

# Appendices

## APPENDIX-I

Short levy of tax due to incorrect rate of tax  
(Reference para No. 2.11.1)

(₹ in lakh)

Sl. No.	Name of the office	Number of dealer	Assessment year (Month and year of assessment)	Name of goods (Nature of irregularities)	Taxable Turnover	Rate of tax (per cent) Leviable/ Levied	Tax short levied
1.	CTO-II Barabanki	1	2006-07 (March 2009)	Cement goods (Levied incorrect rate of tax)	9.31	12/8	0.37
			2007-08 (October 2009)	--do--	5.20	12/8	0.21
2.	AC-4, CT Firozabad	1	2007-08 (February 2009)	Washing soap (Revised rate of tax not levied)	11.55	12.5/8	0.52
3.	DC-5, CT Ghaziabad	1	2007-08 (December 2009)	Base of Antenna (Revised rate of tax not levied)	97.49	10/8	1.95
4.	DC-3, CT Ghaziabad	1(a)	2005-06 (January 2009)	MDF Board (Unclassified goods)	63.95	10/8	1.28
			2006-07 (March 2009)	--do--	68.79	10/8	1.37
		1(b)	2005-06 (February 2009)	Tractor Battery (Treated as tractor parts by AA)	17.25	10/5	0.86
5.	DC-10, CT Ghaziabad	1	2007-08 (December 2009)	UPS (Revised rate of tax not levied)	35.21	10/4	2.11
6.	DC-17, CT Kanpur	1	2007-08 (October 2009)	--do--	17.08	10/4	1.02
7.	DC-15, CT Kanpur	1	2007-08 (February 2010)	--do--	40.77	10/4	2.45
8.	DC-12, CT Lucknow	1	2007-08 (January 2010)	--do--	65.55	10/8	1.31
9.	DC-14, CT Ghaziabad	2	2006-07 (March 2009)	Tower (Levied incorrect rate of tax)	78.83	12/8	3.15
			2006-07 (September 2008)	Rubber chemical (Levied incorrect rate of tax)	40.38	4/2.5	0.61
			2007-08 (March 2010)	--do--	48.94	4/2.5	0.73
10.	DC-1, CT Ghazipur	1	2006-07 (March 2009)	Rice husk (Levied incorrect rate of tax)	133.38	5/4	1.33
			2007-08 (January 2010)	--do--	150.25	5/4	1.50
11.	AC-2 CT Hasanpur	1	2006-07 (March 2009)	Food colour (Unclassified goods)	11.74	10/4	0.70
			2007-08 (February 2010)	--do--	5.33	10/4	0.32
12.	AC-6, CT Saharanpur	1	2007-08 (November 2009)	--do--	12.09	10/4	0.72
13.	J C (C)-2 Kanpur	2	2007-08 (February 2010)	Inverter (Revised rate of tax not levied)	28.22	10/4	1.69
			2007-08 (March 2010)	Stationary (Unclassified goods)	151.36	10/8	3.03
14.	DC-27, CT Kanpur	1	2006-07 (September 2009)	Tiles (Tax not levied)	7.93	16/0	1.27
				Cement (Tax not levied)	26.86	12/0	3.22
15.	AC-27, CT Kanpur	1	2006-07 (March 2008)	Sunflower (oil seed) (Levied incorrect rate of tax)	27.46	4/2	0.55
16.	DC-8, CT Lucknow	1	2007-08 (March 2010)	Rice bran/Rice polish (Levied incorrect rate of tax)	58.73	5/4	0.59
17.	DC-10, CT Lucknow	1	2006-07 (November 2009)	Oil Engine parts (Revised rate of tax not levied)	34.28	9/8	0.34
			2007-08 (December 2009)	--do--	19.37	9/8	0.19
18.	AC-2 CT Lalitpur	3	2007-08 (December 2009)	Jatadar Watery Coconut (Treated as green coconut by AA)	71.73	4/0	2.87

Sl. No.	Name of the office	Number of dealer	Assessment year (Month and year of assessment)	Name of goods (Nature of irregularities)	Taxable Turnover	Rate of tax (per cent) Leviable/ Levied	Tax short levied
			2006-07 (March 2009)	-do-	77.16	4/0	3.09
			2007-08 (December 2009)	--do--	53.02	4/0	2.12
			2006-07 (March 2009)	--do--	157.60	4/0	6.30
			2007-08 (December 2009)	--do--	140.80	4/0	5.63
19.	DC-8,CT Bareilly	1	2006-07 (March 2009)	--do--	132.92	4/0	5.32
			2007-08 (January 2010)	--do--	188.31	4/0	7.53
20.	DC- CT Sardhana Mandal Meerut	1	2005-06 (March 2008)	Corrugated -box (Unclassified goods)	36.19	10/8	0.72
21.	DC-14, CT Noida	1	2007-08 (March 2010)	Mentha oil (Levied incorrect rate of tax)	120.14	2.5/2	0.60
22.	AC-10,CT Noida	1	2007-08 (February-2010)	Software (Tax not levied)	95.55	4/0	3.82
23.	AC-11,CT Noida	1	2007-08 (March-2010)	Glassware (Levied incorrect rate of tax)	28.15	16/10	1.69
24.	AC-5, CT Sonebhadra	1	2006-07 (March 2009)	Vidyut Samadhan Yojana (Used Form XXXI & C)	27.46	4/2	0.55
25.	DC-6, CT Varanasi	1	2007-08 (January 2010)	CD-R (Unclassified goods)	110.03	10/4	6.60
26.	DC-14, CT Lucknow	1	2007-08 (March 2010)	Stationery (Unclassified goods)	42.30	10/8	0.85
27.	AC-22, CT Lucknow	1	2007-08 (December 2010)	Bagasse (Unclassified goods)	6.19	10/0	0.62
28.	AC-16, CT Lucknow	1	2007-08 (November 2010)	Wire crate (Levied incorrect rate of tax)	21.38	8/4	0.86
	<b>Total</b>	<b>33</b>			<b>2576.23</b>		<b>82.56</b>

**APPENDIX-II**  
**Short levy of tax due to misclassification of goods**  
*(Reference para No. 2.11.2)*

(₹ in lakh)

Sl. No.	Name of unit	Number of dealers	Assessment year (Month and year of assessment)	Nature of irregularity	Turnover	Rate of tax (per cent)	Tax short levied
						leviable/ levied	
1.	DC-3, CT, Agra	1	2006-07 (January 2009)	Disposable glass treated as plastic container	34.15	10/8	0.68
			2007-08 (September 2009)	-do-	8.64	10/8	0.17
2.	AC-7,CT, Agra	1	2005-06 (March 2008)	Tissue paper treated as paper	65.86	16 (-) 5% Entry Tax paid = 11	7.24
3.	DC-2,CT, Faizabad	1	2007-08 (March 2010)	Gulab Jamun powder treated as nutrition foods	18.64	12/8	0.75
4.	DC-10, CT, Ghaziabad	1	2007-08 (March 2010)	Aluminum foil treated as Aluminum sheet	12.87	10/4	0.77
5.	AC-2,CT, Gorakhpur	1	2005-06 (September 2008)	Used oil treated as old and discarded	7.94	10/5	0.40
			2006-07 (February 2009)	-do-	12.12	10/5	0.61
6.	DC-8,CT, Kanpur	2	2006-07 (December 2009)	Glucose powder treated as liquid Glucose	13.48	8/4	0.54
			2007-08 (December 2009)	-do-	10.02	8/4	0.40
			2007-08 (November 2009)	-do-	19.31	8/4	0.72
7.	DC-15,CT, Kanpur	1	2007-08 (December 2009)	Apoxy resin treated as chemical	73.57	10/4	4.41
8.	DC-18,CT, Kanpur	1	2006-07 (February 2008)	Brake fluid line (Lubricant of all kinds) treated as oil of all other kinds	79.66	20/10	7.97
			2007-08 (December 2009)	-do-	52.12	20/10	5.21
9.	DC-20, CT, Kanpur	1	2006-07 (December 2008)	Glycerin was treated as chemical	120.08	10/4	7.20
			2007-08 (January 2010)	-do-	44.68	10/4	2.68
10.	AC-21, CT, Kanpur	1	2006-07 (January 2009)	Used oil treated as old and discarded	17.96	10/5	0.90
			2007-08 (October 2009)	-do-	10.10	10/5	0.51
11.	JC(Corporate)-2, CT, Kanpur	2	2007-08 (February 2010)	UPS battery was treated as Computer Hardware	92.21	10/4	5.53
				Grease/Brake oil was treated as unclassified	23.63	20/10	2.36

Sl. No.	Name of unit	Number of dealers	Assessment year (Month and year of assessment)	Nature of irregularity	Turnover	Rate of tax (per cent)	Tax short levied
						leviable/levied	
12.	AC-4,CT, Moradabad	1	2006-07 (March 2008)	Yeast treated as chemical	3.68	10/4	0.22
			2007-08 (October 2009)	-do-	8.26	10/4	0.50
13.	DC-3,CT, Muzaffarnagar	1	2007-08 (March 2010)	Industrial solvent treated as chemical	13.55	12/4	1.08
14.	DC-2,CT, Noida	1	2007-08 (December 2009)	Paraffin liquid treated as chemical	257.90	8/4	10.32
15.	DC-13, CT, Varanasi	1	2006-07 (October 2008)	Glycerin was treated as chemical	285.78	10/4	17.15
			2007-08 (September 2009)	-do-	78.92	10/4	4.74
16.	DC-4, CT, Aligarh	1	2007-08 (October 2009)	Preserved food treated as sweetmeat and namkeen as per sale to consumer rather than preserved food taxed at M or I point.	44.85	12/5	3.14
17.	DC-8,CT, Jhansi	1	2005-06 (December 2008)	Preserved food treated as sweetmeat and namkeen as per sale to consumer rather than preserved food taxed at M or I point.	90.51	12/5	6.34
			2006-07 (March 2009)	-do-	101.91	12/5	7.13
			2007-08 (January 2010)	-do-	94.99	12/5	6.65
18.	DC-12,CT, Lucknow	1	2007-08 (August 2009)	Preserved food treated as sweetmeat and namkeen as per sale to consumer rather than preserved food taxed at M or I point.	546.34	12/5	38.24
<b>Total</b>		<b>20</b>			<b>2,243.73</b>		<b>144.56</b>

## APPENDIX-III

### Statement showing sale of Tender Forms/Booklets/Brochures and non/short levy of Commercial Tax (Reference Para No. 2.11.4)

(₹ in lakh)

Sl. No.	Name of offices	Name of the assessing authority	Period	Sale amount	Rate of tax (Per cent)	Tax leviable	Tax levied	Non/short levy of tax
<b>Assessment order passed</b>								
1.	Nagar Ayukta Nagar Nigam, Agra	1.AC CT Sec-10 Agra 2.AC CT Sec-12 Agra	2003-04 to 2007-08	55.41	10	5.54	--	5.54
2.	Nagar Ayukta Nagar Nigam, Allahabad	AC CT Sec-12 Allahabad	2004-05 to 2007-08	20.86	10	2.09	--	2.09
3.	Nagar Ayukta Nagar Nigam, Kanpur	1.DC Sec-13 CT Kanpur 2.DC Sec-14 CT Kanpur	2003-04 to 2007-08	64.06	10	6.41	--	6.41
4.	Nagar Ayukta Nagar Nigam, Lucknow	1.AC Sec-2 CT Lucknow 2.DC Sec-5 CT Lucknow	2003-04 to 2007-08 (up to 12/2007) 2007-08 (01/08 to 03/08)	61.30 17.01	10 4	6.13 0.68	-- 0.68	6.13 --
5.	Nagar Ayukta Nagar Nigam, Varanasi	1.AC Sec-5 CT Varanasi 2.AC Sec-11 CT Varanasi	2003-04 to 2007-08	29.65	10	2.97	--	2.97
6.	Uttar Pradesh Avas Evam Vikas Parisad, Lucknow	1.AC Sec-12 Lucknow 2.DC Sec-12 Lucknow	2004-05 to 2007-08	127.69	10	12.77	--	12.77
7.	Uttar Pradesh State Industrial Development Corporation, Kanpur	1.AC Sec-19 Kanpur 2.DC Sec-3 Kanpur 3. DC Sec-17 CT Kanpur	2003-04 to 2007-08	138.14	10	13.81	4.23	9.58
8.	Greater Noida Industrial Development Corporation, Noida	DC Sec-2 CT GB Nagar	2004-05 2005-06 2007-08	265.89 12.73 313.43	10 10 10	26.59 1.27 31.34	26.59 1.27 23.06	-- -- 8.28
9.	New Okhla Industrial Development Corporation, Noida	CTO Sec-4 CT NOIDA	2003-04 to 2007-08	3220.10	10	322.01	--	322.01
10.	Agra Development Authority, Agra	DC Sec-16 Agra	2007-08 (up to 12/2007) 2007-08 (01/08 to 03/08)	186.10 17.04	10 4	18.61 0.68	7.00 0.68	11.61 --
11.	Kanpur Development Authority, Kanpur	DC Sec-14 CT Kanpur	2007-08	48.66	10	4.87	--	4.87
12.	Lucknow Development Authority, Lucknow	AC Sec-2 CT Lucknow.	2007-08 (up to 12/2007) 2007-08 (01/08 to 03/08)	235.01 15.00	10 4	23.50 0.60	8.50 0.60	15.00 --
13.	North East Railway, Gorakhpur	1.DC Sec-1 CT Gorakhpur 2. DC Sec-3 CT Gorakhpur	2003-04 to 2007-08	112.88	10	11.29	--	11.29
<b>Total</b>				<b>4940.96</b>		<b>491.16</b>	<b>72.61</b>	<b>418.55</b>

<b>Assessment order not passed</b>						
Sl.No.	Name of Offices	Name of assessing authority	Period	Sale amount	Rate of tax (per cent)	Tax leviable
1.	Nagar Ayukta Nagar Nigam, Agra	1.AC CT Sec-10 Agra 2.AC CT Sec-12 Agra	2008-09	17.07	4	0.68
			2009-10	9.83	4.5	0.44
2.	Nagar Ayukta Nagar Nigam, Allahabad	AC CT Sec-12 Allahabad	2008-09	9.31	4	0.37
3.	Nagar Ayukta Nagar Nigam, Kanpur	1.DC Sec-13 CT Kanpur 2.DC Sec-14 CT Kanpur	2008-09	8.29	4	0.33
			2009-10	8.64	4.5	0.39
4.	Nagar Ayukta Nagar Nigam, Lucknow	1.AC Sec-2 CT Lucknow 2.DC Sec-5 CT Lucknow	2008-09	128.91	4	5.16
			2009-10	66.77	4.5	3.00
5.	Nagar Ayukta Nagar Nigam, Varanasi	1.AC Sec-5 CT Varanasi 2.AC Sec-11 CT Varanasi	2008-09	7.78	4	0.31
			2009-10	3.60	4.5	0.16
6.	Uttar Pradesh Avas Evam Vikas Parisad, Lucknow	1.AC Sec-12 Lucknow 2.DC Sec-12 Lucknow	2008-09	47.35	4	1.89
			2009-10	81.17	4.5	3.65
7.	Uttar Pradesh State Industrial Development Corporation, Kanpur	1.AC Sec-19 Kanpur 2.DC Sec-3 Kanpur 3. DC Sec-17 CT kanpur	2008-09	7.91	4	0.32
			2009-10	14.21	4.5	0.64
8.	Greater Noida Industrial Development Corporation	DC Sec-2 CT GB Nagar	2008-09	3087.27	4	123.49
9.	Agra Development Authority	DC Sec-16 Agra	2008-09	451.63	4	18.07
10.	Ghaziabad Development Authority		2009-10	976.07	4.5	43.92
11.	Kanpur Development Authority	DC Sec-14 CT Kanpur	2008-09	37.05	4	1.48
			2009-10	22.73	4.5	1.02
12.	Lucknow Development Authority	AC Sec-2 CT Lucknow.	2008-09	86.37	4	3.45
			2009-10	122.27	4.5	5.50
13.	North East Railway, Gorakhpur	1.DC Sec-1 CT Gorakhpur 2. DC Sec-3 CT Gorakhpur	2008-09	39.19	4	1.57
			2009-10	190.44	4.5	8.57
<b>Total</b>				<b>5423.86</b>		<b>224.41</b>

**APPENDIX-IV****Non-imposition of penalty u/s 15 A (1) (c)**  
*(Reference para No. 2.12.1)*

(₹ in lakh)

Sl. No.	Name of the unit	Number of dealer	Assessment year (Month and year of assessment)	Concealed turnover	Name of the commodity	Tax levied on concealed turnover	Minimum penalty leviable
1.	AC(A)-CT, Debai, Bulandshahar	1	2004-05 (April 2006)	41.99	Timber and Timber Products	4.32	2.16
2.	DC(A)-3, CT, Faizabad	2	2004-05 (March 2007)	109.79	Coal	4.39	2.20
			2005-06 (July 2007)	1126.24	-do-	45.05	22.52
			2006-07 (December 2008)	1004.57	-do-	40.18	20.09
			2005-06 (September 2008)	35.28	-do-	1.41	0.71
			2006-07 (October 2008)	56.03	-do-	2.24	1.12
3.	AC(A)-4, CT, Kanpur	1	2004-05 (March 2007)	28.06	Paint and Thinner	3.37	1.68
4.	DC (A)-13, CT, Lucknow	1	2007-08 (March 2010)	21.50	Flex printed and glow sign board	2.37	1.18
5.	DC(A)-7, CT, Moradabad	1	2003-04 (December 2005)	42.00	Craft Paper	2.44	1.22
			2004-05 (June 2007)	95.00	--do--	6.05	3.03
6.	DC (A)-1, CT, Sambhal	1	2004-05 (March 2007)	6300.00	Mentha oil	405.00	202.50
<b>Total</b>		<b>7</b>		<b>8860.46</b>		<b>516.82</b>	<b>258.41</b>



## APPENDIX- V

### Loss of revenue due to non-remittance of excess realised tax

(Reference Para No. 2.17)

(₹ in lakh)

Sl. No.	Assessing Officer	Supplier's Name	Name of DISCOM	Name of the circle	Payment for Ex-works +Excise Duty	Trade Tax	
1.	DC Sec.15, CT Lucknow	M/s Instrumentation Ltd, Mahanagar Lucknow	PVVNL Meerut	EDC Noida	829.06	33.16	
			DVVNL Agra	EDC Agra	573.47	22.94	
2.	DC Sec.9, CT Moradabad	M/s Genus Overseas Ltd. Moradabad	DVVNL Agra	EDC- Agra, Varanasi, Hardoi, Firozabad, Shikohabad, Etawah & Jhansi	7320.40	292.82	
3.	DC Sec.3, CT, Sultanpur	M/s Vijay Electricals Ltd. Hyderabad	MVVNL	EDC Bareilly	3332.67	133.31	
		-do-	PuVVNL	EDC Gorakhpur	2767.63	110.71	
4.	DC Sec.2, CT, Muzaffarnagar	M/s KEC International Ltd	MVVNL	EDC Bareilly	984.29	39.37	
			PVVNL	EDC Varanasi	2494.29	99.77	
		-do-	PuVVNL	EDC Gorakhpur	2418.10	96.72	
5.	JC (CC) Lucknow	M/s Nagarjuna Construction Co. Ltd. Hyderabad	MVVNL	EDC Faizabad	950.14	38.01	
6.	DC Sec.1, CT Lucknow	M/s Reliance Energy Ltd.	PuVVNL	EDC Gorakhpur	4930.53	197.22	
			-do-	DVVNL	EDC Farrukhabad	2882.76	115.31
			-do	PuVVNL	EDC-I Allahabad	444.73	17.79
			-do	--do--	EDC-I Allahabad	698.25	27.93
7.	DC Sec.3, CT, Gautam Buddh Nagar	M/s KPTL International Ltd.	PuVVNL	EDC Gorakhpur	469.49	18.78	
8.	DC Sec.20, CT Lucknow	M/s IVRCL Infrastructure Projects Ltd. Hyderabad	MVVNL	EDC Gonda	4927.33	197.09	
			-do-		3417.09	136.68	
9.	DC Sec.13, CT, Agra	M/s Subhas Projects & Marketing Ltd. Kolkata	DVVNL Agra	EDC Mainpuri	223.61	8.94	
			-do	DVVNL	EDC Firozabad	879.62	35.18
10.	DC Sec.12, CT Lucknow	M/s ABB Ltd	PuVVNL	EDC Gorakhpur	584.74	23.39	
				EDC-II Allahabad	833.18	33.33	
		M/s ABB Ltd	PuVVNL	Electricity Store Division ESD Varanasi	1691.40	67.66	
11.	DC Sec.1, CT Lucknow	M/s Reliance Energy Ltd.	PuVVNL	-do-	819.56	32.78	
				-do-		1495.15	59.80
12.	DC Sec.11, CT Meerut	M/s UPRNN(Electrical) Meerut	PVVNL	EDC Amroha	729.82	29.19	

Sl. No.	Assessing Officer	Supplier's Name	Name of DISCOM	Name of the circle	Payment for Ex-works +Excise Duty	Trade Tax
13.	DC Sec.1, CT Lucknow	M/s Reliance Energy Noida	DVVNL	EDC Banda	2029.35	81.17
					244.79	9.79
14.	DC Sec.20, CT Lucknow	M/s IVRCL Infrastructure Ltd.	--do--	--do--	1335.12	53.40
15.	DC Sec.3, CT Sultanpur	M/s Vijay Electricals	--do--	EDC Kanpur	2639.85	105.59
16.	DC Sec.3, CT, Gautam Budh Nagar	M/s KPTL Transmission	MVVNL	EDC Barabanki	290.05	11.60
17.	DC Sec.12, CT Lucknow	M/s ABB Ltd. Banglore	--do-	EDC Unnao	982.53	39.30
18.	DC Sec.1, CT Lucknow	M/s Reliance Energy Ltd. Noida	DVVNL	EDC Hathras	298.21	11.93
19.	DC Sec.3, CT, Gautam Budh Nagar	M/s KPTL Power Transformer Ltd. Gandhinagar	MVVNL	EDC Shahjanpur	788.69	31.55
20.	DC Sec.1, CT Lucknow	M/s Reliance Energy Ltd. Noida	--do-	EDC Hardoi	4389.62	175.58
			--do--	DVVNL	EDC Aligarh	2003.65
21.	DC Sec.20, CT Lucknow	M/s IVRCL Infrastructure	--do-	EDC Jhansi	755.54	30.22
22.	DC Sec.1, CT Sultanpur	M/s Awadh Transformer Pvt. Ltd. Sultanpur	MVVNL	EDC Faizabad	52.16	2.09
23.	DC Sec.20, CT Lucknow	M/s IVRCL Infrastructure & Projects Ltd. Hyderabad	-do-	EDC Bareilly	1286.13	51.45
24.	DC Sec.14, CT Lucknow	M/s Pioneer Power Engineers	DVVNL	EDC Mainpuri	158.04	6.32
		M/s Secure Meters Ltd. HP	KESCO	KESCO	365.97	14.64
25.	DC Sec.2, CT Kanpur	M/s Sanchem Engg. (P) Ltd. Kanpur		-do-	45.70	1.83
26.	DC Sec.25, CT Kanpur	M/s Hervitec Enterprises Pvt. Ltd. Kanpur		-do-	717.42	28.69
		M/s Infinite India, Kanpur		-do-	172.42	6.89
		M/s Elymer International Pvt. Ltd. New Delhi		-do-	232.70	9.31
27.	DC Sec.2, CT Kanpur	M/s Sanchem Engg. (P) Ltd. Kanpur		-do-	52.00	2.08
28.	JC(CC) CT Faizabad	M/s Anand Transformers Pvt. Ltd. Kanpur		-do-	267.33	10.69
		M/s Absolute Projects (India) Ltd. Dariyaganj New Delhi.		-do-	23.15	0.93
29.	DC Sec.9, CT Moradabad	M/s Genus Overseas Electronics Ltd. Jaipur	DVVNL	EDC Jhansi	591.42	23.66
30.	DC Sec.14, CT Lucknow	M/s Pioneer Engg. Ltd. Lucknow		EDC Etah	163.87	6.55
		M/s Pioneer Power Engg. Ltd. Nawal Kishore Lucknow		EDC Aligarh	39.54	1.58

Sl. No.	Assessing Officer	Supplier's Name	Name of DISCOM	Name of the circle	Payment for Ex-works +Excise Duty	Trade Tax
		M/s Secure Meters Ltd. Pratapnagar Udaipur		--do-	182.45	7.30
31.	DC Sec.9, CT Ghaziabad	M/s JSP Constructions Ghaziabad	PVVNL	EDC Bagpat	43.53	1.74
32.	DC Sec.12, CT Lucknow	M/s ABB New Delhi		EDC Muzaffarnagar	11.15	0.45
33.	DC Sec.9, CT Ghaziabad	M/s JSP Constructions Ghaziabad		--do--	55.14	2.20
34.	DC Sec.15, CT Lucknow	M/s Instrumentation Ltd. Kota		EDC Noida	411.45	16.46
35.	DC Sec.12, CT Lucknow	M/s ABB Ltd. New Delhi		EDC Ghaziabad	134.01	5.36
		M/s Dynamic Electrical & Switch Gear Pvt Ltd. New Delhi		--do-	23.54	0.94
36.	DC Sec.9, CT Ghaziabad	M/s JSP Constructions		--do-	865.45	34.62
		M/s Jyoti Build Tech Pvt Ltd. Lucknow		--do--	33.21	1.33
37.	DC Sec.9, CT Noida	M/s Hythro Power Corp. New Delhi		EDC Bulandshahr	46.28	1.85
		M/s Absolute Project (India) Ltd. Dariyaganj New Delhi		--do-	19.05	0.76
		M/s Elymer International Pvt Ltd. New Delhi		--do-	25.02	1.00
38.	DC Sec.9, CT Moradabad	M/s Genus Overseas Electronics Ltd Jaipur	DVVNL	EDC Firozabad	421.70	16.87
		M/s Secure Meters Ltd. Pratapnagar Udaipur		EDC Mainpuri	158.44	6.34
39.	DC Sec.12, CT Lucknow	M/s ABB Ltd. New Delhi		EDC Mathura	25.67	1.02
		M/s Secure Meters Ltd. Pratapnagar Udaipur		--do--	113.56	4.54
<b>Total</b>					<b>69192.21</b>	<b>2767.65</b>

**APPENDIX-VI**  
**Non-deduction of works contract tax**  
*(Reference Para No. 2.18)*

(₹ in lakh)

Sl. No.	Name of the Company & Drawing Disbursing Officer (DDO)	Assessing Officer	Name of the Contractor	Total Payment for erection, test and commissioning	Works contract tax deductible	WCT deducted	Net non deducted amount	Penalty
1.	MVVNL <sup>1</sup> SE, EDC <sup>2</sup> Shahjanpur	AC Sec.1, CT, Shahjahanpur	M/s Awadh Transformers Pvt., Sultanpur	73.71	2.95	0	2.95	5.90
			M/s Indo Power Project Ltd., Kolkata (B.O. Rampur)	40.83	1.63	0	1.63	3.26
			M/s Harvitec Enterprises Kanpur	81.32	3.25	0	3.25	6.50
			M/s Power Fabricators (I) Pvt. Lucknow	46.64	1.86	0	1.86	3.72
			M/s Hena Engineering Works Lucknow.	10.36	0.41	0.24	0.17	0.34
			M/s Chandra Enterprises, Bareilly	19.10	0.76	0.49	0.27	0.54
	SE, EDC Bareilly	CTO, Sec.3, CT, Bareilly	M/s Vijay Electricals Hyderabad	968.96	38.76	0	38.76	77.52
	SE, EDC Gonda		M/s IVRCL Infrastructure project Hyderabad	250.51	10.02	0	10.02	20.04
			M/s ST Electricals Pune	323.32	12.93	0	12.93	25.86
	SE, EDC Raebareilly	AC Sec.1, CT, Raebareilly	M/s ABB Ltd., Lucknow	30.19	1.21	0	1.21	2.42
	SE, EDC Hardoi	CTO, Sec.1, CT, Hardoi	M/s Genus Overseas Electronics Ltd. Jaunpur (Regd. at Moradabad)	70.58	2.82	0	2.82	5.64
	SE, EDC Faizabad	AC Sec.4, CT Faizabad	M/s Nagarjun Construction Co. Ltd., Hyderabad (B.O. at Lucknow)	693.13	27.73	0	27.73	55.46
			M/s Awadh Transformer Pvt. Ltd.	7.83	0.31	0	0.31	0.62
				43.79	1.75	0	1.75	3.50
SE EDC Faizabad	AC Sec.4. CT Faizabad	M/s Saurabh Enterprises	9.21	0.37	0	0.37	0.74	
SE EDC Bareilly	CTO, Sec.3, CT, Bareilly	M/s IVRCL Hyderabad	87.38	3.49	0	3.49	6.98	

<sup>1</sup> Madhyanchal Vidyut Vitran Nigam Ltd.<sup>2</sup> Superintending Engineers, Electricity Distribution Circle,

Sl. No.	Name of the Company & Drawing Disbursing Officer (DDO)	Assessing Officer	Name of the Contractor	Total Payment for erection, test and commissioning	Works contact tax deductible	WCT deducted	Net non deducted amount	Penalty
2.	DVVNL <sup>3</sup> SE, EDC Agra	Not registered in CT Department.	M/s Instrumentation Ltd. Mahanagar, Lucknow	172.82	6.91	0	6.91	13.82
	SE, EDC Farrukhabad		M/s Reliance Energy	553.98	22.16	0	22.16	44.32
	SE, EDC Firozabad	CTO Sec.1, CT Firozabad	M/s Subhash project & Marketing Ltd. Kolkata	62.91	2.52	0	2.52	5.04
	SE, EDC Mainpuri	AC, Sec.1, CT, Mainpuri		176.26	7.05	0	7.05	14.10
	SE, EDC Aligarh	AC, Sec.2, CT Aligarh	M/s Reliance Energy Ltd. Noida	806.05	32.24	0	32.24	64.48
	SE, EDC Kanpur	DC Sec.16, CT, Kanpur	M/s Vijay Electricals Ltd.	413.05	16.52	0	16.52	33.04
	SE, EDC Mainpuri	AC, Sec.1, CT, Mainpuri	M/s Accurate Transformer Ltd. Delhi	192.13	7.68	0	7.68	15.36
	SE, EDC Mathura	CTO, Sec.5, CT, Mathura	M/s Reliance Energy Ltd. Noida	104.72	4.19	0	4.19	8.38
	SE, EDC Etawah	AC, Sec.3, CT, Etawah	--do--	4.64	0.18	0	0.18	0.36
	SE, EDC Banda	AC Sec.1, CT Banda	M/s IVRCL Infrastructures & Projects Ltd. Hyderabad	214.52	8.58	0	8.58	17.16
			--do--	247.07	9.88	0	9.88	19.76
	SE, EDC Jhansi	CTO Sec.6, CT Jhansi	M/s Genus Overseas Electronic Ltd. Jaipur	516.56	20.66	0	20.66	41.32
	SE, EDC Aligarh	AC, Sec.2, CT, Aligarh	M/s Awadh Transformers Pvt. Ltd. Lucknow	251.31	10.05	0	10.05	20.10
	SE, EDC Bareilly	CTO, Sec.3, CT, Bareilly	M/s R K Industries	201.19	8.05	0	8.05	16.10
			M/s Madan Construction & Co.	16.23	0.65	0	0.65	1.30
	SE, EDC Aligarh	AC, Sec.2, CT, Aligarh	M/s Marson's Electricals Indus. Agra	87.20	3.49	1.67	1.82	3.64
	SE, EDC Etawah	AC, Sec.3, CT, Etawah	M/s Genus Overseas Electronic Ltd.	266.43	10.66	0	10.66	21.32
	SE, EDC Agra	Not registered in CT Department.	--do--	244.70	9.79	0.26	9.53	19.06
	SE, EDC Mainpuri	AC, Sec.1, CT, Mainpuri	M/s IVRCL Hyderabad	785.80	31.43	0	31.43	62.86
			--do--	251.53	10.06	0	10.06	20.12
			--do--	131.03	5.24	0	5.24	10.48
			M/s Awadh Transformers Pvt. Ltd. Lucknow	32.73	1.31	0	1.31	2.62
	SE, EDC Firozabad	CTO Sec.1, CT Firozabad	M/s Genus Overseas Electronic Ltd.	454.58	18.18	0	18.18	36.36
--do--			239.01	9.56	0	9.56	19.12	

<sup>3</sup> Dakshinanchal Vidyut Vitran Nigam Ltd.

Sl. No.	Name of the Company & Drawing Disbursing Officer (DDO)	Assessing Officer	Name of the Contractor	Total Payment for erection, test and commissioning	Works contact tax deductible	WCT deducted	Net non deducted amount	Penalty
	SE, EDC Mainpuri	AC, Sec.1, CT, Mainpuri	M/s Secure Meters Ltd. Udyapur	5.35	0.21	0	0.21	0.42
	SE, EDC Mathura	CTO, Sec.5, CT, Mathura	M/s Awadh Transformers Pvt. Ltd. Lucknow	17.02	0.68	0	0.68	1.36
			M/s ABB Ltd. Delhi	24.84	0.99	0	0.99	1.98
			--do--	57.61	2.30	0	2.30	4.60
3.	PuVVNL <sup>4</sup> SE, EDC Varanasi	AC Sec.6, CT Varanasi	M/s Reliance Infrastructure Ltd.	1001.68	40.07	5.32	34.75	69.50
	SE, EDC Mirzapur	DC Sec.3, CT Mirzapur	M/s KEC International Ltd. New Delhi	752.74	30.11	0	30.11	60.22
			M/s Reliance Energy Ltd. Mirzapur	1205.54	48.22	0	48.22	96.44
	SE, EDC Basti	Not registered in CT Department.	M/s Reliance Infrastructure Ltd.	1837.12	73.48	0	73.48	146.96
	SE, EDC, Siddharthnagar		M/s Kalptaru Power Transmission Ltd.	1495.09	59.80	0	59.80	119.60
	SE, EDC, Sant Kabir Nagar		M/s Vijay Electrical Ltd.	2819.20	112.77	0	112.77	225.54
	SE, EDC circle-II, Allahabad	AC, Sec.1, CT Allahabad	M/s ABB Ltd.	700.93	28.04	0	28.04	56.08
	SE, EDC, Jaunpur		--do--	607.97	24.32	0	24.32	48.64
	SE, EDC circle-I, Allahabad	AC, Sec.1, CT Allahabad	M/s Reliance Energy Ltd.	678.18	27.13	0	27.13	54.26
			M/s Nagarjuna Construction Co. Ltd.	1816.31	72.65	0	72.65	145.30
	SE, EDC Gorakhpur	AC Sec.5, CT Gorakhpur	M/s KEC International Ltd.	1451.87	58.07	0	58.07	116.14
			M/s ABB Ltd.	292.94	11.72	0	11.72	23.44
	SE, EDC-I, Varanasi	AC, Sec.6, CT Varanasi	M/s Genus Overseas Electronics Ltd. Jaipur	1279.19	51.17	0	51.17	102.34
			M/s Instrumentation Ltd. Lucknow	377.86	15.11	0	15.11	30.22
			--do--	90.61	3.62	0	3.62	7.24
	SE, EDC Gorakhpur	AC Sec.5, CT Gorakhpur	--do--	219.84	8.79	0	8.79	17.58
			M/s Subhash Traders Gorakhpur	194.46	7.78	0	7.78	15.56
4.	PVVNL <sup>5</sup> SE, EDC Ghaziabad	AC, Sec.16, CT Ghaziabad	M/s ABB Ltd. Lucknow	187.64	7.50	0	7.50	15.00
			M/s Awadh Transformers Pvt. Ltd. Lucknow	11.95	0.48	0	0.48	0.96
			M/s Jyoti Build Tech Pvt. Ltd. Lucknow	36.84	1.47	0	1.47	2.94

<sup>4</sup> Purvanchal Vidyut Vitran Nigam Ltd.

<sup>5</sup> Paschimanchal Vidyut Vitran Nigam Ltd.

Sl. No.	Name of the Company & Drawing Disbursing Officer (DDO)	Assessing Officer	Name of the Contractor	Total Payment for erection, test and commissioning	Works contact tax deductible	WCT deducted	Net non deducted amount	Penalty
	SE, EDC Noida	AC, Sec.8, CT Noida	M/s Instrumentation Ltd. Lucknow	481.40	19.26	0	19.26	38.52
			M/s AT Electricals Ghaziabad	97.91	3.92	0	3.92	7.84
			M/s Alstom Ltd. New Delhi	5.49	0.22	0	0.22	0.44
	SE, EDC Muzaffar nagar	Not registered in CT Department.	M/s ABB Ltd Lucknow	25.36	1.01	0	1.01	2.02
	SE, EDC Bagpath	AC, CT Bagpath	M/s Gupta Transformers Products	49.96	2.00	0	2.00	4.00
			M/s Satish Kumar	31.00	1.24	0	1.24	2.48
			M/s RP Electricals	11.53	0.46	0	0.46	0.92
	SE, EDC Bulandshahr	AC Sec.4, CT Bulandshahr	M/s Absolute Projects (India) New Delhi	14.06	0.56	0	0.56	1.12
			M/s Ashok Kumar & Co.	17.51	0.70	0	0.70	1.40
			M/s Gupta Transformers products Muszffarnagar	7.90	0.32	0	0.32	0.64
	SE, EDC Amroha	DC, CT Amroha	M/s Pioneer Power Engg. Ltd. Lucknow	15.42	0.62	0	0.62	1.24
	SE, EDC Meerut	AC, Sec.10, CT Meerut	--do--	22.47	0.90	0.67	0.23	0.46
			M/s Vijay Electricals Hyderabad	21.56	0.86	0	0.86	1.72
	SE, EDC Moradabad	AC, Sec.1, CT Moradabad	M/s Crompton Greevs Ltd. Nasik	79.07	3.16	0	3.16	6.32
	<b>Total</b>			<b>27226.73</b>	<b>1089.00</b>	<b>8.65</b>	<b>1080.35</b>	<b>2160.70</b>

## APPENDIX-VII

### Low yield of alcohol from molasses (Reference Para No. 3.9)

SL. No.	Name of Distillery	Number of batches	Date of Continuous Out Turn	Molasses consumed (In quintals)	As per AT Lab report (FS present in molasses)		Alcohol produced as per norms (AL)	Actual alcohol produced (AL)	Difference (AL)	Potable alcohol in AL		Amount of compound fees deposited	Security deposit forfeited	Duty Involved on potable alcohol @ ₹ 420 per AL
					Percentage	Quantity (In Quintals)				Percentage	Quantity			
1	Modi Distillery, Modinagar, Ghaziabad	1	23.3.10 to 25.3.10	6809	41.6	2832.54	148708.35	148250.50	457.85	80	366.28	-	153838	
2	Simbhaul Distillery, Ghaziabad	6	3.4.10 to 17.4.10	65610	40.9 - 42.3	27284.18	1432419.45	1421471.60	10947.85	40.00	4379.14	-	1839239	
3	Lords Distillery, Nandgani, Ghazipur	2	3.5.10 to 11.8.10	7775	34.74-35.24	2716.08	142594.20	141830.54	763.66	100	763.66	-	320737	
4	India Glycol Distillery, Gorakhpur	1	30.7.10 to 31.7.10	32395	38.03	12319.82	646790.55	645946.80	843.75	13.25	111.79	-	46952	
5	NICL Distillery, Raja-ka-sahaspur, Moradabad	3	11.5.09 to 13.8.09	21000	35.1 - 37.83	7667.27	402531.68	393613.00	8918.68	93.27	8318.45	50000	3493749	
6	Sarsadial Distillery, Mansoorpur, Muzaafarnagar	8	26.5.10 to 11.11.10	114282	35.91 - 39.37	43147.22	2265229.05	2218400.20	46828.85	58.97	27614.97	-	11598287	
7	Shamli Distillery, Shamli Muzaafar Nagar	1	30.4.10	7472	40.96	3060.53	160677.83	159411.10	1266.73	36.68	464.64	5000	195149	
8	Majhola Distillery, Pilibhit	1	2.4.09 to 8.4.09	9675	43.43 - 45.43	4201.85	220597.13	219735.10	862.03	100	862.03	-	362053	
9	Pikhami Distillery, Saharanpur	3	9.2.10 to 30.3.10	26637	39.02 - 39.68	10494.58	550965.45	533556.40	17409.05	100	17409.05	50000	7311801	
10	UDBL Distillery, Unnao	2	8.7.10 to 20.11.10	16120	34.35 - 34.38	5539.79	290838.98	284641.00	6197.97	100	6197.97	-	2603147	
	<b>TOTAL</b>	<b>28</b>	<b>02.04.09 to 20.11.10</b>	<b>307775 Or 3.08 lakh</b>	<b>34.74-45.43</b>	<b>119263.86 or 1.19 lakh</b>	<b>6261352.65 or 62.61 lakh</b>	<b>6166856.24 or 61.67 lakh</b>	<b>94496.41 or 0.94 lakh</b>	<b>13.25- 100</b>	<b>66487.98 or 0.66 lakh</b>	<b>105000 or 1.05 lakh</b>	<b>27924952 or 2.79 crore</b>	



**APPENDIX-VIII**  
**Loss of revenue due to transit loss of Total Reducing Sugar (TRS)**  
*(Reference Para No. 3.11)*

Sl. No	Name of Distillery	Month of receipt of molasses	Number of passes	Molasses dispatched (In quintals)	Molasses received (In quintals)	Details of TRS (in percentage)		Difference of TRS (In quintals)	Quantity of FS (88 per cent of TRS) (In quintals)	Quantity of alcohol produced (52.5 AL per quintal of FS)	Potable alcohol (in AL)		Duty involved on potable alcohol at the rate 420 per AL
						Dispatched	Received				Difference	Percentage	
1.	Nanpara Distillery, Bahraich	January 2010 to March 2010	33	5542.15	5501.60	48.10 - 48.60	46.20 - 48.10	0.10 - 2.00	23.860	1102.50	100	1102.50	463050
2.	Kesar Interprises Ltd. Baheri, Bareilly	February 2010 to March 2010	08	1915.85	1899.50	45.54 - 46.00	45.00 - 45.45	0.09 - 6.00	23.479	1084.65	100	1084.65	455553
3.	Lords Distillery, Gazipur	July 2009 to September 2009	58	19805.20	19566.90	42.90 - 44.27	40.00	2.90 - 4.27	734.512	33934.43	100	33934.43	14252460
4.	IGL Distillery, Gorakhpur	January 2010 (2009-10)	5	2082.65	2082.65	44.30	43.30-44.10	0.20 - 1.00	17.530	810.07	22.30	180.64	75869
		July 2010 to October 2010 (2010-11)	10	3611.90	3611.90	40.50 - 48.80	40.10 -48.60	0.02-4.00	27.590	1274.70	13.25	168.90	70938
5.	Sir Shadi Lal Distillery, Mansoorpur, Muzaffarnagar	August 2010 to October 2010	38	9464.79	9295.15	45.22 - 47.47	45.00 - 47.20	0.12 - 0.35	22.080	1020.07	58.97	601.53	252643
	<b>Total</b>	<b>July 2009 to October 2010</b>	<b>152</b>	<b>42422.54</b>	<b>41957.70</b>	<b>42.10 - 48.80</b>	<b>40.00 - 48.60</b>	<b>0.02 - 6.00</b>	<b>849.051</b>	<b>39226.42</b>	<b>13.25 - 100</b>	<b>37072.65</b>	<b>15570513 or 1.56 crore</b>

**APPENDIX-IX****Short levy of licence fee on shops of foreign liquor  
(Reference Para No. 3.13)****2009-2010**

Sl.No.	Name of districts	No. of shops	Actual consumption from 1 February 2008 to 31 March 2008 (in bottle)	Actual consumption from 1 April 2008 to 31 January 2009 (in bottle)	Actual consumption from 1 February 2008 to 31 January 2009 (in bottle)	Presumptive sale of 2008-09 on which department assessed licence fee (in bottle) (12/10 of col. 5)	Licence fee assessed and realised by the department during 2009-10 (@ ₹ 23 per bottle)	Licence fee due for the year 2009-10 as per actual consumption from February, 2008 to January 2009 (@ ₹ 23 per bottle)	Difference of licence fee
	2	3	4	5	6	7	8	9	10
1.	Bijnore	24	193689.18	429990.49	623679.67	51988.590	12799600	14344632.41	1545032
2.	Etah	24	95159.01	217177.63	312636.64	260613.160	6080000	7190642.72	1110643
3.	Farukhabad	2	5348.00	21387.94	26735.94	25665.528	601000	614926.62	13927
4.	Firozabad	1	7410.00	23912.36	31382.36	28694.832	660100	721794.28	61694
5.	Hathras	5	47682.00	163845.75	211527.75	196614.900	4526000	4865138.25	339138
6.	Jalaun	8	17880.43	66870.00	84750.43	80244.000	1846000	1949259.89	103260
7.	Unnao	6	13062.00	34666.37	47728.37	41599.644	957300	1097752.51	140453
	<b>Total</b>	<b>70</b>	<b>380230.62</b>	<b>957850.54</b>	<b>1338441.16</b>	<b>1149420.654</b>	<b>27470000</b> or <b>2.75 crore</b>	<b>30784146.68</b> or <b>3.08 crore</b>	<b>3314157</b> or <b>33.14 lakh</b>

**2010-2011**

Sl.No.	Name of districts	No. of shops	Actual consumption from 1 February 2009 to 31 March 2009 (in bottle)	Actual consumption from 1 April 2009 to 31 January 2010 (in bottle)	Actual consumption from 1 February 2009 to 31 January 2010 (in bottle)	Presumptive sale of 2009-10 on which department assessed licence fee (in bottle) (12/10 of col. 5)	Licence fee assessed and realised by the department during 2010-11 (@ ₹ 26 per bottle)	Licence fee due for the year 2010-11 as per actual consumption from February 2009 to January 2010 (@ ₹ 26 per bottle)	Difference of licence fee
	2	3	4	5	6	7	8	9	10
1.	Fatehpur	27	69369.87	230966.10	300335.97	277159.30	7213400	7808735.22	595335
2.	Ghaziabad	01	21748.30	80152.00	101900.30	96182.40	2518800	2649407.8	130608
3.	Jhansi	23	75697.00	307412.00	387995.00	368894.40	9668800	10087870	419070
4.	Lakhimpur Khiri	17	103047.46	247850.30	350897.80	297420.40	7349800	9123342.8	1773543
	<b>Total</b>	<b>68</b>	<b>269862.63</b>	<b>866380.4</b>	<b>1141129.07</b>	<b>1039656.5</b>	<b>26750800</b> or <b>2.68 crore</b>	<b>29669355.82</b> or <b>2.97 crore</b>	<b>2918556</b> or <b>29.18 lakh</b>

**APPENDIX-X**

Lack of data validation and duplicate entries  
(Reference paras No. 4.5.14.3 and 4.5.14.4)

Sl. No.	Data in data field	RTO Kanpur	ARTO Kaushambi	RTO Lucknow	ARTO Bulandshahar	RTO Varanasi	ARTO Ghazipur	ARTO Mathura	ARTO Balia	RTO Basti	ARTO Unnao	RTO Jhansi	ARTO Bagpat	ARTO Pratapgarh	ARTO Kushinagar	ARTO Farrukhabad	Total
1	Duplicate Chassis No within district	2	NA	NA	NA	2	NA	2	NA	NA	NA	NA	NA	NA	NA	NA	6
2	Duplicate Engine No within district	NA	NA	3	69	38	NA	NA	NA	NA	NA	NA	NA	4	NA	2	116
3	Duplicate Chassis No among districts	135	10	33	32	122	24	106	6	19	141	79	14	29	3	1	754
4	Duplicate Engine No among districts	20	6	48	30	64	14	31	5	10	39	47	12	14	NA	1	341
5	Chassis No and Engine No same	333	309	1419	587	1072	5	928	190	334	444	1134	0	929	0	267	8395
6	Duplicate Insurance Cover Note	NA	NA	NA	6075	691	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	6766
7	Chassis No not alpha numerical	2907	650	6439	740	4126	223	3595	238	640	2899	3444	208	546	25	623	29816
8	Engine No not alpha numerical	587	297	9771	610	4011	86	3120	177	482	1018	3057	149	278	4	216	24842
9	Manufacturing Year Unrealistic	6	9	NA	31	59	NA	39	4	NA	NA	3	6	NA	NA	15	172
10	Eng. No. Unrealistic	10	NA	133	NA	NA	NA	NA	NA	NA	NA	16	NA	NA	NA	NA	159
11	Registration of vehicle before its Purchase/ Manufacturing	4	NA	NA	1	6	NA	10	NA	NA	NA	NA	NA	NA	NA	NA	21
12	Wheel base of Vehicles very low (less than 42 inches)	4256	10463	64218	2219	8476	420	6133	244	1	644	12079	216	2845	353	12	112579

Annexures

Sl. No.	Data in data field	RTO Kanpur	ARTO Kausambi	RTO Lucknow	ARTO Bulandshahar	RTO Varanasi	ARTO Ghazipur	ARTO Mathura	ARTO Balia	RTO Basti	ARTO Unnao	RTO Jhansi	ARTO Bagpat	ARTO Pratapgarh	ARTO Kushinagar	ARTO Farrukhabad	Total
13	Cubic Capacity below 25	1321	3	1444	60	403	252	1486	20	99	339	911	18	238	852	56	7502
14	Seating capacity of Light Motor vehicle more than 12	NA	247	7	NA	NA	NA	NA	NA	NA	NA	2	9	796	NA	NA	1061
15	Seating capacity of Two Wheeler more than 3	0	10980	1435	NA	NA	14	56	3	1	3108	104	7	31949	NA	NA	47657
16	Seating capacity of Medium/Heavy goods vehicle more than 7	8	547	26	NA	NA	6	11	1	3	6	5	34	2	NA	2	653
17	Unladen Weight is more than 49000 Kg.	30	0	3	0	11	6	4	1	1	0	1	2	NA	1	NA	60
18	Gross Vehicle Weight is more than 49000 Kg.	14	3	12	5	26	28	54	6	1	36	4	NA	5	1	10	205
19	Unladen & Laden Weight Same	NA	NA	2314	NA	NA	NA	NA	142	175	1671	131	NA	NA	17	NA	6121
20	Unladen Weight is greater than Gross Vehicle Weight	255	149	596	2784	228	228	3707	116	166	48	40	333	8	6	196	8908
21	Fitness for more than 2 years	292	17	58	8	64	4	31	0	38	21	17	1	5	NA	8	564
Total No of vehicles		24169	15788	103484	99799	64836	30954	123892	11669	24028	44033	38739	17109	41745	2974	2270	645489

## APPENDIX-XI

### Disparity in Data fed in computerised system vis-à-vis manual files

(Reference para No. 4.5.14.5)

Sl. No.	Name of RTOs/ARTOs	Vehicle Registered		Total	Files checked	No. of differences found
		Directly on computerised system	Backlog data fed in computer			
1	RTO Kanpur	323245	142897	466142	540	17
2	ARTO Kaushambi	12592	3243	15835	209	35
3	RTO Lucknow	634212	156444	790656	100	22
4	ARTO Bulandshahar	100811	6697	107508	100	34
5	RTO Varanasi	248551	72636	321187	300	38
6	ARTO Ghazipur	30970	378	31348	0	0
7	ARTO Mathura	131892	9775	141667	0	0
8	ARTO Ballia	29488	9320	38808	76	18
9	RTO Basti	85848	10878	96726	105	13
10	ARTO Unnao	133218	16433	149651	24	0
11	RTO Jhansi	120987	128817	249804	150	32
12	ARTO Bagpat	79547	3397	82944	120	68
13	ARTO Pratapgarh	36656	3425	40081	192	16
14	ARTO Kushinagar	34476	4381	38857	0	0
15	ARTO Farrukhabad	19604	27	19631	245	0
<b>Total</b>		<b>2022097</b>	<b>568748</b>	<b>2590845</b>	<b>2161</b>	<b>293</b>

## APPENDIX-XII

### Statement of manual workdone/certificate issued after computerisation

(Reference para No. 4.5.17)

Sl.No.	Name of RTOs/ARTOs	Receipts	Permit Temporary/ Permanent	Registration certificate	Temporary Registration Certificate	N.O.C.	Fitness Certificate
1	RTO Kanpur	511	2216	NA	12	NA	NA
2	ARTO Kaushambi	NA	NA	NA	32	20	13
3	RTO Lucknow	NA	NA	NA	NA	NA	NA
4	ARTO Bulandshahar	145	58	4	77	193	98
5	RTO Varanasi	NA	NA	NA	NA	NA	NA
6	ARTO Ghazipur	NA	NA	NA	NA	NA	NA
7	ARTO Mathura	NA	NA	NA	NA	NA	NA
8	ARTO Balia	NA	NA	NA	NA	NA	NA
9	RTO Basti	NA	NA	NA	NA	NA	NA
10	ARTO Unnao	20	NA	NA	NA	NA	NA
11	RTO Jhansi	NA	3088	NA	NA	NA	NA
12	ARTO Bagpat	29	NA	40	NA	48	884
13	ARTO Pratapgarh	NA	NA	NA	NA	NA	3
14	ARTO Kushinagar	NA	NA	NA	NA	NA	NA
15	ARTO Farrukhabad	1801	294	NA	NA	425	29
<b>Total</b>		<b>2506</b>	<b>5656</b>	<b>44</b>	<b>121</b>	<b>686</b>	<b>1027</b>

## APPENDIX-XIII

### Short levy of tax due to adoption of lesser seating capacity of Tata Magic Vehicle

(Reference Para No. 4.7)

(₹ in lakh)

Sl. No.	Name of unit	No. of vehicles (kerb weight 1000 Kg.)	Period	Tax leviable	Tax paid	Short levy
1.	RTO Agra	476	October 2009 to December 2010	85.72	73.47	12.25
2.	RTO Allahabad	294	October 2009 to December 2010	44.75	38.36	6.39
3.	RTO Azamgarh	197	October 2009 to November 2010	24.39	20.90	3.49
4.	RTO Banda	252	October 2009 to December 2010	39.58	33.93	5.65
5.	RTO Faizabad	14	October 2009 to November 2010	2.17	1.86	0.31
6.	RTO Gonda	08	July 2010 to December 2010	0.44	0.38	0.06
7.	RTO Saharanpur	123	October 2009 to December 2010	17.24	14.77	2.47
8.	RTO Varanasi	628	October 2009 to December 2010	99.36	85.16	14.20
9.	ARTO Barabanki	593	October 2009 to November 2010	85.14	72.98	12.16
10.	ARTO Chandauli	162	October 2009 to October 2010	25.24	21.64	3.60
11.	ARTO Gazipur	36	October 2009 to October 2010	4.00	3.43	0.57
12.	ARTO Lakhimpur kheri	124	October 2009 to July 2010	8.66	7.42	1.24
13.	ARTO Rampur	53	October 2009 to November 2010	5.40	4.63	0.77
14.	ARTO Unnao	192	October 2009 to July 2010	24.64	21.12	3.52
<b>Total</b>		<b>3152</b>		<b>466.73</b>	<b>400.05</b>	<b>66.68</b>

**APPENDIX-XIV**  
**Evasion of stamp duty on lease deeds**  
*(Reference Para No. 5.8)*

(in ₹)

Name of the shopping Malls/Corporates		No. of lease deeds	Lease Period	Month and year of execution of lease deed	Amount on which stamp duty payable as per Act	Rate of Stamp duty (per cent)	Stamp duty payable	Stamp duty paid	Stamp duty short paid
Sahara Mall Lucknow		102	3 Years	09-10	765593988	4	30623759	10200	30613559
		07	6 to 9 years	10/05 to 01/08	87178000	8 to 10	7638240	700	7637540
<b>Total</b>		<b>109</b>			<b>852771988</b>		<b>38261999</b>	<b>10900</b>	<b>38251099</b>
Shipra Mall Ghaziabad		06	9 to 17 Years	03/05 to 09/06	144506000	8 to 10	13715800	600	13715200
<b>Total Mall</b>		<b>115</b>			<b>992826988</b>		<b>51540179</b>	<b>11500</b>	<b>51966299 or 5.20 crore</b>
Corporates	5 Noida 1 Ghaziabad	06	9 Months to 20 Years	01/05 to 06/10	105932000	2 to 8	6924840	600	6924240
	Rohit Surfactants Pvt. Ltd. Kanpur	01	9 years	07/08	36992000	7	2589440	100	2589340
<b>Total Corporates</b>		<b>07</b>			<b>142924000</b>		<b>9514280</b>	<b>700</b>	<b>9513580 or 95.14 lakh</b>
<b>Grand Total</b>		<b>122</b>			<b>1140201988</b>		<b>61492079</b>	<b>12200</b>	<b>61479879 or 6.15 crore</b>



## APPENDIX-XV

### Short levy of stamp duty due to incorrect valuation of the property (Reference Para No. 5.9.1)

(₹ in lakh)

Sl. No.	Name of unit	Deed No. Dt. of regn.	Area (sq. mt.)	Valuation (as per deed)	Market value leviable (as per list)	Stamp duty and Regn. fee leviable	Levied	Short levied
<b>Part of same plot sold earlier at residential rates</b>								
1.	S.R.I Agra	1122/10,1221/10 March 2010	3956.00	25.73	59.34	3.95	1.60	2.35
2.	6S.R.IV Agra	4377/10 July 2010	5355.00	16.07	133.87	9.37	1.12	8.25
		4864/09 November 09	1368.00	4.11	34.20	2.39	0.29	2.10
3.	S.R. II Aligarh	9892/10 September 2010	6335.00	18.50	76.02	5.32	1.33	3.99
4.	S.R. Mahesi, Bahraich	5614/09 October 2009	720.00	2.81	72.00	4.94	0.17	4.77
5.	S.R. Rasra, Ballia	1164/10 July 2010 31/10 January 2010	4250.33	8.07	107.47	5.47	0.52	4.95
6.	S.R. I Jhansi	5085/10,5086/10 July 2010	4580.00	32.06	183.20	12.72	2.15	10.57
7.	S.R.II Lucknow	5590/10 April 2010	6830.00	30.00	81.96	5.74	2.10	3.64
8.	S.R.II Varanasi	122/10 January 2010	2250.00	15.00	54.00	3.78	1.05	2.73
	<b>Total</b>	<b>12 deeds</b>	<b>35644.33</b>	<b>152.35</b>	<b>802.06</b>	<b>53.68</b>	<b>10.33</b>	<b>43.35</b>
<b>Plots declared residential in the circle rates</b>								
9.	6S.R.IV Agra	4426/10, 4427/10 July 2010	8669.00	17.35	216.72	14.97	1.72	13.25
		4290/09 October 2009	3500.00	12.25	87.50	6.12	0.86	5.26
		4691/09 November 09	5766.00	17.30	86.49	6.05	1.21	4.84
		4865/09 November 09	976.00	5.86	24.40	1.71	0.41	1.30
10.	S.R. Sewayajpur Hardoi	2556/10 April 2010	3290.00	2.99	62.51	3.23	0.21	3.02
11.	S.R. Sadar Ballia	217/10 January 2010	10480	25.25	209.60	10.48	1.26	9.22
12.	S.R. Haidar Garh Barabanki	5305/10 August 2010	670.00	5.41	23.45	1.54	0.33	1.21
13.	S.R. Chakar Nagar, Etawah	755/10 August 2010	5430.00	7.63	162.90	8.05	0.31	7.74
14.	S.R. Sambhal, Moradabad	3122/10 April 2010	1270.00	1.48	45.72	2.29	0.07	2.22
	<b>Total</b>	<b>10 deeds</b>	<b>40051.00</b>	<b>95.52</b>	<b>919.29</b>	<b>54.44</b>	<b>6.38</b>	<b>48.06</b>
<b>Same plot valued at different rates on same day</b>								
15.	S.R. Sadar Banda	7176/10, 7177/10, 7178/10, December 2010	2070.57	111.96	161.50	11.31	7.84	3.47
16.	S.R. Etmadpur Agra	7299/10 June 2010	4503.40	54.05	135.11	9.35	3.68	5.67
		9214/09 September 2009	2303.00	11.54	41.46	2.90	0.81	2.09

<sup>6</sup> This unit has been catogorised under two types of deeds.

Sl. No.	Name of unit	Deed No. Dt. of regn.	Area (sq. mt.)	Valuation (as per deed)	Market value leviable (as per list)	Stamp duty and Regn. fee leviable	Levied	Short levied
17.	S.R. Sadar Ghazipur	1818/10 April 2010	2331.00	19.12	69.93	4.80	1.24	3.56
18.	S.R. Bansaon, Gorakhpur	2839/09 August 2009	3320.00	4.92	83.00	4.15	0.25	3.90
19.	S.R. -I Allahabad	3078/09 July 2009	442.02	44.58	79.57	5.47	3.02	2.45
	<b>Total</b>	<b>08 deeds</b>	<b>14969.99</b>	<b>246.17</b>	<b>570.57</b>	<b>37.98</b>	<b>16.84</b>	<b>21.14</b>
<b>Part of same plot was sold at residential rate on same day/next day</b>								
20.	S.R. Karchhana, Allahabad	4507/09 October 2009 794/10 February 2010	3344.00	5.29	120.01	8.40	0.37	8.03
21.	S.R. Tundla Firozabad	1686/10 March 2010	1620.00	5.60	42.12	2.95	0.40	2.55
22.	S.R. I Muzaffarnagar Nagar	2065/10 2066/10 March 2010	3242.00	16.52	48.63	3.30	1.10	2.20
	<b>Total</b>	<b>05 deeds</b>	<b>8206.00</b>	<b>27.41</b>	<b>210.76</b>	<b>14.65</b>	<b>1.87</b>	<b>12.78</b>
<b>Plots surrounded by residential plots</b>								
23.	S.R.II Jhansi	3546/10 June 2010	5560.00	12.24	72.28	5.06	0.86	4.20
24.	S.R. V Lucknow	6823/10 June 2010	6320.00	70.48	180.12	12.61	4.96	7.65
	<b>Total</b>	<b>02 deeds</b>	<b>11880.00</b>	<b>82.72</b>	<b>252.40</b>	<b>17.67</b>	<b>5.82</b>	<b>11.85</b>
<b>Plot being sold in seven smaller plots</b>								
25.	S.R. Sadar Chandauli	3679,1339 February 2010	2888.00	8.74	54.42	2.73	0.63	2.10
	<b>Total</b>	<b>02 deeds</b>	<b>2888.00</b>	<b>8.74</b>	<b>54.42</b>	<b>2.73</b>	<b>0.63</b>	<b>2.10</b>
	<b>Grand Total</b>	<b>39 deeds</b>		<b>612.91 or 6.13 crore</b>	<b>2809.50 or 28.09 crore</b>	<b>181.15 or 1.81 crore</b>	<b>41.87 or 0.42 crore</b>	<b>139.28 or 1.39 crore</b>

**APPENDIX-XVI**  
**Under valuation of land disregarding their potentiality**  
**(Reference Para No. 5.9.3)**

( ₹ in lakh )

Sl. No.	Name of unit	Deed No. Dt. of regd.	Area (sq.mt.)	Valuation (as per deed)	Market value leviable (as per list)	Stamp duty and Regd. fee leviable	Levied	Short levied
1.	S.R. Sadar Fatehpur	5556/10 June 2010	8100	22.95	170.10	11.91	1.61	10.30
2.	S.R. Sadar Firozabad	5453/10 June 2010	15030	22.27	120.24	8.42	1.60	6.82
3.	S.R. Sadar Lalitpur	4778/10 July 2010	42790	72.19	685.90	34.30	3.62	30.68
		5276/10						
4.	S.R.III Lucknow	8666/09 December 2009	2660	21.28	66.50	4.66	1.49	3.17
5.	S.R.I Kanpur	361/10 February 2010	3070	3.69	18.42	1.29	0.26	1.03
6.	S.R. II Kanpur	3631/10 August 2010	1237	6.19	30.93	2.17	0.44	1.73
7.	S.R. III Kanpur	7378/10 July 2010	2340	16.38	210.60	14.74	1.15	13.59
8.	S.R. Sadar Unnao	(1) 9844/10 August 2010	9610	57.72	182.59	12.78	4.05	8.73
		(2) 9845/10 August 2010	9610	57.72	182.59	12.78	4.05	8.73
		(3) 14235/10 December 2010	4425	5.30	40.74	2.04	0.27	1.77
		(4) 13922/10 December 2010	2083	5.21	27.08	1.90	0.37	1.53
<b>Total</b>		<b>12 deeds</b>		<b>290.90</b> or <b>2.91 crore</b>	<b>1735.69</b> or <b>17.36 crore</b>	<b>106.99</b> or <b>1.07 crore</b>	<b>18.91</b> or <b>0.19 crore</b>	<b>88.08</b> or <b>0.88 crore</b>