

APPENDIX-I

Non/short levy of TT/VAT due to application of incorrect rate of tax (Reference para No. 2.10.1)

(₹ in lakh)

Sl. No.	Name of the office	Number of dealer	Assessment Year (Month and year of Assessment)	Name of goods (Nature of irregularities)	Taxable Turnover	Rate of tax leviable/levied (per cent)	Tax short levied
1.	AC Sec. 10, CT Agra	1	2007-08(VAT) (January 2010)	Good night coil (Applied incorrect rate of tax)	5.91	12.5/4	0.50
2.	DC Sec. 11, CT Agra	1	2008-09 (April 2010)	Itrans Transmitter, Detector with Data link (Applied incorrect rate of tax)	6.93	12.5/4	0.59
3.	DC Sec. 17, CT Agra	1	2007-08 (UPTT) (March 2010)	Tissue paper (Tax not levied)	2.39	11 ¹ /0	0.26
				Soap (Tax not levied)	0.81	13 ¹ /0	0.11
				Cosmetics (Tax not levied)	3.02	17 ¹ /0	0.51
4.	DC Sec. 19, CT Agra	1	2007-08(VAT) (March 2011)	Cement, wall care putty, seal etc. (Tax not levied)	38.44	12.5/0	4.81
5.	AC Sec. 1, CT Aligarh	1	2007-08(VAT) (March 2011)	Sadellary (Applied incorrect rate of tax)	16.08	12.5/4	1.37
6.	DC Sec. 1, CT Allahabad	1	2002-03 (August 2004)	Auto refractometer and sight saving electronics goods (Declared tax free by AA)	24.06	8/0	1.92
			2003-04 (June 2005)	-do-	2.43	8/0	0.19
7.	AC Sec. 7, CT Allahabad	1	2007-08 (UPTT) (June 2009)	Cotton labels (Declared tax free by AA)	80.16	5/0	4.01
8.	DC Sec. 14, CT Allahabad	1	2007-08 (UPTT) (March 2010)	A.C. Sheet (Tax not levied)	103.48	13 ¹ /0	13.45
9.	DC Sec. 10, CT Bareilly	1	2007-08(VAT) (June 2010)	Doctor Fixit (Pidilite) (Applied incorrect rate of tax)	7.16	12.5/4	0.61
10.	DC Sec. 2, CT Gautam Budh Nagar	1	2007-08(VAT) (February 2011)	Old machinery (Tax not levied)	15.70	4/0	0.63
11.	DC Sec. 3, CT Gautam Budh Nagar	1	2006-07 (February 2009)	Polythene Bags (Applied incorrect rate of tax)	16.95	8/4	0.68
			2007-08 (UPTT) (December 2010)	-do-	10.61	8/4	0.42
		1	2007-08 (UPTT) (February 2010)	Washing Soap (Applied incorrect rate of tax)	13.24	12.5/8	0.60
12.	JC (CC)-A, CT Ghaziabad	1	2007-08(VAT) (March 2011)	Elisa Kit (Declared tax free by AA)	12.35	12.5/4	1.54
13.	AC Sec. 4, CT Ghaziabad	1	2007-08 (UPTT) (March 2010)	Electric work contract (Applied incorrect rate of tax)	36.28	4/2	0.73
14.	DC Sec. 5, CT Ghaziabad	1	2007-08(VAT) (March 2011)	Recorded CD, VCD, DVD & MP-3 (Applied incorrect rate of tax)	59.46	12.5/4	5.05
15.	AC Sec. 7, CT Ghaziabad	1	2007-08(VAT) (March 2011)	Cold Drinks (Applied incorrect rate of tax)	7.87	12.5/4	0.67
		1	2007-08(VAT) (March 2011)	Air Dropper & Spares (Applied incorrect rate of tax)	6.09	12.5/4	0.52

¹ Including State Development Tax.

Audit Report (Revenue Sector) for the year ended March 2012

Sl. No.	Name of the office	Number of dealer	Assessment Year (Month and year of Assessment)	Name of goods (Nature of irregularities)	Taxable Turnover	Rate of tax leviable/ levied (per cent)	Tax short levied
		1	2007-08(VAT) (March 2011)	Transformer core (Applied incorrect rate of tax)	6.05	12.5/4	0.51
16.	DC Sec. 8, CT Ghaziabad	1	2007-08(VAT) (March 2011)	Aluminium Sheet (Applied incorrect rate of tax)	134.93	12.5/4	11.47
17.	AC Sec. 8, CT Ghaziabad	1	2007-08(VAT) (March 2011)	Ready mix concrete (Applied incorrect rate of tax)	13.75	12.5/4	1.17
		1	2007-08(VAT) (February 2011)	Copper wire (Applied incorrect rate of tax)	9.40	12.5/4	0.80
18.	DC Sec. 9, CT Ghaziabad	1	2007-08(VAT) (June 2009)	Scrub Pad (Applied incorrect rate of tax)	79.97	12.5/4	6.80
19.	DC Sec. 13, CT Ghaziabad	1	2007-08(VAT) (February 2011)	Laminated canvas bags (Applied incorrect rate of tax)	22.74	12.5/4	1.93
20.	DC Sec. 14, CT Ghaziabad	1	2007-08(VAT) (March 2011)	Pet perform (Applied incorrect rate of tax)	52.84	12.5/4	4.49
21.	DC Sec. 15, CT Ghaziabad	1	2007-08(VAT) (March 2011)	Cable Harness (Applied incorrect rate of tax)	50.43	12.5/4	4.29
		1	2007-08(VAT) (March 2011)	Crane (Applied incorrect rate of tax)	65.81	12.5/4	5.59
22.	AC Sec. 15, CT Ghaziabad	1	2007-08(VAT) (March 2011)	Rubber roller (Applied incorrect rate of tax)	19.63	12.5/4	1.67
23.	DC Sec. 16, CT Ghaziabad	1	2007-08(UPTT) (January 2010)	Warranty Claim auto parts (Tax not levied)	94.19	13 ¹ /0	12.24
		1	2007-08(UPTT) (March 2010)	Wooden floor doors (Tax not levied)	12.93	9 ¹ /0	1.16
		1	2006-07 (March 2009)	Consumable stores (Tax not levied)	8.71	11 ¹ /0	0.96
			2007-08(UPTT) (January 2010)	-do-	5.93	11 ¹ /0	0.65
		1	2007-08(VAT) (March 2011)	Lift (Tax not levied)	14.13	12.5/0	1.77
24.	DC Sec. 17, CT Ghaziabad	1	2007-08(VAT) (March 2011)	Metal furniture for Medical use (Applied incorrect rate of tax)	6.22	12.5/4	0.53
		1	2007-08(VAT) (March 2011)	Crane (Applied incorrect rate of tax)	46.18	12.5/4	3.93
		1	2007-08(VAT) (March 2011)	Washing machine and its parts (Applied incorrect rate of tax)	20.50	12.5/4	1.74
25.	DC Sec. 18, CT Ghaziabad	1	2007-08(VAT) (March 2011)	Mosquito Repellent (Applied incorrect rate of tax)	18.84	12.5/4	1.60
		1	2007-08(VAT) (March 2011)	Coir Sheet Rubber (Applied incorrect rate of tax)	183.22	12.5/4	15.57
		1	2007-08(VAT) (March 2011)	Sim Card (Declared tax free by AA)	14.35	4/0	0.57
				Set top box (Applied incorrect rate of tax)	3.50	12.5/4	0.30
		1	2007-08(VAT) (March 2011)	Battery (Applied incorrect rate of tax)	84.25	12.5/4	7.16
		1	2007-08(VAT) (March 2011)	Pasta, snack, biscuit, cigarette etc. (Tax not levied)	30.83	12.5/0	2.62
26.	AC Sec. 18, CT Ghaziabad	1	2007-08(VAT) (March 2011)	Hard board, Mica (Applied incorrect rate of tax)	13.34	12.5/4	1.13
27.	JC (CC), CT Gorakhpur	1	2007-08(VAT) (March 2011)	Maurang (Applied incorrect rate of tax)	9.06	12.5/4	0.77
28.	AC Sec. 1, CT Hapur	1	2007-08(VAT) (March 2011)	Adhesive (Applied incorrect rate of tax)	8.02	12.5/4	0.68
29.	DC Sec. 2, CT	1	2007-08(VAT)	Processed Food	38.63	12.5/4	3.28

Sl. No.	Name of the office	Number of dealer	Assessment Year (Month and year of Assessment)	Name of goods (Nature of irregularities)	Taxable Turnover	Rate of tax leviable/ levied (per cent)	Tax short levied
	Kanpur		(February 2011)	(Applied incorrect rate of tax)			
30.	AC Sec 3, CT Kanpur	1	2007-08(VAT) (March 2011)	Mosquito Repellent Machine (Applied incorrect rate of tax)	20.02	12.5/4	1.70
		1	2007-08(VAT) (March 2011)	Sadellary Fitting (Applied incorrect rate of tax)	8.08	12.5/4	0.68
31.	DC Sec. 7, CT Kanpur	1	2006-07 (December 2010)	Packing material (Applied incorrect rate of tax)	12.54	10/4	0.75
32.	DC Sec. 20, CT Kanpur	1	2007-08(UPTT) (June 2010)	Cement (Tax not levied)	13.03	13 ¹ /0	1.69
33.	DC Sec. 25, CT Kanpur	1	2007-08(VAT) (March 2011)	Sadellary fittings (Applied incorrect rate of tax)	51.68	12.5/4	4.39
34.	DC Sec. 28, CT Kanpur	1	2007-08(VAT) (March 2011)	Phenyl (Applied incorrect rate of tax)	28.73	12.5/4	2.44
35.	DC Sec. 29, CT Kanpur	1	2007-08(VAT) (March 2011)	Phenyl (Applied incorrect rate of tax)	37.99	12.5/4	3.23
		1	2007-08(VAT) (March 2011)	Leather, Leather goods (Applied incorrect rate of tax)	24.70	12.5/4	2.10
36.	DC Sec. 30, CT Kanpur	1	2007-08(UPTT) (January 2010)	Machinery (Revised rate of tax not levied)	389.38	9/8	3.89
37.	JC (CC)-I, CT Lucknow	1	2007-08 (UPTT) (December 2009)	Camera (Applied incorrect rate of tax)	124.00	16/10	7.44
				Studio apparatus & picture (Applied incorrect rate of tax)	2242.05	16/12	89.68
38.	DC Sec. 4, CT Lucknow	1	2009-10 (October 2010)	KeoraJal, GulabJal & Harpic (Applied incorrect rate of tax)	138.92	12.5/4	11.81
39.	DC Sec. 5, CT Lucknow	1	2008-09 (January 2011)	G. I. Fitting and Valve CP Fitting (Applied incorrect rate of tax)	37.65	12.5/4	3.20
40.	DC Sec. 16, CT Lucknow	1	2007-08 (UPTT) (December 2009)	Wheat (Tax not levied)	51.19	4/0	2.05
		1	2007-08 (UPTT) (February 2010)	Readymade Garments (Tax not levied)	15.48	6 ¹ /0	0.93
41.	AC Sec. 9, CT Meerut	1	2007-08(VAT) (January 2011)	Transformer box (Applied incorrect rate of tax)	13.40	12.5/4	1.14
42.	JC (CC)-A, CT Noida	1	2007-08(UPTT) (March 2010)	Scrap, polythene, kachra (Applied incorrect rate of tax)	25.41	11/2.5	2.16
43.	DC Sec. 4, CT Noida	1	2007-08(VAT) (November 2010)	Recorded CD/ VCD (Applied incorrect rate of tax)	64.20	12.5/4	5.46
		1	2007-08(VAT) (February 2011)	Head Sink (Applied incorrect rate of tax)	19.51	12.5/4	1.66
44.	DC Sec. 5, CT Noida	1	2007-08 (UPTT) (March 2010)	Door, window, cabinet (Tax not levied)	21.48	8/0	1.72
				Steel work (Tax not levied)	14.45	4/0	0.58
				Partition/panel (Tax not levied)	3.91	10/0	0.39
				Furniture (Tax not levied)	0.78	8/0	0.06
45.	DC Sec. 6, CT Noida	1	2006-07 (October 2008)	Voltage stabilizer (Applied incorrect rate of tax)	11.43	12/10	0.23
			2007-08(UPTT) (November 2009)	-do-	22.05	12/10	0.44
		1	2007-08(VAT) (March 2011)	Foam articles (Applied incorrect rate of tax)	30.96	12.5/4	2.63
46.	DC Sec.7, CT Noida	1	2007-08(UPTT) (January 2011)	Security system (Applied incorrect rate of tax)	64.21	10/8	1.28

Audit Report (Revenue Sector) for the year ended March 2012

Sl. No.	Name of the office	Number of dealer	Assessment Year (Month and year of Assessment)	Name of goods (Nature of irregularities)	Taxable Turnover	Rate of tax leviable/ levied (per cent)	Tax short levied
		1	2007-08(UPTT) (January 2010)	Cosmetic and toilet preparation (Applied incorrect rate of tax)	281.28	16/12	11.25
		1	2007-08(UPTT) (January 2010)	Membership Forms (Declared tax free by AA)	65.00	11 ¹ /0	7.15
		1	2007-08(VAT) (February 2011)	Transformer Parts (Applied incorrect rate of tax)	18.24	12.5/4	1.55
47.	DC Sec.11, CT Noida	1	2007-08(VAT) (March 2011)	L.P.G. Domestic (Declared tax free by AA)	213.19	4/0	8.53
48.	DC Sec. 12, CT Noida	1	2007-08(UPTT) (February 2010)	Air cooler component, accessories (Applied incorrect rate of tax)	122.26	13 ¹ /11	2.45
		1	2007-08(UPTT) (November 2010)	Wooden laminated flooring (Applied incorrect rate of tax)	48.96	12/10	0.98
49.	DC Sec. 13, CT Noida	1	2007-08(UPTT) (February 2010)	Zinc door handles (Applied incorrect rate of tax)	84.46	10/8	1.69
		1	2007-08(VAT) (February 2011)	Exavator parts (Applied incorrect rate of tax)	73.76	12.5/4	6.27
50.	AC Sec. 13, CT Noida	1	2007-08(VAT) (January 2011)	Rock wood (Applied incorrect rate of tax)	6.49	12.5/4	0.55
51.	AC Sec. 2, CT Rampur	1	2007-08(VAT) (January 2011)	Soap (Applied incorrect rate of tax)	7.01	12.5/4	0.60
52.	DC Sec.4, CT Saharanpur	1	2007-08(VAT) (January 2011)	Ice Cream (Applied incorrect rate of tax)	6.08	12.5/4	0.52
53.	DC Sec. 12, CT Saharanpur	1	2007-08 (UPTT) (February 2010)	Machinery and its parts (Revised rate of tax not levied)	72.94	9/8	0.73
54.	DC Sec. 2, CT Varanasi	1	2006-07 (December 2010)	Paddy (Applied incorrect rate of tax)	34.88	4/2	0.70
55.	AC Sec. 5, CT Varanasi	1	2003-04 (January 2006)	Old loom parts (Applied incorrect rate of tax)	9.36	8/5	0.28
			2004-05 (January 2007)	-do-	7.77	8/5	0.23
Total		79			6,076.71		331.76

APPENDIX-II

Short levy of TT/VAT due to misclassification of goods
(Reference para No. 2.10.2)

(₹ in lakh)

Sl. No.	Name of the office	Number of dealers	Assessment Year (Month and year of Assessment)	Nature of irregularity	Taxable Turnover	Rate of tax leviable/levied (per cent)	Tax short levied
1.	DC Sec. 2, CT Ghaziabad	1	2007-08(VAT) (March 2011)	Water Storage Tank treated as plastic container	17.34	12.5/4	1.47
2.	DC Sec.6, CT Ghaziabad	1	2007-08(VAT) (March 2011)	Industrial Nitrocellulose and Nitrocellulose Cotton treated as chemical	108.13	12.5/4	9.19
3.	AC Sec.15, CT Kanpur	1	2006-07(UPTT) (January 2009)	Float glass treated as plain glass sheet	9.09	16/10	0.55
4.	DC Sec. 20, CT Kanpur	1	2007-08(UPTT) (December 2009)	Resin treated as chemical	27.84	10/4	1.67
5.	DC Sec.2, CT Lucknow	1	2006-07(UPTT) (March 2009)	Firefighting equipment treated as machinery and tools	101.96	10/8	2.04
6.	AC Sec. 2, CT Lucknow	1	2005-06 (February 2009)	Paper napkin treated as paper product	4.26	16/8	0.34
			2006-07 (February 2009)	-do-	0.64	16/8	0.05
7.	DC Sec.12, CT Lucknow	1	2006-07 (March 2009)	Kheer (cooked food) treated as sweet (01-04-06 to31-07-06)	6.32	8/5	0.19
				Kheer (cooked food) treated as sweet (01-08-06 to31-03-07)	21.98	12.5/5	1.65
				Flavoured Milk treated as unclassified goods	25.42	16/10	1.52
			2007-08(UPTT) (March 2010)	Kheer (cooked food) treated as sweet	34.43	12.5/5	2.58
				Flavoured Milk was treated as unclassified goods	27.17	16/10	1.63
8.	DC Sec.19, CT Lucknow	1	2007-08(UPTT) (July 2009)	Water proofing compound treated as unclassified goods	8.44	20/10	0.84
				Coal tar based shelling compound treated as unclassified goods	2.95	20/4	0.47
9.	DC Sec. 1, CT Meerut	1	2007-08(VAT) (January 2011)	Adhesive treated as resin	130.43	12.5/4	11.09
10.	AC Sec. 12, CT Meerut	1	2007-08(UPTT) (March 2010)	Split Air Conditioner treated as electrical goods	11.10	16/10	0.67
11.	DC Sec.2, CT Mirzapur	1	2005-06 (February 2010)	Essential Oil treated as synthetic fragrance	25.89	10/8	0.52
12.	DC, CT Modinagar	1	2005-06 (September 2008)	Electronics goods treated as electronic components	11.63	8/4	0.47
			2006-07 (March 2009)	-do-	16.72	8/4	0.67
			2007-08(UPTT) (February 2010)	-do-	14.75	10/4	0.88
13.	DC Sec.2, CT Noida	1	2006-07(UPTT) (September 2010)	R O System treated as machinery	21.18	10/8	0.42
					15.98	10/9	0.16
14.	DC Sec. 5, CT Noida	1	2007-08(UPTT) (March 2010)	Multifunctional digital copier treated as electronic goods	299.07	10/4	17.94
			2007-08(VAT) (January 2011)	-do-	204.24	12.5/4	17.36
		1	2007-08(UPTT) (May 2010)	Electronic auto locks treated as electronic goods	54.33	12/8	2.17
		1	2006-07(UPTT) (June 2010)	Thinner & Reducer treated as industrial chemical	28.17	12/4	2.25
			2007-08(UPTT) (October 2010)	-do-	18.71	12/4	1.50
15.	DC Sec.13, CT Noida	1	2007-08(UPTT) (December 2009)	Aluminum architecture fabrication treated as aluminum section	18.77	10/4	1.13
	Total	17			1,266.94		81.42

APPENDIX-III

Non/Short levy of CST due to application of incorrect rate of tax (Reference Para No. 2.10.3)

(₹ in lakh)

Sl. No.	Name of the unit	Number of dealers	Assessment year (Month & year of assessment)	Name of commodity	Value of goods	Tax leviable/levied (per cent)	Differential rate of tax	Tax short levied
1.	DC Sec. 1, CT Allahabad	1	2002-03 (August 2004)	Auto refractometer and sight saving electronic goods	163.19	$\frac{10}{0}$	10	16.32
			2003-04 (June 2005)	-do-	123.12	$\frac{10}{0}$	10	12.31
2.	CTO Sec. 1, CT Ghaziabad	1	2006-07 (January 2011)	Ink and Chemical	23.27	$\frac{10}{4}$	6	1.40
3.	DC Sec. 13, CT Ghaziabad	1	2007-08(VAT) (February 2011)	Canvas bag	50.72	$\frac{12.5}{4}$	8.5	4.31
4.	DC Sec. 15, CT Ghaziabad	1	2007-08(UPTT) (March 2010)	Railway machinery parts	17.74	$\frac{9}{4}$	5	0.89
5.	AC Sec. 15, CT Ghaziabad	1	2007-08(VAT) (March 2011)	Rubber roller	14.25	$\frac{12.5}{4}$	8.5	1.21
6.	DC Sec. 17, CT Ghaziabad	1	2007-08(VAT) (March 2011)	Medical metal furniture	26.18	$\frac{12.5}{4}$	8.5	2.23
7.	DC Sec. 6, CT Kanpur	1	2007-08(UPTT) (December 2009)	Diesel locomotive machinery	20.03	$\frac{9}{4}$	5	1.00
8.	DC Sec. 16, CT Kanpur	1	2007-08(UPTT) (March 2010)	Sleeping Bags	45.50	$\frac{10}{5}$	5	2.28
9.	DC Sec. 26, CT Kanpur	1	2007-08(UPTT) (February 2010)	Steel Jerry Can	261.11	$\frac{5}{4}$	1	2.61
10.	DC, CT Kosikalan	1	2006-07 (March 2009)	Cosmetics	20.85	$\frac{16}{10}$	6	1.25
11.	DC, CT Modinagar	1	2006-07 (March 2009)	Temperature measurement system	61.64	$\frac{4}{2}$	2	1.23
12.	DC Sec. 2, CT Noida	1	2006-07 (March 2009)	Electronic ultra sound scanner	75.81	$\frac{4}{2}$	2	1.52
13.	DC Sec. 5, CT Noida	1	2007-08(UPTT) (March 2010)	Multifunctional digital copier	422.58	$\frac{10}{4}$	6	25.35
			2007-08(VAT) (March 2011)	-do-	196.96	$\frac{12.4}{4}$	8.5	16.74
Total		13			1,522.95			90.65

APPENDIX-IV

Non-imposition of penalty for delayed deposit of tax (Reference para No. 2.11.1)

(₹ in lakh)

Sl. No.	Name of the office	No. of dealers	Assessment Year (month & year of assessment)	Amount of tax	Period of delay (in days)	Minimum penalty leviable
1.	DC Sec. 3, CT Bareilly	1	2009-10 (March 2011)	6.16	6-257	1.23
2.	DC Sec.2, CT Chandausi	1	2005-06 (December 2008)	33.69	3-5	3.37
		1	2005-06 (February 2009)	17.76	3	1.78
3.	DC Sec. 4, CT Firozabad	1	2007-08(UPTT) (December 2009)	53.01	5-23	5.30
4.	DC Sec. 2, CT Gautam Budh Nagar	1	2007-08(VAT) (February 2011)	5.69	18-19	1.14
5.	DC Sec.1, CT Gorakhpur	1	2005-06 (February 2009)	14.58	3-83	1.46
			2006-07 (March 2009)	5.50	5-231	0.55
			2007-08(UPTT) (March 2010)	24.09	8-55	2.40
6.	AC Sec. 5, CT Jhansi	1	2007-08(UPTT) (March 2010)	10.16	71-106	1.02
7.	JC(CC)-II, CT Kanpur	1	2007-08(VAT) (January 2011)	21.57	11	4.31
		1	2007-08(VAT) (March 2011)	8.29	36-96	1.66
8.	DC Sec. 5, CT Kanpur	1	2007-08(VAT) (February 2011)	12.32	5-759	2.46
9.	JC(CC)- Oil Sector, CT Lucknow	1	2007-08(VAT) (March 2011)	107.42	102-163	21.48
10.	DC Sec.2, CT Lucknow	1	2007-08(UPTT) (January 2010)	79.85	3 - 12	7.99
11.	AC Sec. 21, CT Lucknow	1	2007-08(VAT) (March 2011)	6.74	25-85	1.36
12.	DC Sec. 2, CT Mathura	1	2007-08(VAT) (March 2011)	4.24	4-31	0.85
13.	DC Sec. 5, CT Noida	1	2006-07 (March 2009)	8.24	5	0.82
Total		15		419.31	3-759	59.18

APPENDIX-V

Non-imposition of penalty on delayed deposit of works contract tax (Reference para No. 2.11.5)

(₹ in lakh)						
Sl. No.	Name of the office	No of dealers	Assessment year (Month & year of Assessment)	Amount of tax	Period of delay (in days)	Maximum penalty leviable
1.	DC Sec. 11, CT Agra	1	2007-08(VAT) (March 2011)	1.66	13 to 26	3.32
2.	DC Sec.16, CT Ghaziabad	1	2007-08(VAT) (February 2011)	11.41	5 to 31	22.82
3.	AC Sec.18, CT Ghaziabad	1	2007-08(UPTT) (February 2010)	18.63	6 to 32	37.26
4.	DC Sec. 17, CT Kanpur	1	2007-08(VAT) (March 2011)	13.47	8 to 61	26.94
5.	AC Sec.7, CT Muzaffarnagar	1	2007-08(UPTT) (March 2010)	0.89	11 to 311	1.78
6.	DC Sec. 2, CT Noida	1	2007-08(UPTT) (December-2010)	2.98	158	5.96
7.	DC Sec. 9, CT Noida	1	2007-08(VAT) (February 2011)	11.53	18	23.06
		1	2007-08(VAT) (December2010)	0.32	39	0.64
			2008-09 (December2010)	0.84	162	1.68
		1	2007-08 (VAT) (March 2011)	1.25	45	2.50
8.	DC, CT Paliakalan	1	2007-08(VAT) (March 2011)	1.33	36 to 152	2.66
9.	AC Sec. 12, CT Saharanpur	1	2007-08(UPTT) (December-2009)	0.98	32 to 93	1.96
10.	AC Sec. 1, CT Shamli	1	2007-08(VAT) (February 2011)	1.17	37	2.34
11.	DC Sec. 14, CT Varanasi	1	2007-08(VAT) (February 2011)	1.61	42	3.22
	Total	13		68.07	5 to 311	136.14

APPENDIX-VI
Short levy of licence fee on the model shops
(Reference Para No. 3.8)

(A) 2010-2011

Name of District	Sl. No.	Name of Model Shop	No. of IMFL bottles sold during 02/2009 to 01/2010	No. of Beer bottles sold during 02/2009 to 01/2010	Licence fee due for the year 2010-11 as per actual sale @ ₹ 26 per bottle	Licence fee due for Beer for the year 2010-11 as per actual sale @ ₹ 5 per bottle	Fee chargeable for drinking facility	Total licence fee due as per actual sale of Model shop	Licence fee after limiting to maximum ₹ 22 lakh + Fee of drinking facility	Licence fee realised by department	Difference of licence fee (Limiting to maximum ₹ 22 lakh)
1	2	3	4	5	6	7	8	9	10	11	12
Mathura	1	Chatikata No-01	53325	56479	1386450	282395	0	1668845	1668845	1212300	456545
Faizabad	1	Naka Model Shop	46578	52489	1211028	262445	50000	1523473	1523473	1276400	247073
	2	Civil Lines Model Shop	49000	48459	1274000	242295	50000	1566295	1566295	1276400	289895
Etah	1	Bus Adda Model Shop	65575	70538	1704950	352690	50000	2107640	2107640	1253000	854640
Lakhimpur Kheri	1	Mo Raniganj Station Road	75388	44741	1960088	223705	0	2183793	2183793	1251800	931993
	2	Barkherwa Mahawa	93336	54183	2426736	270915	0	2697651	2200000	1251800	948200
Raebareli	1	Bus Station	37086	48696	964236	243480	0	1207716	1207716	800000	407716
Jhansi	1	Rinjhim Modai Shop Station Road	69250	87915	1800500	439575	0	2240075	2200000	2018500	181500
	1	Gosai Ganj	31217	46175	811642	230875	100000	1142517	1142517	900000	242517
	2	Tiwariganj	27815	53052	723190	265260	100000	1088450	1088450	900000	188450
Lucknow	3	Mohamlal Ganj	29519	37494	767494	187470	100000	1054964	1054964	900000	154964
Total -A (2010-11)			578089	600221	15030314	3001105	450000	18481419	17943703	13040200	4903493

(B) 2011-12

		(In ₹)										
Name of District	Sl. No.	Name of Model shop	No. of IMPL bottles sold	No. of Beer bottles sold	Licence fee due for the year 2011-12 as per actual sale @ ₹ 30 per bottle	Licence fee due for the year 2011-12 as per actual sale @ ₹ 6 per bottle	Licence fee for the year 2011-12 as per actual sale @ ₹ 6 per bottle	Fee chargeable for drinking facility	Total licence fee due as per actual sale of Model shop	Licence fee after limiting to maximum ₹ 25 lakh	Licence fee realised by Department	Difference of licence fee (Limiting to maximum ₹ 25 lakh)
1	2	3	4	5	6	7	8	9 (6+7+8)	10	11	12 (10-11)	
Faizabad	1	Naka Model Shop	99385	119689	2981550	718134	100000	3799684	2600000	1349600	1250400	
	2	Civil Lines Model Shop	103053	121253	3091590	727518	100000	3919108	2600000	1349600	1250400	
Ghazipur	1	Mohammadabad Model Shop	37729	47321	1131870	283926	100000	1515796	1515796	988700	527096	
Rampur	1	Guru Nanak Road	37820	35387	1134600	212322	0	1346922	1346922	1201700	145222	
	2	Midve Model Shop	42749	37143	1282470	222858	0	1505328	1505328	1201700	303628	
	3	Civil Lines Model Shop	36827	30222	1104810	181332	0	1286142	1286142	1201700	84442	
	4	Hamid Gate Model Shop	36089	30672	1082670	184032	0	1266702	1266702	1201700	65002	
	5	Misten Gang Model Shop	33823	31463	1014690	188778	0	1203468	1203468	1201700	1768	
	6	Milak Model Shop	27082	14874	812460	89244	0	901704	901704	900000	1704	
	7	Dev Resort	57621	36453	1728630	218718	0	1947348	1947348	900000	1047348	
	1	Rtapur	39524	20736	1185720	124416	0	1310136	1310136	800000	510136	
Raebareli	2	Civil Lines	40952	44294	1228560	265764	0	1494324	1494324	800000	694324	
Kanshi Ram Nagar	3	Station Road	25874	31758	776220	190548	0	966768	966768	800000	166768	
	1	Nadarai Gate	85897	143607	2576910	861642	0	3438552	2500000	900000	1600000	
	2	Ganj Dudwara	79708	53892	2391240	323352	0	2714592	2500000	900000	1600000	
	3	Sidhpura	56834	72506	1705020	435036	0	2140056	2140056	900000	1240056	
	Total -B (2011-12)		840967	871270	25229010	5227620	300000	30756630	27084694	16596400	10488294	
	Total -A (2010-11)		578089	600221	15030314	3001105	450000	18481419	17943703	13040200	4903493	
	Grand Total - A+B (2010-11 + 2011-12)		1419056	1471491	40259324	8228725	750000	49238049	45028397	29636600	15391787	

APPENDIX-VII (A)
Loss of Total Reducing Sugar (TRS) during transit of molasses
(Reference Para No. 3.11.1)

Sl. No.	Name of Distillery	Month of receipt of molasses	Number of passes	Molasses received (In quintals)	Details of TRS (in percentage)			Difference of TRS (In quintals)	Quantity of FS (88 per cent of TRS) (In quintals)	Quantity of alcohol produced (52.5 AL per quintal of FS)	Potable alcohol (in AL)		Duty involved on potable alcohol at the rate 420 per AL
					Dispatched	Received	Difference				Percent- age	Quantity	
1.	Lords Distillery, Nandganj, Ghazipur	August 2010 to March 2011	126	36514.85	41.05 – 47.71	40.00 – 44.00	1.05 – 5.90	1168.834	61363.788	99.9	61302.424	25747018	
2.	Wave Aswami & Breweries Ltd. Ahmadpura, Aligarh	August 2010 to March 2011	215	63391.3	42.86 – 50.45	41.00 – 50.00	0.11 – 2.61	400.65	21034.14	100	21034.14	8834339	
3.	Mohan Mekin Distillery Ltd. Mohan Nagar, Ghaziabad	March 2011	25	4895.7	46.50	45.00 – 45.45	1.05 – 1.50	45.95	2412.45	100	2412.45	1013229	
	Total	August 2010 to March 2011	366	104801.85	41.05 – 50.45	40.00 – 50.00	0.11 – 5.90	1615.434	84810.378	99.9 – 100	84749.014	35594586 or 3.56 crore	

APPENDIX-VII (B)
Loss of Total Reducing Sugar (TRS) during storage of molasses
(Reference Para No. 3.11.2)

Sl. No.	Name of Distillery	Period of molasses used	Numbers of COT	Minimum percentage of TRS present in the molasses received (as per Lab of Sugar Factory)	Minimum percentage of Fermentable Sugar present in the molasses received (88 percent of TRS)	Molasses stored/ consumed (in quintals)	Percentage of F S present in the molasses consumed (as per AT Lab)	Loss of fermentable sugar during storage		Quantity of alcohol to be produced (52.5 AL per quintal of FS)	Potable alcohol (in AL)		Duty involved on potable alcohol at the rate 420 per AL
								Percentage	Quintal		Percentage	Quantity	
1.	Lords Distillery, Nandgani, Ghazipur	May 2010 to October 2010	19	40	35.20	99100	34.22 – 35.12	0.11 – 0.98	414.978	21786.349	99.9	21764.562	9141116
2.	Wave Aswani & Breweries Ltd. Ahmadpura Aligarh	June 2010 to July 2010	12	40	35.20	134640	34.90 – 35.06	0.14 – 0.30	272.748	14319.30	100	14319.30	6014106
3.	Unnao Distillery & Breweries Ltd. Unnao	March 2010 to March 2011	24	41	36.08	72210	32.04 – 34.28	1.80 – 3.07	1809.689	95008.67	100	95008.67	39903641
4.	Kesar Interprises Ltd. Baheri, Bareilly	August 2011 to October 2011	4	41	36.08	52080	33.21 – 35.63	0.45 – 2.87	700.467	36774.51	62.26	22895.809	9616240
	Total	March 2010 to October 2011	59	40 -41	35.20 – 36.08	358030	32.04 – 35.63	0.11 – 3.07	3197.882	167888.829	62.26 – 100	153988.341	64675103 or 6.47 crore

APPENDIX-VIII
Short levy/realisation of licence fee for FL-2 licences
(Reference Para No. 3.14)

(A)- For the year 2010-11

Sl. No.	District where FL-2 licence not settled		District from where supply was made		Calculated consumption of previous year (2009-10) for which the FL-2 licence was authorised (in bottles)	Licence fee realised on the basis of calculated sale of previous year	Licence fee realised from the FL-2 Licensee	Licence fee less levied/ realised
	Name of District	Calculated consumption ² of previous year (2009-10) (in bottles)	Name of District	Calculated consumption of previous year (2009-10) (in bottles)				
1.	Lakhimpur Kheri	829078	Sitapur	622986	2017133	20.00	5.00	15.00
2.	Hardoi	565069	Sitapur	2844291	3335473	40.00	30.00	10.00
3.	Chandauli	491182	Varanasi	642041	1035174	10.00	5.00	5.00
4.	Kanshi Ram Nagar	393133	Etah	694359	1012644	10.00	5.00	5.00
5.	Ambedkar Nagar	318285	Faizabad	585894	879569	10.00	5.00	5.00
6.	Pratapgarh	293675	Sultanpur	453842	704195	10.00	5.00	5.00
7.	Siddharth Nagar	250353	Basti			100.00	55.00	45.00
Total (2010-11)								

(B)- For the year 2011-12

Sl. No.	District where FL-2 licence not settled		District from where supply was made		Calculated consumption of previous year (2010-11) for which the FL-2 licence was authorised (in bottles)	Licence fee realised on the basis of calculated sale of previous year	Licence fee realised from the FL-2 Licensee	Licence fee less levied/ realised
	Name of District	Calculated consumption of previous year (2010-11) (in bottles)	Name of District	Calculated consumption of previous year (2010-11) (in bottles)				
1.	Lakhimpur Kheri	1028042	Sitapur	782121	1810163	20.00	10.00	10.00
2.	Pilibhit	471422	Bareilly	2288316	2759738	20.00	10.00	10.00
3.	Pratapgarh	444434	Sultanpur	671680	1116114	10.00	5.00	5.00
4.	Siddharth Nagar	332193	Basti	573175	1108582	10.00	5.00	5.00
5.	Sant Kabir Nagar	203214	Basti					
6.	Chitrakoot	248762	Banda	642498	1237086	10.00	5.00	5.00
7.	Hamirpur	232336	Banda					
8.	Mahoba	133490	Banda					
Total (2011-12)						70.00	35.00	35.00

² Calculated sale for 2010-11 - fixed on the basis of formula: Actual sale of 10 months (April to January) + 2 x Average of actual sale of 10 months.

Calculated sale for 2011-12: Actual sale of 11 months (April to February) + Average of actual sale of 11 months.

APPENDIX-IX
Non/short levy of licence fee on wholesale supply of beer
(Reference Para No. 3.15)

Sl. No.	Name of district	Year 2009-10				Year 2010-11				Total revenue loss during 2009-10 and 2010-11				
		Number of bottles of Foreign Liquor sold during 2008-09	Number of bottles of beer sold during 2008-09	Total number of bottles of FL & beer	Licence fee due	Licence fee levied	Loss of revenue	Number of bottles of Foreign Liquor sold during 2009-10	Number of bottles of beer sold during 2009-10		Total number of bottles of FL & beer	Licence fee due	Licence fee levied	Loss of revenue
1.	Aligarh	2401126	2361890	4763016	40	20	20	2893784	3068105	5961889	40	30	10	30
2.	Allahabad	2274340	2818037	5092377	40	20	20	2652101	3172627	5824728	40	30	10	30
3.	Ambedkar Nagar	244939	218004	462943	5	0	5	318286	277117	595403	5	0	5	10
4.	Azamgarh	523284	470903	994187	10	5	5	NA	NA	NA	-	-	-	5
5.	Auraiya	NA	NA	NA	-	-	-	409991	367659	777650	10	5	5	5
6.	Bagpat	927449	176876	1104325	10	0	10	1097900	810725	1908625	20	0	20	30
7.	Bahrach	298114	442650	740764	10	5	5	359014	637594	996608	10	5	5	10
8.	Ballia	588214	269585	857799	10	5	5	NA	NA	NA	-	-	-	5
9.	Bairampur	146863	262524	409387	5	0	5	186335	308246	494581	5	0	5	10
10.	Bareilly	1679004	1407904	3086908	40	20	20	1938204	1609501	3547705	40	20	20	40
11.	Basti	365821	398124	763945	10	5	5	452942	450705	903647	10	5	5	10
12.	Bijnor	1788694	1133635	2922329	30	20	10	2123926	1394489	3518415	40	20	20	30
13.	Bulandshahar	2081257	1480304	3561561	40	20	20	2498788	1748338	4247126	40	20	20	40
14.	Chandauli	373346	319714	693060	5	0	5	491182	364574	855756	10	0	10	15
15.	Chitrakoot	132242	85076	217318	5	0	5	174652	129527	304179	5	0	5	10
16.	Deoria	NA	NA	NA	-	-	-	936716	868760	1805476	20	10	10	10
17.	Etah	418833	392239	811072	10	5	5	642041	647018	1289059	10	5	5	10
18.	Etawah	424072	335573	759645	10	5	5	526154	395546	921700	10	5	5	10
19.	Faizabad	550668	566062	1116730	10	5	5	694359	640107	1334466	10	5	5	10
20.	Farrukhabad	518837	410623	929460	10	0	10	691005	521240	1212245	10	5	5	15
21.	Fatehpur	352866	298456	651322	5	0	5	426182	343202	769384	10	5	5	10
22.	Firozabad	1316869	1170340	2487209	20	10	10	1548101	1480011	3028112	40	20	20	30
23.	Gazipur	383407	378632	762039	10	5	5	552347	551956	1104303	10	5	5	10

Sl. No.	Name of district	Year 2009-10				Year 2010-11				Total revenue loss during 2009-10 and 2010-11				
		Number of bottles of Foreign Liquor sold during 2008-09	Number of bottles of beer sold during 2008-09	Total number of bottles of FL & beer	Licence fee due	Licence fee levied	Loss of revenue	Number of bottles of Foreign Liquor sold during 2009-10	Number of bottles of beer sold during 2009-10		Total number of bottles of FL & beer	Licence fee due	Licence fee levied	Loss of revenue
24.	Gonda	359778	478585	838363	10	5	5	589300	735699	1324999	10	5	5	10
25.	Gorakhpur	1286587	1875499	3162086	40	10	30	1506795	2196844	3703639	40	20	20	50
26.	Hamirpur	118855	134380	253235	5	0	5	169897	190588	360485	5	0	5	10
27.	Hardoi	471096	377510	848606	10	0	10	565070	427406	992476	10	0	10	20
28.	Hathras	919493	742296	1661789	20	10	10	1038384	1062364	2100748	20	10	10	20
29.	J.P. Nagar	473380	345796	819176	10	5	5	596298	439560	1035858	10	5	5	10
30.	Jaunpur	521983	575563	1097546	10	5	5	823535	896156	1719691	20	10	10	15
31.	Jhansi	806179	1280268	2086447	20	10	10	937729	1473560	2411289	30	10	20	30
32.	Kanpur Dehat Kanshiram	431686	254819	686505	5	0	5	540997	289945	830942	10	0	10	15
33.	Nagar	232429	180595	413024	5	0	5	393133	356573	749706	10	0	10	15
34.	Kaushambi	121340	82849	204189	5	0	5	169865	102291	272156	5	0	5	10
35.	Kushinagar	310022	245712	555734	5	0	5	392335	304805	697140	5	0	5	10
36.	Lakhimpur	654524	536419	1190943	10	0	10	829079	705458	1534537	20	0	20	30
37.	Mahoba	64158	72503	136661	5	0	5	84122	98497	182619	5	0	5	10
38.	Mahrajanj	156691	184832	341523	5	0	5	222956	261944	484900	5	0	5	10
39.	Mainpuri	398644	409264	807908	10	5	5	641698	690551	1332249	10	5	5	10
40.	Mathura	NA	NA	NA	-	-	-	2321280	3794311	6115591	40	20	20	20
41.	Mau	NA	NA	NA	-	-	-	399444	339117	738561	10	5	5	5
42.	Mirzapur	425173	400393	825566	10	5	5	577611	520839	1098450	10	5	5	10
43.	Moradabad	1694929	984864	2679793	30	20	10	1916656	1186305	3102961	40	20	20	30
44.	Muzaffarnagar	1892191	1608545	3500736	40	20	20	2250865	2030549	4281414	40	20	20	40
45.	Pilibhit	345293	196958	542251	5	0	5	397507	220348	617855	5	0	5	10
46.	Pratapgarh	254905	235472	490377	5	0	5	293675	256671	550346	5	0	5	10
47.	Raebareli	422944	511608	934552	10	0	10	538550	630752	1169302	10	0	10	20
48.	Rampur	395402	333697	729099	10	5	5	469934	400843	870777	10	5	5	10
49.	Saharanpur	1829690	1241434	3071124	40	20	20	2165922	1474169	3640091	40	20	20	40
50.	Sant Kabir Nagar	108797	85121	193918	5	0	5	153927	107104	261031	5	0	5	10

Audit Report (Revenue Sector) for the year ended March 2012

Sl. No.	Name of district	Year 2009-10				Year 2010-11				Loss of revenue	Licence fee levied	Total revenue loss during 2009-10 and 2010-11		
		Number of bottles of Foreign Liquor sold during 2008-09	Number of bottles of beer sold during 2008-09	Total number of bottles of FL & beer	Licence fee due	Number of bottles of Foreign Liquor sold during 2009-10	Number of bottles of beer sold during 2009-10	Total number of bottles of FL & beer	Licence fee due					
51.	Siddharthnagar	173866	148345	322211	5	0	5	250354	298416	548770	5	0	5	10
52.	Sitapur	487256	428364	915620	10	5	5	622986	508176	1131162	10	5	5	10
53.	Sonebhadra	492282	497192	989474	10	5	5	584603	703667	1288270	10	5	5	10
54.	Sravasti	30506	45108	75614	5	0	5	77335	58771	136106	5	0	5	10
55.	Sultanpur	495023	234431	729454	10	5	5	585895	509633	1095528	10	5	5	10
56.	Unnao	527650	614996	1142646	10	5	5	680998	706193	1387191	10	5	5	10
	Total	34692997	30740570	65433567	715	290	425	45402745	43765152	89167897	875	375	500	925

APPENDIX-X

Short levy of tax due to adoption of lesser seating capacity of Tata Magic Vehicle (Reference Para No. 4.8)

(In ₹)

Sl. No.	Name of unit	Number of vehicles (unladen weight 1000 Kg.)	Period	Tax leviable	Tax paid	Short levy
1.	RTO Meerut	164	October 2009 to December 2010	3102855	2659590	443265
		69	January 2011 to February 2011	1242780	1065240	177540
2.	ARTO Etawah	130	October 2009 to March 2011	2428322	2081420	346902
3.	ARTO SantKabir Nagar	117	October 2009 to February 2011	1941170	1663860	277310
4.	ARTO Mahrajganj	97	April 2010 to March 2011	796949	683100	113849
5.	ARTO Hamirpur	139	October 2009 to November 2010	2465288	2113104	352184
6.	ARTO Ambedkar Nagar	30	October 2009 to April 2011	354714	304040	50674
7.	ARTO Siddharth Nagar	30	October 2009 to January 2011	743819	637560	106259
8.	RTO Gorakhpur	151	November 2010 to January 2011	2379300	2039400	339900
9.	ARTO Mainpuri	11	October 2009 to June 2011	2811270	2409660	401610
10.	ARTO Rampur	100	December 2010 to September 2011	1225840	1050720	175120
11.	ARTO Kushinagar	259	October 2009 to September 2011	4580471	3926118	654353
12.	ARTO Bagpat	125	October 2009 to August 2011	3884650	3329700	554950
13.	ARTO Bulandshahar	118	October 2009 to July 2011	2318477	1987266	331211
14.	ARTO Jalaun (Orai)	167	September 2010 to May 2011	3445043	2952894	492149
15.	RTO Mizapur	171	March 2010 to December 2011	3160080	2708640	451440
16.	ARTO Auraiya	165	October 2009 to September 2011	5192880	4451040	741840
17.	ARTO Gazipur	81	February 2010 to July 2011	1182720	1013760	168960
18.	ARTO Ballia	128	November 2009 to June 2011	1708630	1464540	244090
19.	ARTO Raebareli	376	July 2010 to July 2011	5351493	4586994	764499
20.	ARTO Deoria	183	November 2009 to March 2011	3978590	3410220	568370
21.	ARTO Lakhimpur Kheri	135	July 2010 to June 2011	1730960	1483680	247280
22.	ARTO Chandauli	104	November 2009 to March 2011	3803030	3259740	543290
23.	RTO Azamgarh	22	December 2010 to November 2011	388080	332640	55440
24.	ARTO Kaushambi	94	October 2010 to June 2011	2721950	2333100	388850
25.	RTO Allahabad	46	January 2011 to September 2011	723800	620400	103400
26.	ARTO Kanshiram Nagar	83	October 2009 to December 2011	2163436	1854380	309056
27.	ARTO Lalitpur	172	January 2011 to February 2012	3973200	3405600	567600
	Total	3467		69799797	59828406	9971391 or ₹ 99.71 lakh

APPENDIX-XI

Non-realisation of tax/additional tax in respect of vehicles surrendered beyond three months (Reference Para No. 4.9)

Sl. No.	Name of office	Number of vehicles	Month of surrender	Period for which tax leviable	Non realisation of Tax/Additional Tax (in ₹)
1.	RTO Ghaziabad	15	September 2008 to August 2010	April 2010 to April 2011	1700449
2.	RTO Meerut	36	December 2009 to August 2011	April 2010 to December 2011	1144070
3.	ARTO Hamirpur	26	December 2009 to December 2010	April 2010 to December 2011	1957546
4.	ARTO Unnao	47	March 2009 to November 2010	April 2010 to July 2011	3983615
5.	RTO Lucknow	58	December 2009 to March 2011	April 2010 to July 2011	942544
6.	ARTO Deoria	27	June 2008 to August 2010	April 2010 to December 2010	169903
7.	RTO Kanpur Nagar	7	March 2010 to March 2011	July 2010 to July 2011	142850
8.	ARTO Mainpuri	22	August 2008 to December 2010	April 2010 to June 2011	1487275
9.	ARTO Farrukhabad	15	November 2008 to December 2010	April 2010 to July 2011	1016396
10.	ARTO Bagpat	23	April 2010 to March 2011	July 2010 to August 2011	437591
11.	ARTO Mathura	20	March 2009 to March 2011	April 2010 to July 2011	361205
12.	ARTO Rampur	8	January 2011 to June 2011	May 2011 to October 2011	137325
13.	ARTO Balrampur	137	March 2011 to July 2011	July 2011 to November 2011	328467
14.	ARTO Auraiya	24	October 2009 to December 2010	April 2010 to September 2011	2994300
15.	ARTO Kushinagar	10	June 2009 to March 2011	April 2010 to September 2011	164586
16.	ARTO Bijnor	42	October 2010 to April 2011	February 2011 to December 2011	382405
17.	RTO Agra	4	August 2009 to August 2010	April 2010 to November 2011	378480
18.	ARTO Fatehpur	6	November 2010 to August 2011	March 2011 to January 2012	100042
19.	ARTO Firozabad	43	December 2010 to July 2011	April 2011 to December 2011	746800
20.	ARTO Muzaffarnagar	14	March 2010 to July 2010	July 2010 to June 2011	133400
21.	ARTO Pilibhit	9	December 2009 to December 2010	April 2010 to June 2011	99820
22.	RTO Bareilly	6	December 2009 to February 2011	April 2010 to June 2011	29786
23.	ARTO Sitapur	12	June 2009 to June 2011	April 2010 to December 2011	164220
24.	ARTO Etawah	4	December 2010 to September 2011	April 2011 to March 2012	34500
25.	ARTO Bulandshahar	10	April 2010 to March 2011	August 2010 to July 2011	164082
26.	ARTO Shahjahanpur	30	August 2010 to July 2011	December 2010 to November 2011	371650
27.	RTO Saharanpur	8	February 2010 to June 2011	June 2010 to December 2011	171209
28.	RTO Gorakhpur	34	September 2008 to June 2011	April 2010 to December 2011	905340
29.	ARTO Bahraich	7	September 2006 to September 2010	April 2010 to May 2011	678600
30.	ARTO Raebareli	8	February 2010 to March 2011	June 2010 to July 2011	287400
31.	ARTO Jaunpur	5	October 2009 to September 2010	April 2010 to November 2011	536700
32.	RTO Allahabad	34	June 2005 to July 2011	April 2010 to December 2011	676123
33.	RTO Banda	2	August 2010 to August 2011	December 2010 to December 2011	101160
	Total	753			22929839 or 2.29 crore

APPENDIX-XII

Non-imposition of penalty on the vehicles carrying excess load
(Reference Para No. 4.10.1)

Sl. No.	Name of office	Vehicle by which the excess load was carried	Mineral Carried	Period during which the overloaded vehicles plied	Load carried by the vehicle (in tonne)	Load permitted to be carried as per RCs of vehicles (in tonne)	Load carried in excess of permissible limit (in tonne)	Penalty imposable on each vehicle (in ₹)	No. of vehicles	Amount of penalty imposable but not imposed/realised (in ₹)
1.	ARTO Raebareli	Tractor Trolley (02 wheel)	Sand	February 2010 to April 2011	6	3	3	5000	91	455000
		Truck (06 wheel)	Sand	February 2011 to June 2011	24	9	15	17000	283	4811000
2.	ARTO Unnao	Tractor Trolley (02 wheel)	Sand	February 2011 to March 2011	6	3	3	5000	70	350000
		Truck (06 wheel)	Sand	February 2011 to March 2011	24	9	15	17000	200	3400000
		Mini Truck (06 wheel)	Sand	February 2011 to March 2011	12	9	3	5000	21	105000
		Truck (10 wheel)	Sand	January 2010 to May 2011	40	15	25	27000	99	2673000
3.	ARTO Pratapgarh	Tractor Trolley (02 wheel)	Sand	October 2008 to March 2011	6	3	3	5000	163	815000
		Tractor Trolley (02 wheel)	Sand	October 2008 to March 2011	8	3	5	7000	58	406000
		Tractor Trolley (04 wheel)	Sand	October 2008 to March 2011	16	5.25	10.75	13000	48	624000
		Truck (06 wheel)	Sand	April 2008 to April 2009	16	9	7	9000	5	45000
		Truck (06 wheel)	Sand	April 2008 to June 2010	24	9	15	17000	74	1258000
		Truck (06 wheel)	Sand	April 2008	28	9	19	21000	2	42000
4.	ARTO Balrampur	Tractor Trolley (04 wheel)	Sand	August 2011 to September 2011	6	5.25	0.75	3000	86	258000
5.	ARTO Lucknow	Tractor Trolley (02 wheel)	Ordinary Soil	January 2010 to March 2010	6	3	3	5000	136	680000
6.	ARTO Auraiya	Tractor Trolley (02 wheel)	Sand	July 2009 to November 2009	6	3	3	5000	100	500000
		Mini Truck (06 wheel)	Sand	July 2009 to November 2009	12	9	3	5000	30	150000
7.	ARTO Hardoi	Tractor Trolley (04 wheel)	Sand	January 2010	6	5.25	0.75	3000	35	105000
8.	ARTO Lalitpur	Truck (06 wheel)	Gitti	July 2009 to August 2009	20 to 36	9	11 to 27	13000 to 29000	16	277000
		Truck (10 wheel)	Gitti	July 2008	34 to 40	15	19 to 25	21000 to 27000	28	644000
9.	ARTO Siddharth Nagar	Truck (06 wheel)	Sand	January 2011 to January 2012	14.12	9	5.12	8000	73	584000
10.	ARTO Srawasti	Tractor Trolley (02 wheel)	Sand	July 2010 to February 2011	5.29	03	2.29	5000	284	1420000
		Tractor Trolley (02 wheel)	Sand	July 2010 to February 2011	7.0	03	4	6000	21	126000
		Tractor Trolley (04 wheel)	Sand	July 2010 to February 2011	8.82	5.25	3.57	6000	03	18000

Audit Report (Revenue Sector) for the year ended March 2012

Sl. No.	Name of office	Vehicle by which the excess load was carried	Mineral Carried	Period during which the overloaded vehicles plied	Load carried by the vehicle (in tonne)	Load permitted to be carried as per RCs of vehicles (in tonne)	Load carried in excess of permissible limit (in tonne)	Penalty imposable on each vehicle (in ₹)	No. of vehicles	Amount of penalty imposable but not imposed/realised (in ₹)
		Tractor Trolley (04 wheel)	Sand	July 2010 to February 2011	10.59	5.25	5.34	8000	11	88000
		Truck (10 wheel)	Sand	July 2010 to February 2011	21.18	15	6.18	9000	05	45000
		Truck (10 wheel)	Sand	July 2010 to February 2011	26.47	15	11.47	14000	02	28000
		Truck (10 wheel)	Sand	July 2010 to February 2011	31.76	15	16.76	19000	01	19000
11.	SantKabir Nagar	Tractor Trolley (02 wheel)	Sand	March 2011 to November 2011	6	5.25	0.75	3000	168	504000
	Total								2113	20430000 or 2.04 crore

APPENDIX-XIII

**Non-levy of tax and fines on the tractors registered for agricultural purposes which
were engaged in commercial activities
(Reference Para No. 4.12)**

Sl. No.	Name of unit	Unladen Weight of vehicle (in Tonne)	Period of plying of vehicle	No. of vehicle		Amount of tax payable @ ₹ 500 per quarter per ton of unladen weight (In ₹)	Penalty leviable			Total amount of tax and penalty (In ₹)
				Before August 2010	After August 2010		₹ 2500 per vehicle	₹ 4000 per vehicle	Total	
1.	ARTO Mathura	02	March 2009 to March 2011	102	29	131000	255000	116000	371000	502000
2.	ARTO Unnao	02	November 2009 to July 2011	38	1	39000	95000	4000	99000	138000
3.	ARTO Hardoi	02	January 2010	29	0	29000	72500	0	725000	754000
4.	ARTO Raebareli	02	November 2009 to July 2011	1	64	65000	2500	256000	258500	323500
5.	RTO Lucknow	02	April 2008 to July 2011	10	0	10000	25000	0	25000	35000
6.	ARTO Auraiya	02	November 2009 to September 2011	24	0	24000	60000	0	60000	84000
7.	ARTO Rampur	02	December 2010 to September 2011	22	0	22000	55000	0	55000	77000
8.	ARTO Mainpuri	02	December 2010 to March 2011	0	35	35000	0	140000	140000	175000
9.	RTO Allahabad	02	May 2009 to March 2011	6	53	59000	15000	212000	227000	286000
10.	ARTO Siddharth Nagar	02	January 2012	0	76	76000	0	304000	304000	380000
11.	ARTO Sant Kabir Nagar	02	March 2011 to November 2011	16	0	16000	40000	0	40000	56000
12.	ARTO Srawasti	02	July 2010 to January 2011	27	0	27000	67500	0	67500	94500
	Total		April 2008 to January 2012	275	258	533000	687500	1032000	2372000	2905000

APPENDIX-XIV

Non-levy of stamp duty due to non-registration of Land transferred by *Awas Vikas Parishad* (Reference Para No. 5.5.15.2)

(₹ in lakh)

Sl. No.	Name of district	Number of allottees	Possession granted between	Total valuation	Rate of Stamp duty (per cent)	Stamp duty payable	Registration fees payable	Delay ranging from (In months)
1.	Agra	13	September 1988 to March 1998	8.08	6 to 7	0.55	0.08	144 to 279
2.	Ballia	39	May 1993 to April 2000	61.02	6 to 7	4.12	0.81	140 to 223
3.	Bulandshahar	12	November 1988 to July 1994	18.70	6 to 7	1.22	0.25	209 to 277
4.	Firozabad	159	January 1984 to October 2006	112.25	6 to 7	7.44	1.12	71 to 335
5.	Ghazipur	19	December 1992 to January 1995	9.28	6 to 7	0.63	0.09	203 to 228
6.	Gorakhpur	62	March 1976 to August 2007	58.86	6 to 7	3.90	0.73	52 to 429
7.	Jhansi	98	April 1980 to March 2004	48.67	6 to 7	3.33	0.57	93 to 373
8.	Meerut	71	April 1988 to September 2007	66.63	6 to 7	4.49	0.69	51 to 284
9.	Mirzapur	36	November 1984 to September 1998	136.36	6 to 7	9.45	1.68	159 to 325
10.	Muzaffarnagar	279	January 1992 to December 2010	333.09	6 to 7	22.22	4.13	12 to 239
11.	Varanasi	56	April 1985 to June 1985	88.13	6 to 7	6.11	0.65	318 to 320
	Total	844	March 1976 to December 2010	941.07	6 to 7	63.46	10.80	12 to 429

APPENDIX-XV

Short levy of Stamp Duty and Registration fee in execution of sale deed (Reference Para No. 5.5.19.1 – Bullet 2)

(In ₹)

Sl. No.	Name of Office	Number of cases	Month of execution	Value of property on which Stamp duty levied	Value of property on which stamp duty is require to be levied	Stamp duty leviable	Stamp duty levied	Stamp duty short levied	Registration fees short levied
1.	Sub Registrar-II, Agra	10	04/2008 to 08/2011	25628000	130436000	10066840	1968100	8098740	0
2.	Sub Registrar-V, Agra	1	02/2011	1004000	2168000	151760	76000	75760	0
3.	Sub Registrar-I, Aligarh	1	02/2009	567000	2281000	159670	39700	119970	0
4.	Sub Registrar-II, Allahabad	1	05/2008	903000	2207000	200700	72300	128400	0
5.	Sub Registrar, Barabanki	1	07/2010	8322728	37720000	2640400	416150	2224250	0
6.	Sub-Registrar, Basti	1	08/2009	1070000	3616000	243120	64900	178220	0
7.	Sub Registrar-II, Bulandshahar	2	02/2009 to 03/2011	29050000	74148000	5180360	1457280	3723080	0
8.	Sub Registrar, Chitrakoot	1	09/2011	1264000	1580000	100600	81600	19000	0
9.	Sub Registrar, Etah	5	02/2009 to 01/2010	1479500	23782000	1644740	95180	1549560	23100
10.	Sub Registrar, Etawah	1	03/2010	80000	1152000	80640	5600	75040	9200
11.	Sub Registrar-I, Firozabad	1	05/2009	3873000	6383000	446810	271000	175810	0
12.	Sub Registrar-II, Firozabad	2	07/2009 to 07/2010	1172000	1758000	105480	70500	34980	0
13.	Sub Registrar-I, Noida	13	06/2009 to 04/2011	69750500	80359000	4000670	3473060	527610	0
14.	Sub Registrar-III, Noida	3	01/2010 to 09/2010	8892400	9897000	484850	435100	49750	0
15.	Sub Registrar-I, Ghaziabad	6	07/2008 to 06/2009	24795466	53878000	3761460	1725300	2036160	0
16.	Sub Registrar-III, Ghaziabad	1	11/2011	2948000	6357000	444990	206500	238490	0
17.	Sub Registrar-IV, Ghaziabad	1	07/2011	2512000	6858000	480060	176000	304060	0
18.	Sub Registrar-II, Gorakhpur	1	07/2011	390000	546000	27300	19500	7800	2200
19.	Sub Registrar, Kannauj	1	06/2009	400000	1296000	90720	28000	62720	0

Audit Report (Revenue Sector) for the year ended 31 March 2012

Sl. No.	Name of Office	Number of cases	Month of execution	Value of property on which Stamp duty levied	Value of property on which stamp duty is require to be levied	Stamp duty leviabile	Stamp duty levied	Stamp duty short levied	Registra tion fees short levied
20.	Sub Registrar-I, Kanpur	5	09/2008 to 05/2011	14074340	43313000	3031910	976350	2055560	0
21.	Sub Registrar-I, Lucknow	2	04/2010 to 07/2010	15508900	41885000	2921950	2809000	112950	0
22.	Sub Registrar-III, Lucknow	1	07/2009	1595706	2660000	186200	111750	74450	0
23.	Sub-Registrar-IV, Lucknow	1	03/2010	11235000	14044000	983080	778000	205080	0
24.	Sub Registrar-I, Meerut	3	04/2008 to 02/2011	5037000	10548000	951900	521400	430500	7630
25.	Sub Registrar-III, Meerut	2	12/2010 to 07/2011	10307000	15934000	1115380	722000	393380	0
26.	Sub Registrar-IV, Meerut	1	12/2011	229000	262000	13100	9200	3900	2940
27.	Sub Registrar-I, Moradabad	1	02/2012	6875000	19625000	981250	343000	638250	0
28.	Sub Registrar-II, Muzaffarnagar	1	05/2011	222710	2564000	128200	11150	117050	7770
29.	Sub Registrar-II, Saharanpur	1	11/2010	1882000	2822000	187540	121800	65740	0
30.	Sub Registrar-III, Saharanpur	3	08/2008 to 04/2011	19475000	40314000	2168340	1017100	1151240	0
	Total	74	04/2008 to 02/2012	270543250	640393000	42980020	18102520	24877500	52840

APPENDIX-XVI

Short levy of Stamp Duty and Registration fee in execution of Sale Deed
(Reference Para No. 5.5.19.1 – Bullet 5)

(In ₹)

Sl. No.	Name of office	Number of cases	Area of property (in Sq.m.)	Month of execution	Value of property in which stamp duty levied	Value of property on which stamp duty is required to be levied	Stamp duty leviable	Stamp duty levied	Stamp duty short levied	Registration fees short levied
1.	Sub-Registrar-I, Agra	1	4761.66	03/2009	14285000	26190000	1833300	1000000	833300	0
2.	Sub-Registrar-II, Agra	1	1414.00	04/2010	1132000	4525000	316750	80000	236750	0
3.	Sub-Registrar-IV, Agra	2	3673.00	11/2009 to 01/2010	1564000	7108000	497560	109800	387760	0
4.	Sub-Registrar-V, Agra	2	3521.00	03/2010 to 04/2010	354000	8803000	616210	24850	591360	12410
5.	Sub-Registrar-I, Aligarh	5	13210.00	05/2010 to 06/2011	6336000	17828000	1247960	443810	804150	0
6.	Sub-Registrar-II, Aligarh	1	1540.00	05/2008	235000	2156000	215600	23500	192100	300
7.	Sub-Registrar-III, Aligarh	1	4281.00	06/2009	652000	2997000	199790	39200	160590	0
8.	Sub-Registrar-II, Allahabad	2	5563	05/2008 to 05/2011	7398000	15887000	1158300	526970	631330	0
9.	Sub-Registrar, Basti	1	760.00	01/2010	440000	3040000	212800	30000	182800	1200
10.	Sub-Registrar-I, Bulandshahar	1	1653.00	06/2009	219000	1488000	74400	10950	63450	620
11.	Sub-Registrar-II, Bulandshahar	2	6543.00	04/2011 to 06/2011	1636000	6306000	326800	70100	256700	8250
12.	Sub-Registrar, Etah	3	3020.00	02/2009 to 02/2011	796000	6395000	417650	48910	368740	11300
13.	Sub-Registrar, Etawah	1	890.00	06/2008	331000	2136000	193600	26560	167040	0
14.	Sub-Registrar-I, Ferozabad	5	5605.00	12/2008 to 09/2011	1767000	7511000	505770	112640	393130	18030
15.	Sub-Registrar-II, Ferozabad	2	4236.00	12/2009 to 10/2010	706000	3406000	238420	49570	188850	5880
16.	Sub-Registrar, Greater Noida	19	36052.30	05/2008 to 06/2011	25227000	122807000	6100350	1257450	4842900	2840
17.	Sub-Registrar-I, Noida	1	3064.00	12/2008	1991437	3064000	143200	95000	48200	0
18.	Sub-Registrar-III, Noida	3	6480.00	01/2009	4213000	29160000	1458000	210650	1247350	0
19.	Sub-Registrar-IV, Ghaziabad	4	6744.52	07/2010	11778000	21248000	1487360	825200	662160	0
20.	Sub-Registrar-I, Gorakhpur	1	688.84	01/2009	310000	1723000	78920	12400	66520	0
21.	Sub-Registrar-II, Gorakhpur	5	20178.00	04/2010 to 05/2011	15834000	73632000	5144240	1498750	3645490	0
22.	Sub-Registrar, Jyotiba Phule Nagar	1	690.00	12/2011	70000	207000	8280	3120	5160	1370
23.	Sub-Registrar-I, Jhansi	3	12823.30	04/2011 to 05/2011	7481000	62991000	4405030	498100	3906930	6920
24.	Sub-Registrar-II, Jhansi	6	23074.60	09/2010 to 02/2011	4124000	24558000	1709060	279220	1429840	9580
25.	Sub-Registrar-II, Kanpur	2	10623.00	02/2011 to 02/2012	11871000	52238000	3656660	831200	2825460	0
26.	Sub-Registrar-I, Lucknow	3	12847.00	07/2008 to 08/2010	1127310	30364000	2115480	72150	2043330	3780

Audit Report (Revenue Sector) for the year ended 31 March 2012

Sl. No.	Name of office	Number of cases	Area of property (in Sq.m.)	Month of execution	Value of property in which stamp duty levied	Value of property on which stamp duty is required to be levied	Stamp duty leviable	Stamp duty levied	Stamp duty short levied	Registration fees short levied
27.	Sub-Registrar-II, Lucknow	1	1390.00	01/2011	312750	2085000	145950	33200	112750	3740
28.	Sub-Registrar-IV, Lucknow	1	557.62	06/2009	1562000	10038000	692660	99400	593260	0
29.	Sub-Registrar-I, Mathura	2	5015.00	03/2011	1080000	6520000	448790	72130	376660	2980
30.	Sub-Registrar-II, Mathura	1	940	07/2010	581000	2820000	197400	41000	156400	0
31.	Sub-Registrar-II, Meerut	1	940.00	07/2010	581000	2820000	197400	41000	156400	0
32.	Sub-Registrar-III, Meerut	1	800.00	03/2010	800000	2400000	168000	56000	112000	0
33.	Sub-Registrar-I, Muzaffarnagar	2	2475.50	04/2008	586000	4456000	445600	58600	387000	0
34.	Sub-Registrar-II, Muzaffarnagar	7	2263.70	09/2010 to 03/2011	1288000	4469000	216130	63840	152290	34720
35.	Sub-Registrar-I, Varanasi	2	2080.00	09/2010 to 04/2011	2255000	8426000	525560	143480	382080	940
36.	Sub-Registrar-II, Varanasi	4	7735.00	06/2008 to 07/2010	5334000	14663000	1232410	413130	819280	0
37.	Sub-Registrar-IV, Varanasi	4	11405.00	11/2010 to 12/2011	9609000	35975000	2508250	662900	1845350	0
	Total	103	228598.04	04/2008 to 02/2012	145285497	629620000	40942240	9823780	31118460	124860

APPENDIX-XVII

**Undervaluation of land by concealing the facts required under Section 27
of Indian Stamp Act
(Reference Para No. 5.5.19.3)**

(₹ in lakh)

Sl. No.	Name of office	Number of cases	Area of property (in Sq.m.)	Month of execution	Value of property in which stamp duty levied	Facts concealed in <i>Chauhaddi</i>	Value of property on which stamp duty is required to be levied	Stamp duty leviable	Stamp duty levied	Stamp duty short levied	Registration fees short levied
1.	Sub-Registrar-I, Agra	1	283.00	06/2010	1.84	<i>Arazi</i> number and owner of land has not been mentioned.	5.10	0.36	0.11	0.25	0.06
2.	Sub-Registrar-III, Agra	1	15970.00	03/2011	180.00	Nature and owner of the land has not been mentioned.	399.25	27.95	12.60	15.35	0
3.	Sub-Registrar-I, Aligarh	4	32650.00	06/2008 to 05/2011	114.17	<i>Chauhaddi</i> of the sold land has not been mentioned.	284.56	20.86	8.75	12.11	0
4.	Sub-Registrar-II, Aligarh	3	4993.00	10/2008 to 10/2009	19.30	True / complete information has not been mentioned.	66.85	4.58	1.29	3.29	0
5.	Sub-Registrar-I, Allahabad	1	3990.00	01/2011	16.97	Nature and owner of the land has not been mentioned.	111.72	7.72	1.09	6.63	0
6.	Sub-Registrar-II, Allahabad	1	16900.00	08/2011	81.30	Nature and owner of the land has not been mentioned.	591.50	41.40	0.57	40.84	0
7.	Sub-Registrar, Etah	1	1610.00	07/2010	1.54	Nature of property within the radius of 200 metre / <i>nazari naksha</i> has not been mentioned.	17.71	0.79	0.06	0.72	0.09
8.	Sub-Registrar, Etawah	5	10319.14	03/2009 to 04/2011	35.84	<ul style="list-style-type: none"> • True / complete information has not been mentioned. • <i>Arazi</i> number and owner of the land has not been mentioned. 	371.29	25.69	2.08	23.61	0.03

Audit Report (Revenue Sector) for the year ended 31 March 2012

Sl. No.	Name of office	Number of cases	Area of property (in Sq.m.)	Month of execution	Value of property in which stamp duty levied	Facts concealed in <i>Chauhaddi</i>	Value of property on which stamp duty is required to be levied	Stamp duty leviable	Stamp duty levied	Stamp duty short levied	Registration fees short levied
9.	Sub-Registrar-I, Ferozabad	9	59308.54	02/2009 to 09/2011	188.27	<ul style="list-style-type: none"> • Nature of property within the radius of 200 metre / <i>nazari naksha</i> has not been mentioned. • <i>Chauhaddi</i> of the sold land has not been mentioned. 	883.40	61.84	13.18	48.65	0
10.	Sub-Registrar, Greater Noida	1	5375.00	10/2008	32.25	True / complete information has not been mentioned.	80.63	4.03	1.61	2.42	0
11.	Sub-Registrar-I, Noida	1	300.00	08/2010	60.00	True / complete information has not been mentioned.	360.00	18.00	3.00	15.00	0
12.	Sub-Registrar-III, Noida	3	250.83	07/2010	11.31	Nature and owner of the land has not been mentioned.	87.81	4.19	0.49	3.70	0.07
13.	Sub-Registrar-V, Ghaziabad	3	1200.00	10/2008 to 09/2011	39.83	True / complete information has not been mentioned.	140.85	9.86	2.80	7.06	0
14.	Sub-Registrar-II, Jhansi	1	6290.00	09/2010	4.72	True / complete information has not been mentioned.	47.18	3.30	0.33	2.97	0.01
15.	Sub-Registrar-I, Kanpur	2	7785.00	08/2008 to 02/2010	27.77	<ul style="list-style-type: none"> • Nature and owner of the land has not been mentioned. • Arazi number and owner of the land has not been mentioned. 	154.66	10.83	1.94	8.89	0
16.	Sub-Registrar-II, Kanpur	3	16409.09	09/2008 to 01/2012	414.20	<ul style="list-style-type: none"> • Nature and owner of the land has not been mentioned. • Arazi number and owner of the land has not been mentioned. 	995.16	69.66	29.00	40.66	0

Sl. No.	Name of office	Number of cases	Area of property (in Sq.m.)	Month of execution	Value of property in which stamp duty levied	Facts concealed in <i>Chauhaddi</i>	Value of property on which stamp duty is required to be levied	Stamp duty leviable	Stamp duty levied	Stamp duty short levied	Registration fees short levied
17.	Sub-Registrar-III, Kanpur	1	3180.00	08/2008	27.85	Nature and owner of the land has not been mentioned.	206.70	14.47	1.95	12.52	0
18.	Sub-Registrar-I, Lucknow	1	6290.00	06/2008	44.98	Nature and owner of the land has not been mentioned.	138.38	13.84	4.50	9.34	0
19.	Sub-Registrar-IV, Lucknow	1	1260.00	01/2010	4.09	Nature and owner of the land has not been mentioned.	23.94	1.68	0.29	1.39	0.02
20.	Sub-Registrar-II, Mathura	3	30409.80	08/2010	45.75	<i>Chauhaddi</i> of the sold land has not been mentioned.	364.92	18.25	2.31	15.94	0
21.	Sub-Registrar-III, Meerut	2	16710.00	12/2010 to 07/2011	79.62	Nature of property within the radius of 200 metre / <i>nazari naksha</i> has not been mentioned.	174.62	12.22	4.74	7.49	0
22.	Sub-Registrar-I, Muzaffarnagar	2	2870.00	01/2010	4.59	Nature and owner of the land has not been mentioned.	14.35	1.00	0.30	0.71	0.15
23.	Sub-Registrar-II, Varanasi	1	5330.00	05/2011	16.03	True / complete information has not been mentioned.	117.26	8.21	1.12	7.09	0
	Total	51	249683.40	06/2008 to 01/2012	1452.22	³	5637.84	380.73	94.11	286.63	0.43

- ³
- (i) *Arazi* number and owner of land has not been mentioned.
 - (ii) Nature and owner of the land has not been mentioned.
 - (iii) *Chauhaddi* of the sold land has not been mentioned.
 - (iv) Nature of property within the radius of 200 metre / *nazari naksha* has not been mentioned.
 - (v) True / complete information has not been mentioned.

APPENDIX-XVIII

Short levy of penalty on short payment cases of stamp duty (Reference Para No. 5.5.26.2)

(In ₹)

Sl. No.	Name of District	No. of cases	Month of Decision	Amount of Stamp duty imposed	Amount of penalty imposed	Amount of penalty required to be imposed	Actual Amount of Short levied
1.	Agra	11	June 2011 to March 2012	21294930	64920	21294930	21230010
2.	Aligarh	12	May 2010 to December 2011	6138085	416175	6138085	5721910
3.	Allahabad	8	January 2009 to March 2010	6624480	376500	6624480	6247980
4.	Barabanki	7	April 2011 to January 2012	1293160	91000	1293160	1202160
5.	Basti	10	April 2011 to February 2012	167720	18544	167720	149176
6.	Bulandshahar	11	October 2010 to November 2011	88474623	1542215	88474623	86932408
7.	Chitrakoot	10	January 2011 to January 2012	804230	75300	804230	728930
8.	Etah	32	June 2008 to October 2011	682210	13750	682210	668460
9.	Etawah	6	May 2011 to September 2011	372802	37672	372802	335130
10.	Firozabad	20	January 2011 to March 2012	828619	62260	828619	766359
11.	Gautam Budh Nagar (Noida)	10	April 2011 to August 2011	6249758	945000	6249758	5304758
12.	Ghaziabad	13	April 2010 to January 2012	65528260	1719180	65528260	63809080
13.	Gorakhpur	10	April 2010 to October 2010	638110	2600	638110	635510
14.	Jhansi	20	May 2010 to September 2011	3284420	414290	3284420	2870130
15.	J.P. Nagar (Amroha)	11	April 2011 to December 2011	40978980	20057940	40978980	20921040
16.	Kannauj	5	May 2008 to March 2011	166290	31673	166290	134617
17.	Kanpur	20	November 2010 to May 2011	2459597	53100	2459597	2406497
18.	Lucknow	14	July 2011 to March 2012	1734915	423183	1734915	1311732
19.	Mathura	11	April 2010 to September 2011	4603698	51917	4603698	4551781
20.	Meerut	9	November 2008 to October 2011	2429235	155300	2429235	2273935
21.	Moradabad	13	April 2011 to November 2011	3134030	1063654	3134030	2070376
22.	Muzaffarnagar	6	December 2008 to March 2009	301880	17580	301880	284300
23.	Saharanpur	12	May 2009 to July 2011	5627875	113000	5627875	5514875
24.	Varanasi	13	February 2009 to February 2012	3733438	274082	3733438	3459356
	Total	294	May 2008 to March 2012	267551345	28020835	267551345	239530510

APPENDIX-XIX

Non-levy of penalty for illegal removal of brick earth (Reference para No. 6.7)

Sl. No.	Name of Unit	2005-06		2006-07		2007-08		2008-09		2009-10		2010-11		Total No. of Brick kilns	Total Royalty	Penalty leviable (Price of sub minerals)
		No. of Brick kilns	Royalty	No. of Brick kilns	Royalty	No. of Brick kilns	Royalty	No. of Brick kilns	Royalty	No. of Brick kilns	Royalty	No. of Brick kilns	Royalty			
1.	Allahabd	1	0.21	1	0.21	2	0.43	4	1.07	0	0.00	6	2.10	14	4.02	20.10
2.	Barabanki	270	71.36	248	63.68	235	62.31	253	68.49	300	95.45	368	114.43	1674	475.73	2378.65
3.	Chandauli	156	39.89	156	39.89	165	41.27	175	44.43	183	68.47	222	81.91	1057	315.87	1579.35
4.	Faizabad	0	0.00	158	30.11	158	30.11	158	30.11	97	28.04	211	57.74	782	176.11	880.55
5.	Gorakhpur	0	0.00	245	44.80	245	38.65	245	41.50	245	60.21	329	93.21	1309	278.37	1391.85
6.	Hamirpur	15	1.56	15	0.99	15	1.76	15	1.00	15	3.84	13	3.94	88	13.09	65.45
7.	Jalaun	6	1.49	6	1.49	7	1.76	5	1.22	5	1.85	5	1.85	34	9.64	48.20
8.	Kanpur	236	59.42	188	59.42	171	59.42	194	59.42	194	99.07	194	99.07	1177	435.82	2179.10
9.	Kaushambi	156	42.97	156	42.97	156	42.97	156	42.97	156	64.49	140	57.24	920	293.61	1468.05
10.	Mathura	0	0.00	0	0.00	0	0.00	89	46.50	89	46.52	89	46.52	267	139.55	697.75
11.	Meerut	0	0.00	200	74.11	200	74.11	200	74.11	200	111.17	203	110.39	1003	443.89	2219.45
12.	Mirzapur	165	32.77	167	33.38	194	39.13	194	39.13	194	59.16	233	70.48	1147	274.05	1370.25
13.	Saharanpur	0	0.00	184	63.59	151	52.50	150	52.84	112	58.65	208	108.55	805	336.13	1680.65
	Total	1005	249.68	1724	454.64	1699	444.43	1838	502.80	1790	696.91	2221	847.42	10277	3195.90	15979.40

APPENDIX- XX
Non-levy of interest for belated payment of royalty
(Reference para No. 6.9)

Sl. No.	Name of Office	Due Period	No. of cases	Amount due	Amount Deposited	Interest leviable	Total amount due including interest	Period of delay (in months)	Net interest due to be realised
Brick kilns									
1.	Allahabad	2005-06 to 2009-10	183	7249900	7249900	632701	7882601	3 to 26	632701
2.	Barabanki	2009-10	187	7674300	7726941	502151	8176451	3 to 18	449510
3.	Gorakhpur	2005-06 to 2009-10	4	82000	82000	62859	144859	1 to 56	62859
4.	Hamirpur	2009-10	17	364700	364700	22753	387453	3 to 8	22753
5.	Lakheimpur Kheri	2009-10	31	1270000	1270000	74324	1344324	2 to 8	74324
6.	Mathura	2008-09 to 2009-10	62	2347200	2347200	228825	2576025	2 to 14	228825
7.	Meerut	2006-07 to 2009-10	328	12208800	12288792	1269476	13478276	1 to 48	1189484
8.	Mirzapur	2009-10	25	719000	719000	71798	790798	6 to 9	71798
9.	Muzaffamagar	2005-06 to 2009-10	16	647600	647600	69898	717498	1 to 14	69898
10.	Saharanpur	2006-07 to 2009-10	197	9302900	9302900	853803	10156703	2 to 17	853803
11.	Sahjahanpur	2010-11	52	2626200	2626200	89722	2715922	1 to 7	89722
12.	Sonebhadra	2009-10	5	152100	152100	19118	171218	6 to 7	19118
	Total	2005-06 to 2010-11	1107	44644700	44777333	3897428	48542128	1 to 56	3764795
Leases									
1.	Allahabad	2006-07 to 2009-10	2	1017450	1017450	101106	1118556	1 to 48	101106
2.	Gorakhpur	2005-06 to 2009-10	1	261544	261544	61376	322920	1 to 56	61376
3.	Hamirpur	2006-07 to 2009-10	1	405000	522500	131287	536287	14 to 18	13787
4.	Lalitpur	2007-08 to 2009-10	5	1041788	1068703	177516	1219304	4 to 12	150601
5.	Mahoba	2005-06 to 2008-09	6	222340	222340	161946	384286	5 to 70	161946
6.	Mirzapur	2007-08 to 2009-10	9	2885727	2822829	290951	3176678	1 to 28	353849
7.	Muzaffamagar	2005-06	2	502894	502894	16289	519183	1 to 7	16289
	Total	2005-06 to 2010-11	26	6336743	6418260	940471	7277214	1 to 70	858954
	Grand Total	2005-06 to 2010-11	1133	50981443	51195593	4837899	55819342	1 to 70	4623749

APPENDIX-XXI

Non/short realisation of royalty
(Reference para No. 6.11.1)

Sl. No.	Name of District	No. of Lease holders	No. of stopped leases	No. of leases in current	Unpaid Period	Amount Due	Amount Paid	Difference	Interest	Total Amount
1.	Gorakhpur	6	6**	0	May 2005 to March 2011	2482280	239850	2242430	1640877	3883307
2.	Jalaun	15	15&	0	June 2005 to March 2011	17074944	6444117	10630827	9687421	20318248
3.	Lalitpur	10	1\$\$	9 ^α	October 2000 to March 2011	1491941	0	1491941	1040452	2532393
4.	Mirzapur	3	3 [#]	0	August 2007 to March 2011	1714300	129375	1584925	697881	2282806
5.	Muzaffarnagar	4	4 [¥]	0	June 2003 to March 2011	320366	240300	80066	52844	132910
	Total	38			October 2000 to March 2011	23083831	7053642	16030189	13119475	29149664

* leases were cancelled on 11.07.09 and 19.02.10 respectively on order by Hon'ble High Court.

** leases expired on 14.05.08, 19.05.09, 03.06.08, 12.04.09, 13.05.08, and 23.08.10 respectively.

& 6 leases cancelled by Department on 10.04.07(4), Jan 07(1), Dec 06 (1)

5 leases surrendered {Oct.06 (2), Dec.06 (1), Feb. 07 (1), Jun 08 (1) }

4 leases expired {March 08(1), June 08(2), and Oct.08(1) }

\$\$ leases expired on 08.03.10 and 23.10.10

Ω leases are in operation till Nov 2012 (1), Dec. 2012 (1), Sept. 2012 (1),

Oct. 2012 (1), Jan 2016 (2), and Aug 2017 (3).

leases expired on 27.11.10, 15.08.10, and 28.11.10 respectively.

¥ leases expired on 04.09.06. & on 01.09.08.

APPENDIX-XXII

Non/short levy of royalty on collection of stone ballast/soil (Reference para No. 6.18.1)

(₹ in lakh)

Sl. No.	Name of District	Name of Unit	No. of Cases	Quantity used in Cubic Meter	Loss of Royalty
1.	Agra	Agra Development Authority	4	3013.29	1.45
2.	Ambedkar Nagar	PD, Ambedkar Nagar	95	6417.91	3.07
3.	Bahraich	PD, Bahraich	10	21561.00	7.49
4.	Barabanki	PD (PWD), Barabanki	88	43459.30	14.06
5.	Barabanki	RES, Barabanki	50	32806.46	10.50
6.	Barabanki	EE, HaiderGarh Barabanki	4	4164.93	1.70
7.	Basti	PD, Basti	24	12108.66	3.87
8.	Bulandshahar	PD, Bulandshahar	21	2061.50	0.99
9.	Faizabad	PWD, PD, Faizabad	139	98149.22	31.99
10.	Faizabad	CD-2, Faizabad	52	37662.69	14.79
11.	Faizabad	Faizabad Development Authority	16	38028.78	12.17
12.	Gautam Budh Nagar	PD, Gautam Budh Nagar	18	345.20	4.17
13.	Ghaziabad	CD, Ghaziabad	34	20087.95	6.99
14.	Gorakhpur	CD-1, Gorakhpur	19	38186.78	13.09
15.	Jhansi	PD (PWD), Jhansi	6	3499.80	1.27
16.	Kanpur	PD, Kanpur	35	43078.11	13.78
17.	Kanpur	RES, Kanpur	107	38238.32	16.10
18.	Lucknow	PD (PWD), Lucknow	68	45896.27	14.77
19.	Lucknow	CD-2, Lucknow	60	70912.28	22.69
20.	Lucknow	RES, Lucknow	74	43676.38	15.74
21.	Mirzapur	PWD, PD, Mirzapur	25	14854.35	4.92
22.	Muzaffarnagar	PD (PWD) Muzaffarnagar	29	22058.42	7.48
23.	Muzaffarnagar	RES Muzaffarnagar	55	2656.21	0.59
24.	Sonebhadra	PD (Sonebhadra)	30	24345.38	7.79
25.	Sonebhadra	RES, Sonebhadra	14	4418.84	1.69
26.	Sultanpur	EE, Sharda Sahayak Khand-16	7	6066.57	1.94
27.	Lucknow	CD-2, Lucknow	11	683.29	4.65
		Total	1095	678437.89	239.74

APPENDIX- XXIII
Non-realisation of royalty on earth work
(Reference para No. 6.18.2)

(₹ in lakh)

Sl. No.	Name of District	Name of unit	No. of Cases	Quantity of Earth in Cu.M.	Royalty leviable	Royalty Paid	Non-levy of royalty
I- Short levy of royalty							
1.	Agra	Agra Development Authority	3	30004.99	2.70	1.80	0.90
2.	Banda	RES, Banda	5	15351.58	0.92	0.44	0.48
3.	Barabanki	PD, Barabanki	6	63239.35	4.15	1.81	2.34
4.	Barabanki	RES, Barabanki	8	16669.98	1.08	0.26	0.82
5.	Bijnour	EE, East Ganga Canal	71	39361.53	3.54	2.36	1.18
6.	Faizabad	PD, Faizabad	2	17718.90	1.06	0.33	0.73
7.	Gorakhpur	PD, Gorakhpur	47	301476.75	27.13	18.09	9.04
8.	Gorakhpur	CD, Gorakhpur	38	150041.96	13.50	8.52	4.98
9.	Gorakhpur	RES, Gorakhpur	29	35629.70	3.21	0.98	2.23
10.	Jhansi	PD, Jhansi	3	21656.40	1.70	1.04	0.66
11.	Kanpur	PD, Kanpur	9	35758.16	2.15	1.44	0.71
12.	Kanpur	RES, Kanpur	3	2686.35	0.24	0.14	0.10
13.	Lalitpur	PD, Lalitpur	3	1417.49	0.09	0.03	0.06
14.	Lucknow	LDA, Lucknow	1	27434.00	1.65	0.11	1.54
15.	Meerut	DMO, Meerut	5	6340.00	0.57	0.38	0.19
16.	Mirzapur	PD, Mirzapur	2	2944.82	0.22	0.17	0.05
17.	Sonbhadra	RES, Sonbhadra	2	4546.26	0.27	0.05	0.22
18.	Sonbhadra	PD, Sonbhadra	2	2111.59	0.13	0.05	0.08
Total – I			239	774389.81	64.31	38.01	26.31
II- Non-levy of royalty							
1.	Agra	Agra Development Authority	27	112108.50	10.09	0.00	10.09
2.	Azamgarh	EE, Sharda Sahayak Khand	36	88218.90	5.48	0.00	5.48
3.	Banda	RES, Banda	16	48319.72	2.90	0.00	2.90
4.	Barabanki	RES, Barabanki	71	103804.18	6.23	0.00	6.23
5.	Barabanki	PD, Barabanki	18	12767.30	0.86	0.00	0.86
6.	Barabanki	EE, Sharda Sahayak Khand	4	76359.15	4.58	0.00	4.58
7.	Deoria	EE, Irrigation Division Deoria	93	20525.59	1.48	0.00	1.48
8.	Etawah	EE, Lower Ganga Canal	33	39749.37	2.38	0.00	2.38
9.	Faizabad	PD, Faizabad	28	119799.33	7.40	0.00	7.40
10.	Gorakhpur	CD, Gorakhpur	12	37263.69	3.35	0.00	3.35
11.	Gorakhpur	RES, Gorakhpur	10	17513.87	1.05	0.00	1.05
12.	Jhansi	PD, Jhansi	17	31033.55	2.13	0.00	2.13
13.	Kanpur	PD, Kanpur	7	15514.00	0.93	0.00	0.93

Audit Report (Revenue Sector) for the year ended 31 March 2012

Sl. No.	Name of District	Name of unit	No. of Cases	Quantity of Earth in Cu.M.	Royalty leviable	Royalty Paid	Non-levy of royalty
14.	Kanpur	RES Kanpur	108	30297.80	2.28	0.00	2.28
15.	Lakhimpur Kheri	RES Lakhimpur Kheri	38	11548.00	1.81	0.00	1.81
16.	Lalitpur	PD Lalitpur	7	9677.06	0.58	0.00	0.58
17.	Lucknow	DMO Lucknow	1	100000.00	9.00	0.00	9.00
18.	Lucknow	PD Lucknow	78	471101.10	28.44	0.00	28.44
19.	Lucknow	CD 2 Lucknow	37	56192.91	3.37	0.00	3.37
20.	Lucknow	RES Lucknow	87	63088.79	4.23	0.00	4.23
21.	Lucknow	LDA, Lucknow	16	119734.90	10.78	0.00	10.78
22.	Mirzapur	PD Mirzapur	7	13323.82	0.80	0.00	0.80
23.	Muzaffarnagar	RES Muzaffarnagar	29	3053.73	0.18	0.00	0.18
24.	Raebareli	EE, Sharda Canal Division	91	51783.81	4.56	0.00	4.56
25.	Sonbhadra	PD, Sonbhadra	58	289985.00	17.40	0.00	17.40
26.	Sonbhadra	RES, Sonbhadra	65	89611.06	5.70	0.00	5.70
27.	Sultanpur	EE, Sharda Sahayak Khand 16	7	9244.63	0.55	0.00	0.55
Total - II			1001	2041619.75	138.56	0.00	138.56
Total I+II			1240	2816009.56	202.87	38.01	164.87

APPENDIX-XXIV

Non-realisation of royalty on Tendu leaves
(Reference Para No. 7.4)

(₹ in crore)

Year	Interim royalty fixed	Actual royalty as per formula ⁴	Royalty actually paid	Difference (3 - 4)
1	2	3	4	5
2003-04	11.84	1.09	11.84	(-) 10.75
2004-05	11.84	4.29	11.84	(-) 7.55
2005-06	4.71	1.55	4.71	(-) 3.16
2006-07	10.70	11.69	4.71	6.98
2007-08	10.70	23.56	4.71	18.85
2008-09	10.70	26.93	4.71	22.22
2009-10	15.70	27.25	7.20	20.05
Total	76.19	96.36	49.72	46.64
Royalty short paid after adjustments			46.64	

⁴ Royalty of assessing year = Royalty of last year + amount equal to the enhancement of royalty in such percentage as it was enhanced in percentage in the rate of Tendu leaves sold by Nigam last year in comparison to that of its preceding year + amount equal to abnormal enhancement in the market rate (sell price) of Tendu leaves in assessing year.

If there is minus enhancement in the rate, that will also be taken in account at the time of fixation of royalty.

Calculation of royalty for the year 2003-04 as per formula:

Description	2001-02	2002-03	2003-04
Royalty (In ₹)	118400000	47094295	10864176
Sale Amount (In ₹)	350623429	368251168	391650274
Number of bags	391351.82	467386.82	535861
Sale rate (In ₹)	895.93	787.89	730.88
Percentage of variation in previous year rate		-17.577	-12.058
Effect on royalty (A) (In ₹)		-20811486	-5678844
Variation in sale rate (In ₹)		-108.04	-57.01
Effect on royalty (B) (In ₹)		-50494219	-30551274
Total effect on royalty (A + B) (In ₹)		-71305705	-36230118
Assessment year royalty {Royalty of previous year + (A + B)} (In ₹)		47094295	10864176

APPENDIX-XXV

Avoidable expenditure on growing new plants without requirement (Reference Para No. 7.6)

(Figures in lakh)

Sl. No.	Name of forest division	Balance plants available on 01 April 2009 and its utilisation					Number of plants remained unutilised at the end of March 2012			Expenditure on new plants grown in 2009-10 without requirement			
		Number of balance old plants as on 01 April 2009	Number of plants utilised during 2009-10	Number of plants utilised during 2010-11	Number of plants utilised during 2011-12	Number of plants utilised in three years during 2009-10 to 2011-12 (4+5+6)	Old ⁵ plants grown before 01 April 2009 (3-7)	Plants grown during 2009-10	Total (8+9)	On growing new plants in 2009-10	On maintenance in 2010-11	On maintenance in 2011-12	Total (11+12+13)
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1	Agra	29.20	13.00	1.85	6.14	20.99	8.21	10.19	18.40	12.17	3.05	10.96	26.18
2	Firozabad	35.81	5.10	3.08	6.17	14.35	21.46	6.55	28.01	18.96	0.63	6.05	25.64
3	Mainpuri	22.08	4.32	6.30	3.34	13.96	8.12	4.47	12.59	24.03	1.93	7.90	33.86
4	Mathura	20.47	8.21	9.46	4.01	21.68	(-) 1.21	12.78	11.57	8.32	2.08	16.49	26.89
	Total	107.56	30.63	20.69	19.66	70.98	36.58	33.99	70.57	63.48	7.69	41.40	112.57

⁵ Grown before 1 April 2009.

APPENDIX – XXVI

Short levy of Service Charge on Transfusion of Blood and Blood Components (Reference para No. 7.8)

(In ₹)

Sl. No.	Name of unit	Period	Blood in Unit	Amount leviable @ ₹ 850 per unit	Amount levied	Amount short levied
1.	CMS SPM Lucknow	18/04/2008 to 16/04/2009	1534	1303900	64623	1239277
2.	CMS RML Lucknow	18/04/2008 to 25/05/2009	1369	1163650	88771	1074879
3.	CMS Balrampur	18/04/2008 to 25/05/2009	1156	982600	54332	928268
4.	CMS MMG Ghaziabad	18/04/2008 to 08/02/2009	1256	1067600	478900	588700
5.	CMS(M) Deoria	01/05/2008 to 13/06/2010	1455	1236750	602710	634040
6.	CMS(M) UHM Kanpur	05/2008 to 19/02/2010	1735	1474750	516400	958350
7.	CMS(M) SSPG Varanasi	01/05/2008 to 31/12/2010	2144	1822400	596750	1225650
8.	CMS(M) Ghazipur	01/05/2008 to 18/05/2010	616	523600	154000	369600
9.	CMS(M) Jaunpur	01/05/2008 to 27/04/2010	1430	1215500	581500	634000
10.	CMS(M) Raebareilly	01/05/2008 to 07/02/2009	370	314500	133750	180750
11.	CMS(M) Bareilly	18/04/2008 to 21/09/2009	621	527850	155250	372600
12.	CMS(M) Pilibhit	01/05/2008 to 31/03/2010	1812	1540200	453000	1087200
13.	CMS(M) Rampur	01/05/2008 to 18/07/2009	1117	949450	351000	598450
14.	CMS(M) Merrut	01/05/2008 to 11/09/2009	16688	14184800	8850700	5334100
15.	CMS(M) Muzaffarnagar	01/05/2008 to 28/07/2010	16157	13733450	7375000	6358450
16.	CMS(M) Lalitpur	01/05/2008 to 17/05/2010	2626	2232100	575350	1656750
17.	CMS(M) Jhansi	01/05/2008 to 03/02/2010	1092	928200	273000	655200
18.	CMS(M) Aligarh	01/05/2008 to 20/11/2009	2615	2222750	653750	1569000
19.	CMS(M) Etah	01/05/2008 to 23/10/2009	46	39100	11500	27600
20.	CMS(M) Mainpuri	01/05/2008 to 26/03/2010	348	295800	87000	208800
21.	CMS(M) Etawah	01/05/2008 to 29/07/2010	668	567800	167000	400800
22.	CMS MLN Allahabad	01/05/2008 to 17/06/2010	763	648550	298250	350300
	Total		57618	48975300	22522536	26452764

APPENDIX-XXVII

Short levy of registration fees (Reference para No. 7.9.2)

(In ₹)

Sl. No.	Name of unit	Number of nursing homes	Registration fees leviable		Registration fees levied		Fee Short levied
			per centre	Total	per centre	Total	
1.	CMO Varanasi	78	4000	312000	3000	234000	78000
2.	CMO Pilibhit	15	4000	60000	3000	45000	15000
3.	CMO Bareilly	72	4000	288000	3000	216000	72000
4.	CMO Pratapgarh	19	4000	76000	3000	57000	19000
5.	CMO Pratapgarh	16	2000	32000	1500	24000	8000
6.	CMO Aligarh	21	4000	84000	3000	63000	21000
7.	CMO Hathras	7	4000	28000	3000	21000	7000
8.	CMO Hathras	2	2000	4000	1500	3000	1000
9.	CMO Mainpuri	9	4000	36000	3000	27000	9000
10.	CMO Etawah	11	4000	44000	3000	33000	11000
11.	CMO Kanpur	43	4000	172000	3000	129000	43000
12.	CMO Kanpur	5	2000	10000	1500	7500	2500
13.	CMO Jaunpur	17	4000	68000	3000	51000	17000
14.	CMO Jhansi	14	4000	56000	3000	42000	14000
	Total	329					317500