

**ANNEXURE I**  
**YEARWISE DETAILS OF OUTSTANDING INSPECTION REPORTS AND AUDIT OBSERVATIONS UNDER**  
**VARIOUS RECEIPTS AS OF 30<sup>TH</sup> JUNE 2009**  
(Reference: Paragraph 1.10)

(Rupees in lakh)

Sl. no.	Nature of receipt	upto 2004-05			2005-06			2006-07			2007-08			2008-09			Total		
		IRs	Objs	Amount	IRs	Objs	Amount	IRs	Objs	Amount	IRs	Objs	Amount	IRs	Objs	Amount	IRs	Objs	Amount
1.	Sales tax/VAT etc.,	527	1,006	5,485.05	170	378	2,410.68	255	623	484.95	425	1,295	5,812.43	148	541	1,467.49	1,525	3,843	15,660.60
2.	Land revenue	569	1,218	18,173.22	142	260	1,367.56	123	346	8,824.56	157	272	3,369.13	225	514	17,093.92	1,216	2,610	48,828.39
3.	Stamp Duty and Registration Fees	265	562	8,839.65	142	293	4,814.74	141	324	10,091.67	119	267	2,495.56	146	345	9,413.24	813	1,791	35,654.86
4.	Taxes on motor vehicles	39	60	296.37	25	45	159.84	39	87	177.61	40	98	338.95	36	171	815.98	179	461	1,788.75
5.	Forests receipts	122	211	845.17	19	40	1,197.96	25	46	3,162.37	20	41	229.83	18	55	263.04	204	393	5,698.37
6.	Entertainments duty	32	35	32.69	20	26	32.92	31	37	19.75	63	91	132.03	73	143	367.15	219	332	584.54
7.	State excise	13	13	159.53	12	17	134.08	13	17	13.58	29	34	21.28	36	65	71.05	103	146	399.52
8.	Electricity duty	3	3	1.86	1	1	49.69	4	5	--	7	9	8.54	14	19	682.44	29	37	742.53
9.	Tax on professions	34	47	39.86	22	30	26.94	33	42	35.35	5	6	13.07	14	20	22.99	108	145	138.21
10.	Tax on residential premises	10	10	7.67	11	13	9.77	10	10	19.11	5	5	--	8	8	--	44	46	36.55
11.	State education cess & employment guarantee cess	26	30	67.99	17	22	362.18	25	40	178.48	19	33	225.97	12	17	196.40	99	142	1,031.02
12.	Repair cess	1	1	20.79	1	1	1.93	1	1	--	1	1	--	3	4	260.13	7	8	282.85
13.	Other Non-tax receipts	100	118	4,389.06	2	2	--	6	6	17.07	6	9	155.52	12	12	--	126	147	4,561.65
<b>Total</b>		<b>1,741</b>	<b>3,314</b>	<b>38,358.91</b>	<b>584</b>	<b>1,128</b>	<b>10,568.29</b>	<b>706</b>	<b>1,584</b>	<b>23,024.50</b>	<b>896</b>	<b>2,161</b>	<b>12,802.31</b>	<b>745</b>	<b>1,914</b>	<b>30,653.83</b>	<b>4,672</b>	<b>10,101</b>	<b>1,15,407.84</b>

IRs - Inspection Reports  
Obj. - Objections

**ANNEXURE-II**  
**STATEMENT SHOWING STATISTICAL SAMPLING METHOD**  
**FOR REVIEW ON “SALES TAX INCENTIVES UNDER PACKAGE SCHEME OF INCENTIVES”**  
(Reference: Paragraph 2.2.3)

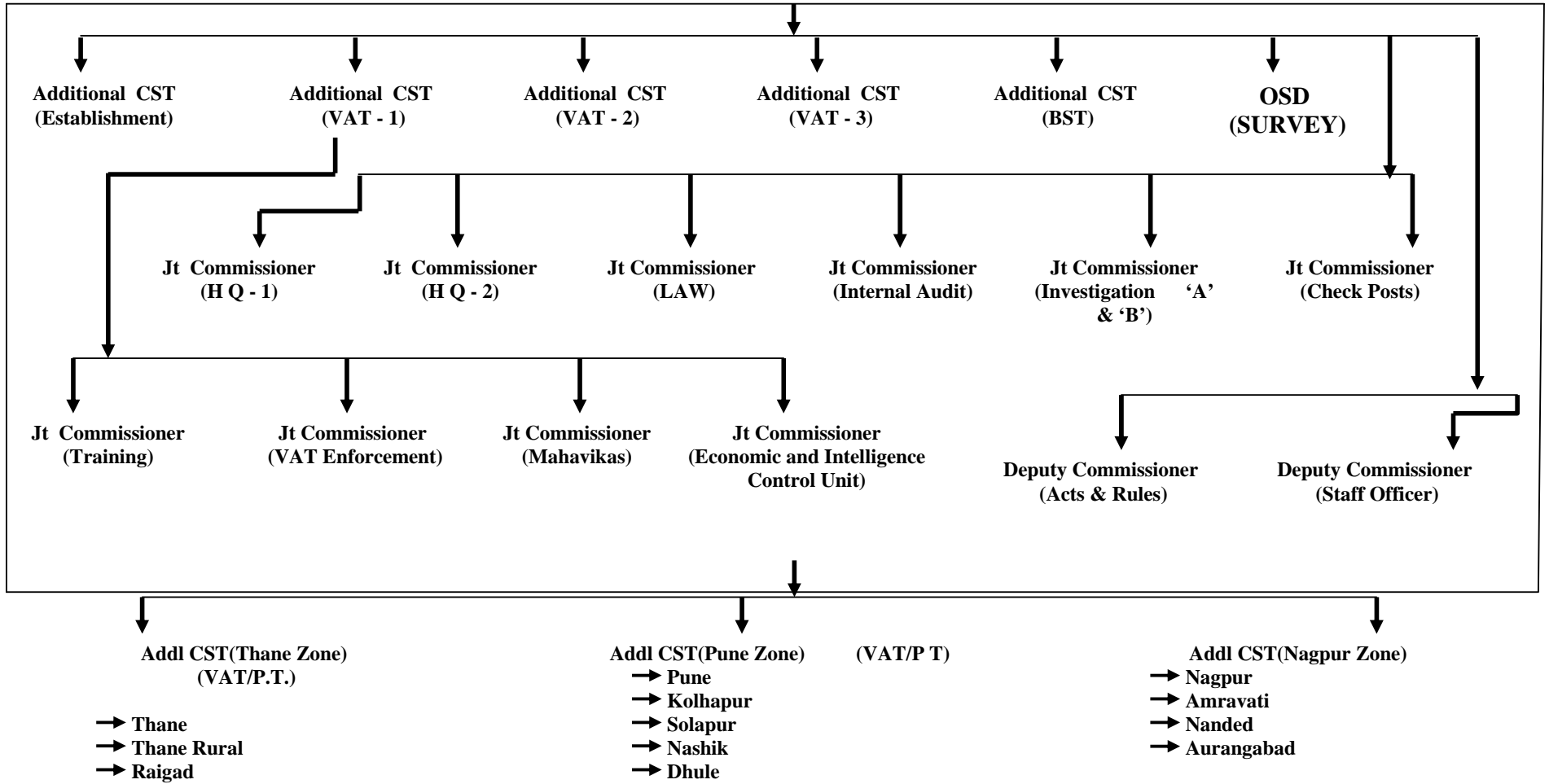
(Rupees in crore)

Sl. no.	District	Deferral		Exemption		Total		Rounding	Cumulative Value	Range	Table Nos.
		No of ECs issued	Amount	No of ECs issued	Amount	No of ECs issued	Amount				
1.	Amravati	0	0.00	3	8.21	3	8.21	8	8	00000-00008	
2.	Aurangabad	211	2,690.11	255	2,498.67	466	5,188.78	5,189	5,197	00009-05198	<b>00076</b>
3.	Kolhapur	196	1,156.85	289	2,417.13	485	3,573.98	3,574	8,771	05199-08773	
4.	Nagpur	132	1,420.82	322	8,269.86	454	9,690.68	9,691	18,462	08774-18465	<b>15591</b>
5.	Nanded	1	7.85	0	0.00	1	7.85	8	18,470	18466-18474	
6.	Nashik	316	3,306.39	262	2,270.64	578	5,577.03	5,577	24,047	18475-24052	<b>22620</b>
7.	Pune	310	3,471.35	257	4,104.91	567	7,576.26	7,576	31,623	24053-31629	<b>29789</b>
8.	Solapur	2	47.83	1	2.47	3	50.30	50	31,673	31630-31680	
9.	Thane	274	6,809.17	447	10,857.49	721	17,666.66	17,667	49,340	31681-49348	<b>43773</b>
<b>Total</b>		<b>1,442</b>	<b>18,910.37</b>	<b>1,836</b>	<b>30,429.38</b>	<b>3,278</b>	<b>49,339.75</b>	<b>49,340</b>			

For the selection of sample of five divisions the above data of nine divisions was taken as the population and these were arranged in alphabetical order. As per the guidelines, table number 5, vertical column of the booklet “Random Sampling Numbers” of the National Sample Survey Organisation of the Government of India was used by applying simple random sampling without replacement technique (SRSWOR). The five divisions selected by this method were Aurangabad, Nagpur, Nashik, Pune and Thane.

**ANNEXURE-III**  
**ORGANISATION STRUCTURE OF THE OFFICE OF COMMISSIONER OF SALES TAX**  
**COMMISSIONER OF SALES TAX**

(Reference : Paragraph 2.3.2)



**ANNEXURE-IV**  
**STATEMENT SHOWING STATISTICAL SAMPLING METHOD**  
**FOR REVIEW ON “TRANSITION FROM BST TO VAT”**

(Reference: Paragraph 2.3.4)

(Rupees in Crore)

Sl. no.	Divisions	2005-06	2006-07	2007-08	Total Receipts	Cumulative Value	Range	Sampling number
1.	Amravati	94.95	130.43	178.44	404	404	00000-00404	
2.	Aurangabad	491.78	593.64	710.02	1,795	2,199	00405-02199	
3.	Dhule	0.00	183.26	240.88	424	2,624	02200-2624	
4.	Kolhapur	375.88	500.83	558.33	1,435	4,059	02625-04059	
5.	Mumbai	13,339.46	15,707.73	17,611.01	46,658	50,717	04060-50717	<b>50548</b>
6.	Nagpur	706.87	882.33	1,033.09	2,622	53,339	50718-53339	
7.	Nanded	0.00	77.88	106.53	184	53,524	53340-53524	
8.	Nasik	719.37	790.76	940.46	2,451	55,974	53525-55974	<b>54797</b>
9.	Palghar	0.00	239.28	275.46	515	56,489	55975-56489	<b>56052</b>
10.	Pune	2,142.26	3,052.40	3,630.35	8,825	65,314	56490-65314	<b>63431</b>
11.	Raigad	329.29	413.98	445.23	1,189	66,502	65315-66502	
12.	Solapur	0.00	236.97	283.18	520	67,023	66503-67023	
13.	Thane	676.21	662.25	803.31	2,142	69,164	67024-69164	

For the selection of sample of four divisions the above data of 13 divisions was taken as the population and these were arranged in alphabetical order. As per the guidelines, table number 9, vertical row no.1 of the booklet “Random Sampling Numbers” of the National Sample Survey Organisation of the Government of India was used by applying simple random sampling without replacement technique (SRSWOR). The four divisions selected by this method were Mumbai, Nasik, Pune and Thane Rural.

**ANNEXURE-V**  
**STATEMENT SHOWING IRREGULAR GRANT OF EXEMPTION FROM ED OF MTCs**  
**ON ACCOUNT OF NON-FULFILLMENT OF PRESCRIBED CONDITIONS**

(Reference: Paragraph 6.2.7.6)

(Rupees in crore)

Sl. no.	Name of the MTC/ District	Para No.	Period	Amount involved in para 6.2.7.1 to 6.2.7.5	Amount* included in column 5 also	Irregular exemption of ED granted (5-6)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1.	24 Carot, Jogeshwari, Mumbai Suburban	6.2.7.1	2003-04 to 2007-08	7.28		7.28
		6.2.7.2	2003-04 to 2006-07	4.71	4.71	
2.	Cinemax, Kandivali, Mumbai Suburban	6.2.7.2	2006-07 to 2007-08	3.05		3.05
		6.2.7.5	2006-07 to 2007-08	3.05	3.05	
3.	Cinemax, Varsova, Mumbai Suburban	6.2.7.2	2006-07 to 2007-08	11.25		11.25
4.	Fame Adlab, Andheri, Mumbai Suburban	6.2.7.2	2003-04 to 2006-07	14.94		14.94
5.	Fame, Kandivali, Mumbai Suburban	6.2.7.1	2002-03 to 2007-08	18.90		18.90
		6.2.7.2	2006-07 to 2007-08	5.78	5.78	
		6.2.7.4	2006-07 to 2007-08	5.78	5.78	
6.	Fame, Malad, Mumbai Suburban	6.2.7.1	2005-06 to 2007-08	13.20		13.20
		6.2.7.2	2005-06 to 2007-08	13.20	13.20	
7.	Fun Republic, Andheri, Mumbai Suburban	6.2.7.2	2004-05 to 2007-08	11.64		11.64
8.	I-Max Adlab, Wadala, Mumbai Suburban	6.2.7.1	2001-02 to 2007-08	24.00		24.00
9.	Huma Adlab, Kanjur Marg, Mumbai Suburban	6.2.7.1	2005-06 to 2007-08	6.27		6.27
		6.2.7.2	2005-06 to 2006-07	3.50	3.50	
		6.2.7.5	2005-06 to 2007-08	6.27	6.27	
10.	Movie Time, Goregaon, Mumbai Suburban	6.2.7.1	2005-06 to 2007-08	6.74		6.74
		6.2.7.2	2006-07 to 2007-08	6.74	6.74	
11.	PVR, Mulund, Mumbai Suburban	6.2.7.1	2006-07 to 2007-08	5.91		5.91
		6.2.7.2	2006-07 to 2007-08	5.91	5.91	
		6.2.7.4	2006-07 to 2007-08	5.91	5.91	
12.	PVR, Juhu, Mumbai Suburban	6.2.7.2	2006-07 to 2007-08	5.90		5.90
13.	R Adlab, Mulund, Mumbai Suburban	6.2.7.1	2003-04 to 2007-08	10.32		10.32
		6.2.7.2	2003-04 to 2006-07	6.13	6.13	
		6.2.7.5	2003-04 to 2007-08	10.32	10.32	
14.	Cine Prime, Mira Road, Thane	6.2.7.1	2004-05 to 2007-08	4.27		4.27
		6.2.7.2	2004-05 to 2006-07	3.66	3.66	
		6.2.7.3	2004-05 to 2007-08	4.27	4.27	
15.	Meghraj, Vashi, Thane	6.2.7.1	2004-05 to 2007-08	5.53		5.53
16.	Gold Adlab, Pune	6.2.7.2	2005-06 to 2007-08	4.32		4.32
17.	PVR, Aurangabad	6.2.7.4	2006-07 to 2007-08	1.25		1.25
18.	PVR, Latur	6.2.7.4	2006-07 to 2007-08	1.03		1.03
19.	G-7, Mumbai Suburban	6.2.7.3	2006-07 to 2007-08	4.60		4.60
<b>Total</b>				<b>245.63</b>	<b>85.23</b>	<b>160.40</b>

\* Relating to multiple observations in respect of same MTCs regarding non-fulfillment of more than one specified conditions.

**Annexure VI**  
**Statement showing the irrigation potential created and short utilisation thereof**  
(Reference: Paragraph 7.2.9)

**Major Projects**

Sl. no.	Name of the Divisions	No. of Projects	Average Potential created	Potential Utilised (In Hectare)					Average Potential Utilised	Percentage of average Potential Utilised during last 5 years
				2004-05	2005-06	2006-07	2007-08	2008-09		
1.	Mula Irrigation Division, Ahmednagar	1	70,689	33,820	42,080	37,802	39,763	19,643	34,621.60	48.97
2.	Jayakwadi Irrigation Project, Paithan	1	44,200	11,182	28,383	23,490	34,728	42,460	28,048.60	63.45
3.	Bagh Itiadh Irrigation Division, Gondia	2	60,106	41,916	59,929	55,504	58,469	40,734	51,310.40	85.36
4.	Jalgaon Irrigation Division, Jalgaon	1	51,861	8,572	9,272	8,414	8,949	7,769	8,595.20	16.57
5.	Girna Irrigation Division, Jalgaon	1	69,350	20,016	40,641	33,248	42,213	36,011	34,425.80	49.64
6.	Malegaon Irrigation Division, Malegaon	1	18,460	2,851	4,290	3,064	2,788	2,459	3,090.40	16.74
7.	Upper Wardha Dam Division, Amravati	1	74,468	16,890	16,606	27,543	36,119	12,648	21,961.20	29.49
8.	Nanded Irrigation Division	2	41,402	22,525	25,595	29,951	25,643	14,494	23,641.60	57.10
9.	Kolhapur Irrigation Division	1	32,270	28,877	29,469	27,200	26,905	28,410	28,172.20	87.30
10.	Sangli Irrigation Division	1	1,52,334	81,835	90,748	1,42,075	1,47,073	1,51,655	1,22,677.20	80.53
11.	Khadakwasla Irrigation Division,	3	81,116	43,435	47,963	48,413	53,791	53,454	49,411.20	60.91
	<b>Total</b>	<b>15</b>	<b>6,96,256</b>	<b>3,11,919</b>	<b>3,94,976</b>	<b>4,36,704</b>	<b>4,76,441</b>	<b>4,09,737</b>	<b>4,05,955.40</b>	<b>58.30</b>

**Annexure VI (Contd.)**

**Medium Projects**

Sl. no.	Name of the Division	No. of Projects	Average Potential created	Potential Utilised (In Hectares)					Average Potential Utilised	Percentage of average Potential Utilised during last 5 years
				2004-05	2005-06	2006-07	2007-08	2008-09		
1.	Ahmednagar Irrigation Division, Ahmednagar	3	7,840	4,036	3,977	3,976	4,138	3,544	3,934.20	50.18
2.	Amravati Irrigation Division, Amravati	2	11,360	463	2,145	2,796	3,309	3,290	2,400.60	21.13
3.	Aurangabad Irrigation Division, Aurangabad	21	40,605	1,649	2,537	13,033	23,139	21,367	12,345.00	30.40
4.	Girna Irrigation Division, Jalgaon	4	15,660	3,891	2,404	6,741	7,413	6,285	5,346.80	34.14
5.	Pune Irrigation Division, Pune	2	8,987	1,609	1,168	1,505	2,327	3,104	1,942.60	21.61
6.	Sangli Irrigation Division, Sangli	7	19,047	5,473	5,537	9,793	7,854	9,703	7,672.00	40.27
7.	Jalgaon Irrigation Division, Jalgaon	5	13,450	3,838	1,614	2,075	1,715	2,175	2,283.40	16.97
8.	Malegaon Irrigation Division, Malegaon	3	20,564	6,138	4,823	5,866	6,455	5,529	5,762.20	28.02
9.	Jayakwadi Irrigation Division, Paithan	1	2,200	336	467	974	798	850	685.00	31.13
10.	Nanded Irrigation Division, Nanded	8	9,321	2,950	5,966	6,842	4,970	4,074	4,960.40	53.21
	<b>Total</b>	<b>56</b>	<b>1,49,034</b>	<b>30,383</b>	<b>30,638</b>	<b>53,601</b>	<b>62,118</b>	<b>59,921</b>	<b>47,332.20</b>	<b>31.75</b>

**Annexure VI (Contd.)**

**Minor Projects**

Sl. no.	Name of the division	No. of Projects	Average Potential created	Potential Utilised (In Hectares)					Average Potential Utilised	Percentage of average Potential Utilised during last 5 years
				2004-05	2005-06	2006-07	2007-08	2008-09		
1.	Gondia Irrigation Division, Gondia	58	19,609	11,320	18,067	17,592	17,649	14,694	15,864.40	80.90
2.	Amravati Irrigation Division, Amravati	61	18,976	3,939	6,195	7,961	9,152	3,432	6,135.80	32.33
3.	Girna Irrigation Division, Jalgaon	26	6,838	937	971	4,039	2,282	3,422	2,330.20	34.07
4.	Jalgaon Irrigation Division, Jalgaon	35	10,919	1,574	928	3,226	1,669	1,759	1,831.20	16.77
5.	Ahmednagar Irrigation Division, Ahmednagar	28	22,711	5,763	5,858	7,103	8,097	6,942	6,752.60	29.73
6.	Malegon Irrigation Division, Malegon	37	13,611	3,541	3,332	4,531	4,584	5,253	4,248.20	31.21
7.	Raigad Irrigation Division, New Mumbai	03	782	84	116	74	83	100	91.40	11.68
8.	Thane Minor Irrigation Division, Kalwa	40	6,873	1,868	2,642	3,772	3,935	3,572	3,157.80	45.94
9.	Pune Irrigation Division, Pune	30	51,557	46,476	44,137	47,246	63,912	61,134	52,581.00	101.98
10.	Nanded Irrigation Division, Nanded	75	28,794	3,872	8,903	10,922	4,991	6,031	6,943.80	24.11
11.	Aurangabad Irrigation Division, Aurangabad	96	36,062	2,046	4,895	12,105	20,568	16,512	11,225.20	31.12
12.	Sangli Irrigation Division, Sangli	82	33,317	4,511	2,907	6,640	6,218	4,579	4,971.00	14.92
13.	Kolhapur Irrigation Division, Kolhapur	28	6,954	4,178	4,260	4,489	4,449	4,471	4,369.40	62.83
	<b>Total</b>	<b>599</b>	<b>2,57,003</b>	<b>90,109</b>	<b>1,03,211</b>	<b>1,29,700</b>	<b>1,47,589</b>	<b>1,31,901</b>	<b>1,20,502.00</b>	<b>46.88</b>