

## Non-production of records to Audit for scrutiny

(Reference: Paragraph 1.2.3)

Sl. No.	Revenue head	Name of offices	Year in which it was to be audited	Number of assessment cases/records not audited
1	State excise	Superintendent of Excise, Muzaffarpur	2009-10	1
		Superintendent of Excise, Chapra	2009-10	3
		Superintendent of Excise, Purnea	2009-10	3
		Superintendent of Excise, Samastipur	2009-10	3
		Assistant Commissioner of Excise, Patna	2009-10	3
2	Stamp duty and registration fees	Sub-Registrar, Tekari, Gaya	2009-10	1
		Sub-Registrar, Kamtaul (Darbhanga)	2009-10	2
		District Sub-Registrar, Aurangabad	2009-10	1
3	Non-ferrous mining and metallurgical industries	Mines Development Officer, Sheikhpura	2009-10	4
		Mining Inspector, Motihari	2009-10	2
		Mining Inspector, Sitamarhi	2009-10	5
		Mines Development Officer, Bettiah	2009-10	5
		Assistant Director of Mines, Sasaram(Rohtas)	2009-10	6
		Mines Development Officer, Munger	2009-10	2
		Deputy Director of Mines, Darbhanga	2009-10	1
		Mining Inspector, Sheohar at Sitamarhi	2009-10	6
4	Transport	Regional Transport Authority, Bhagalpur	2009-10	3
		District Transport Officer, Samastipur	2009-10	2
		District Transport Officer, Madhepura	2009-10	3
		State Transport Commissioner, Bihar, Patna	2009-10	5
		District Transport Officer, Kishanganj	2009-10	6
		District Transport Officer, Gaya	2009-10	3
		District Transport Officer, Darbhanga	2009-10	3
5	Medium irrigation	Dhaka Canal, Dhaka (East Champaran)	2008-09 to 2009-10	2
		Tirhut Canal Division, Motihari	2008-09 to 2009-10	3
		Irrigation Division, Bathnaha	2008-09 to 2009-10	3
		Triveni Canal Division, Raxaul(East Champaran)	2007-08 to 2009-10	6

## Annexure-I

6	Land Revenue	Circle Officer, Saraiya, Muzaffarpur	2009-10	2
		Circle Officer, Majorganj, Sitamarhi	2009-10	3
		Deputy Collector Land Reform, Sheikhapura	2009-10	2
		Circle Officer, Areraj (East Champaran)	2009-10	4
		Circle Officer, Raxaul (East Champaran)	2009-10	2
		Circle Officer, Aadapur, Motihari	2009-10	3
		Circle Officer, Chauraut, Sitamarhi	2009-10	4
		Circle Officer, Hathua, Gopalganj	2009-10	4
		Circle Officer, Jhanjharpur, Madhubani	2009-10	6
		Circle Officer, Harnaut, Biharsharif	2009-10	3
		Circle Officer, Paru, Muzaffarpur	2009-10	3
		Circle Officer, Ghoghardiha, Madhubani	2009-10	5
		Deputy Collector Land Reform, Jhanjharpur, Madhubani	2009-10	3
		Circle Officer, Rajnagar, Madhubani	2009-10	4
		Circle Officer, Giriyak, Biharsharif	2009-10	2
		Circle Officer, Kumarkhand, Madhepura	2009-10	1
		Deputy Collector Land Reform, Madhepura	2009-10	3
		Circle Officer, Madhepura	2009-10	2
		Circle Officer, Punpun	2009-10	4
		Circle Officer, Sahebganj, Muzaffarpur	2009-10	4
		Circle Officer, Danapur	2009-10	6
		Circle Officer, Biroul, Darbhanga	2009-10	4
		Circle Officer, Murliganj, Madhepura	2009-10	1
		Circle Officer, Gaura Bauram, Darbhanga	2000-01 to 12/2010	7
Circle Officer, Narkatiaganj, Bettiah	2003-04 to 2009-10	2		
Circle Officer, Katiya, Gopalganj	2003-04 to 2010-11	4		
Circle Officer, Lauriya (West Champaran)	2003-04 to 2009-10	3		
Circle Officer, Darbhanga Sadar, Darbhanga	2005-06 to 2010-11	6		
Deputy Collector Land Reform, Barh, Patna	2006-07 to 2009-10	3		
<b>Total</b>	<b>No. of offices – 56</b>		<b>187</b>	

## Audit Planning

(Reference: Paragraph 1.4)

Sl. No.	Head of revenue	Total No. of units due for audit	No. of units planned for audit	No. of units audited
1	Commercial taxes	55	48	48
2	Motor vehicle taxes	48	48	48
3	State Excise	49	39	38
4	Stamp duty and registration fees	139	30	30
5	Land revenue	612	46	46
6	Mines and minerals	48	48	48
7	Irrigation	34	14	14
8	Forestry and wildlife	37	23	8
<b>Total</b>		<b>1,022</b>	<b>296</b>	<b>280</b>

## Discrepancy in accounting of declaration forms

(Reference: Paragraph 2.2.10)

Name of circle	Year	No. of forms shown issued by the Commissionerate		No. of forms shown received from the Commissionerate		Difference	
		'C'	'F'	'C'	'F'	'C'	'F'
Bhagalpur	2009-10	---	nil	---	200	---	200
Darbhanga	2009-10	2,000	---	2,625	---	625	---
Gopalganj	2009-10	2,000	---	2,025	---	25	---
Muzaffarpur	2006-07	---	2,000	---	2,500	---	500
Patna City West	2009-10	6,000	---	4,000	---	2,000	---
Patna North	2007-08	12,000	---	8,000	---	4,000	---
	2009-10	6,000	---	8,000	---	2,000	---
Patna South	2006-07	10,000	8,000	12,000	8,250	2,000	250
	2008-09	6,000	4,000	4,000	2,500	2,000	1,500
	2009-10	6,000	4,000	14,000	2,000	8,000	2,000
Patna West	2008-09	10,000	---	6,000	---	4,000	---
	2009-10	8,000	---	4,000	---	4,000	---
Shahabad (Ara)	2006-07	2,000	---	1,125	---	875	---
Sitamarhi	2006-07	---	---	250	---	250	---

(Source: Information provided by the Department)

# Annexure IV

## Irregular grant of concession/exemption due to variation in figures of the declaration forms

(Reference: Paragraph 2.2.14.2)

Source State	Name of Circle	Dealer Name/TIN	Form No.	Period	Amount of Form as per Bihar's Dealer	Amount of form as other State's Dealer	Excess availing of exemption/Concession	Name of commodity	Rate of tax leviable / levied (in per cent)	Tax	Interest	Total
Chhatisgarh	Patliputra	M/s Titan Industry / 101E+10	F-1 082390	2007-08	19,99,721	1,99,971	17,99,750	Watches & Sunglasses	12.5/0	2,24,969	1,31,607	3,56,576
Delhi	Samastipur	Dy.Chief Material Manager (Depo)ECR /142102 6027	15P-492922	2008-09	24,82,212	11,03,319	13,78,893	Scrap	4/2	27,578	11,169	38,747
Jharkhand	Patliputra	M/s Reliance Telecom. Infrastructure/ 10050415120	JG/F 0119279	2008-09	13,18,699	3,18,699	10,00,000	Telecom goods	4/0	40,000	16,200	56,200
		M/s Tate Motors/ 10050327141	JG/C 0943798	2008-09	2,67,08,539	2,66,10,551	97,988	Tractors	4/2	1,960	794	2,754
	Patna West	M/s Shiva Polyubes Pvt. Ltd/ 10140479135	JG/C 0950284	2008-09	6,44,068	3,62,711	2,81,357	Polyvinyl chloride pipes	4/2	5,627	2,279	7,906
Madhya Pradesh	Munger	M/s ITC/ 10560001128	CSTG01-110393	2008-09	56,30,685	55,27,916	1,02,769	Cigarette	12.5/0	12,846	5,203	18,049
Meghalaya	Begusarai	M/s Mahavir Petro Product Pvt.Ltd./ 10360364070	94593 46668 47393	2008-09 2008-09 2008-09	11,69,855 25,31,085 15,30,861	1,16,855 17,38,188 90,640	10,53,000 7,92,897 14,40,221	Petro Coke -do- -do-	4/2 4/2 4/2	21,060 15,858 28,804	8,529 6,422 11,666	29,589 22,280 40,470
Orissa	Kishanganj	Gajurmukhi woodcraft/105E+10	PQY-0541114	2008-09	9,77,071	8,26,557	1,50,514	Plywood	4/2	3,010	1,219	4,229

## Annexure-IV

Uttar Pradesh	Samastipur	Dy.Chief/ Material Manager (Depo)/ 104 21026027	11-2110700	2009-10	76,34,742	2,42,000	73,92,742	Scrap	4/2	1,47,855	33,267	1,81,122
			32-0775553	2007-08	11,81,500	6,875	11,74,625	-do-	4/3	11,746	6,872	18,618
			0253328	2006-07	9,43,317	9,01,489	41,828	-do-	8/4	1,673	1,280	2,953
			341563829	2008-09	27,78,315	15,47,818	12,30,497	-do-	4/2	24,610	9,967	34,577
			212122374	2009-10	37,70,500	17,89,956	19,80,544	-do-	4/2	39,611	8,912	48,523
			2226329	2008-09	9,70,740	4,85,370	4,85,370	Petro Coke	4/2	9,707	3,931	13,638
			20-1330085	2007-08	15,54,965	6,84,585	8,70,380	Electronics goods	12.5/3	82,686	48,371	1,31,057
			16-1330090	2007-08	18,83,330	1,77,378	17,05,952	-do-	12.5/3	1,62,065	94,808	2,56,873
			17-1330091	2007-08	30,12,930	6,90,249	23,22,681	-do-	12.5/3	2,20,655	1,29,083	3,49,738
			18-1330092	2007-08	17,91,473	10,98,877	6,92,596	-do-	12.5/3	65,797	38,491	1,04,288
			30-1956423	2008-09	33,98,294	11,52,894	22,45,400	-do-	12.5/2	2,35,767	95,486	3,31,253
			31-1956424	2008-09	27,84,981	7,84,479	20,00,502	-do-	12.5/2	2,10,053	85,071	2,95,124
			32-1956425	2008-09	21,53,087	19,36,180	2,16,907	-do-	12.5/2	22,775	9,224	31,999
West Bengal	Patliputra	M/s Shiva Polytubes(P) Ltd/10140476135	26-0193706	2007-08	18,65,963	7,32,847	11,33,116	Chloride pipe	4/3	11,331	6,629	17,960
			95C 1263720	2008-09	51,08,267	12,35,098	38,73,169	Agricultural goods	4/2	77,463	31,373	1,08,836
			95C 0730676	2008-09	33,41,664	19,18,895	14,22,769	Tractor	4/2	28,455	11,524	39,979
			730424	2008-09	15,635	7,617	8,018	Hosiery goods	4/2	160	65	225
			95C 559061	2006-07	18,23,884	7,41,000	10,82,884	Scrap	8/4	43,315	33,136	76,451
<b>Total</b>			<b>9, 10,06,383</b>	<b>5,30,29,014</b>	<b>3,79,77,369</b>		<b>17,77,436</b>	<b>8,42,578</b>	<b>26,20,014</b>			

# Annexure V

## Irregular grant of concession/exemption on forms issued to other dealers

(Reference: Paragraph 2.2.14.3)

Sl. No.	Name of the circle	Name of the Dealer/TIN	Form No.	Period	Name of dealer to whom the form was actually issued	Name of the dealer who actually used the form	Name of the dealer from whom the goods were actually shown purchased by the dealer who received the form from the circle	Amount of exemption/c oncession availed	Commodity	Rate of tax leviable/levied (In per cent)	Tax	Interest	Total
1	Barth	M/s United Spirit Ltd. 10020044129	FF/055734 (C)	2008-09	Milestone beverage RBD/CST.312	Milestone beverage RBD/CST.312	Item imported from United Spirit, Kolkata	21,01,518	IMFL	50/3	9,87,713	4,00,024	13,87,737
								DD/0045240 (C)	2008-09	Milestone beverage 17090134248	Milestone beverage 17090134248	Item imported from United Spirit, Kolkata	1,32,300
			TN-2006-C/BB 165974 (C)	2007-08	-	Paul Adams distributor. 33983363756	Paul Adams distributor. 33983363755	Item imported from United Spirit, Kolkata	2,94,016	Ply wood	12.5/3	27,932	16,340
2	Begusarai	Kamiska Carbon (P) Ltd. 10360367077	1578020 (C)	2007-08	-	Maa Maha Maya Alloys Mirzapur, 9714902226.	The dealer actually purchased goods from M/s Roy & Birdi Engineers, Calcutta	17,85,073	-do-	12.5/3	1,69,582	99,205	2,68,787
								TN-2006-C/BB 165973 (C)	2007-08	Paul Adams distributor. 33983363755	Paul Adams distributor. 33983363755	Item imported from United Spirit, Kolkata	17,85,073
3	Kishanganj	M/s Ayesha exports 10470382052	1578020 (C)	2008-09	Maa Maha Maya Alloys Mirzapur, 9714902226.	Maa Maha Maya Alloys Mirzapur, 9714902226.	The dealer actually purchased goods from M/s Roy & Birdi Engineers, Calcutta	10,48,168	Raw Petroleum Coke & Calcimide Petroleum Coke	4/1	31,445	12,735	44,180
								030-903018 (F)	2008-09	M/s Super King Manufacturing Tyres /07800041645	M/s K. P. Trading	-	36,17,352
								32,52,862	-do-	4/0	1,30,114	52,696	1,82,810

# Annexure-V

	M/s AAR BEE Tea Co. (Pvt) Ltd. 10471243024	14P 428010 (C)	2008-09	-	M/s Amit Trading Co /07110282418	-	76,967	Tea	4/1	2,309	935	3,244
		14P 715493 (C)	2008-09	M/s Karishma 07770120086	M/s Ajmera sales Corp. 07320207197	-	1,34,819	-do-	4/1	4,045	1,638	5,683
	M/s Kishanganj Flour Mills Pvt. Ltd. 10470262160	95P449760 (F)	2006-07	M/s Saurav Traders 19744935202	M/s Saurav Traders 19744935202	M/s Kali Roller flour Mills Pvt. Ltd. Unit-II 10490608104	1,58,15,468	Wheat product	2/0	3,16,309	2,41,977	5,58,286
		95P449761	2006-07	M/s Saurav Traders 19744935202	M/s Saurav Traders 19744935202	M/s Kali Roller flour Mills Pvt. Ltd. 10450609184	65,75,921	-do-	2/0	1,31,518	1,00,612	2,32,130
		95P466355	2006-07	M/s Om Prakash Sanjay Kr. 19741172281	M/s Om Prakash Sanjay Kr. 19741172281	M/s Bishnu Roller flour Mills Pvt. Ltd. 10450609184	65,31,164	-do-	2/0	1,30,623	99,927	2,30,550
		95P435217 (F)	2006-07	M/s Om Prakash Sanjay Kr. 2295 (AS) C	M/s Om Prakash Sanjay Kr. 2295 (AS) C	M/s Kali Roller flour Mills Pvt. Ltd. Unit-II 10490608104	1,00,07,361	-do-	2/0	2,00,147	1,53,113	3,53,260
		95P466350	2006-07	M/s Om Prakash Sanjay Kr. 19741172281	M/s Om Prakash Sanjay Kr. 19741172281	M/s Kali Roller flour Mills Pvt. Ltd. 10450609184	1,27,87,779	-do-	2/0	2,55,756	1,95,653	4,51,409
		95P466351(F)	2006-07	M/s Om Prakash Sanjay Kr. 19741172281	M/s Om Prakash Sanjay Kr. 19741172281	M/s Jamshedpur Roller Flour Mills Pvt. Ltd. GS1598C	90,11,270	-do-	2/0	1,80,225	1,37,872	3,18,097
4	M/s United Paper Board Ltd. 10050005198	MH/08/08/0447 (C)	2008-09	M/s Jejani enterprises	Amaraj paper craft industries, Nagpur. 27670392381	M/s Kali Roller flour Mills Pvt. Ltd. 10450609184	4,56,855	Paper product	4/1	13,706	5,551	19,257
	M/s Tata Motors Ltd, Patna 100501129067	NL 075392 (C)	2007-08	M/s Jagdish & Company Pvt. Ltd. Dimapur 13020110037	M/s Jagdish & Company Pvt. Ltd. Dimapur 13020110037	The dealer actually purchased goods from M/s Tata Motors Ltd. Chandigarh.	2,22,054	Motor Vehicle	12.5 / 3	21,095	12,341	33,436



# Annexure-V

5	Samastipur	Dy. Chief Material Manager (Depo) ECR, 10421026027	0092582 (C)	2006-07	Pratibha traders, Mz 5154520	Pratibha traders, Mz 5154520	M/s Jindal Steel Darjeeling (as per consumption statement)	7,44,000	Scrap	8/4	29,760	7,588	37,348
			92592 (C)	2007-08	Pratibha traders, Mz 5154526	Pratibha traders, Mz 5154526	M/s Bhuvanesh Associates, Jaipur (as per consumption statement)	25,94,808	-do-	4/3	25,948	15,180	41,128
			92593 (C)	2007-08	Pratibha Traders Mz 5154527	Pratibha Traders Mz 5154527	M/s Ganesh Enterprises, Rourelata (as per consumption statement)	1,04,15,434	-do-	4/3	1,04,154	60,930	1,65,084
			31-0775552 (C)	2007-08	Metal Alloy Ms 5014550	Metal Alloy Ms 5014550	Metal Alloy has purchased goods from General Metal product Calcutta	7,65,750	-do-	4/3	7,658	4,480	12,138
			0382867 (C)	2006-07	Metal Alloy Ms 5014550	Metal Alloy Ms 5014550	The dealer purchased goods from Fateh Chand and Om Prakash, Delhi	7,65,000	-do-	8/4	30,600	23,409	54,009
			0130196 (C)	2006-07	Metal Alloy Ms 5014550	Metal Alloy Ms 5014550	The dealer actually purchased goods from Baidnath Metal, Calcutta	16,17,000	-do-	8/4	64,680	49,480	1,14,160
			95C0802286	2007-08	Maa Baisnav Metal Stores	Maa Baisnav Metal Stores	The dealer actually purchased goods from M/S Bharat Cookies Coal Ltd.	8,89,000	-do-	4/3	8,890	5,201	14,091
			95C0978516	2007-08	Maa Baisnav Metal Stores	Maa Baisnav Metal Stores	The dealer actually purchased goods from M/S Bharat Cookies Coal Ltd	10,93,880	-do-	4/3	10,939	6,399	17,338
			95C0802285	2007-08	Maa Baisnav Metal Stores	Maa Baisnav Metal Stores	The dealer actually purchased goods from M/S Bharat Cookies Coal Ltd	6,54,000	-do-	4/3	6,540	3,826	10,366
<b>Total</b>								<b>93389819</b>			<b>3098563</b>	<b>1790896</b>	<b>4889459</b>

# Annexure VI

## Suppression of inter-state sales

(Reference: Paragraph 2.2.15.1)

Source State	Name of Circle	Dealer Name/TIN	Declaration Form No.	Period	Amount of sale as per Bihar's dealer record	Amount of purchase as per records of other state's dealer	Concealment of sales	Name of commodity/ Rate (in per cent)	Tax	Penalty	Total
Assam	Kishanganj	M/s North Bihar Rice Mill/ 10470163123	445570	2006-07	3,56,284	7,56,284	4,00,000	Rice	40,000	1,20,000	1,60,000
		M/s ITC Munger/106E+10	F1/284749	2007-08	1,59,81,439	2,08,11,626	48,30,187	Bran 10 Cigarette/ 12.5	6,03,773	18,11,319	24,15,092
Chhattisgarh	Munger	M/s ITC Munger/106E+10	F1/284747	2007-08	2,53,10,327	3,37,59,474	84,49,147	Cigarette/ 12.5	10,56,143	31,68,429	42,24,572
		M/s ITC Munger/ 10560001128	CstG01-104851	2007-08	96,23,952	7,15,34,327	6,19,10,375	Cigarette/ 12.5	77,38,797	2,32,16,391	3,09,55,188
Madhya Pradesh	Patna West	M/s Shiva Polytube/ 10140479135	33-1837464	2007-08	7,67,464	17,67,664	10,00,200	Choloriule Pipe/4	40,008	1,20,024	1,60,032
		M/s R.B Electronics/ 10140615032	29-1956422	2008-09	12,06,455	20,01,882	7,95,427	Electronics goods/12.5	99,428	2,98,284	3,97,712
Uttar Pradesh	Samastipur	Dy. Chief Material Manager ECR/ 10421026027	0092583	2006-07	4,38,650	6,12,500	1,73,850	Scrap/8	13,908	41,724	55,632
			0130196	2006-07	16,17,000	17,79,009	1,62,009	scrap/8	12,961	38,883	51,844
			202122283	2009-10	6,92,892	7,06,753	13,861	Scrap 4	554	1,662	2,216
			142122304	2009-10	11,26,500	11,67,056	40,556	Scrap/4	1,622	4,866	6,488
West Bengal	Kadamkaun	M/s G. D. Apparel/ 10130351074	962463	2007-08	7,943	9,418	1,475	Hosery Garments/4	59	177	236
			1059843	2008-09	10,142	23,960	13,818	Hosery Garments/4	553	1,659	2,212
			1059845	2008-09	33,958	49,696	15,738	Hosery Garments/4	630	1,890	2,520
West Bengal	Patliputra	M/s Tafe Motors/ 10050327141	95c 0731933	2008-09	3,51,336	7,02,673	3,51,337	Tractor/4	14,053	42,159	56,212
			95c 0730677	2008-09	7,02,673	33,41,664	26,38,991	Tractor/4	1,05,560	3,16,680	4,22,240
<b>Total</b>					<b>5,82,27,015</b>	<b>13,90,23,786</b>	<b>8,07,96,771</b>		<b>97,28,041</b>	<b>2,91,84,123</b>	<b>3,89,12,196</b>

# Annexure VII

## Unauthorised utilisation of declaration forms

(Reference: Paragraph 2.2.15.2)

Source State	Name of Circle of Bihar	Dealer's name/ TIN	Form No.	Period	Amount	Commodity	Rate of tax leviable (in per cent)	Tax	Penalty	Total
Chhattisgarh	Aurangabad	M/s Ansar Traders/ CST No. 416© 10170655156	BH04 701153	2004-05	1,78,396	Tendu Leaves	10	17,840	53,519	71,358
Haryana	Bhagalpur	M/s Ramanand, Deepak kumar, Bhagalpur	273173	2006-07	32,25,089	Sarson oil	4	1,29,004	3,87,011	5,16,014
		M/s Sanjay Tiwari Banka kunda (Bihar)	528397	2006-07	70,81,934	Mustard Oil	4	2,83,277	8,49,832	11,33,109
		M/s Shree Lal Gokul Chand Bhagalpur/ 10520915172 (Bihar)	443389	2006-07	25,98,145	Mustard Oil	4	1,03,926	3,11,777	4,15,703
		M/s Mithila Coal Industries (P) Ltd./ MZ- 3427 (C ) 10305488066	GOB/C 886360	2007-08	2,68,406	Coal	4	10,736	32,209	42,945
Nagaland	Saharsa	M/s Mithila Plywood, Saharsa/10510148172	BG/2/C 0287663	2007-08	1,77,121	Timber, Plywood	4	7,085	21,255	28,339
		M/s Bagga Motor Company/ 10120316036	GOB/C 128566	2008-09	2,61,650	Do	4	10,466	31,398	41,864
Rajasthan	Patna South	M/s Delhi Auto Sales/ 10352145066	561516	2008-09	1,93,556	Do	4	7,742	23,227	30,969
			561517	2008-09	1,47,726	Do	4	5,909	17,727	23,636
			665678	2008-09	79,090	Do	4	3,164	9,491	12,654
			665677	2008-09	59,178	Do	4	2,367	7,101	9,468
Sikkim	Muzaffarpur West	M/s Laxmi Agency/ 10301182139	GOB/F 156365	2007-08	2,29,010	Ready to Eat Food	12.5	28,626	85,879	1,14,505
			GOB/F 156366	2008-09	1,49,118	Do	12.5	18,640	55,919	74,559
			GOB/F 156367	2008-09	34,617	Do	12.5	4,327	12,981	17,309
		<b>Total</b>			<b>1,46,83,036</b>			<b>6,33,109</b>	<b>18,99,326</b>	<b>25,32,432</b>

# Annexure VIII

## Short/non-accounting of goods imported through use of declaration forms

(Reference: Paragraph 2.2.15.3)

Source State	Name of Circle of Bihar	Dealer Name	TIN	Form No.	Period	Amount of purchase as per Bihar dealer's information	Amount of purchase as per other State's dealer's information	Difference/Concealment	Commodity	Rate of tax leviable (in per cent)	Tax	Penalty	Total
Jharkhand	Aurangabad	M/s Aman Coke Plant P.vt. Ltd.	10170206113	GOB/C 123040	2007-08	5,12,655	5,79,506	66,852	Coal	4	2,674	8,022	10,696
	Babhua	M/s Rubi Enterprises	10180480189	GOB/C 279490	2007-08	2,96,789	3,38,366	41,577	-do-	4	1,663	4,989	6,652
	Shahabad	M/s Indica Smokeless Fuel Industries	10160980182	GOB/C 247259	2007-08	3,01,878	4,25,664	1,23,786	-do-	4	4,951	14,853	19,804
	Teghra	M/s Neo Carbons Pvt. Ltd.	CST 10430082141	GOB/C/083707	2007-08	13,197	4,13,197	4,00,000	Fire Bricks & Refractory Goods	4	16,000	48,000	64,000
Tamil Nadu	Patna special	M/s Crompton Greaves Ltd	CST 10010003174	GOB/C 226778	2009-10	12,77,569	22,59,411	9,81,842	Monoblock Pump Spares	4	39,274	1,17,822	1,57,096
			CST 10010003174	GOB/C 226825	2009-10	7,19,978	9,82,518	2,62,540	-do-	4	10,502	31,506	42,008
			CST 10010003174	GOB/C 226843	2009-10	21,33,076	23,76,759	2,43,683	-do-	4	9,747	29,241	38,988
			CST No. BG-2043(C) & TIN 10361776002	GOB/C 165862	2008-09	3,14,721	5,65,743	2,51,022	Old Used Gunny Bag	4	10,041	30,123	40,164
Tripura	Begusarai	M/s Shri Kanaiya Trading Co., Begusarai, Bihar	CST No. BG-2043(C) & TIN 10361776002	GOB/C 192983	2008-09	10,09,953	13,31,253	3,21,300	-do-	4	12,852	38,556	51,408
			CST No. BG-2043(C) & TIN 10361776002	GOB/C 330437	2007-08	69,396	1,66,860	97,464	Old Empty Gunny Bags	12.50	12,183	36,549	48,731
West Bengal	Patna Special	M/s Allen Lab, C/o Anki Pharma	10010147025	104641	2004-05	70,826	7,08,261	6,37,435	Homoph Med	8	50,995	1,52,985	2,03,980
			<b>Total</b>		<b>67,20,038</b>	<b>1,01,47,538</b>	<b>34,27,501</b>	<b>1,70,882</b>	<b>5,12,646</b>	<b>6,83,527</b>			

# Annexure IX

## Non-levy of Central Sales Tax (2<sup>nd</sup> bullet)

(Reference: Paragraph 2.2.16)

Sl. No	Name of the circle	Name of the dealer/ TIN no	Year	Amount of deduction on account of interstate sale not supported by form C/F	Commodity	Rate of tax Leviable/ Levied (in per cent)	Amount of tax leviable	Amount of tax levied	Amount of demand raised after pointed out by audit (excluding interest)	Non/Short levy
<b>Form 'C'</b>										
1	Patliputra	M/s Aditya Birla Telecom Ltd./ 10050411046	2008-09	3,51,51,144	Telecom goods	4/2	14,06,046	7,03,023	NIL	7,03,023
<b>Form 'F'</b>										
1	Patliputra	M/s Bharti Airtel Ltd./10050212002	2007-08	60,69,65,024	Telecom goods	4	2,42,78,601	-	84,193	2,42,78,601
		M/s Hindustan Coca-Cola/10050081052	2008-09	10,06,91,832	Soft drinks	12.5	1,25,86,479	-	4,02,793	1,25,86,479
		M/s Su-Kam Power Sys Ltd	2008-09	1,19,67,583	Electronic goods	12.5	14,95,948	-	14,95,948	14,95,948
		Aditya Birla Tele. Ltd./10050411046	2008-09	37,99,23,512	Telecom goods	4	1,51,96,940	-	Nil	1,51,96,940
		M/s Dishnet Wireless Ltd./10050333252	2008-09	19,77,77,264	-do-	4	79,11,091	-	79,11,091	79,11,091
		M/s Jullandhar Motor Agencies	2007-08	4,71,102	Auto Parts & Auto Mobiles	12.5	58,887	-	nil	58,887
		M/s Dunlop India Ltd./10050703046	2008-09	11,11,206	Tyre & Tube	12.5	1,38,901	-	1,38,901	1,38,901
<b>Total</b>							<b>6,23,69,870</b>	<b>-</b>	<b>1,00,32,926</b>	<b>6,23,69,870</b>

## Suppression of turnover

(Reference: Paragraph 2.4)

**Table - I**  
**Short levy of tax due to suppression of purchase turnover**

Sl. No.	Circle	Name of the dealer/TTN	Period	Rate (in per cent)	Actual Purchase	Purchase accounted for	Value suppressed	Tax	Interest	Penalty	Total	(Amount in ₹) Difference found in
1	Ara	M/s Prasad Motors/ 10160060040	2008-09	12.5	3056443	163640	2892803	361600	122040	1084800	1568440	Purchase receipt and utilisation of Form-C
2	Danapur	M/s JMD Alloys Ltd./ 10040159019	2008-09	4	224408699	195114165	29294534	1171781	298804	3515343	4985928	Annual return and utilisation of Form-C
3	Darbhanga	M/s Shiv Shakti Traders/ 10381246036	2007-08	4	12963660	5374355	7589305	303572	118393	910716	1332681	Annual return and schedule of TAR
		M/s Baidyanath Mahto/ 10380039065	2007-08	4	38577787	28151688	10426099	417044	168903	1251132	1837079	Diff.in A/R & schedule of TAR
4	Hazipur	M/s Rakesh Mashala Pvt. ltd./ 10293647082	2008-09	4	155273277	152749937	2523340	100934	22710	302802	426446	Diff. in A/R & TAR-IV
5	Jehanabad	M/s Ally Pvt. Ltd./ 10220290056	2007-08	12.5	1021980	737700	284280	35535	14925	106605	157065	Diff. in A/R & Road Permit (D-IX)
6	Khagaria	M/s Lal Kumar Singh/ 10460682052	2008-09	12.5	4183140	4056714	126426	15803	4741	47409	67953	Diff. in A/R & TAR
7	Lakhisarai	M/s Balajee ignot pvt. Ltd./ 10550322080	2007-08	4	157473489	146212623	11260866	450435	189181	1351305	1990921	Diff. in A/R, ET-V & TAR
8	Motihari	M/s Kamal Sah / 10270004011	2008-09	4	1752559	966300	786259	31450	10143	94350	135943	Diff. in A/R, TAR & D-IX statement

## Annexure-X

9	Muzaffarpur East	M/s Mehrotra Eng. Works pvt. Ltd/ 10310592012	2008-09	4	127757650	112183813	15573837	622953	130820	1868859	2622632	Diff. in ET-V & A/R,
10	Nawada	M/s Shree Laxmi Trading Co/ 10230170088	2006-07	4	5419054	4597852	821202	32848	21680	98544	153072	Diff. in A/R & utilization statement of Form-C
		M/s J.A. Indane/ 10230227027	2009-10	1, 4 & 12.5	5251305	0	5251305	98641	11837	295923	406401	Diff. in Trading A/C & RT-III/TAR
11	Patliputra	M/s Kone Elevator Ind. P. Ltd./ 10050218016	2007-08	12.5	11941403	10927664	1013739	126717	62725	380151	569593	Diff. in A/R ,TAR & utilization of Form-F
		M/s Tata Teleservices Ltd./ 10050254294	2007-08	4	1310360888	1291081471	19279417	771177	381732	2313531	3466440	Diff. in A/R & Road Permit (D-IX)
		M/s Hindustan Coco cola Ltd./ 10050081052	2008-09	4	1462973995	1453688872	9285123	371405	116992	1114215	1602612	Diff. in A/R & Road Permit (D-IX)
		M/s Ashoka Leyand Ltd./ 10050153026	2008-09	12.5	270931041	225559679	45571362	5696420	1794372	17089260	24580052	Diff. in A/R & TAR-IV
12	Patna city East	M/s J.G. Foundry/ 10060288071	2008-09	12.5	259652061	227507928	32144133	4018017	1265675	12054051	17337743	Diff. in A/R, ET-V
13	Patna city West	M/s Manish Glass House/ 10081735159	2008-09	12.5	153763532	138590959	15172573	606903	172967	1820709	2600579	Diff. in A/R & Entry tax return
			2008-09	12.5	1315109	12946020	206089	25761	6955	77283	109999	Diff. in A/R & Road Permit (D-IX)

## Annexure-X

14	Patna North	M/s Win Medicare P. Ltd./ 10101493089	2006-07	4	44701554	41259463	3442091	137684	80555	413052	631291	Diff. in A/R & TAR
		M/s Salora International/ 10100785086	2007-08	12.5	144731065	138417021	6314044	789255	319648	2367765	3476668	Diff. in TAR-I& TAR-IV
		M/s Amco Batteries Ltd./ 10102068008	2007-08	12.5	26314621	23814523	2500098	312512	126567	937536	1376615	Diff. in A/R & TAR
15	Patna South & Kadamkuan	M/s Sonali Autos/ 10121686161	2007-08	12.5	93540868	85249665	8291203	1036400	497472	3109200	4643072	Diff. in A/R & TAR
		M/s Singh Bajaj Auto P. Ltd./ 10125076020	2007-08	12.5	19797752	19287203	510549	63819	30633	191457	285909	Diff. in A/R & consumption statement of Form-C
			2008-09	12.5	46158235	43553805	2604430	325554	97666	976662	1399882	Diff. in A/R & consumption statement of Form-C
		M/s Lotte India Corp. Ltd/ 10120601119	2007-08	12.5	25818885	19487499	6331386	791423	385819	2374269	3551511	Diff. in Q/R & consumption statement of Form-F
		M/s Sanya Pharma/ 10130468056	2008-09	4	93841190	91742313	2098877	83955	25187	251865	361007	Diff. in AR & consumption statement of Form-F
		M/s Graphic Traders/ 10130105082	2006-07	12.4	51211591	37825386	13386205	535448	273079	1606344	2414871	Diff. in A/R & Trading A/C



## Annexure-X

16	Patna Special	M/s Siemens Ltd./ 10010122096	2006-07	12.5	68186336	30129588	38056748	4757094	2497474	14271282	21525850	Diff. in A/R & Trading A/C
		M/s ITC Ltd. / 10010052062	2007-08	12.5	27951995	7863868	20088127	2511016	866300	7533048	10910364	Diff. in A/R & Trading A/C
		M/s Essar Oil Ltd./ 10010411059	2008-09	4	64911082	51114741	13796341	551854	186251	1655562	2393667	Diff. in ET-V & TAR
		M/s GSBCH Ltd./ 10010180005	2008-09	18.36	181150797	179218012	1932785	354859	119765	1064577	1539201	Cross verification from IOC
			2007-08	12.5	989063029	980336043	8726986	1090873	564527	3272619	4928019	Diff. in A/R & consumption statement of Form- F
			2008-09	12.5	1427227159	1417783877	9443282	1180410	398388	3541230	5120028	Diff. in A/R & consumption statement of Form- F
		M/s Kesoram Spun Pipes & foundries/ 10220290056	2006-07	4	214191716	208493700	5698016	227921	123077	683763	1034761	Diff. in A/R & Road Permit (D- IX)
	Purnea	M/s Purnia Motors/104934390 49	2008-09	12.5	45152755	42688996	2463759	307970	108559	923910	1340439	Diff. in A/R & consumption of D- IX
		M/s Rahul Traders/ 10490902014	2007-08	4	9572128	6304303	3207825	128313	68327	384939	581579	Diff. in A/R & TAR (Annexure- V)
		M/s Flawless Hoding & industries ltd./ 10490885039	2007-08	4	528566387	477695505	50870882	2034835	732541	6104505	8871881	Diff. in A/R & Road Permit (D- IX)

## Annexure-X

18	Samastipur	M/s Jagdamba Enterprises/ 10421861003	2007-08	4	7335750	6913773	421977	16879	8229	50637	75745	Diff. in A/R & TAR
		M/s Maa Chhinmastika Ent. P. Ltd./ 10422191094	2007-08	4	2257143	1603928	653215	26129	12542	78387	117058	Diff. in A/R & consumption statement of Form-F
19	Siwan	M/s Marketing point/ 10350273063	2008-09	4 & 12.5	9009830	8153433	856397	34668	11960	104004	150632	Diff. in AR & consumption statement of Form-C
		M/s Dev Motors/ 10353254067	2008-09	12.5	21548871	20473191	1075680	134460	46389	403380	584229	Diff. in AR & consumption statement of Form-C
			2009-10	12.5	47338270	46217115	1121155	140144	23124	420432	583700	Diff. in AR & consumption statement of Form-C
<b>Total</b>					<b>8409493081</b>	<b>7996098331</b>	<b>413394748</b>	<b>32832471</b>	<b>12519674</b>	<b>98497413</b>	<b>143849558</b>	

**Table - II**  
**Short levy of tax due to suppression of sales turnover**

Sl No.	Name of the Circle	Name of the dealer	Period	Rate (in per cent)	Actual sale	Sale accounted for	Value suppressed	Tax	Interest	Penalty	Total	Remarks
1	Barh	M/s Maihar enterprises/ 10020325041	2008-09	4	4856904	0	4856904	194276	59740	582828	836844	Cross verification of A/R & purchase statement of united spirit Ltd.
		M/s Maa Kali Traders/ 10020870084	2008-09	4	11428574	0	11428574	457143	140571	1371429	1969143	Cross verification of A/R & purchase statement of united spirit Ltd.
2	Begusarai	M/s SST Traders/ 10361955064	2006-07	4	9573307	0	9573307	382932	261351	1148796	1793079	Cross verification of A/R & purchase statement of united spirit Ltd.
			2007-08	4	7148082	0	7148082	285923	143676	857769	1287368	Cross verification of A/R & purchase statement of united spirit Ltd.
3	Hazipur	M/s Rakesh Mashala Pvt. Ltd/ 10293647082	2008-09	4	151636389	144040039	7596351	303854	72925	9111562	1288341	Diff. in A/R , TAR & sale statement
		M/s Jain Infra Project Ltd./ 10293197002	2007-08	4	323450168	291050295	32399873	1295995	544318	3887985	5728298	Diff. in A/R & C-II
4	Lakhisarai	M/s Hari Ram Nand Lal/ 10550002077	2007-08	12.5	20090936	18816504	1274432	159304	66908	477912	704124	Difference in Annual Return, TAR and Sale statement

# Annexure-X

5	Patliputra	M/s Bharti Airtel Ltd./ 10050212002	2007-08	12.5	971583617	606965024	364618593	45577324	21877116	136731972	204186412	Cross verification of A/R & Road Permit (D-IX)
		M/s BSFCSCL/ 10050353040	2007-08	1, 4 & 12.5	9793785670	7553921786	2239863883	55396741	27421387	166190223	249008351	Diff. in A/R & sale statement of TAR
			2008-09	1, 3 (AT) & 12.5	69030304828	4221618408	2681416420	105863328	33346948	317589984	456800260	Diff. in A/R & sale statement of TAR
		M/s Hindustan Steel works Construction Ltd./ 10050036044	2006-07, 2007-08, 2008-09	1,4&12.5	318250000	0	318250000	35340000	11132100	106020000	152492100	Diff. in A/R & letter issued by the Rly
6	Patna West	M/s Kores India Ltd./ 10140218108	2008-09	4 & 12.5	40861745	7064818	33796927	16966606	534431	5089818	7320855	Diff. in A/R, T.A.R ( details of pending Form-F)
7	Purnea	M/s Baba Const./ 10492453044	2006-07	12.5	85930256	78593005	7337251	917156	0	0	917156	Diff. in A/R & Assessment order
8	Saharsa	M/s Arvind Kumar Singh/ 10510185032	2008-09	4	15648541	12021836	3626705	145068	30464	435204	610736	Diff. in Q/R & A/R
9	Samastipur	M/s Sushila Enterprises/ 10423340059	2009-10	12.5	69596355	63299486	6296869	787109	94453	2361327	3242889	Diff. in A/R & T.A.R (Form-3CD)
		<b>Total</b>			<b>18726875372</b>	<b>12997391201</b>	<b>5729484171</b>	<b>248802759</b>	<b>95726388</b>	<b>743656809</b>	<b>1088185956</b>	

## ABSTRACT

(Amount in ₹)

Table	Caption	Actual purchase/ sale	Purchase/Sale accounted for	Value suppressed	Short Levy		
					Tax	Interest	Penalty
I	Suppression of Purchase	8409493081	7996098331	413394748	32832471	12519674	98497413
II	Suppression of Sale	18726875372	12997391201	5729484171	248802759	95726388	743656809
	<b>Total</b>	<b>27136368453</b>	<b>20993489532</b>	<b>6142878919</b>	<b>281635230</b>	<b>108246062</b>	<b>842154222</b>
							<b>1232035514</b>

# Annexure XI

## Short levy of tax due to application of incorrect rate of tax

(Reference: Paragraph 2.5)

Sl. No.	Name of Circle	Name of Dealer / TIN	Year	Commodity	Sale value	Rate of tax leviable / levied (in %)	Short levy of tax	Int. on short levy	Penalty to be imposed	Total
1	Arrah	M/s Madan Pd Raj Kumar/ 10160095057	2006-07	Cosmetics	20934156	12.5/4	1779403	1201097	5338209	8318709
		M/Bhartiya Electronic/ 10160727012	2007-08	Inverter	2866162	12.5/4	243624	124248	730872	1098744
2	Bhabhua	M/s Madan Stone Crusher/ 10181048027	2005-06	Stone chips	338650	12.5/4	28785	25043	86355	140183
		M/s Shukla & Singh Associates/ 10524070097	2006-07	Stone chips	446650	12.5/4	37965	23918	113895	175778
3	Bhagalpur	M/s Shukla & Singh Associates/ 10524070097	2007-08 & 2008- 09 (up to 3 <sup>rd</sup> qtr)	Packaged drinking water	1134911	12.5/4	96467	33479	289401	419347
4	Biharsarif	M/s Vishal Infrastructure Ltd./ 10190571002	2006-07	Mourum	1766919	12.5/4	150188	87860	450564	688612
5	Buxar	M/s Buxar Trading Company/ 10030002052	2006-07	Hair Oil	32655125	12.5/4	2339271	1438651	7017813	10795735
6	Darbhanga	M/s Shyam Sunil Const. India Ltd./ 10384606019	2007-08	Stone chips	58795028	12.5/4	4997577	1949055	14992731	21939363
		M/s Shyam Kishore Const. India Ltd./ 10381512010	2006-07	Stone chips	75737027	12.5/4	6437647	3669459	19312941	29420047

## Annexure-XI

7	Muzaffarpur (West)	M/s Shri Sai Sales & Services/ 10306077050	2008-09	Earth moving machine, loader machine	69492083	12.5/4	5906827	1949253	17720481	25576561
		M/s Prakash Stores/ 10302209078	2006-07	Digestive tablet & churan	5298900	12.5/4	450407	310780	1351220	2112407
			2007-08	-do-	11662450	12.5/4	991308	505567	2973925	4470800
			2008-09	-do-	16524558	12.5/4	1404587	463514	4213761	6081862
8	Nawada	M/s Zunaid Auto Electric/ 10230607073	2006-07	Inverter	1740766	12.5/4	147965	97657	443895	689517
			2007-08	Inverter	1263219	12.5/4	107374	51539	322122	481035
			2008-09	Inverter	1150051	12.5/4	97754	29326	293262	420342
9	Patliputra	M/s Speed Craft Ltd./ 10050003064/ 10050003161	2008-09	Road Roller, DG Set etc.	127141137	12.5/4	10806997	3404204	32420991	46632192
		M/s Phoolias Tamper Pvt. Ltd./ 10050043028	2007-08 & 2008-09	Rail Road Vehicle. utility track vehicle, gang car etc.	234334460	12.5/4	19918429	7669561	59755287	87343277
		M/s Pep infotech ltd./ 10050215009	2007-08 & 2008-09	Telephone Billing machine	40274904	12.5/4	3423367	1443864	10270101	15137332
		M/s NAFED/ 10050127030	2008-09	Wheat & Rice	1169792763	1/0	11697928	3684847	35093784	50476559
		M/s Progressive Const. Pvt. Ltd./ 10050289020	2005-06	Sand & bitumen	22791015	12.5/4	1937236	1656337	5811708	9405281
		M/s Samsung India electronic pvt. ltd./ 10050130037	2008-09	TV, AC & other electronic goods	9842620	12.5/4	836623	263536	2509869	3610028

## Annexure-XI

10	Patna city (West)	M/s Indo Asian Mineral Water & Allied Products/10081276058	2007-08	Package drinking water	1164820	12.5/4	99010	35643	297030	431683
			2008-09	-do-	2093698	12.5/4	177964	32034	53389 2	743890
11	Patna North	M/s Lakhmani Infotech/ 10110510015	2006-07	cartridge	9473515	12.5/4	805249	471071	2415747	3692067
12	Patna (South)	M/s Linkwell Telesystem Pvt. Ltd./ 10122317049	2009-10	PCO Billing machine	7245480	12.5/4	615866	78523	1847598	2541987
		M/s Jeevan Dhara Products/ 10123111091	2006-07	Package drinking water	78826	12.5/4	6700	4523	20100	31323
			2007-08	-do-	118680	12.5/4	10088	5901	30264	46253
13	Patna (Special)	M/s B. K. Trading Company /10010256053	2006-07	Hair Oil	1597343	12.5/4	126994	66672	380982	574648
		M/s Dabur India Ltd./ 10010037027	2007-08	Hair Oil	5491497	12.5/4	377337	130181	1132011	1639529
			2006-07	Medicinal Food Items	127446684	12.5/4	10832908	5687308	32498904	49019180
			2007-08	-do-	145027346	12.5/4	12327324	4252927	36981972	53562223
			2008-09	Isabgol. chawanpras	228472351	12.5/4	19420150	6401649	58260450	84082249
		M/s Merico Ltd./ 10010186019	2008-09	Medicor Shampoo	20217595	12.5/4	1456163	480534	4368489	6305186
		M/s Tantiya Const. Pvt. Ltd./ 10010124036	2006-07	Stone Chips	9071335	12.5/4	771063	404808	2313189	3489060
			2007-08	Stone Chips	43964288	12.5/4	3736964	1345307	11210892	16293163
		M/s Subhas Project & marketing ltd./ 10010474012	2007-08	PSC Pole	7991290	12.5/4	679260	326045	2037780	3043085
14	Patna (West & Central)	M/s Pure & Sure/ 10151931052	2008-09	Packaged mineral water	23410827	12.5/4	1989920	596977	5969760	8556657
		M/s Shivam aqua industries Pvt. Ltd./ 10150391080	2007-08	Packaged mineral water	3443626	12.5/4	292708	140498	878124	1311330
			2008-09	Packaged mineral water	5913332	12.5/4	502378	150713	1507134	2160225

## Annexure-XI

15	Purnea	M/s Ganga Jyoti purifier/10492467012	2007-08	Packaged mineral water	463680	12.5/4	39413	13597	118239	171249
			2008-09	Packaged mineral water	539118	12.5/4	45825	7561	137475	190861
			2009-10	Packaged mineral water	428958	12.5/4	36461	6290	109383	152134
		M/s Baba Const./10492453044	2007-08	Paints & emulsion	24552505	12.5/4	2086963	1111308	6260889	9459160
			2008-09	Paints & emulsion	3888123	12.5/4	330490	116498	991470	1438458
16.	Samastipur	M/s Chhinmastika enterprises /10422191094	2007-08	PSC Pole	517518	12.5/4	43989	21115	131967	197071
17	Sasaram	M/s Maa Luxmi Bhandar/1024520305	2008-09	Husk	13052549	4/0	522102	172295	1566306	2260703
<b>TOTAL</b>					<b>2591648538</b>		<b>131171078</b>	<b>52142773</b>	<b>393513234</b>	<b>576827085</b>



## Excess allowance of Input Tax Credit (ITC)

(Reference: Paragraph 2.6)

Sl. No.	Name of Circle	Name of Dealer / TIN	Year	Purchase value	ITC availed	Actual entitlement	Excess availing of ITC	Penalty Interest	Total	Cause of excess ITC
1	Bhabhua	M/s Kalyani Traders/ 10180011097	2007-08	3970989	543435	492588	50847	<u>152541</u> 25931	229319	ITC claim were not in conformity with the purchase shown in annual return.
			2009-10	4722753	611547	584219	27328	81984 4099	113411	-do-
		M/s Dayanand Pd. Sinha & Co./ 10181534049	2008-09	4261185	281092	228554	52538	<u>157614</u> 15761	225913	ITC were claimed on in admissible capital inputs like motor vehicle and office fixtures and equipments.
2	Danapur	M/s Iceberg Industries/ 10040518016	2008-09	40126710	1634203	0	1634203	<u>4902609</u> 441235	6978047	The inputs were used in manufacturing of schedule-IV goods.
3	Forbesganj	M/s Auto Traders/ 10440168007	2008-09	142985	17873	0	17873	<u>53619</u> 6300	77792	ITC were claimed / allowed on those goods which were not re-sold rather used as consumables.

## Annexure-XII

4	Muzaffarpur (East)	M/s BSC-C&C JV/ 10310938011	2008-09	198346588	8251408	7191043	1060365	3181095 222676	4464136	ITC claimed in Return were not in conformity with the ITC shown in Tax Audit Report
		M/s Ganesh foundry & casting Ltd./ 10310584058	2008-09	37074892	1519043	1222438	296605	<u>889815</u> 62288	1248708	ITC claimed in Return were not in conformity with the ITC shown in Tax Audit Report
5	Muzaffarpur (West)	M/s Parle Biscuit Pvt. Ltd./ 10305416092	2008-09	159515657	1837002	882574	954428	2863284 314961	4132673	ITC was claimed in excess of the amount of reverse credit shown in declaration in form D-IV
6	Patliputra	M/s Kalpataru power transmission Ltd./ 10050290087	2007-08	77216439	7433190	5482597	1950593	<u>0</u> 965544	2916137	ITC were allowed by the assessing officer more than the claim.
		M/s FCI/ 10050225097	2008-09	7120538952	116919098	33000749	83918349	251755047 26434280	362107676	ITC were claimed on additional tax also.
7	Patna (South)	M/s Krish Motor Pvt. Ltd./ 1012486006	2008-09	5024453	626535	333645	292890	<u>878670</u> 90064	1261624	ITC were claimed / allowed on those goods which were not re-sold rather used as consumables in the work shop.

## Annexure-XII

8	Patna Special	M/s Tantia Const./ 10010124036	2007-08	38489614	10680837	8817209	1863628	5590884 978405	8432917	ITC were claimed / allowed on those goods which were not re-sold rather used as consumables. -do -
			2008-09	104574280	8847475	7097494	1749981	5249943 590618	7590542	
			2008-09	16345562	653822	0	653822	1961466 220665	2835953	
<b>Total</b>			<b>7810351059</b>	<b>159856560</b>	<b>65333110</b>	<b>94523450</b>	<b>277718571</b> <b>30372827</b>	<b>402614848</b>		

# Annexure XIII

## Incorrect allowance of deductions

(Reference: Paragraph 2.7)

Sl. No.	Circle	Name of the dealer/TIN	Year	Items of inadmissible deduction	Amount of such deduction	Apportioned value of material	Rate (per cent)	(Amount in ₹) VAT
1	Arrah	M/s Kamal Builders/ 10162619094	2008-09	Profit and Establishment expenses and other expenses such as repair & maintenance, transportation	250564007	211066630	4 and 12.5	8873241
2	Bagha	Ujjain Enjicon (India) Pvt. Ltd./ 10250248021	2006-07	Soil Purchase and other Miscellaneous expenses	26642358	26642358	4 and 12.5	2243287
3	Begusarai	Upendra Prasad Singh Hitech Construction/ 10360329053	2008-09 2009-10	Profit, VAT and Service Tax	12466775	12466775	4 and 12.5	654584
4	Bettiah	CECON & SPM (JR)/ 10262831055	2008-09	Profit	11798620	9336287	4 and 12.5	373451
		Durga Construction/ 10260267054	2008-09	Profit, VAT, Royalty and other miscellaneous expenses	13712352	11248348	4 and 12.5	449934
		Narayani Nirman/ 10260708016	2007-08	Profit and other Miscellaneous expenses	121305726	114851049	4	4594042
5	Bhagalpur	Rungta Enterprises/ 10520936027	2007-08	Other administrative expenses and Profit	7179279	4031475	4 and 12.5	224071
6	Buxar	Janmejai Singh/ 10031761050	2007-08	Gross Profit	7921472	6535461	4 and 12.5	661389
		Sushant Sagar Construction/ 10030874082	2007-08	Profit and other administrative expenses	10140669	3355227	4 and 12.5	285362
7	Darbhanga	Tara Construction/ 10384624061	2008-09	Administrative and Estt. expenses	9608370	8271205	4 and 12.5	548794
		Raghav Construction/ 10381595042	2006-07 2007-08	Earth Work, Royalty and VAT	44359385	26637875	4 and 12.5	1715440
		Shyam Kishor Construction India Pvt. Ltd./ 1010381512010	2006-07	Gross Profit	25127482	22296535	4 and 12.5	2189134
		Shyam Sunil Construction/ 1038460619	2007-08	Gross Profit	2885830	28157825	4 and 12.5	2011877

## Annexure-XIII

8	Jamui	Sudesh Kr. Singh/ 10540603014	2007-08 2008-09	Office expenses, TDS and profit	38094834	38094834	4 and 12.5	2844197
		M/s Ashok and Company/ 10540629064	2008-09	Office expenses, TDS and profit	10156122	10156122	4 and 12.5	820614
		M/s Sudesh Kr. Singh & Co./ 10540164046	2007-08 2008-09	Profit Royalty and Sales Tax	8156949	8156949	4 and 12.5	648412
9	Khagarai	M/s Anil Kumar/ 10460652079	2007-08 2009-10	Royalty Profit and other misc. expenses	568909 1923285	568909 1193312	4 and 12.5 4 and 12.5	59024 93985
10	Lakhisarai	Munger Construction Co./ 10551619067	2007-08	Profit Royalty and VAT	17554820	17554820	4 and 12.5	702193
		Nex-Gen Construction/ 10551461054	2008-09	Profit and other miscellaneous expenses	3400308	3400308	4 and 12.5	197519
		Nishant Kr./ 10551703069	2008-09	Profit, Royalty and Sales Tax	14828209	14828209	4 and 12.5	937595
11	Motihari	M/s R.K.Garg/ 10273127023	2008-09	Profit & other Misc. expenses	61677486	31897808	4 and 12.5	1600457
12	Muzaffarpur (East)	M/s BSc-C&C (JV)/ 10310938011	2008-09	Profit	261192589	126839529	4 and 12.5	6558174
13	Patliputra	M/s MGCP-L-VCPPL (JV)/ 10050442086	2008-09	Hire charges of vehicles other expenses & profit	80483113	68622095	4 and 12.5	4030450
		M/s M.G. Contractor Pvt. Ltd/ 10050485057	2008-09	Hire charges of vehicles other expenses & profit	13877870	111115426	4 and 12.5	770766
		M/s Oriental structural Engineering Pvt. Ltd./10050184066	2006-07	Depreciation, Estt. & other overheads including repair and maintenance	74579070	68431105	4 and 12.5	5878232
		M/s Kalpataru Power Transmission Ltd./10050290087	2005-06 2006-07 2007-08 2008-09	Estt. and administrative exp enses do do do	29437273 97249223 154710129 132342611	15653359 61147355 64536884 38223616	4 and 12.5 do do do	1365114 6017114 5921679 2463034
		M/s Progressive Const Ltd./ 10050289020	2005-06 2006-07 2007-08	Estt. expenses, hire charges, Profit & other admn. expenses.	56367627 202687326 520186393	43302633 166530923 469221385	4 and 12.5 do do	5061688 12119454 28101669

## Annexure-XIII

14	Patna (South)	M/s Mother India Const. Pvt. Ltd./ 10120984075	2007-08 2008-09 2009-10	Cost of Establishment & other expenses, profit	206897945	163810750	4 and 12.5	7671051
		M/s Ajanta Const. Co./ 10120312059	2008-09	Misc. expenses & Profit	7053785	5638883	4 and 12.5	225555
		M/s Arjun Enjicom Pvt. Ltd./ 10122788081	2007-08	Profit & other Estt. & Admn expenses.	10633269	6061288	4 and 12.5	330037
15	Patna Special	M/s Tanti Const./ 10010124036	2008-09	Profit & Administrative & Estt. expenses	723737716	407126959	4 and 12.5	21285615
		M/s GPT Infrastructure/ 10010645050	2008-09	TDS	2018190	2018190	4 and 12.5	142278
16	Patna (West and Central)	M/s Jyoti Structure Ltd./ 10150374008	2006-07	Profit	78553071	20842538	4 and 12.5	1560064
17	Purnea	M/s Baba Const./ 10492453044	2006-07	Cost of Soil and freight exp enses.	4730134	4730134	4 and 12.5	591267
18	Sasaram	M/s A.K.Builders and transporters/ 10240936021	2008-09	Cost of Estt. and other admn expenses, profit	27578396	18112736	4 and 12.5	810110
<b>Total</b>					<b>3410358977</b>	<b>2372196910</b>		<b>143631953</b>

# Annexure XIV

## Incorrect adjustment of entry tax towards payment of VAT

(Reference: Paragraph 2.20)

Sl. No.	Name of Circle	Name of Dealer / TIN	Year	ET paid	ET adjusted	Actual amount of ET to be adjusted	Difference	Interest	Total	Remarks	(Amount in ₹)
1	Danapur	M/s Balmkund concast Ltd./ 10040196073	2008-09	31459526	30116914	27954935	2161979	551305	2713284	Claimed adjustment on inter state stock transfer	
		M/s Ice Burg Industries Ltd./ 10040518016	2008-09	1396480	1396480	0	1396480	356102	1752582	The dealer does not come under small, medium or sick unit	
2	Hajipur	M/s Sumitra trading co./ 10290610012	2008-09	2775956	2781088	2168716	612372	137784	750156	Rate of VAT is less than the rate of ET	
3	Muzaffarpur West	M/s Shyama Power India Ltd./ 10302993032	2008-09	2500000	2500000	908581	1591419	525168	2116587	-do-	
4	Patliputra	M/s Amara Raja Batteries/ 10050107048	2008-09	12186642	11981724	9683941	2297783	723802	3021585	Claimed adjustment on replaced goods under warranty	
		M/s Exide Industries Ltd./ 10050070091	2007-08 (Scrutinized in Feb. 2010)	68665397	68665397	64712900	3952497	1897199	5849696	-do-	
		M/s IRCTC/ 10050163017	2007-08	2628553	2628553	986701	1641852	812717	2454569	Claimed adjustment on inter state stock transfer	
		M/s Bharat Petroleum Cor. Ltd./ 10010121223	2008-09	2364050	2318917	748403	1570514	494712	2065226	Rate of VAT is less than the rate of ET	
5	Patna Special	M/s Bharat Petroleum Cor. Ltd./ 10010121223	2008-09	50252556	50252556	37222805	13029751	4299818	17329569	Rate of VAT is less than the rate of ET	
		M/s Hindustan Petroleum Corp. Ltd./ 10010120253	2008-09	38291231	38291231	9215542	29075689	9594977	38670666	Rate of VAT is less than the rate of ET	
		M/s JP Associates/ 10010083005	2007-08 (Assessed in June 2009)	123851907	123851907	123322507	529400	269994	799394	Claimed adjustment on damage goods	
6	Sasaram	M/s Nasimuddin & Sons/ 10242253087	2008-09	2860705	2860705	2234916	625789	215897	841686	Rate of VAT is less than the rate of ET	
<b>Total</b>				<b>339233003</b>	<b>337645472</b>	<b>279159947</b>	<b>58485525</b>	<b>19879475</b>	<b>78365000</b>		

## Short levy of entry tax due to suppression of import value

(Reference: Paragraph 2.21)

Sl. No.	Name of Circle	Name of Dealer / TIN	Year	Commodity/ rate	Actual purchase accounted for	Suppression	Entry tax	Penalty	Interest	Total
1	Arrah	M/s Prasad Motor / 10160060234	2009-10	Motorecycle / 8%	3585610 Nil	3585610	286849	860547	45179	1192575
2	Nawadah	M/s Twinderjit Mining & Const. / 10231406062	2008-09	Diesel Generator Set, Electrical goods, Bucket etc	9456647 Nil	9456647	772927	2318781	237675	3329383
3	Patliputra	M/s GTL Infra Ltd / 10050455278	2008-09	Iron & telecom / 4% 8%	54560186 45487088	9073098	606482	1819446	191042	2616970
		M/s Progressive Const. Ltd / 10050289214	2007-08	HSD, Lubricant. / 16% & 8%	41640661 Nil	41640661	6630230	19890690	3281964	29802884
		M/s Gamon India Ltd / 10050198228	2007-08	Bitumen, DG Set, transformer, iron and steel, bitumen etc./4 and 8%	330116137 165501990	164614147	8598859	25796577	4256435	38651871
		M/s Reliance Telecom / 10050157294	2007-08 (Assessed in July 2008)	Telecom goods / 4%	2204310499 2186409348	17901151	716046	2148138	354443	3218627



## Annexure-XV

4	Patna Special	M/s Tantiya Const./ 10010124230	2008-09	Motor vehicle/ 8%	155655227 137706747	17948480	1435878	4307635	473840	6217352		
		M/s Dipak Vegpro Pvt. Ltd./ 10010526295	2007-08 & 2008-09 (Assessed in July 2008)	Granules/ PP Gas, C B Boxes & DG Sets/ 4% & 8%	69029348 14054134	54975214	2301511	6904533	931818	10137862		
		M/s Hindustan Petroleum Cor. Ltd./ 10010120253	2008-09	MS, HSD, LPG, Bitumen, Asphalt/ 16% & 4%	2523941937 1305366759	1218575178	139346226	418038678	45984254	603369158		
		M/s Bharat Petroleum Cor. Ltd./ 10010121223	2008-09	MS, HSD, LPG, Lubricants/ 4%, 8% & 16%	7379717693 807397733	6572319960	1018425244	3055275732	336080331	4409781307		
		M/s Indian Oil Cor. Ltd./ 10010116276	2008-09	DG Set, Hightlight Tower/ 8%	8660556536 8654119330	6437206	514976	1544928	169942	2229846		
		M/s Popular Gas Distributers/ 10490210210	2007-08	LPG/ 8%	14418135 4357645	10060490	804840	2414520	350105	3569465		
		M/s Bihar State Hydro Electric Power Corp./ 10244900217	2007-08	Power plant, Machinery and Electricals goods 8%	127593226 115410694	12182532	974603	2923809	497050	4395462		
			2008-09		93311852 88021817	5290035	423203	1269609	146005	1838817		
				<b>Total</b>			<u>21667893694</u> 1352383285	<b>8144060409</b>	<b>1181837874</b>	<b>3545513623</b>	<b>393000083</b>	<b>5120351580</b>

## Application of incorrect rate of entry tax

(Reference: Paragraph 2.22)

Sl. No.	Name of the circle	Name of the dealer TIN	Period	Import Value	Commodity	Rate leviable/ Rate levied	Difference in tax amount	Penalty leviable	Interest leviable	Total
<b>Assessed/scrutinised cases</b>										
1	Darbhanga	M/s Baidhyanath Gami Satanarayan/10380023254	2007-08	54993779	Tobacco Products	16/5	6049316	18147948	2359233	26556497
2	Jamui	M/s Shyam Biri Works/ 10540543025	2007-08	3913165	Tobacco (Biri)	8/5	117395	352185	49306	518886
		M/s Nasiruddin Biri Merchant Pvt. Ltd./ 10540669222	2007-08	22360765	Tobacco	8/5	670822	2012466	281745	2965033
3	Madhubani	M/s Rahul Zarda Stores/ 10410501042	2007-08	4691903	Zarda	16/5	516109	1548327	193541	2257977
4	Patliputra	M/s Reliance Telecom Infrastructure Ltd./ 10050415217	2008-09	22426984	Electricals goods	8/4	897079	2691237	282580	3870896
		M/s Reliance Communication Ltd./ 10050112286	2007-08	148279025	Electricals goods	8/4	5931161	17793483	2935925	26660569
		M/s Reliance Telecom Ltd./ 10050157294	2008-09	44333839	Battery and Electricals goods	8/4	1773354	5320062	558606	7652022
			2007-08	29516605	Electricals goods	8/4	1180664	3541992	584429	5307085
		<b>Total</b>		<b>330516065</b>			<b>17135900</b>	<b>51407700</b>	<b>7245365</b>	<b>75788965</b>
<b>Self Assessed cases</b>										
1	Arrah	M/S Kamal Builders/ 10162619288	2008-09	1221852	LDO Fuel	16/8	97748	293244	30791	421783
2	Jamui	M/s M.K. Brother/ 10540543219	2007-08	4470282	Tobacco	8/5	134108	402324	56325	592757

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3	Kishanganj	M/s Kailash Tobacco Store/ 10470596228	2008-09	565420	Tobacco	8/5	16963	50889	5343	73195
		ITD Cementation India Ltd./ 10470433074	2008-09	8588919	Cement	12/5	601224	1803672	189386	2594282
4	Patliputra	M/s Aditya Birla Telecom Ltd./ 10050411240	2007-08	7443968	Electricals goods / Tiles	8/4	297759	893277	147390	1338426
		M/s Tata Tele Services Ltd./ 10050254294	2009-10	408707457	Telecom	4/0	16348298	49044894	3678367	69071559
		M/s Bharti Infratel Ltd./ 10050418224	2008-09	80008922	Battery and Electricals goods	8/4	3200357	9601071	1008112	13809540
		M/s BSNL (Electrical)/ 10050459255	2007-08	63542789	Electricals goods	8/4	2441712	7325136	1258147	11024995
		M/s Idea Cellular Infrastructure Services Ltd./ 10050484281	2007-08	5812151	Electricals goods	8/4	232486	697,458	115081	1045025
		M/s Dishnet wireless Ltd./ 10050333252	2008-09	316443832	Electricals goods	8/4	12657753	37973259	3797326	54428338
5	Patna city West	M/s Hariom Enterprises/ 10082366241	2008-09	20089127	Telcom ,Battery and Electricals goods	4,8/0,4	870754	2612262	356837	3839853
6	Patna Special	M/s ITC Ltd./ 10010052256	2007-08	6560376	Gutka	16/5	721641	2164923	259791	3146355
7	Sasaram	M/s Bihar State Hydroelectric Power Corporation Ltd./ 10244900217	2008-09	1459007494	Cigarettes & Smoking Tobacco	16/12.5	51065262	153195786	16851537	221112585
			2007-08	52258577 32750016	Power plant Machinery	8/4 8/0	4710332	14130996	2472924	21314252
		<b>Total</b>		<b>2467471182</b>			<b>93396397</b>	<b>280189191</b>	<b>30227357</b>	<b>403812945</b>
		<b>GRAND TOTAL</b>		<b>2797987247</b>			<b>110532297</b>	<b>331596891</b>	<b>37472722</b>	<b>479601910</b>

## Incomplete Database

(Reference: Paragraph 3.2.13)

Name of office	Total number of vehicle	Owner's Name	address	Engine No	Vehicle class	Maker/Model	PAN /GIR	Sale amount	Seating capacity zero	Cubic capacity/ HP	Unladen weight	Laden weight	Wheel base	Purchase date
Bhagalpur	19823		5	5		5	19818	962	149	745	182	3	3	1
Gaya	6017		558	558		558	3698	198	439	576	269		7	
Katihar	9132		214	193		216	9132	58	184	193	121			1
Muzaffarpur	60480		878	411	2133	20559	60473	1975	422	1338	18887	75	2545	2137
Patna	242037	27	1381	890	678	59241	237565	3708	640	80762	13133	93	3465	3233
Purnea	15152		1365	1238		1365	15152	838	944	309	288		92	
Vaishali	25055		473	3		486	25014	516	340	17	157	4	20	689
<b>Total</b>	<b>377696</b>	<b>27</b>	<b>4874</b>	<b>3298</b>	<b>2811</b>	<b>82430</b>	<b>370852</b>	<b>8255</b>	<b>3118</b>	<b>83940</b>	<b>33037</b>	<b>175</b>	<b>6132</b>	<b>6061</b>

## Input control

(Reference: Paragraph 3.2.14.1)

Name of office	Total number of vehicle	duplicate engine number	same engine & chassis number
Bhagalpur	19823	16	247
Gaya	6017	10	189
Hajipur	25055	22	500
Katihar	9132	2	90
Muzaffarpur	60480	1180	591
Patna	242037	773	1588
Purnea	15152	12	117
<b>Total</b>	<b>377696</b>	<b>2015</b>	<b>3322</b>

## Non-realisation of motor vehicle taxes

(Reference: Paragraph 3.4)

Sl. No.	Name of the DTOs	No. of vehicles for which tax calculated	Period for which tax was not paid	Amount of tax (in ₹)		
				Tax	Penalty	Total
1	Arrah	36	9/02 to 3/10	1215724	2431448	3647172
2	Arwal	08	7/07 to 3/10	52009	104018	156027
3	Aurangabad	36	5/06 to 3/10	699967	1399934	2099901
4	Banka	16	01/08 to 3/10	225300	450600	675900
5	Begusarai	42	7/02 to 11/10	1544443	3088886	4633329
6	Betiah	42	4/01 to 6/10	1182804	2365608	3548412
7	Bhagalpur	69	4/06 to 3/10	2829480	5658960	8488440
8	Buxar	21	7/01 to 6/10	588166	1176332	1764498
9	Chapra	97	5/06 to 12/10	2380089	4760178	7140267
10	Gaya	40	7/02 to 3/10	7504475	15008950	22513425
11	Jamui	12	5/06 to 3/10	136467	272934	409401
12	Jehanabad	28	7/02 to 3/10	3567821	7135642	10703463
13	Kaimur (Bhabua)	21	07/02 to 3/10	1856805	3713610	5570415
14	Katihar	23	4/07 to 3/10	420751	841502	1262253
15	Khagaria	16	7/06 to 3/10	403107	806214	1209321
16	Lakhisarai	27	11/06 to 3/10	1069316	2138632	3207948
17	Madhepura	06	1/02 to 3/10	185841	371682	557523
18	Madhubani	22	1/02 to 3/10	680773	1361546	2042319
19	Motihari	33	09/08 to 11/10	701443	1402886	2104329
20	Munger	30	10/06 to 3/10	620767	1241534	1862301
21	Muzaffarpur	26	9/02 to 4/10	2330005	4660010	6990015
22	Nalanda	32	07/02 to 3/10	4333403	8666806	13000209
23	Nawada	25	08/02 to 3/10	762313	1524626	2286939
24	Patna	132	7/02 to 3/10	10977485	21954970	32932455
25	Purnia	25	12/03 to 11/10	1524441	3048882	4573323
26	Samastipur	15	8/02 to 3/10	974953	1949906	2924859
27	Sasaram	43	5/06 to 3/10	857874	1715748	2573622
28	Sheikhpura	34	5/06 to 3/10	898139	1796278	2694417
29	Sheohar	06	6/02 to 3/10	709989	1419978	2129967
30	Siwan	22	09/02 to 3/10	1299199	2598398	3897597
31	Supaul	25	3/07 to 3/10	322500	645000	967500
32	Vaishali	15	2/05 to 3/10	537024	1074048	1611072
	<b>Total</b>	<b>1025</b>		<b>53392873</b>	<b>106785746</b>	<b>160178619</b>

## Non-settlement of excise shops

(Reference: Paragraph 4.5.1)

**Table - I**  
**Country Spirit/Spiced Country Spirit**

(Amount in ₹)

Sl. No.	Name of excise districts	No. of sanctioned excise shops	No. of shops settled	No. of shops remained unsettled	Monthly licence fee	Loss of revenue (Col. 5x6) x no. of months
1	2	3	4	5	6	7
1	Begusarai	36	27	8	1,75,000	1,68,00,000
				1	35,000	4,20,000
	<b>Total</b>	<b>36</b>	<b>27</b>	<b>09</b>		<b>1,72,20,000</b>
2	Bhagalpur	51	25	11	1,22,010	1,61,05,320
				04	1,13,120	54,29,760
				03	1,07,030	38,53,080
				03	94,780	34,12,080
				05	50,400	30,24,000
<b>Total</b>	<b>51</b>	<b>25</b>	<b>26</b>		<b>3,18,24,240</b>	
3	Bhojpur	59	52	02	2,35,200	56,44,800
				02	2,19,520	52,68,480
				01	1,96,000	23,52,000
				02	94,080	22,57,920
<b>Total</b>	<b>59</b>	<b>52</b>	<b>07</b>		<b>1,55,23,200</b>	
4	East Champaran	56	46	02	1,56,800	37,63,200
				05	1,25,440	75,26,400
				01	1,09,760	13,17,120
				02	62,720	15,05,280
<b>Total</b>	<b>56</b>	<b>46</b>	<b>10</b>		<b>1,41,12,000</b>	
5	Gaya	64	43	02	2,16,930	52,06,320
				10	1,56,870	1,88,24,400
				05	1,17,250	70,35,000
				04	63,070	30,27,360
<b>Total</b>	<b>64</b>	<b>43</b>	<b>21</b>		<b>3,40,93,080</b>	
6	Gopalganj	17	12	01	2,73,000	32,76,000
				04	2,45,000	1,17,60,000
<b>Total</b>	<b>17</b>	<b>12</b>	<b>05</b>		<b>1,50,36,000</b>	
7	Jehanabad	17	10	06	1,80,320	1,29,83,040
				01	1,62,260	19,47,120
<b>Total</b>	<b>17</b>	<b>10</b>	<b>07</b>		<b>1,49,30,160</b>	
8	Katihar	42	29	08	1,26,000	1,20,96,000
				05	93,450	56,07,000
<b>Total</b>	<b>42</b>	<b>29</b>	<b>13</b>		<b>1,77,03,000</b>	
9	Khagaria	28	19	06	1,19,000	85,68,000
				02	90,160	21,63,840
				01	64,400	7,72,800
<b>Total</b>	<b>28</b>	<b>19</b>	<b>09</b>		<b>1,15,04,640</b>	

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10	Madhubani	32	25	06	85,330	61,43,760
				01	77,630	9,31,560
	<b>Total</b>	<b>32</b>	<b>25</b>	<b>07</b>		<b>70,75,320</b>
11	Patna	203	161	08	2,99,600	2,87,61,600
				08	2,90,360	2,78,74,560
				06	2,87,070	2,06,69,040
				12	2,82,240	4,06,42,560
				02	1,58,830	38,11,920
				05	1,68,355	1,01,01,300
	01	1,96,425	23,57,100			
<b>Total</b>	<b>203</b>	<b>161</b>	<b>42</b>		<b>13,42,18,080</b>	
12	Purnea	39	32	06	78,400	56,44,800
				01	1,72,480	20,69,760
	<b>Total</b>	<b>39</b>	<b>32</b>	<b>07</b>		<b>77,14,560</b>
13	Rohtas	88	82	02	2,74,400	65,85,600
				01	2,56,970	30,83,640
				02	1,96,000	47,04,000
				01	1,17,180	14,06,160
	<b>Total</b>	<b>88</b>	<b>82</b>	<b>06</b>		<b>1,57,79,400</b>
14	Saran	34	20	10	1,37,200	1,64,64,000
				04	1,19,000	57,12,000
	<b>Total</b>	<b>34</b>	<b>20</b>	<b>14</b>		<b>2,21,76,000</b>
15	West Champanan	52	40	12	2,03,000	2,92,32,000
	<b>Total</b>	<b>52</b>	<b>40</b>	<b>12</b>		<b>2,92,32,000</b>
<b>Grand Total</b>		<b>818</b>	<b>623</b>	<b>195</b>		<b>38,81,41,680</b>



## Annexure-XX

**Table - II**  
**India Made Foreign Liquor**

(Amount in ₹)

Sl. No.	Name of excise districts	No. of sanctioned excise shops	No. of shops settled	No. of shops remained unsettled	Monthly licence fee	Loss of revenue (Col. 5x6) x no. of months
1	2	3	4	5	6	7
1	Araria	29	25	04	98,500	47,28,000
	<b>Total</b>	<b>29</b>	<b>25</b>	<b>04</b>		<b>47,28,000</b>
2	Begusarai	31	22	08	2,37,000	2,27,52,000
				01	37,500	4,50,000
	<b>Total</b>	<b>31</b>	<b>22</b>	<b>09</b>		<b>2,32,02,000</b>
3	Bhagalpur	50	27	10	2,17,410	2,60,89,200
				04	1,88,492	90,47,616
				03	1,38,960	50,02,560
				02	1,24,830	29,95,920
				04	70,010	33,60,480
	<b>Total</b>	<b>50</b>	<b>27</b>	<b>23</b>		<b>4,64,95,776</b>
4	Bhojpur	46	36	07	1,72,950	1,45,27,800
				01	51,120	6,13,440
				01	50,150	6,01,800
				01	49,000	5,88,000
	<b>Total</b>	<b>46</b>	<b>36</b>	<b>10</b>		<b>1,63,31,040</b>
5	East Champaran	54	52	01	94,290	11,31,480
				01	63,510	7,62,120
	<b>Total</b>	<b>54</b>	<b>52</b>	<b>02</b>		<b>18,93,600</b>
6	Gaya	52	32	02	2,55,800	61,39,200
				06	1,98,130	1,42,65,360
				05	1,00,310	60,18,600
				07	93,920	78,89,280
	<b>Total</b>	<b>52</b>	<b>32</b>	<b>20</b>		<b>3,43,12,440</b>
7	Gopalganj	14	10	01	1,48,000	17,76,000
				03	1,27,920	46,05,120
	<b>Total</b>	<b>14</b>	<b>10</b>	<b>04</b>		<b>63,81,120</b>
8	Jehanabad	16	14	02	69,450	16,66,800
	<b>Total</b>	<b>16</b>	<b>14</b>	<b>02</b>		<b>16,66,800</b>
9	Katihar	36	34	02	69,758	16,74,192
	<b>Total</b>	<b>36</b>	<b>34</b>	<b>02</b>		<b>16,74,192</b>
10	Khagaria	22	21	01	67,950	8,15,400
	<b>Total</b>	<b>22</b>	<b>21</b>	<b>01</b>		<b>8,15,400</b>
11	Madhubani	24	21	02	67,050	16,09,200
				01	56,870	6,82,440
	<b>Total</b>	<b>24</b>	<b>21</b>	<b>03</b>		<b>22,91,640</b>

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12	Patna	151	127	06	3,91,183	2,81,65,176
				12	1,83,650	2,64,45,600
				03	1,07,804	38,80,944
				03	77,077	27,74,772
	<b>Total</b>	<b>151</b>	<b>127</b>	<b>24</b>		<b>6,12,66,492</b>
13	Purnea	36	35	01	82,680	9,92,160
	<b>Total</b>	<b>36</b>	<b>35</b>	<b>01</b>		<b>9,92,160</b>
14	Rohtas	65	57	01	1,24,600	14,95,200
				01	89,000	10,68,000
				02	58,920	14,14,080
				04	50,280	24,13,440
				<b>Total</b>	<b>65</b>	<b>57</b>
15	Saran	34	20	10	1,19,750	1,43,70,000
				04	89,250	42,84,000
				<b>Total</b>	<b>34</b>	<b>20</b>
16	West Champan	48	32	12	1,17,250	1,68,84,000
				02	89,500	21,48,000
				02	61,250	14,70,000
				<b>Total</b>	<b>48</b>	<b>32</b>
17	Madhepura	28	27	01	68,535	8,22,420
				<b>Total</b>	<b>28</b>	<b>27</b>
<b>Grand Total</b>		<b>736</b>	<b>592</b>	<b>144</b>		<b>24,84,19,800</b>

## Annexure-XX

**Table - III  
Composite shops**

(Amount in ₹)

Sl. No.	Name of excise districts	No. of sanctioned excise shops	No. of shops settled	No. of shops remained unsettled	Monthly licence fee	Loss of revenue (Col. 5x6) x no. of months
1	2	3	4	5	6	7
1	Araria	58	36	01	64,500	7,74,000
				01	79,340	9,52,080
				12	76,870	1,10,69,280
				04	79,120	37,97,760
				02	60,500	14,52,000
				02	79,870	19,16,880
2	Begusarai	86	82	04	77,250	37,08,000
3	Bhagalpur	70	45	25	80,330	2,40,99,000
4	Bhojpur	77	73	04	72,000	34,56,000
5	East Champaran	117	76	08	84,210	80,84,160
				32	76,370	2,93,26,080
				01	68,530	8,22,360
6	Gaya	78	29	49	74,320	4,37,00,160
7	Jehanabad	26	22	04	86,830	41,67,840
8	Katihar	79	51	28	72,530	2,43,70,080
9	Khagaria	43	38	05	70,584	42,35,040
10	Madhepura	57	32	25	68,042	2,04,12,600
11	Madhubani	133	104	29	79,600	2,77,00,800
12	Nalanda	83	77	06	76,380	54,99,360
13	Patna	110	74	36	69,555	3,00,47,760
14	Purnea	65	41	24	76,810	2,21,21,280
15	Rohtas	70	57	13	69,470	1,08,37,320
16	Saran	109	54	55	69,330	4,57,57,800
17	West Champaran	100	89	11	71,110	93,86,520
<b>Total</b>		<b>1361</b>	<b>980</b>	<b>381</b>		<b>33,76,94,160</b>

### ABSTRACT

(Amount in ₹)

Table	Type of liquor	No. of sanctioned excise shops	No. of shops remained unsettled	Loss of revenue
Table I	Country liquor/Spiced country liquor shops	818	195	38,81,41,680
Table II	India Made Foreign Liquor Shops	736	144	24,84,19,800
Table III	Composite shops	1,361	381	33,76,94,160
<b>Grand Total</b>		<b>2,915</b>	<b>720</b>	<b>97,42,55,640</b>

## Delayed settlement of excise shops

(Reference: Paragraph 4.5.2)

(Amount in ₹)

Sl. No.	Name of excise districts	Type of liquor	No. of shops	Monthly licence fee	Date of Settlement	Delayed period (in days)	Loss of licence fee
1	Begusarai	IMFL	02	4,74,000	Between 02.06.2009 and 07.09.2009	60 to 150	16,59,000
		CS	02	3,50,000	Between 02.06.2009 and 03.09.2009	60 to 150	12,25,000
2	Bhagalpur	IMFL	04	4,96,390	Between 24.04.2009 and 11.11.2009	23 to 220	13,67,235
		CS	02	1,57,430	Between 24.04.2009 and 11.11.2009	23 to 220	4,51,656
		Composite	02	1,60,660	Between 19.06.2009 and 11.11.2009	78 to 220	7,97,945
3	Bhojpur	IMFL	01	51,120	07.04.2009	6	10,224
		CS	03	2,82,240	Between 07.04.2009 and 08.04.2009	6 to 07	62,720
		Composite	01	72,000	30.04.2009	29	69,600
4	Gaya	IMFL	05	9,70,550	21.04.2009	20	6,47,033
		CS	01	1,17,250	21.04.2009	20	78,167
		Composite	02	1,48,640	Between 21.04.2009 and 15.09.2009	20 to 164	4,44,896
5	Khagaria	IMFL	01	67,950	23.07.2009	113	2,52,073
		Composite	03	2,11,752	Between 15.04.2009 and 23.07.2009	14 to 113	3,27,722
6	Muzaffarpur	Composite	04	3,52,800	17.12.2009	256	30,04,492
7	Nalanda	CS	03	3,59,310	Between 15.04.2009 and 21.04.2009	14 to 20	2,15,587
		Composite	02	1,52,760	Between 15.04.2009 and 22.09.2009	14 to 171	4,71,010
8	Patna	IMFL	09	24,82,982	Between 13.04.2009 and 18.09.2009	12 to 167	86,02,935
		CS	04	9,63,980	Between 13.04.2009 and 13.11.2009	12 to 222	20,91,665
		Composite	08	5,56,444	Between 13.04.2009 and 13.11.2009	12 to 222	16,16,145
9	Purnea	Composite	01	76,810	07.12.2009	240	6,14,480
10	Saran	IMFL	04	3,67,530	Between 06.05.2009 and 09.10.2009	37 to 188	11,34,080
		CS	04	4,34,700	Between 08.05.2009 and 09.10.2009	37 to 188	13,85,946
		Composite	02	1,38,660	Between 17.04.2009 and 21.08.2009	16 to 142	3,59,025
11	West Champaran	IMFL	02	2,34,500	01.12.2009	240	18,76,000
		Composite	08	5,68,880	Between 05.05.2009 and 26.05.2009	34 to 55	7,38,627
<b>Total</b>		IMFL	<b>28</b>				<b>2,95,03,263</b>
		CS	<b>19</b>				
		Composite	<b>33</b>				