

APPENDICES

Annexure: I (Referred to in Para No. 6.10.12.1 of the Report)

Non/short levy of electricity duty/penalty

Sl No.	Name of the Circle	Name of the dealer/registration number	Period/date of assessment	Turn-over (in crore units)	Duty leviable	Duty levied	Short levy	Delay in months	Penalty @2.5% per month for 1st three months	Penalty @5% per month thereafter	Total penalty	Total duty and penalty	Remarks										
														(Rupees in crore)	(Rupees in crore)	(Rupees in crore)							
1	Tenughat	M/s Project officer, Kathara Colliery, Kathara/TG-ED-21	2006-07/ 23-02-2011	4.69	0.70	0.09	0.61	44	0.05	1.25	1.30	1.91	Washing of Coal, being a mining operation, has been incorrectly treated as industrial operation for levy of ED.										
														2007-08/ 23-02-2011	5.26	0.79	0.11	0.68	32	0.05	0.99	1.04	1.73
2	Hazaribag	CCL Giddi Washary Giddi/Hz-ED-08	2005-06/ 04-03-2009	1.00	0.15	0.02	0.13	33	0.01	0.20	0.33												
													2006-07/ 04-03-2009	1.50	0.23	0.03	0.20	21	0.01	0.18	0.19	0.39	
																							2007-08/ 09-03-2010
Total				18.64	2.80	0.37	2.42		0.18	3.19	3.37	5.79											

Annexure: II (Referred to in Para No. 6.10.12.2 of the Report)
Non/short levy of electricity duty/penalty

Name of the Circle	Name of the dealer	Period date of assessment	Turnover (in lakh units)	Duty Leviable	(Rupees in lakh)		Delay in months	Penalty @ 2.5% for three months	Penalty @ 5% thereafter	Total penalty	Total duty and penalty	Remarks
					Duty Levied	Short levy						
Hazariabag	CCL Project Officer, Piparwar	2006-07 25-03-2009	131.48	19.72	10.52	9.20	21	0.69	8.28	8.97	18.18	Duty was levied incorrectly @8 paise per unit applicable for residential purposes instead of 15 paise per unit applicable for mining operations
		2006-07 25-03-2010	322.00	25.76	6.44	19.32	21	1.45	17.39	18.84	38.16	Duty was levied incorrectly @ 2 paise per unit applicable for industrial purposes instead of 8 paise per unit applicable for domestic purposes
Total			453.48	45.48	16.96	28.52		2.14	25.67	27.81	56.33	

Annexure-III (Referred to in Para no. 6.10.12.3 of the Report)
Non/short levy of electricity duty/penalty

Sl. No	Name of the circle	Name of the dealer/ Registration No.	Period	Date of assessment	Date of demand/ reminder for surcharge	Surcharge levied/ leviable	Due date of payment (between)	Outstanding till	Extent of delay in months (between)	Penalty leviable for non- payment of surcharge	Total Surcharge + penalty	Remarks
1	Ramgarh	CCL, Sirka Colliery/ HZ-78	2007-08	2/6/2009	8/31/2012	5.35	1/6/2007 and 1/5/2008	8/31/2012	52 and 63 months	14.95	20.31	
			2006-07	2/4/2009	8/31/2012	4.95	6/1/2007	8/31/2012	63 months	15.21	20.16	
			2005-06	2/4/2009	8/31/2012	4.66	6/1/2006	8/31/2012	75 months	17.14	21.80	
			2004-05	2/4/2009	8/31/2012	4.67	6/1/2005	8/31/2012	87 months	19.95	24.61	
		Total				19.63			67.25	86.88		
2	Ramgarh	CCL, Central Saunda Colliery/ ED-13	2007-08	2/10/2009	8/31/2012	4.22	6/1/2008	8/31/2012	51 months	7.72	11.94	Penalty leviable Rs 10,45,592.58 less already levied Rs 2,74,045.95 = Rs 7,71,546.63
			2006-07	2/10/2009	8/31/2012	4.22	6/1/2007	8/31/2012	63 months	7.72	11.94	Penalty leviable Rs 12,98,112.98 less already levied Rs 5,26,184.22 = Rs 7,71,928.76
			2003-04	2/10/2009	8/31/2012	3.88	6/1/2004	8/31/2012	99 months	9.44	13.33	Penalty leviable Rs 18,92,685.70 less already levied Rs 948312.34 = Rs 9,44,373.36
		Total				12.33			24.88	37.21		

(₹ in lakh)

Sl. No	Name of the circle	Name of the dealer/ Registration No	Period	Date of assessment	Date of demand/ reminder for surcharge	Surcharge levied/ leviable	Due date of payment (between)	Outstanding till	Extent of delay in months (between)	Penalty leviable for non- payment of surcharge	Total Surcharge + penalty	Remarks
3	Ramgarh	CCL, Central Workshop Barkakana/ ED-77	2005-06	1/16/2007	8/31/2012	1.09	1/6/05 and 1/5/06	8/31/2012	76 and 87 months	4.37	5.46	
			2004-05	1/16/2007	8/31/2012	1.09	1/6/04 and 1/5/05	8/31/2012	88 and 99 months	5.02	6.11	
			2003-04	1/16/2007	8/31/2012	1.09	1/6/03 and 1/5/04	8/31/2012	100 and 111 months	5.68	6.77	
		Total				3.27			15.06	18.34		
4	Ramgarh	CCL, Saunda Colliery/ ED-15	2003-04	8/19/2005	1/20/2009	1.31	6/1/2004	1/20/2009	55 months	3.51	4.82	
			Total			1.31					3.51	4.82
5	Ramgarh	CCL, Rajrappa Washery/ ED-10	2007-08	6/10/2010	8/31/2012	7.73	6/1/2008	8/31/2012	51 months	19.14	26.88	
			2006-07	6/10/2010		6.24	6/1/2007	6/10/2010	36 months	10.76	16.99	
		Total				13.97				29.90	43.87	
Grand Total						50.51				140.60	191.11	

(₹ in lakh)

Annexure-IV (Referred to in paragraph no. 6.10.12.4 of the Report)
Non/short levy of Electricity Duty/Penalty

(Amount in ₹)

Period	Energy consumed (in lakh units)	Amount of admitted tax	Due date of payment (between)	Paid on (between)	Extent of delay (between)	Penalty @ 2.5% for Ist three months	Penalty @ 5% thereafter	Total penalty leviable
Name of the dealer: M/s La Opala RG Ltd.. Regn. No. DG/ ED-20								
2004-05	8.60	34,416.20	1-07-2004 and 1-06-2005	17-08-2004 and 25-06-2005	16 days and 7 months 24 days	1,607.98	1,784.77	3,392.75
2005-06	14.33	57,327.00	1-07-2005 and 1-06-2006	1-07-2005 and 31-07-2006	14 days and 2 months	1,151.07	273.50	1,424.57
2006-07	39.95	159,817.88	1-06-2006 and 1-06-2007	11/18/2009	29 months 17 days and 40 months 17 days	11,986.34	253,095.91	265,082.25
2007-08	39.32	157,278.80	1-06-2007 and 1-06-2008	11/18/2009	17 months 17 days and 28 months 17 days	11,795.91	154,873.94	166,669.85
2008-09	37.96	151,830.36	1-07-2008 and 1-06-2009	8/25/2009	2 months 24 days and 13 months 24 days	11,324.36	38,802.02	50,126.38
Total	140.17	560,670.24				37,865.66	448,830.14	486,695.80
Name of the dealer: M/s La Opala RG Ltd.. Regn. No. DG/ ED-19								
2004-05	4.58	18,303.28	1-07-2004 and 1-06-2005	6/25/2005	24 days and 11 months 24 days	1,269.06	3,446.84	4,715.90
2005-06	5.16	20,624.00	1-07-2005 and 1-06-2006	22-06-2005 and 31-07-2006	14 days and 2 months	395.15	86.67	481.82
2006-07	8.75	34,986.36	1-07-2006 and 1-06-2007	11/18/2009	29 months 17 days and 40 months 17 days	2,623.98	56,579.44	59,203.42
2007-08	9.88	39,515.68	1-07-2007 and 1-06-2008	11/18/2009	17 months 17 days and 28 months 17 days	2,963.68	38,699.97	41,663.65
2008-09	8.33	33,315.36	1-07-2008 and 1-06-2009	8/25/2009	2 months 24 days and 13 months 24 days	2,495.60	10,418.24	12,913.84
Total	36.69	146,744.68				9,747.47	109,231.16	118,978.63
G. Total	176.85	707,414.92				47,613.13	558,061.30	605,674.43

Annexure: V (Referred to in Para No. 6.10.12.5 of the Report)
Non/short levy of Electricity Duty/Penalty
Tata Steel Ltd. HZ/ ED - 41

Sl. No.	Year/Date of order	Total Units Consumed (in lakh units)	ED (15 paise per unit) + Surcharge (2 paise per unit) Payable	ED (2 paise per unit) + Surcharge (2 paise per unit) Paid	Short payment	Delay in months	Penalty @ 2.5% for 1st three months	Penalty @ 5% there after	Total Penalty	Remarks
1	2005-06/ 02.08.2010	1,042	161.26	75.83	85.44	50	6.41	200.77	207.18	
2	2006-07/ 05.08.2010	1,087	169.92	74.13	95.79	38	7.18	167.64	174.82	
3	2007-08/ 05.08.2010	1,103	173.12	74.63	98.49	26	7.39	113.27	120.65	The dealer made payment of ED @ 2 paise per unit by treating washing of coal as industrial operation though it is mining operation and ED is payable @ 1.5 paise per unit of electrical energy consumed.
4	2008-09/ 18.12.2010	1,122	174.43	74.24	100.19	18	7.51	75.14	82.66	
5	2009-10/ 18.12.2010	1,126	173.72	72.39	101.32	6	7.60	15.20	22.80	
6	2010-11/ 01.03.2012	1,148	176.19	70.36	105.83	9	7.94	31.75	39.69	
Total		6,627	1,028.64	441.57	587.07		44.03	603.77	647.80	

(₹ in lakh)

Annexure-VI- (Referred to in Para No. 6.10.12.6 of the Report)
Non/short levy of Electricity Duty/Penalty

Sl. No	Name of the circle	Name of the dealer	Regn No.	Period	Date of assessment	Surcharge assessed	Surcharge paid	Balance payable	Penalty levied up to	Date of reminder demand	Period for which penalty leviable	Extent of delay		Penalty leviable
												Months	Days	
1	Ramgarh	CCL, Saunda Colliery	ED/15	2004-05	1/16/2007	1.72	0.00	1.72	11/6/2009	8/31/2012	7/11/09 to 31/8/12	33	24	2.91
				2005-06	1/16/2007	1.57	0.00	1.57	11/6/2009	8/31/2012	7/11/09 to 31/8/12	33	24	2.65
	Total					3.29	0.00	3.29						5.56
2	Ramgarh	CCL, Rajrappa Project	ED/11	2006-07	2/10/2009	3.88	0.00	3.88	2/10/2009	9/28/2012	11/2/09 to 28/9/12	43	17	8.45
				2007-08	2/10/2009	3.61	0.00	3.61	2/10/2009	9/28/2012	11/2/09 to 28/9/12	43	17	7.86
	Total					7.49	0.00	7.49						16.32
3	Ramgarh	CCL, Central Saunda	ED/13	2004-05	1/16/2007	3.81	0.00	3.81	11/6/2009	8/31/2012	7/11/09 to 31/8/12	33	24	6.44
				2005-06	1/16/2007	4.00	0.00	4.00	11/6/2009	8/31/2012	7/11/09 to 31/8/12	33	24	6.76
	Total					7.81	0.00	7.81						13.20
4	Ramgarh	CCL, Bhurkunda	ED/14	2003-04	1/16/2007	5.28	0.00	5.28	11/6/2009	8/31/2012	7/11/09 to 31/8/12	33	24	8.92
				2004-05	1/16/2007	4.85	0.00	4.85	11/6/2009	8/31/2012	7/11/09 to 31/8/12	33	24	8.20
	Total					4.98	0.00	4.98						8.42
	Total					15.11	0.00	15.11						25.54

(₹ in lakh)

Sl. No	Name of the circle	Name of the dealer	Regn No.	Period	Date of assessment	Surcharge assessed	Surcharge paid	Balance payable	Penalty levied up to	Date of reminder demand	Period for which penalty leviable	Extent of delay		Penalty leviable
												Months	Days	
5	Ramgarh	CCL, Sayal D	ED/16	1996-97	2/28/2007	4.63	0.00	4.63	11/6/2009	8/31/2012	7/11/09 to 31/8/12	33	24	7.82
				1997-98	2/28/2007	6.21	0.00	6.21	11/6/2009	8/31/2012	7/11/09 to 31/8/12	33	24	10.49
				1998-99	2/28/2007	5.08	0.00	5.08	11/6/2009	8/31/2012	7/11/09 to 31/8/12	33	24	8.59
				1999-00	2/28/2007	4.54	0.00	4.54	11/6/2009	8/31/2012	7/11/09 to 31/8/12	33	24	7.67
				2000-01	2/28/2007	4.92	0.00	4.92	11/6/2009	8/31/2012	7/11/09 to 31/8/12	33	24	8.31
				2001-02	2/28/2007	5.65	0.00	5.65	11/6/2009	8/31/2012	7/11/09 to 31/8/12	33	24	9.55
				2002-03	2/28/2007	5.01	0.00	5.01	11/6/2009	8/31/2012	7/11/09 to 31/8/12	33	24	8.47
				2003-04	2/28/2007	5.41	0.00	5.41	11/6/2009	8/31/2012	7/11/09 to 31/8/12	33	24	9.14
				2004-05	2/28/2007	5.54	0.00	5.54	11/6/2009	8/31/2012	7/11/09 to 31/8/12	33	24	9.36
				2005-06	2/28/2007	5.70	0.00	5.70	11/6/2009	8/31/2012	7/11/09 to 31/8/12	33	24	9.63
				Total										
Grand Total												149.66		

Annexure-VII (Referred to in Paragraph No. 6.10.14 of the Report)
Short levy of surcharge

(₹ in lakh)

Sl. No	Name of the circle	Name of the dealer	Regn No.	Period	Date of assessment	Units of electrical energy consumed (in lakh units)	Surcharge levied	Surcharge leviable	Short levy
1	Ramgarh	CCL, Rajrappa Washery	ED/10	2006-07	6/10/2010	311.82	3.18	6.24	3.06
2	Ranchi South	Hindalco Industries	ED/26	2008-09	11/23/2011	1,092.72	21.58	21.85	0.27
Total						1,404.54	24.76	28.09	3.33

**Annexure-VIII (Referred to in paragraph no. 6.10.15.1)
Allowance/availment of incorrect exemption**

Sl. No.	Name of the dealer (M/s)	Regn.No.	Electrical energy in units received from M/s Tisco (in lakh units)				
			2003-04	2004-05	2005-06	2006-07	2007-08
1	Tata Cummins	JRED 08		250.25	255.28	287.93	54.64
2	Tata Timken Ltd.	JRED 05		189.04	188.85	188.02	34.65
3	Tinplate Co. Ltd.	JRED 16		774.74	816.58	847.61	143.21
4	ISWP Ltd	JRED 23		344.27	376.77	416.31	168.25
5	Telco Ltd	JRED 21		2,280.00	2,276.61	2,590.58	421.67
6	BOC India Ltd.	JRED 22		2,370.01	2,433.14	2,343.28	313.43
7	TRF Ltd.	JRED 49		24.26	24.86	25.95	4.56
8	Telco Sewage	Unregistered		0.51	0.67	0.46	0.09
9	Telco Colony	Unregistered		16.41	13.00	11.73	0.38
10	TRF Colony	Unregistered		6.72	6.99	7.42	1.37
11	Tata Rayerson	Unregistered		33.04	32.30	34.98	6.25
12	Tata Pigment Ltd.	Unregistered		14.73	14.11	18.08	3.28
13	Indian Cable	Unregistered		14.30	20.37	14.41	2.48
14	Praxair	JUED 11		0.00	663.82	1,504.06	262.18
Total			5,808.44	6,318.27	7,123.36	8,290.83	1,416.43
			Grand total				
			28,957.32				1,162.24

	Units (in lakh)	Rate/ paise per unit	ED payable (Rupees in lakh)	Surcharge @ 2 paise per unit	Total (Rupees in lakh)
ED for industrial use	28,891.58	0.02	577.83	577.83	1,155.66
ED for domestic use	65.75	0.08	5.26	1.31	6.57
Total	28,957.32		583.09	579.15	1,162.24

Period	Units for ind. Use (in lakh units)	Units for dom. Use	ED	Surcharge (Rupees in lakh)	Total	Due date of payment	Date of assessment	Extent of delay (months)	Penalty @ 2.5% for 3 months	Penalty @ 5% thereafter (Rupees in lakh)	Total penalty leviable
2004-05	6,294.63	23.64	127.78	126.37	254.15	6/1/2005	12/17/2012	90	19.06	1,105.55	1,124.61
2005-06	7,102.70	20.65	143.71	142.47	286.17	6/1/2006	12/17/2012	78	21.46	1,073.15	1,094.61
2006-07	8,271.22	19.61	166.99	165.82	332.81	6/1/2007	12/17/2012	66	24.96	1,048.35	1,073.31
2007-08	1,414.59	1.84	28.44	28.33	56.77	6/1/2008	12/17/2012	54	4.26	144.76	149.01
Total	28,891.58	65.75	583.09	579.15	1,162.24				87.17	4,173.37	4,260.54

Annexure -IX (Referred to in para no. 6.10.15.2 of the Report)
Allowance/availment of incorrect exemption

Period	Electrical Energy on which exemption claimed (in units Kwh)	ED	S/C	Total	Due date of payment	Not paid up to	No. of completed months	2.5% pm for 1st three months	5% pm thereafter	Total penalty	Total ED+SC+Penalty
2008-09	30,804,800.00	616,096.00	616,096.00	1,232,192.00	Jun-09	5/31/2013	48	92,414.40	2,772,432.00	2,864,846.40	4,097,038.40
2009-10	31,063,900.00	621,278.00	621,278.00	1,242,556.00	Jun-10	5/31/2013	36	93,191.70	2,050,217.40	2,143,409.10	3,385,965.10
2010-11	41,029,500.00	820,590.00	820,590.00	1,641,180.00	Jun-11	5/31/2013	24	123,088.50	1,723,239.00	1,846,327.50	3,487,507.50
2011-12	35,971,300.00	719,426.00	0	719,426.00	Jun-12	5/31/2013	12	53,956.95	323,741.70	377,698.65	1,097,124.65
Total	138,869,500.00	2,777,390.00	2,057,964.00	4,835,354.00				362,651.55	6,869,630.10	7,232,281.65	12,067,635.65

(Amount in ₹)

Annexure-X (Referred to in para no. 6.10.16.1 of the report)
Suppression of sales of energy

Sl. No.	Purpose of Usage (categories)	Total Unit sold	Units shown as sale through returns	Suppressed units	Rate per unit (In Paise)	ED Payable	Surcharge Payable	ED + Surcharge Payable	Penalty @ 2.5%	Penalty @ 5%	Total (ED+SC+Penalty)	Remarks
1	Domestic	13,703.00	6,949.03	6,753.97	8	540.32	135.08	675.40	50.65	1,857.34	2,583.39	The dealer had suppressed sales turnover through returns, so ED/Surcharge had short paid for 58 months.
2	Commercial	2,144.00	1,839.07	304.93	12	36.59	6.10	42.69	3.20	117.40	163.29	
3	Irrigation	724.00	0.00	724.00	2	14.48	14.48	28.96	2.17	79.64	110.77	
4	Public water works	702.00	534.79	167.21	2	3.34	3.34	6.69	0.50	18.39	25.58	
5	Industrial (HT+LT)	19,150.00	17,975.57	1,174.43	2	23.49	23.49	46.98	3.52	129.19	179.69	
	Total	36,423.00	27,298.45	9,124.55		618.22	182.49	800.71	60.05	2,201.96	3,062.73	
6	Railways and public lighting	6,031.00	5,828.01	202.99	0	0.00	0.00	0.00	0.00	0.00	0.00	Exempted from levy of duty and surcharge
	Total	42,454.00	33,126.46	9,327.54		618.22	182.49	800.71	60.05	2,201.96	3,062.73	

**Annexure: XI (Referred to in para no. 6.10.16.2 of the report)
Non-levy of penalty on short payment of Electricity Duty**

(₹ in lakh)

Sl. No.	Year/Date of order	Total Units sold	ED + Surcharge Payable	ED + Surcharge Paid	Short payment	Period of delay in months	Penalty @ 2.5%	Penalty @ 5%	Total	Remarks
1	2008-09/10.03.2012	36,152.04	2,478.22	1,972.82	505.40	33	37.90	758.10	796.00	The dealer had made short payment of electricity duty/surcharge as per annual return filed by them.the assessing authority while making assessment did not levy penalty U/s 5A(2) of BED, Act, 1948.
2	2009-10/10.03.2012	38,609.26	3,000.02	1,500.00	1,500.02	21	112.50	1,350.01	1,462.52	
3	2010-11/10.03.2012	60,232.19	3,722.85	1,665.00	2,057.85	9	154.34	617.36	771.69	
Total		134,993.50	9,201.08	5,137.82	4,063.27		304.75	2,725.47	3,030.22	

Annexure XII (Referred to in para no. 6.10.16.3 of the Report)

Non-collection of electricity duty after amendment of BED Act resulting in blockade of Government revenue

Sl. No.	Name of the Circle	No. of Consumer	Period	Units Sold	Duty leviable at the rate of 5 paise per unit (in Rupees)
1	Dhanbad	352	April 12 to March 13	318,191,992	15,909,600.00
2	Chaibasa	11	Nov-11 to Jan-13	2,378,812	118,940.58
3	Bokaro	60	July-12 to Mar-13	51,078,484	2,553,924.20
4	Dumka	18	Nov-11 to May-13	3,747,749	187,387.45
5	Deoghar	50	Jan-12 to Jan-13	137,189,248	6,859,462.40
6	Ranchi	380	April-12 to March-13	302,093,533	15,104,676.65
7	Jamshedpur	364	Jan12 toDec.12	596,110,173.19	29,805,508.66
8	Sahebganj	11	Nov.2011 to March 2013	2,378,811.56	118,940.58
9	Hazaribag	175	Jan-12 to Jan-13	244,881,529.00	12,244,076.45
	Total	1421		1,658,050,331	82,902,516.97

**Annexure-XIII (Referred to in Para No. 6.10.17.1 of the Report)
Results of cross-verification**

Period	Unit consumed by KDH Project	Units consumed by Churi Colliery	Electricity Duty leviable/ Payable	Surcharge Leviable/ Payable	Total	ED/ Surcharge Paid	Non payment of ED/ Surcharge	Penalty @2.5% p.m	Penalty @5% p.m	Total	Delay in months
2007-08	8,066,880.00	2,792,340.00	1,628,883.00	217,184.40	1,846,067.40	0.00	1,846,067.40	138,455.06	5,584,353.89	7,568,876.34	69-58
2008-09	8,066,880.00	2,792,340.00	1,628,883.00	217,184.40	1,846,067.40	0.00	1,846,067.40	138,455.06	4,476,713.45	6,461,235.90	57-46
2009-10	8,066,880.00	2,792,340.00	1,628,883.00	217,184.40	1,846,067.40	0.00	1,846,067.40	138,455.06	3,369,073.01	5,353,595.46	45-34
2010-11	5,377,920.00	1,861,560.00	1,085,922.00	144,789.60	1,230,711.60	0.00	1,230,711.60	92,303.37	1,630,692.87	2,953,707.84	33-26
Total	29,578,560.00	10,238,580.00	5,972,571.00	796,342.80	6,768,913.80	0.00	6,768,913.80	507,668.54	15,060,833.21	22,337,415.54	
Grand Total											15,568,501.74

(Amount in ₹)

Annexure- XIV (Referred to in Para No. 6.10.17.2 of the Report)
Results of cross-verification

Sl. No.	Name of the circle	Name of the dealer	Period	Energy Supplied by DVC in units	Total purchase shown	Suppressed Units	Electricity Duty Payable @15 Paise per Units	Surcharge Payable	Extent of delay in months	Penalty @2.5%	Penalty @5% p.m.	Total		
1	Tenughat	M/s CCL Kargali	2005-06	111238800	54023899.00	57214901.00	8582235.15	1144298.02	82	729489.9878	38419806.02	48875829.18		
			2006-07	102863935	49473053.00	53390882.00	8008632.30	1067817.64	70	680733.7455	30406107.3	40163290.98		
			Total	214102735	103496952	110605783	16590867.45	2212115.66				1410223.733	68825913.32	89039120.16
2	Tenughat	M/s CCL Karo Special Project - ED - 1	2004-05	9128500	6577041.00	2551459.00	382718.85	51029.18	94	32531.10225	2016928.34	2483207.47		
			2005-06	12765764	8356702.00	4409062.00	661359.30	88181.24	82	56215.5405	3035639.187	3841395.27		
			Total	21894264	14933743.00	6960521.00	1044078.15	139210.42				88746.64275	5052567.527	6324602.74
3	Tenughat	M/s CCL Bokaro Colliery ED - 39	2005-06	73704652	16036414	576682238.00	8650235.70	1153364.76	82	735270.0345	38724221.82	49263092.31		
			2008-09	83323274	11892347	71430927.00	10714639.05	1428618.54	46	910744.3193	26108003.82	39162005.73		
			2009-10	83886712	11675877	72210835.00	10831625.25	1444216.7	34	920688.1463	19027555.02	32224085.12		
			2010-11	86147146	13268012	72879134.00	10931870.10	1457582.68	22	929208.9585	11769980.14	25088641.88		
			Total	327061784	52872650.00	274189134.00	41128370.10	5483782.68				3495911.459	95629760.8	145737825.04
			G.T.	563058783	171303345	391755438	58763315.7	7835108.76					4994881.835	169508241.6
4	Hazaribag	M/s Giddi Colliery	2004-05	92406600	6111576	86295024.00	12944253.60	1725900.48	94	1100261.556	66749201.06	82519616.70		
			2005-06	100375168	9135061	91240107.00	13686016.05	1824802.14	82	1163311.364	61267731.85	77941861.40		
			2006-07	104242700	10926112	93316588.00	13997488.20	1866331.76	70	1189786.497	53143796.87	70197403.32		
			2007-08	115905621	18089635	97815986.00	14672397.90	1956319.72	58	1247153.822	45728973.46	63604844.90		
			2008-09	104791970	13993815	90798155.00	13619723.25	1815963.1	46	1157676.476	33186725.65	49780088.48		
			2009-10	82168190	16799443	65368747.00	9805312.05	1307374.94	34	833451.5243	17224664.83	29170803.35		
Total	599890249	75055642	524834607	78725191.05	10496692.14					6691641.239	277301093.7	373214618.15		
			1162949032	246358987	916590045	137488506.8	18331800.9				11686523.07	446809335.4	614316166.09	
						155820307.65				458495858.4		614316166.09		

Annexure: XV (Referred to in Para No. 6.10.17.3 of the Report)
Results of cross-verification

Sl. No.	Name of the Circle	Name of the dealer (M/s)	Period	Energy Supplied by DVC	Total purchase shown (in Units)	Suppression	Electricity Duty Payable (in Rupees)	Surcharge Payable	Extent of delay in months	Penalty @ 2.5% p.m. for three months	Penalty @ 5% p.m. thereafter (in Rupees)	Total
1	Jharia	Tata Steel Ltd	2007-08	105,629,634	0.00	105,629,634	15,844,445.10	2,112,592.68	58	1,346,777.83	49,381,853.90	68,685,669.51
			2008-09	103,823,488	0.00	103,823,488	15,573,523.20	2,076,469.76	46	1,323,749.47	37,947,484.86	56,921,227.30
			2009-10	106,827,772	0.00	106,827,772	16,024,165.80	2,136,555.44	34	1,362,054.09	28,149,117.92	47,671,893.26
			2010-11	103,206,964	0.00	103,206,964	15,481,044.60	2,064,139.28	22	1,315,888.79	16,667,924.69	35,528,997.36
			Total	419,487,858	0.00	419,487,858	62,923,178.70	8,389,757.16	5,348,470.19	132,146,381.37	208,807,787.42	
2	Jamshedpur Urban	JUSCO	2010-11	3,385,000	0.00	3,385,000	338,500.00	67,700.00	22	30,465.00	385,890.00	822,555.00
			2011-12	54,289,025	0.00	54,289,025	5,428,902.50	0.00	10	407,167.69	1,900,115.88	7,736,186.06
			2012-13	73,462,600	0.00	73,462,600	11,019,390.00	0.00	1	275,484.75	0.00	11,294,874.75
			Total	131,136,625	0.00	131,136,625	16,786,792.50	67,700.00	713,117.44	2,286,005.88	19,853,615.81	
		Grand Total	550,624,483	0.00	550,624,483	79,709,971.20	8,457,457.16		6,061,587.63	134,432,387.24	228,661,403.23	
						88,167,428.36			140,493,974.87			

Annexure-XVI (Referred to paragraph no. 6.10.18.2 of the Report)
Unregistered assesseees

District	Number of assesseees	Number of DG Sets	Permission granted between		Delay in days between		Penalty (Amount in Rupees)
Ranchi	150	246	9/10/1987	1/7/2013	24	9275	14,003,250.00
Bokaro	12	14	2/22/1999	4/30/2012	276	5092	1,107,950.00
Hazaribag	43	55	6/15/1993	12/28/2012	34	7170	4,137,750.00
Jamtara	3	3	7/27/2005	2/9/2010	1087	2745	277,400.00
Chaibasa	5	5	2/22/2011	3/12/2012	325	709	100,450.00
Singhbhum	338	452	9/10/1987	1/7/2013	24	9275	38,356,700.00
Giridih	17	19	2/10/1998	9/25/2012	128	5469	1,486,650.00
Deoghar	17	44	11/25/1991	10/10/2012	113	7738	1,910,350.00
Koderma	7	7	5/3/2007	2/13/2013	0	2100	366,400.00
Total	592	845					61,746,900.00

ANNEXURE-XVII (Referred to paragraph no. 6.10.18.3 of the Report)

Name of the district	Registered			Registered but with a later date						Penalty (In rupees)	
	Number of assessee	Number of DG sets	Number of assessee	Number of DG sets	Permission to use DG Set granted between	Date of registration between	Delay in days between	Penalty (In rupees)			
Ranchi	21	34	4	5	8/21/1989	6/20/2011	1/5/2012	10/30/2012	140	8440	713,350.00
Bokaro	9	32	8	9	9/1/1999	3/15/2011	12/15/2011	2/17/2012	242	4477	732,100.00
Hazaribag	7	10	9	11	9/10/1987	2/24/2010	3/31/2008	3/31/2012	641	8179	930,350.00
Jamtara	0	0	0	0	0	0	0	0	0	0	0.00
Chaibasa	0	0	0	0	0	0	0	0	0	0	0.00
Singhbhum	61	98	27	31	3/18/1998	7/6/2010	1/10/2011	1/10/2011	129	4622	1,946,400.00
Giridih	10	12	0	0	0	0	0	0	0	0	0.00
Deoghar	6	13	0	0	0	0	0	0	0	0	0.00
Koderma	2	3	0	0	0	0	0	0	0	0	0.00
Total	116	202	48	56							4,322,200.00