

Appendix-I
Reference: Para-1.10 'Audit planning' (2012-13)

Sr. No.	Principal head	Units audited
1.	Sales tax	12
2.	Motor Vehicle tax	39
3.	Stamp & Registration Fee	62
4.	Passengers and Goods Tax	06
5.	State Excise Duty	72
6.	Forest	15
7.	Mining	00
8.	Entertainment Duty	00
9.	Luxury Tax	00
10	MP Barrier	00
11.	Non-tax Receipts	35
Total		241

Appendix -II

Reference Para: 2.9 'Evasion of tax due to acceptance of invalid, duplicate and defective 'C' forms'

Name of unit	Name of the firm M/s	Year of assessment Date of assessment	Differential amount of tax Leviable Turnover exempted	Interest leviable u / s 19 (i) of HP VAT Act	Total	Reasons for rejection of the forms
AETC BBN Baddi	Advantec Coils Pvt. Ltd. Sol-III 8669 / 8523	2007-08 7-3-12	1000229 8697643	835191	1835420	Two forms were addressed to Delhi and in one form the address of the selling dealer was not given. (3 forms)
	Arihant Industries 8566 / 8422	2007-08	526762 4580539	439846	966608	Forms were issued to Arihant Jaipur, converted by overwriting for Baddi. (11+15=26 forms)
		2008-09 19.11.11	589101 5122617	385861	974962	
	Glen-marc Pharmaceuticals Ltd. 8901 / 8788	2008-09 16.06.11	114195 3806484	74798	188993	4 Forms did not pertain to the year of assessment
	Scott Innovation wire (P) Ltd. 02030100764	2006-07 23.07.12	22952 255025	23296	46248	The duplicate copy of the form was submitted. (1 form)
	Alankar Stationery (P) Ltd. 9931 / 8147	2006-07 31.03.12	35100 390000	35627	70727	The duplicate copy of the form was submitted. (1 form)
	VBL Innovation Ltd. 8215 / 8147	2006-07 29.08.11	7860 87337	7978	15838	The duplicate copies of the forms were submitted. (2 forms)
	BDS Décor & Prejobs (P) Ltd. 02030100061	2007-08 30.03.12	246819 2146250	206094	452913	The duplicate copy of the form was submitted. (1 form)
	Shiva Traders 11412 / 10991	2009-10 24.05.11	2805 140250	1332	4137	The duplicate copy of the form was submitted. (1 form)
	Havells India Ltd. 8091 / 8028	2007-08 06.01.11	18010 156611	15038	33048	The duplicate copy of the form was submitted. (1 form)
	HimaChem Ltd. 7698 / 7652	2008-09 29.05.11	8317 277219	5448	13765	The duplicate copy of the form was submitted. (1 form)
	Innova Caplab 02030100615	2008-09 02.01.12	35166 1172190	23034	58200	The duplicate copies of the forms were submitted. (3 forms)
11		2607316 26832165	2053543	4660859		
AETC Nahan	Standard Polyvinyl 378 / 7044	2007-08 30.08.10	120294 6014714	105859	226153	The dealer had sold the raw material against the 'C' forms. (3 forms)
		2008-09 19.07.11	98385 9838460	68870	167255	
	1		218679 15853174	174729	393408	
AETC Solan	Dev Resins Parwanoo Sol-III 5109 / 5244	2009-10 28.09.11	1615245 53841494	767241	2382486	Forms were issued to Dev Resin –Baddi but used by Dev Resin Parwanoo (12 forms)
			30664 1533188	14565	45229	
	Sinhal Udyog-Sol-111 10914 / 10762	2008-09 20.03.12	150410 1203283	98519	248929	8 forms were issued to the firm at Surat. 3 forms pertained to other years. 2 forms have unattested cutting.
2		1796319 56577965	880325	2676644		
AETC Una	Sukhjit Agro Industries, Una-III 5141 / 4971	2009-10 2008-09 21.07.11	38226 1274189	19304	57530	Concessional rate of tax was allowed against sale (4 forms) not pertaining to assessment year. The amount of ₹148125 in one form was taken as ₹1481245. (1 form)
			39994 1333120	27396	67390	
			78220 2607309	46700	124920	
	15		4700534 101870613	3155297	7855831	
Total sale exempted (₹ in crore)			₹0.47 ₹10.19	₹0.32	₹0.79	

Appendix-III

Reference Para: 2.12 'Incorrect exemption of tax due to misuse of declaration of 'F'-Forms'

₹ in crore							
Name of the AETC	Period of Assessment	Assessed between	No. of dealers	Exemption of tax allowed on branch transfer of stock against 'F'-form	Tax effect		Remarks
					Tax	Interest	
AETC, BBN-Baddi	2006-07 to 2008-09	May 2011 and March 2012	4	3.95	0.37	0.34	Eight 'F'-forms were not signed by the purchasing dealer. In three 'F'-forms, transactions covered were for more than one calendar month and four forms were duplicate copies.
AETC, Kangra	2009-10	December 2011	1	1.37	0.06	0.02	Only one 'F' forms submitted was for the whole year for gross turnover of ₹1.90 crore, and not on calendar month basis. As against stock transfer of ₹1.37 crore, one 'F'-form was submitted for ₹1.27 crore escaping ₹10.10 lakh from levy of tax.
AETC, Solan	2008-09 and 2009-10	June 2011	1	0.21	0.03	0.02	Eight 'F' forms were addressed to the dealer of Una district instead of Solan. Other Eight 'F'-forms were the duplicate copies.
AETC, Una	2005-06 and 2008-09	July and August 2011	2	4.74	0.18	0.14	Nine 'F'-form pertained to other assessment year and nine 'F'-forms were the duplicate copies. Two 'F'-forms transactions covered were for more than one calendar month.
Total			8	₹10.27	₹0.64	₹0.52	

Appendix-IV
Reference Para: 3.3.2.3: Non- accountal of RS / ENA and MMS

(₹ in lakh)							
SI No.	Name of AETCs	Name of licensees	Period	Permit No. and date	Nature of spirit / Quantity in Pls	Rate of excise duty	Amount of excise duty recoverable
1	Kangra	M/s Bindal Associates, Chhanni	2011-12	19 / 2011-12 22.06.2011	Matured Malt Spirit 1380	₹ 25 per proof litre	34,500
2	Mandi	M/s Goverdhan Bottling plant, Pvt. Galu	2009-10	5 / 2009-10 01.07.2009	Rectified Spirit 26,720	₹ 23 per proof litre	6,14,560
			2009-10	18 / 2009-10 09.02.2010	Extra Natural Alcohol 33,600	₹ 23 per proof litre	7,72,800
			2011-12	421 / 2011-12 03.08.2011	Extra Natural Alcohol 20,160	₹ 25 per proof litre	5,04,000
Total		2 Licensees		4 permits	MMS 1,380 26,720 ENA=53,760 Total=81,860		19,25,860 Say ₹19.26 lakh

Appendix-V

Reference: Para 3.3.6-‘Non- recovery of salaries of excise establishment posted at distillery / bonded ware houses’

(₹ in lakh)					
Sl No.	Name of AETCs	Name of licensees	Period	Amount of Salaries required to be recoverable	
1	BBN Baddi	1) M/s PDM Baddi	2011-12	5.81	
		2) M/s Subacchus, Nalagarh	2011-12	2.45	
		3) M/s Himalayan Gold, Nalagarh	2011-12	2.68	
		3 licensees			10.94
2	Kangra	1) M/s Bindal Associates, Chhanni	2011-12	6.70	
		2) M/s VRV, Foods Ltd. Sansarpur	2011-12	6.09	
		2 Licensees			12.79
3	Sirmour at Nahan	1) M/s Tiloksons Brewery & Distillery, Manthapal	2008-09 to 2010-11 2011-12	26.05 7.09	
		2) M/s Yamuna Beverage, Nariwal	2008-09 to 2010-11 2011-12	18.81 2.77	
		3) M/s Hill View Distillery, Shambhuwala	2008-09 to 2010-11 2011-12	8.26 5.42	
		4) M/s Himgiri Distillery, Mirpur Kotla	2008-09 to 2010-11 2011-12	6.51 2.93	
		4 Licensees			77.84
		4	Solan	1) M/s MM Ltd., Solan Brewery	2010-11 2011-12
2) M/s MM Ltd., Kasauli Distillery	2010-11 2011-12			0.84 0.32	
3) M/s KM Distillery, Parwanoo	2009-11 2011-12			16.42 4.98	
4) M/s HPGIC, Parwanoo	2010-11 2011-12			5.33 3.93	
4 Licensees				38.02	
5	Una			1) M/s Ranger Breweries Ltd., Una	2011-12
Total		14 Licensees		153.44 lakh Say ₹1.53 crore	

Appendix-VI

Reference: Paragraph 4.3: "Incorrect preparation of valuation reports by Patwaris"

Sr. No.	Name of the SR unit	Number of cases involved	Consideration value as per the actual price applicable	Consideration value taken on the basis of valuation report prepared by the Patwaris on which conveyance deed executed	Deficit amount		Total
					Stamp duty	Registration fee	
1	Barsar	6	140.15	15.57	6.23	0.36	6.59
2	Banjar	39	275.72	137.83	6.87	1.42	8.29
3	Bharwai	10	98.57	72.71	1.29	0.26	1.55
4	Bilaspur	20	363.31	292.46	3.53	0.70	4.23
5	Fatehpur	7	48.09	30.84	0.86	0.18	1.04
6	Ghumarwin	23	189.76	87.21	5.13	0.41	5.54
7	Hamirpur	16	116.22	91.85	1.22	0.41	1.63
8	Jhanduta	9	59.40	39.22	1.01	0.19	1.20
9	Keylong	2	23.20	7.60	0.78	0.25	1.03
10	Kullu	28	270.07	184.68	4.21	0.88	5.09
11	Kupwi	3	4.94	0.54	0.22	0.09	0.31
12	Moorng	6	26.15	6.29	0.99	0.40	1.39
13	Nalagarh	16	3,263.35	499.49	138.24	0.35	138.59
14	Nihari	17	165.62	64.33	5.06	0.46	5.52
15	Padhar	13	90.38	69.63	1.04	0.23	1.27
16	Sarkaghat	1	2.08	1.28	0.04	0.02	0.06
17	Shimla (Rural)	38	1,490.24	1,178.57	15.58	0.80	16.38
18	Solan	21	593.48	495.04	4.86	0.27	5.13
19	Sunder-nagar	20	1,616.83	1,454.31	5.49	0.14	5.63
20	Sunni	17	202.07	95.77	5.31	0.40	5.71
21	Una	19	98.47	66.51	1.60	0.50	2.10
Total		331	9,138.10 say ₹91.38 crore	4,891.73 say ₹48.92 crore	209.56 say ₹2.09 crore	8.72 say ₹0.09 Lakh	218.28 say ₹2.18 crore

Appendix-VII

Reference: Paragraph 4.4: Incorrect determination of market value of properties

Sr. No.	Name of the unit and Period of Audit	Number of cases involved	Market value of property as per the actual price applicable	Market value determined on the basis of valuation report prepared by the <i>Patwaris</i>	Deficit amount		Total
					Stamp duty	Registration fee	
1	<u>SR Bilaspur</u> 2011	1	65.49	15.00	2.52	--	2.52
2	<u>SR Hamirpur</u> 2011	1	310.33	6.50	15.19	0.12	15.31
3	<u>SR Indora</u> 2010	6	136.78	67.14	3.48	0.29	3.77
4	<u>SR Kullu</u> 2011	5	51.64	27.09	1.09	0.09	1.18
5	<u>SR Nihari</u> 2010-11	1	75.89	12.00	3.19	0.01	3.20
6	<u>SR Nalagarh</u> 2011	5	544.27	371.68	8.62	0.05	8.67
7	<u>SR Una</u> 2010-11	5	104.98	44.64	3.02	0.29	3.31
Total		24	₹1,289.37	₹544.05	₹37.12	₹0.85	₹37.97

Appendix-VIII

Reference: Paragraph 4.5-Short realisation of stamp duty and registration fee due to change of classification of land

₹ in lakh

Name of the SR unit	Deed No. / Area of land	Classification of land required to be taken into consideration / actually sold	Classification of land taken by the Patwaris for valuation of land	Market value of property as per the actual price applicable	Market value determined on the basis of valuation report prepared by the Patwaris	Deficit amount		Total
						Stamp duty	Registration fee	
Nahan	69 / 2011 395 Biswa	Kuhl Doyam Banjar Kadim Na- Kabil	Banjar Kadim	69.24	68.77	0.02	0.0	0.02
	713 / 2011 12 Biswa	Banjar Jadid Gair Mumkin Structure of Factories	Banjar Kadim	16.51	13.36	0.17	0.05	0.22
	280 / 2011 285.75 Sq. Mtrs	Makanaat Map of House	Kuhl Abbal	157.76	4.63	7.66	0.16	7.82
	295 / 2011 60 Biswa	Gair Mumkin Factories Gair Mumkin Rasta	Banjar Kadim Banjar Jadid	67.55	34.48	1.65	0.0	1.65
Solan	1060 / 2011 01-12 hector	Gair Mumkin Makan	Banjar Kadim	4.12	2.08	0.10	0.04	0.14
	277 / 2011 02-06 hector	Kuhl Doyam Gair Mumkin Makan	Banjar Kadim	65.57	31.00	1.73	0.0	1.73
	288 / 2011 00-04-80 hector	Gair Mumkin Makan Ghasani	Banjar Kadim	10.94	9.86	0.05	0.06	0.11
	1150 / 2011 127 Sq. Mtrs	Gair Mumkin Makan Ghasani Banjar Kadim	Banjar Kadim	5.40	4.40	0.05	0.02	0.07
	430 / 2011 5 Bigha	BanjarDoyam Gair Mumkin Todda	Banjar Kadim	1.48	0.80	0.03	0.01	0.04
	1353 / 2011 06 Biswa	Kuhl BanjarDoyam Ghasni	Ghasni Banjar Kadim	4.28	2.76	0.08	0.03	0.11
	1181 / 2011 296 Sq. mtrs	Gair Mumkin Makan Structure of House	Ghasni Banjar Kadim	15.20	2.86	0.62	0.19	0.81
	1298 / 2011 09 Biswa	Gair Mumkin Makan Gair Mumkin Todda Ghasni	Banjar Kadim Ghasni	25.14	20.00	0.26	0.0	0.26
Total				₹443.19	₹195.00	₹12.42	₹0.56	₹12.98

Appendix-IX

Reference: Paragraph 5.3.9.1 (i) 'Non / delayed authorisation / registration of firms for levy and collection of AGT'

Sr. No.	Name of AETC unit	Year	Date of authorisation between	Total No. of firms authorised for collection of AGT
Year 2007				
1	Baddi	2007	14.06.2007	28
2	Kangra	2007	14.06.2007	19
3	Kullu	2007	14.06.2007	5
4	Sirmour	2007	14.06.2007	5
Total				57
Year 2011				
1	Baddi	2011	28.09.2011	28
2	Kangra	2011	28.09.2011	26
3	Sirmour	2011	21.01.2011 and 28.09.2011	14
4	Solan	2011	21.01.2011 and 20.09.2011	9
5	Una	2011	21.01.2011	2
Total				79
Year 2012				
1	Bilaspur	2012	14.01.2012 and 08.09.2012	3
2	Sirmour	2012	21.01.2012	2
3	Solan	2012	21.01.2012	3
Total				8
G. Total				144