

Annexure-I

Statement showing number of auditable and audited units during 2011-12

(Reference : Paragraph 1.4)

Sl. No.	Name of the Department	Total number of auditable units	Total number of units due for audit during 2011-12	Units planned for audit during 2011-12	Units actually audited during 2011-12
1.	Sales Tax	218	214	79	78
2.	Transport	52	46	7	7
3.	Stamp Duty & Registration	80	59	10	10
4.	State Excise	50	40	12	12
5.	Agricultural Income Tax	1	1	1	1
6.	Mines and Minerals	1	1	1	1
7.	Land Revenue	151	131	9	9
8.	Forest	88	84	23	30
	Total	641	576	142	148

Annexure – II

Statement showing cases and amount under various categories of recovery

(Reference : Paragraph 2.11.9)

Category	Cases	Amount (₹ in crore)
Non-furnishing of requisite information from assessing officer to RO	133	6.94
Non-realisation of arrear dues due to delay in issue of requisition certificate	6	0.92
Non-execution of warrant of arrest and inadequate follow up action	307	36.42
	114	14.69
Delay in finalisation of appeal cases	23	1.14
Non-realisation of arrear dues due to lack of follow up action on appeal cases	02	0.16
Non-realisation of arrear tax due to delay in reassessment for giving effect to the appellate authority order	01	5.66
Lack of follow up action of cases pending with ABR	05	6.22
Inaction in lodging/pursuing claims with the OL	03	3.95
Lack of follow up action in respect of cases pending with BIFR	11	25.90
Lack of follow up action in respect of cases settled by the Courts	09	4.84
Delay in assessments and lack of follow up action	01	3.01
Incorrect reporting of arrears in respect of cases settled by appellate authority	03	1.61
Non-levy of interest	57	3.99
Non-adherence of instruction issued by the CT, Assam	03	2.64
Non-issue/delay in issue of inter-State certificates	03	2.26
Total	681	120.35

(Note: Cases in order as appearing in the paragraph referred)

Annexure -III

Statement showing deprival of revenue due to lack of follow up action/non-compliance of Court verdict etc

(Reference : Paragraph 2.19)

Sl.No	Name of the dealer	Year of transaction/ provision of Acts	Date of institution of certificate case	Dues (₹ in crore)
1.	M/s Air Transport Corporation (Assam) Ltd., M/s Assam Marble industries and M/s Om Carrying corporation	1995-96 to 1997-98 AGST Act.	July 2005 and August 2005	2.18
<p>The defaulters had filed appeals (May 2005, May 2001 and January 2010) before Hon'ble Gauhati High Court against the orders of assessment. Information collected by Audit from CT, Assam, revealed that all the petitions were disposed by the Hon'ble High Court {Judgement was passed in May 2005 in respect of M/s Om. Carrying Corporation and M/s Air Transport Corporation (Assam) Ltd and in another case of M/s Assam Marble Industries though case was disposed but exact date was not available}. It was, however, observed that the department is yet to collect (June 2012) the certified copies of orders passed by the High Court. This resulted in non-recovery of dues of ₹ 2.18 crore for inordinately long period despite the cases having been disposed by the High Court. Due to lack of concerted efforts and absence of coordination between unit office and CT's office and failure to keep track of the High Court cases by the Department, arrear dues of ₹ 2.18 crore remained unrealised.</p>				
2.	M/s Assam Seeds Corporation Limited, Guwahati.	1994-95 to 1995-96 AGST Act.	July 1998	0.90
<p>The certificate proceedings were kept in abeyance due to stay order issued by the Hon'ble Gauhati High Court (September 2003) which was vacated in October 2005 stating that the demand raised by the AO was correct. It was noticed that only in March 2012 (after a lapse of seven years) a show cause notice was issued for execution of certificate for arrest and imprisonment, if the dues were not paid by the dealer.</p>				
3.	M/s Dugar Tea company, Guwahati.	March 1989 to September 1993, 1993-94 to 1997-98 Assam Finance Sales Tax (AFST) and AGST Acts	March 2004	0.63
<p>The CD filed a petition in August 2004 before the RO denying his tax liability stating that no certificate case can be issued without payment of fee as prescribed under the provision of the Act and the petitioner had already filed an appeal before the Division Bench of the Hon'ble High Court against the judgment of the single bench. Neither the CD submitted to the RO any copy of the writ appeal filed before the High Court nor any action was initiated by the RO since August 2004 to pursue the case.</p>				
4.	M/s Dugar tea industries private limited, Guwahati	September 1988 to June 1993 AFST Act	April 2002	0.42

The certificate proceedings against the defaulter were kept in abeyance due to stay order issued by the Hon'ble Gauhati High Court which was vacated in September 2003 stating that assessment proceedings were correct. It was noticed that in August 2010 the CD had submitted a copy of the judgment passed by the Hon'ble High Court wherein it was mentioned that the petitioner could appeal again against the assessment order to the appellate authority. There was nothing on record that the CD has filed any appeal petition before the appellate authority. Thus, due to inordinate delay in finalisation of the representation submitted by the CD, revenue amounting to ₹41.60 lakh remained unrealised after a lapse of 10 years from the date of institution of certificate case.

5.	M/s Brahma Putra Udyog private Ltd. Guwahati	31 March 1992 to 31 March 1997 AGST Act.	March 2001	0.35
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The dealer filed revision petition against the assessment order before the Joint Commissioner of Taxes, Assam (appellate authority) which were dismissed in November 2001 and September 2002. However, the certificate proceeding was kept in abeyance due to stay order issued by the Hon'ble High Court which was vacated in March 2003 stating that the dealer failed to submit any satisfactory proof of its claim for exemption and is not entitled to get exemption. However, fresh assessments were to be completed after giving an opportunity to the dealer to produce TDS certificates within a period of 3 months from the date of receipt of certified copy of the Court order. Due to non-finalisation of assessment orders in the light of judgment passed by the Hon'ble High Court, the arrear dues of ₹ 0.35 crore remained unrealised even after a lapse of seven years.

6.	M/s Lion Tea Company, Guwahati.	September 1988 to 1991-92 Assam Finance Sales Tax (AFST) Act	August 1999	0.28
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It was noticed that RO had not taken any action till date to recover the arrear dues though the Hon'ble Gauhati High Court passed an order in May 1999 to recover the arrear dues from Sri Kamal Chandra Bothra, the proprietor of the said firm. As such, arrear dues of ₹0.28 crore remained unrealised.

7.	M/s Suresh Kumar Jain, Guwahati	1997-98 AGST Act.	August 2001	0.08
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The certificate proceedings against the defaulter were kept in abeyance due to stay order issued by the Hon'ble Gauhati High Court which was vacated in January 2005 stating that assessment proceeding was correct and the dealer was liable to pay tax. Though seven years have elapsed from the date of passing the order, no further action has been taken by the department to recover the dues.

Annexure- IV
Statement showing excess loss of irrigation water beyond permissible limit during the period from 2005-06 to 2010-11
(Reference : Paragraph 6.2.8)

Sl. No.	Name of division	Total quantity of water utilised for irrigation (in cusec)	Total quantity of water utilised for irrigation (in cusec)	Difference in quantity of water (in cusec)	Permissible transit loss (five per cent)	Excess loss of water (in cusec)	Area to be covered as per norms ¹	Amount involved ² (₹ in lakh)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1.	Dhansiri Weir Irrigation Division	25,647.50	889.67	24,757.83	1,282.38	23,475.45	4,69,509.00	1,320.45
2.	Nagaon Irrigation Division	594.65	312.81	281.84	29.73	252.11	5,042.20	14.18
3.	Kaliabor CAD Division	498.00	308.00	190.00	24.90	165.10	3,302.00	9.29
4.	Dhansiri Canal-I	24,757.83	436.00	24,321.83	1,237.89	23,083.94	4,61,678.80	1,298.43
5.	Guwahati Irrigation Division	6,342.20	4,325.48	2,016.72	317.11	1,699.61	33,992.20	95.60
6.	Jamuna CAD Irrigation Division	6,39,421.85	5,59,413.38	80,008.47	31,971.08	48,037.38	9,60,747.60	2,702.01
7.	Karbi Anglong Irrigation Division	21,28,007.00	15,39,381.00	5,88,626.00	1,06,399.00	4,82,227.00	96.44,540.00	27,124.00
	Total	28,25,269.00	21,05,066.00	7,20,202.69	1,41,262.09	5,78,940.59	1,15,78,811.80	32,563.96

Say ₹ 325.64 crore

¹ 1 cusec = 20 hectares.

² @ ₹ 281.24 per hectares considering as the minimum charge of water rate.

Annexure-V

Statement showing under-assessment of water rates due to incorrect application of water rates during 2005-06 to 2010-11.

(Reference : Paragraph 6.2.9)

Sl. No.	Name of division	Name of crop	Area of land utilised for irrigation (in hectare)	Rate per hectare (₹)	Amount to be assessed	Amount actually assessed/ rate at which assessed	Under assessment
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1.	Dhansiri Project Division, Canal-I	Kharif	5480.00	281.24	15.41	<u>9.93</u> 181.20	5.48
2.	Karbi Anglong Irrigation Division	Kharif	86,413.80	281.24	243.03	<u>32.41</u> 37.51	210.62
		Rabi	33,364.70	562.50	187.68	<u>25.01</u> 74.96	162.67
3.	Kaliabor CAD Division	Kharif	4,476.75	281.24	12.59	12.59	0.00
		Early Ahu	1,673.55	751.00	12.57	<u>9.41</u> 562.28	3.16
Total					471.28	89.35	381.93

Say ₹ 3.82 crore