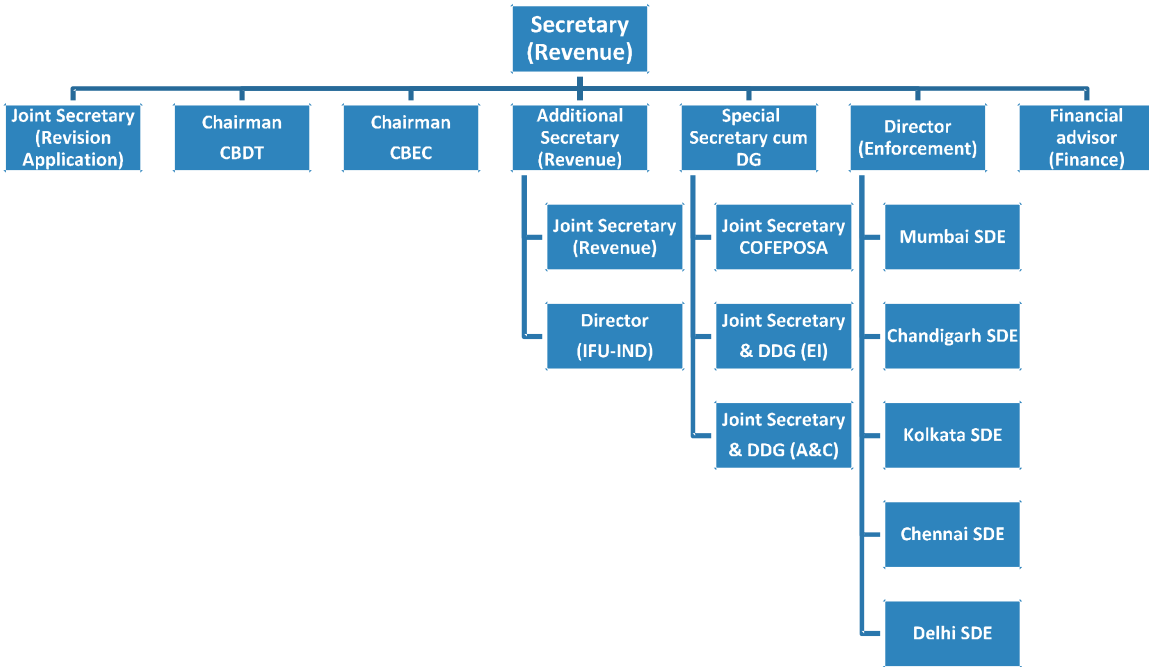


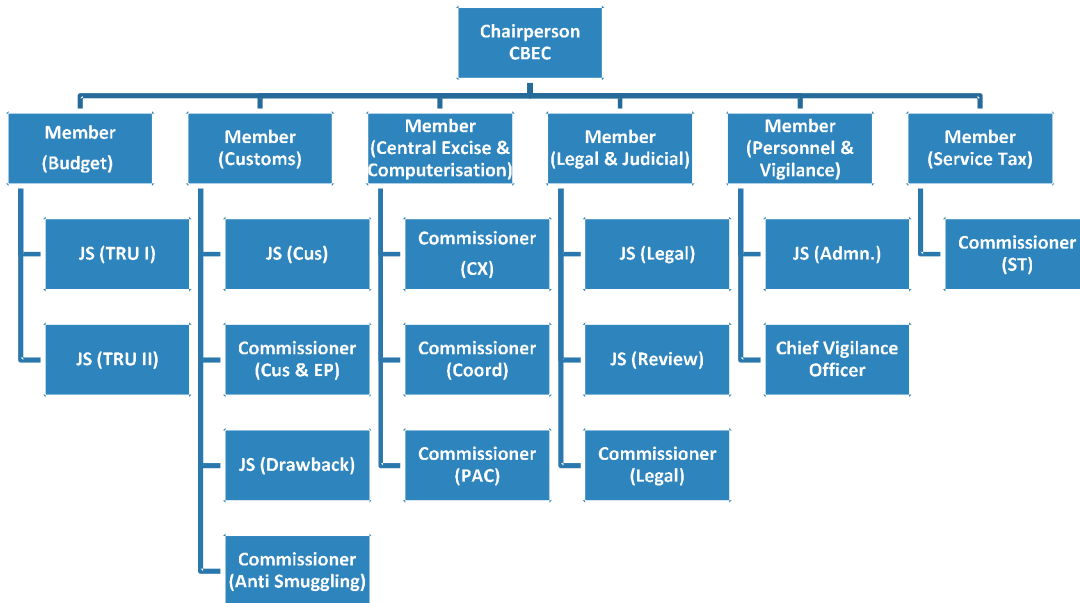
Appendix I

Organisational Chart of Department of Revenue



Appendix II

Organisational Chart of Central Board of Excise and Customs



Appendix III**(Reference: Paragraph 2.1)****(Lakh ₹)**

Sl No	DAP no.	Brief subject	Amount objected	Amount accepted	Amount recovered	Name of Commissionerate
1	1B	Non-payment of duty by suppression of production	43.69	43.69	-	Chandigarh II
2	24B	Non-levy of Excise duty on goods cleared as waste and scraps	30.44	30.44	-	Delhi III
3	26B	Non-payment of duty due to diversion of export goods to domestic market.	24.44	24.44	-	Belgaum
4	42B	Non levy of duty on goods found short	229.01	229.01	-	Kolkata VI
5	53B	Non-payment of duty	41.03	41.03	41.03	Mumbai V
6	56B	Non-payment of duty on consignment basis	238.88	238.88	238.88	Calicut
7	16A	Non-payment of duty	22.21	22.21	-	Raipur
8	17A	Non-payment of duty on excisable goods found short	14.85	14.85	-	Raipur
9	10B	Incorrect determination of cost of excisable goods	35.68	35.68	-	Kolhapur
10	14B	Short payment of duty due to undervaluation of goods	17.01	17.01	11.46	Nagpur
11	17B	Short levy of Central Excise duty	29.59	29.59	29.59	Haldia
12	21B	Short payment of duty due to non-inclusion of other consideration in transaction value	16.51	16.51	-	Vapi
13	23B	Short levy of duty due to under valuation	13.69	13.69	13.69	Bengaluru I
14	43B	Short payment of duty on price variation and non-payment of interest	12.74	7.19	-	Calicut

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SI No	DAP no.	Brief subject	Amount objected	Amount accepted	Amount recovered	Name of Commissionerate
15	45B	Short levy of Central Excise duty	38.21	38.21	-	Haldia
16	47B	Short payment of duty on inputs cleared as such.	15.03	15.03	15.03	Jaipur I
17	49B	Short levy of duty due to suppression of production	27.48	27.48	-	Jamshedpur
18	55B	Short-payment of differential duty due to incorrect application of rate of duty	19.2	19.2	19.2	Puducherry
19	57B	Undervaluation on account of incorrect determination of cost of excisable goods	17.65	17.65	17.65	Pune I
20	58B	Short levy of Differential duty and Interest thereon	42.12	42.12	33.9	Vishakhapatnam I
21	5B	Non-payment of interest on differential duty	12.34	12.34	12.34	Delhi III
22	6B	Non-payment of interest	25.33	25.33	14.83	Rohtak
23	22B	Non-payment/Non-recovery of interest	11.12	11.12	-	Rajkot
24	54B	Non levy of interest on differential duty paid	35.88	35.88	35.88	Hyderabad I
25	20A	Non-payment of interest on differential duty paid due to price escalation	23.84	23.84	-	Kolkata IV
26	22A	Non- payment of interest on differential duty	27.12	27.12	27.12	Cochin
27	24A	Non-payment of interest on differential duty	41.84	41.84	41.84	Chennai IV
28	25A	Non-payment of interest on delayed payment of differential duty	736.36	736.36	-	Haldia
29	21A	Non-payment of interest on differential duty paid due to price escalation	18.2	18.2	-	Indore

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SI No	DAP no.	Brief subject	Amount objected	Amount accepted	Amount recovered	Name of Commissionerate
30	3B	Cenvat credit availed on ineligible capital goods	10.5	9.75	9.75	Chandigarh I
31	4B	Cenvat credit availed on ineligible capital goods	498.43	498.43	5.64	Chandigarh II
32	16B	Irregular availing of cenvat credit on ineligible Capital goods	48.5	48.5	-	Nagpur
33	18B	Capital goods cleared without reversing credit or paying duty	17.33	17.33	4.1	Ludhiana
34	20B	Availing of cenvat credit on ineligible capital goods	42.82	42.82	-	Vapi, Ahmedabad I
35	29B	Irregular availing of cenvat credit	11.29	11.29	11.29	Chennai III
36	35B	Ineligible availing of cenvat credit on capital goods.	11.08	11.08	11.08	Calicut
37	37B	Irregular availing of cenvat credit	12.04	12.04	12.04	Chennai II and Salem
38	44B	Cenvat credit on capital goods availed in excess of permissible limit	16.21	15.24	-	Bhubaneswar II
39	51B	Irregular availing of Cenvat credit	21.79	21.79	21.79	Calicut
40	30A	Irregular availing of Cenvat credit on ineligible capital goods	16.92	16.92	-	Bhubaneswar II
41	27A	Incorrect availing of cenvat credit on capital goods	293.64	293.64	13.58	Patna
42	7B	Inadmissible input service credit	80.81	80.81	80.81	Tirunelveli
43	11B	Non reversal of cenvat credit in respect of inputs written off	13.55	13.55	13.55	Pune I
44	28B	Irregular availing of cenvat credit on input services	34.04	34.04	18.26	Bengaluru II
45	30B	Excess availing of cenvat credit on inputs	18.12	18.12	18.12	Chennai III

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SI No	DAP no.	Brief subject	Amount objected	Amount accepted	Amount recovered	Name of Commissionerate
46	31B	Excess and irregular availing of cenvat credit.	15.69	15.69	-	Haldia
47	32B	Non-reversal of cenvat credit.	126.73	126.73	126.73	Haldia
48	33B	Incorrect availing of cenvat credit	25.44	25.44	-	Bengaluru II
49	38B	Inadmissible cenvat credit on inputs	12.82	12.82	12.82	Ludhiana
50	39B	Irregular availing of cenvat credit	19.72	19.72	-	Cochin
51	40B	Non-payment of amount equivalent to cenvat credit taken on raw materials and components written off	27.27	27.27	2.66	Kolkata VI
52	41B	Non-reversal of cenvat credit on inputs destroyed in fire	17.04	17.04	17.04	Kolkata III
53	3A	Non reversal of cenvat credit on goods not received from job worker	11.75	11.75	11.75	Belapur
54	4A	Irregular availing and utilization of cenvat credit on ineligible services	22.62	22.62	22.62	Nagpur
55	8A	Non-reversal of cenvat credit on stock written off	110.99	110.99	44.23	Vadodara I
56	12A	Non-reversal of cenvat credit	21.15	21.15	-	Kolkata VII
57	14A	Irregular availing of cenvat credit	46.46	46.46	46.46	Bengaluru II
58	15A	Non-reversal of cenvat credit	47.07	47.07	47.07	Thane I
59	8B	Non-payment of amount/duty due to non-maintenance of separate account	130	130	-	Raigad
60	9B	Non reversal of cenvat credit of input services used in non-manufacturing activity	16.12	16.12	16.12	Belapur

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SI No	DAP no.	Brief subject	Amount objected	Amount accepted	Amount recovered	Name of Commissionerate
61	34B	Short Reversal of cenvat credit	132.75	132.75	115.82	Cochin
62	36B	Non reversal of cenvat credit of input services used in non-manufacturing activity.	57.51	57.51	-	Pune III
63	48B	Separate account for common inputs used in dutiable/exempted goods not maintained	142.18	142.18	-	Rohtak
64	52B	Non reversal of cenvat credit in respect of inputs and input service used in generation of electricity not used in manufacture	41.18	41.18	41.18	Raipur
65	5A	Non-reversal of cenvat credit not related to manufacturing process	35.39	35.39	35.39	Raigad
66	18A	Non reversal of cenvat credit in respect of inputs and input service used in generation of electricity not used in manufacture	131.9	131.9	-	Raipur
67	19A	Non-payment of an amount equivalent to the cenvat credit attributable to the common input services used in, or in relation to, the manufacture of exempted goods	35.76	35.76	35.76	Raipur
68	2B	Wrong availing of cenvat credit	13.44	13.44	13.44	Ludhiana
69	15B	Irregular availing of cenvat credit on job worker's invoices	30.53	30.53	-	Nagpur
70	19B	Incorrect adjustment of cenvat credit	45.7	45.7	-	Rajkot
71	27B	Non-reversal of cenvat credit	102.07	102.07	102.07	Mysore
72	46B	Short reversal of cenvat credit	12.83	12.83	12.83	Kolkata II

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SI No	DAP no.	Brief subject	Amount objected	Amount accepted	Amount recovered	Name of Commissionerate
73	59B	Non reversal of cenvat credit on conversion of DTA unit to EOU unit	135	135	-	Pune II
74	9A	Irregular availing of cenvat credit	19.94	19.94	-	Nasik
75	13A	Simultaneous availing of credit under cenvat scheme and depreciation under Income Tax Act	166.04	166.04	-	Patna
76	6A	Non reversal of cenvat credit	100.2	100.2	-	Shillong
77	-	Small money value observations which were accepted by the Department and rectificatory action taken but not converted into Draft Audit Paragraphs	1,040.83	1,040.83	833.52	
		Total	5,902.68	5,895.41	2,309.96	

Appendix IV**(Reference: Paragraph 2.13)****(Lakh ₹)**

Sl. No.	DAP no.	Brief subject	Amount objected	Amount Accepted	Amount Recovered	Name of Commissionerate
1	2B	Non-payment of Service Tax	19.96	19.96	19.96	Rohtak
2	3B	Non-payment of Service Tax on business support services	530	530	-	Ahmedabad ST
3	4B	Non-payment of Service Tax on renting of immovable property service	14.33	14.33	14.33	Ahmedabad III
4	14B	Non-levy of Service Tax under banking and other financial services	14.51	14.51	-	Coimbatore
5	18B	Non-payment of Service Tax	31.82	31.82	-	Ludhiana
6	21B	Non-payment of Service Tax	178	178	178	Mumbai ST II
7	23B	Non-payment of Service Tax under supply of tangible goods service.	177.26	177.26	177.26	Kolkata ST
8	24B	Non-payment of Service Tax under renting of immovable property services	75.94	75.94	-	Kolkata ST
9	25B	Service tax not paid on Rent-a-cab service	191.86	191.86	-	Kolkata ST
10	26B	Non-payment of Service Tax	44.63	44.63	44.63	Kolkata ST
11	38B	Non-payment of Service Tax	67.02	67.02	-	Chandigarh II
12	43B	Non-payment of Service Tax under manpower recruitment or supply service	30.33	30.33	30.33	Chennai III
13	44B	Non-payment of Service Tax	11.3	11.3	11.3	Bengaluru ST
14	46B	Non-payment of Service Tax	9.99	9.99	9.99	Cochin

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Sl. No.	DAP no.	Brief subject	Amount objected	Amount Accepted	Amount Recovered	Name of Commissionerate
15	49B	Non-payment of Service Tax on renting of immovable property service	94.14	94.14	94.14	Delhi ST
16	50B	Non-payment of Service Tax	105.28	105.28	105.28	Delhi ST
17	51B	Non-payment of Service Tax on Intellectual Property Services	13.37	13.37	13.37	Bengaluru ST
18	53B	Non-payment of Service Tax on advance receipts	15.41	15.41	15.41	Chennai ST
19	54B	Non-payment of Service Tax under renting of immovable property service	131.32	131.32	-	Chennai III
20	56B	Non-payment of Service Tax under Cargo handling service	216.28	216.28	-	Kolkata ST
21	57B	Non-payment of Service Tax on Goods Transport Agency service	29.38	29.38	-	Kolkata ST
22	60B	Non-payment of Service Tax and interest	15.98	15.98	15.98	Kolkata ST
23	61B	Non-payment of Service Tax	279.64	279.64	279.64	Bengaluru ST
24	66B	Non-payment of Service Tax	32.35	32.35	32.35	Chennai ST
25	70B	Non-payment of Service Tax on renting of immovable property service	664	664	-	Mumbai ST I
26	72B	Non-payment of Service Tax	13.36	13.36	13.36	Mumbai ST I
27	78B	Non-payment of Service Tax	14.67	14.67	14.67	Surat I
28	84B	Non-payment of Service Tax	13.06	13.06	13.06	Delhi ST
29	86B	Non-payment of Service Tax under commercial or industrial construction service	10.27	10.27	-	Chennai ST
30	87 B	Non-payment of Service Tax by service provider	13.54	13.54	13.54	Cochin

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Sl. No.	DAP no.	Brief subject	Amount objected	Amount Accepted	Amount Recovered	Name of Commissionerate
31	3A	Non-payment of Service Tax on advance received	150.08	150.08	48	Mumbai ST II
32	4A	Non-payment of Service Tax under renting of immovable property services	72.04	72.04	72.04	Kolkata ST
33	8A	Non-Payment of Service Tax and interest on delayed payment of Service Tax on Mobilization Advance	112.54	112.54	112.54	Delhi ST
34	9A	Non-Payment of Service Tax on Goods Transport Agency Services	15.48	15.48	15.48	Delhi ST
35	12A	Non-levy of Service Tax under General insurance business service	9,984	9,984	-	Kolkata ST
36	14A	Non-payment of Service Tax	71.56	71.52	60.8	Bengaluru ST
37	17A	Non-payment of Service Tax on services provided to ISRO, DMRC etc.	7,717	7,717	-	Delhi ST
38	19A	Non-payment of Service Tax on renting of immovable property	23.54	23.54	23.54	Delhi ST
39	22A	Non-payment of Service Tax by Manpower Supply Agencies	72.46	72.46	-	Chandigarh II
40	24A	Non-payment of Service Tax under renting of immovable property service	197.09	197.09	-	Tirunelveli
41	26A	Non-Payment of Service Tax on mobilisation advances	1,996	1,996	1,996	Delhi ST
42	31A	Non-payment of Service Tax	64.72	59.98	-	Mumbai ST II
43	34A	Service Tax collected but not deposited	41.45	41.45	-	Patna

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Sl. No.	DAP no.	Brief subject	Amount objected	Amount Accepted	Amount Recovered	Name of Commissionerate
44	39A	Non-payment of Service Tax by contractor	18.01	18.01	-	Trivandrum
45	40 A	Non-levy of Service Tax on renting of immovable property	94.85	94.85	-	Cochin
46	41A	Non-Payment of Service Tax	662	662	662	Delhi ST
47	43A	Non-payment of Service Tax on Mining Service	44.67	29.47	-	Jamshedpur
48	58B	Non-payment of Service Tax on Import of Services	19.35	19.35	19.35	Kolkata ST
49	1B	Non-payment of Service Tax on Import of Services	24.85	24.85	24.85	Delhi III
50	5B	Non-payment of Service Tax on Import of Services	19.29	19.29	19.29	Daman
51	7B	Non-payment of Service Tax on Import of Services	426	426	426	Ahmedabad ST
52	9B	Non-payment of Service Tax on Import of Services	13.97	13.97	13.97	Hyderabad I
53	10B	Non-payment of Service Tax on Import of Services	619	619	619	Mumbai ST I
54	11B	Non-payment of Service Tax on Import of Services	69.58	69.58	69.58	Mumbai ST I
55	12B	Non-payment of Service Tax on Import of Services	199.5	199.5	199.5	Nagpur
56	13B	Non-payment of Service Tax on Import of Services	38.61	38.61	38.61	Chennai III
57	17B	Non-payment of Service Tax on Import of Services	49.85	49.85	47.05	Delhi ST
58	22B	Non-payment of Service Tax on Import of Services	10.07	10.07	10.07	Mumbai ST I

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Sl. No.	DAP no.	Brief subject	Amount objected	Amount Accepted	Amount Recovered	Name of Commissionerate
59	28B	Non-payment of Service Tax on Import of Services	119.87	119.87	119.87	Kolkata ST
60	33B	Non-payment of Service Tax on Import of Services	82.14	82.14	-	Kolkata ST
61	35B	Non-payment of Service Tax on Import of Services	84.8	84.8	-	Kolkata III
62	36B	Non-payment of Service Tax on Import of Services	18.09	18.09	-	Kolkata ST
63	37B	Non-payment of Service Tax on Import of Services	25.29	22.59	22.59	Kolkata ST
64	39B	Non-payment of Service Tax on Import of Services	355.05	355.05	-	Ahmedabad ST
65	42B	Non-payment of Service Tax on Import of Services	11.03	11.03	11.03	Salem
66	47B	Non-payment of Service Tax on Import of Services	33.48	33.48	33.48	Calicut
67	52B	Non-payment of Service Tax on Import of Services	16.15	16.15	16.15	Chennai ST
68	69B	Non-payment of Service Tax on Import of Services	53.64	53.64	-	Mumbai ST II
69	71B	Non-payment of Service Tax on Import of Services	21.04	21.04	-	Mumbai ST II
70	79B	Non-payment of Service Tax on Import of Services	18.84	18.84	18.84	Vapi
71	80B	Non-payment of Service Tax on Import of Services	11.55	11.55	11.55	Vadodara I
72	45B	Short remittance of Service Tax collected	35.11	35.11	35.11	Cochin
73	15B	Non/Short Payment of Service Tax	14.92	14.92	14.92	Chennai ST
74	16B	Short-payment of Service Tax on depository services"	10.94	10.94	-	Delhi ST

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Sl. No.	DAP no.	Brief subject	Amount objected	Amount Accepted	Amount Recovered	Name of Commissionerate
75	27B	Short payment of Service Tax	38.72	38.72	38.72	Kolkata ST
76	29B	Short payment of Service Tax due to undervaluation by service provider	994.29	994.29	-	Nagpur
77	31B	Short payment of Service Tax	106.12	106.12	-	Kolkata ST
78	34B	Short payment of Service Tax under management consultant services	19.86	19.86	19.86	Kolkata ST
79	48B	Non-payment of Service Tax and interest	317.5	317.5	317.5	Delhi ST
80	55B	Short payment of Service Tax on Renting of immovable property service	19.81	19.81	-	Haldia
81	59B	Short-Payment of Service Tax	54.72	54.72	54.72	Kolkata ST
82	62B	Short payment of Service Tax under Banking and other financial service	22.31	22.31	-	Chennai ST
83	64B	Short payment of Service Tax on Business Auxiliary and testing service	9.37	9.37	9.37	Bhopal
84	65B	Short payment of Service Tax and interest	12.38	12.38	12.38	Jaipur I
85	67B	Short-payment of Service Tax	20.72	20.72	16.52	Mangalore
86	68B	Non-payment of Service Tax	47.63	47.63	47.63	Mumbai ST I
87	76B	Short payment of Service Tax on Import of Services	31.13	31.13	31.13	Vadodara I
88	81B	Short payment of Service Tax	48.32	48.32	-	Chandigarh II
89	5A	Short payment of Service Tax	666	666	-	Delhi ST
90	15A	Short payment of Service Tax on supply of tangible goods	66.75	60.89	60.89	Delhi ST

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Sl. No.	DAP no.	Brief subject	Amount objected	Amount Accepted	Amount Recovered	Name of Commissionerate
91	18A	Short/Non-payment of Service Tax collected but not paid to Government	78.23	78.23	-	Delhi ST
92	8B	Non levy of Interest	32.26	32.26	-	Hyderabad II
93	20B	Non-levy of interest on belated payment of Service Tax	10.81	10.81	10.81	Hyderabad III
94	30B	Non-payment of interest on delayed payment of Service Tax	43.29	43.29	43.29	Kolkata ST
95	77B	Non-payment of interest	21.12	21.12	21.12	Rajkot
96	6A	Non-payment of Interest	119	119	119	Delhi ST
97	7A	Non-payment of interest on delayed payment of Service Tax on reverse charge	12.18	12.18	12.18	Delhi ST
98	10A	Non-payment of Interest on belated payment of Service Tax	16.6	16.6	-	Bengaluru ST
99	23A	Non-payment of interest	13.03	13.03	13.03	Chennai ST
100	19B	Availing of cenvat credit on ineligible input services	15.04	15.04	-	Hyderabad II
101	32B	Irregular availing of cenvat credit on Service Tax	797.28	797.28	-	Kolkata ST
102	40B	Irregular availing of cenvat credit of duty paid on capital goods	13.01	13.01	13.01	Raipur
103	63B	Excess availing of cenvat credit	47.51	47.51	47.51	Delhi ST
104	73B	Cenvat credit availed on inadmissible input services	30.56	30.56	27.84	Jaipur II

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Sl. No.	DAP no.	Brief subject	Amount objected	Amount Accepted	Amount Recovered	Name of Commissionerate
105	74B	Incorrect availing of cenvat credit of input services	31.86	31.86	-	Raigad
106	82B	Premature availing of cenvat credit	50.49	50.49	-	Bhubaneswar II
107	83B	Irregular availing of cenvat credit	28.28	28.28	19.26	Delhi III
108	88B	Cenvat credit on capital goods availed in excess of permissible goods	13.54	13.54	-	Cochin
109	89B	Cenvat credit availed on inadmissible input services	24.9	24.9	-	Bhubaneswar I
110	2A	Short payment of Service Tax through PLA due to excess utilization of cenvat credit	24.27	24.27	-	Ahmedabad ST
111	20A	Short levy of Service Tax due to irregular claiming of abatement	43.47	43.47	-	Cochin
112	21A	Excess availing of cenvat credit on input services	55.86	55.86	-	Delhi ST
113	25A	Incorrect availing of cenvat credit	2,215.61	2,215.61	-	Kolkata ST
114	27A	Wrong availing of Service Tax credit paid on civil construction	53.71	43.6	-	Raipur
115	33A	Irregular availing of cenvat credit and interest thereon	102.24	78.24	-	Hyderabad IV
116	35A	Excess utilisation of cenvat credit	698.26	698.26	-	Bengaluru ST
117	38A	Irregular availing of cenvat credit	11,977.79	11,977.79	-	Kolkata ST
118	6B	Short reversal of cenvat credit	27.92	27.92	-	Ahmedabad ST

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Sl. No.	DAP no.	Brief subject	Amount objected	Amount Accepted	Amount Recovered	Name of Commissionerate
119	41B	Irregular availing of cenvat credit of Service Tax	17.3	17.3	17.3	Raipur
120	75B	Excess utilisation of cenvat credit	13.9	13.9	-	Mumbai ST I
121	16A	"Non-reversal of cenvat credit availed on exempted services"	51.42	51.34	51.34	Delhi ST
122	28A	Irregular utilization of cenvat credit	153.96	153.96	-	Mumbai ST I
123	32A	Irregular availing of cenvat credit on common input services related to manufacturing and trading	734.76	734.76	367.38	Kolkata III
124	-	Small money value observations which were accepted by the Department and rectificatory action taken but not converted into Draft Audit Paragraphs	881.1	881.1	813.5	
		Total	47,724.69	47,661.96	8,043.1	

Appendix V

(Reference: Paragraph 3.2)

(Lakh ₹)

SI No.	DAP no.	Brief subject	Amount objected	Amount accepted	Amount Recovered	Name of Commissionerate
1	3D	Non detection of non-payment of National Calamity Contingent Duty (NCCD) by internal audit	7	7	7	Pune I
2	7D	Non - scrutiny of Central Excise returns resulting in non-recovery of duty and interest	6.82	6.82	6.82	Rajkot
3	8D	Non-scrutiny of Central Excise Return leading to non-detection of irregular availing of cenvat credit	4.44	4.44	4.44	Ahmedabad II
4	11D	Non-reversal of cenvat credit on opting for SSI exemption	19.3	19.3	19.3	Calicut
5	15D	Availing of cenvat credit on ineligible capital goods	4.23	4.23	-	Rajkot
		Total	41.79	41.79	37.56	

Annexure VI**(Reference: Paragraph 3.21)**

(Lakh ₹)

Sl. No.	DAP no.	Brief subject	Amount objected	Amount Accepted	Amount Recovered	Name of Commissionerate
1	2D	Non detection by Internal Audit Party of non-payment of Service Tax	10.13	10.13	10.13	Pune I
2	3D	Non detection by Internal Audit Party of Non-payment of Service Tax	10.3	10.3	10.3	Thane II
3	4D	Non detection by Internal Audit Party of short payment of Service Tax	11.44	11.44	11.44	Mumbai ST II
4	23 D	Inadequate audit coverage of mandatory units resulting in non-detection of irregular availing of cenvat credit	184	184	184	Mumbai ST I
5	29 D	Non detection of Non-payment of Service Tax on Rent paid on Immovable Property by Internal Audit Party	10.07	10.07	10.07	Mumbai ST I
6	1D	Non detection of irregular suo motu adjustment of Service Tax paid earlier	8.73	8.73	-	Pune I
7	15 D	Non-payment of Service Tax by service providers	12.11	12.11	-	Raipur
8	16 D	Irregular utilization of cenvat credit against payment of Service Tax on GTA.	2.42	2.42	2.42	Raipur
9	17 D	Non/Short payment of Service Tax and interest	5.18	5.18	4.77	Raipur

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Sl. No.	DAP no.	Brief subject	Amount objected	Amount Accepted	Amount Recovered	Name of Commissionerate
10	22 D	Non-payment of Service Tax by unregistered service providers	3.95	3.21	-	Raipur
11	28 D	Irregularity noticed in detailed scrutiny	4.84	4.84	2.69	Rajkot
12	27 D	Incorrect computation of short payment of Service Tax in Show cause Notice	3.04	3.04	-	Trivandrum
		Total	266.21	265.47	235.82	