

ANNEXURE-I

(Refer: Paragraph 1.2.3)

Non-production of records to Audit for scrutiny

Sl. no.	Revenue head	Name of offices	Year in which it was to be audited	Number of assessment cases/records not audited
1	Taxes/VAT on sales, trade etc.	Deputy Commissioner Commercial Taxes, Patna West and central circle	2008-09	55
2	State excise	Superintendent of Excise, Sitamarhi	2009-10	03
3	Forestry and wildlife	District Forest Officer, Araria	2008-09	02
		District Forest Officer, Saharsa	2008-09	02
4	Stamp duty and registration fees	District Sub-registrar, Gopalganj	2007-08	01
		District Sub-registrar, Bihpur (Bhagalpur)	2008-09	01
5	Non-ferrous mining and metallurgical industries	Mining Inspector, Jehanabad	2009-10	04
		Mines Development Officer, Aurangabad	2009-10	03
		Mines Development Officer, Sheikhpura	2009-10	07
		Mining Inspector, Supaul	2009-10	02
		Mining Inspector, Madhepura	2009-10	02
		Assistant Director of Mines, Kosi circle, Saharsa	2009-10	02
6	Transport	Mines Development Officer, Bettiah	2009-10	05
		District Transport Officer, Purnea	2008-09	03
		District Transport Officer, Begusarai	2008-09	01
		District Transport Officer, Lakhisarai	2009-10	05
		District Transport Officer, Muzaffarpur	2008-09	07
		District Transport Officer, Gopalganj	2009-10	03
		District Transport Officer, Khagaria	2009-10	05
		District Transport Officer, Patna	2008-09	01
		District Transport Officer, Saharsa	2009-10	01
		District Transport Officer, Araria	2009-10	01
		District Transport Officer, Chapra	2009-10	03
		District Transport Officer, Kishanganj	2009-10	07
		District Transport Officer, Bettiah	2009-10	03
7	Irrigation	Sone Canal Division, Ara	2009-10	02
		Tirhut Canal Division No.1, Bettiah	2009-10	04
		Tirhut Canal Division No.2, Bettiah	2009-10	03
		Tirhut Canal Division No.1, Muzaffarpur	2009-10	03
		Sone Canal Division, Khagaul	2009-10	05
		Irrigation Receipt Division No.2, Jamui	2009-10	03
		Irrigation Division No.2, Jhajha	2009-10	06
8	Land Revenue	Circle Officer, Manigachhi	2006-07	04
		Circle Officer, Singhwara	2006-07	04
		Circle Officer, Keoti	2006-07	03
		Circle Officer, Motihari	2008-09	04
		Circle Officer, Patna Sadar	2009-10	03
		Circle Officer, Jamalpur	2007-08	02
		Circle Officer, Guthni	2004-05	05
		Circle Officer, Tarapur	2004-05	03
Total		No. of offices - 41		186

ANNEXURE-II

(Refer: Paragraph 1.4)

Audit Planning

Sl. No.	Head of revenue	Total No. of units due for audit	No. of units planned and audited
1	Commercial taxes	48	36
2	Motor vehicle taxes	48	38
3	State Excise	49	39
4	Stamp duty and registration fees	138	31
5	Land revenue	611	61
6	Mines and minerals	48	33
7	Irrigation	32	14
8	Forest and environment	38	19
Total		1012	271

ANNEXURE-III
(Refer: Paragraph 2.12)

Application of incorrect rate of tax

Sl. No.	Name of Circles	Name of dealers TIN	Year	Name of commodity sold	Sale value	Rate leviable/levied (In per cent)	Short levy	Interest	Penalty	Total
1.	Bettiah	M/s Mahabir Construction 10260696085	2006-07	Stone chips etc	30,52,150.00	$\frac{12.5}{4}$	2,59,432.00	97,287.00	7,78,296.00	11,35,015.00
		M/s Narayani Nirman 10260708016	2006-07	Stone chips etc	1,35,29,576.00	$\frac{12.5}{4}$	11,50,013.96	4,31,255.00	34,50,041.88	50,31,310.84
2.	Danapur	M/s Aqua Sofiech pvt ltd. 10041343098	2008-09	Packaged Drinking Water	30,94,593.00	$\frac{12.5}{4}$	2,63,040.40	74,966.40	7,89,121.20	11,27,128.00
3.	Patliputra	M/s U.P. State Bridge Corporation Ltd. 1005114032	2006-07 2007-08	Stone chips etc.	4,11,66,863.25	$\frac{12.5}{4}$	34,99,183.38	15,68,068.86	1,04,97,550.14	1,55,64,802.38
		M/s Chamkya Technos 10050326074	2007-08	Stone chips etc.	18,73,610.50	$\frac{12.5}{4}$	1,59,256.89	50,165.64	4,77,770.67	6,87,193.20
4.	Patna Central	M/s S.B. Industries 10150051095	2008-09	Packaged drinking water	1,25,98,155.02	$\frac{12.5}{4}$	10,70,843.15	88,243.53	32,12,529.45	43,71,616.13
5.	Patna South	M/s United Telelink Pvt Ltd. 10123146011	2005-06	Mobile Phone	12,40,60,642.02	$\frac{12.5}{4}$	1,05,45,154.57	71,17,979.33	3,16,35,463.71	4,92,98,597.61
		M/s Genesis Enterprises 10120689098	2005-06	Submersible Pump etc.	2,77,22,793.96	$\frac{12.5}{4}$	23,56,437.48	16,25,941.76	70,69,312.44	1,10,51,691.68
		M/s Linkwell Telesystems Pvt.Ltd. 10122317049	2005-06 to 2008-09	PCO Billing Machine	10,63,04,031.52	$\frac{12.5}{4}$	90,35,842.67	40,63,452.50	2,71,07,528.01	4,02,06,823.18
6.	Patna Special	M/s Patliputra Equipments Pvt. Ltd. 10010651037	2007-08	Excavator etc.	40,40,47,302.87	$\frac{12.5}{4}$	3,43,44,020.74	1,18,48,687.15	10,30,32,062.22	14,92,24,770.11
7.	Raxaul	M/s Perfect International Export and Import 10320438094	2007-08	Stone chips etc	2,01,62,002.12	$\frac{12.5}{4}$	17,13,770.18	5,39,837.55	51,41,310.54	73,94,918.27
		Total			75,76,11,720.26		6,43,96,995.42	2,75,05,884.72	19,31,90,986.26	28,50,93,866.40

ANNEXURE-IV

(Refer: Paragraph 5.2.7)

Refund of stamps to the executants by the Deputy Collector (Stamps)

(₹ in lakh)

Sl. No.	Districts	Years					Total
		2004-05	2005-06	2006-07	2007-08	2008-09	
1	Bhagalpur	3.04	0.64	5.13	8.36	0.42	17.59
2	Gaya	2.59	2.60	1.43	0.19	0.08	6.89
3	Gopalganj	0.79	3.94	2.35	0.55	1.35	8.98
4	Muzaffarpur	14.73	16.67	7.64	2.25	1.57	42.86
5	Nalanda	-	8.44	0.87	1.66	3.86	14.83
6	Siwan	1.24	1.00	1.69	0.47	0.50	4.90
Total		22.39	33.29	19.11	13.48	7.78	96.05

Glossary of abbreviation

Abbreviation	Details of abbreviation
AA	Assessing Authority
ACCT	Assistant Commissioner Commercial Taxes
ACE	Assistant Commissioner of Excise
AIG	Assistant Inspector General
AMO	Assistant Mining Officer
AR	Audit Report
BE Act	Bihar Excise Act
BEs	Budget Estimates
BL	Bulk Liter
BMMC	Bihar Minor Mineral Concession
BMVT	Bihar Motor Vehicles Taxation
BSBCL	Bihar State Beverage Corporation Limited
BTEG	Bihar Tax on Entry of Goods
BVAT	Bihar Value Added Tax
CCT	Commissioner of Commercial Taxes
CE	Commissioner of Excise
CF	Certificate of Fitness
CMV	Central Motor Vehicle
CO	Certificate Officer
CS	Country Spirit/liquor
CST	Central Sales Tax
DCCT	Deputy Commissioner Commercial Taxes
DCE	Deputy Commissioner of Excise
DFO	Divisional Forest Officer
DIG	Deputy Inspector General
DL	Driving Licence
DMO	District Mining Officer
DR	District Registrar
DSR	District Sub Registrar
DTO	District Transport Officer
EE	Executive Engineer
ET	Entry Tax
GTO	Gross Turnover
IGR	Inspector General, Registration
IMFL	India Made Foreign Liquor
IRO	Inspector of Registration Office
IRs	Inspection Reports
IS Act	Indian Stamp Act
ITC	Input Tax Credit
JCCT	Joint Commissioner of Commercial Taxes
JCE	Joint Commissioner of Excise
LPL	London Proof Liter
MDO	Mines Development Officer
MGQ	Minimum Guaranteed Quantity
MI	Mining Inspector
MO	Mining Officer
MOU	Memorandum of Understanding
MVI	Motor Vehicle Inspector
MVT	Taxes on Motor Vehicles
NOC	No Objection Certificate
PAG	Principal Accountant General
PDR	Public Demands Recovery
RO	Requiring Officer

RRC	Revenue Recovery Certificate
SCS	Spiced Country Spirit/Liquor
SE	Superintendent of Excise
SR	Sub Registrar
STC	State Transport Commissioner
TAR	Tax Audit Report
TIN	Taxpayer Identification Number
VAT	Value Added Tax