXXXXXXXXX1ZZ	Rohtak	2020-21	26,90,47,488	Other valid explanation
		06AXXXXXXXXX1Z3	Faridabad (East)	2020-21	48,79,49,120	Other valid explanation
		06AXXXXXXXXX1ZZ	Rohtak	2018-19	5,80,73,124	Other valid explanation
		06AXXXXXXXXX1ZZ	Gurgaon (West)	2018-19	1,39,23,520	Other valid explanation
		06AXXXXXXXXX1ZH	Jhajjar	2019-20	5,00,00,144	Interim reply
		06AXXXXXXXXX1ZO	Faridabad (East)	2018-19	9,03,88,872	Action taken before query
	Total				**2,12,85,39,508**	
7	**Ineligible ITC (Table 14T)**	06AXXXXXXXXX1Z8	Faridabad (South)	2020-21	3,77,79,468	Other valid explanation
		06AXXXXXXXXX1ZX	Ambala	2019-20	2,71,50,838	Other valid explanation
		06AXXXXXXXXX1ZH	Rewari	2020-21	1,04,71,06,750	Other valid explanation
		06AXXXXXXXXX1ZH	Rewari	2018-19	1,10,55,54,300	Other valid explanation
		06AXXXXXXXXX1ZZ	Rohtak	2019-20	3,35,84,972	Other valid explanation
		06AXXXXXXXXX1ZZ	Rohtak	2020-21	26,90,47,488	Other valid explanation
		06AXXXXXXXXX1Z7	Sonipat	2018-19	3,11,59,484	Other valid explanation
		06AXXXXXXXXX1ZH	Rewari	2019-20	1,19,87,87,970	Other valid explanation
		06AXXXXXXXXX1ZZ	Rohtak	2018-19	5,80,73,124	Other valid explanation
		06AXXXXXXXXX1ZX	Hisar	2018-19	2,94,23,622	Other valid explanation
		06AXXXXXXXXX1Z8	Faridabad (South)	2018-19	82,00,877	Other valid explanation
	Total				**3,84,58,68,893**	
8	**Undischarged tax liability (R1 & R9)**	06AXXXXXXXXX1ZX	Gurugram (West)	2019-20	11,56,84,544	Other valid explanation
		06AXXXXXXXXX1Z2	Karnal	2019-20	15,35,21,139	Other valid explanation
		06AXXXXXXXXX1Z0	Faridabad (West)	2018-19	2,41,789	DRC 01
		06AXXXXXXXXX2Z4	Ambala	2020-21	12,56,29,236	Other valid explanation
		06AXXXXXXXXX1Z4	Gurugram (West)	2020-21	32,14,30,784	Other valid explanation
		06AXXXXXXXXX1ZS	Gurugram (West)	2019-20	7,22,176	DRC 01
		06AXXXXXXXXX1ZT	Hisar	2020-21	41,60,82,325	Reply not supported by sufficient documents
		06AXXXXXXXXX1Z0	Faridabad (West)	2020-21	7,45,50,320	
		06AXXXXXXXXX1ZS	Faridabad (West)	2020-21	21,27,99,392	
		06AXXXXXXXXX1ZI	Palwal	2018-19	8,94,39,156	
		06AXXXXXXXXX1Z2	Jhajjar	2019-20	13,12,992	Other valid explanation
		06AXXXXXXXXX2Z8	Faridabad (East)	2019-20	33,26,19,936	Other valid explanation
		06AXXXXXXXXX1Z1	Jagadhri	2018-19	19,90,68,100	Other valid explanation
		06AXXXXXXXXX1Z4	Faridabad (South)	2020-21	12,33,24,160	Action taken before query
		06AXXXXXXXXX1Z2	Jhajjar	2018-19	21,15,920	Action taken before query
		06AXXXXXXXXX1ZV	Rohtak	2020-21	18,08,70,427	Other valid explanation
		06AXXXXXXXXX1ZQ	Panipat	2019-20	15,99,99,980	Other valid explanation
		06AXXXXXXXXX1ZQ	Panipat	2018-19	38,32,278	Other valid explanation
		06AXXXXXXXXX2Z8	Faridabad (East)	2018-19	3,33,008	Other valid explanation
		06AXXXXXXXXX1ZI	Palwal	2019-20	1,81,972	Other valid explanation
		06AXXXXXXXXX2ZE	Jhajjar	2020-21	16,68,20,784	Reply not supported by sufficient documents
		06AXXXXXXXXX1Z2	Karnal	2018-19	1,20,34,560	Other valid explanation
		06AXXXXXXXXX1ZO	Panipat	2018-19	13,07,79,884	DRC 01
		06AXXXXXXXXX1Z2	Jhajjar	2020-21	24,15,68,302	Other valid explanation
		06AXXXXXXXXX1ZI	Gurugram (East)	2019-20	3,12,87,796	Other valid explanation
		06AXXXXXXXXX1ZH	Palwal	2020-21	9,85,96,164	Other valid explanation
		06AXXXXXXXXX1ZP	Gurugram (East)	2020-21	41,38,92,184	Other valid explanation
		06AXXXXXXXXX1Z4	Faridabad (South)	2019-20	24,320	Other valid explanation
		06AXXXXXXXXX1Z0	Faridabad (West)	2019-20	1,48,35,600	ASMT 10
		06AXXXXXXXXX1Z3	Sonipat	2020-21	10,92,66,410	Other valid explanation
		06AXXXXXXXXX1Z1	Gurugram (West)	2019-20	4,69,81,628	Other valid explanation
		06AXXXXXXXXX1Z1	Gurugram (West)	2018-19	15,16,39,136	Other valid explanation
		06AXXXXXXXXX1ZT	Hisar	2018-19	57,06,112	DRC 07
		06AXXXXXXXXX1ZT	Hisar	2019-20	3,83,05,920	Other valid explanation
		06AXXXXXXXXX1Z1	Jagadhri	2019-20	38,744	Other valid explanation
		06AXXXXXXXXX1Z7	Hisar	2020-21	9,92,58,356	Other valid explanation
		06AXXXXXXXXX1ZS	Gurugram (West)	2020-21	13,75,79,648	DRC 01
		06CXXXXXXXXX1ZT	Faridabad (West)	2018-19	7,81,30,726	DRC 07
		06CXXXXXXXXX1ZV	Faridabad (South)	2018-19	7,29,94,496	DRC 07
		06AXXXXXXXXX1ZQ	Ambala	2019-20	18,84,99,968	Other valid explanation
		06AXXXXXXXXX1ZK	Rohtak	2020-21	7,96,31,822	Other valid explanation
		06AXXXXXXXXX1Z2	Jhajjar	2020-21	7,32,61,520	Other valid explanation

Sr. No.	Audit Dimension		DETC	Year	Amount in ₹	Action taken
		06AXXXXXXXXX1Z4	Gurugram (West)	2018-19	1,29,520	Action taken before query
		06AXXXXXXXXX1ZM	Sonipat	2020-21	7,16,24,728	Other valid explanation
		06AXXXXXXXXX1ZS	Faridabad (West)	2019-20	25,440	DRC 07
	Total				**4,77,66,73,401**	
9	**Suppression of taxable value (E-Way Bill)**	06AXXXXXXXXX1ZM	Faridabad (West)	2020-21	55,84,940	DRC-01
		06AXXXXXXXXX1ZA	Faridabad (East)	2018-19	64,45,21,280	Other valid explanation
		06AXXXXXXXXX1ZA	Faridabad (East)	2019-20	37,41,56,416	Other valid explanation
		06AXXXXXXXXX1ZA	Faridabad (East)	2020-21	49,30,83,328	Other valid explanation
		06AXXXXXXXXX2ZS	Gurgaon (West)	2018-19	61,99,72,610	Reply not supported by sufficient documents
		06AXXXXXXXXX2ZS	Gurgaon (West)	2019-20	50,81,09,408	
		06AXXXXXXXXX2ZS	Gurgaon (West)	2020-21	13,76,58,432	
		06AXXXXXXXXX2ZT	Gurgaon (West)	2018-19	1,57,81,26,980	
		06AXXXXXXXXX2ZT	Gurgaon (West)	2019-20	1,40,87,72,350	
		06AXXXXXXXXX2ZT	Gurgaon (West)	2020-21	45,99,14,624	
		06AXXXXXXXXX1Z4	Faridabad (West)	2018-19	10,12,86,32,800	Data entry error
		06AXXXXXXXXX1ZO	Gurgaon (West)	2018-19	2,19,03,97,440	Reply not supported by sufficient documents
		06AXXXXXXXXX1ZO	Gurgaon (West)	2019-20	1,38,45,79,070	
		06AXXXXXXXXX1ZO	Gurgaon (West)	2020-21	47,67,79,520	DRC-01
		06AXXXXXXXXX1Z3	Palwal	2018-19	35,24,22,656	Reply not supported by sufficient documents
		06AXXXXXXXXX1Z3	Palwal	2019-20	57,97,45,410	
		06AXXXXXXXXX1Z3	Palwal	2020-21	81,09,53,730	DRC-01
		06AXXXXXXXXX1ZU	Jhajjar	2019-20	80,47,16,670	Reply not supported by sufficient documents
		06AXXXXXXXXX1ZU	Jhajjar	2020-21	82,93,02,530	
		06AXXXXXXXXX1Z2	Faridabad (South)	2018-19	30,89,47,840	
		06AXXXXXXXXX1Z2	Faridabad (South)	2019-20	41,69,37,728	
		06AXXXXXXXXX1Z2	Faridabad (South)	2020-21	38,51,88,064	
		06AXXXXXXXXX1ZY	Mewat	2018-19	45,95,99,872	
		06AXXXXXXXXX1ZY	Mewat	2019-20	68,88,48,380	
		06AXXXXXXXXX1ZY	Mewat	2020-21	14,34,29,888	
		06AXXXXXXXXX1ZX	Rewari	2018-19	1,35,42,27,970	Other valid explanation
		06AXXXXXXXXX1ZX	Rewari	2019-20	89,82,016	Reply not supported by sufficient documents
		06AXXXXXXXXX1ZN	Gurgaon (West)	2018-19	1,58,92,67,200	
		06AXXXXXXXXX1ZJ	Faridabad (West)	2018-19	3,50,51,776	
		06AXXXXXXXXX1ZJ	Faridabad (West)	2019-20	1,05,28,15,870	Other valid explanation
		06AXXXXXXXXX1ZJ	Faridabad (West)	2020-21	79,25,84,190	DRC-01
		06AXXXXXXXXX1ZW	Rewari	2018-19	31,82,31,744	Reply not supported by sufficient documents
		06AXXXXXXXXX1ZW	Rewari	2019-20	27,76,45,888	
		06AXXXXXXXXX1ZW	Rewari	2020-21	33,12,93,312	
		06AXXXXXXXXX1ZB	Faridabad (South)	2018-19	1,88,89,48,740	Reply not supported by sufficient documents
		06AXXXXXXXXX1ZB	Faridabad (South)	2019-20	1,62,02,82,370	
		06AXXXXXXXXX1ZB	Faridabad (South)	2020-21	1,42,10,38,980	
		06AXXXXXXXXX1Z1	Faridabad (East)	2018-19	16,04,59,760	
		06AXXXXXXXXX1Z1	Faridabad (East)	2019-20	21,18,51,648	
		06AXXXXXXXXX1Z1	Faridabad (East)	2020-21	29,98,78,272	
		06AXXXXXXXXX1ZM	Faridabad (West)	2019-20	1,65,77,25,950	Data entry error
		06AXXXXXXXXX1Z2	Gurgaon (West)	2018-19	30,10,78,496	Other valid explanation
		06AXXXXXXXXX1Z2	Gurgaon (West)	2019-20	34,75,90,080	Other valid explanation
		06AXXXXXXXXX1Z2	Gurgaon (West)	2020-21	5,48,58,608	Other valid explanation
		06AXXXXXXXXX1ZV	Faridabad (South)	2018-19	34,41,41,056	Reply not supported by sufficient documents
		06AXXXXXXXXX1ZV	Faridabad (South)	2019-20	29,15,45,760	
		06AXXXXXXXXX1ZV	Faridabad (South)	2020-21	21,65,60,880	
		06AXXXXXXXXX1Z9	Faridabad (West)	2018-19	2,22,60,72,060	
		06AXXXXXXXXX1Z9	Faridabad (West)	2019-20	1,28,84,56,580	
		06AXXXXXXXXX1Z9	Faridabad (West)	2020-21	1,23,02,46,020	SCN issued
		06AXXXXXXXXX1ZA	Faridabad (South)	2018-19	39,39,70,272	Reply not supported by sufficient documents
		06AXXXXXXXXX1ZA	Faridabad (South)	2019-20	32,69,45,056	
		06AXXXXXXXXX1ZA	Faridabad (South)	2020-21	32,84,41,440	
		06AXXXXXXXXX1Z2	Jagadhri	2018-19	23,93,84,640	
		06AXXXXXXXXX1Z2	Jagadhri	2019-20	29,28,18,496	
		06AXXXXXXXXX1Z2	Jagadhri	2020-21	38,53,92,992	
		06AXXXXXXXXX1ZX	Faridabad (West)	2018-19	49,46,76,384	Reply not supported by sufficient documents
		06AXXXXXXXXX1ZX	Faridabad (West)	2019-20	44,29,49,536	DRC-01

Sr. No.	Audit Dimension		DETC	Year	Amount in ₹	Action taken
		06AXXXXXXXXX1ZX	Faridabad (West)	2020-21	1,81,05,542	DRC-01
		06AXXXXXXXXX1ZX	Faridabad (West)	2018-19	4,75,43,952	Reply not supported by sufficient documents
		06AXXXXXXXXX1ZX	Faridabad (West)	2019-20	17,94,17,040	DRC-01
		06AXXXXXXXXX1ZX	Faridabad (West)	2020-21	41,73,32,512	Reply not supported by sufficient documents
	Total				**49,07,81,95,054**	
10	**Short payment of tax (Table 9R)**	06AXXXXXXXXX1ZO	Gurugram (North)	2019-20	5,91,91,276	Other valid explanation
		06AXXXXXXXXX1Z5	Gurugram (North)	2019-20	4,92,76,980	DRC 07
		06AXXXXXXXXX1ZA	Gurugram (West)	2018-19	7,19,16,184	Other valid explanation
		06AXXXXXXXXX1ZO	Gurugram (North)	2020-21	17,12,81,216	DRC 01
		06AXXXXXXXXX1Z4	Gurugram (West)	2018-19	698	Other valid explanation
		06AXXXXXXXXX1Z4	Gurugram (West)	2019-20	8,43,16,616	Other valid explanation
		06AXXXXXXXXX1ZO	Gurugram (North)	2018-19	10,44,75,992	DRC 07
	Total				**54,04,58,962**	
11	**Short payment of tax (TDS/ TCS)**	06AXXXXXXXXX1Z0	Rewari	2018-19	7,99,49,655	Reply not supported by sufficient documents
		06AXXXXXXXXX1ZD	Rewari	2019-20	4,91,41,887	Notice
		06AXXXXXXXXX1ZD	Rewari	2020-21	1,51,12,226	Notice
		06AXXXXXXXXX1ZN	Faridabad (West)	2020-21	16,44,50,870	DRC 01
		06AXXXXXXXXX1Z2	Faridabad (West)	2019-20	1,16,74,21,354	SCN
		06AXXXXXXXXX1ZQ	Gurugram (West)	2020-21	15,03,25,129	Reply not supported by sufficient documents
		06AXXXXXXXXX1ZY	Sirsa	2019-20	6,89,43,486	Other valid explanation
		06AXXXXXXXXX1ZT	Sonipat	2019-20	8,33,98,345	DRC 01
	Total				**1,77,87,42,952**	
12	**Suppression of taxable value (Unbilled revenue)**	06AAACF8769L2Z1	Gurugram (West)	2019-20	16,86,009	DRC 01
				2020-21	9,12,10,432	
		06AXXXXXXXXX1ZZ	Faridabad (West)	2019-20	10,56,50,955	DRC 01
	Total				**19,85,47,396**	
13	**Unreconciled taxable turnover (Table 7G)**	06AXXXXXXXXX1ZD	Karnal	2020-21	2,45,25,09,761	Reply not supported by sufficient documents
		06AXXXXXXXXX1ZH	Faridabad (East)	2020-21	12,18,17,978	DRC-01
		06AXXXXXXXXX1ZH	Faridabad (East)	2019-20	70,72,51,713	Reply not supported by sufficient documents
		06AXXXXXXXXX1ZE	Karnal	2019-20	78,23,31,17,914	Notice issued
		06AXXXXXXXXX1ZH	Faridabad (East)	2018-19	38,73,38,957	DRC-07 issued
		06AXXXXXXXXX1Z2	Jind	2020-21	12,24,27,92,142	Reply not supported by sufficient documents
	Total				**94,14,48,28,465**	
14	**Ineligible composition levy due to incorrect turnover**	06AXXXXXXXXX1Z2	Karnal	2020-21	3,39,90,560	Data entry error
		06CXXXXXXXXX1ZK	Sirsa	2019-20	3,85,66,500	Data entry error
		06CXXXXXXXXX1ZC	Ambala	2020-21	2,63,87,594	Data entry error
		06BXXXXXXXXX1Z7	Palwal	2019-20	1,42,28,697	Data entry error
		06BXXXXXXXXX1Z7	Palwal	2018-19	2,49,89,578	Data entry error
		06CXXXXXXXXX1ZK	Sirsa	2018-19	1,16,28,860	Data entry error
	Total				**14,97,91,789**	
15	**E-commerce benefactors under composition levy**	06AXXXXXXXXX1ZH	Panipat	2020-21	52,86,286	SCN
		06AXXXXXXXXX1ZF	Faridabad (East)	2020-21	1,06,62,250	DRC-01
		06AXXXXXXXXX1Z9	Hisar	2020-21	2,85,91,723	Reply not supported by sufficient documents
	Total				**4,45,40,258**	
16	**GSTR-3B not filed but GSTR 1 available**	06AXXXXXXXXX1Z1	Gurugram (West)	2018-19	15,09,31,925	Other valid explanation
		06CXXXXXXXXX1ZT	Faridabad (West)	2018-19	7,81,30,724	DRC 07
		06MXXXXXXXXX1Z5	Faridabad (South)	2019-20	6,96,92,952	DRC-07
		06AXXXXXXXXX1Z1	Gurugram (West)	2019-20	4,58,87,965	Other valid explanation
		06AXXXXXXXXX1ZA	Faridabad (West)	2019-20	4,57,25,405	DRC-01
		06HXXXXXXXXX1ZO	Kaithal	2018-19	3,99,04,333	DRC-07
		06BXXXXXXXXX1ZH	Gurugram (West)	2019-20	3,68,29,100	DRC-01
		06CXXXXXXXXX1ZV	Faridabad (South)	2018-19	3,52,85,384	DRC-07
		06AXXXXXXXXX1Z8	Rewari	2018-19	2,70,83,999	Other valid explanation
		06AXXXXXXXXX1ZI	Sonipat	2018-19	2,27,49,435	The reply of the department is not acceptable to audit as department

Sr. No.	Audit Dimension		DETC	Year	Amount in ₹	Action taken
						had issued DRC 07 for ₹ 1.44 crore instead of objected amount of ₹ 2.27crore report.
		06BXXXXXXXXX1ZG	Rewari	2018-19	2,11,36,231	DRC-01
		06CXXXXXXXXX2ZC	Ambala	2018-19	2,09,48,866	DRC-07
		06AXXXXXXXXX2ZS	Fatehabad	2018-19	1,70,51,146	Action taken before query
		06BXXXXXXXXX1ZH	Kurukshetra	2019-20	1,69,83,392	DRC-07
		06CXXXXXXXXX1Z7	Panipat	2018-19	1,56,01,985	Action taken before query
		06CXXXXXXXXX1ZQ	Faridabad (West)	2018-19	1,46,75,359	DRC-01
		06BXXXXXXXXX1ZJ	Faridabad (West)	2020-21	1,44,54,545	DRC01
		06BXXXXXXXXX1ZD	Faridabad (West)	2020-21	1,44,18,445	ASMT-10
		06BXXXXXXXXX1ZJ	Faridabad (West)	2019-20	89,74,180	DRC01
		06CXXXXXXXXX1ZQ	Faridabad (West)	2019-20	7,36,788	DRC-01
	Total				**69,72,02,156**	
17	**Non-payment of interest**	06AXXXXXXXXX1ZT	Sirsa	2018-19	20,04,128	Other valid explanation
		06AXXXXXXXXX1ZJ	Faridabad (West)	2020-21	5,37,027	DRC -01
		06AXXXXXXXXX1Z8	Hisar	2020-21	29,33,058	DRC -01
		06AXXXXXXXXX1Z8	Hisar	2018-19	6,02,168	DRC -07
		06AXXXXXXXXX1ZJ	Faridabad (West)	2019-20	67,87,256	Reply not supported by sufficient documents
		06AXXXXXXXXX1Z8	Gurugram (North)	2018-19	31,60,426	Recovery amounting to ₹ 32,06,675 has been made vide DRC-03
		06AXXXXXXXXX1Z4	Gurugram (West)	2019-20	23,17,341	Action taken before query
		06AXXXXXXXXX2ZZ	Gurugram (South)	2018-19	95,16,638	ASMT-10 issued
		06AXXXXXXXXX1Z5	Gurugram (North)	2019-20	85,50,583	DRC -07
		06AXXXXXXXXX1ZX	Sonipat	2020-21	11,35,915	Other valid explanation
		06AXXXXXXXXX1Z5	Gurugram (North)	2018-19	92,08,895	Reply not supported by sufficient documents
		06AXXXXXXXXX1ZX	Sonipat	2018-19	24,80,287	Recovery amounting to ₹ 24,64,512 has been made vide DRC-03
		06AXXXXXXXXX1ZF	Faridabad (West)	2020-21	10,56,908	DRC-01
		06AXXXXXXXXX1ZV	Rewari	2020-21	47,746	Recovery amounting to ₹ 47,746 has been made vide DRC-03
		06AXXXXXXXXX1ZJ	Faridabad (West)	2018-19	29,854	Other valid explanation
		06AXXXXXXXXX1Z4	Gurugram (West)	2018-19	1,57,96,078	DRC-07
		06AXXXXXXXXX1ZE	Gurugram (North)	2020-21	7,21,792	Recovery amounting to ₹ 7,21,792 has been made vide DRC-03
		06BXXXXXXXXX1ZS	Kaithal	2019-20	16,21,919	DRC-07
		06BXXXXXXXXX1ZS	Kaithal	2018-19	38,91,884	DRC-07
		06AXXXXXXXXX1Z4	Gurugram (West)	2020-21	91,327	Recovery amounting to ₹ 92,842 has been made vide DRC-03
		06AXXXXXXXXX1ZT	Sirsa	2020-21	15,05,081	Action taken before query
		06AXXXXXXXXX1ZD	Rewari	2019-20	65,48,344	Action taken before query
		06AXXXXXXXXX2ZT	Gurugram (West)	2018-19	19,15,646	DRC-01
		06AXXXXXXXXX1ZV	Rewari	2019-20	3,05,796	SCN issued
		06AXXXXXXXXX1ZF	Faridabad (West)	2019-20	23,19,195	DRC-01
		06AXXXXXXXXX1ZA	Gurugram (West)	2020-21	13,75,417	Recovery amounting to ₹ 13,79,256/- has been made vide DRC-03
		06AXXXXXXXXX1Z8	Gurugram (North)	2020-21	37,71,497	DRC-01
		06AXXXXXXXXX1ZA	Gurugram (West)	2018-19	28,77,748	Recovery amounting to ₹ 30,63,281/- has been made vide DRC-03
		06AXXXXXXXXX1ZF	Faridabad (West)	2018-19	16,01,931	DRC-07
		06AXXXXXXXXX1ZK	Gurugram (North)	2019-20	43,50,443	SCN issued
		06AXXXXXXXXX1Z6	Rewari	2018-19	34,26,158	DRC-07
		06AXXXXXXXXX2ZZ	Gurugram (South)	2019-20	35,79,051	ASMT-10 issued
		06AXXXXXXXXX1ZA	Gurugram (West)	2019-20	53,49,077	Recovery amounting to ₹ 4,39,630/- has been made vide DRC-03
		06AXXXXXXXXX2Z8	Faridabad (East)	2019-20	31,21,117	Action taken before query
		06AXXXXXXXXX1ZX	Sonipat	2019-20	13,14,314	Reply not supported by sufficient documents

Sr. No.	Audit Dimension		DETC	Year	Amount in ₹	Action taken
		06AXXXXXXXXX1ZE	Gurugram (North)	2018-19	54,17,138	Recovery amounting to ₹ 49,87,717/- has been made vide DRC-03
		06AXXXXXXXXX2Z4	Gurugram (North)	2020-21	7,07,217	DRC-01
		06AXXXXXXXXX1ZE	Gurugram (North)	2019-20	50,93,645	Reply not supported by sufficient documents
		06AXXXXXXXXX1ZD	Rewari	2018-19	49,28,270	Action taken before query
		06AXXXXXXXXX1Z5	Gurugram (North)	2020-21	20,09,692	DRC-01
		06AXXXXXXXXX1ZT	Sirsa	2018-19	20,04,128	Other valid explanation
		06AXXXXXXXXX2ZT	Gurugram (West)	2019-20	19,69,020	Action taken before query
		06AXXXXXXXXX2Z4	Gurugram (North)	2019-20	30,98,047	SCN issued
		06AXXXXXXXXX1ZK	Gurugram (North)	2018-19	74,78,914	DRC-01
		06AXXXXXXXXX1ZV	Rewari	2018-19	1,25,09,522	Reply not supported by sufficient documents
		06AXXXXXXXXX1ZA	Gurugram (West)	2020-21	38,87,800	Recovery amounting to ₹ 8,99,500 has been made vide DRC-03
		06AXXXXXXXXX1Z8	Hisar	2019-20	12,57,173	DRC-07
		06AXXXXXXXXX1ZC	Gurugram (West)	2019-20	16,14,370	Recovery amounting to ₹ 20,03,450/- has been made vide DRC-03
		06BXXXXXXXXX1ZS	Kaithal	2020-21	23,39,177	DRC-01
		06AXXXXXXXXX1Z4	Gurugram (West)	2020-21	4,50,572	DRC-01
		06AXXXXXXXXX2Z8	Faridabad (East)	2020-21	5,27,225	Recovery amounting to ₹ 1,564/- has been made vide DRC-03
		06AXXXXXXXXX1ZE	Rewari	2019-20	17,63,909	SCN issued
		06AXXXXXXXXX1ZA	Gurugram (West)	2019-20	11,46,875	Recovery amounting to ₹ 11,54,014/- has been made vide DRC-03
		06AXXXXXXXXX1Z4	Gurugram (West)	2018-19	1,58,26,349	Action taken before query
		06AXXXXXXXXX1ZE	Rewari	2018-19	41,71,096	Recovery amoun+T8ting to ₹ 44,52,812was made vide DRC 03
		06AXXXXXXXXX1ZD	Rewari	2020-21	37,21,760	Action taken before query
		06AXXXXXXXXX1Z4	Gurugram (West)	2019-20	48,90,673	DRC-07
		06AXXXXXXXXX2Z4	Gurugram (North)	2018-19	40,53,200	Reply not supported by sufficient documents
		06AXXXXXXXXX1ZH	Panipat	2018-19	79,35,726	DRC-07
		06AXXXXXXXXX2ZZ	Gurugram (South)	2020-21	36,71,451	ASMT-10 issued
		06AXXXXXXXXX1ZC	Gurugram (West)	2020-21	85,35,609	DRC-01
		06AXXXXXXXXX1Z8	Gurugram (North)	2019-20	51,37,301	DRC-01
		06AXXXXXXXXX2ZT	Gurugram (West)	2020-21	26,45,881	DRC-01
		06AXXXXXXXXX1ZS	Gurugram (West)	2020-21	54,65,243	Action taken before query
		06AXXXXXXXXX1ZC	Gurugram (West)	2018-19	71,22,942	DRC-01
		06AXXXXXXXXX2Z8	Faridabad (East)	2018-19	20,48,364	Recovery amounting to ₹ 3,014/- has been made vide DRC-03
	Total				**24,98,80,330**	

Appendix 2.9

(Reference: Paragraph 2.8.1; Page 50)

Non-production of Records

(Amount in ₹)

S. No.	GSTIN	DETC	Year	Total ITC availed	Tax Liability	List of Records not produced
1	06AxxxxxxxxJ1ZK	Gurugram (East)	2018-19	3,25,09,400	85,49,899	ITC Register, Internal Audit Report, Sale invoice/purchase invoice of selected months , Trial Balance, Trade Receivable, Trade Payable, ITC reversal working sheet, Price list of supplies, physical stock verification Statement, Schedules of Income and Expenses, Profit and Loss Account, Contract/Agreements, if any, Account/statement of advances received, paid and adjustments made.
	06AxxxxxxxxJ1ZK	Gurugram (East)	2019-20	10,81,15,793	1,00,72,644	
	06AxxxxxxxxJ1ZK	Gurugram (East)	2020-21	4,33,49,216	63,60,474	
2	06AxxxxxxxxH1ZW	Rewari	2018-19	5,06,98,144	0	
	06AxxxxxxxxH1ZW	Rewari	2019-20	8,47,50,866	2,528	
	06AxxxxxxxxH1ZW	Rewari	2020-21	13,26,05,984	0	
3	06AxxxxxxxxE1Z3	Gurugram (South)	2018-19	79,81,441	0	
	06AxxxxxxxxE1Z3	Gurugram (South)	2019-20	9,83,28,882	0	
	06AxxxxxxxxE1Z3	Gurugram (South)	2020-21	49,93,363	0	
4	06AxxxxxxxxR1ZB	Gurugram (North)	2018-19	61,14,448	0	
	06AxxxxxxxxR1ZB	Gurugram (North)	2019-20	28,63,952	0	
	06AxxxxxxxxR1ZB	Gurugram (North)	2020-21	10,84,19,244	0	
5	06AxxxxxxxxR1ZJ	Ambala	2018-19	1,06,48,329	0	
	06AxxxxxxxxR1ZJ	Ambala	2019-20	0	0	
	06AxxxxxxxxR1ZJ	Ambala	2020-21	0	0	
6	06AxxxxxxxxF1ZW	Gurugram (East)	2018-19	0	0	
	06AxxxxxxxxF1ZW	Gurugram (East)	2019-20	6,67,607	0	
	06AxxxxxxxxF1ZW	Gurugram (East)	2020-21	3,15,95,847	0	
7	06AxxxxxxxxE1Z9	Hisar	2018-19	13,82,266	6,01,653	
	06AxxxxxxxxE1Z9	Hisar	2019-20	27,70,16,226	6,49,646	
	06AxxxxxxxxE1Z9	Hisar	2020-21	13,29,030	0	
8	06AxxxxxxxxJ1ZQ	Gurugram (East)	2018-19	3,13,60,069	9,81,176	
	06AxxxxxxxxJ1ZQ	Gurugram (East)	2019-20	61,80,272	6,27,072	
	06AxxxxxxxxJ1ZQ	Gurugram (East)	2020-21	29,10,307	0	
9	06AxxxxxxxxJ1ZQ	Gurugram (East)	2018-19	0	6,38,83,050	
	06AxxxxxxxxJ1ZQ	Gurugram (East)	2019-20	0	5,17,77,171	
	06AxxxxxxxxJ1ZQ	Gurugram (East)	2020-21	0	5,24,97,602	
10	06AxxxxxxxxQ1ZE	Gurugram (South)	2018-19	9,28,11,772	64,27,183	
	06AxxxxxxxxQ1ZE	Gurugram (South)	2019-20	43,75,28,997	0	
	06AxxxxxxxxQ1ZE	Gurugram (South)	2020-21	1,26,97,490	77,71,100	
11	06AxxxxxxxxM1ZN	Gurugram (East)	2018-19	1,98,17,778	0	
	06AxxxxxxxxM1ZN	Gurugram (East)	2019-20	2,48,67,749	0	
	06AxxxxxxxxM1ZN	Gurugram (East)	2020-21	9,30,048	0	
12	06AxxxxxxxxH1ZS	Gurugram (East)	2018-19	8,59,58,381	0	
	06AxxxxxxxxH1ZS	Gurugram (East)	2019-20	83,58,62,117	40,40,689	
	06AxxxxxxxxH1ZS	Gurugram (East)	2020-21	1,70,17,350	2,670	
13	06AxxxxxxxxN1ZO	Gurugram (East)	2018-19	2,77,12,191	0	
	06AxxxxxxxxN1ZO	Gurugram (East)	2019-20	82,75,590	0	
	06AxxxxxxxxN1ZO	Gurugram (East)	2020-21	37,38,772	0	
14	06AxxxxxxxxN1ZS	Gurugram (East)	2018-19	29,29,94,021	0	
	06AxxxxxxxxN1ZS	Gurugram (East)	2019-20	34,91,93,353	0	
	06AxxxxxxxxN1ZS	Gurugram (East)	2020-21	16,02,56,166	91,65,74,080	
15	06AxxxxxxxxK1ZM	Gurugram (East)	2018-19	2,60,974	82,77,531	
	06AxxxxxxxxK1ZM	Gurugram (East)	2019-20	63,75,825	0	
	06AxxxxxxxxK1ZM	Gurugram (East)	2020-21	56,06,256	38,81,307	
16	06AxxxxxxxxC2Z0	Gurugram (East)	2018-19	1,97,40,330	0	
	06AxxxxxxxxC2Z0	Gurugram (East)	2019-20	2,88,61,351	0	
	06AxxxxxxxxC2Z0	Gurugram (East)	2020-21	28,40,962	0	
17	06AxxxxxxxxF1ZS	Faridabad (North)	2018-19	11,56,686	0	
	06AxxxxxxxxF1ZS	Faridabad (North)	2019-20	0	4,47,683	
	06AxxxxxxxxF1ZS	Faridabad (North)	2020-21	7,79,880	0	
18	06AxxxxxxxxM1Z5	Gurugram (East)	2018-19	25,68,09,016	0	
	06AxxxxxxxxM1Z5	Gurugram (East)	2019-20	6,03,77,73,053	0	
	06AxxxxxxxxM1Z5	Gurugram (East)	2020-21	97,72,97,421	70,29,55,499	
19	06AxxxxxxxxK1ZL	Gurugram (North)	2018-19	70,23,040	0	
	06AxxxxxxxxK1ZL	Gurugram (North)	2019-20	20,02,399	0	
	06AxxxxxxxxK1ZL	Gurugram (North)	2020-21	11,17,277	0	

S. No.	GSTIN	DETC	Year	Total ITC availed	Tax Liability	List of Records not produced
20	06AxxxxxxxxR1ZL	Gurugram (East)	2018-19	10,73,991	0	
	06AxxxxxxxxR1ZL	Gurugram (East)	2019-20	88,03,723	0	
	06AxxxxxxxxR1ZL	Gurugram (East)	2020-21	4,19,88,748	0	
21	06AxxxxxxxxC1Z3	Ambala	2018-19	7,53,23,823	11,134	
	06AxxxxxxxxC1Z3	Ambala	2019-20	3,97,80,720	2,25,351	
	06AxxxxxxxxC1Z3	Ambala	2020-21	38,07,05,250	0	
22	06AxxxxxxxxK1ZH	Gurugram (North)	2018-19	3,13,072	1,23,885	
	06AxxxxxxxxK1ZH	Gurugram (North)	2019-20	3,96,277	0	
	06AxxxxxxxxK1ZH	Gurugram (North)	2020-21	8,72,577	0	
23	06AxxxxxxxxL1Z6	Gurugram (North)	2018-19	3,12,35,252	0	
	06AxxxxxxxxL1Z6	Gurugram (North)	2019-20	1,66,66,346	0	
	06AxxxxxxxxL1Z6	Gurugram (North)	2020-21	1,36,48,138	0	
24	06AxxxxxxxxF1ZS	Gurugram (North)	2018-19	1,98,88,182	3,15,08,674	
	06AxxxxxxxxF1ZS	Gurugram (North)	2019-20	4,65,27,131	0	
	06AxxxxxxxxF1ZS	Gurugram (North)	2020-21	4,15,55,735	68,38,503	
25	06AxxxxxxxxN1ZY	Sonipat	2018-19	20,81,98,497	0	
	06AxxxxxxxxN1ZY	Sonipat	2019-20	15,70,74,947	83,917	
	06AxxxxxxxxN1ZY	Sonipat	2020-21	16,32,55,483	0	
26	06AxxxxxxxxE1ZD	Gurugram (East)	2018-19	11,31,872	0	
	06AxxxxxxxxE1ZD	Gurugram (East)	2019-20	12,64,675	28,99,548	
	06AxxxxxxxxE1ZD	Gurugram (East)	2020-21	96,996	14,753	
27	06AxxxxxxxxP1ZB	Panchkula	2018-19	10,24,51,313	6,67,66,890	
	06AxxxxxxxxP1ZB	Panchkula	2019-20	0	0	
	06AxxxxxxxxP1ZB	Panchkula	2020-21	1,77,83,026	0	
28	06AxxxxxxxxL1ZE	Sonipat	2018-19	6,57,83,128	8,93,498	
	06AxxxxxxxxL1ZE	Sonipat	2019-20	6,76,13,138	4,11,87,740	
	06AxxxxxxxxL1ZE	Sonipat	2020-21	26,85,39,072	0	
29	06AxxxxxxxxH1ZM	Gurugram (North)	2018-19	11,60,17,161	0	
	06AxxxxxxxxH1ZM	Gurugram (North)	2019-20	12,97,40,782	0	
	06AxxxxxxxxH1ZM	Gurugram (North)	2020-21	8,96,25,580	0	
30	06AxxxxxxxxG3ZR	Panipat	2018-19	49,12,55,416	0	
	06AxxxxxxxxG3ZR	Panipat	2019-20	85,92,80,780	0	
	06AxxxxxxxxG3ZR	Panipat	2020-21	90,51,36,863	1,216	
31	06AxxxxxxxxG1ZT	Panipat	2018-19	6,19,64,300	56,00,564	
	06AxxxxxxxxG1ZT	Panipat	2019-20	14,48,23,300	10,45,588	
	06AxxxxxxxxG1ZT	Panipat	2020-21	10,66,19,900	1,610	
32	06AxxxxxxxxN1ZU	Gurugram (East)	2018-19	0	0	
	06AxxxxxxxxN1ZU	Gurugram (East)	2019-20	28,09,468	3,65,711	
	06AxxxxxxxxN1ZU	Gurugram (East)	2020-21	2,01,11,701	12,97,685	
33	06AxxxxxxxxF1Z0	Gurugram (East)	2018-19	33,25,254	0	
	06AxxxxxxxxF1Z0	Gurugram (East)	2019-20	62,80,925	15,14,676	
	06AxxxxxxxxF1Z0	Gurugram (East)	2020-21	1,35,499	6,86,211	
34	06AxxxxxxxxG2ZW	Gurugram (East)	2018-19	21,53,098	0	
	06AxxxxxxxxG2ZW	Gurugram (East)	2019-20	15,50,068	0	
	06AxxxxxxxxG2ZW	Gurugram (East)	2020-21	24,39,019	0	
35	06AxxxxxxxxN1ZW	Hisar	2018-19	41,11,46,012	0	
	06AxxxxxxxxN1ZW	Hisar	2019-20	56,02,06,187	11,67,152	
	06AxxxxxxxxN1ZW	Hisar	2020-21	49,68,86,186	0	
36	06AxxxxxxxxC1ZY	Karnal	2018-19	1,66,09,791	0	
	06AxxxxxxxxC1ZY	Karnal	2019-20	0	0	
	06AxxxxxxxxC1ZY	Karnal	2020-21	2,72,49,224	0	
37	06AxxxxxxxxE2ZY	Gurugram (East)	2018-19	2,26,30,204	2,12,10,989	
	06AxxxxxxxxE2ZY	Gurugram (East)	2019-20	5,71,03,108	0	
	06AxxxxxxxxE2ZY	Gurugram (East)	2020-21	10,64,652	0	
38	06AxxxxxxxxN3ZM	Gurugram (West)	2018-19	27,04,99,330	1,10,450	
	06AxxxxxxxxN3ZM	Gurugram (West)	2019-20	15,92,67,403	0	
	06AxxxxxxxxN3ZM	Gurugram (West)	2020-21	2,86,03,900	0	
39	06AxxxxxxxxP6ZI	Faridabad (East)	2018-19	90,31,25,450	5,33,57,454	
	06AxxxxxxxxP6ZI	Faridabad (East)	2019-20	1,06,84,98,690	0	
	06AxxxxxxxxP6ZI	Faridabad (East)	2020-21	1,69,52,79,868	0	
40	06AxxxxxxxxK1ZL	Gurugram (East)	2018-19	51,63,334	0	
	06AxxxxxxxxK1ZL	Gurugram (East)	2019-20	2,11,284	0	
	06AxxxxxxxxK1ZL	Gurugram (East)	2020-21	82,20,270	4,80,986	

S. No.	GSTIN	DETC	Year	Total ITC availed	Tax Liability	List of Records not produced
41	06AxxxxxxxxG1ZB	Rohtak	2018-19	3,98,31,462	0	
	06AxxxxxxxxG1ZB	Rohtak	2019-20	4,79,38,768	0	
	06AxxxxxxxxG1ZB	Rohtak	2020-21	6,87,92,000	41,51,977	
42	06AxxxxxxxxQ1Z8	Gurugram (North)	2018-19	13,63,00,80,108	49,34,39,135	
	06AxxxxxxxxQ1Z8	Gurugram (North)	2019-20	8,58,92,43,658	59,56,987	
	06AxxxxxxxxQ1Z8	Gurugram (North)	2020-21	14,08,90,50,578	0	
43	06AxxxxxxxxD1Z2	Jhajjar	2018-19	17,84,717	21,15,923	
	06AxxxxxxxxD1Z2	Jhajjar	2019-20	23,38,975	12,21,216	
	06AxxxxxxxxD1Z2	Jhajjar	2020-21	21,29,382	70,232	
44	06AxxxxxxxxG1Z5	Faridabad (North)	2018-19	1,73,84,491	0	
	06AxxxxxxxxG1Z5	Faridabad (North)	2019-20	1,80,59,926	0	
	06AxxxxxxxxG1Z5	Faridabad (North)	2020-21	24,75,784	0	
45	06AxxxxxxxxA1ZR	Gurugram (North)	2018-19	71,47,73,150	0	
	06AxxxxxxxxA1ZR	Gurugram (North)	2019-20	3,75,23,81,142	0	
	06AxxxxxxxxA1ZR	Gurugram (North)	2020-21	2,75,31,46,240	12,39,79,836	
46	06AxxxxxxxxR1ZM	Kurukshetra	2018-19	0	0	
	06AxxxxxxxxR1ZM	Kurukshetra	2019-20	3,03,326	32,85,001	
	06AxxxxxxxxR1ZM	Kurukshetra	2020-21	22,19,942	0	
47	06AxxxxxxxxP1Z5	Gurugram (North)	2018-19	2,85,56,571	0	
	06AxxxxxxxxP1Z5	Gurugram (North)	2019-20	1,14,10,856	13,68,288	
	06AxxxxxxxxP1Z5	Gurugram (North)	2020-21	9,41,75,907	15,17,843	
48	06AxxxxxxxxQ1ZY	Faridabad (North)	2018-19	34,69,227	0	
	06AxxxxxxxxQ1ZY	Faridabad (North)	2019-20	93,66,305	14,182	
	06AxxxxxxxxQ1ZY	Faridabad (North)	2020-21	12,43,758	0	
49	06AxxxxxxxxR1Z7	Gurugram (West)	2018-19	27,47,55,900	6,17,115	
	06AxxxxxxxxR1Z7	Gurugram (West)	2019-20	32,17,20,536	120	
	06AxxxxxxxxR1Z7	Gurugram (West)	2020-21	26,81,33,850	84,409	
50	06AxxxxxxxxC1ZH	Gurugram (North)	2018-19	13,70,21,293	0	
	06AxxxxxxxxC1ZH	Gurugram (North)	2019-20	1,07,85,337	1,36,41,181	
	06AxxxxxxxxC1ZH	Gurugram (North)	2020-21	17,83,20,345	0	
51	06AxxxxxxxxM1ZI	Gurugram (East)	2018-19	0	0	
	06AxxxxxxxxM1ZI	Gurugram (East)	2019-20	22,815	0	
	06AxxxxxxxxM1ZI	Gurugram (East)	2020-21	0	0	
52	06AxxxxxxxxG1ZN	Gurugram (North)	2018-19	1,24,86,81,775	0	
	06AxxxxxxxxG1ZN	Gurugram (North)	2019-20	1,30,61,94,865	0	
	06AxxxxxxxxG1ZN	Gurugram (North)	2020-21	59,88,34,228	0	
53	06AxxxxxxxxG1ZN	Gurugram (East)	2018-19	0	0	
	06AxxxxxxxxG1ZN	Gurugram (East)	2019-20	0	16,320	
	06AxxxxxxxxG1ZN	Gurugram (East)	2020-21	49,05,904	0	
54	06AxxxxxxxxL1ZU	Gurugram (North)	2018-19	16,95,981	0	
	06AxxxxxxxxL1ZU	Gurugram (North)	2019-20	1,73,79,315	0	
	06AxxxxxxxxL1ZU	Gurugram (North)	2020-21	97,96,290	2,06,645	
55	06AxxxxxxxxN1Z6	Gurugram (North)	2018-19	1,54,63,047	6,736	
	06AxxxxxxxxN1Z6	Gurugram (North)	2019-20	12,55,690	0	
	06AxxxxxxxxN1Z6	Gurugram (North)	2020-21	2,14,654	0	
56	06AxxxxxxxxF1ZU	Gurugram (East)	2018-19	1,89,18,868	83,09,272	
	06AxxxxxxxxF1ZU	Gurugram (East)	2019-20	76,02,676	0	
	06AxxxxxxxxF1ZU	Gurugram (East)	2020-21	29,42,263	0	
57	06AxxxxxxxxJ1ZQ	Rewari	2018-19	13,78,41,748	0	
	06AxxxxxxxxJ1ZQ	Rewari	2019-20	15,56,52,801	1,13,07,691	
	06AxxxxxxxxJ1ZQ	Rewari	2020-21	9,66,38,439	3,04,774	
58	06AxxxxxxxxL1ZG	Gurugram (East)	2018-19	1,50,70,057	0	
	06AxxxxxxxxL1ZG	Gurugram (East)	2019-20	1,17,210	28,10,077	
	06AxxxxxxxxL1ZG	Gurugram (East)	2020-21	1,19,301	0	
59	06AxxxxxxxxD1ZG	Gurugram (East)	2018-19	1,24,63,593	3,23,376	
	06AxxxxxxxxD1ZG	Gurugram (East)	2019-20	2,95,50,378	12,396	
	06AxxxxxxxxD1ZG	Gurugram (East)	2020-21	1,37,62,303	81,105	
60	06AxxxxxxxxP1Z9	Gurugram (South)	2018-19	25,80,80,886	0	
	06AxxxxxxxxP1Z9	Gurugram (South)	2019-20	70,65,23,970	0	
	06AxxxxxxxxP1Z9	Gurugram (South)	2020-21	63,97,37,711	0	
61	06AxxxxxxxxQ1ZM	Gurugram (North)	2018-19	2,62,12,394	0	
	06AxxxxxxxxQ1ZM	Gurugram (North)	2019-20	3,82,25,418	31,50,084	
	06AxxxxxxxxQ1ZM	Gurugram (North)	2020-21	56,02,414	0	

S. No.	GSTIN	DETC	Year	Total ITC availed	Tax Liability	List of Records not produced
62	06AxxxxxxxxJ1Z8	Faridabad (South)	2018-19	0	1,22,660	
	06AxxxxxxxxJ1Z8	Faridabad (South)	2019-20	25,23,785	0	
	06AxxxxxxxxJ1Z8	Faridabad (South)	2020-21	69,76,614	20,10,152	
63	06AxxxxxxxxD1ZC	Bhiwani	2018-19	61,031	45,352	
	06AxxxxxxxxD1ZC	Bhiwani	2019-20	0	0	
	06AxxxxxxxxD1ZC	Bhiwani	2020-21	33,216	26,930	
64	06AxxxxxxxxG1Z1	Rewari	2018-19	79,49,130	0	
	06AxxxxxxxxG1Z1	Rewari	2019-20	2,04,701	33,54,860	
	06AxxxxxxxxG1Z1	Rewari	2020-21	1,90,35,875	0	
65	06AxxxxxxxxP1Z9	Gurugram (South)	2018-19	27,38,059	11,07,710	
	06AxxxxxxxxP1Z9	Gurugram (South)	2019-20	1,50,62,582	0	
	06AxxxxxxxxP1Z9	Gurugram (South)	2020-21	1,59,16,813	74,89,96,516	
66	06AxxxxxxxxN1ZA	Gurugram (North)	2018-19	0	4,59,859	
	06AxxxxxxxxN1ZA	Gurugram (North)	2019-20	26,07,867	4,239	
	06AxxxxxxxxN1ZA	Gurugram (North)	2020-21	12,44,786	0	
67	06BxxxxxxxxL1ZX	Gurugram (North)	2018-19	1,91,76,122	0	
	06BxxxxxxxxL1ZX	Gurugram (North)	2019-20	23,02,061	2,98,487	
	06BxxxxxxxxL1ZX	Gurugram (North)	2020-21	9,73,911	3,45,361	
68	06AxxxxxxxxQ1ZU	Karnal	2018-19	1,59,63,23,071	6,23,360	
	06AxxxxxxxxQ1ZU	Karnal	2019-20	2,77,89,672	0	
	06AxxxxxxxxQ1ZU	Karnal	2020-21	0	0	
69	06AxxxxxxxxC1ZH	Gurugram (South)	2018-19	1,21,73,447	24,730	
	06AxxxxxxxxC1ZH	Gurugram (South)	2019-20	1,40,88,486	36,91,432	
	06AxxxxxxxxC1ZH	Gurugram (South)	2020-21	55,53,126	6,89,543	
Total				**73,40,12,66,932**	**3,52,35,67,949**	

Appendix 2.10

(Reference: Paragraph 2.8.2; Page 51)

Non-payment of Interest

Sr. No.	GSTN	Office Name	Interest	Reply of the Department
	1	2	3	4
1	06AxxxxxxxxL1ZG	Gurugram (East)	56,12,145	No reply
2	06AxxxxxxxxF1ZU	Gurugram (East)	30,90,461	No reply
3	06AxxxxxxxxR1ZT	Hisar	12,82,805	Department stated that Interest amounting to ₹ 6,12,900 is recovered through DRC-03 dated 26 December 2023 and ₹ 2,37,433 through DRC 24 May 2024 and remaining (₹ 4,32,472) amount will paid in the due time. Facts and figures verified. However, the para for the remaining amount of ₹ 4,32,472 is proposed to be stand.
4	06AxxxxxxxxC1ZH	Gurugram (South)	12,60,829	No reply
5	06AxxxxxxxxG1Z1	Rewari	11,85,475	No reply
6	06AxxxxxxxxP1Z9	Gurugram (South)	9,77,213	Department stated that reply/reconciliation/ DRC 03 received from and explanation submitted by taxpayer for the years 2018-19 and 2019-20, proceedings initiated under section 73 were concluded and notice has been issued for year 2020-21. But Audit found that DRC 07 issued for the FY 2018-19 of ₹ 9,08,867/- and for the FY 2019-20 amount of ₹45,085/- has been recovered through DRC-01 (AD060624007243H) and action is pending for the FY 2020-21.
7	06AxxxxxxxxN1Z6	Gurugram (North)	7,33,733	No reply
8	06AxxxxxxxxP1Z9	Gurugram (South)	2,90,309	Department stated that after due reply/ DRC-03, proceeding initiated for the years 2018-19 and 2019-20 have been concluded by the department. But we did not find its proceedings for the FY 2018-19 on the boweb portal.
9	06AxxxxxxxxH1ZS	Gurugram (East)	2,79,450	The Department stated that the amount of interest for the FY 2018-19 and 2019-20 is recovered through DRC 03, ARN-AD060424013969V (₹ 10,108) Dated-30 April 2024, Reply for remaining amount (₹ 2,69,342) not received for the FY 2020-21.
10	06AxxxxxxxxH1ZS	Gurugram (East)	2,10,200	No reply
11	06AxxxxxxxxJ1Z8	Faridabad (South)	1,80,058	No reply
12	06AxxxxxxxxD1Z2	Jhajjar	1,64,635	Interest amounting to ₹ 28,410 on late payment of tax is recovered through two DRCs-03 dated 16 April 2024 and rest amount was already paid in the GSTRs 3B of the year 2018-19 and 2019-20.
13	06AxxxxxxxxD1ZC	Bhiwani	1,48,206	No reply
14	06AxxxxxxxxN1ZO	Gurugram (East)	1,04,958	No reply
15	06AxxxxxxxxJ1ZQ	Gurugram (East)	83,235	No reply
16	06BxxxxxxxxL1ZX	Gurugram (North)	35,762	No reply
17	06AxxxxxxxxF1ZS	Gurugram (North)	8,844	No reply
18	06AxxxxxxxxN1ZA	Gurugram (North)	2,573	No reply
19	06AxxxxxxxxH1ZW	Rewari	7,82,902	The taxpayer has already paid ₹ 2.46 lakh through GSTR 3B and remaining Amount of ₹ 5,34,486 has been recovered through DRC 03 dated 23 January 2024.
Total			**1,64,33,793**	

Appendix 2.11

(Reference: Paragraph 2.8.3; Page 51)

1. Excess availing of ITC as mismatch in R2A and R3B

S. No.	GSTN	Office Name	Period	difference	Department Reply
1	2	3	4	5	6
1	06AxxxxxxxxG1ZB	Rohtak	2018-19	1,85,76,192	Excess availing of ITC as mismatch in R2A and R2B: FY 2018-19 On scrutiny of GSTR-9 return for the financial year under report, it has been noticed that taxpayer has availed excess Input Tax Credit of ₹ 2,66,792 CGST + ₹ 2,66,792 SGST. Hence, demand order in Form DRC-07 issued to the taxpayer to deposit the excess availment of Input Tax Credit along with interest as applicable under the provisions of the Act. Excess availing of ITC as mismatch in R2A and R2B: FY 2019-20. During the course of verification, the taxpayer found short claiming of Input Tax Credit during the FY 2019-20. Excess availing of ITC as mismatch in R2A and R2B- FY 2020-21. The case of GSTIN 06AxxxxxxxxG1ZB has been taken up for Audit under Section 65 of the CGST/HGST Act, 2017. Regarding excess availment of ITC, Show Cause Notice in Form DRC-01 has been issued to the taxpayer. Hence, in view of the above, the audit para may kindly be dropped.
2	06AxxxxxxxxG1ZB	Rohtak	2019-20	1,76,38,418	
3	06AxxxxxxxxG1ZB	Rohtak	2020-21	3,09,15,595	
4	06AxxxxxxxxD1ZC	Bhiwani	2018-19	30,516	No reply received
5	06AxxxxxxxxD1Z2	Jhajjar	2018-19	6,85,613	In reply to this audit para, it is submitted that Taxpayer has availed less ITC in GSTR-3B as compared to GSTR-2A. In view of the facts mentioned above, the audit para may please be dropped.
6	06AxxxxxxxxD1Z2	Jhajjar	2020-21	13,25,794	
7	06AxxxxxxxxR1ZT	Hisar	2020-21	1,92,33,303	However, for the F.Y 2020-21, the proceedings of the case are under process and outcome of the same will be communicated in the due course.
8	06AxxxxxxxxN1ZW	Hisar	2018-19	20,25,51,250	Taxpayer has submitted the reconciliation of GSTR2A and GSTR3B and there is an excess in GSTR2A and same is verified from GSTIN portal. In view of above facts para may be dropped.
9	06AxxxxxxxxN1ZW	Hisar	2019-20	24,75,28,988	
10	06AxxxxxxxxN1ZW	Hisar	2020-21	20,72,28,248	
11	06AxxxxxxxxN1ZA	Gurugram (North)	2019-20	12,02,168	No reply received
12	06AxxxxxxxxN1ZA	Gurugram (North)	2020-21	5,86,792	No reply received
13	06AxxxxxxxxL1Z6	Gurugram (North)	2018-19	99,87,652	No reply received
14	06AxxxxxxxxL1Z6	Gurugram (North)	2019-20	60,24,659	No reply received
15	06AxxxxxxxxL1Z6	Gurugram (North)	2020-21	65,04,460	No reply received
16	06AxxxxxxxxG1ZN	Gurugram (North)	2018-19	1,23,32,46,357	No reply received
17	06AxxxxxxxxG1ZN	Gurugram (North)	2019-20	67,94,68,803	No reply received
18	06AxxxxxxxxG1ZN	Gurugram (North)	2020-21	59,87,06,680	No reply received
19	06AxxxxxxxxQ1Z8	Gurugram (North)	2018-19	4,94,50,42,455	No reply received
20	06AxxxxxxxxQ1Z8	Gurugram (North)	2019-20	3,58,00,15,568	No reply received
21	06AxxxxxxxxQ1Z8	Gurugram (North)	2020-21	6,80,37,52,773	No reply received
22	06AxxxxxxxxA1ZR	Gurugram (North)	2018-19	10,15,72,916	No reply received
23	06AxxxxxxxxA1ZR	Gurugram (North)	2019-20	1,88,96,34,699	No reply received
24	06AxxxxxxxxA1ZR	Gurugram (North)	2020-21	1,32,88,58,654	No reply received
25	06AxxxxxxxxN1Z6	Gurugram (North)	2018-19	1,17,64,241	No reply received
26	06AxxxxxxxxN1Z6	Gurugram (North)	2020-21	1,52,839	No reply received
27	06BxxxxxxxxL1ZX	Gurugram (North)	2018-19	1,09,45,639	No reply received
28	06BxxxxxxxxL1ZX	Gurugram (North)	2019-20	10,95,304	No reply received
29	06BxxxxxxxxL1ZX	Gurugram (North)	2020-21	4,79,112	No reply received
30	06AxxxxxxxxF1ZS	Gurugram (North)	2018-19	1,98,88,182	No reply received
31	06AxxxxxxxxF1ZS	Gurugram (North)	2019-20	4,57,30,809	No reply received
32	06AxxxxxxxxF1ZS	Gurugram (North)	2020-21	4,13,51,379	No reply received
33	06AxxxxxxxxC1ZH	Gurugram (North)	2018-19	6,82,31,700	No reply received
34	06AxxxxxxxxC1ZH	Gurugram (North)	2019-20	41,44,232	No reply received
35	06AxxxxxxxxC1ZH	Gurugram (North)	2020-21	8,87,11,414	No reply received
36	06AxxxxxxxxK1ZL	Gurugram (North)	2020-21	4,00,815	No reply received
37	06AxxxxxxxxP1Z5	Gurugram (North)	2020-21	3,63,51,457	No reply received
38	06AxxxxxxxxQ1ZM	Gurugram (North)	2018-19	1,13,59,862	No reply received
39	06AxxxxxxxxK1ZH	Gurugram (North)	2018-19	448	No reply received
40	06AxxxxxxxxK1ZH	Gurugram (North)	2019-20	76,239	No reply received

S. No.	GSTN	Office Name	Period	difference	Department Reply
1	2	3	4	5	6
41	06AxxxxxxxxK1ZH	Gurugram (North)	2020-21	4,68,056	No reply received
42	06AxxxxxxxxR1ZB	Gurugram (North)	2020-21	5,51,82,489	No reply received
43	06AxxxxxxxxL1ZU	Gurugram (North)	2019-20	91,95,468	No reply received
44	06AxxxxxxxxL1ZU	Gurugram (North)	2020-21	52,45,450	No reply received
45	06AxxxxxxxxC1Z3	Ambala	2018-19	1,99,76,256	No reply received
46	06AxxxxxxxxC1Z3	Ambala	2019-20	56,40,439	No reply received
47	06AxxxxxxxxC1Z3	Ambala	2020-21	18,46,92,412	No reply received
48	06AxxxxxxxxP1ZB	Panchkula	2018-19	4,97,12,248	No reply received
49	06AxxxxxxxxN1ZY	Sonipat	2018-19	9,67,91,917	No reply received
50	06AxxxxxxxxN1ZY	Sonipat	2019-20	6,16,90,211	No reply received
51	06AxxxxxxxxN1ZY	Sonipat	2020-21	7,57,72,892	No reply received
52	06AxxxxxxxxL1ZE	Sonipat	2018-19	6,57,83,128	No reply received
53	06AxxxxxxxxL1ZE	Sonipat	2019-20	3,52,22,190	No reply received
54	06AxxxxxxxxL1ZE	Sonipat	2020-21	14,59,59,532	No reply received
55	06AxxxxxxxxP6ZI	Faridabad (East)	2018-19	33,85,28,986	In reply to the audit para, it is submitted that the notice in form ASMT-10 has been issued for the year 2018-19, 2019-20 & 2020-21 to the taxpayer on dated 05 January 2024 & 19 April 2024 respectively. In response, the taxpayer replied in form ASMT-11 for the year 2018-19 & 2019-20 but not replied yet for the year 2020-21 for which DRC-01 has been issued on dated 28 November 2024. Reply for the year 2018-19 & 2019-20 was found satisfactory and dropped accordingly by the then Proper Officer on dated 01 February 2024 & 21 May 2024 respectively.
56	06AxxxxxxxxP6ZI	Faridabad (East)	2019-20	40,90,91,010	
57	06AxxxxxxxxP6ZI	Faridabad (East)	2020-21	78,06,83,010	
58	06AxxxxxxxxG1Z5	Faridabad (North)	2018-19	1,71,00,762	F.Y. 2018-19 -This Para have been discussed in form GST ASMT-12 & response to our GST ASMT-10 dated 03 February 2023. The taxpayer has responded in detail through GST ASMT-11 in which the main difference in ITC in account of imports not uploaded in portal at that time which has been verified form DGFT Portal & was satisfactorily. F.Y. 2019-20- This Para have been discussed in order/DRC-05 dated 28 August 2024 & response to our GST DRC-01 dated 28 May 2024. The taxpayer has responded in detail through GST DRC-06 in which the main difference in ITC in account of imports not uploaded in portal at that time which has been verified form DGFT Portal & was satisfactorily. F.Y. 2020-21- Reconciliation of GSTR-2A & GSTR-3B submitted by the taxpayer in which it was found that GSTR-3B upto February 2020 as not separate column of imports that's why the difference shown which final figures shown in GSTR-9 which is checked and found satisfactory.
59	06AxxxxxxxxG1Z5	Faridabad (North)	2019-20	1,46,80,265	
60	06AxxxxxxxxG1Z5	Faridabad (North)	2020-21	19,73,000	
61	06AxxxxxxxxQ1ZY	Faridabad (North)	2018-19	21,90,624	No reply received
62	06AxxxxxxxxF1ZS	Faridabad (North)	2020-21	7,79,880	No reply received
63	06AxxxxxxxxR1ZJ	Ambala	2018-19	1,06,48,329	No reply received
64	06AxxxxxxxxD1ZG	Gurugram (East)	2018-19	51,81,134	No reply received
65	06AxxxxxxxxD1ZG	Gurugram (East)	2019-20	1,51,98,571	No reply received
66	06AxxxxxxxxD1ZG	Gurugram (East)	2020-21	69,21,734	No reply received
67	06AxxxxxxxxR1ZL	Gurugram (East)	2019-20	35,15,157	No reply received
68	06AxxxxxxxxR1ZL	Gurugram (East)	2020-21	2,06,78,647	No reply received
69	06AxxxxxxxxF1Z0	Gurugram (East)	2019-20	11,899	It is submitted that the objection raised by Audit Party in case of GSTIN 06AxxxxxxxxF1Z0 has been examined by the Proper Officer. It can be concluded that the taxpayer has not claimed any excess ITC. The contentions of the taxpayer have been examined from the GSTR-3B and GSTR-9 and enclosures provided. Copy of the same are enclosed herewith.
70	06AxxxxxxxxL1ZG	Gurugram (East)	2018-19	1,50,70,057	No reply received
71	06AxxxxxxxxK1ZM	Gurugram (East)	2019-20	1,04,433	In response to the issue, the taxpayer submitted that there is no excess availment of ITC in GSTR-3B (including ITC availed in next financial year as reported in table 8C of GSTR-9) as compared to the ITC available in GSTR-2A. Therefore, the said para may be dropped. ASMT 12 has been issued to the taxpayer in the case.
72	06AxxxxxxxxM1ZN	Gurugram (East)	2018-19	1,55,63,249	No reply received

S. No.	GSTN	Office Name	Period	difference	Department Reply
1	2	3	4	5	6
73	06AxxxxxxxxM1ZN	Gurugram (East)	2019-20	98,25,525	No reply received
74	06AxxxxxxxxM1Z5	Gurugram (East)	2020-21	47,89,66,088	No reply received
75	06AxxxxxxxxH1ZS	Gurugram (East)	2019-20	24,55,08,810	No reply received
76	06AxxxxxxxxF1ZW	Gurugram (East)	2019-20	6,67,607	No reply received
77	06AxxxxxxxxJ1ZK	Gurugram (East)	2019-20	6,21,91,638	No reply received
78	06AxxxxxxxxJ1ZK	Gurugram (East)	2020-21	1,93,40,354	No reply received
79	06AxxxxxxxxN1ZO	Gurugram (East)	2018-19	1,33,62,981	No reply received
80	06AxxxxxxxxN1ZO	Gurugram (East)	2019-20	22,82,162	No reply received
81	06AxxxxxxxxK1ZL	Gurugram (East)	2018-19	41,88,375	No reply received
82	06AxxxxxxxxK1ZL	Gurugram (East)	2020-21	55,74,597	No reply received
83	06AxxxxxxxxE2ZY	Gurugram (East)	2018-19	2,26,30,204	No reply received
84	06AxxxxxxxxE2ZY	Gurugram (East)	2019-20	48,06,186	No reply received
85	06AxxxxxxxxN1ZU	Gurugram (East)	2019-20	14,66,401	No reply received
86	06AxxxxxxxxN1ZU	Gurugram (East)	2020-21	1,09,87,771	No reply received
87	06AxxxxxxxxN1ZS	Gurugram (East)	2018-19	9,98,58,431	No reply received
88	06AxxxxxxxxN1ZS	Gurugram (East)	2019-20	13,48,16,453	No reply received
89	06AxxxxxxxxN1ZS	Gurugram (East)	2020-21	7,42,68,106	No reply received
90	06AxxxxxxxxP1Z9	Gurugram (South)	2018-19	10,29,51,568	No reply received
91	06AxxxxxxxxP1Z9	Gurugram (South)	2019-20	27,25,24,460	No reply received
92	06AxxxxxxxxP1Z9	Gurugram (South)	2020-21	27,79,08,820	No reply received
93	06AxxxxxxxxP1Z9	Gurugram (South)	2018-19	13,24,200	No reply received
94	06AxxxxxxxxP1Z9	Gurugram (South)	2019-20	75,38,616	No reply received
95	06AxxxxxxxxP1Z9	Gurugram (South)	2020-21	78,26,502	No reply received
96	06AxxxxxxxxQ1ZE	Gurugram (South)	2019-20	6,54,14,444	No reply received
97	06AxxxxxxxxJ1Z8	Faridabad (South)	2020-21	54,01,376	No reply received
98	06AxxxxxxxxN3ZM	Gurugram (West)	2019-20	2,49,50,270	No reply received
99	06AxxxxxxxxC1ZY	Karnal	2018-19	80,60,645	The taxpayer has deposited the excess claimed ITC ₹ 2,178/- each under CGST/SGST Act alongwith interest of ₹1,764/- under both the Acts through DRC-03 NO. AD0609240065650 dated 26 September 2024. Copies of these orders are enclosed herewith for your perusal. In view of the above, the Audit Observation No. 1206711 may please be dropped.
100	06AxxxxxxxxC1ZY	Karnal	2020-21	1,36,26,142	
101	06AxxxxxxxxQ1ZU	Karnal	2018-19	15,57,01,662	No reply received
102	06AxxxxxxxxG3ZR	Panipat	2018-19	18,83,88,916	The query raised by audit party is not admitted. However, the taxpayer in his reply produced all the relevant documents i.e. invoices, ledger to substantiate his claim for ITC, which is found in order. Hence, the query may please be dropped.
103	06AxxxxxxxxG3ZR	Panipat	2019-20	42,92,51,330	
104	06AxxxxxxxxG3ZR	Panipat	2020-21	39,65,86,498	
105	06AxxxxxxxxG1Z1	Rewari	2018-19	37,72,552	No reply received
106	06AxxxxxxxxG1Z1	Rewari	2020-21	65,76,700	No reply received
Total				**27,89,88,02,047**	

Appendix 2.12

(Reference: Paragraph 2.8.3; Page 52)

2. RCM tax not being discharged or excess availing of ITC on RCM

(Amount in ₹)

S. No.	GSTN	Office Name	Period	difference	Reply of the Department
1	2	3	4	5	6
1	06AxxxxxxxxG1ZB	Rohtak	2019-20	1,48,124	In view of the above reconciliation of Input Tax Credit on account of RCM and submission of taxpayer and observations, it has been noticed that the taxpayer has rightly discharged RCM tax liability. In view of the above, the Para may be dropped.
2	06AxxxxxxxxN1ZW	Hisar	2019-20	35,01,272	In reply to the audit objection, it is to inform that there is no excess availment of ITC which is a verifiable fact from GST returns filed by the taxpayer.
3	06AxxxxxxxxH1ZM	Gurugram (North)	2019-20	2,64,868	No reply
4	06AxxxxxxxxQ1Z8	Gurugram (North)	2018-19	5,85,19,958	No reply
5	06AxxxxxxxxQ1Z8	Gurugram (North)	2019-20	3,69,10,513	No reply
6	06AxxxxxxxxQ1Z8	Gurugram (North)	2020-21	2,50,762	No reply
7	06AxxxxxxxxA1ZR	Gurugram (North)	2018-19	2,24,843	No reply
8	06AxxxxxxxxC1ZH	Gurugram (North)	2020-21	3,71,753	No reply
9	06AxxxxxxxxL1ZU	Gurugram (north)	2018-19	1,70,813	No reply
10	06AxxxxxxxxL1ZU	Gurugram (north)	2020-21	754	No reply
11	06AxxxxxxxxP6ZI	Faridabad (East)	2020-21	35,50,338	No reply
12	06AxxxxxxxxG1Z5	Faridabad (North)	2019-20	1,50,888	There was a difference noticed for ₹ 1,50,887/- in IGST which has already been paid as shown in Para No. 09 of GSTR-9C dated 28 February 2021 under RCM & excess payment made of ₹ 8,25,539/- in total which have been reconciled with the payment reconciliation of Para No. 09 of GSTR-9C dated 28 February 2021 with Para No. 06 under the heading of detail of ITC availed during the financial year of GSTR-9 dated 28 February 2021 which have been found satisfactory.
13	06AxxxxxxxxR1ZM	Kurukshetra	2019-20	3,03,326	Taxpayer submitted that the difference of ₹3,03,325.7/- is on account of ITC claim of tax paid under RCM for the F.Y. 2017-18. The RCM liability for the F.Y. 2017-18 paid vide DRC-03 bearing ARN AD060120013736M dated 05 February 2020. The same stands verified with online record. The copy of DRC-03 and electronic cash ledger enclosed herewith.
14	06AxxxxxxxxF1Z0	Gurugram (East)	2019-20	47,44,042	It is submitted that the objection raised by Audit Party in case of Gurugram GSTIN 06AxxxxxxxxF1Z0 has been examined by the Proper Officer. In response to the said Audit objection the taxpayer submitted reply with enclosed annexures wherein the taxpayer the reply of the taxpayer concluded that the taxpayer has not claimed any Excess ITC on RCM basis, The contentions of the taxpayer have been examined from the Comparison table available on GST Portal. Copy of the same are enclosed herewith.
15	06AxxxxxxxxJ1ZQ	Gurugram (East)	2018-19	5,28,622	No reply
16	06AxxxxxxxxJ1ZQ	Gurugram (East)	2020-21	15,66,340	No reply
17	06AxxxxxxxxM1ZN	Gurugram (East)	2018-19	1,42,778	No reply
18	06AxxxxxxxxP1Z9	Gurugram (South)	2019-20	4,62,90,648	No reply
19	06AxxxxxxxxP1Z9	Gurugram (South)	2020-21	3,80,39,417	No reply
20	06AxxxxxxxxC1ZH	Gurugram (South)	2020-21	11,266	No reply
21	06AxxxxxxxxJ1Z8	Faridabad (South)	2020-21	19,170	No reply
22	06AxxxxxxxxR1Z7	Gurugram (West)	2019-20	24,17,960	No reply
23	06AxxxxxxxxR1Z7	Gurugram (West)	2020-21	12,10,519	No reply
24	06AxxxxxxxxC1ZY	Karnal	2018-19	85,44,239	

S. No.	GSTN	Office Name	Period	difference	Reply of the Department
1	2	3	4	5	6
25	06AxxxxxxxxC1ZY	Karnal	2020-21	1,36,11,267	In reply to the audit observation, the involved issues have been discussed in detail while deciding the scrutiny cases for these years. RCM as well ITC claim is equal to tax adjusted as per GSTR-9 and no tax liability arise. The facts have been verified from the returns filed by the taxpayer and found to be correct, hence this para is settled. Copies of these orders are enclosed herewith for your perusal. In view of above, the Audit Observation No. 1206719 may please be dropped.
26	06AxxxxxxxxQ1ZU	Karnal	2018-19	3,73,34,200	No reply
27	06AxxxxxxxxG3ZR	Panipat	2020-21	5,27,88,624	No reply
28	06AxxxxxxxxJ1ZQ	Rewari	2018-19	24,20,304	On perusal of the ITC taken of RCM and RCM paid in GSTR-3B it has found that the taxpayer has not availed/taken RCM ITC in excess of the RCM paid in GSTR-3B. During 2020-21 there is difference between ITC availed and GST paid RCM for ₹1,42,74,178/- The difference is due to the import of goods shown as import of service in GSTR-3B Table 4(A)(2). As the RCM ITC has been availed in subsequent coming month and during 2020-21 the clerical error occurred due to wrong entry, so in this para no interest liability occurs, no revenue loss is detected. The comparative chart for the year of 2018-19, 2019-20 & 2020-21 has been annexed herewith. Therefore, para may please be dropped.
29	06AxxxxxxxxJ1ZQ	Rewari	2019-20	51,616	
30	06AxxxxxxxxJ1ZQ	Rewari	2020-21	1,30,79,015	
31	06AxxxxxxxxG1Z1	Rewari	2018-19	1,15,682	No reply
32	06AxxxxxxxxG1Z1	Rewari	2020-21	1,62,613	No reply
Total				**32,74,46,532**	

Appendix 2.13

(Reference: Paragraph 2.8.3; Page 52)

3. Mismatch between ITC available in GSTR 9 (8A) and ITC available in GSTR 9 (8B & 8C)

(Amount in ₹)

S. No.	GSTN	Office Name	Period	DIFFERENCE [R9 8D=8A-(8B+8C)]	Reply of the Department
1	2	3	4	5	6
1	06AXXXXXXXXG1ZB	Rohtak	2018-19	1,99,15,718	Demand Order in Form DRC-07 issued to the taxpayer to deposit the excess availment of Input Tax Credit along with interest as applicable under the provisions of the Act. The taxpayer found short claiming of Input Tax Credit during the FY 2019-20. Excess availing of ITC as mismatch in R2A and R2B FY 2020-21, Show Cause Notice in Form DRC-01 has been issued to the taxpayer.
2	06AXXXXXXXXG1ZB	Rohtak	2019-20	2,38,95,266	
3	06AXXXXXXXXG1ZB	Rohtak	2020-21	3,43,95,989	
4	06AXXXXXXXXD1ZC	Bhiwani	2018-19	9,588	No reply
5	06AXXXXXXXXD1ZC	Bhiwani	2020-21	33,216	No reply
6	06AXXXXXXXXD1Z2	Jhajjar	2020-21	2,57,784	In reply to this audit para, it is submitted that GSTIN – 06AXXXXXXXXD1Z2 has reversed ITC of ₹ 29,71,222/- during the financial year 2020-21 which is mentioned in point no. 7 (H1) of GSTR-9 and same has not been taken into consideration.
7	06AXXXXXXXXN1ZW	Hisar	2018-19	19,09,55,362	In reply to the audit objection, it is to inform that the case for the financial year 2018-19, 2019-20 and 2020-21 has been taken up in audit of returns and the above said audit objection is reconciled and as per GSTR-2A downloaded from GSTIN portal, excess tax amount is shown and the taxpayer's reply found satisfactory. Hence, para may be dropped.
8	06AXXXXXXXXN1ZW	Hisar	2019-20	25,46,44,927	
9	06AXXXXXXXXN1ZW	Hisar	2020-21	23,80,49,338	
10	06AXXXXXXXXR1ZT	Hisar	2018-19	33,17,664	However, after examination of the figures in F.Y. 2018-19 the case was in audit u/s 65 and the demand on this point was raised amounting to ₹ 30,03,646/- (Tax ₹ 14,33,262, Interest ₹ 14,27,058 and penalty ₹ 1,43,326). In F.Y. 2019-20, the case was taken up for scrutiny u/s 61 by worthy DETC (ST) Hisar for which taxpayer's reply/ submissions was found acceptable. However, for the F.Y 2020-21, the proceedings of the case are under process and outcome of the same will be communicated in the due course.
11	06AXXXXXXXXR1ZT	Hisar	2019-20	13,87,417	
12	06AXXXXXXXXR1ZT	Hisar	2020-21	2,04,20,226	
13	06AXXXXXXXXN1ZA	Gurugram (north)	2019-20	13,01,866	No reply
14	06AXXXXXXXXN1ZA	Gurugram (north)	2020-21	6,13,582	No reply
15	06AXXXXXXXXL1Z6	Gurugram (north)	2018-19	92,92,365	No reply
16	06AXXXXXXXXL1Z6	Gurugram (north)	2020-21	18,95,267	No reply
17	06AXXXXXXXXG1ZN	Gurugram (North)	2018-19	1,54,35,418	No reply
18	06AXXXXXXXXG1ZN	Gurugram (North)	2019-20	30,78,38,968	No reply
19	06AXXXXXXXXH1ZM	Gurugram (North)	2018-19	41,08,580	No reply
20	06AXXXXXXXXH1ZM	Gurugram (North)	2019-20	76,37,527	No reply
21	06AXXXXXXXXH1ZM	Gurugram (North)	2020-21	1,17,44,720	No reply
22	06AXXXXXXXXQ1Z8	Gurugram (North)	2018-19	6,76,46,14,373	No reply
23	06AXXXXXXXXQ1Z8	Gurugram (North)	2019-20	4,25,97,38,503	No reply
24	06AXXXXXXXXQ1Z8	Gurugram (North)	2020-21	7,00,64,43,937	No reply
25	06AXXXXXXXXA1ZR	Gurugram (North)	2020-21	1,37,65,73,120	No reply
26	06BXXXXXXXXL1ZX	Gurugram (North)	2019-20	11,51,031	No reply
27	06BXXXXXXXXL1ZX	Gurugram (North)	2020-21	4,86,956	No reply
28	06AXXXXXXXXC1ZH	Gurugram (North)	2018-19	1,30,246	No reply
29	06AXXXXXXXXC1ZH	Gurugram (North)	2020-21	4,48,91,109	No reply
30	06AXXXXXXXXK1ZL	Gurugram (north)	2018-19	19,48,834	No reply
31	06AXXXXXXXXK1ZL	Gurugram (north)	2020-21	5,58,638	No reply
32	06AXXXXXXXXQ1ZM	Gurugram (north)	2018-19	1,31,06,196	No reply

S. No.	GSTN	Office Name	Period	DIFFERENCE [R9 8D=8A-(8B+8C)]	Reply of the Department
1	2	3	4	5	6
33	06AXXXXXXXXR1ZB	Gurugram (north)	2020-21	5,32,36,755	No reply
34	06AXXXXXXXXL1ZU	Gurugram (north)	2019-20	77,83,175	No reply
35	06AXXXXXXXXL1ZU	Gurugram (north)	2020-21	45,50,086	No reply
36	06AXXXXXXXXK1ZH	Gurugram (north)	2018-19	1,56,536	No reply
37	06AXXXXXXXXK1ZH	Gurugram (north)	2019-20	1,98,138	No reply
38	06AXXXXXXXXK1ZH	Gurugram (north)	2020-21	4,04,521	No reply
39	06AXXXXXXXXC1Z3	Ambala	2018-19	3,76,61,903	No reply
40	06AXXXXXXXXC1Z3	Ambala	2019-20	1,98,24,569	No reply
41	06AXXXXXXXXC1Z3	Ambala	2020-21	19,02,53,605	No reply
42	06AXXXXXXXXP1ZB	Panchkula	2018-19	68,62,744	No reply
43	06AXXXXXXXXP1ZB	Panchkula	2020-21	70,35,890	No reply
44	06AXXXXXXXXN1ZY	Sonipat	2018-19	10,28,37,680	No reply
45	06AXXXXXXXXN1ZY	Sonipat	2019-20	8,15,27,936	No reply
46	06AXXXXXXXXN1ZY	Sonipat	2020-21	7,86,14,240	No reply
47	06AXXXXXXXXL1ZE	Sonipat	2019-20	2,51,88,148	No reply
48	06AXXXXXXXXL1ZE	Sonipat	2020-21	11,42,62,640	No reply
49	06AXXXXXXXXP6ZI	Faridabad (East)	2018-19	15,87,53,264	In reply to the audit para, it is submitted that the notice in form ASMT-10 has been issued for the year 2018-19, 2019-20 & 2020-21 to the taxpayer on dated 05 January 2024, 19 April 2024 & 19 April 2024 respectively. In response, the taxpayer replied in form ASMT-11 for the year 2018-19 & 2019-20 and for the year 2020-21 the taxpayer has submitted his written reply manually. Reply for the year 2018-19, 2019-20 & 2020-21 was found satisfactory and dropped accordingly by the then Proper Officer on dated 01 February 2024 & 21 May 2024 respectively.
50	06AXXXXXXXXP6ZI	Faridabad (East)	2019-20	53,42,49,280	
51	06AXXXXXXXXP6ZI	Faridabad (East)	2020-21	84,53,93,020	
52	06AXXXXXXXXG1Z5	Faridabad (North)	2019-20	10,61,994	F.Y. 2019-20 There is no unreconciled the ITC & found satisfactory. F.Y. 2020-21 There is measure unreconciled ITC which have been reconciled in GSTR-9C & found satisfactory.
53	06AXXXXXXXXG1Z5	Faridabad (North)	2020-21	2,75,592	
54	06AXXXXXXXXQ1ZY	Faridabad (North)	2018-19	12,78,603	No reply.
55	06AXXXXXXXXQ1ZY	Faridabad (North)	2019-20	9,33,725	No reply.
56	06AXXXXXXXXQ1ZY	Faridabad (North)	2020-21	66,718	No reply.
57	06AXXXXXXXXF1ZS	Faridabad (North)	2018-19	5,05,480	No reply.
58	06AXXXXXXXXR1ZM	Kurukshetra	2020-21	7,54,802	No reply.
59	06AXXXXXXXXD1ZG	Gurugram (East)	2018-19	56,97,085	No reply.
60	06AXXXXXXXXD1ZG	Gurugram (East)	2019-20	1,37,26,749	No reply.
61	06AXXXXXXXXD1ZG	Gurugram (East)	2020-21	67,38,083	No reply.
62	06AXXXXXXXXR1ZL	Gurugram (East)	2019-20	37,92,179	No reply.
63	06AXXXXXXXXR1ZL	Gurugram (East)	2020-21	2,06,84,759	No reply.
64	06AXXXXXXXXF1Z0	Gurugram (East)	2018-19	13,25,939	It is submitted that the objection raised by Audit Party in case of GSTIN 06AXXXXXXXXF1Z0 has been examined by the Proper Officer. Audit objection raised by the audit party is admitted and in response taxpayer stated as under:- Taxpayer submit that Table 8A is derived by GST portal Itself from details of GSTR 2A and taxpayer do not have any control on the same because both are the auto generated tables. Further taxpayer has provided enclosure indicating that ITC claimed by taxpayer in GSTR 3B in each of the 3 years is less than ITC available in GSTR 2A (enclosure is provided by taxpayer).
65	06AXXXXXXXXF1Z0	Gurugram (East)	2019-20	6,74,464	
66	06AXXXXXXXXJ1ZQ	Gurugram (East)	2018-19	2,57,34,704	No reply.
67	06AXXXXXXXXJ1ZQ	Gurugram (East)	2019-20	53,02,826	No reply.
68	06AXXXXXXXXF1ZU	Gurugram (East)	2018-19	1,89,18,868	In reply to the Audit observations as mentioned in AENQs above it is submitted that for FY 2018-19, Scrutiny proceedings were initiated for FY 2018-19 & 2019-20 wherein demand had been
69	06AXXXXXXXXF1ZU	Gurugram (East)	2019-20	64,26,289	
70	06AXXXXXXXXF1ZU	Gurugram (East)	2020-21	27,50,501	

S. No.	GSTN	Office Name	Period	DIFFERENCE [R9 8D=8A-(8B+8C)]	Reply of the Department
1	2	3	4	5	6
					created through DRC-07 of ₹ 3,02,85,124/- & ₹ 26,68,760/- respectively. ASMT-10 has been issued for 2020-21 wherein all the above-mentioned parameters were examined. After examination Objection has been dropped. figures in Table 8(B) have been derived from total of 6(B) and 6(H). During FY 2019-20, in GSTR-3B We have availed and reversed the input tax credit of ₹1,09,25,890/- (CGST ₹ 24,20,265, SGST ₹ 24,20,265 and IGST ₹ 60,85,360), which is not considered in the above table. Since, we have not availed and utilized the input tax credit of ₹ 1,09,25,890/- (CGST ₹ 24,20,265, SGST ₹ 24,20,265 and IGST ₹ 60,85,360), there is no question of reversing the input tax credit will arise. Further, during FY 2019-20, we have availed the input tax credit of ₹ 29,35,778/- (CGST ₹ 11,50,337, SGST ₹ 11,50,337 and IGST ₹ 6,35,104) which was pertaining to FY 2018-19.
71	06AXXXXXXXXN1ZS	Gurugram (East)	2018-19	14,55,62,860	No reply.
72	06AXXXXXXXXN1ZS	Gurugram (East)	2019-20	17,31,99,680	No reply.
73	06AXXXXXXXXN1ZS	Gurugram (East)	2020-21	7,91,79,870	No reply.
74	06AXXXXXXXXM1ZN	Gurugram (East)	2018-19	21,22,887	No reply.
75	06AXXXXXXXXM1ZN	Gurugram (East)	2019-20	1,44,91,040	No reply.
76	06AXXXXXXXXM1Z5	Gurugram (East)	2018-19	20,13,85,016	No reply.
77	06AXXXXXXXXM1Z5	Gurugram (East)	2019-20	5,97,76,64,253	No reply.
78	06AXXXXXXXXM1Z5	Gurugram (East)	2020-21	48,86,46,333	No reply.
79	06AXXXXXXXXG1ZN	Gurugram (East)	2020-21	38,90,216	No reply.
80	06AXXXXXXXXM1ZI	Gurugram (East)	2019-20	7,895	No reply.
81	06AXXXXXXXXF1ZW	Gurugram (East)	2020-21	2,75,65,447	No reply.
82	06AXXXXXXXXJ1ZK	Gurugram (East)	2018-19	1,42,06,680	No reply.
83	06AXXXXXXXXJ1ZK	Gurugram (East)	2019-20	4,59,24,155	No reply.
84	06AXXXXXXXXJ1ZK	Gurugram (East)	2020-21	2,06,40,622	No reply.
85	06AXXXXXXXXN1ZO	Gurugram (East)	2018-19	1,36,70,794	No reply.
86	06AXXXXXXXXN1ZO	Gurugram (East)	2019-20	36,55,472	No reply.
87	06AXXXXXXXXN1ZO	Gurugram (East)	2020-21	27,02,868	No reply.
88	06AXXXXXXXXK1ZL	Gurugram (East)	2018-19	1,14,792	No reply.
89	06AXXXXXXXXN1ZU	Gurugram (East)	2019-20	8,31,177	No reply.
90	06AXXXXXXXXN1ZU	Gurugram (East)	2020-21	89,99,016	No reply.
91	06AXXXXXXXXP1Z9	Gurugram (South)	2018-19	11,72,41,364	No reply.
92	06AXXXXXXXXP1Z9	Gurugram (South)	2019-20	32,56,42,644	No reply.
93	06AXXXXXXXXP1Z9	Gurugram (South)	2020-21	29,96,18,744	No reply.
94	06AXXXXXXXXP1Z9	Gurugram (South)	2018-19	13,16,597	No reply.
95	06AXXXXXXXXP1Z9	Gurugram (South)	2019-20	59,50,214	No reply.
96	06AXXXXXXXXP1Z9	Gurugram (South)	2020-21	18,21,553	No reply.
97	06AXXXXXXXXE1Z3	Gurugram (South)	2018-19	79,81,441	No reply.
98	06AXXXXXXXXE1Z3	Gurugram (South)	2019-20	3,93,73,802	No reply.
99	06AXXXXXXXXQ1ZE	Gurugram (South)	2019-20	19,67,86,969	No reply.
100	06AXXXXXXXXC1ZH	Gurugram (South)	2019-20	43,628	No reply.
101	06AXXXXXXXXN3ZM	Gurugram (West)	2019-20	7,86,00,143	No reply.
102	06AXXXXXXXXR1Z7	Gurugram (West)	2019-20	49,47,693	No reply.
103	06AXXXXXXXXR1Z7	Gurugram (West)	2020-21	2,70,86,721	No reply.
104	06AXXXXXXXXQ1ZU	Karnal	2018-19	77,83,54,469	No reply.
105	06AXXXXXXXXQ1ZU	Karnal	2019-20	7,76,898	No reply.

S. No.	GSTN	Office Name	Period	DIFFERENCE [R9 8D=8A-(8B+8C)]	Reply of the Department
1	2	3	4	5	6
106	06AXXXXXXXXC1ZY	Karnal	2020-21	9,637	The taxpayer has stated that after examination of the records, we are enclosing herewith DRC-03 for ₹ 17,446/- towards ₹ 9,638/- of CGST Tax i.e. ₹4,819 + SGST Tax i.e. ₹4,819 and ₹7,808/- of interest their own up to date till now. The facts narrated by the taxpayer has been examined and found that the taxpayer has deposited ₹ 9,638/-(4,819/- each under CGST/ SGST) alongwith interest ₹ 7,808/-(₹ 3,904/- each under CGST/SGST) vide DRC-03 NO. AD060924006585Y dated 26 September 2024. Thus, this issue is settled.
107	06AXXXXXXXXG3ZR	Panipat	2019-20	42,33,03,750	The taxpayer has submitted the explanation for the variation pointed out in your memo as under:- It is submitted here that the Column 8A of GSTR-9 and GSTR-2A are both auto populated system generated statements. The taxpayer has no control over the figures generated by both the statement. And there is no obligation under the GST on the taxpayer that he must compare the GSTR-2A & Table 8A of GSTR-9. Both the statements are auto generated and are beyond the control of taxpayer. No assesse can make any changes in these figures.
108	06AXXXXXXXXG3ZR	Panipat	2020-21	40,70,11,141	
109	06AXXXXXXXXH1ZW	Rewari	2018-19	13,58,800	In response to the observation that ITC difference mentioned in para related to last year and ITC reflected in GSTR-2A/Table 8A of GSTR-9, which is reconciled by taxpayer and the same is verified (Annexure attached). Therefore, the taxpayer has not availed excess ITC and considering the above facts the para may please be dropped.
110	06AXXXXXXXXH1ZW	Rewari	2019-20	14,28,978	
111	06AXXXXXXXXG1Z1	Rewari	2018-19	29,13,561	No reply
112	06AXXXXXXXXG1Z1	Rewari	2020-21	1,22,96,563	No reply
113	06AXXXXXXXXJ1ZQ	Rewari	2019-20	40,81,616	In response to the observation that ITC difference mentioned in para related to last year and ITC reflected in GSTR-2A/Table 8A of GSTR-9 not actual ITC. After verification, the ITC as per comparison sheet Boweb it is found that the taxpayer has availed short ITC instead of Excess ITC during the period 2019-20. The taxpayer has also submitted that due to some technical glitch in GST portal the auto populated figure of Table 8A of GSTR-9 is not reflected the actual ITC reflected in GSTR-2A table 8A. The same has been verified from Haryana Tax portal and it is found that ITC available in GSTR-2A is more than the ITC availed by the taxpayer (Annexure attached). It is also referred to the observation made by Audit party in OBS 1216740 that ITC available in GSTR-2A is ₹ 60,20,18,880/- which is higher than the GSTR-9 table 8 B+8 C in this audit observation.
Total				**32,96,46,45,219**	

Appendix 2.14

(Reference: Paragraph 2.8.3; Page 52)

4. Mismatch of ITC availed in GSTR3B as declared in GSTR 9 (6A) and ITC available in GSTR 9 (6I)

(Amount in ₹)

S. No.	GSTN	Office Name	Period	Difference R9 6J	Reply of the Department
1	2	3	4	5	6
1	06AxxxxxxxxD1ZC	Bhiwani	2018-19	20,928	No reply
2	06AxxxxxxxxD1Z2	Jhajjar	2018-19	7,72,966	In reply to this audit para, it is submitted that GSTIN – 06AxxxxxxxxD1Z2 has reversed ITC of ₹ 29,71,222/- during the financial year 2020-21 which is mentioned in point no. 7 (H1) of GSTR-9 and same has not been taken into consideration.
3	06AxxxxxxxxE1Z9	Hisar	2019-20	65,62,731	Case for the financial year 2019-20 has been taken up in scrutiny of returns. During the proceedings of the scrutiny the taxpayer deposited an amounting ₹ 65,62,730/- vide DRC-03 ARN AD0603240525466 dated 22 March 2024. Moreover, it is also intimated that for the F.Y. 2017-18 to 2022-23 DRC-01 has already issued vide DRC-0165/AE/ADC/2024-25 dated 30 July 2024 by the Central Goods & Service Tax Commissionerate, Rohtak.
4	06AxxxxxxxxE1Z9	Hisar	2020-21	21,960	
5	06AxxxxxxxxL1Z6	Gurugram (north)	2018-19	63,04,300	No reply
6	06AxxxxxxxxL1Z6	Gurugram (north)	2019-20	89,61,406	No reply
7	06AxxxxxxxxL1Z6	Gurugram (north)	2020-21	49,23,950	No reply
8	06AxxxxxxxxA1ZR	Gurugram (North)	2018-19	39,44,95,267	No reply
9	06AxxxxxxxxA1ZR	Gurugram (North)	2019-20	1,86,27,46,443	No reply
10	06AxxxxxxxxN1Z6	Gurugram (North)	2018-19	36,98,806	No reply
11	06AxxxxxxxxN1Z6	Gurugram (North)	2019-20	44,274	No reply
12	06AxxxxxxxxN1Z6	Gurugram (North)	2020-21	59,451	No reply
13	06BxxxxxxxxL1ZX	Gurugram (North)	2018-19	79,16,736	No reply
14	06AxxxxxxxxC1ZH	Gurugram (North)	2018-19	6,83,80,400	No reply
15	06AxxxxxxxxC1ZH	Gurugram (North)	2019-20	56,40,296	No reply
16	06AxxxxxxxxC1ZH	Gurugram (North)	2020-21	4,40,83,187	No reply
17	06AxxxxxxxxK1ZL	Gurugram (north)	2018-19	10,58,564	No reply
18	06AxxxxxxxxP1Z5	Gurugram (North)	2018-19	25,38,977	No reply
19	06AxxxxxxxxP1Z5	Gurugram (North)	2019-20	37,37,579	No reply
20	06AxxxxxxxxP1Z5	Gurugram (North)	2020-21	4,87,53,562	No reply
21	06AxxxxxxxxQ1ZM	Gurugram (north)	2019-20	3,41,52,030	No reply
22	06AxxxxxxxxC1Z3	Ambala	2020-21	91,713	No reply
23	06AxxxxxxxxP1ZB	Panchkula	2018-19	4,43,48,409	No reply
24	06AxxxxxxxxN1ZY	Sonipat	2020-21	55,49,051	No reply
25	06AxxxxxxxxP6ZI	Faridabad (East)	2018-19	29,31,63,520	No reply
26	06AxxxxxxxxG1Z5	Faridabad (North)	2018-19	2,83,729	This Para have been discussed in form GST ASMT-12 & response to our GST ASMT-10 dated 03 February 2023. There is no excess credit noticed and found satisfactory
27	06AxxxxxxxxG1Z5	Faridabad (North)	2019-20	21,27,744	
28	06AxxxxxxxxQ1ZY	Faridabad (North)	2019-20	1,86,036	In response of this audit para, there is no Excess availed ITC in ECL than declared in annual return (Table 12F of Form 9C) for the period 2018-19 to 2020-21.
29	06AxxxxxxxxG2ZW	Gurugram (East)	2020-21	21,14,347	No reply
30	06AxxxxxxxxF1Z0	Gurugram (East)	2019-20	93,978	Further, Taxpayer has reported the ITC claimed for previous year in Table 6M of GSTR 9 filed for each year as provided in the enclosures. The contentions of the taxpayer have been examined from the GSTR-3B and GSTR-9. Copy of the same are enclosed herewith.
31	06AxxxxxxxxF1Z0	Gurugram (East)	2020-21	88,925	
32	06AxxxxxxxxL1ZG	Gurugram (East)	2019-20	1,17,001	No reply.
33	06AxxxxxxxxK1ZM	Gurugram (East)	2019-20	51,66,474	The contentions of the taxpayer have been examined and found correct. Therefore, the present issue is being dropped.
34	06AxxxxxxxxK1ZM	Gurugram (East)	2020-21	56,00,036	

S. No.	GSTN	Office Name	Period	Difference R9 6J	Reply of the Department
1	2	3	4	5	6
35	06AxxxxxxxxH1ZS	Gurugram (East)	2018-19	2,01,76,111	No reply.
36	06AxxxxxxxxH1ZS	Gurugram (East)	2019-20	55,55,97,977	No reply.
37	06AxxxxxxxxK1ZL	Gurugram (East)	2020-21	26,45,673	No reply.
38	06AxxxxxxxxE2ZY	Gurugram (East)	2019-20	2,79,99,452	No reply.
39	06AxxxxxxxxE2ZY	Gurugram (East)	2020-21	10,64,652	No reply.
40	06AxxxxxxxxP1Z9	Gurugram (South)	2019-20	15,73,752	No reply.
41	06AxxxxxxxxP1Z9	Gurugram (South)	2020-21	61,36,906	No reply.
42	06AxxxxxxxxP1Z9	Gurugram (South)	2018-19	91,02,626	No reply.
43	06AxxxxxxxxP1Z9	Gurugram (South)	2019-20	52,42,684	No reply.
44	06AxxxxxxxxC1ZH	Gurugram (South)	2018-19	1,25,696	No reply.
45	06AxxxxxxxxJ1Z8	Faridabad (South)	2019-20	22,95,561	No reply.
46	06AxxxxxxxxJ1Z8	Faridabad (South)	2020-21	15,56,068	No reply.
47	06AxxxxxxxxQ1ZU	Karnal	2019-20	53,116	No reply.
48	06AxxxxxxxxC1ZY	Karnal	2020-21	2,178	In reply to the audit observation, the taxpayer has deposited the excess claimed ITC ₹ 2,178/- each under CGST/SGST Act alongwith interest through DRC-03 NO. AD060924006585Y dated 26 September 2024. Thus, the issue is settled.
49	06AxxxxxxxxG3ZR	Panipat	2018-19	25,19,32,800	No reply
50	06AxxxxxxxxJ1ZQ	Rewari	2019-20	22,78,481	It is evident that the taxpayer has not availed excess ITC. Hence, para may kindly be dropped.
51	06AxxxxxxxxG1Z1	Rewari	2018-19	10,90,610	No reply.
52	06AxxxxxxxxG1Z1	Rewari	2019-20	33,885	No reply.
Total				**3,75,27,13,005**	

Appendix 2.15

(Reference: Paragraph 2.8.3; Page 52)

5. Mismatch of ITC availed between GSTR 2A and GSTR 9 (8A)

(Amount in ₹)

S. No.	GSTIN	Office Name	Period	Difference (R9 8A - R2A)	Reply of the Department
1	2	3	4	5	6
1	06AxxxxxxxxG1ZB	Rohtak	2018-19	13,39,552	Regarding mismatch between GSTR-2A and Table 8A of GSTR-9, it is submitted that the case of the taxpayer for the FY 2018-19 has been finalised and Input Tax Credit available in Table 8A of GSTR-9 has been considered instead of ITC available in GSTR-2A while comparing with ITC availed in GSTR-3B. Further, the case of the taxpayer for the FY 2019-20 and 2020-21 has been taken up for Audit under Section 65 of the CGST/HGST Act. While comparing ITC available and ITC availed in GSTR-3B, Table 8A of GSTR-9 has been considered.
2	06AxxxxxxxxG1ZB	Rohtak	2019-20	62,56,960	
3	06AxxxxxxxxG1ZB	Rohtak	2020-21	34,80,416	
4	06AxxxxxxxxD1Z2	Jhajjar	2018-19	3,26,139	In reply to this audit para, it is submitted that GSTIN – 06AxxxxxxxxD1Z2 has not availed excess ITC as the taxpayer has availed less ITC in GSTR-3B.
5	06AxxxxxxxxD1Z2	Jhajjar	2019-20	23,38,975	
6	06AxxxxxxxxD1Z2	Jhajjar	2020-21	5,45,803	
7	06AxxxxxxxxE1Z9	Hisar	2018-19	13,82,266	During the proceedings of the scrutiny the taxpayer paid the differential amount ₹ 13,82,265/- vide DRC-03 ARN AD061223005280U dated 14 December 2023. Moreover, it is also intimated that for the F.Y. 2017-18 to 2022-23 DRC-01 u/s 74 has already issued vide DRC-0165/AE/ADC/2024-25 dated 30 July 2024 by the Central Goods & Service Tax Commissionerate, Rohtak.
8	06AxxxxxxxxE1Z9	Hisar	2019-20	27,04,53,495	It is intimated that for the F.Y. 2017-18 to 2022-23 DRC-01 u/s 74 has already issued vide DRC-0165/AE/ADC/2024-25 DATED 30 July 2024 by the Central Goods & Service Tax Commissionerate, Rohtak.
9	06AxxxxxxxxE1Z9	Hisar	2020-21	13,07,070	It is intimated that for the F.Y. 2017-18 to 2022-23 DRC-01 u/s 74 has already issued vide DRC-0165/AE/ADC/2024-25 DATED 30 July 2024 by the Central Goods & Service Tax Commissionerate, Rohtak.
10	06AxxxxxxxxN1ZW	Hisar	2018-19	1,76,39,400	Taxpayer has submitted the reconciliation of GSTR9 table (8A) and GSTR2A and there is an excess in GSTR2A and same is verified from GSTIN portal. In view of above facts para may be dropped.
11	06AxxxxxxxxN1ZW	Hisar	2019-20	5,45,31,000	
12	06AxxxxxxxxN1ZW	Hisar	2020-21	5,16,08,600	
13	06AxxxxxxxxR1ZT	Hisar	2018-19	2,24,56,770	In this regard it is submitted that audit objection was communicated to the registered taxpayers and the reply submitted by him 2018-19. Input Less Claimed -40,401 2019-20:-Balance ITC Less Claimed ₹ 5,94,136 2020-21:- difference in our case is below 5%. However, after examination of the figures in F.Y 2018-19 the case was in audit u/s 65 and the demand on this point was raised amounting to ₹ 30,03,646/- (Tax ₹ 14,33,262 Interest ₹ 14,27,058 and penalty ₹ 1,43,326). In F.Y 2019-20, the case was taken up for scrutiny u/s 61 by worthy DETC (ST) Hisar for which taxpayer's reply/submissions was found acceptable. However, for the F.Y 2020-21, the proceedings of the case are under process and outcome of the same will be communicated in the due course.
14	06AxxxxxxxxR1ZT	Hisar	2019-20	21,16,256	No reply.
15	06AxxxxxxxxR1ZT	Hisar	2020-21	12,32,800	No reply.
16	06AxxxxxxxxN1ZA	Gurugram (North)	2019-20	1,03,832	No reply.
17	06AxxxxxxxxN1ZA	Gurugram (North)	2020-21	44,412	No reply.
18	06AxxxxxxxxL1Z6	Gurugram (North)	2018-19	56,50,936	No reply.
19	06AxxxxxxxxL1Z6	Gurugram (North)	2019-20	16,80,282	No reply.
20	06AxxxxxxxxL1Z6	Gurugram (North)	2020-21	3,24,462	No reply.
21	06AxxxxxxxxG1ZN	Gurugram (North)	2019-20	31,88,87,094	No reply.
22	06AxxxxxxxxG1ZN	Gurugram (North)	2020-21	1,27,548	No reply.
23	06AxxxxxxxxH1ZM	Gurugram (North)	2018-19	11,19,08,581	No reply.
24	06AxxxxxxxxH1ZM	Gurugram (North)	2019-20	12,18,38,386	No reply.
25	06AxxxxxxxxH1ZM	Gurugram (North)	2020-21	7,78,80,860	No reply.

S. No.	GSTIN	Office Name	Period	Difference (R9 8A - R2A)	Reply of the Department
1	2	3	4	5	6
26	06AxxxxxxxxQ1Z8	Gurugram (North)	2018-19	1,86,19,03,322	No reply.
27	06AxxxxxxxxQ1Z8	Gurugram (North)	2019-20	71,25,79,074	No reply.
28	06AxxxxxxxxQ1Z8	Gurugram (North)	2020-21	27,86,03,106	No reply.
29	06AxxxxxxxxA1ZR	Gurugram (North)	2018-19	21,84,80,124	No reply.
30	06AxxxxxxxxA1ZR	Gurugram (North)	2020-21	4,77,14,466	No reply.
31	06AxxxxxxxxN1Z6	Gurugram (North)	2019-20	12,11,416	No reply.
32	06AxxxxxxxxN1Z6	Gurugram (North)	2020-21	2,364	No reply.
33	06BxxxxxxxxL1ZX	Gurugram (North)	2018-19	3,13,748	No reply.
34	06BxxxxxxxxL1ZX	Gurugram (North)	2019-20	55,727	No reply.
35	06BxxxxxxxxL1ZX	Gurugram (North)	2020-21	7,844	No reply.
36	06AxxxxxxxxF1ZS	Gurugram (North)	2019-20	7,96,322	No reply.
37	06AxxxxxxxxF1ZS	Gurugram (North)	2020-21	2,04,356	No reply.
38	06AxxxxxxxxC1ZH	Gurugram (North)	2018-19	2,78,946	No reply.
39	06AxxxxxxxxC1ZH	Gurugram (North)	2019-20	10,00,809	No reply.
40	06AxxxxxxxxC1ZH	Gurugram (North)	2020-21	2,62,883	No reply
41	06AxxxxxxxxK1ZL	Gurugram (North)	2018-19	40,15,643	No reply.
42	06AxxxxxxxxK1ZL	Gurugram (North)	2019-20	20,02,399	No reply.
43	06AxxxxxxxxK1ZL	Gurugram (North)	2020-21	1,57,823	No reply.
44	06AxxxxxxxxP1Z5	Gurugram (North)	2018-19	2,60,17,594	No reply.
45	06AxxxxxxxxP1Z5	Gurugram (North)	2019-20	76,73,277	No reply.
46	06AxxxxxxxxP1Z5	Gurugram (North)	2020-21	90,70,887	No reply.
47	06AxxxxxxxxQ1ZM	Gurugram (North)	2018-19	17,46,336	No reply.
48	06AxxxxxxxxQ1ZM	Gurugram (North)	2019-20	40,73,388	No reply.
49	06AxxxxxxxxQ1ZM	Gurugram (North)	2020-21	56,02,414	No reply.
50	06AxxxxxxxxR1ZB	Gurugram (North)	2018-19	61,14,448	No reply.
51	06AxxxxxxxxR1ZB	Gurugram (North)	2019-20	28,63,952	No reply.
52	06AxxxxxxxxL1ZU	Gurugram (North)	2018-19	15,25,168	No reply.
53	06AxxxxxxxxL1ZU	Gurugram (North)	2019-20	4,00,672	No reply.
54	06AxxxxxxxxK1ZH	Gurugram (North)	2018-19	1,56,089	No reply.
55	06AxxxxxxxxK1ZH	Gurugram (North)	2019-20	1,21,900	No reply.
56	06AxxxxxxxxC1Z3	Ambala	2018-19	1,76,85,664	No reply.
57	06AxxxxxxxxC1Z3	Ambala	2019-20	1,43,15,712	No reply.
58	06AxxxxxxxxC1Z3	Ambala	2020-21	56,67,520	No reply.
59	06AxxxxxxxxP1ZB	Panchkula	2018-19	15,27,912	No reply
60	06AxxxxxxxxP1ZB	Panchkula	2020-21	1,07,47,136	No reply.
61	06AxxxxxxxxN1ZY	Sonipat	2018-19	85,68,900	No reply.
62	06AxxxxxxxxN1ZY	Sonipat	2019-20	1,38,56,800	No reply.
63	06AxxxxxxxxN1ZY	Sonipat	2020-21	33,19,300	No reply.
64	06AxxxxxxxxL1ZE	Sonipat	2019-20	72,02,800	No reply.
65	06AxxxxxxxxL1ZE	Sonipat	2020-21	83,16,900	No reply.
66	06AxxxxxxxxP6ZI	Faridabad (East)	2018-19	11,26,79,680	No reply.
67	06AxxxxxxxxP6ZI	Faridabad (East)	2019-20	12,51,58,400	No reply.
68	06AxxxxxxxxP6ZI	Faridabad (East)	2020-21	6,56,53,500	No reply.
69	06AxxxxxxxxG1Z5	Faridabad (North)	2019-20	39,036	No reply
70	06AxxxxxxxxG1Z5	Faridabad (North)	2020-21	2,27,192	No reply.
71	06AxxxxxxxxQ1ZY	Faridabad (North)	2019-20	82,46,544	No reply.
72	06AxxxxxxxxQ1ZY	Faridabad (North)	2020-21	11,77,040	No reply.
73	06AxxxxxxxxF1ZS	Faridabad (North)	2018-19	6,51,206	No reply.
74	06AxxxxxxxxR1ZM	Kurukshetra	2020-21	14,65,140	No reply.
75	06AxxxxxxxxG2ZW	Gurugram (East)	2018-19	21,53,098	No reply
76	06AxxxxxxxxG2ZW	Gurugram (East)	2019-20	15,50,068	No reply.
77	06AxxxxxxxxG2ZW	Gurugram (East)	2020-21	3,24,672	No reply.
78	06AxxxxxxxxC2Z0	Gurugram (East)	2018-19	1,97,40,330	No reply.
79	06AxxxxxxxxC2Z0	Gurugram (East)	2019-20	2,88,61,351	No reply.
80	06AxxxxxxxxC2Z0	Gurugram (East)	2020-21	28,40,962	No reply.
81	06AxxxxxxxxE1ZD	Gurugram (East)	2018-19	11,31,872	No reply.
82	06AxxxxxxxxE1ZD	Gurugram (East)	2019-20	12,64,675	No reply.
83	06AxxxxxxxxE1ZD	Gurugram (East)	2020-21	96,996	No reply.
84	06AxxxxxxxxD1ZG	Gurugram (East)	2018-19	15,85,374	No reply.
85	06AxxxxxxxxD1ZG	Gurugram (East)	2019-20	6,25,058	No reply.
86	06AxxxxxxxxD1ZG	Gurugram (East)	2020-21	1,02,486	No reply.
87	06AxxxxxxxxR1ZL	Gurugram (East)	2018-19	10,73,991	No reply.

S. No.	GSTIN	Office Name	Period	Difference (R9 8A - R2A)	Reply of the Department
1	2	3	4	5	6
88	06AxxxxxxxxR1ZL	Gurugram (East)	2019-20	14,96,388	No reply.
89	06AxxxxxxxxR1ZL	Gurugram (East)	2020-21	6,25,343	No reply.
90	06AxxxxxxxxF1Z0	Gurugram (East)	2018-19	19,99,315	Taxpayer submit that Table 8A is derived by GST portal Itself from details of GSTR 2A and taxpayer do not have any control on the same because both are the auto generated tables. Further taxpayer has provided enclosure indicating that ITC claimed by taxpayer in GSTR 3B in each of the 3 years is less than ITC available in GSTR 2A (enclosure is provided by taxpayer)
91	06AxxxxxxxxF1Z0	Gurugram (East)	2019-20	7,56,543	No reply
92	06AxxxxxxxxF1Z0	Gurugram (East)	2020-21	46,574	No reply
93	06AxxxxxxxxL1ZG	Gurugram (East)	2019-20	209	No reply
94	06AxxxxxxxxL1ZG	Gurugram (East)	2020-21	1,19,301	No reply
95	06AxxxxxxxxK1ZM	Gurugram (East)	2018-19	2,60,974	The taxpayer submitted that they have claimed less ITC in GSTR-3B with the comparison to the ITC available in GSTR-2A. The same is evident from the table 8D of GSTR-9. The contentions of the taxpayer have been examined and found correct.
96	06AxxxxxxxxK1ZM	Gurugram (East)	2019-20	11,04,919	No reply
97	06AxxxxxxxxK1ZM	Gurugram (East)	2020-21	6,220	No reply
98	06AxxxxxxxxJ1ZQ	Gurugram (East)	2018-19	50,96,742	No reply
99	06AxxxxxxxxJ1ZQ	Gurugram (East)	2019-20	8,77,446	No reply
100	06AxxxxxxxxJ1ZQ	Gurugram (East)	2020-21	13,43,967	No reply
101	06AxxxxxxxxF1ZU	Gurugram (East)	2019-20	11,76,388	FY 2018-19 & 2019-20 wherein demand had been created through DRC-07 of ₹ 3,02,85,124/- & ₹ 26,68,760/- respectively. ASMT-10 has been issued for 2020-21 wherein all the above-mentioned parameters were examined. After examination Objection has been dropped.
102	06AxxxxxxxxF1ZU	Gurugram (East)	2020-21	1,91,762	No reply.
103	06AxxxxxxxxN1ZS	Gurugram (East)	2018-19	4,75,72,730	No reply.
104	06AxxxxxxxxN1ZS	Gurugram (East)	2019-20	4,11,77,220	No reply.
105	06AxxxxxxxxN1ZS	Gurugram (East)	2020-21	68,08,190	No reply.
106	06AxxxxxxxxM1ZN	Gurugram (East)	2018-19	19,88,864	No reply.
107	06AxxxxxxxxM1ZN	Gurugram (East)	2019-20	5,51,184	No reply.
108	06AxxxxxxxxM1ZN	Gurugram (East)	2020-21	9,30,048	No reply.
109	06AxxxxxxxxM1Z5	Gurugram (East)	2018-19	5,54,24,000	No reply.
110	06AxxxxxxxxM1Z5	Gurugram (East)	2019-20	6,01,08,800	No reply.
111	06AxxxxxxxxM1Z5	Gurugram (East)	2020-21	96,85,000	No reply.
112	06AxxxxxxxxG1ZN	Gurugram (East)	2020-21	10,15,688	No reply.
113	06AxxxxxxxxH1ZS	Gurugram (East)	2018-19	6,57,82,270	No reply.
114	06AxxxxxxxxH1ZS	Gurugram (East)	2019-20	3,47,55,330	No reply.
115	06AxxxxxxxxH1ZS	Gurugram (East)	2020-21	1,70,17,350	No reply.
116	06AxxxxxxxxM1ZI	Gurugram (East)	2019-20	14,919	No reply.
117	06AxxxxxxxxF1ZW	Gurugram (East)	2020-21	40,30,400	No reply.
118	06AxxxxxxxxJ1ZK	Gurugram (East)	2018-19	1,83,02,720	No reply.
119	06AxxxxxxxxJ1ZK	Gurugram (East)	2020-21	33,68,240	No reply.
120	06AxxxxxxxxN1ZO	Gurugram (East)	2018-19	6,78,416	No reply.
121	06AxxxxxxxxN1ZO	Gurugram (East)	2019-20	23,37,956	No reply.
122	06AxxxxxxxxN1ZO	Gurugram (East)	2020-21	10,35,904	No reply.
123	06AxxxxxxxxK1ZL	Gurugram (East)	2018-19	8,60,167	No reply.
124	06AxxxxxxxxK1ZL	Gurugram (East)	2019-20	2,11,284	No reply.
125	06AxxxxxxxxE2ZY	Gurugram (East)	2019-20	2,42,97,470	No reply.
126	06AxxxxxxxxN1ZU	Gurugram (East)	2019-20	5,11,890	No reply.
127	06AxxxxxxxxN1ZU	Gurugram (East)	2020-21	1,24,913	No reply.
128	06AxxxxxxxxP1Z9	Gurugram (South)	2018-19	2,87,85,328	No reply.
129	06AxxxxxxxxP1Z9	Gurugram (South)	2019-20	5,68,23,534	No reply.
130	06AxxxxxxxxP1Z9	Gurugram (South)	2020-21	2,41,70,730	No reply.
131	06AxxxxxxxxE1Z3	Gurugram (South)	2019-20	5,89,55,080	No reply.
132	06AxxxxxxxxE1Z3	Gurugram (South)	2020-21	49,93,363	No reply.
133	06AxxxxxxxxQ1ZE	Gurugram (South)	2018-19	9,28,11,772	No reply.
134	06AxxxxxxxxQ1ZE	Gurugram (South)	2019-20	17,53,27,584	No reply.
135	06AxxxxxxxxQ1ZE	Gurugram (South)	2020-21	1,26,97,490	No reply.

S. No.	GSTIN	Office Name	Period	Difference (R9 8A - R2A)	Reply of the Department
1	2	3	4	5	6
136	06AxxxxxxxxC1ZH	Gurugram (South)	2018-19	1,20,47,751	No reply.
137	06AxxxxxxxxC1ZH	Gurugram (South)	2019-20	1,40,44,857	No reply.
138	06AxxxxxxxxC1ZH	Gurugram (South)	2020-21	55,41,860	No reply.
139	06AxxxxxxxxP1Z9	Gurugram (South)	2018-19	97,262	No reply.
140	06AxxxxxxxxP1Z9	Gurugram (South)	2020-21	1,31,852	No reply.
141	06AxxxxxxxxJ1Z8	Faridabad (South)	2019-20	2,28,224	No reply.
142	06AxxxxxxxxN3ZM	Gurugram (West)	2018-19	27,04,99,330	No reply.
143	06AxxxxxxxxN3ZM	Gurugram (West)	2019-20	5,57,16,990	No reply.
144	06AxxxxxxxxN3ZM	Gurugram (West)	2020-21	2,86,03,900	No reply.
145	06AxxxxxxxxR1Z7	Gurugram (West)	2018-19	27,47,55,900	No reply.
146	06AxxxxxxxxR1Z7	Gurugram (West)	2019-20	31,43,54,884	No reply.
	06AxxxxxxxxR1Z7	Gurugram (West)	2020-21	23,98,36,610	No reply.
148	06AxxxxxxxxC1ZY	Karnal	2018-19	4,907	The facts narrated by the taxpayer have been examined and it is true fact that the above noted figures shown in the tables are auto generated. Moreover, the taxpayer has claimed less ITC ₹ 85,43,175/- as per GSTR-3BB as compared to ITC auto populated in R98A & R2A ₹ 90,55,188/-. Thus, there is not excess ITC claimed by the taxpayer, hence this issue is settled.
149	06AxxxxxxxxQ1ZU	Karnal	2018-19	62,49,32,740	No reply.
150	06AxxxxxxxxQ1ZU	Karnal	2019-20	2,69,59,658	No reply.
151	06AxxxxxxxxG1ZT	Panipat	2018-19	6,19,64,300	During the Audit conducted, it has been observed that the taxpayer claims ITC as per the conditions mentioned in section 16(2) of the GST Act. The ITC has been claimed based on invoices available with the taxpayer with corresponding matching with the data available in GSTR-2A.
152	06AxxxxxxxxG1ZT	Panipat	2019-20	14,48,23,300	No reply.
153	06AxxxxxxxxG1ZT	Panipat	2020-21	10,66,19,900	No reply.
154	06AxxxxxxxxG3ZR	Panipat	2018-19	5,09,33,700	No reply.
155	06AxxxxxxxxG3ZR	Panipat	2019-20	67,25,700	No reply.
156	06AxxxxxxxxG3ZR	Panipat	2020-21	4,87,50,600	No reply.
157	06AxxxxxxxxH1ZW	Rewari	2018-19	4,93,39,344	The observation made by the audit party has been cross checked during the departmental scrutinized the case for the year of 2018-19 and 2019-20. There is no ITC availed from cancelled taxpayer and suppliers has discharged the liability. For the period 2020-21 notice will be issued shortly to the taxpayer u/s 61. Hence, para may be dropped.
158	06AxxxxxxxxH1ZW	Rewari	2019-20	8,33,21,888	No reply.
159	06AxxxxxxxxH1ZW	Rewari	2020-21	13,26,05,984	For the period 2020-21 notice will be issued shortly to the taxpayer u/s 61. Hence, para may be dropped.
160	06AxxxxxxxxG1Z1	Rewari	2018-19	56,725	No reply.
161	06AxxxxxxxxG1Z1	Rewari	2019-20	1,70,816	No reply.
162	06AxxxxxxxxJ1ZQ	Rewari	2018-19	13,54,21,444	No reply
163	06AxxxxxxxxJ1ZQ	Rewari	2019-20	14,92,41,088	No reply
164	06AxxxxxxxxJ1ZQ	Rewari	2020-21	8,35,59,424	No reply
Total				**8,52,78,24,566**	

Appendix 2.16
(Reference: Paragraph 2.8.4; Page 53)
Undischarged tax liability (Comparing R3B with R1 and R9)

(Amount in ₹)

S. No.	GSTIN	Office Name	Period	Undischarged liability -R1 or R9 (whichever is more) - R3B
1	06AxxxxxxxxG1ZB	Rohtak	2020-21	41,51,977
	Show Cause Notice in Form DRC-01 under Section 73 has been issued to the taxpayer. The outcome of the proceedings will be intimated to the Audit party accordingly.			
2	06AxxxxxxxxD1ZC	Bhiwani	2018-19	45,352
3	06AxxxxxxxxD1ZC	Bhiwani	2020-21	26,930
	S. No. 2 and 3 No reply.			
4	06AxxxxxxxxD1Z2	Jhajjar	2018-19	21,15,923
5	06AxxxxxxxxD1Z2	Jhajjar	2019-20	12,21,216
	(S. No. 4 and 5) In reply to this audit para, it is submitted that GSTIN – 06AxxxxxxxxD1Z2 during F.Y. 2018-19 the amount of ₹ 21,15,920 is IGST amount related to the Income from Interest & Compensation Received from Customers of ₹ 21,21,096 & ₹ 96,34,036 respectively i.e. total ₹ 1,17,55,132. The said amount ₹ 1,17,55,132 (IGST Amount ₹ 21,15,924/-) was not declared in GSTR1 & GSTR3B but declared in GSTR-9 accordingly discharged the tax liabilities of ₹ 21,15,924 through DRC-03 dated 05.01.2021 by the taxpayer. during F.Y. 2019-20 the amount of ₹ 12,50,593 is IGST amount related to the Income from Interest & Compensation Received from Customer of ₹ 34,74,037 & ₹ 34,73,698 respectively i.e. total ₹ 69,47,735. The said amount ₹ 69,47,735 (IGST Amount 12,50,593/-) was not declared in GSTR1 & GSTR3B but declared in GSTR-9 accordingly discharged the tax liabilities of ₹ 13,42,392 through DRC-03 dated 31.03.2021 by the taxpayer.			
6	06AxxxxxxxxD1Z2	Jhajjar	2020-21	70,232
	No reply.			
7	06AxxxxxxxxE1Z9	Hisar	2018-19	6,01,653
8	06AxxxxxxxxE1Z9	Hisar	2019-20	6,49,646
	(S. No. 7 and 8) In reply to the audit objection it is to inform that the case for the financial year 2018-19 & 2019-20 has been taken up in scrutiny of returns an ASMT-10 notice has been issued u/s 61 of HGST/CGST Act, 2017 for the financial year 2018-19 & 2019-20 During the proceedings of scrutiny of return the taxpayer submit his reply which is found satisfactory and the same has been verified from the GST Portal that there is not mismatch in the liability as per GSTR-1 & GSTR-3/R9.			
9	06AxxxxxxxxN1ZW	Hisar	2019-20	11,67,152
	R3B TAX PAID (6.1A) ₹ 13,10,93,95,741 R1 LIABILITY ₹ 13,10,88,50,750 R9 LIABILITY ₹ 13,10,94,00,634 Undischarged liability (R1 or R9 whichever is more - R3B) 4,893 * Discharged thru DRC03 on 27 February 2021 at the time of filing GSTR9. Based on above tabulation there is no undischarged liability, which is a verifiable fact from GST returns filed by the taxpayer. In view of above facts para may be dropped.			
10	06AxxxxxxxxR1ZT	Hisar	2018-19	57,06,152
11	06AxxxxxxxxR1ZT	Hisar	2019-20	3,83,05,907
	(S. No. 10 and 11) In this regard it is submitted that B2B liability of ₹ 65,74,448/- for the year 2017-18 was declared in GSTR-1 of July and December 2018. However, liability of ₹ 65,77,448/- was already discharged during same year through GSTR-3B in B2C Sales. Further, it is submitted that above liability was wrongly shown in B2C during the year same year. Reconciliation is as under:- Difference as per notice ₹ 62,29,225 (-) B2B invoices pertains for the year 2017-18 declared in July and Dec 2018 ₹65,74,448 Liability excess paid (-)3,45,223.00. 2019-20 Difference as per notice ₹ 4,01,04,067.00 In this regard it is submitted that liability as per GSTR-1 is ₹ 48,57,41,301 instead of ₹ 52,27,97,824. Comparison of liability between GSTR-1 and GSTR-3B is enclosed herewith. After considering the liability as per GSTR-1. Difference comes as under:- Liability as per GSTR-1 ₹ 48,57,41,301.00 (-) Liability as per GSTR-9/3B ₹ 48,26,93,756.00 =30,47,545.00 (-) B2B Liability of ₹ 30,47,545 for the year 2018-19 shown in 2019-20. However above liability was discharged during 2018-19 through GSTR-3B in B2C Sales. ₹ 30,47,545.00 added in B2B during 2019-20 but same were not reduced from B2C sales. (-)30,47,545.00 NIL Further it is submitted that we have to pay Output Tax Liability as per Books of Accounts/ as per Audited Balance Sheet. If we have shown the excess/less Liability in GSTR-1. The Same can be rectified in subsequent month in GSTR-1 or in GSTR-9 and all the output liability has been rectified and paid as per GSTR-9 filed on the basis of audited balance sheet. " Further, after examining the facts and figures demand in DRC 07 of ₹ 1,72,08,664/- was raised after effecting the recovery of ₹ 18,68,889 in F.Y 2018-19. However, regarding undischarged liability between GSTR1 /GATR3B and GSTR9 in F.Y. 2018-19 the demand has been raised of the amount ₹ 69,58,292/-. In the F.Y 2019-20, the case was in scrutiny and reply furnished by the taxpayer was found acceptable by the Proper- Officer (Worthy Dy. Excise and Taxation Commissioner (ST), Hisar). However, for the F.Y 2020-21, the proceedings of the case are under process and outcome of the same will be communicated in the due course. This is submitted for your kind information and necessary action.			
12	06AxxxxxxxxN1ZA	Gurugram (North)	2018-19	4,59,859
13	06AxxxxxxxxN1ZA	Gurugram (North)	2019-20	4,239
14	06AxxxxxxxxQ1Z8	Gurugram (North)	2018-19	49,34,39,135
15	06AxxxxxxxxQ1Z8	Gurugram (North)	2019-20	59,56,987
16	06AxxxxxxxxA1ZR	Gurugram (North)	2020-21	12,39,79,836
17	06AxxxxxxxxN1Z6	Gurugram (North)	2018-19	6,736

S. No.	GSTIN	Office Name	Period	Undischarged liability -R1 or R9 (whichever is more) - R3B
18	06BxxxxxxxxL1ZX	Gurugram (North)	2019-20	2,98,487
19	06BxxxxxxxxL1ZX	Gurugram (North)	2020-21	3,45,361
20	06AxxxxxxxxF1ZS	Gurugram (North)	2018-19	3,15,08,674
21	06AxxxxxxxxF1ZS	Gurugram (North)	2020-21	68,38,503
22	06AxxxxxxxxC1ZH	Gurugram (North)	2019-20	1,36,41,181
23	06AxxxxxxxxP1Z5	Gurugram (North)	2019-20	13,68,288
24	06AxxxxxxxxP1Z5	Gurugram (North)	2020-21	15,17,843
25	06AxxxxxxxxQ1ZM	Gurugram (North)	2019-20	31,50,084
26	06AxxxxxxxxK1ZH	Gurugram (North)	2018-19	1,23,885
27	06AxxxxxxxxL1ZU	Gurugram (North)	2020-21	2,06,645
28	06AxxxxxxxxC1Z3	Ambala	2018-19	11,134
29	06AxxxxxxxxC1Z3	Ambala	2019-20	225351
30	06AxxxxxxxxP1ZB	Panchkula	2018-19	6,67,66,890
31	06AxxxxxxxxN1ZY	Sonipat	2019-20	83,917
32	06AxxxxxxxxL1ZE	Sonipat	2018-19	8,93,498
33	06AxxxxxxxxL1ZE	Sonipat	2019-20	4,11,87,740
34	06AxxxxxxxxP6ZI	Faridabad (East)	2018-19	5,33,57,454
	S.No. 12 and 34 No reply.			
35	06AxxxxxxxxQ1ZY	Faridabad (North)	2019-20	14,182
	2018-19 It is informed that ADT 01 was issued to the taxpayer vide ARN no. ZD0610230147006 dated 23 October 2023 for audit. In response to the ADT 01, the taxpayer submitted reply along with copies of DRC 03. The taxpayer paid un-reconciled amount, Invalid ITC, claimed ITC received from ISD through DRC03 vide ARN no. AD0612230066794, dated 18 December 2023, ARN no. AD061223006727B, dated 18 December 2023, ARN no. AD0612230066885, dated 18 December 2023, ARN no. AD061223006704J, dated 18 December 2023, ARN. No. AD061223006716E, Dated 18 December 2023. Reply was examined and satisfaction was not found on some discrepancies. Thereafter, DRC 01 was issued to the taxpayer vide ARN no. ZD061223032247S dated 29 December 2023. Further DRC 07 has been issued to the taxpayer. 2019-20 ASMT-10 for the A.Y. 2019-20 issued to the taxpayer vide ARN no. ZD0604240179197 dated. 22 April 2024 and the taxpayer filed reply against ASMT-10, which has been examined and found satisfactory. Further, taxpayer paid invalid ITC through DRC 03 vide ARN no. AD0605240068727, AD0605240085094 dated 20 May 2024 and 23 May 2024 tax amounting to ₹ 1,628/- and interest ₹ 1,583/- and Excess input tax amounting to ₹ 51,700/- has paid through DRC 03 vide ARN no. AD060524002773B, dated 08 May 2024 and also interest amounting to ₹ 50,278/- has paid through DRC03 vide ARN no. AD0605240085094, dated 23 May 2024. 2020-21 Discrepancies notice in form of ASMT-10 has been issued to the taxpayer vide reference no. ZD060624045897X, dated 27 June 2024.			
36	06AxxxxxxxxF1ZS	Faridabad (North)	2019-20	4,47,683
37	06AxxxxxxxxR1ZM	Kurukshetra	2019-20	32,85,001
38	06AxxxxxxxxE1ZD	Gurugram (East)	2019-20	28,99,548
39	06AxxxxxxxxE1ZD	Gurugram (East)	2020-21	14,753
40	06AxxxxxxxxD1ZG	Gurugram (East)	2018-19	3,23,376
41	06AxxxxxxxxD1ZG	Gurugram (East)	2019-20	12,396
42	06AxxxxxxxxD1ZG	Gurugram (East)	2020-21	81,105
	S. No. 36 to 42 No reply.			
43	06AxxxxxxxxF1Z0	Gurugram (East)	2019-20	15,14,676
44	06AxxxxxxxxF1Z0	Gurugram (East)	2020-21	6,86,211
	(S. No. 43 and 44) It is submitted that the objection raised by Audit Party in case of GSTIN 06AxxxxxxxxF1Z0 has been examined by the Proper Officer. Audit objection raised by the audit party is admitted and In response taxpayer stated as under:- Taxpayer provided enclosures stated that tax liability has been properly discharged as there are some invoices or credit notes which are reported in next year instead of GST returns of the same year i.e. some invoices or credit notes of F.Y. 2018-19 were reported in GSTR 1 and GSTR 3B of F.Y. 2019-20 whereas the same were also captured in system generated GSTR 9 of F.Y. 2019-20 but as per observations provided in the above table tax liability in GSTR 1 is captured on basis of document date as reported in GSTR 1 which has created the difference. The taxpayer has submitted the reconciliation tables substantiating the reasons for above differences. Considering the above facts and grounds, I would request your good self to drop the notice Keeping in view the above, after considering the reply of the taxpayer, it can be concluded that the taxpayer has no undischarged tax liability. The contentions of the taxpayer have been examined from the GSTR-3B, GSTR 1 and GSTR-9. Copy of the same are enclosed herewith. Therefore, it is requested that the para may please be dropped.			
45	06AxxxxxxxxL1ZG	Gurugram (East)	2019-20	28,10,077
	No reply.			
46	06AxxxxxxxxK1ZM	Gurugram (East)	2018-19	82,77,531

S. No.	GSTIN	Office Name	Period	Undischarged liability -R1 or R9 (whichever is more) - R3B
47	06AxxxxxxxxK1ZM	Gurugram (East)	2020-21	38,81,307
	(S. No. 46 and 47) The taxpayer submitted reconciliation statement between liability declared in GSTR-1/GSTR-9 and liability discharged in GSTR-3B. According to the reconciliation statement and supporting documents produced by the taxpayer, it has been noticed that the taxpayer has made the payment of tax amounting to ₹84,36,281/- (IGST – ₹ 55,62,234, CGST – ₹ 6,32,485, SGST – ₹ 6,32,485 and CESS – ₹ 16,09,077) pertaining to the F.Y. 2018-19 in next financial year i.e. 2019-20. The same has been duly reported in table 10 and 14 of GSTR-9. Further, the taxpayer has deposited the interest on delayed payment of tax amounting to ₹ 8,65,835/- (IGST – ₹ 5,66,197, CGST – ₹ 68,812, SGST – ₹ 68,812 and Cess – ₹ 1,62,014) via DRC-03 dated 30 April 2024 having ARN: AD060424013969V.			
48	06AxxxxxxxxJ1ZQ	Gurugram (East)	2018-19	98,1176
49	06AxxxxxxxxJ1ZQ	Gurugram (East)	2019-20	6,27,072
	Sr. No. 48 and 49 No reply.			
50	06AxxxxxxxxF1ZU	Gurugram (East)	2018-19	83,09,272
	In reply to the Audit observations as mentioned in AENQs above it is submitted that for FY 2018-19, Scrutiny proceedings were initiated for FY 2018-19 & 2019-20 wherein demand had been created through DRC-07 of ₹ 3,02,85,124/- & ₹ 26,68,760/- respectively. ASMT-10 has been issued for 2020-21 wherein all the above-mentioned parameters were examined. After examination Objection has been dropped. Figures in Table 8(B) have been derived from total of 6(B) and 6(H). During FY 2019-20, in GSTR-3B We have availed and reversed the input tax credit of ₹ 1,09,25,890/- (CGST ₹ 24,20,265, SGST ₹ 24,20,265 and IGST ₹ 60,85,360), which is not considered in the above table. Since, we have not availed and utilized the input tax credit of ₹ 1,09,25,890/- (CGST ₹ 24,20,265, SGST ₹ 24,20,265 and IGST ₹ 60,85,360), there is no question of reversing the input tax credit will arise. Further, during FY 2019-20, we have availed the input tax credit of ₹ 29,35,778/- (CGST ₹ 11,50,337, SGST ₹ 11,50,337 and IGST ₹ 6,35,104) which was pertaining to FY 2018-19.			
51	06AxxxxxxxxN1ZS	Gurugram (East)	2020-21	91,65,74,080
52	06AxxxxxxxxM1Z5	Gurugram (East)	2020-21	70,29,55,499
53	06AxxxxxxxxG1ZN	Gurugram (East)	2019-20	16,320
54	06AxxxxxxxxH1ZS	Gurugram (East)	2019-20	40,40,689
55	06AxxxxxxxxH1ZS	Gurugram (East)	2020-21	2,670
56	06AxxxxxxxxJ1ZQ	Gurugram (East)	2018-19	6,38,83,050
57	06AxxxxxxxxJ1ZQ	Gurugram (East)	2019-20	5,17,77,171
58	06AxxxxxxxxJ1ZQ	Gurugram (East)	2020-21	5,24,97,602
59	06AxxxxxxxxJ1ZK	Gurugram (East)	2018-19	85,49,899
60	06AxxxxxxxxJ1ZK	Gurugram (East)	2019-20	1,00,72,644
61	06AxxxxxxxxJ1ZK	Gurugram (East)	2020-21	63,60,474
62	06AxxxxxxxxK1ZL	Gurugram (East)	2020-21	4,80,986
63	06AxxxxxxxxE2ZY	Gurugram (East)	2018-19	2,12,10,989
64	06AxxxxxxxxN1ZU	Gurugram (East)	2019-20	3,65,711
65	06AxxxxxxxxN1ZU	Gurugram (East)	2020-21	12,97,685
66	06AxxxxxxxxC1ZH	Gurugram (South)	2018-19	24,730
67	06AxxxxxxxxC1ZH	Gurugram (South)	2019-20	36,91,432
68	06AxxxxxxxxC1ZH	Gurugram (South)	2020-21	6,89,543
69	06AxxxxxxxxQ1ZE	Gurugram (South)	2018-19	64,27,183
70	06AxxxxxxxxQ1ZE	Gurugram (South)	2020-21	77,71,100
71	06AxxxxxxxxP1Z9	Gurugram (South)	2018-19	11,07,710
72	06AxxxxxxxxP1Z9	Gurugram (South)	2020-21	74,89,96,516
73	06AxxxxxxxxJ1Z8	Faridabad (South)	2018-19	1,22,660
74	06AxxxxxxxxJ1Z8	Faridabad (South)	2020-21	20,10,152
	S. No. 51 to 74 No reply.			
75	06AxxxxxxxxN3ZM	Gurugram (West)	2018-19	1,10,450
	In reply to the audit para, it is stated that the taxpayer deposited the requisite demand vide DRC-03 Debit entry no. DC0612200205270 dated 28 December 2020.			
76	06AxxxxxxxxR1Z7	Gurugram (West)	2018-19	6,17,115
77	06AxxxxxxxxR1Z7	Gurugram (West)	2019-20	120
78	06AxxxxxxxxR1Z7	Gurugram (West)	2020-21	84,409
79	06AxxxxxxxxQ1ZU	Karnal	2018-19	6,23,360
80	06AxxxxxxxxG1ZT	Panipat	2018-19	56,00,564
81	06AxxxxxxxxG1ZT	Panipat	2019-20	10,45,588
82	06AxxxxxxxxG1ZT	Panipat	2020-21	1,610
	Sr. No. 76 and 82 No reply.			
83	06AxxxxxxxxG3ZR	Panipat	2020-21	1,216
	The observation is in respect of the difference in the ITC in GSTR-3B and GSTR-2A for particular period. The figures of output tax liability declared by him in GSTR-1 & GSTR-3B and finally in GSTR-9 & GSTR-9C are as under:-			

<table>
<tr><th>S. No.</th><th>GSTIN</th><th>Office Name</th><th>Period</th><th>Undischarged liability -R1 or R9 (whichever is more) - R3B</th></tr>
<tr><td></td><td colspan="4">
<table>
<tr><th>Year</th><th>GSTR-1</th><th>GSTR-3B</th><th>Difference</th></tr>
<tr><td>2018-19</td><td>₹40,83,62,84,000</td><td>₹40,83,62,85,685</td><td>₹ 1,685 has been paid more in GSTR-3B than GSTR-1 hence no short payment.</td></tr>
<tr><td>2019-20</td><td>₹27,97,77,58,700</td><td>₹27,97,77,62,188</td><td>Here also paid ₹ 3,485 more than GSTR-1 hence no short payment</td></tr>
<tr><td>2020-21</td><td>₹29,43,85,99,200</td><td>₹29,43,85,97,352</td><td></td></tr>
</table>
In GSTR-9C filed for this year he has declared his output tax liability excluding RCM at ₹ 29,43,85,97,398/- which is less than the figures shown in GSTR-3B. Hence, there is no undischarged liability. These queries may be dropped.</td></tr>
<tr><td>84</td><td>06AxxxxxxxxG1Z1</td><td>Rewari</td><td>2019-20</td><td>33,54,860</td></tr>
<tr><td></td><td colspan="4">No reply.</td></tr>
<tr><td>85</td><td>06AxxxxxxxxJ1ZQ</td><td>Rewari</td><td>2019-20</td><td>1,13,07,691</td></tr>
<tr><td>86</td><td>06AxxxxxxxxJ1ZQ</td><td>Rewari</td><td>2020-21</td><td>3,04,774</td></tr>
<tr><td></td><td colspan="4">(S. No. 85 and 86) There is no un-discharged tax liability to be discharged by taxpayer. The reason for the gap observed is related to Part V (Table 10 and 11) of GSTR9 i.e. "Particulars of transactions for the financial year declared in returns of the next financial year till the specified period"
Hence, no such short liabilities discharged by the taxpayer only debit/credit notes lability which has been discharged in next financial year. 'Annexure-C' attach for your kind reference. Hence para may be dropped.</td></tr>
<tr><td>87</td><td>06AxxxxxxxxH1ZW</td><td>Rewari</td><td>2019-20</td><td>2,528</td></tr>
<tr><td></td><td colspan="4">The para admitted and recovered the amount from taxpayer vide DRC-03 AD060124009152S dated 23 January 2024. Hence para may be dropped.</td></tr>
<tr><td colspan="4">Total</td><td>3,56,75,80,007</td></tr>
</table>

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