

**APPENDIX-I***(Reference Para No. 2.9.7.2)***Reorganisation of the department and analysis of the staff position****Category-wise organisational set-up and staff position of pre-VAT and post-VAT period****OFFICES**

Category of the offices	pre-VAT	post-VAT
Zonal Offices	14	20
Regional Offices	39	45
Joint Commissioner (Corporate Cell)	Nil	20
Joint Commissioner (Tax Audit/ Registration / Forms)	Nil	20
Special Investigation Branch Offices	39	45
Offices of the Assessment	241	441
Dy. Commissioner (Recovery)	20	20
Dy. Commissioner (Administration)	20	20
Dy. Commissioner/ Assistant Commissioner (State Representative)	51	51
Mobile Squad Offices	54	150
Check Posts	83	Nil
<b>Total</b>	<b>561</b>	<b>832</b>

**OFFICERS**

Category of officers	pre-VAT	post-VAT	
	Sanctioned strength	Sanctioned strength	Person-in position
Commissioner	01	01	01
Additional Commissioner Grade-I	14	23	21
Additional Commissioner Grade-II	02	77	73
Joint Commissioner	125	157	155
Dy. Commissioner	317	494	420
Assistant Commissioner	792	964	582
Commercial Tax Officer	1056	1275	514
Joint Director (Sankhya)	00	01	Nil
Dy. Director (Sankhya)	01	04	01
Sankhya Adhikari	03	24	Nil
<b>Total</b>	<b>2311</b>	<b>3020</b>	<b>1767</b>

**Source:** Information supplied by the commercial tax department.

**Sanctioned Strength and Persons-in-position of staff for the period 2006-07 to 2009-10**

Sl. No	Name of the cadre	2006-07		2007-08		2008-09		2009-10	
		Sanctioned Post	Person in Position	Sanctioned Post	Person in Position	Sanctioned Post	Person in Position	Sanctioned Post	Person in Position
1.	Clerk	5160	4667	5160	4672	5160	4727	5160	4604
2.	Stenographer	861	803	861	805	861	803	861	805
3.	Statisticians	185	127	185	167	185	164	185	152
4.	Auditors	91	43	91	38	91	39	91	34
5.	Accountants	131	33	121	33	121	33	121	33
6.	Driver	459	349	459	336	459	362	459	362
7.	Class IV	3529	2945	3529	2940	3529	2940	3529	2959

**Source:** Information supplied by the Commercial Tax Department.

**APPENDIX-II**  
**(Reference Para 2.9.12.1)**

Sl.No.	Citation of the case
	<b>Section 15-A(1)(c)- Penalty for concealment of turnover</b>
1.	M/s Jeewan Ram, Ram Lakhan V/s CTT STI 2004 All H.C. 771
2.	M/s Roshan Trading Company V/s CST STI 2004 All H.C. 498
3.	M/s Northern India Chemical Works V/s CST STI 2004 All H.C. 52
4.	CTT V/s Dharmpal Varshney Oil Expellar STI 2004 All H.C. 29
5.	CST V/s Jamuna Brick field STI 2004 All H.C. 17
6.	M/s Durga Mateshwari Mills V/s CST STI 2004 All H.C. 8
7.	M/s Moti Lal Jawahar Lal V/s CST STI 2003 All H.C. 769, 2003 NTN (Vol. 23) 590 All H.C.
8.	M/s Moti Lal Dwarka Prasad V/s CST STI 2003 All H.C. 756
9.	CST V/s Maheshwari Mill Store, STI 2003 All H.C. 663
10.	CST V/s Agarwal Kirana Corporation STI 2003 All H.C. 609
11.	CST V/s Mast Ram Biri Merchant STI 2003 All H.C. 127, 2003 NTN (Vol. 22) 201 All H.C.
	<b>Section 15-A(1)(o)- Penalty for import or transport of goods in contravention of provision of section 28-A.</b>
12.	CTT V/s Rawal Button Stores 2007 NTN (Vol.33) 149 All. H.C. (2007) 5 VLJ 150 All H.C.
13.	M/s Link Marketing Services (Alld) V/s CTT STI 2006 All H.C. 403, 2006 UPTC 1194, 2006 NTN (Vol. 31) 13 All H.C. (2006) 44 STR 699 H.C.
14.	CTT V/s R.K. Enterprises 2006 NTN (Vol 30) 1 All H.C. (2006) 4 VLJ 100 All H.C.
15.	JayPee Rewa Cement V/s CTT STI 2006 All H.C. 171 (2006) 43 STR 261 H.C. (2006) 4 VLJ 117 All H.C.
16.	Feddars Layad Corporation Ltd. V/s CTT STI 2006 All H.C. 156
17.	Uma Sand Coating Pvt. Ltd. V/s CTT STI 2006 All H.C. 133
18.	M/s Baranwal Carpet Manufacturing Co. V/s CTT STI 2006 All. H.C. 73
19.	Jindal Strips Ltd. V/s CST STI 2005 All H.C. 676, (2005) STD HC 77 2005 NTN (Vol.27) 176 All. HC
20.	CTT V/s Instrumentation Ltd., STI 2005 All H.C. 256 2005 NTN (Vol. 26) 371 All H.C.
21.	Flosyn Fragrances V/s CTT STI 2005 All HC 227 2005 NTN (Vol.26) 405 RS
22.	CST V/s Parasrampuriah Synthetics Ltd. STI 2005 All HC 214
23.	Chuknoo Marketing Pvt. Ltd. V/s CTT STI 2005 All HC 107 (2005) 41 STR 247 HC
24.	Taj Plastic House V/s CST, STI 2004 All HC 806, 2004 UPTC 729 2004 NTN (Vol. 25) 1105 All. HC. (2004) 40 STR 733 HC
25.	Everest Building Product Ltd. V/s CTT STI 2004 All HC 780 2004 UPTC 1265
26.	Radha Ballabh Satish Chandra V/s CST STI 2004 All HC 649 2004 UPTC 852 2004 NTN (Vol 25) 760 All HC (2004) 40 STR 727 HC
27.	Lipton India Ltd. V/s CST STI 2004 All HC 644 2004 NTN (Vol.25) 1032 All HC (2004) 40 STR 1201 HC.
28.	CST V/s Shravan Kumar & Brothers STI 2004. All HC 610
29.	Vardan Textiles V/s CST STI 2004 All HC 154 (2004) 39 STR 103 HC
30.	Vimco Ltd. V/s CST STI 2001 All HC 133

**APPENDIX-III**  
**(Reference Para 2.9.18)**

**CASES FINALISED DURING 2008-09**

Sl.No.	Name of the Office	No. of Cases finalised during the year	No. of Cases finalised in the month of March	Percentage of finalised cases in the month of March with reference to total no. of cases
1.	DC-5, Noida	703	448	64
2.	DC-6, Noida	220	135	61
3.	DC-8, Noida	234	117	50
4.	DC-13 Meerut	125	62	50
5.	DC-4, Noida	632	420	66
6.	DC-13, Noida	985	458	46
7.	DC-20, Lucknow	294	200	68
8.	DC-4, Moradabad	261	185	70
9.	DC-10, Moradabad	395	313	79
10.	DC-8, Jhansi	344	124	36

**CASES FINALISED DURING 2009-10**

Sl.No.	Name of the Office	No. of Cases finalised during the year	No. of Cases finalised in the month of March	Percentage of finalised cases in the month of March with reference to total no. of cases
1.	DC-15, Lucknow	88	29	32.95
2.	DC-16, Lucknow	212	85	40.09
3.	DC-4, Ghaziabad	239	185	77.41
4.	DC-9, Ghaziabad	400	96	24
5.	DC-10, Noida	510	235	46.08
6.	DC-14, Noida	536	336	62.69
7.	DC-7, Meerut	447	140	31.32
8.	DC-Sardhana, Meerut	319	156	48.90
9.	DC -3, Muzaffarnagar	49	02	4.08
10.	DC-8, Muzaffarnagar	318	120	37.74
11.	DC-3, Bareilly	182	88	48.35
12.	DC-10, Agra	32	03	9.38
13.	DC-11, Agra	422	60	14.22
14.	DC-7, Aligarh	117	29	24.78
15.	DC-8, Aligarh	216	94	43.52
16.	DC-12, Kanpur	736	136	18.48
17.	DC-17, Kanpur	250	108	43.20
18.	DC-21, Kanpur	167	72	43.11
19.	DC-5, Varanasi	121	25	20.66
20.	DC-6, Varanasi	26	17	65.38
21.	DC-3, Allahabad	70	12	17.14
22.	DC-9, Allahabad	54	10	18.52
23.	DC-3, Moradabad	151	25	16.56
24.	DC-7, Moradabad	142	53	37.32

**APPENDIX-IV****Short levy of tax due to application of incorrect rate of tax  
(Reference Para No. 2.11.1.2)**

Sl.No.	Name of the unit	No. of dealers	Assessment year (month & year of assessment)	Name of Commodity	Taxable Turnover (₹ in lakh)	Rate of tax leviable/ levied (per cent)	Tax short levied (₹ in lakh)
1.	DC-15, CT Kanpur	1	2005-06 (October 2007)	PVC Sole	19.22	10/4	1.15
			2006-07 (October 2008)	--do--	6.03	10/4	0.36
			2007-08 (December 2008)	PVC Sole, PU Leather Cloth	12.53	10/04	0.75
2.	DC-15 CT Kanpur	1	2005-06 (November 2008)	Hosiery	133.00	5/4	1.33
3.	DC-17 CT Kanpur	1	2004-05 (November 2006)	Multilayer Polyfilm	112.17	4/2.5	1.68
			2005-06 (November 2008)	--do--	153.92	4/2.5	2.30
			2006-07 (March 2009)	--do--	78.58	4/2.5	1.18
4.	DC-1 CT Shamli	1	2003-04 (January 2006)	Empty Bottle	26.93	5/4	0.27
			2004-05 (March 2007)	--do--	121.14	5/4	1.21
			2005-06 (February 2009)	--do--	140.05	5/4	1.40
5.	DC-1 CT Shamli	1	2004-05 (March 2007)	Sulphur	13.61	4/2.5	0.20
			2005-06 (February 2009)	--do--	25.22	4/2.5	0.38
			2006-07 (March 2009)	--do--	55.05	4/2.5	0.83
6.	DC-13 CT Varanasi	1	2005-06 (October 2007)	Transmission line tools	43.90	12/8	1.76
			2006-07 (October 2008)	--do--	2.08	12/8	0.08
<b>Total</b>		<b>6</b>			<b>943.57</b>		<b>14.88</b>

**APPENDIX-V**

**Short levy of tax due to misclassification of goods.  
(Reference Para No. 2.11.1.2)**

Sl No.	Name of Unit	No. of Dealers	Assessment year (month & year of assessment)	Name of Irregularity	Turnover ( .in lakh)	Rate of tax leviable (%)	Rate of tax levied (%)	Tax Short Levied ( in lakh)
1.	DC(A)-11, CT Allahabad	1	2005-06 (March 2009)	Litho printing plates treated as aluminium sheets	21.71	10	4	1.30
			2006-07 (March 2009)	-do-	42.13	10	4	2.53
2.	DC(A)-9 CT Allahabad	1	2005-06 (February 2009)	Preserved food treated as sweetmeat and namkeen as per sale to consumer rather than preserve food taxed at M or I point.	223.29	12	5	15.63
			2006-07 (February 2009)	-do-	271.21	12	5	18.98
3.	DC(A)-5, CT, Ghaziabad	1	2004-05 (March 2007)	DVD player treated as other electronic goods	22.00	12	8	0.88
			2005-06 (January 2009)	--do--	19.18	12	8	0.77
			2006-07 (March 2009)	--do--	4.22	12	8	0.17
4.	DC (A)-13 CT Ghaziabad	1	2005-06 (March 2009)	UPS treated as power supply device	56.44	8	4	2.26
			2006-07 (March 2009)	--do--	14.97	8	4	0.60
5.	DC(A)-10,CT, Kanpur	1	2005-06 (September 2008)	Toner powder treated as computer parts	15.89	10	4	0.95
			2006-07 (March 2009)	-do-	26.19	10	4	1.57

Sl No.	Name of Unit	No. of Dealers	Assessment year (month & year of assessment)	Name of Irregularity	Turnover (in lakh)	Rate of tax leviable (%)	Rate of tax levied (%)	Tax Short Levied (in lakh)
6.	DC(A)-11, CT, Kanpur	1	2005-06 (October 2007)	Gas lighter treated as electronic goods	33.13	10	8	0.66
			2006-07 (February 2009)	--do--	22.45	10	8	0.45
7.	DC (A)-29 CT Kanpur	1	2005-06 (March 2009)	Process chemical was treated as catalyst	211.94	4	2.5	3.18
			2006-07 (March 2009)	--do--	27.45	4	2.5	0.41
8.	DC (A)-19 CT Lucknow	1	2005-06 (March 2009)	Aluminium Foil was treated as Aluminium Sheet	24.25	10	4	1.46
			2006-07 (March 2009)	--do--	26.32	10	4	1.58
9.	DC (A)-14 CT Lucknow	1	2006-07 (December 2008)	Car security system (component parts & accessories) treated as unclassified item	83.04	12	10	1.66
10.	DC (A)-11 CT Meerut	1	2005-06 (March 2009)	Printed computer stationery and forms were treated as paper	59.60	10	5	2.98
			2006-07 (March 2009)	--do--	77.42	10	5	3.87
11.	DC(A)-1, CT, Muzaffar Nagar	1	2006-07 (March 2009)	Waste Paper treated as Paper	40.46	8	5	1.21
12.	DC (A)-3 CT Muzaffarnagar	1	2003-04 (February 2005)	Industrial Solvent was treated as chemical	17.20	12	4	1.38
			2004-05 (May 2006)	--do--	2.77	12	4	0.22
			2005-06 (January 2009)	--do--	14.24	12	4	1.14
			2006-07 (March 2009)	--do--	25.88	12	4	2.07

Sl No.	Name of Unit	No. of Dealers	Assessment year (month & year of assessment)	Name of Irregularity	Turnover ( .in lakh)	Rate of tax leviable (%)	Rate of tax levied (%)	Tax Short Levied ( in lakh)
13.	DC(A)-6 CT, Saharanpur	1	2005-06 (October 2007)	Cooling gas treated as chemical	14.05	8	4	0.56
			2006-07 (October 2008)	--do--	24.04	8	4	0.96
14.	DC(A)-4 CT, Varanasi	1	2006-07 (February 2007)	Preserved food treated as sweetmeat and namkeen as per sale to consumer rather than preserve food taxed at M or I point.	65.29	12	5	4.57
<b>Total</b>		<b>14</b>			<b>1,486.76</b>			<b>73.99</b>



**APPENDIX-VI****Non-levy of State Development tax  
(Reference Para No. 2.11.1.3)**

Sl. No.	Name of the unit	No. of dealers	Year of assessment (month & year of assessment)	Taxable turnover ( in lakh)	Development tax leviable ( in lakh)
1.	DC (A), CT, Debai, Bulandshahar	1	2005-06 (October 2007)	67.59	0.68
			2006-07 (September 2008)	91.16	0.91
2.	DC (A)3 C.T Etawah	1	2005-06 (March 2009)	690.77	6.91
			2006-07 (March 2009)	1292.91	12.93
3.	DC (A)-3, CT, Gorakhpur	1	2005-06 (December 2008)	977.87	9.78
4.	AC(A)-4 CT, Ghaziabad	1	2006-07 (March 2009)	161.05	1.61
5.	DC (A)-2, CT, Meerut	1	2006-07 (October 2008)	109.12	1.09
6.	DC (A)-5, CT, Meerut	1	2005-06 (October 2008)	167.66	1.68
7.	DC (A)-4, CT, Noida	1	2005-06 (March 2008)	612.86	6.13
8.	DC (A)-9, CT, Varanasi	1	2005-06 (August 2008)	178.00	1.78
			2006-07 (March 2009)	103.00	1.03
<b>Total</b>		<b>8</b>		<b>4,451.99</b>	<b>44.53</b>

**APPENDIX-VII**

**Penalty not imposed U/s 15 A (1) (a)**  
*(Reference Para No. 2.11.2.2)*

Sl. No.	Name of Office	No. of dealers	Year of Assessment (month & year of assessment)	Amount of admitted tax (₹ in lakh)	Period of delay (in days)	Minimum amount of penalty leviable (₹ in lakh)
1.	DC(A) CT, Deoria	1	2005-06 (February 2008)	30.33	1 to 9	3.03
2.	DC (A)-1, CT, Farrukhabad	1	2006-07 (March 2009)	15.23	16 to 116	1.52
3.	DC(A)-4 CT, Ghaziabad	1	2005-06 (February 2009)	15.14	124 to 125	1.51
4.	DC(A)-2 CT, Gonda	1	2005-06 (March 2009)	112.19	121 to 122	11.22
5.	DC (A)-2 CT, Gonda	1	2006-07 (March 2009)	201.47	26 to 52	20.15
6.	DC (A)-4 CT, Sonbhadra	1	2005-06 (March 2009)	11.57	10	1.16
<b>Total</b>		<b>6</b>		<b>385.93</b>		<b>38.59</b>

**APPENDIX-VIII****Penalty not imposed U/s 8 D (6)**  
**(Reference Para No. 2.11.2.3)**

Sl. No.	Name of the office	No. of dealers	Assessment Year (month & year of assessment)	Amount of tax (₹ in lakh)	Period of delay (in days)	Maximum penalty leviable (₹ in lakh)	Penalty levied at the instance of audit (₹ in lakh)
1.	A.C Sec-9 CT, Agra	1	2006-07 (December 2008)	1.97	31	3.94	
2.	CTO Basti	1	2003-04 (March 2006)	0.66	24	1.32	1.32
3.	DC (A)-3 CT, Etah	1	2006-07 (March 2009)	0.58	4 to 44	1.16	0.58
4.	DC(A)-2 CT, Gautam Budh Nagar	1	2006-07 (March 2009)	8.75	8 to 38	17.50	
5.	AC Sec-27 CT, Kanpur	1	2005-06 (July 2008)	1.20	25	2.40	
6.	CTO-9 Lucknow	1	2006-07 (March 2009)	0.82	22	1.64	1.64
7.	DC (A)-16 CT, Lucknow	1	2005-06 (February 2009)	7.74	5 to 80	15.48	
8.	AC-3 CT, Lucknow	1	2002-03 (March 2005)	0.29	112	0.58	10.87
			2003-04 (February 2006)	0.62	48 to 51	1.24	
			2004-05 (March 2007)	4.88	65 to 230	9.76	
9.	DC (A)-9 CT, Moradabad	1	1997-98 (August 2008)	0.75	18	1.50	
10.	DC (A)-2 CT, Raibareilly	1	2006-07 (March 2009)	0.60	17 to 244	1.20	
11.	AC-12 CT, Saharanpur	1	2005-06 (February 2009)	0.60	8	1.20	
12.	DC (A)-17 CT, Varanasi	1	2006-07 (March 2009)	0.92	30	1.84	
<b>Total</b>		<b>12</b>		<b>30.38</b>		<b>60.76</b>	14.41

**APPENDIX-IX**

**Penalty not imposed U/s 10 A  
(Reference Para No. 2.11.2.4)**

Sl. No	Name of the Office	No. of dealers	Year of Assessment (month & year of assessment)	Name of the commodity not covered by the Registration certificate	Amount of purchase (₹ in lakh)	Rate of tax	Rate of penalty imposable	Penalty leviable (₹ in lakh)
1.	DC(A) Sec-4, CT, Bareilly	1	2006-07 (March 2009)	Tiles	33.28	16	24	7.99
2.	AC Sec-1 CT, Bareilly	1	2006-07 (August 2008)	Tiles & AC Equipments	4.40	16	24	1.06
3.	DC(A) Sec-1, CT, Ghaziabad	1	2006-07 (March 2009)	Cable, Castic Soda flask, Mustered oil	64.66	10	15	9.70
4.	DC(A) Sec-9, CT, Kanpur	1	2005-06 (February 2009)	Hydrogen Gas	12.53	12	18	2.26
5.	AC-6 CT, Meerut	1	2003-04 (December 2005)	Tarfelt (20)	3.90	20	30	1.17
			2004-05 (March 2007)	WPM (20)	3.24	20	30	0.97
6.	AC(A)-4, CT, Moradabad	1	2004-05 (January 2009)	Machinery & Aluminium	80.26	10	15	12.04
				Iron sheet,	2.77	8	12	0.33
				wax	2.15	20	30	0.65
7.	DC-5 CT, Moradabad	1	2006-07 (February 2009)	Turpentine Oil & Varnish	109.37	12	18	19.69
8.	AC Sec-4 CT, Noida	1	2004-05 (January 2007)	Split Air Conditioner	5.46	16	24	1.31
9.	DC(A) Sec-4, CT, Noida	1	2001-02 (September 2007)	Leather	13.93	8	12	1.67
				Box, Polythene cover	4.33	10	15	0.65
10.	DC(A)- 9 CT Noida	1	2006-07 (March 2009)	Chemical, hanger, pattern paper & buckals	17.88	10	15	2.68
<b>Total</b>		<b>10</b>			<b>358.16</b>			<b>62.17</b>

**APPENDIX-X**

**Loss of excise duty due to short lifting of Minimum Guaranteed Quota (MGQ) of  
country liquor.  
(Reference Para No. 3.8)**

Sl. No.	Name of unit	Month of Audit	No. of licensees who lifted short quantity of CL	Quantity lifted (in BL)	MGQ (in BL)	Year	Rate of duty per BL (in `)	Quantity Short lifted (in BL)	Amount of licence fee to be recovered (in `)
1.	DEO, Allahabad	May 2009	29	7,57,911.30	7,93,314	2008-09	104	35,402.70	36,81,881
2.	DEO, Etawah	May 2009	30	5,19,991.96	5,51,617	2008-09	104	31,625.04	32,89,004
3.	DEO, Ghaziabad	June 2009	08	5,06,789.71	5,14,750	2008-09	104	7,960.29	8,27,870
4.	DEO, Gorakhpur	January 2010	05	93,606.72	95,616	2008-09	104	2,009.28	2,08,965
5.	DEO, Jhansi	January 2010	10	53,323.00	62,420	2008-09	104	9,097.00	9,46,088
6.	DEO, Mathura	July 2009	09	1,28,113.58	1,32,990	2008-09	104	4,876.42	5,07,148
7.	DEO, Mau	February 2010	01	9,321.43	10,356	2008-09	104	1,034.57	1,07,595
8.	DEO, Orai	November 2009	22	3,65,540.54	3,81,701	2008-09	104	16,160.46	16,80,688
9.	DEO, Varanasi	January 2010	14	3,56,902.39	3,74,919	2008-09	104	18,016.61	18,73,728
<b>Total</b>			<b>128</b>	<b>27,91,500.63</b>	<b>29,17,683</b>			<b>1,26,182.37</b>	<b>1,31,22,967</b>

**APPENDIX-XI**

**Loss of revenue due to transit loss of Total Reducing Sugar (TRS)**  
(Reference Para No. 3.10)

Sl. No.	Name of Distillery	Month and Year concerned	No. of Passes	Molasses received (In quintals)	Details of TRS (In percentage)			Quantity of TRS lost in transit (In quintals)	Quantity of FS lost in transit (88% of TRS) (In quintals)	Quantity of Alcohol that could have been produced (52.5 AL per quintal of FS) (In AL)	Rate of Excise Duty per BL (in reference to 42.8% v/v strength) (In `)	Duty Involved (In `)
					Dispatched	Received	Difference					
1	Simbhaul, Ghaziabad	January 2009	24	6,324.35	47.00	46.20	0.80	50.59	44.52	2,337.30		
			03	4,500.00	47.39	47.00	0.39	17.55	15.44	810.60		
			07	9,100.00	47.39	46.10	1.29	117.39	103.30	5,423.25		
			94	20,758.90	46.00	45.00	1.00	207.59	182.68	9,590.70		
			<b>Total</b>	<b>40,683.25</b>				<b>393.12</b>	<b>345.94</b>	<b>18,161.85</b>	<b>170</b>	<b>72,13,819</b>
2.	Bajaj Hindustan Ltd, Ganganauli, Saharanpur	April 2008	07	2,648.50	44.50	44.26	0.24	6.36	5.60	294.00		
			38	17,681.00	44.59	44.26	0.33	58.35	51.35	2,695.88		
			<b>Total</b>	<b>20,329.50</b>				<b>64.71</b>	<b>56.95</b>	<b>2,989.88</b>	<b>170</b>	<b>11,87,569</b>
3.	Co-operative sugar mills Distillery, Anoop Sahar, Bulandsahar	March 2008	10	1,792.40	46.50	45.05	1.45	25.99	22.87	1,200.68		
			05	1,227.20	49.00	47.50	1.50	18.41	16.20	850.50		
			<b>Total</b>	<b>3,019.60</b>				<b>44.40</b>	<b>39.07</b>	<b>2,051.18</b>	<b>162</b>	<b>7,76,381</b>
		April 2008	20	4,060.00	49.00	47.50	1.50	60.90	53.59	2,813.48		
			37	7,349.45	48.50	47.50	1.00	73.49	64.67	3,395.18		
<b>Total</b>	<b>11,409.45</b>				<b>134.39</b>	<b>118.26</b>	<b>6,208.66</b>	<b>170</b>	<b>24,66,057</b>			
4.	Narang Distillery Gonda	August 2008	29	3,878.00	50.50	46.80	3.70	143.49	126.27	6,629.18		
			40	8,526.65	45.95	44.50	1.45	123.64	108.80	5,712.00		
			10	1,814.30	48.00	46.00	2.00	36.29	31.94	1,676.85		
		September 2008	54	10,023.10	48.00	46.00	2.00	200.46	176.40	9,261.00		
			<b>Total</b>	<b>24,242.05</b>				<b>503.88</b>	<b>443.41</b>	<b>23,279.03</b>	<b>170</b>	<b>92,46,344</b>
5.	K.M. Sugar Mills, Distillery, Faizabad	September 2007	101	21,086.80	44.30	44.10	0.20	42.17	37.11	1,948.28		
			<b>Total</b>	<b>21,086.80</b>				<b>42.17</b>	<b>37.11</b>	<b>1,948.28</b>	<b>48 perAL</b>	<b>93,517</b>
		December 2007	333	68,815.60	44.30	44.00	0.30	206.45	181.68	9,538.20		
			98	19,194.00	44.30	44.10	0.20	38.39	33.78	1,773.45		
		<b>Total</b>	<b>88,009.60</b>				<b>244.84</b>	<b>215.46</b>	<b>11,311.65</b>	<b>162</b>	<b>42,81,512</b>	
		April to October 2008	229	45,695.00	44.30	44.10	0.20	91.39	80.42	4,222.05		
<b>Total</b>	<b>45,695.00</b>					<b>91.39</b>	<b>80.42</b>	<b>4,222.05</b>	<b>170</b>	<b>16,76,982</b>		

Sl. No.	Name of Distillery	Month and Year concerned	No. of Passes	Molasses received (In quintals)	Details of TRS (In percentage)			Quantity of TRS lost in transit (In quintals)	Quantity of FS lost in transit (88% of TRS) (In quintals)	Quantity of Alcohol that could have been produced (52.5 AL per quintal of FS) (In AL)	Rate of Excise Duty per BL (in reference to 42.8% v/v strength) (In `)	Duty Involved (In `)
					Dispatched	Received	Difference					
6.	Sir Shadi Lal Distillery, Muzaffarnagar	November 2009	29	6,675.60	45.22	45.00	0.22	14.69	12.93	678.83		
			51	10,856.80	44.80	44.50	0.30	32.57	28.66	1,504.65		
			6	1,859.50	45.20	45.00	0.20	3.72	3.27	171.68		
			6	1,896.00	45.00	44.00	1.00	18.96	16.68	875.70		
			19	5,553.00	45.00	44.80	0.20	11.11	9.78	513.45		
			59	13,987.90	44.44	44.20	0.24	33.57	29.54	1,550.85		
			7	1,508.60	45.18	45.00	0.18	2.72	2.39	125.48		
			<b>Total</b>	<b>42,337.40</b>						<b>117.34</b>	<b>103.25</b>	<b>5,420.64</b>
<b>Grand total</b>				<b>2,96,812.65</b>				<b>1,636.24</b>	<b>1,439.87</b>	<b>75,593.22</b>		<b>2,92,21,889</b>

**APPENDIX – XII**

**Recovery Certificates returned without realisation of dues/arrears  
(Reference Para No. 4.5.8.2)**

Sl. No.	Name of unit	No. of vehicles	Amount (in `)	Period to which arrears belongs to	Delay in issuing RC (after one year from the year to which RC pertains)
1.	RTO Agra	14	5,75,748	2004-05 to 2008-09	upto 3 years
2.	RTO Azamgarh	13	6,68,940	2004-05 to 2007-08	upto 2 years
3.	RTO Faizabad	99	1,34,81,037	1983-84 to 2007-08	upto 20 years
4.	RTO Meerut	453	93,85,582	Not available	Not available
5.	RTO Saharanpur	44	21,24,135	2003-04 to 2006-07	upto 2 years
6.	RTO Varanasi	33	16,82,838	1992-93 to 2006-07	upto 10 years
7.	ARTO Barabanki	10	2,23,263	2004-05 to 2006-07	upto 3 years
8.	ARTO Bijnore	131	19,01,720	1997-98 to 2008-09	upto 10 years
9.	ARTO Budaun	130	50,15,134	1995-96 to 2008-09	upto 7 years
10.	ARTO Etawah	3	7,05,500	2002-03 to 2004-05	upto 2 years
11.	ARTO Fatehpur	20	3,11,362	2004-05 to 2008-09	upto 4 years
12.	ARTO Hardoi	6	11,78,351	2004-05 to 2007-08	upto 2 years
13.	ARTO Hathras	3	1,40,616	2001-02 to 2005-06	upto 3 years
14.	ARTO Kanpur Dehat	4	1,33,500	2003-04 to 2006-07	upto 2 years
15.	ARTO Mathura	29	44,97,979	2004-05 to 2006-07	upto 1 year
16.	ARTO Sultanpur	13	2,48,652	1992-93 to 2003-04	upto 9 years
	<b>Total</b>	<b>1,005</b>	<b>4,22,74,357</b>		



**APPENDIX-XIII****Short assessment of additional tax on stage carriage  
(Reference Para No. 4.5.15.1)****(Amount in `)**

Sl. No.	Name of unit	No of Vehicles	Additional Tax leviable	Additional Tax Levied	Additional Tax short realised
1.	RTO Agra	32	51,32,449	38,02,743	13,29,706
2.	RTO Bareilly	130	1,23,74,432	71,89,647	51,84,785
3.	RTO Gorakhpur	25	62,03,856	44,39,100	17,64,756
4.	RTO Jhansi	6	10,77,868	5,13,205	5,64,663
5.	RTO Kanpur Nagar	146	3,16,88,354	1,87,17,735	1,29,70,619
6.	RTO Lucknow	53	92,70,070	33,20,989	59,49,081
7.	RTO Meerut	86	1,86,03,324	79,11,045	1,06,92,279
8.	RTO Moradabad	31	49,51,692	22,32,000	27,19,692
9.	RTO Varanasi	92	5,46,70,052	3,50,27,021	1,96,43,031
10.	ARTO Balrampur	27	20,66,484	11,64,672	9,01,812
11.	ARTO Barabanki	15	33,84,000	23,04,000	10,80,000
12.	ARTO Basti	5	9,48,021	6,50,504	2,97,517
13.	ARTO Budaun	33	1,02,67,003	73,40,510	29,26,493
14.	ARTO Chandauli	6	36,90,240	14,43,840	22,46,400
15.	ARTO Jaunpur	14	16,68,892	12,29,955	4,38,937
16.	ARTO Mathura	42	1,85,45,504	1,34,28,260	51,17,244
17.	ARTO Raebareli	5	7,39,137	6,03,641	1,35,496
	<b>Total</b>	<b>748</b>	<b>18,52,81,378</b>	<b>11,13,18,867</b>	<b>7,39,62,511</b>

**APPENDIX -XIV****Short assessment of additional tax on stage carriage  
(Reference Para No. 4.5.15.2)**

Sl.No.	Name of unit	No of vehicles	Amount (in `)
1.	RTO Moradabad	110	84,97,688
2.	ARTO Etawah	18	7,96,620
3.	ARTO Hardoi	7	1,71,840
4.	ARTO Mathura	23	3,29,728
5.	ARTO Unnao	85	33,89,378
	<b>Total</b>	<b>243</b>	<b>1,31,85,254</b>

**APPENDIX-XV**

**Non-levy of tax on laden weight of the vehicle  
(Reference Para No. 4.5.16)**

SI. No.	Name of unit	No of vehicles	Amount (in `)
1.	RTO Allahabad	219	16,47,450
2.	RTO Azamgarh	101	3,73,005
3.	RTO Bareilly	835	6,17,805
4.	RTO Faizabad	199	23,34,825
5.	RTO Ghaziabad	180	2,59,200
6.	RTO Gorakhpur	179	10,49,355
7.	RTO Jhansi	3,820	54,63,855
8.	RTO Meerut	198	15,99,075
9.	RTO Mirzapur	51	4,39,200
10.	RTO Varanasi	1,954	58,63,545
11.	ARTO Basti	280	6,73,965
12.	ARTO Budaun	97	20,700
13.	ARTO Farrukhabad	68	1,41,120
14.	ARTO Hardoi	34	3,58,560
15.	ARTO Jaunpur	68	2,68,335
16.	ARTO Pratapgarh	132	7,00,740
	<b>Total</b>	<b>8,415</b>	<b>2,18,10,735</b>
	<b>Amount of penalty (25%)</b>		<b>54,52,684</b>

**APPENDIX-XVI****Loss due to vehicles plying without certificate of fitness  
(Reference Para No. 4.5.17)**

Sl. No.	Name of unit	No. of vehicles	Fee (in `)	Penalty (in `)
1.	RTO Agra	412	4,82,500	10,30,000
2.	RTO Azamgarh	209	1,04,500	5,22,500
3.	RTO Bareilly	3,799	48,48,500	94,97,500
4.	RTO Faizabad	795	8,69,100	19,87,500
5.	RTO Ghaziabad	714	5,89,000	17,85,000
6.	RTO Gorakhpur	47	23,500	1,17,500
7.	RTO Jhansi	1,319	10,03,100	32,97,500
8.	RTO Lucknow	2,487	24,26,600	62,17,500
9.	RTO Moradabad	142	84,500	3,55,000
10.	RTO Saharanpur	54	37,500	1,35,000
11.	RTO Varanasi	10,598	1,65,12,500	2,64,95,000
12.	ARTO Barabanki	573	6,92,500	14,32,500
13.	ARTO Bijnore	667	6,46,100	16,67,500
14.	ARTO Hardoi	171	85,500	4,27,500
15.	ARTO Mathura	72	36,000	1,80,000
16.	ARTO Raebareli	733	7,77,900	18,32,500
17.	ARTO Unnao	307	2,90,000	7,67,500
	<b>Total</b>	<b>23,099</b>	<b>2,95,09,300</b>	<b>5,77,47,500</b>
			<b>G. Total</b>	<b>8,72,56,800</b>

**APPENDIX-XVII**

**Non-application of new registration mark  
(Reference Para No. 4.5.18)**

Sl. No.	Name of unit	No. of vehicles	Amount (In `)
1.	RTO Allahabad	124	68,800
2.	RTO Azamgarh	2	900
3.	RTO Bareilly	1,659	9,55,500
4.	RTO Faizabad	96	51,300
5.	RTO Jhansi	51	30,600
6.	RTO Meerut	293	1,55,200
7.	RTO Mirzapur	125	68,200
8.	RTO Varanasi	35	20,800
9.	ARTO Auraiya	32	16,000
10.	ARTO Bagpat	130	75,200
11.	ARTO Barabanki	83	33,240
12.	ARTO Bijnore	166	91,660
13.	ARTO Chandauli	105	60,100
14.	ARTO Etawah	24	14,400
15.	ARTO G B Nagar (NOIDA)	554	1,32,500
16.	ARTO Hathras	66	39,600
17.	ARTO Jaunpur	51	30,600
18.	ARTO Kanpur Dehat	52	30,600
19.	ARTO Mathura	108	64,800
20.	ARTO Mau	63	37,800
21.	ARTO Moradabad	345	2,07,000
22.	ARTO Raebareli	128	31,260
	<b>Total</b>	<b>4,292</b>	<b>22,16,060</b>

**APPENDIX-XVIII****Loss of revenue due to non-renewal of registration of forwarding/travel agents  
(Reference Para No. 4.5.19)**

(Amount in ` )

SI. No.	Name of unit	No of Agencies	Security Deposit	Fee	Total Amount
1.	RTO Bareilly	5	50,000	8,000	58,000
2.	RTO Faizabad	38	3,80,000	40,000	4,20,000
3.	RTO Gorakhpur	7	70,000	7,000	77,000
4.	RTO Kanpur Nagar	82	8,20,000	82,000	9,02,000
	<b>Total</b>	<b>132</b>	<b>13,20,000</b>	<b>1,37,000</b>	<b>14,57,000</b>

**APPENDIX-XIX****Revenue not realised due to non-auction of seized vehicles  
(Reference Para No. 4.5.21)**

SI. No.	Name of unit	No. of vehicles	Amount (in ` )
1.	RTO Agra	6	54,246
2.	RTO Azamgarh	12	3,31,114
3.	RTO Mirzapur	24	2,09,354
4.	RTO Moradabad	5	4,08,412
5.	ARTO Barabanki	10	5,23,102
6.	ARTO Bijnore	11	7,41,012
7.	ARTO Jaunpur	16	3,96,800
8.	ARTO Mathura	3	7,30,582
9.	ARTO Sultanpur	5	1,34,546
	<b>Total</b>	<b>92</b>	<b>35,29,168</b>

**APPENDIX-XX**

**Man power management  
(Reference Para No. 4.5.23)**

Sl. No.	Name of the Office	No. of Sanctioned Post	No. of Persons Deployed	Shortage against Sanctioned Post	Excess Deployed
1.	RTO Lucknow	62	106	0	44
2.	RTO Meerut	67	79	0	12
3.	RTO Mirzapur	40	49	0	9
4.	ARTO Sultanpur	25	26	0	1
5.	RTO Jhansi	89	63	26	0
6.	ARTO Auraiya	14	5	9	0
7.	ARTO Budaun	17	11	6	0
8.	ARTO Mau	18	14	4	0
	<b>Total</b>	<b>332</b>	<b>353</b>	<b>45</b>	<b>66</b>

**APPENDIX-XXI**

**Revenue receipt of Transport offices having shortage/surplus staff  
(Reference Para No. 4.5.23)**

(` in crore)

Sl. No.	District	Revenue receipt				Percentage of increase in revenue receipt in comparison to that of previous year		
		2005-06	2006-07	2007-08	2008-09	2006-07	2007-08	2008-09
<b>Offices having shortage of staff:</b>								
1.	Jhansi	15.74	17.31	19.03	24.56	9.97	9.94	29.06
2.	Auraiya	3.64	4.21	4.52	5.27	15.66	7.36	16.59
3.	Budaun	5.97	6.78	7.47	8.78	13.57	10.18	17.54
4.	Mau	4.68	5.16	5.55	7.46	10.26	7.56	34.41
<b>Offices having surplus staff:</b>								
1.	Lucknow	313.33	372.75	407.61	450.33	18.96	9.35	10.48
2.	Meerut	28.04	28.97	32.70	40.78	3.32	12.88	24.71
3.	Mirzapur	11.56	12.50	13.90	17.10	8.13	11.20	23.02
4.	Sultanpur	8.11	8.70	9.77	13.13	7.27	12.30	34.39

**APPENDIX-XXII**

**Challaned cases not sent to court  
(Reference Para No. 4.5.24)**

Sl. No.	Name of unit	No. of cases	Amount (In `)
1.	RTO Bareilly	27	1,98,950
2.	RTO Mirzapur	63	29,000
3.	ARTO Auraiya	31	3,42,350
4.	ARTO Barabanki	141	12,90,200
5.	ARTO Muzaffarnagar	20	1,91,700
	<b>Total</b>	<b>282</b>	<b>20,52,200</b>

**APPENDIX-XXIII****Short levy of stamp duty due to incorrect valuation***(Reference Para No. 5.8)*

( in lakh)

Sl. No.	Name of unit	Khand & Deed No.	Month of registration audit	Area of land in Square meter	Property valuation		Stamp duty		Stamp duty short levied
					as per deed	as per market rate	leviable	levied	
<b>(A) Non-Agricultural land registered at agricultural land rate</b>									
1.	Sub-Registrar Jewar, G.B.Nagar	356 806	March 2008 June 2008	13,373.00	53.50	106.99	8.56	4.32	4.24
2.	Sub-Registrar Khaga, Fatehpur	1613 1807	April 2008 January 2009	1,566.67	6.24	34.47	2.36	0.38	1.98
3.	Sub-Registrar Etah	5590 5976	July 2008 November 2008	3,284.00	4.93	52.55	3.68	0.35	3.33
4.	Sub-Registrar II Aligarh	2822 7115	August 2008 October 2008	3,328.00	6.50	29.96	2.10	0.46	1.64
5.	Sub-Registrar Madihan, Mirzapur	495 1486	August 2008 June 2009	17,870.00	5.61	114.02	7.98	0.42	7.56
6.	Sub-Registrar V, Agra	2294 1218	June 2009 June 2009	10,000.00	30.00	150.00	7.50	1.50	6.00
7.	Sub-Registrar Robertsganj, Sonbhadra	2437 1353	April 2008 October 2009	10,000.00	18.00	165.00	16.50	1.80	14.70
<b>Total (A)</b>					<b>124.78</b>	<b>652.99</b>	<b>48.68</b>	<b>9.23</b>	<b>39.45</b>
<b>(B) Residential land registered at Industrial rate of land</b>									
8.	Sub-Registrar, Chandpur, Bijnore	4006 4647	May 2008 February 2009	18,990.00	33.12	81.22	6.50	2.65	3.85
<b>Total (B)</b>					<b>33.12</b>	<b>81.22</b>	<b>6.50</b>	<b>2.65</b>	<b>3.85</b>
<b>(C) Road side land registered at away from road side rate</b>									
9.	Sub-Registrar-III, Lucknow	5895 2523	April 2007 March 2008	743.11	11.52	96.61	9.46	0.95	8.51
10.	Sub-Registrar, Bagpat	3325 4200	August 2007 August 2008	16,981.25	166.00	267.77	21.42	13.28	8.14
<b>Total (C)</b>					<b>177.52</b>	<b>364.38</b>	<b>30.88</b>	<b>14.23</b>	<b>16.65</b>
<b>Grand total (A+B+C)</b>					<b>335.42</b>	<b>1,098.59</b>	<b>86.06</b>	<b>26.11</b>	<b>59.95</b>

**Remarks:**

**Sl.No. 1 and 5**-Land purchased by firm associated with fashion business and U.P. Power Corporation respectively.

**Sl.No. 2**- Small piece of land bounded by residential house from two sides and purchased by two different buyers in equal share.

**Sl.No. 3 and 4**-Part of the purchased land has earlier been valued at residential rate.

**Sl.No. 6**-Land purchased for the establishment of degree college.

**Sl.No. 7**-Nature of purchased land as mentioned in deed is commercial not agricultural.

**Sl.No. 8**-Land has been declared non-agricultural and purchased by an individual. Rooms are constructed in a part of the land.

**Sl.No. 9 and 10**-Part of the purchased land has earlier been valued at the rate of road side land.