

ANNEXURES

Annexure-I in reference to Para No. 2.10.11

2.10.11 Non-pursuance of Revenue Recovery Cases sent to other states

Sl.No	Details of dealer	Period of Dues	Amount due (₹ in lakh)	Circle/ Division	State where RRC was sent	Date of RRC sent	Remarks/further action taken by the Department
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	M/s Bairan International	1998-2003	1,521.11	Circle -X/ Dn II, Indore	New Delhi, Mumbai	03.03.2004 14.08.2008	We found that Board of Directors of these companies was in possession of properties in Mumbai but these cases were referred to New Delhi. Though the RRC were also sent to Mumbai (August 2008), no further follow up action had been taken (August 2012). The cases were referred to the CTO of Circle-II Gwalior who was the nodal officer for the RRCs pertaining to New Delhi (November 2011) instead of the CTO-Sendhwa for further pursuance. Since the directors of companies were having properties in Mumbai referring the matter to Delhi resulting in recovery not being effected was unwarranted.
2	M/s Bairan Electronics	1998-2001	507.90	Circle -X/ Dn II, Indore	New Delhi, Mumbai	03.03.2004 14.08.2008	
3.	M/s Kripa Chemicals Pvt Ltd.	1993-1999	563.18	Circle-IX/ Dn III, Indore	Pune (Maha.)	23.05.2009	The cases were not pursued after the issue of RRC outside the State.
4	M/s Petro Gold Pvt Ltd.	1997-2000	22.49	Circle-IX/ Dn III, Indore	Mumbai (Maha.)	10.12.2003	
5.	M/s Om Kothari Seal and Plycell	1992-2003.	30.90	Circle-IX/ Dn III, Indore	Kota (Raj.)	26.03.2009	
6.	M/s Woodland Enterprises	1991-1992, 1997-2000	18.91	Circle-IX/ Dn III, Indore	Mumbai (Maha.)	26.03.2009	
7.	M/s Kunwar Ajay Foods Pvt Ltd.	2002-2003	7.83	Circle-IX/ Dn III, Indore	Surat (Guj.)	22.12.2007	
8.	M/s Laxmi Sales Corporation.	1996-2002	5.30	Circle-IX/ Dn III, Indore	Kolhapur (Maha.)	26.03.2009	
9.	M/s Friendly Chemicals	2002-2003	6.57	Circle-IX/ Dn III, Indore	Surat (Guj.)	27.12.2007	
10.	M/s Prahlad Rai Pharma, Jaora	02.11.1986- 22.10.1987	1.84	Circle-IX/ Dn III, Indore	Sirwar (Raj)	31.08.1996	

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
11.	M/s Laxman Constructions	1996-1998	1.89	Circle-IX/ Dn III, Indore	Mumbai (Maha.)	08.06.2006		
12.	M/s Ruphit Industries Ltd.	1998-2000	37.65	Circle-IX/ Dn III, Indore	Mumbai (Maha.)	10.12.2003		
13.	M/s Rajendra Steel Ltd.	1995-1996	0.74	Circle-IX/ Dn III, Indore	Kanpur (U.P.)	31.01.2006		
14.	M/s Billiard India	1993-1994	2.30	Circle II/ Dn I, Bhopal	New Delhi	28.04.1999		
15.	M/s Quick Colour Lab	1988-1993	17.27	Circle II/ Dn I, Bhopal	New Delhi	19.07.1996		
16.	M/s Bansal Tea Center	1979-1983	1.59	Circle II/ Dn I, Bhopal	Kolkata	10.02.1998		
17.	M/s Vijay Kumar Roopchandani	1993-1996	1.56	Circle II/ Dn I, Bhopal	Nagpur	25.09.2000		
18.	M/s R.L. Industry	1997-1998	1.34	Circle II/ Dn I, Bhopal	Jaipur	Not available		
19.	M/s Saraykella Glass Work	1990-1994	2.14	Circle II/ Dn I, Bhopal	Singbum (Bihar)	14.06.2000		
20.	M/s Guru Sales Corporation	1978-1983	3.79	Circle II/ Dn I, Bhopal	Ahmedabad	23.01.1998		
21.	M/s Raj Enterprises	1984-1985	1.01	Circle II/ Dn I, Bhopal	Agra	21.11.1996		
22.	M/s Sendorson Industries	16.03.1995 to 31.03.1995	15.06	Circle V/ Dn I, Bhopal	Kolkata	15.03.2001		The DCCT was requested for further pursuance of the cases (December 2006). After that there was no pursuance by the Department.
23.	M/s A.R.P.P. Bhopal	1994-1998	1.67	Circle V/ Dn I, Bhopal	New Delhi	13.07.2004		
24.	M/s Shalimar Tar Products	1993-1999	2.3	Circle V/ Dn I, Bhopal	New Delhi	15.09.2005		
25.	M/s Ply Samrat	1998-1999	1.88	Circle V/ Dn I, Bhopal	Kolkata	03.03.2006		
26.	M/s A.R.M. Bhopal	2001-2002	0.92	Circle V/ Dn I, Bhopal	Bangalore	15.01.2010		
27.	M/s D.L. Power Line	2002-2009	1.0	Circle V/ Dn I, Bhopal	Bangalore	15.01.2010		Reminders were issued in March 2011 and no further action was taken by the Department.
28.	M/s Amit Dahiya	2001-2002	0.20	Circle V/ Dn I, Bhopal	Raipur	23.03.2007		
29.	M/s Hotel Green and Restaurant	1999-2000	0.25	Circle V/ Dn I, Bhopal	Raipur	03.03.2006		

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
30.	M/s Vestavision Electricals	1994-1998	8.89	Circle-IX/ Dn-III, Indore	Ghaziabad	09.06.2006	RRC issued to the dealer indicated that the dealer was having properties in New Delhi which did not come under the jurisdiction of Collector Ghaziabad. Referring the matter to Noida (Ghaziabad) was unwarranted, which delayed the recovery.
31.	M/s Vestavision Electricals	1998-1999	55.64	Circle-IX/ Dn-III, Indore	New Delhi	09.06.2006	No further pursuance was done by the Department after the issue of RRCs (August 2012).
Total			2,844.12				

Annexure 'II' in reference to Para No. 3.5.14.4

Sl. No.	Period	No. of cases	Export quantity		Transport quantity		Duty (₹)	Delay period
			Foreign liquor (PL)	Beer (BL)	Foreign liquor (PL)	Beer (BL)		
1.	6, 7/2011	18	---	---	59,103	---	84,50,850	10 to 39 Days
2.	7/2011	2	---	---	6,879.60	---	7,97,245	9 to 11 Days
3.	6, 7/2011	2	---	---	1,964.25	---	4,28,306	3 to 122 Days
4.	6, 7/2011	5	18,731.25	---	---	---	29,81,260	16 to 97 Days
5.	3/10, 5/11	5	---	14,445.72	---	---	2,97,922	2 to 15 Months
6.	3/10 to 10/10	15	---	---	---	14190	4,16,400	8 to 15 Months
7.	3/2011	1	2,025	---	---	---	4,72,500	2 Months
8.	8/11 to 1/12	3	11,826	---	---	---	12,22,425	13 to 204 Days
9.	3/12	1	2,025	---	---	---		
10.	4/10 to 9/11	59	2,94,879.5	---	---	---	3,47,53,703	4 to 75 Days
11.	7/11	2	9,958.95	---	---	---	8,29,879	42 to 43 Days
12.	5/11 to 9/11	62	---	---	1,88,142.5	---	2,20,23,287	4 to 97 Days
13.	8/2011	1	---	---	100.65	---	34,221	17 Days
14.	9/11 to 3/12	41	1,72,732	---	---	---	4,18,66,708	5 to 210 Days
15.	9/11 to 3/12	38	---	---	1,31,314.5	---		
16.	2/11 to 10/11	9	---	---	---	49,140	8,08,773	3 to 243 Days
17.	9/10 to 11/11	56	33,075	3,48,504	---	---	91,17,150	1 to 446 Days
18.	9/10 to 11/11	192	---	---	3,98,191.25	4,58,640	3,93,55,293	4 to 240 Days
19.	9, 11/10	2	11,250 Country liquor	---	---	---	18,00,000	369 to 457 Days
20.	3/11 to 10/11	2	---	---	7,546.5	---	11,16,700	41 to 223 Days
21.	2/11 to 3/12	6	---	---	8,472	---	11,82,161	2 to 4 Days
	3/10 to 3/12	520+2	5,45,252.7 11250	3,62,949.72	8,01,714.25	5,21,970	16,61,54,783 + 18,00,000	2 to 450 Days

Foreign liquor Export + Transport = 5,45,252.7 + 8,01,714.25 = 13,46,966.95 PL

Beer Export + Transport = 3,62,949.72 + 5,21,970 = 8,84,919.72 BL

Annexure 'III' in reference to Para No. 3.5.17

Sl. No.	Period	No. of cases	Wastage (in PL)	Calculation of penalty	Penalty amount (in ₹)
1.	04/2010 to 01/2011	19	31.3	$31.3 \times 681 \times 3$	63,946
2.	04/2011 to 09/2011	08	13.6	13.6×83.33	1,133
3.	04/2009 to 03/2010	250	1,567.1	$1,567.1 \times 150 \times 3$	7,05,195
4.	04/2010 to 03/2011	212	455.94	$455.94 \times 160 \times 3$	2,18,851
5.	04/2011 to 09/2011	29	308.5	$308.5 \times 80 \times 3$	74,040
Total		518	2,376.44		10,63,165

Annexure 'IV' in reference to Para No. 3.5.22

Sl. No.	Name of label	Issue quantity 4/2010 to 11/2010 (in boxes)	Recovered duty (in ₹)	Recoverable duty (in ₹)	Short recovered duty (in ₹)
(1)	(2)	(3)	(4)	(5)	(6)
1.	100 Pipers	787	12,98,550	13,23,640	25,090
2.	Something Special	158	2,60,700	3,63,400	1,02,700
3.	Haig Gold Label Blend	130	1,75,500	2,01,032	25,532
4.	Black & White Choice	144	2,37,600	2,45,160	7,560
5.	Teacher – 50	435	8,09,348	10,00,500	1,99,152
6.	Black Dog 12 years old	377	7,14,117	8,67,100	1,52,983
7.	White & Mackey Glasgow	20	33,000	46,000	13,000
GIN/WHISKY/BRANDY					
8.	Honey Bee	1,432	9,30,800	14,09,947	4,79,147
9.	Blue Riband	1,862	12,10,300	16,75,800	4,65,500
10.	Vodka Red Russian	124	69,750	1,42,600	72,850
11.	Vodka Green Apple (MM)	172	1,76,300	1,97,800	21,500
12.	Vodka Orange (MM)	243	2,49,075	4,49,550	2,00,475
13.	Vodka Smirnoff	757	8,70,550	10,21,950	1,51,400
14.	Vodka Orange Twist	337	3,87,550	4,54,950	67,400
15.	Vodka Shark Tooth	45	46,125	51,750	5,625
16.	Smirnoff Green Apple twist	294	3,38,100	3,96,900	58,800
17.	Vodka Premium Romanov	540	4,86,000	5,31,684	45,684
18.	Vodka White Mischief	1397	9,28,837	14,31,925	5,03,088
19.	Vodka Magic Moment Grain	854	8,75,350	9,82,100	1,06,750
20.	Vodka Seagram Fuel	92	94,300	1,05,800	11,500
21.	Vodka Gorbatschow	40	46,000	49,842	3,842
22.	Bagpiper	1,913	13,12,796	17,21,700	4,08,904
23.	Peter Scot	556	6,39,400	7,50,600	1,11,200
24.	Red Knight	765	7,84,125	8,79,750	95,625
25.	Aristocrat Black	556	4,62,247	6,39,400	1,77,153
26.	Director's Special	357	2,36,691	3,21,300	84,609
27.	Director's Special Black DX	266	2,39,400	2,72,650	33,250
28.	Royal Challenge	3,546	40,77,900	41,87,100	7,09,200
29.	Mc Dowell Diplomat	742	4,82,300	5,80,244	97,944
30.	Mc Dowell No. 1 Reserve	16,685	1,50,16,500	1,91,87,750	41,71,250
31.	Signature Rare	2,662	30,61,300	35,93,700	5,32,400

(1)	(2)	(3)	(4)	(5)	(6)
32.	Antiquity Blue Ultra premium	1,171	13,46,650	19,32,150	5,85,500
33.	Mc Dowell Diet mate reserve	2,235	19,93,397	25,70,250	5,76,853
34.	Green label	1,442	10,22,349	13,18,565	2,96,216
35.	Blenders Pride	4,427	50,91,050	59,76,450	8,85,400
36.	Royal Stag	6,646	63,44,471	76,42,900	12,98,429
37.	Officer's Choice Prestige	1,801	11,82,645	16,20,900	4,38,255
38.	8 PM	1,941	15,10,855	17,46,900	2,36,045
39.	Dyc Rare Crafted	89	98,733	1,02,350	3,617
40.	Antiquity rare premium	357	4,10,550	4,81,950	71,400
41.	Royal Arm Real	1,154	7,50,100	10,38,600	2,88,500
42.	Senate Royal	457	4,11,300	5,25,550	1,14,250
43.	Master Stroke DX	216	2,21,400	2,48,400	27,000
RUM					
44.	Contessa 5 years old	30,027	1,17,10,530	1,36,40,666	19,30,136
45.	8 PM Bermuda XXX original Caribbean	3,782	14,74,980	20,42,280	5,67,300
46.	Bacardi Carta blanca	553	3,81,570	4,47,930	66,360
47.	Premium old fox XXX Rum	23,189	90,43,710	99,55,038	9,11,328
48.	Madeira rum	1,786	7,48,781	16,07,400	8,58,619
49.	Aristocrat XXX Rum	5,450	19,47,285	29,43,000	9,95,715
50.	Hercules XXX Rum	936	4,65,828	5,75,640	1,09,812
51.	Golconda Brandy	465	3,02,250	5,34,750	2,32,500
BEER					
52.	Sandpiper Premium 650 ML	7,032	8,00,874	10,96,992	2,96,118
53.	Kingfisher Strong	2,096	2,58,920	3,26,976	68,056
54.	Kingfisher 650 ML	18,872	21,47,256	29,44,032	7,96,776
Total		1,54,412	8,62,07,995	10,70,03,293	2,07,95,298