

Appendix-I

Non-compliance of the provisions of the Act/Rules Non-levy of penalty and interest (Reference Para No. 2.4.1.2)

(Rupees in lakh)

Sl. No.	Name of unit	No. of dealer	Assessment Year (Month and Year of assessment)	Concealed turnover	Tax levied on concealed turnover	Minimum penalty leviable	Penalty levied
1.	AC, Sec. XII, CT, Agra	1	2002-03 (September 2007)	25.00	2.00	1.00	--
2.	DC (A)-III, CT, Allahabad	1	2003-04 (January 2005)	23.96	1.89	0.94	--
3.	AC, Sec.III, CT, Allahabad	1	2003-04 (March 2007)	23.08	1.00	0.50	0.90
4.	AC, Sec. VI, CT, Allahabad	1	2000-01 (June 2004)	16.44	1.91	0.96	1.14
5.	AC, CT, Amroha	1	2003-04 (March 2006)	18.00	1.80	0.90	0.90
6.	DC (A), CT, Banda	1	2002-03 (March 2005)	125.00	10.00	5.00	-
7.	DC (A),CT, Budaun.	1	1999-2000 (September 2007)	78.31	12.43	6.21	--
8.	DC, CT, Chandausi	1	2005-06 (October 2007)	100.00	2.00	1.00	--
9.	AC,Sec. IV, CT, Gorakhpur	1	2002-03 (January 2004)	11.71	1.19	0.59	0.59
10.	DC (A)-II, CT, Jhansi	1	2002-03 (March 2004)	600.59	24.02	12.01	--
11.	A C Sec. XIII C T Kanpur	1	2001-02 (March 2008)	139.11	13.91	6.95	-
			2002-03 (March 2008)	191.77	19.18	9.59	-
			2003-04 (March 2008)	106.50	10.65	5.33	-
12.	AC,CT, Khatauli	1	2004-05 (July 2006)	16.67	2.66	1.33	--
13.	AC, Sec. I, CT, Orai	1	1999-2000 (June 2007)	37.68	3.01	1.51	--
14.	AC, Sec. I, CT, Pilibhit	1	2003-04 (March 2006)	98.68	4.56	2.28	--
15.	DC (A),CT, Sultanpur	1	2003-04 (March 2006)	60.30	2.60	1.30	--
16.	AC, Sec. I, CT, Sultanpur	1	2001-02 (January 2005)	50.00	2.00	1.00	4.00
Total		16		1,722.80	116.81	58.40	7.53

Appendix-II

Non-compliance of the provisions of the Act/Rules Non-levy of penalty and interest (Reference Para No. 2.4.1.4)

(Rupees in lakh)

Sl. No.	Name of unit	Number of dealer	Assessment year (Month and year of assessment)	Amount of tax	Period of delay in days	Maximum penalty leviable	Penalty levied at the instance of audit
1.	AC, Sec.II, CT, Aligarh	1	2002-03 (January 2005)	0.53	14	1.06	1.06
2.	AC, CT, Auraiya	1	2003-04 (March 2006)	1.38	5 to 159	2.76	2.76
3.	AC, CT, Baghpat	1	2003-04 (March 2006)	1.44	723 to 967	2.88	--
			2004-05 (March 2007)	2.07	328	4.14	--
4.	DC (A), CT, Budaun	1	2004-05 (March 2007)	0.71	3 to 433	1.42	--
5.	CTO, Sec. I, Budaun	1	2003-04 (January 2006)	1.71	6 to 190	3.42	--
6.	AC, Sec. I, CT, Etawah	1	2003-04 (March 2006)	0.93	6 to 160	1.86	--
7.	AC, CT, Kannauj	1	2004-05 (March 2007)	16.12	5 to 46	32.24	--
		1	2004-05 (March 2007)	2.98	17	5.96	--
8.	AC, CT, Kaushambi	1	2003-04 (February 2006)	2.42	14 to 44	4.84	--
9.	CTO, Kaushambi	1	2004-05 (November 2006)	0.74	26 to 94	1.48	--
10.	DC (A), CT, Koshikalan	1	2004-05 (March 2007)	9.31	9 to 70	18.62	--
11.	AC, Sec. I, CT Lakhimpur Kheri	1	2005-06 (September 2007)	3.93	6 to 11	7.86	7.86
12.	AC, Sec. IX, CT Lucknow	1	2003-04 (January 2008)	3.65	16 to 146	7.30	--
13.	CTO, Najibabad	1	2004-05 (March 2007)	0.78	302 to 545	1.56	--
14.	DC (A)-II, CT, Rampur	1	2004-05 (February 2007)	1.08	679	2.16	--
15.	AC, Sec. II, CT, Rampur	1	2004-05 (December 2006)	1.88	5	3.76	--
16.	DC (A)-II, CT, Sitapur	1	2005-06 (February 2008)	0.97	94	1.94	1.89
Total		17		52.63		105.26	13.57

Appendix-III

Non-compliance of the provisions of the Act/Rules Non-levy of penalty and interest

(Reference Para No. 2.4.1.5)

(Rupees in lakh)

Sl. No.	Name of unit	Number of dealer	Assessment year (Month and year of assessment)	Name of commodity	Amount of purchase	Rate of tax	Rate of penalty imposable	Penalty imposable	Penalty imposed at the instance of audit
1.	AC Sec. VIII, CT, Agra	1	2004-05 (September 2006)	Cotton Yarn	4.12	8	12	0.49	--
			2005-06 (October 2007)		5.13	8	12	0.62	
2.	AC Sec. II, CT, Aligarh	1	2002-03 (May 2005)	Generator set	4.25	10	15	0.64	0.64
3.	AC Sec. VI, CT, Aligarh	1	2005-06 (October 2007)	Generator Set	26.70	10	15	4.01	--
4.	DC (A)-III, CT, Allahabad	1	2005-06 (December 2007)	Colours, Chemicals and Essence	16.37	10	15	2.46	--
5.	DC (A)-IV, CT, Allahabad	1	2003-04 (March 2006)	Animal glue, glue powder, gum powder, tuba cone gum powder and PVA powder	13.18	10	15	1.98	--
			2004-05 (March 2007)		2.60	10	15	0.39	--
		1	2003-04 (September 2005)	Makhana	5.47	10	15	0.82	--
			2004-05 (August 2006)		5.32	10	15	0.80	--
			2005-06 (July 2007)		13.00	10	15	1.95	--
6.	AC Sec IV, CT, Allahabad	1	2001-02 (March 2004)	Paper & Wrapper	38.19	10	15	5.73	5.73
			2002-03 (January 2005)		53.07	10	15	7.96	4.63
7.	DC (A), CT, Azamgarh	1	2002-03 (March 2005)	D.G. Set	5.40	10	15	0.81	0.81
8.	AC Sec. I CT, Ballia	1	2005-06 (September 2007)	Karahi	5.74	10	15	0.86	--
		1	2005-06 (March 2008)	Acrylic yarn	10.75	10	15	1.61	
9.	DC (A)-III, CT, Bareilly	1	2004-05 (March 2007)	Perfume	5.34	16	24	1.28	--
10.	AC Sec. III, CT Bareilly	1	2002-03 (February 2005)	Glazed tiles	2.42	16	24	0.58	0.58
				PVC tank	0.90	10	15	0.13	0.13
11.	AC Sec. V, CT, Bareilly	1	2005-06 (June 2007)	Tiles	22.38	16	24	5.37	--
12.	DC (A), CT, Chandauli (Mughal Sarai)	1	2003-04 (March 2006)	Diesel Oil	2.10	20	30	0.63	1.38
			2004-05 (March 2007)		2.51	20	30	0.75	
13.	AC Sec. II, CT, Etawah	1	2004-05 (February 2008)	Tandem roller	23.42	12	18	4.22	--
14.	AC Sec. II, CT, Faizabad	1	2005-06 (May 2007)	Acrylic Yarn	15.76	10	15	2.36	2.36

Sl. No.	Name of unit	Number of dealer	Assessment year (Month and year of assessment)	Name of commodity	Amount of purchase	Rate of tax	Rate of penalty imposable	Penalty imposable	Penalty imposed at the instance of audit
15.	DC (A)-V, CT, Ghaziabad	1	2002-03 (March 2005)	Aluminium castings, bearings, Electrical goods, grinding wheel, Hardware and Electric cables	18.63	10	15	2.79	2.79
16.	AC Sec. V, CT, Ghaziabad	1	2005-06 (June 2007)	Socks	19.06	10	15	2.86	--
17.	DC (A)-II, CT, Hapur	1	2002-03 (March 2005)	Stitching Wire	7.98	10	15	1.20	1.20
18.	DC (A), CT, Jaunpur	1	2005-06 (June 2007)	Electrical goods and machinery parts	47.68	10	15	7.15	--
19.	DC (A)-II, CT, Jhansi	1	2003-04 (March 2006)	Excavator	43.30	12	18	7.79	6.50
20.	DC (A)-VII, CT, Kanpur	1	2005-06 (March 2008)	Sal seed oil	8.91	10	15	1.34	--
21.	AC Sec. XV, CT, Kanpur	1	2004-05 (March 2007)	M.S. Bar	6.86	8	12	0.82	0.82
22.	AC Sec. II, CT, Lakhimpur Kheri	1	2005-06 (July 2007)	Hydrogenated caster oil	15.74	10	15	2.36	--
23.	DC (A)-VII, CT, Lucknow	1	2005-06 (March 2008)	D.G.Set, Dish Washing, Treatment PLA and Toothprick	29.85	10	15	4.48	--
				Freezer	1.45	16	24	0.35	
24.	DC (A)-XII, CT, Lucknow	1	2004-05 (March 2007)	Regulators, valves, blue dyes, PP caps, Aluminium and aluminium seal	388.43	10	15	58.26	--
25.	AC, CT, Maharajganj	1	2003-04 (March 2006)	Kaurdeal Kauder Machine	21.73	10	15	3.26	--
				Truck Chasis	35.60	12	18	6.41	
26.	AC Sec. III, CT, Mathura	1	2004-05 (January 2007)	Marble	5.48	12	18	0.99	--
27.	AC, CT, Mau	1	2004-05 (March 2007)	Loader (motor vehicle)	16.20	12	18	2.92	2.92
28.	DC (A)-II, CT, Meerut	1	2005-06 (March 2008)	Foam	36.73	16	24	8.81	--
29.	DC (A)-IV, CT, Meerut	1	2004-05 (January 2007)	Generator and Machinery	13.45	10	15	2.02	2.02
30.	AC Sec. IV, CT, Meerut	1	2004-05 (February 2007)	Computer machinery	6.62	10	15	0.99	0.96
31.	DC (A)-III, CT, Noida	1	2004-05 (March 2007)	Eliminator, Window glass and Mist-eliminator	26.58	10	15	3.99	--
32.	DC (A)-VII, CT, Noida	1	2006-07 (February 2008)	PVC containers (water storage tanks)	12.13	10	15	1.82	--
33.	DC (A)-IX, CT, Noida	1	2005-06 (November 2007)	Bars, MS Strips and iron sheets	8.91	8	12	1.07	--
		1	2005-06 (October 2006)	Monograms, Stickers/ P Parts and Stickers/ Manuals	107.26	10	15	16.09	--
34.	DC (A), CT, Pratapgarh	1	2001-02 (January 2004)	Clinker	34.46	10	15	5.17	5.17
Total		37			1,197.16			189.39	38.64

Appendix-IV

Non/short levy of tax due to application of incorrect rate of tax and misclassification of goods (Reference Para No. 2.4.2.2 first bullet)

(Rupees in lakh)

Sl. No.	Name of unit	Number of dealer	Assessment year (Month and year of assessment)	Nature of irregularities	Turnover	Rate of tax leviable levied	Tax short levied	Tax levied at the instance of audit
1.	DC (A)-IV, CT Allahabad	1	2004-05 (May 2006)	Preserved food treated as sweetmeat and namkeens	78.08	$\frac{12}{5}$	5.47	-
			2005-06 (June 2007)		71.34	$\frac{12}{5}$	4.99	-
2.	AC (A)-IV, CT Allahabad	1	2002-03 (July 2004)	Preserved food articles were treated as sweetmeat and namkeen	21.39	$\frac{12}{5}$	1.50	1.50
3.	DC (A)-II, CT Bareilly	1	2005-06 (March 2008)	Foam cutting treated as waste product	83.26	$\frac{10}{5}$	4.16	-
4.	DC (A)-IA, CT Ghaziabad	1	2004-05 (December 2006)	Purfumary compound treated as oil of all kinds	46.42	$\frac{16}{10}$	2.79	--
5.	DC (A)-V, CT Ghaziabad	1	2002-03 (February 2005)	UPS treated as electronic component	17.04	$\frac{8}{4}$	0.68	0.68
6.	DC (A)-VI, CT Ghaziabad	1	2004-05 (January 2007)	Textile hardner treated as chemical	13.06	$\frac{8}{4}$	0.52	-
			2005-06 (October 2007)		15.07	$\frac{8}{4}$	0.60	-
		1	2003-04 (November 2005)	Old machinery treated as old and discarded	43.95	$\frac{8}{5}$	1.32	-
			2004-05 (June 2006)		21.35	$\frac{8}{5}$	0.64	-
			2005-06 (May 2007)		7.20	$\frac{8}{5}$	0.21	-
7.	DC (A)-II, CT, Hathras	1	2006-07 (January 2008)	Electronic toys treated as toys	36.65	$\frac{12}{2}$	3.67	-
8.	DC (A)-II, CT Jhansi	1	2004-05 (March 2007)	Footwear treated as PVC footwear	52.14	$\frac{8}{4}$	2.09	2.09
9.	DC (A)-III, CT Kanpur	1	2004-05 (May 2006)	Motor lamp treated as electrical goods	100.74	$\frac{12}{10}$	2.01	-
			2005-06 (July 2007)		117.52	$\frac{12}{10}$	2.35	-
10.	DC (A)-XVI, CT Kanpur	1	2005-06 (July 2007)	Vicco turmeric cream treated as Ayurvedic medicine instead of cosmetics	79.98	$\frac{16}{8}$	6.40	-
11.	DC (A)-V, CT Lucknow	1	2004-05 (January 2007)	Aurvedic Anmol Amla Hair Oil treated as medicated oil	22.17	$\frac{16}{8}$	1.77	1.77
12.	DC (A)-II, CT Noida	1	2005-06 (January 2008)	Auto locks treated as electronic goods	52.23	$\frac{12}{8}$	2.09	2.09
13.	DC (A)-III, CT Saharanpur	1	2004-05 (June 2006)	Acrylic yarn treated as all kind of yarn	95.24	$\frac{5}{4}$	0.95	-
			2005-06 (October 2007)		106.05	$\frac{5}{4}$	1.06	-
14.	DC (A)-VI, CT Varanasi	1	2006-07 (February 2008)	Preserved food treated as confectionery and biscuits	63.03	$\frac{12}{8}$	2.52	--
Total		15			1,143.91		47.79	8.13

Appendix-V

Non/short levy of tax due to application of incorrect rate of tax and misclassification of goods

(Reference Para No. 2.4.2.2 second bullet)

(Rupees in lakh)

Sl. No.	Name of unit	Number of dealer	Assessment Year (Month and year of assessment)	Name of commodity	Taxable turnover	Rate of tax leviable levied	Tax short levied	Tax levied at the instance of audit
1.	DC (A)-X, CT Agra	1	2005-06 (July 2007)	Paper	80.33	$\frac{4}{2.5}$	1.20	--
2.	CTO, Sec. II Azamgarh	1	2005-06 (March 2007)	Thermate	22.69	$\frac{10}{4}$	1.36	--
3.	DC (A) CT Dhampur	1	2005-06 (October 2007)	Imported polyester filament yarn	146.64	$\frac{20}{4}$	23.46	--
4.	DC (A)-II, CT Gautam Budh Nagar	1	2003-04 (March 2006)	Auto parts and Car AC parts	139.38	$\frac{12}{10}$	2.79	--
5.	DC (A)-I, CT Hapur	1	2005-06 (July 2007)	Steel and pipe	270.18	$\frac{4}{2}$	5.40	--
6.	DC (A)-XII, CT Lucknow	1	2005-06 (April 2007)	Warranty claim (two wheeler auto parts)	6.27	$\frac{12}{--}$	0.75	--
7.	DC (A)-II, CT Noida	1	2002-03 (January 2008)	Wooden Furniture	9.78	$\frac{8}{--}$	0.78	0.78
8.	DC (A)-VII, CT Noida	1	2004-05 (March 2007)	VCD Player	103.64	$\frac{12}{8}$	4.14	--
			2005-06 (October 2007)		18.20	$\frac{12}{8}$	0.73	--
9.	DC (A) CT Pratapgarh	1	2004-05 (December 2006)	Achar and Murabba	24.24	$\frac{12}{10}$	0.48	--
			2005-06 (June 2007)		33.19	$\frac{12}{10}$	0.66	--
10.	DC (A)-VI, CT Varanasi	1	2006-07 (March 2008)	Himgange Aurvedic Oil	2,299.84	$\frac{10}{8}$	46.00	--
		1	2005-06 (June 2007)		145.07	$\frac{10}{8}$	2.90	--
Total		11			3,299.45		90.65	0.78

Appendix-VI

Non-observance of the terms and conditions of the Government notification and departmental order (Reference Para No. 2.5.2)

(Rupees in lakh)						
Sl. No.	Name of unit	No. of dealer	Assessment year (Month and year of assessment)	Total CST sale	Irregular exemption of purchase tax	Exemption withdrawn at the instance of audit
1.	DC (A) CT Budaun	1	2004-05 (March 2007)	91.28	1.66	2.24
		1	2004-05 (October 2006)	31.22	0.58	
2.	DC (A) CT, Faizabad	1	2004-05 (March 2007)	55.62	1.10	--
		1	2004-05 (March 2007)	52.04	0.99	--
		1	2004-05 (March 2007)	37.77	0.70	--
3.	AC, CT Kaushambi	1	2003-04 (March 2006)	11.19	0.24	--
			2004-05 (March 2007)	64.73	1.30	--
4.	DC (A) CT, Koshikalan	1	2004-05 (January 2007)	103.30	1.81	--
5.	DC (A)-II, CT Lakhimpur Kheri	1	2004-05 (June 2006)	87.81	2.07	--
		1	2004-05 (September 2006)	45.71	1.20	--
		1	2004-05 (September 2006)	35.58	0.77	--
6.	AC, CT, Maharajganj	1	2003-04 (November 2006)	56.08	1.10	--
7.	DC (A) CT, Mirzapur	1	2003-04 (August 2006)	39.87	0.86	--
8.	DC (A)-III, CT, Moradabad	1	2004-05 (February 2007)	53.92	1.04	--
			2005-06 (January 2008)	35.85	0.67	--
9.	DC (A)-II, CT Rampur	1	2004-05 (December 2006)	169.27	1.69	--
10.	DC (A)-I, CT, Shahjahanpur	1	2004-05 (December 2006)	97.72	2.06	--
11.	DC (A), CT, Sultanpur	1	2004-05 (March 2007)	111.60	2.24	--
		1	2004-05 (February 2007)	109.87	1.53	--
		1	2004-05 (February 2007)	59.66	1.21	--
Total		18		1,350.09	24.82	2.24

APPENDIX-VII

Non-compliance of the provisions of Acts/Rules

(Reference Para No. 3.3.1)

(Rupees in lakhs)

Sl. No.	Name of unit	Name of route	Class of route	No. of vehicles	Period	Additional tax		
						Leviable	Levied	Short levied
1.	ARTO, Ballia	Ballia to Manghi Ghat via Barania	A	5	March 2006 to March 2008	9.01	6.39	2.62
		Ballia Nagra via Riddha Garwar Ratsar	B	19	March 2006 to March 2008	16.99	14.49	2.50
2.	ARTO, Bijnore	Nagina-Kalagarh Kashipur	A	40	April 2003 to March 2008	184.14	147.16	36.98
3.	ARTO, Budaun	Budaun-Dataganj Sahaswan via Vilsi	B	10	January 2006 to November 2007	22.38	8.20	14.18
		Bareilly-Dataganj Balia	A	13	April 2006 to March 2008	19.28	13.75	5.53
		Budaun-Vilsi Islamnagar via Ujhani	B	5	April 2004 to March 2008	27.25	14.99	12.26
		Budaun-Usaunva to Deharpur Road	A	10	April 2006 to March 2008	22.99	10.61	12.38
		Budaun-Vilsi Islamnagar via Kuroo	B	40	April 2006 to March 2008	50.37	40.07	10.30
		Sahaswan to Risauli Awala Road	B	16	April 2003 to March 2008	30.31	17.09	13.22
4.	ARTO, Fatehpur	Jafarganj-Ghatampur	A	19	April 2004 to March 2008	56.57	46.44	10.13
5.	ARTO, Hamirpur	Rath-Jalalpur-Virar Moudaha	A	21	April 2007 to March 2008	17.89	11.18	6.71
6.	ARTO, J.P. Nagar	Nagli-Joyas Pokwara	B	17	April 2007 to March 2008	11.12	7.49	3.63
		Sherpur-Dhysee Amroha	B	13	April 2007 to March 2008	9.61	6.47	3.14
		Kanth-Amroha Pokwara	B	30	April 2007 to March 2008	22.16	17.68	4.48
7.	RTO, Kanpur nagar	Kanpur-Auraiya	A	5	April 2005 to February 2008	39.43	25.63	13.80
		Kanpur-Rasoolabad	A	14	April 2005 to February 2008	18.82	16.27	2.55
8.	ARTO Kushi Nagar	Chitaini Samuer	A	24	October 2007 to March 2008	23.99	6.39	17.60
		Chiraiyakot via Khadda to Samour	A	27	October 2007 to March 2008	25.81	6.88	18.93
		Kasaya-Banraha mod	A	10	April 2007 to March 2008	11.37	5.15	6.22
		Portowal-Maruadeeh	A	15	April 2007 to March 2008	32.23	6.78	25.45
		Katwa-Banraha mod	A	12	April 2007 to March 2008	40.76	6.03	34.73
		Siswa-Maruadeeh	A	11	April 2007 to March 2008	38.18	5.65	32.53

9.	RTO, Meerut	Meerut-Kaliprikshit Aisabad laliana	B	48	March 2006 to March 2008	166.64	60.98	105.66
10.	ARTO, Siddharth Nagar	Bansi Barni via Dumariaganj	A	52	July 2007 to March 2008	24.14	16.44	7.70
		Bansi Itwa via Vithkaher	A	41	July 2007 to March 2008	10.34	7.04	3.30
11.	ARTO, Unnao	Dahi chauki Purauna Maurawa Unnao	A	24	April 2006 to March 2008	22.88	16.10	6.78
		Shuklaganj Sandila	A	10	April 2006 to March 2008	6.53	5.59	0.94
		Unnao-Hardoi	A	20	April 2006 to March 2008	12.63	10.83	1.80
Total				571		973.82	557.77	416.05

APPENDIX-VIII

Non-compliance of the provisions of Acts/Rules

(Reference Para No. 3.3.2)

(Rupees in lakh)

Sl. No.	Name of unit	Period of audit (Month of audit)	Number of vehicles	Tax leviable
1.	ARTO Baghpat	April 2003 to March 2008 (December 2008)	8	1.22
2.	ARTO Ballia	April 2005 to March 2008 (June 2008)	18	1.36
3.	RTO Banda	April 2003 to March 2008 (March 2008)	158	13.37
4.	ARTO Bijnore	April 2003 to March 2008 (February 2009)	247	2.58
5.	ARTO Bulandshahar	July 2003 to March 2008 (August 2008)	57	6.15
6.	ARTO Chitrakoot	April 2003 to March 2008 (July 2008)	17	0.88
7.	ARTO Etawah	April 2003 to March 2008 (May 2008)	80	10.40
8.	RTO Faizabad	April 2003 to March 2008 (February 2009)	218	22.49
9.	ARTO Fatehpur	April 2003 to March 2008 (March 2008)	115	3.92
10.	ARTO Hamirpur	April 2003 to March 2008 (June 2008)	53	5.71
11.	ARTO Hardoi	April 2003 to March 2008 (December 2008)	91	5.93
12.	RTO Kanpur Nagar	April 2003 to March 2008 (March 2008)	200	9.14
13.	ARTO Kaushambi	April 2003 to March 2008 (June 2008)	61	5.03
14.	ARTO Maharajganj	April 2003 to March 2008 (January 2009)	36	2.28
15.	ARTO Mahoba	April 2003 to March 2008 (April 2008)	15	0.75
16.	RTO Meerut	April 2003 to March 2008 (May 2008)	88	10.01
17.	ARTO Pratapgarh	April 2003 to March 2008 (April 2008)	109	8.77
18.	ARTO Siddharthnagar	January 2006 to March 2008 (March 2008)	23	1.16
Total			1,594	111.15

APPENDIX-IX

Non-observance of the instructions of the Government

(Reference to Para 4.3.1)

(Rupees in lakh)

Sl. No.	Name of unit	Khand & Deed No.	Month of registration audit	Property valuation	Stamp duty and registration fees		Stamp duty short levied
					Leviable	Levied	
1.	Sub-Registrar Bah Agra	<u>1166</u> 2049	<u>June 2008</u> July 2008	86.19	6.95	0.01	6.94
2.	Sub-Registrar Bara, Allahabad	<u>416</u> 2082	<u>October 2004</u> July 2008	17.00	1.75	0.32	1.43
		<u>494</u> 1461	<u>October 2005</u> July 2008	53.62	4.34	0.002	4.34
3.	Sub-Registrar Jalalpur Ambedkar Nagar	<u>990</u> 386	<u>February 2008</u> June 2008	76.50	6.17	0.04	6.13
		<u>990</u> 385	<u>February 2008</u> June 2008	18.20	1.51	0.02	1.49
		<u>871</u> 782	<u>March 2007</u> June 2008	58.88	4.71	0.06	4.65
		<u>871</u> 781	<u>March 2007</u> June 2008	49.23	3.94	0.06	3.88
4.	Sub-Registrar Baraut (Baghpat)	<u>1679</u> 1153	<u>February 2008</u> August 2008	42.28	4.28	0.01	4.27
		<u>1679</u> 1160	<u>February 2008</u> August 2008	24.71	2.03	0.06	1.97
		<u>1754</u> 3446	<u>April 2008</u> August 2008	87.25	7.03	0.01	7.02
5.	Sub-Registrar Vilsa, Budaun	<u>970</u> 3755	<u>November 2007</u> December 2008	92.24	7.43	0.15	7.28
6.	Sub-Registrar Jalesar Etah	<u>1459</u> 1914	<u>May 2006</u> August 2008	278.91	22.31	0.05	22.26
7.	Sub-Registrar Sadar, Etah	<u>5494</u> 4325	<u>May 2008</u> November 2008	12.11	1.26	0.18	1.08
		<u>5387</u> 2250	<u>March 2008</u> November 2008	402.04	40.25	0.01	40.24
		<u>5327</u> 750	<u>January 2008</u> November 2008	54.14	5.46	0.09	5.37
8.	Sub-Registrar Etawah	<u>3123</u> 1705	<u>April 2008</u> October 2008	13.02	1.35	0.22	1.13
		<u>3115</u> 1544	<u>April 2008</u> October 2008	9.86	1.04	0.15	0.89
		<u>3115</u> 1542	<u>April 2008</u> October 2008	13.02	1.30	0.26	1.04
9.	Sub-Registrar-II, Jhansi	<u>1293</u> 4999	<u>September 2007</u> November 2008	180.00	18.00	0.56	17.44
10.	Sub-Registrar Mauranipur Jhansi	<u>2212</u> 5674	<u>November 2007</u> June 2008	44.58	4.46	0.22	4.24
11.	Sub-Registrar-III Kanpur	<u>8385</u> 3291	<u>March 2008</u> January 2009	75.02	7.50	1.91	5.59
12.	Sub-Registrar Kasya Kushinagar	<u>1097</u> 1879	<u>July 2007</u> June 2008	62.89	5.03	0.01	5.02
13.	Sub-Registrar Sadabad Mahamaya Nagar	<u>1335</u> 6702	<u>October 2007</u> July 2008	174.10	13.93	0.02	13.91
		<u>1339</u> 5220	<u>November 2007</u> July 2008	62.16	4.97	0.01	4.96

Sl. No.	Name of unit	Khand & Deed No.	Month of registration audit	Property valuation	Stamp duty and registration fees		Stamp duty short levied
					Leviable	Levied	
14.	Sub-Registrar Sikandararau Mahamaya Nagar	<u>2305</u> 5751	<u>October 2007</u> July 2008	48.75	3.90	0.17	3.73
15.	Sub-Registrar Ghosi Mau	<u>1152</u> 1362	<u>November 2005</u> May 2008	7.82	0.78	0.16	0.62
16.	Sub-Registrar Madhuban Mau Ghosi	<u>476</u> 1122	<u>August 2007</u> May 2008	42.00	3.16	0.17	2.99
		<u>478</u> 1181	<u>September 2007</u> May 2008	9.60	0.77	0.29	0.48
		<u>479</u> 1185	<u>September 2007</u> May 2008	9.60	0.77	0.29	0.48
17.	Sub-Registrar Chunar, Mirzapur	<u>1161</u> 5501	<u>December 2006</u> June 2007	26.91	2.15	0.01	2.14
18.	Sub-Registrar Mirzapur	<u>3267</u> 4866	<u>October 2007</u> August 2008	16.64	1.38	0.04	1.34
		<u>3267</u> 4870	<u>October 2007</u> August 2008	22.60	1.86	0.04	1.82
		<u>3089</u> 1101	<u>March 2007</u> August 2008	41.50	3.32	0.93	2.39
19.	Sub-Registrar Kanth Moradabad	<u>134</u> 186	<u>February 2005</u> April 2008	38.40	3.07	0.05	3.02
20.	Sub-Registrar II Moradabad	<u>5420</u> 3559	<u>June 2007</u> March 2008	1,123.20	112.32	0.36	111.96
21.	Sub-Registrar Sambhal, Moradabad	<u>3970</u> 1119	<u>February 2008</u> August 2008	44.70	4.32	0.01	4.31
22.	Sub-Registrar-II, Muzaffar Nagar	<u>2721</u> 2056	<u>March 2008</u> February 2009	156.77	15.68	4.73	10.95
23.	Sub-Registrar Bisalpur, Pilibhit	<u>2348</u> 1084	<u>February 2007</u> March 2008	37.80	3.02	0.31	2.71
24.	Sub-Registrar Sadar-II, Saharanpur	<u>1298</u> 3419	<u>June 2008</u> March 2009	44.62	4.51	1.15	3.36
		<u>1304</u> 3732	<u>April 2008</u> March 2009	53.54	5.40	3.45	1.95
		<u>3767</u> 3583	<u>June 2008</u> March 2009	158.10	12.70	0.07	12.63
26.	Sub-Registrar II Varanasi	<u>1704</u> 1353	<u>March 2007</u> May 2008	45.00	4.50	0.56	3.94
		<u>1976</u> 4885	<u>September 2007</u> May 2008	13.93	1.39	0.70	0.69
		Total				3,929.43	362.00

APPENDIX-X
Non-observance of the instructions of the Government
(Reference Para No. 4.3.2)

(Rupees in lakh)

Sl. No.	Name of unit	Deed No Month of registration	Area of land in Squire meter	Property valuation as per deed	Property valuation as per market rate	Stamp duty leviable	Stamp duty levied	Stamp duty short levied	
1.	Sub-Registrar Sandila, Hardoi	Non-Agricultural land 'A'							
		<u>3424</u> June 2007	4365.00	8.19	152.78	12.22	0.66	11.56	
2.	Sub-Registrar Derapur, Kanpur (Rural)	<u>499</u> March 2007	10890.00	22.00	119.79	9.58	1.76	7.82	
3.	Sub-Registrar Sadar, Faizabad	<u>3400</u> August 2007	8870.00	20.41	40.81	4.08	2.04	2.04	
4.	Sub-Registrar III, Lucknow	<u>519</u> January 2008	4300.00	30.75	77.40	7.74	3.08	4.66	
		<u>624</u> February 2008	5190.00	37.11	93.42	9.34	3.71	5.63	
		Total (A)			118.45	484.20	42.96	11.25	31.71
		Commercial land 'B'							
		<u>7163</u> December 2007	476.95	28.62	76.31	7.63	2.86	4.77	
5.	Sub-Registrar, Sadar Mau	<u>1168</u> April 2007	240.00	13.74	40.78	3.88	1.71	2.17	
6.	Sub-Registrar, Debai, Bulandshahar	<u>1574</u> May 2008	45.40	10.90	23.16	2.12	0.89	1.23	
Total (B)				53.26	140.25	13.63	5.46	8.17	
Grand Total (A+B)				171.71	624.45	56.59	16.71	39.88	

APPENDIX-XI

Mis-appropriation of departmental receipts (Reference para No. 5.2.7.1)

(Rupees in lakh)

Sl. No.	Name of Division	2003-04	2004-05	2005-06	2006-07	2007-08	Total
1.	Provincial Division, Agra	-	-	5.99	1.45	7.33	14.77
2.	Construction Division, Agra	-	38.83	5.08	1.07	-	44.98
3.	Provincial Division, Allahabad	12.36	-	-	-	-	12.36
4.	Construction Division-I, Allahabad	-	-	-	9.05	16.59	25.64
5.	Provincial Division, Baghpat	-	-	1.00	-	9.21	10.21
6.	Provincial Division, Barabanki	-	-	-	8.98	1.18	10.16
7.	Construction Division-I, Barabanki	-	-	10.02	3.82	23.88	37.72
8.	Construction Division-III, Barabanki	-	14.68	6.70	5.15	-	26.53
9.	Provincial Division, Bijnor	-	-	-	22.42	56.27	78.69
10.	Construction Division-II, Bijnor	-	-	-	-	16.90	16.90
11.	Provincial Division, Deoria	-	-	-	4.74	17.08	21.82
12.	Construction Division, Deoria	-	-	-	-	8.35	8.35
13.	Construction Division, Farrukhabad	-	-	-	-	3.92	3.92
14.	Provincial Division, Gorakhpur	-	-	-	-	13.42	13.42
15.	Construction Division-I, Gorakhpur	6.06	3.90	2.48	3.80	30.74	46.98
16.	Provincial Division, Jaunpur	18.19	-	-	-	-	18.19
17.	Construction Division, Jaunpur	-	3.91	-	3.09	-	7.00
18.	Provincial Division, Kannauj	-	-	-	2.96	1.05	4.01
19.	Provincial Division, Lakhimpur kheri	-	-	51.47	-	18.97	70.44
20.	Construction Division-I, Lakhimpur kheri	-	-	12.19	-	-	12.19
21.	Provincial Division, Lucknow	67.31	38.93	168.96	98.98	191.15	565.33
22.	Construction Division-II, Lucknow	-	-	-	6.77	17.92	24.69
23.	Provincial Division, Maharajganj	-	-	-	-	9.57	9.57

Sl. No.	Name of Division	2003-04	2004-05	2005-06	2006-07	2007-08	Total
24.	Construction Division, Maharajganj	-	-	-	-	5.05	5.05
25.	Provincial Division, Meerut	-	-	34.10	51.44	40.90	126.44
26.	Provincial Division, Saharanpur	5.20	1.50	4.20	-	-	10.90
27.	Construction Division, Saharanpur	-	-	-	-	23.53	23.53
28.	Provincial Division, Sitapur	-	9.08	8.46	9.78	19.07	46.39
29.	Construction Division-I, Sitapur	-	-	-	26.52	1.11	27.63
Total		109.12	110.83	310.65	260.02	533.19	1,323.81