

CHAPTER-IV

TAXES ON VEHICLES

EXECUTIVE SUMMARY

What we have highlighted in this Chapter	<p>In this Chapter we present illustrative cases of ₹ 13.48 crore selected from observations noticed during our test check of records relating to assessment and collection of Taxes from Vehicles in the office of the District Transport Officers, where we found that the provisions of the Acts/Rules were not observed.</p> <p>It is a matter of concern that similar omissions have been pointed out by us repeatedly in the Audit Reports for the past several years, but the Department has not taken corrective action despite switching over to an IT-enabled system.</p>
Marginal increase in tax collection	<p>In 2011-12, the collection of Taxes from Vehicles increased by 25.47 <i>per cent</i> over the previous year which was attributed by the Department to initiation of a system of one time taxation of private vehicles under the Jharkhand Motor Vehicles Tax (Amendment) Act.</p>
Internal Audit not conducted	<p>No Internal Audit Wing has been set up in the Department. We were informed that audit for 2009-10 and 2010-11 has been taken up by the Finance Department since June 2011. The status of audit in respect of previous years was not informed. Non-conducting of internal audit had its impact in terms of weak internal controls in the Department leading to substantial leakage of revenue. It also led to omissions on the part of the District Transport Officers remaining undetected till we conducted our audit.</p>
Very low recovery by the Department of observations pointed out by us in earlier years	<p>During the period 2006-07 to 2010-11 we had pointed out non/short levy, non/short realisation of tax, fee etc., with revenue implication of ₹ 371.86 crore in 1,20,884 cases. Of these, the Department/Government accepted audit observations in 1,14,631 cases involving ₹ 173.50 crore but recovered only ₹ 7.81 crore during the year 2011-12.</p>
Results of audit conducted by us in 2011-12	<p>In 2011-12 we test checked the records of 17 units relating to taxes on vehicles and found non/short realisation/levy of tax, fees, penalty etc. involving ₹ 21.19 crore in 28,816 cases, of which the Department accepted non/short realisation/levy of tax and other deficiencies of ₹ 13.48 crore in 17,715 cases.</p>
Our conclusion	<p>The Transport Department needs to improve the internal control system including arranging for internal audit so that weaknesses in the system are addressed and omissions of the nature detected by us are avoided in future.</p> <p>It also needs to initiate action to recover the non-realisation, undercharge of tax, etc., pointed out by us, more so in those cases where it has accepted our contention.</p>

CHAPTER-IV: TAXES ON VEHICLES

4.1 Tax administration

The levy and collection of Motor Vehicles tax and fee in the State is governed by the Bihar Motor Vehicles Taxation (BMVT) Act, 1994, rules made thereunder and the Bihar Motor Vehicles (BMV) Rules, 1992. On creation of the State of Jharkhand with effect from 15 November 2000, the existing Acts, Rules and executive instructions of the State of Bihar were adopted by the State of Jharkhand.

At the apex level, the Transport Commissioner (TC), Transport Department, Jharkhand is responsible for administration of the Acts and Rules in the State. He is assisted by a Joint Transport Commissioner at the Headquarters. The State has been divided into four regions¹ and 22 transport districts², which are controlled by the State Transport Authority (STA), Regional Transport Authorities (RTAs) and District Transport Officers (DTOs). They are assisted by Motor Vehicles Inspectors, the Enforcement Wing and nine check posts³.

4.2 Trend of receipts

According to the provisions of the Bihar Financial Rules, Vol. I (adopted by the Government of Jharkhand) the responsibility for preparation of budget estimates of revenue receipts is vested in the Finance Department. However, the material for the budget estimates is obtained from the concerned Administrative Department which is responsible for the correctness of the material. In case of fluctuating revenue, the estimates should be based on a comparison of the last three years' receipts.

Actual receipts from Taxes on Vehicles against the revised budget estimates during the period from 2007-08 to 2011-12 along with the total tax receipts during the same period is exhibited in the following table and graph:

(₹ in crore)

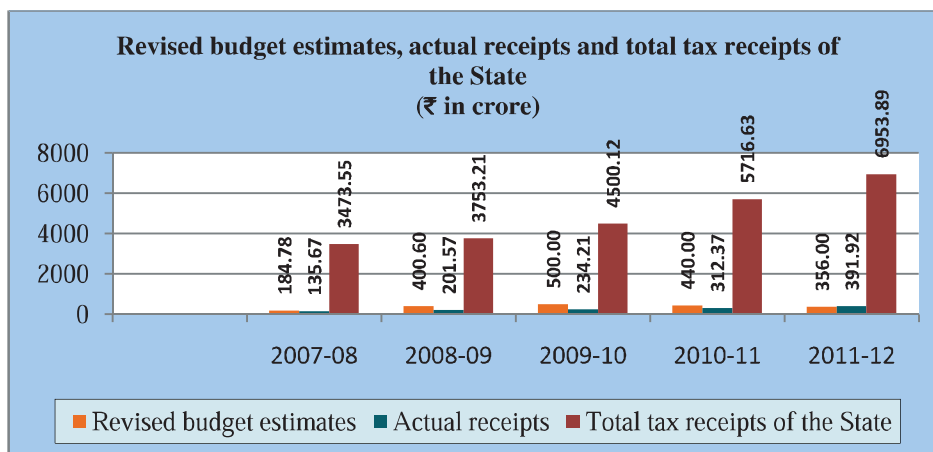
Year	Revised estimates	Actual receipts	Variation excess (+)/shortfall (-)	Percentage of variation	Total tax receipts of the State	Percentage of actual receipts to total tax receipts of the State
2007-08	184.78	135.67	(-) 49.11	(-) 27	3,473.55	3.91
2008-09	400.60	201.57	(-) 199.03	(-) 50	3,753.21	5.37
2009-10	500.00	234.21	(-) 265.79	(-) 53	4,500.12	5.20
2010-11	440.00	312.37	(-) 127.63	(-) 29	5,716.63	5.46
2011-12	356.00	391.92	(+) 35.92	(+)10.09	6,953.89	5.64

Source: Finance Accounts and revised estimates as per Statement of Revenue and Receipts of 2012-13 of the Government of Jharkhand.

¹ Dumka, Hazaribag, Palamu and Ranchi.

² Bokaro, Chaibasa, Chatra, Deoghar, Dhanbad, Dumka, Garhwa, Giridih, Godda, Gumla, Hazaribag, Jamshepur, Jamtara, Koderma, Latehar, Lohardaga, Palamu, Pakur, Ranchi, Sahebganj, Saraikela-Kharsawan and Simdega.

³ Bahragora (East Singhbhum), Banskore (Simdega), Chas More (Bokaro), Chauparan (Hazaribag), Chirkunda (Dhanbad), Dhulian (Pakur), Manjhatoli (Gumla), Meghatari (Koderma) and Murisemar (Garhwa).



The Department could not achieve the revised budget estimates except during 2011-12. The shortfall compared to the revised budget estimates ranged between 53 and 27 per cent during the period 2007-08 to 2010-11.

We called for (October 2012) the reasons for the declining trend of the revised estimates during 2010-11 and 2011-12 and the procedure for determining the budget estimates from the Finance Department; their reply is awaited (February 2013).

4.3 Cost of collection

The gross collection under Taxes on Motor Vehicles, expenditure incurred on their collection and the percentage of such expenditure to gross collection during the years 2007-08 to 2011-12 are mentioned in the following table:

(₹ in crore)

Year	Gross collection	Expenditure on collection	Percentage of expenditure to gross collection	All India average percentage of the preceding year
2007-08	135.67	2.90	2.14	2.47
2008-09	201.57	4.03	2.00	2.58
2009-10	234.21	5.02	2.14	2.93
2010-11	312.37	4.83	1.55	3.07
2011-12	391.92	4.60	1.17	3.71

Source: Finance Accounts of the Government of Jharkhand.

From the above it could be seen that the percentage of expenditure on collection was lower than the all-India average in all these years. We appreciate the performance of the Department in this regard.

4.4 Working of Internal Audit Wing

The Department informed us that although it has no Internal Audit Wing of its own, the auditors of the Finance Department have taken up Internal Audit for the years 2009-10 and 2010-11 since June 2011. Information regarding audit conducted for the previous years was not furnished.

The Government may consider setting up an Internal Audit Wing so as to ensure effective implementation of the Acts/Rules for prompt and correct realisation of revenue.

4.5 Impact of Audit

Revenue impact

During the period 2006-07 to 2010-11 we pointed out in our Inspection Reports cases of non/short levy, non/short realisation of tax, fee etc., with revenue implication of ₹ 371.86 crore in 1,20,884 cases. Of these, the Department/Government accepted audit observations in 1,14,631 cases involving ₹ 173.50 crore and recovered ₹ 7.81 crore. However, the number of cases in which recovery was made has not been furnished. The details are shown in the following table:

Year	No. of units audited	Amount objected		Amount accepted		Amount recovered during 2011-12 out of Col. 6
		No. of cases	Amount	No. of cases	Amount	
1	2	3	4	5	6	7
2006-07	18	25,310	207.33	24,305	63.69	2.50
2007-08	15	58,554	36.97	58,554	36.97	2.03
2008-09	18	26,574	77.79	21,385	26.81	1.52
2009-10	13	3,560	20.74	3,557	17.08	0.70
2010-11	19	6,886	29.03	6,830	28.95	1.06
Total	83	1,20,884	371.86	1,14,631	173.50	7.81

4.6 Analysis of arrears of revenue

The arrears of revenue as on 31 March 2012 were ₹ 137.31 crore of which ₹ 93.86 crore was outstanding for more than five years. The year-wise position of arrears of revenue during the period 2007-08 to 2011-12 is depicted in the following table:

Year	Opening balance of arrears	Closing balance of arrears
2007-08	128.65	174.30
2008-09	174.30	136.52 ⁴
2009-10	136.52	140.05
2010-11	140.05	117.87
2011-12	117.87	137.31

Source: Transport Department, Government of Jharkhand.

The arrears of revenue increased from ₹ 117.87 crore as on 31 March 2011 to ₹ 137.31 crore on 31 March 2012. The Department did not furnish information regarding addition and clearance of arrears during the year.

As per information furnished by the Department, out of 104.44 crore⁵, demands of ₹ 94.80 crore were certified for recovery as arrears of land revenue. Recovery of ₹ 1.48 crore was likely to be written off. Specific action taken in respect of the remaining arrears of ₹ 8.16 crore has not been intimated (February 2013).

The Government may consider issuing directions to the Department for speedy settlement of the arrear cases by constant monitoring and recovering the arrears as arrears of land revenue by invoking the provisions of the Bihar and Orissa Public Demands Recovery Act, 1914.

⁴ The closing balance of arrears as on 31 March 2009 has been reconciled on the basis of figures furnished by the Department.

⁵ Against the arrears of revenue of ₹ 137.31 crore as on 31 March 2012, the Department furnished stages of action for an amount of ₹ 104.44 crore only.

4.7 Results of Audit

Our test check of the records of 17 units during 2011-12 relating to 'Taxes on Vehicles' revealed non/short collection/levy of tax and other deficiencies involving ₹ 21.19 crore in 28,816 cases which fall under the following categories:

(₹ in crore)			
Sl. No.	Categories	No. of cases	Amount
1	Non/short levy of taxes	17,714	13.07
2	Short-levy of taxes due to wrong fixation of seating capacity/registered laden weight	24	0.11
3	Other cases	11,078	8.01
Total		28,816	21.19

During the course of the year, the Department accepted non/short levy of motor vehicles tax, fees, penalties, fines etc., of ₹ 13.48 crore in 17,715 cases pointed out by us during 2011-12, which are featured in this Chapter. Out of the accepted cases, the Department effected recovery of an amount of ₹ 59.01 lakh in 139 cases.

Audit observations

4.8 Non-observance/ compliance of the provisions of Acts/Rules

The Bihar Motor Vehicles Taxation Act (BMVT), 1994 (as adopted by the Government of Jharkhand), Motor Vehicles Act, 1988, Bihar Financial Rules (as adopted by the Government of Jharkhand) and Rules made thereunder provide for:

- (i) *payment of motor vehicles tax by the owner of the vehicle at the prescribed rate;*
- (ii) *timely deposit of collected revenue into the Government account; and*
- (iii) *payment of registration fee at the prescribed rate.*

We noticed that the Transport Department did not observe some of the provisions of the Act/Rules in the cases mentioned in the succeeding paragraphs.

4.9 Non-collection of taxes on vehicles

Under the provisions of the BMVT Act and the rules made thereunder, as adopted by Jharkhand, the owner of a registered vehicle (other than personal vehicles) is liable to pay tax after the date of expiry of the period for which the tax had been paid to the taxation officer in whose jurisdiction the vehicle is registered. Further, in case of non-payment of tax within the stipulated period, the taxation authority may impose penalty at the prescribed rates. If the delay in payment of tax exceeds 90 days, penalty at twice the amount of taxes due may be imposed. Further, under the BMVT Rules every taxation officer is required to maintain the Demand, Collection and Balance (DCB) Register which shall be updated periodically in October and March every year to keep effective control over regular and timely realisation of taxes. The district transport officers are required to issue demand notices against the defaulters. The Act further provides that a trailer is a transport vehicle and shall not be eligible for exemption from payment of taxes, irrespective of the nature of its use.

4.9.1 We noticed during test check of the Taxation Registers, DCB Registers, Surrender Registers and the computerised data in 16 District Transport Offices⁶ between April 2011 and March 2012 that the owners of 1,379 vehicles out of 28,096 vehicles did not pay tax between April 2007 and March 2012. Further, the vehicle owners had neither applied for surrender of the vehicles nor were their certificates of registration cancelled. As such, they were liable to pay tax. Thus, owing to failure of the DTOs to update the DCB Register periodically, they did not have details of the number of defaulting vehicle owners and taxes to be realised from them. The District Transport Officers also did not raise demand for tax and penalty against

⁶ Bokaro, Chatra, Deoghar, Dhanbad, Dumka, Garhwa, Giridih, Gumla, Hazaribag, Jamshedpur, Koderma, Latchar, Lohardaga, Ranchi, Sahebganj and Simdega.

the defaulting vehicle owners. This resulted in non-levy of motor vehicles tax of ₹ 10.63 crore⁷ including maximum penalty of ₹ 7.09 crore.

After we pointed out the matter (between April 2011 and March 2012), the Government stated in September 2012 that in case of 13 DTOs⁸ demand notices have been issued in 1,076 cases involving ₹ 8.48 crore, of which revenue recovery certificate cases have been instituted in 116 cases involving ₹ 88 lakh pertaining to District Transport Office, Ranchi and ₹ 29.04 lakh involved in 51 cases have been recovered by 10 DTOs⁹. However, the remaining three DTOs¹⁰ stated (between May 2011 and March 2012) that demand notices would be issued against the defaulters. Further reply has not been received (February 2013).

4.9.2 We noticed (May 2011 to March 2012) from verification of taxation registers in 15 District Transport Offices¹¹ that the owners of 1,596 trailers did not pay road tax and additional motor vehicle tax for the period between December 2007 and March 2012. The Department also did not raise demand against the defaulters. Failure of the Department to enforce the provisions of the Act/Rules resulted in non-levy of tax of ₹ 1.97 crore¹² including penalty of ₹ 1.31 crore.

After we pointed out the matter (May 2011 to March 2012), the Government stated in September 2012 that in case of 12 DTOs¹³ demand notices have been issued in 1,346 cases involving ₹ 1.64 crore, of which certificate cases have been instituted in 152 cases involving ₹ 23.47 lakh pertaining to District Transport Office, Ranchi and ₹ 7.20 lakh involved in 82 cases have been recovered by 10 DTOs¹⁴. However, the remaining three DTOs¹⁵ stated (between May 2011 and March 2012) that demand notices would be issued against the defaulters. Further reply has not been received (February 2013).

⁷ **Goods carriage vehicle:** Road Tax (RT) leviable is ₹ 1,662.50 *per annum* and ₹ 136.50 for every additional 250 Kg or part thereof above 8,000 kg registered laden weight (RLW). Additional Road Tax (AT) of ₹ 310 *per annum* above 500 Kg RLW and ₹ 232.50 for every additional 500 kg or part thereof.

Passenger vehicles: RT ₹ 3,485 for seating capacity of 33 persons plus ₹ 53 for every additional person beyond 33 persons. Additional Road Tax ₹ 416 *per annum* having seating capacity more than 32 persons.

⁸ Bokaro, Chatra, Deoghar, Dhanbad, Dumka, Giridih, Gumla, Jamshedpur, Latehar, Lohardaga, Ranchi, Sahebganj and Simdega.

⁹ Bokaro, Dhanbad, Dumka, Giridih, Gumla, Jamshedpur, Latehar, Lohardaga, Ranchi and Sahebganj.

¹⁰ Garhwa, Hazaribag and Koderma.

¹¹ Bokaro, Chatra, Deoghar, Dhanbad, Dumka, Garhwa, Giridih, Gumla, Hazaribag, Jamshedpur, Koderma, Latehar, Lohardaga, Ranchi and Sahebganj.

¹² Trailer- Road Tax exceeding 4000 Kg and upto 8000 Kg is ₹ 760 *per annum* plus ₹ 49.50 for every additional 250 Kg or part thereof above 4000 Kg. Additional Road Tax upto 5000 Kg RLW is ₹ 1,440 *per annum*.

¹³ Bokaro, Chatra, Deoghar, Dhanbad, Dumka, Giridih, Gumla, Jamshedpur, Latehar, Lohardaga, Ranchi and Sahebganj.

¹⁴ Bokaro, Deoghar, Dhanbad, Dumka, Giridih, Gumla, Jamshedpur, Lohardaga, Ranchi and Sahebganj.

¹⁵ Garhwa, Hazaribag and Koderma.

4.10 Non/short-realisation of Trade Tax

Under the BMVT Act, Trade tax at the annual rate specified in Schedule-III shall be paid by a manufacturer/dealer in respect of motor vehicles held in possession by him in the course of business. Trade tax is payable (based on the type of vehicle) on a block of seven vehicles, for which returns are required to be submitted in Form-B2. The taxation authority after verifying the amount of Trade tax renews the trade certificate. In case of non-payment of tax within the stipulated period, the taxation authority may impose penalty at the prescribed rates. If delay in payment exceeds 90 days, penalty at twice the amount of tax due may be imposed.

4.10.1 We noticed during test check of the Trade Tax Register and files of four District Transport Offices¹⁶ between July 2011 and March 2012 that 23 dealers of motor vehicles were liable to pay Trade tax along with penalty of ₹ 10.48 lakh for the period between 2009-10 and 2010-11. However, the dealers neither submitted any returns nor made any payments during the period. The DTOs also

did not take any action to obtain the returns and realise the amounts due from the dealers. This resulted in non-payment of Trade tax and penalty of ₹ 10.48 lakh¹⁷ including maximum penalty of ₹ 6.99 lakh.

4.10.2 We noticed during test check of the Trade Tax Register and files of District Transport Offices, Bokaro and Ranchi between July 2011 and January 2012 that six dealers of motor vehicles were liable to pay Trade tax along with penalty of ₹ 9.10 lakh for the period between 2006-07 and 2010-11. However, the dealers made payment of ₹ 4.85 lakh only. Failure of the DTOs to adhere to the codal provisions by accepting the payment of Trade tax without verifying the returns resulted in short payment of Trade tax and penalty of ₹ 4.25 lakh¹⁸ including penalty of ₹ 3.50 lakh.

¹⁶ Deoghar, Hazaribag, Lohardaga and Ranchi.

¹⁷

(in ₹)								
Types of Vehicle	No. of vehicles	Block of seven vehicles	Rate per seven vehicles	Amount of trade tax	Penalty	Total	Amount paid	Non-realisation of tax & penalty
Two-wheeler	3,231	462	400	1,84,800	3,69,600	5,54,400	0	5,54,400
LMV	2,298	329	500	1,64,500	3,29,000	4,93,500	0	4,93,500
Total	5,529			3,49,300	6,98,600	10,47,900	0	10,47,900

¹⁸

(in ₹)								
Type of vehicle	No. of vehicles	Block of seven vehicles	Rate per seven vehicles	Amount of trade tax	Penalty	Total	Amount paid	Short realisation of tax & penalty
Two-wheeler	4,157	594	400	2,37,600	29,856	2,67,456	2,42,356	25,100
LMV	1,504	215	500	1,07,500	1,92,265	2,99,765	46,222	2,53,543
HMV	1,645	235	600	1,41,000	2,01,800	3,42,800	1,96,200	1,46,600
Total	7,306			4,86,100	4,23,921	9,10,021	4,84,778	4,25,243

After we pointed out the matter (between July 2011 and March 2012), the Government stated in September 2012 that in case of four DTOs¹⁹ demand notices have been issued to 25 dealers, out of which certificate cases have been instituted against four dealers pertaining to District Transport Office, Ranchi and recovery of ₹ 1.14 lakh in respect of four dealers has been made by DTOs, Bokaro and Deoghar. Further reply has not been received (February 2013).

4.11 Short levy of tax on issue of temporary registration

Under the provisions of the BMVT Act, as adopted by the Government of Jharkhand, tax shall be levied at the rate of 1/12th of the tax payable for the year at the time of temporary registration of transport vehicles. In case of extension of the period of temporary registration, tax at the rate of 1/12th payable for the year shall be paid on every extension of temporary registration for a period of 30 days or part thereof. A penalty at the prescribed rate is also leviable in case of late payment of tax.

We noticed during test check of the Temporary Registration Register of District Transport Offices, Bokaro and Jamshedpur between November and December 2011 that tax was short levied at the time of temporary registration of 1,895 fully built trucks during 2010-11. We calculated the tax leviable at ₹ 34 lakh. However, the taxing officer realised

₹ 16.52 lakh only which resulted in short realisation of tax amounting to ₹ 17.48 lakh²⁰.

After we pointed out the matter (between November and December 2011), the Government stated in September 2012 that in case of DTO, Jamshedpur a sum of ₹ 16.01 lakh has been realised from M/s Tata Motors, whereas demand notices have been raised by DTO, Bokaro. Further reply has not been received (February 2013).

¹⁹ Bokaro, Deoghar, Lohardaga and Ranchi.

²⁰ For goods carriage Road tax levied is ₹ 1,662.50 + ₹ 136.50 per annum for every additional 250 Kg per or part thereof above 8,000 kg Registered Laden Weight (RLW). Additional tax of ₹ 310 + ₹ 232.50 per annum is levied for every additional 500 kg or part thereof above 500 Kg RLW.

4.12 Loss of interest due to delay in deposit of revenue collected by banks

Under the provisions of the Bihar Financial Rules (adopted by the Government of Jharkhand), all money received as Government dues should be credited to Government Account. As per instructions of State Transport Commissioner, Jharkhand (January 2001) the amount collected by the banks during April to February should be transferred to the State Bank of India (SBI), Doranda Branch, Ranchi in such a manner that all receipts during a particular month are transferred latest by the first week of the following month. The amount deposited in the month of March, is to be transferred by 31st March positively so that all amounts deposited in the financial year are transferred to the Government account in the same financial year. As per the instructions issued by the Reserve Bank of India in January 2007, interest at the rate of eight *per cent* per annum on balance exceeding rupees one lakh, is payable by the banks on delayed remittances to Government account.

We noticed during test check of bank statements of remittances of revenue collected in two District Transport Offices of Bokaro and Dhanbad between December 2011 and January 2012 that the collecting bank i.e. Punjab National Bank did not credit a sum of ₹ 61.29 crore for the year 2010-11 into SBI, Doranda Branch for credit into Government account, within the prescribed time. The delay ranged from one month to 11 months. The collecting bank did not credit interest of ₹ 41.52 lakh for delayed transfer of the Government revenue into SBI, Doranda, Ranchi. The

Department also did not pursue the matter of payment of interest with the collecting bank.

After we pointed out the matter (between December 2011 and January 2012), the Government stated in September 2012 that DTOs, Bokaro and Dhanbad had requested the bank authorities for timely transfer of the collected revenue and to deposit the penal interest. Further reply has not been received (February 2013).

4.13 Non-levy of tax from vehicles involved in surrender

The BMVT Act, 1994, as adopted by the Government of Jharkhand and rules made thereunder provide that if the owner of a motor vehicle does not intend to use his vehicle for a certain period not exceeding six months at a time, he can be exempted from payment of tax by the competent authority provided his claim for exemption is supported by the required documents. For the period of non-use of the vehicle, he is entitled for exemption from payment of tax only after following the prescribed procedure. In the absence of any extension, the vehicle would be deemed to have been used and the vehicle owner would be liable to pay tax. The Act further empowers the taxation officer to enter the premises where the vehicles were kept. If the delay in payment of tax exceeds 90 days, penalty at twice the amount of tax due may be imposed.

We noticed from test check of the Surrender Register of District Transport Office, Giridih in May 2011 that nine vehicles were surrendered between July 2007 and September 2008. However, even after expiry of the prescribed period the vehicles were kept under surrender without the owners seeking further extension and furnishing fresh undertakings for non-use of vehicles during the period, in contravention of the provision of the Act. Thus, the vehicle owners were liable to pay tax and penalty for the period January 2008 to July 2011. The DTO, however, failed to exercise his power of inspection of the premises in which the vehicles were kept. This resulted in non-raising of

demand against the vehicle owners after the expiry of the prescribed period of surrender and consequent non-levy of tax of ₹ 14.49 lakh²¹ including penalty of ₹ 9.66 lakh.

After we pointed out the matter (May 2012), the Government stated in September 2012 that demand notices have been raised by DTO, Giridih. Further reply has not been received (February 2013).

21

(in ₹)							
No. of vehicle (s)	Type/ Model	Seats/ RLW	Rate of Tax (RT+AT)	Penalty	Total	No. of quarters	Amount of Tax & Penalty
3	Bus/ 2003 & 2004	53 I/D	1,110+4,774=5,884*3=17,652	35,304	52,956	9 (3.3.09 to 2.6.11)	4,76,604
2	Bus/ 1990 & 1991	53 I/D	1110+4,508=5,618*2 =11,236	22,472	33,708	10 (30.11.08 to 29.5.11)	3,37,080
1	Bus/ 1994	53 I/D	1,110+4,508=5,618	11,236	16,854	14 (24.1.08 to 23.7.11)	2,35,956
1	Bus/ 2001	53 I/D	1,110+4,774=5,884	11,768	17,652	12 (10.7.08 to 9.7.11)	2,11,824
1	Truck /1985	15660	1,474+1,316=2,790	5,580	8,370	14 (2.1.08 to 1.7.11)	1,17,180
1	M Truck/1996	12000	962+990=1,952	3,904	5,856	12 (15.7.08 to 17.7.11)	70,272
Total							14,48,916