

Annexure I

(Refer to paragraph no .2.3.4)

The probability proportional to size (PPS) sampling was done in the following manner:

Step - 1. Ward wise output tax was obtained and cumulative tax was calculated using CAATs.

Step - 2. The cumulative range thus obtained was reduced to 7698 of which 80 numbers were randomly selected.

Step - 3. These selected numbers were placed within this reduced range and accordingly 13 wards were selected for scrutiny as detailed below:

Sl. No.	Ward	Output Tax	Cumulative	Reduced Cumulative	Random numbers placed in the range
1	Ward 32	454534015	28233979056	282	1
2	Ward 45	1357175831	35348040213	353	1
3	Ward 62	2119043007	47043379782	470	2
4	Ward 64	16351269742	69653397873	697	1
5	Ward 71	4205896310	80839400883	808	1
6	Ward 77	3724795685	94615672845	946	2
7	Ward 82	160330180260	254945853105	2549	18
8	Ward 84	3314174271	261142310327	2611	1
9	Ward 96	482475020855	757972409890	7580	49
10	Ward 98	1010935631	759851671745	7599	1
11	Ward 99	1663774082	764349646160	7643	1
12	Ward 104	827963378	768162539304	7682	1
13	Ward 106	511914330	769818942172	7698	1
Total					80

Annexure II

(Refer to paragraph no .2.3.8)

Description		Number of cases/ records
Blanks / incompleteness in the database		
1.	The business and registration status	2
2.	category of complaints	22
3.	indent status of forms	135
4.	utilisation number of forms	305
5.	details of documents received with applications	772
Duplicate entries in the database		
6.	business status for registered dealers	6
7.	application number for forms requested by dealers	70
8.	utilisation number for forms utilised by dealers	480
9.	request number of forms requested by dealers	9
Gaps in the continuity of sequence numbers		
10.	issue number of forms issued	2329
11.	indent request number of forms indented for	2
12.	utilisation number of forms utilised	357
13.	issue number of forms issued from inventory	29
14.	receipt number for documents received at front office	10000+
Mismatch between relations		
15.	between the sureties given by dealers and their master data available in the database	514
16.	the applications submitted by dealers for registration and applications processed by the department	530
17.	the details of interstate trade given in Form DVAT 16 for VAT and that given in Form 1 for CST	10750
18.	dealers who have submitted utilisation account for forms and dealers who have been issued forms	21642
19.	serial number of forms available with the ward and serial number of forms issued to ward	63
20.	document description given on receipts and its master data	228163
21.	dealers whose refund order was generated and dealers whose refund was processed	98
Other inconsistencies		
22.	refunds were processed without marking them as refund cases	20198
23.	refund cases processed without marking them for assessment	358136