

ANNEXURES
&
GLOSSARY

ANNEXURE-I
(Ref. Paragraph 1.6)

(₹ in crore)

Cases where	Transport Roads and Buildings Department		Commercial Taxes Department		Registration and Stamps Department		State Excise Department		Other Departments		Total	
	Cases	Amount	Cases	Amount	Cases	Amount	Cases	Amount	Cases	Amount	Cases	Amount
Action completed												
Revised and dropped	0	0	17	4.98	0	0	0	0	0	0	42	10.15
Revised and collected ¹	0	0	11	1.95	0	0	0	0	0	0		
Revised and resulted in refund	0	0	3	1.83	0	0	0	0	0	0		
Amount fully collected	0	0	5	0.82	4	0.28	0	0	1	0.13		
Observation rectified/ action completed	0	0	0	0	0	0	0	0	1	0.16		
Action taken												
Notices issued/taken in DCB but no further action	0	0	6	8.63	11	5.64	0	0	5	0.84	152	336.62
Partly collected	62	4.25	2	0.03	6	0.18	1	0.2	16	1.31		
Assessment revised and no further action	0	0	15	5.83	0	0	0	0	1	0.07		
Under revision	0	0	9	4.83	1	0.17	0	0	2	0.39		
Matter referred to higher/ concerned authorities/ Government	0	0	0	0	3	37.93	0	0	5	265.21		
Referred under R.R. Act	0	0	0	0	5	1.00	1	0.05	1	0.06		
Initially accepted but contested	2	0.96	3	1.86	3	2.57	1	0.14	8	983.18 ²	17	988.71
Sub judice	0	0	27	29.42	2	45.31	0	0	1	2.23	30	76.96
Miscellaneous	31	10.63	1	0.12	1	0.57	0	0	1	0.56	34	11.88
Information not furnished	1	0.18	1	0.12	0	0	0	0	0	0	2	0.30
Action not taken	3	1.39	0	0	1	0.05	2	0.14	18	183.30 ³	24	184.88
Total	99	17.42	100	60.41	37	93.70	5	0.53	60	1437.44	301	1609.50⁴

¹ Action complete but recovered amount does not match with the tax effect pointed out by audit.

² Out of the ₹ 983.18 crore (relating to eight cases), the major contributor is the Finance Department with ₹ 976.82 crore (relating to four cases) included in the review on “Interest receipts” featured in AR of 2009-10.

³ Out of the ₹183.30 crore (18 cases), the major contributor is the Land Revenue Department where ₹ 182.31 crore is involved in nine cases on the review on “Land alienation” featured in AR for 2010-11.

⁴ Actual amount under the objections in 301 cases was ₹1715.97 crore but difference in amount was due to difference between the amount pointed out in audit observations in cases where recovery was made and the actual amount realized in such cases.

ANNEXURE-II
(Ref. Paragraph 6.20)

(₹ in lakh)

Sl. No.	Name of the Office	Remarks	Duties leviable/ duties levied	Short levy
1	DR, Ranga Reddy (East)	Audit noticed that the recitals of two documents styled as 'AGPA' registered in December 2008 contained two distinct matters viz., AGPA and Conveyance of cash. It was mentioned in the recitals of these documents that an individual who joined in execution and mediated in settling the disputes received a consideration of ₹ two crore. Hence, there is a distinct matter of conveyance in both the instruments. Duties were levied on the matter of AGPA and were not levied on conveyance.	25.57 ----- 14.57	11.00
2	DR, Tirupathi	A document styled as AGPA registered during April 2007 contained two distinct matters viz., AGPA and sale. It was mentioned in the recitals that the property originally sold by a Society to an individual which was not registered and now on the request of the individual, this present deed was executed. Though duties were levied on the matter of AGPA, but these were not levied on the matter of Sale.	1.07 ----- 0.12	0.95
3	SR, Bheemuni patnam	A document styled as 'Memorandum of Deposit of Title Deeds' registered during July 2009 contained two distinct matters viz., DOTD and Conveyance of Cash. It is mentioned in the recitals that the borrowers borrowed a loan amount of ₹ 5.55 crore. Audit also noticed from the recitals that the borrowers gave an amount of ₹ 5.35 crore to various companies and individuals. Duty on conveyance of cash in the document was not levied.	29.94 ----- 0.51	29.43
4	SR, Dwaraka nagar	A document styled as AGPA registered during April 2010 contained two distinct matters viz., AGPA and Conveyance through auction by Court. Duties were levied on the matter of AGPA and were not levied on the matter of Conveyance through auction by court.	1.57 ----- 0.80	0.77
5	SR, Dwaraka nagar	A document styled as DGPA registered in May 2010 contained two distinct matters viz., DGPA and non-refundable advance of ₹ 20 lakh paid by the Developer to the owner. Duties were levied on the matter of DGPA and were not levied on the matter of non-refundable advance.		1.00
6	DR, Ranga Reddy (West)	Audit noticed that the recitals of a document styled as DGPA registered in January 2012 contained two distinct matters viz., DGPA and Non-refundable premium. The developer had paid/agreed to pay an amount of ₹ 12.50 crore, as non-refundable premium to the land owners. Duties were not levied on the matter of non-refundable premium.	62.50 ----- 12.50	50.00
		Total		93.15

Annexure -III

IT Audit of eSRD in Registration and Stamp Department

[Ref. Paragraphs (6.26.2); (6.27.4)]

Sl. No	Office Name	Presentation date previous to Execution date	Time between execution and presentation dates greater than 10 days	Execution / presentation date before date of stamp purchase	All transaction for which applicable stamp duty is not updated in eSRD	Case deeds here period is not mentioned	Boundaries not captured	Manually entered	Delay in scanning documents	Delay in issue of acknowledgment slip	Delay in checking the document	Execution or presentation dates greater than registered date	Final taxable value not matching with Market value as prescribed	Number of transactions
1	SR, Vanastalipuram	2	7	4	72	1	16	1833	9049	13	15	296	83	26277
2	SR, Rajendranagar	8	81	27	68	8	3	11932	11932	3	68	3	219	32547
3	SR, Uppal	26	8	27	130	76	23	7346	19193	200	13254	0	1296	54535
4	DR, Vijayawada	22	41	29	19	20	63	8688	129	0	0	0	36	40243
5	DR, Vijayawada	8	106	22	131	7	57	10559	108	0	2	0	55	25999
6	DR, Guntur	39	46	66	165	58	201	4765	48474	6655	3	2	43	61887
7	SR, Patamata	26	48	21	13	19	71	6613	1255	0	3	0	44	36246
8	SR, Koritipadu	6	17	9	798	6	50	3636	6196	1321	493	384	7	22034
9	SR, Nallapadu	0	10	13	128	29	160	2655	13375	14	125	0	10	44343
10	DR, Ongole	15	37	16	285	20	101	3120	2322	5	1	1	62	70777
11	SR, Kukatapally	4801	16	39	67	24	7	1472	33387	26	49	0	21	8945
12	SR, Dwaraka nagar	1	5	4	19	146	0	4156	70	6	4	0	9	18402
13	DR, Rajahmundry	9	19	10	9	68	0	5175	6605	23	22	0	8	41304
14	DR, Kakinada	29	86	25	4	103	93	6422	29769	487	95	3	37	59249
15	DR, Tirupathi	4	16	14	2	7	0	4696	2209	0	8	0	8	35240
16	SR, Bujabujanellore	8	7	8	1	0	7	2727	1857	142	42	0	9	26198
17	SR, Stonehousepet	5	16	16	40	14	31	3735	17058	0	22	0	9	31061
18	DR, Nellore	61	6562	46	22	42	98	8704	44998	1355	89	6	23	77472
19	DR, Rangareddy (West)	28	216	105	51	26	4	15377	37211	328	62	3	257	52574
20	DR, Rangareddy (East)	2	384	21	45	3	11	6273	24223	666	31	2	58	48173
21	SR, Sanjeeva Reddy Nagar	4	19	9	3	0	143	2486	1361	2	0	0	12	14355
22	DR, Kadapa	0	26	9	33	11	125	3852	7368	191	15	0	27	41133
23	SR, Kadium	10	6	12	5	0	18	3010	1747	0	0	0	11	24692

Sl. No	Office Name	Presentation date previous to Execution date	Time between execution and presentation dates greater than 120 days	Execution / presentation date before date of stamp purchase	AGPA transaction for which applicable stamp duty was not updated in CARD	Lease deeds where period was not mentioned	Boundaries not captured	Manually entered	Delay in scanning documents	Delay in issue of acknowledgement slip	Delay in checking the document	Execution or presentation dates later than registered date	Final taxable value not matching with Market value as prescribed	Number of transactions
24	SR, Sarpavaram	8	35	10	6	24	17	2379	4381	0	0	0	0	19234
25	DR, Visakhapatnam	25	47	28	45	194	48	6709	136	86	29	0	46	36892
26	SR, Bheemunipatnam	14	35	15	19	10	11	2063	144	0	2	0	27	23214
27	SR, Champapet	24	47	22	63	2	5	1055	2155	6	10	0	10	22149
28	SR, Azampura	0	19	0	1	9	165	1160	3063	2	1	0	18	31450
29	SR, Secunderabad	0	23	10	14	20	31	861	133	9	6	0	12	11570
30	SR, Golconda	7	26	8	0	0	10	2666	1431	0	0	0	0	25340
31	SR, Gajuwaka	21	25	20	32	3	19	2363	29	1	11	0	31	22899
32	DR, Hyderabad (South)	15	47	21	136	14	72	2065	8519	30	21	0	60	26442
33	SR, Chikkadapally		20	8	6	12	54	2365	686	19	16	0	30	22381
34	DR, Hyderabad	9	23	11	5	12	2	4299	2168	23	91	0	59	19482
35	SR, Hayatnagar	13	16	30	213	1		2807	9439	14	75	0	10	19958
36	SR, Maredpally	14	18	19	30	7	173	1216	3290	88	16	0	1	14817
37	SR, Vallabh Nagar	3	24	16	1	0	23	2426	5510	60	30	0	0	24057
38	SR, Balanagar	5	5	16	63	1	4	1188	1429	0	0	1	23	10822
39	SR, Madhurawada	7	21	21	51	13		2211	463	1	1	0	21	21067
40	DR, Sangareddy	151	65	73	459	5	1	2935	6054	0	4	0	63	75794
	Total	5430	8275	880	3254	1015	1917	170000	368926	11776	14716	701	2820	1321254

GLOSSARY

Abbreviations	Full form
AAR	Average Annual Rent
AAs	Assessing Authorities
AC	Assistant Commissioner
AC	Abstract Contingent
AF	Audit Fee
AGPA	Agreement of sale cum General Power of Attorney
ALF	Additional License Fee
AP	Andhra Pradesh
APBCL	Andhra Pradesh Beverages Corporation Limited
APCHRIE	Andhra Pradesh Charitable and Hindu Religious Institutions and Endowments
APFC	Andhra Pradesh Financial Code
APGST	Andhra Pradesh General Sales Tax
APIIC	Andhra Pradesh Industrial Infrastructure Corporation
APMVT	Andhra Pradesh Motor Vehicles Taxation
APRR Act	Andhra Pradesh Revenue Recovery Act
APSRTC	Andhra Pradesh State Road Transport Corporation
APTS	Andhra Pradesh Technology Services
AP VAT	Andhra Pradesh Value Added Tax
AWF	Archaka Welfare Fund
BCP	Business Continuity Planning
BSO	Board Standing Orders
C&IG	Commissioner and Inspector General
CAAT	Computer Aided Audit Techniques
CARD	Computer Aided Administration of Registration Department
CCLA	Chief Commissioner of Land Administration
CCRA	Chief Controlling Revenue Authority
CCT	Commissioner of Commercial Taxes
CFST	Citizen Friendly Services in Transport Department
CGF	Common Good Fund
CMV	Central Motor Vehicles
COE	Commissioner of Endowments
CST Act	Central Sales Tax Act
CST (R&T) Rules	Central Sales Tax Act (Registration and Turnover) Rules
CT	Commercial Tax
CTD	Commercial Tax Department
CTO	Commercial Taxes Officer
CV	Consideration Value
DC	Deputy Commissioner
DC	Detailed Contingent
DCTO	Deputy Commercial Tax Officer
DCB	Demand Collection and Balance
DGPA	Development Agreement cum General Power of Attorney
DIG	Deputy Inspector General
DLPOs	Divisional Level Panchayat Officers

Abbreviations	Full form
DR	District Registrar/Registry
DTC	Deputy Transport Commissioner
DTCP	District Town & Country Planning
EAF	Endowment Administrative Fund
EMD	Earnest Money Deposit
EO	Executive Officer
EOAT	Extension of Agreement Time
EOT	Extension of Time
FC	Fitness Certificate
FEC	Final Eligibility Certificate
FL	Foreign Liquor
FTV	Final Taxable Value
GHMC	Greater Hyderabad Municipal Corporation
GIS	Goods Information System
GPA	General Power of Attorney
GTE	Gross Traffic Earnings
IMFL	Indian Made Foreign Liquor
IR	Inspection Reports
IS Act	Indian Stamp Act
IST	Inter State Wing
IT	Information Technology
IT	Income Tax
ITC	Input Tax Credit
ITO	Income Tax Office/Officer
JC	Joint Commissioner
JTC	Joint Transport Commissioner
LTU	Large Tax Payers Unit
MRO	Mandal Revenue Officer
MV	Motor Vehicles
MV	Market Value
MVI	Motor Vehicle Inspector
NIC	National Informatics Centre
P&ES	Prohibition and Excise Superintendent
PAO	Pay and Accounts Officers
PCC	Pre-stressed Cement Concrete
PCCs	Private Contract Carriages
PPBs	Pattedar Pass Books
PSPQ	Per Seat Per Quarter
RC	Registration Certificate
RCC pipes	Reinforced Concrete Pipes
RDO	Revenue Divisional Officer
RGIA	Rajiv Gandhi International Airport
RI	Revenue Inspector
RTA	Regional Transport Authority
RTO	Regional Transport Officer
SARFAESI	Securitisation and Reconstruction of Financial Assets and Enforcement of Security Interest

Abbreviations	Full form
SDD	Software Design Document
SDRF	Stamp Duty and Registration Fees
SEZ	Special Economic Zone
SHO	Station House Officer
SR	Sub Registrar/Registry
SRS	System Requirement Specification
STA	State Transport Authority
TC	Transport Commissioner
TD	Transfer Duty
TTD	Tirumala Tirupati Devasthanam
UDAs	Urban Development Authorities
URS	User Requirement Specification
VRO	Village Revenue Officer
VUDA	Visakhapatnam Urban Development Authority