

ANNEXURES

ANNEXURE-I
(Refer: Paragraph-1.8)
Audit Planning

Name of the Department	Total number of auditable units	Number of units planned	Number of units audited
Commercial Taxes	55	40	40
Registration, Excise and Prohibition (Excise)	50	39	39
Revenue and Land Reforms	612	108	101
Transport	49	35	35
Registration, Excise and Prohibition (Registration)	140	38	38
Mines and Geology	58	35	33
Total	964	295	286

ANNEXURE-II
(Refer: Paragraph- 2.3.11 (1st bullet)
Non-levy of entry tax and penalty for non-registration under BTEG Act

Sl. No.	Name of the Circle	Name of the dealer	TIN	Year	Commodity	Value of goods	Rate of E.T (in per cent)	Entry Tax	Penalty	Total
1	Barh	M/s Raj Bricks	10021847032	2012-13	Coal	1516581	4	60663	60663	121326
2	Bhagalpur	M/s Baba Project	10524177088	2010-11	Bitumen	30834438	4	1233377	1233377	2466754
				2011-12	Bitumen	26686799	4	1067471	1067471	2134942
3	Gaya	M/s Ajay Kumar Yadav	10524445027	2010-11	Bitumen	4035452	4	161418	161418	322836
				2011-12	Lubricant	4984987	8	398799	398799	797598
				2010-11	LPG	15259796	1	152598	152598	305196
4	Hajipur	M/s Shobha Electrical	10294736027	2011-12	Commercial LPG	769236	8	61539	61539	123078
					LPG	9795569	1	97956	97956	195912
				2011-12	Commercial LPG DG Set	871084 595000	8 8	69687 47600	69687 47600	139374 95200
4	Hajipur	M/s Annapura Dal Mill	10204058076	2012-13	Stone Chips	404250	4	16170	16170	32340
				2010-11	Mobile	1148095	4	45924	139500	185424
4	Hajipur	M/s Shobha Electrical	10294736027	2012-13	Electrical Goods	5169704	8	413576	413576	827152

5	Jamui	M/s Lav kus Gas Agency	10540140087	2008-09	LPG Domestic	4954458	4	198178	198178	198178	396356
				2009-10	LPG Domestic	2525852	4	101034	101034	101034	202068
6	Katihar	M/s Sandeep Enterprises	10451214076	2012-13	Iron & steel	3114717	5	155736	155736	155736	311472
7	Munger	M/s Shivananad Sansthan	10561880018	2011-12	HDPE pipe	4269690	4	170788	170788	170788	341576
		M/s Munga Saw Mills	10560557035	2011-12	Timber	3005238	8	240419	240419	240419	480838
8	Muzaffarpur West Circle	M/s Universal Engineering Works	10300014065	2010-11	DG Set	356000	8	28480	141400	141400	169880
9	Patliputra	M/s Vaishal Patliputra Dugdh Utpadak Sahkari Sangh Ltd	10050008011	2010-11	Plastic crates and Polyfilms	24634220	4, 5 and 16	1067078	1067078	1067078	2134156
				2011-12	Packing Material of paper and Plastic, Electrical goods and LDO etc.	45161020	4, 5, 8 and 16	2317862	2317862	2317862	4635724
		M/s Bihar State Co-operative federation Ltd.	10050015092	2011-12	Electrical Goods, Pouch and crate etc.	11999056	4, 5 and 8	921300	921300	921300	1842600
10	Patna City East	M/s Sunrise Industries	10060910035	2011-12	Plastic Goods	2744980	4	109799	109799	109799	219598
		M/s Sona Gold Agrochem (p) Ltd`	10060468006	2011-12	DG Set	2746947	8	219756	219756	219756	439512
					PP bag	2011793	4	80472	80472	80472	160944
					Coal	3227909	4	129116	129116	129116	258232
				2010-11	PP bag	1093758	4	43750	43750	43750	87500
					Coal	2623295	4	104932	104932	104932	209864

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11	Patna West	M/s Birla Power Solutions Ltd.	10140680022	2011-12	Generator set	7909955	8	632796	632796	1265592
		M/s Amit Electricals	10140843079	2009-10	Electrical goods	1856833	8	148547	148547	297094
				2010-11		2940052	8	235204	235204	470408
				2011-12		9258663	8	740693	740693	1481386
12	Purnea	M/s S.S.Enterprises	10493560008	2010-11	Two Wheeler	21682279	8	1734582	1734582	3469164
				2011-12	Two Wheeler	25581508	8	2046521	2046521	4093042
		M/s Janjhyoti Electrical Industries	10490096041	2011-12	Electrical Goods	1076496	8	86120	86120	172240
				2012-13	Electrical Goods	1098305	8	87864	87864	175728
13	Samastipur	M/s Deputy Chief Material Manager(Depot)	10421026027	2011-12	Iron, paper, petroleum product etc.	54433760	4 and 8	3232076	3232076	6464152
14	Sasaram	M/s VindhyaBasini Rice Mills Cluster P. Ltd.	10247260009	2010-11	Iron & Steel, Electrical goods etc.	28473250	8 and 4	2109675	2109675	4219350
15	Patna South	M/s Takshila Project	10125891014	2010-11	Bitumen	5741604	4	229664	229664	459328
		M/s Deo Contractors	10126762029	2010-11	Bitumen	2207586	4	88303	88303	176606
Total						378800215		21087523	21294019	42381542

ANNEXURE-III
(Refer: Paragraph-2.3.14(1st bullet)
Suppression of import value

Sl. No.	Name of the Circle	Name of the dealer/TIN	Period	Actual Purchase accounted for	Suppression	Commodity/ Rate (in per cent)	Entry Tax	Penalty	Total	Difference found in (Amount in ₹)
1	Barh	M/s United Spirits Ltd./ 10020044226	2012-13	213753728 Nil	213753728	Packing material of paper and Plastic /4 & 5	8839280	26517840	35357120	E.T V and statement of D-IX/SUVIDHA detail
2	Begusarai	M/s Barauni thermal Power station/ 10362176224	2011-12	3828388176 875115749	2953272427	Items used in generation of electricity/8	236261794	708785382	945047176	RT-III and Monthly/ Quarterly Return of E.T
			2012-13	6480107230 3427271599	3052835631		244226850	732680550	976907400	RT-III and Monthly/ Return of E.T
3	Bhagalpur	M/s N.T.P.C/ 10521193271	2011-12	456646404 1054200	455592204	Furnace Oil and AC/8 & 5	36350037	109050111	145400148	Revised statement of Purchase and E.T-III, E.T-IV
		M/s Katoria indane/ 10522862059	2009-10	3714005 2536201	1177804	LPG/4	47112	141336	188448	Scrutiny order and C folder
			2010-11	1929589 838999	1090599		43623	130869	174492	
4	Gaya	M/s Pareena Motors/ 10203892206	2011-12	394337074 390462919	3874155	Motor Vehicle/8	309932	929797	1239729	Purchase Ledger of Vehicles and E.T-IV
5	Hajipur	M/s C.I.P.E./T/ 10290768219	2010-11	1160214 Nil	1160214	Computer and Electrical goods/ 4 & 8	54339	163017	217356	E.T-V and Statement of D-IX
			2011-12	6573566 Nil	6573566		289475	868425	1157900	

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6	Patliputra	M/s B.S.S Projects/ 10050705228	2010-11	4522596 Nil	Iron and steel/4	180903	542709	723612	Statement of D-IX and E.T-IV
			2011-12	1294870 Nil		51794	155382	207176	
7	Patna City East	M/s East North Interconnection company Ltd./ 10050884066	2010-11	98390506 10358144	Electrical goods/8	7042589	21127767	28170356	Statement of D-IX and E.T III, E.T-IV
			2011-12	40347424 19200925		845860	2537580	3383440	RT-III and E.T-V
8	Patna City West	M/s Colona Blenders & Bottlers (I) Pvt. Ltd./10060377214	2010-11	8492612 5263639	Paper and plastic/4	129160	387480	516640	Requirement/Consump tion statement of Form C and E.T-IV
			2011-12	5445950 2925480		100819	302457	403276	
9	Patna South	M/s Redington India Ltd./10080788245	2009-10	506757679 497432732	Computer and peripheral/4	372998	1118993	1491991	Statement of D-IX and E.T -V
			2010-11	521449869 488299796		1326003	3978009	5304012	
9	Patna South	M/s Indian Progressive construction/ 10124050245	2011-12	980432256 925262985	HSD /16	2206771	6620312	8827083	Purchase invoice/Ledger and E.T-V
			2010-11	10168176 NIL		1626908	4880724	6507632	
9	Patna South	M/s Dayanand Prasad Sinha & Co./ 10126036264	2011-12	31429082 NIL	Bitumen/4	5028653	15085959	20114612	Scrutiny/Assessment order and Sale figure of IOCL
			2010-11	27922277 1765792		1046259	3138778	4185037	
			2011-12	44391525 Nil		Nil	5326983	5326983	

10	Patna Special	M/s H.P.C.L./ 10010120253	2010-11	2745877307 2734823967	11053340	Electric Generating Set/8	884267	2652801	3537068	Consumption of form 'C' and E.T-V
11	Patna West	M/s OCL India Ltd./ 1001531242	2009-10	1111522442 1103201834	8320607	Cement/12	998472	2995419	3993891	E.T-V and TAR
		M/s Bihar State hydro electric power Corpn. Ltd./ 10140501057	2011-12	55082508 52877388	2205120	Items used in generation of electricity/8	176409	523829	700238	RT-V and outside purchase statement
12	Sasaram	M/s Ramky infrastructure/ 10144813213	2010-11	211788822 144010741	67778081	Motor Vehicle and DG Set/8	5422246	16266739	21688985	Statement of 'C'/D-IX and E.T-V
		M/s Ascend Telecom Infrastructure Ltd./ 10144993042	2011-12	96677683 70481562	26196121	Electrical, telecom goods and AC/8,4&5	2217598	6652795	8870393	Statement of 'C' form/E.T-IV
13	Samastipur	M/s B.S.H.C.L./ 10244900217	2010-11	22784949 18806949	3978000	Items used in generation of electricity/8	318240	954720	1272960	Utilization statement of C Form and E.T-V
14	Shahabad (Ara)	M/s Kritika Rice Mill Pvt. Ltd./ 10423632269	2012-13	4160723 2542243	1618480	HDPE/4	64739	194217	258956	RT-III, TAR and E.T-V
		M/s Shahabad Dugdh utpadak sahkari sangh ltd./ 10160133081	2011-12	9142478 1249625	7892853	Packing Material of paper and Plastic goods/ Electrical goods/4 & 8	443776	1331328	1775105	statement of 'C' Form and E.T-V
		Total		17924691720/ 10775783469	7148908259		556906906	1676042309	2232949215	

ANNEXURE-IV
(Refer: Paragraph-2.3.14 (2nd bullet)
Suppression of Import value

Sl. No.	Name of the Circle	Name of the dealer	TIN	Year	Commodity	E.T payable	E.T admitted/paid	Short payment	Difference found in
1	Barh	M/s R.P.S Bricks	10021836034	2012-13	Coal	94503	0	94503	Payment Report and RT-III
		M/s United Spirits Ltd.	10020044062	2010-11	IMFL	2375428	1350112	1025316	Road Permit statement and E.T-V
				2011-12		7943763	2407001	5536762	
2	Begusarai	M/s Barauni Thermal Power Station	10362176224	2010-11	Freight Charges on Coal	2820374	0	2820374	Assessment order and E.T Return
		M/s Ganga Diary Ltd.	10360314018	2009-10	Generator	423748	0	423748	Assessment order and Details of outside purchase
3	Bhagalpur	M/s Auradha Indane Agency	10521475056	2009-10	LPG	149466	0	149466	Payment Report and RT-III
				2010-11		269451	0	269451	
		M/s Shila Indane Agency	10521415013	2009-10	LPG	371027	0	371027	TAR and Payment report
2010-11				429646	34703	394943	Consumption of C Form and Payment Report		
		M/s Madhu Gas Enterprises	10520703033	2009-10	LPG	253848	0	253848	Consumption of C Form and Payment Report

			M/s Bounsi Indane	10521747044	2009-10 2010-11	LPG	230514 264345	0 22940	230514 241405	Payment Report& RT-III Consumption of C Form & Payment Report
			M/s Shankar Gas Agency	10520620098	2009-10 2010-11	LPG	403158 203772	0 0	403158 203772	Payment Report& RT-III
			M/s B.P Trading	10520775007	2009-10	LPG	347609	0	347609	Payment Report& RT-III
4	Darbhanga		M/s Gupta Marble & Sanitary	10380806044	2011-12	Marbles & Tiles	612852	350000	262852	Road permit statement & Assessment orde
5	Gaya		M/s APR Automobiles Pvt. Ltd.	10206644024	2011-12	Generator, Stone Chips, Tiles & Steel	225346	0	225346	Purchase Statement & RT-III, ET-5
6	Hajipur		M/s Natraj Engineers Pvt. Ltd.	10290413005	2012-13	Coal & Stone Chips	1623968	0	1623968	Trading, P/L A/C & RT-III
7	Jamui		M/s SAPL HCPLJV	10541461214	2009-10	MS Joist	27122	0	27122	Consumption of C Form & E.T-5
8	Muzaffarpur West		M/s Sai Trading	10304753097	2011-12	DG Set, Battery etc.	440625	0	440625	Road permit statement & Assessment order
9	Patliputra		M/s Tata Projects Ltd.	10050748029	2009-10 2010-11 2011-12	Electrical goods	4715488 10556000 14207317	0 0 0	4715488 10556000 14207317	Assessment order & Annual Return
			M/s ABB Ltd.	10050258043	2010-11 2011-12	Electrical goods	1850741 1120640	0 0	1850741 1120640	Assessment order and Annual Return

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10	Patna Central	M/s Saroj Traders	10154891087	2011-12	Tobacco Product	415268	0	415268	RT-III and E.T-V
		M/s Magadh Micro Tower and Transmission	10152754097	2008-09	Electrical goods	1051826	0	1051826	Consumption of C Form and RT-III
				2009-10		1856662	0	1856662	
				2010-11		2616533	0	2616533	
				2011-12		526264	0	526264	
11	Patna City East Circle	M/s Dadji Steels Limited	10060280020	2011-12	Steel	180040	0	180040	Balance Sheet and E.T-V
12	Patna North	M/s Candela Enterprises	10100685079	2011-12	Electrical goods	598031	0	598031	RT-III and TAR
13	Patna Special	M/s Bharat Petroleum Ltd.	10010121223	2011-12	Petroleum Product	464899855	0	464899855	RT-III and E.T-V
		M/s Sterling and Wilson Ltd.	10010923006	2011-12	Electrical goods	4841155	1826775	3014380	Requisition of C Form and E.T-V
		M/s Deepak Vegpro	10010526295	2009-10	Vanaspati and other hydrogenated Oil	259352	0	259352	Assessment order and statement of D-IX
Total						529205737	5991531	523214206	

ANNEXURE-V
(Refer: Paragraph-2.3.15)
Application of incorrect rate of entry tax

Sl. No.	Name of the Circle	Name of the dealer/TIN	Period	Commodity	Rate leviable/ Levied (in per cent)	Import value	Difference in tax amount	Penalty	(Amount in ₹)	
									Total	
1	Aurangabad	M/s Classic-Ksm Bashir JV/ 10172465296	2012-13	Other Building material	8/4	2893469	115738	347214	462952	
2	Barh	M/s STPP, Barh (NTPC)/ 10020385278	2012-13 (IVth quarter)	Electricals goods (used in generation & distribution of electricity)	8/5	74380140	2231404	6694212	8925616	
			2011-12 (Ist to 3 rd quarter) (IVth quarter)		5/4	31730625	317306	951918	1269224	
3	Darbhanga	M/s TRF Ltd./ 10021210242	2012-13	Iron & steel	8/4	60559071	2422362	7267086	9689448	
			2012-13		5/4	892978150	35719126	107157378	142876504	
			2012-13		5/4	32836790	328368	985104	1313472	
3	Darbhanga	M/s Power machine India Ltd./ 10020884246	2012-13	Schedule goods*	5/4	3693168	36932	110796	147728	
			2009-10		8/5	2755956	82679	248036	330715	

4	Hajipur	M/s Lumbini Beverage Pvt. Ltd./ 110290083205	2012-13	C.B Box	5/4	6806147	68061	204183	272244
		M/s H.I Dairy and Agro Products Ltd./ 10293761272	2012-13	Packing material of paper and plastic	5/4	4365434	43654	130962	174616
		M/s Blooms Liquors Pvt. Ltd./ 10293795257	2012-13	Caps, label & cartoons	5/4	3658079	36580	109740	146320
		M/s Shree Sai Baba Plasto product Pvt. Ltd./10293764245	2012-13	Plastic granules	5/4	31370624	313706	941118	1254824
5	Muzaffarpur West	M/s Global India Marketing Co./10291855104	2010-11	Electrical goods	8/4	43041257	1721649	5164947	6886596
		M/s Kanti Bijli Utpadan Nigam Ltd./10306100233	2011-12 (1 st to 3 rd qr.)	Electricals goods (used in generation and distribution of electricity)	8/4	706969346	28278774	84836322	113115096
			2011-12 (4 th qr.)		8/4	1554085525	62163421	186490263	248653684
6	Patliputra	M/s ATC ITC Pvt. Ltd./10050467209	2011-12	Electrical goods	8/5	2062060	61862	185586	247448
		M/s Reliance Communication Ltd./10050112286	2011-12	D.G set, Battery etc.	8/4	18087223	723489	2170467	2893956
		M/s B.S.N.L. (Electrical Divn.)/ 10050459255	2010-11	Electrical goods	8 and 5/4	58479296	2251457	6754371	9005828
		M/s Bharat Sanchar Nigam Ltd. / 10050190274	2011-12	Battery and Electrical goods	8/4	54041655	2161666	6484999	8646665

		M/s Reliance Telecom Infrastructure Ltd./ 10050415217	2011-12	Battery and Electrical goods	8/4	99727886	3989115	11967345	15956460
		M/s Bharti Airtel Ltd./10050212293	2011-12	Battery, D.G set and Electrical goods	8/4	492560996	19702440	59107317	78809756
		M/s Idea Cellular Ltd./10050657272	2011-12	Electrical goods and Connector	8 and 4/4and 0	21359211	854368	2563104	3417472
7	Patna Special	M/s Shyama power India Ltd./ 10010859297	2011-12	Electrical goods	8/4	773097	30924	92772	123696
8	Patna West	M/s Ericson India Pvt. Ltd./ 10140872276	2009-10	Battery and Electrical goods	8/4	44363091	1774524	5323571	7098095
		M/s Bihar State Hydroelectric power Corpn. Ltd./ 10140501057	2011-12	Electrical goods	8/4and0	15537008	893920	2681762	3575682
9	Saharsa	M/s A.N Enterprises/ 10512295073	2010-11	Tobacco products	16/12.5	9078072	317732	953197	1270930
Total						4268193376	166641257	499923770	666565027

*Rate of entry tax enhanced from 4 to 5 % w.e.f.27.11.2012

ANNEXURE-VI

(Refer: Paragraph-2.3.16

Non/short payment of entry tax

Sl. No.	Name of the Circle	Name of the Dealer/TIN	Period	ET Payable	ET Paid	Non/short payment
1	Begusarai	M/s IOC Ltd./ 10360215078	2012-13	5925490383	4745702781	1179787601
2	Bhagalpur	M/s K. C. Indane/ 10524287291	2010-11	574459	44331	530128
3	Hajipur	M/s Savitri Devi Automobiles pvt. Ltd./10294918038	2012-13	11097450	10525756	571694
		M/s Ganga Tractors & Implements/10292284038	2012-13	2053666	1361237	692429
		M/s One touch medical products pvt. Ltd./ 10293648052	2012-13	348307	183382	164925
		M/s Chief Signal & Telecom Engg.(works)/10293918217	2012-13	1999732	1576823	422909
		M/s Ambika Motors/ 10294430065	2011-12	1080648	200000	880648
4	Muzaffarpur East	M/s Mehrotra Engineering Works/ 10310592206	2011-12	5498737	3628398	1870339
5	Patliputra	M/s Ashok Leyland/ 10050153220	2011-12	59242156	54417315	4824841
		M/s Tata Motors/ 10050129261	2011-12	713874822	685346180	28528642
		M/s Bharti Infratel Ltd./ 10050418224	2011-12	71985992	29071976	42914016
		M/s Guinea Motors Pvt. Ltd./ 10050098221	2011-12	61167151	56898893	4268258
		M/s Rashi Peripherals (P) Ltd./ 10050316277	2011-12	4883560	4370975	512585

		M/s Gammon India Ltd./ 10050198228	2010-11	22243039	Nil	22243039
6	Patna City East	M/s Budha Motors Pvt..Ltd./ 10061222231	2011-12	60162579	57662579	2500000
7	Patna City West	M/s Puja Ispat trading pvt. Ltd./10082475206	2011-12	5892295	2812689	3079606
8	Patna Special	M/s Kansai Nerolac paints ltd./ 10010210269	2011-12	35617080	32364083	3252997
		M/s Total Oil India Ltd./ 10010778250	2009-10	8055414	Nil	8055414
			2010-11	38552711	Nil	38552711
			2011-12	39724577	28162157	11562420
9	Samastipur	M/s Bhagwati Cylinders Pvt. Ltd./10423610273	2011-12	575655	320000	255655
			2012-13	517261	Nil	517261
Total				7070637674	5714649555	1355988118

ANNEXURE-VII
(Refer: Paragraph-2.3.17 (1st bullet)
Incorrect adjustment of entry tax towards payment of VAT

Sl. No.	Name of the circle	Name of the dealer/TIN	Period	Amount eligible for adjustment	Adjustment taken	Excess adjustment from VAT	Interest	Total	Remarks	Record seen
1	Bhagalpur	M/S Sagar Agency/ 10520844071	2011-12	3976069	4605147	629077	207595	836672	The rate of VAT was less than the rate of ET	RT-III, ET-V and TAR
			2011-12	3983304	4338565	355260	117236	472496	The rate of VAT was less than the rate of ET	RT-III, ET-V and TAR
		M/S C & S Electrics Ltd./ 10525417009	2010-11	1065175	2121256	1056080	364347	1420427	The rate of VAT was less than the rate of ET	RT-III and ET-V
			2011-12	2020866	3307722	1286856	424662	1711518	RT-I and ET-IV	
		M/S Bibhuti Automobile Pvt. Ltd./10523936043	2011-12	7084864	7478444	393580	129881	523461	Goods imported were not sold but lying in closing stock	RT-III, ET-V and Trading account
		M/S Agrawal Tubewell Co./ 10521359044	2011-12	1385940	1717037	331097	109262	440360	Adjustment availed excess than payment of ET	RT-III and ET-V
		M/S Auto Tractor & Machinery/ 10520056043	2011-12	279260	435174	155914	51452	207366	Goods imported were not sold but lying in closing stock	RT-III, ET-V and TAR
		M/S Jodhani foods Pvt. Ltd./ 10521252247	2011-12	Nil	250805	250805	86528	337332	Goods were not resold or consumed in manufacturing	RT-III, ET-V, TAR and requirement/ utilisation of form C

2	Danapur	M/s Balaji Mini steels and Re-rolling pvt. Ltd./10042455089	2011-12	Nil	13697688	13697688	13697688	2671049	16368737	The dealer did not belong to small, medium or sick industry	RT-III, ET-V and balance sheet
3	Hajipur	M/s Lumbini Beverage Pvt. Ltd./10290083011	2010-11	Nil	1643915	1643915	591809	2235724	2230197	The dealer did not belong to small, medium or sick industry	RT-III and balance sheet
			2011-12	Nil	1889998	1889998	340199				
4	Katihar	M/s Sona biscuits Ltd./10294595035	2012-13	2554612	4769330	2214718	465090	2679808	282630	Goods were not resold or consumed in manufacturing	RT-I, ET-IV and detail of goods imported
			2009-10	60586	242342	181756	100874	75005			
5	Patliputra	M/S Nokia India Pvt. Ltd. / 10050394071	2010-11	120591413	127125748	6534335	3332511	9866846	19062436	Goods imported were not sold but lying in closing stock	RT-III, ET-V, assessment order and payment detail
			2011-12	13314852	27487667	14172815	4889621	Excess adjustment claimed than ET liability			
		M/S Patliputra Automobile/ 10050219083	2011-12	57865845	62302885	4437040	671195	5108235	4850657	Goods imported were not sold but lying in closing stock	RT-III and ET-V
			2011-12	27032481	30679591	3647110	1203546	Goods imported were not sold but damaged/lying in closing stock			
		M/s Indo American Elect./ 10050923006	2011-12	29930315	30855995	925680	305474	1231154		The rate of VAT was less than the rate of ET	RT-III and ET-V

7	Patna South	M/s Eastman auto & power ltd./ 10125913207	2011-12	4082785	4829407	746622	257584	1004206	Claimed adjustment on interstate stock transfer	RT-III, ET-V, TAR-IV and scrutiny order
8	Patna Special	M/s Halonix ltd./ 10125990290	2011-12	3836497	7547269	3710772	1335878	5046650	Goods imported were not resold	RT-III, ET-V and TAR-IV
		M/s Larson & Toubro ltd./ 10010213082	2010-11	2374685	4749371	2374686	1246710	3621396	The rate of VAT was less than the rate of ET	RT-III and ET-V
			2011-12	4678558	6039902	1361344	469663	1831007		
		M/s B.P.C.L/ 10010121223	2011-12	16554626	26487401	9932775	3426807	13359582	The rate of VAT was less than the rate of ET	RT-III, RT-V, ET-V and ET-III
		M/s Castrol India Ltd./ 10010118022	2010-11	78432419	80163399	1730980	882800	2613780	Claimed adjustment on goods supplied as free of cost	RT-III, ET-V and trading account
			2011-12	83726714	86235684	2508970	827960	3336930		
M/s Havells India ltd./ 10010613013	2011-12	20560887	23243244	2682357	885178	3567535	The rate of VAT was less than the rate of ET	RT-III, ET-V and TAR		
M/s Greenply Industries ltd./ 10011253043	2011-12	13269098	17422235	4153138	1370535	5523673	The rate of VAT was less than the rate of ET	RT-III and ET-V		
	M/s ACC ltd./ 10010002010	2010-11	607633252	612757153	5123901	1729316	6853218		Goods imported were not sold but damaged	RT-III, ET-V and TAR
			2011-12	684463270	693421042	8957772	3224798	12182570		
9	Patna West	M/s Ramky infrastructure ltd./10145427016	2010-11	Nil	11520759	11520759	5357153	16877912	Goods imported were not resold or consumed in works contract	RT-III, ET-V and ET-III
			2011-12	Nil	1648490	1648490	469819	2118309		
		M/s Deep electrical/ 10140221212	2010-11	610522	1221043	610521	283892	894413	The rate of VAT was less than the rate of ET	RT-III and ET-V
			2011-12	335936	537498	201562	57445	259007		
Total				2033718611	2160391287	126672677	43032443	169705120		

ANNEXURE-VIII
(Refer: Paragraph-2.3.17 (2nd bullet)
Incorrect adjustment of entry tax towards payment of VAT

Sl. No.	Name of the circle	Name of the dealer/TIN	Period	Amount eligible for adjustment under CST	Adjustment taken under CST	Incorrect adjustment	Interest	Total	Remarks
1	Gaya	M/s Daya Engineering Works Pvt. Ltd./ 10200373240	2010-11	Nil	9639009	9612008	3460323	13072331	Order sheet & CST return
			2011-12	Nil	9063203	9063203	3398701	12461904	Statement of CST payable & paid, RT-III & ET-V
			2012-13	Nil	5953799	5953799	1160991	7114790	
2	Patna City East	M/s Dina Iron & steel/ 10060365283	2011-12	Nil	798875	798875	251646	1050521	RT-III & CST return
			2012-13	Nil	1187314	1187314	249336	1436650	RT-III, ET-V & CST return
3	Samastipur	M/s Rameshwar Jute mills/ 10420541027							
Total					26642200	26615199	8520997	35136196	

ANNEXURE-IX
(Refer: Paragraph-2.3.21.1
Cross verification with the inter-state information

Sl. No.	Name of the Circle	Name of the dealer/TIN	Period	Actual Purchase accounted for	Commodity/Rate	Suppression	Entry Tax	Penalty	Total	Remarks
1	Aurangabad	M/s Shakti Construction/ 10170680085	2010-11	<u>12516297</u> Nil	Bitumen/4	12516297	500652	1501956	2002608	Cross verification with statement from outside locations of M/s IOCL
2	Bhagalpur	M/s N.T.P.C/ 10521193271	2010-11	<u>371673023</u> 181395451	Furnace Oil/8	190277572	15222205	45666617	60888822	
3	Gaya	M/s MBL Infrastructure/ 10204859284	2010-11	<u>18498312</u> Nil	Bitumen and Furnace oil/4 & 8	18498312	802501	2407504	3210005	
		M/s S&P Infrastructure/ 10205499047	2010-11	<u>26388336</u> Nil	Bitumen/4	26388336	1055533	3166600	4222133	
		M/s Shital Pd. Construction/ 10204196010	2010-11	<u>2359813</u> Nil	Bitumen/4	2359813	94392	283177	377569	
		M/s Nitish Coal Depot/ 10206938094	2013-14	<u>32947658</u> Nil	Coal/5	32947658	1647383	4942149	6589532	Cross verification with figure of Jharkhand
		M/s Mahabir Coal Traders/ 10210135017	2013-14	<u>3338890</u> Nil	Coal/5	3338890	166944	500833	667777	

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4	Patliputra	M/s K.P.S Structure/ 10050800046	2010-11	8192795 Nil	Bitumen/4	8192795	327712	983136	1310848	Cross verification with statement outside locations of M/s IOCL
5	Patna Central	M/s Maa Bhagwati Construction/ 10153846083	2010-11	1203910 Nil	Bitumen/4	1203910	48156	144469	192625	
		M/s C.K Infrastructures Ltd./ 10153042244	2010-11	5837216 Nil	Bitumen/4	5837216	233488	700466	933954	
		M/s Badal Yuvraj Construction Pvt. Ltd./1015252013	2010-11	5931629 Nil	Bitumen/4	5931629	237265	711795	949060	
6	Patna City West	M/s CZAR construction/ 10081161016	2010-11	3250124 Nil	Bitumen/4	3250124	13005	39015	52020	
7	Purnea	M/s Baba construction/ 10492453044	2010-11	8307083 Nil	Bitumen/4	8307083	332283	996849	1329132	
		M/s Bhai Construction/ 10493002064	2010-11	1229311 Nil	Bitumen/4	1229311	49172	147517	196689	
Total				501674397 181395451		320278946	20730691	62192083	82922774	

ANNEXURE-X
(Refer: Paragraph 2.5)
Table -I
Suppression of sale turnover

Sl. No.	Name of the Circle	Name of the dealer/ TIN	Period	Commodity Rate (in per cent)	Actual sale	Sale accounted for	Value suppressed	Tax	Interest @1.5 per cent per month Penalty	Total	Difference found in (Amount in ₹)
1	Danapur	M/s Bal Mukund Concast Ltd./ 10040196073	2011-12	TMT/BAR 4 & 5	1493710740	1462242668	31468072	1573403	306813 4720209	6600425	RT-III and P/L Account
2	Gaya	M/s Imperial Associates/ 10203045008	2009-10 & 2010-11	Sand 4	58842601	48898025	9944576	Nil	Nil 1193349	1193349	Assessment order and RT-III
3	Kadamkuan	M/s Hindustan Pencil Pvt. Ltd./ 10131465022	2011-12	Stationery 5	147245326	139183526	8061800	403090	108834 1209270	1721194	RT-III and TAR- IV,TAR
4	Munger	M/s Braithwaite Burn and Jessop Co. Ltd./ 10562831003	2010-11	Vatable Goods 4	653109830	494745263	158364567	6334583	2185431 19003749	27523763	RT-III and RT-V
5	Muzaffarpur East	M/s Royal Godavari Infrastructure Pvt. Ltd./10313756020	2011-12	Sand, Metal etc 5	22410548	5711637	16698911	834946	263008 2504838	3602792	Cross verification of sale figure in TAR-I with purchase figure in Box-C of the quarterly return of another dealer.

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6	Muzaffarpur West	M/s Progressive Construction Ltd./ 10305071063	2010-11	Vatable goods 4 & 12.5	1164697141	364911015	799786126	37212449	<u>12838295</u> 111637347	161688091	Cross verification of sale with the TDS certificate (C-II) issued by the NHAI
7	Patiputra	M/s HCL Infosystems Ltd./ 10050013055	2010-11	IT Products 4	1349130246	1306167949	42962297	1718492	<u>902208</u> 5155476	7776176	Cross verification of sale with the purchase figure of 11 dealers registered in other circles.
			2011-12	IT Products 5	3288446896	3228009242	60437654	3021883	<u>1042549</u> 9065649	13130081	
8	Sasaram	M/s Shandong weichain Haupeng Power Pvt. Ltd./ 10050821051	2010-11	Vatable goods 12.5	168702850	119493147	49209703	6151213	<u>3183252</u> 18453639	27788104	C-II, sale statement and RT-III
			2011-12	Vatable goods 13.5	199715765	117607248	82108517	11084650	<u>3824204</u> 33253950	48162804	-do-
8	Sasaram	M/s ECI Engg. & Construction Co.Ltd/ 10244247019	2010-11	Vatable goods 4 & 12.5	116989490	84010552	32978938	1439135	<u>Nil</u> 4317405	5756540	RT-III and TAR-IV As advance tax (TDS) has already been deducted, interest was not levied.
			Total		8663001433	7370980272	1292021161	69773844	<u>25847943</u> 209321532	304943319	

Table –II
Suppression of purchase turnover

Sl. No.	Circle	Name of the dealer/ TIN	Period	Commodity/ Rate (in per cent)	Actual Purchase	Purchase accounted for	Value suppressed	Tax	Interest Penalty	Total	Difference found in (Amount in ₹)
1	Gaya	M/s Baba Computer/ 10202077045	2010-11	Computer and Computer parts/ 4	1248148	501173	746975	29879	<u>10756</u> 89637	130272	D-IX and RT-III
2	Hajipur	M/s Natraj Engg. Pvt. Ltd./ 10290413005	2009-10	Cement, Wire etc./ 4 and 12.5	201296337	163198910	38097427	4762178	<u>2357278</u> 14286534	21405990	RT-III and P/L Account
3	Kishanganj	M/s G.P Enterprises/ 10471607158	2010-11	Coal/4	15797043	98960	15698083	627924	<u>277856</u> 1883772	2789552	Cross verification of purchase figure shown in the utilisation statement of form 'C' of the dealer with the form 'C' received from the State of Assam.
			2011-12		7538502	Nil	7538502	301540	<u>79154</u> 904620	1285314	
4	Patna Special	M/s J.S.P Traders/ 10471609140	2010-11 and 2011-12	Coal/4	40162767	95624	40067143	1602685	<u>244425</u> 4808055	6655165	RT-III and F form
			2010-11		1763897808	1741308196	22589612	2823701	<u>1037710</u> 8471103	12332514	
		M/s ACC Ltd./ 10010002010	2010-11	Cement/12.5	5274564538	4512633567	761930971	95241371	<u>32143963</u> 285724113	413109447	RT-III, TAR and ET-V
			Total		7304505143	6417836430	886668713	105389278	36151142 316167834	457708254	

ABSTRACT

Table	Caption	Actual sale/purchase	Sale/purchase accounted for	Value suppressed	Short levy			Total
					Tax	Interest	Penalty	
I	Sale turnover	8663001433	7370980272	1292021161	69773844	<u>25847943</u> 209321532	304943319	
II	Purchase turnover	7304505143	6417836430	886668713	105389278	<u>361511142</u> 316167834	457708254	
Total		15967506576	13788816702	2178689874	175163122	<u>61999085</u> 525489366	762651573	

(Amount in ₹)

ANNEXURE- XI
(Refer: Paragraph 2.6)
Excess Input tax Credit (ITC)

Sl. No.	Name of the Circle	Name of the dealer/TIN	Period	Purchase value on which ITC availed	ITC availed	Actual entitlement	Excess availing of ITC	Penalty Interest	Total	Nature of irregularities
1	Bhagalpur	M/s Abhijeet Projects Ltd./10525902009	2011-12	37981475	7651304	2139978	5511326	<u>16533978</u> 1818737	23864041	The ITC availed in RT-III was in excess of the input tax on the intra-state purchase shown therein.
2	Gaya	Vijeta Construction/10202977011	2010-11	8689333	2425587	1086167	1339420	<u>4018260</u> 502282	5859962	Excess ITC due to Cross verification of purchase/sale figure of two dealers
3	Patna Special	M/s Deepak Vegpro Pvt. Ltd./10010526004	2010-11	126918373	5134006	5064142	69864	<u>209592</u> 24103	303559	Excess ITC Due to Non-calculation of Reverse Credit
		HPCL Biofuels Ltd./10010909035	2010-11	599017841	70992491	1148478	69844013	<u>209532039</u> 24096184	303472236	ITC availed on consumables, spare parts and electrical fittings etc.
		M/s Delco Infrastructure Project Ltd./10010968086	2011-12	84564949	6202991	6051023	151968	<u>455904</u> 52428	660300	Incorrect ITC on Capital Goods
		M/s Bharat Heavy Electrical Ltd./10010994046	2011-12	25621021	3114655	2308800	805855	<u>2417565</u> 265932	3489352	Difference in purchase figure from sale figure of other dealer registered in same circle.
4	Patna West	M/s Hotel Samrat International/10140296096	2011-12	1412920	182580	93818	88762	<u>266286</u> 25297	380345	Incorrect ITC on LCD as Capital Goods
Total				884205912	95703614	17892406	77811208	<u>233433624</u> 26784963	338029795	

ANNEXURE-XII
(Refer: Paragraph 2.7)
Short levy of tax due to application of incorrect rate of tax

Sl. No.	Name of the Circle	Name of the Dealer/ TIN	Year	Commodity	Rate of tax leviable/levied (in per cent)	Amount on which difference of rate is to be levied	Tax	Interest Penalty	Total
1	Hajipur	M/s GNC Fabric Private Ltd./ 10294855023	2011-12	Life Jackets	13.5/5	4499476	382455	80315 1147365	1610135
2	Munger	M/s Dy.Chief Material Manager/ 10560255074	2011-12	Schedule-III goods	5/4	13814228	138142	41443 414426	594011
3	Patliputra	M/s Titan comp. Ltd/ 10050028090	2009-10	Sunglass	13.5/5	16692288	1418844	957720 4256532	6633096
			2010-11	-Do-	13.5/5	29577689	2514104	1244480 7542312	11300896
			2011-12	-Do-	13.5/5	29356475	2495300	786020 7485900	10767220
4	Patna City West	M/s Usha Welds Ltd./10080269198	2011-12	Welding Electrode	5/4	46381116	463811	139143 1391433	1994387
5	Patna Special	M/s Pidilite industries Ltd/ 10010214052	2011-12	Asphaltic roofing terchield	13.5/5	13481621	1145938	395348 3437814	4979100

6	Purnea	M/s Singh construction/ 10492311036	2009-10	Bed missile & paints	12.5/4	13620591	1157750	625185 3473250	5256185	
7	Raxaul	M/s Duncan Hospital/ 10320468067	2009-10	Surgical goods	12.5/0	2381447	297681	125026 893043	1315750	
8	Sasaram	M/s Vijeta Projects & Infrastructures Ltd./ 10241669050	2009-10	Road Marking Materials and Metal cross Barrier	12.5/4	5696509	484203	181576 1452609	2118388	
Total							175501440	10498228	4576256 31494684	46569168

ANNEXURE-XIII
(Refer: Paragraph 2.8)
Incorrect allowance of deductions

Sl. No.	Name of the Circle	Name of the dealer/TIN	Year	Items of inadmissible deduction	Rate (in per cent)	Amount of such deduction	Allowable deduction	Excess deduction allowed on which tax is leviable	Tax on excess deduction claimed/ allowed	(Amount in ₹)	
										Records seen	
1	Jamui	M/s Sudesh Kr. Singh & Co./ 10540663014	2010-11	Establishment & other expenses and Profit on material	4 and 12.5	147046036	114357807	32688229	1974369	Annual Return (RT-III) of VAT and Profit & loss account.	
			2011-12								
2	Katihar	M/s Ashok Kumar Choudhary/ 10450682031	2010-11	Gross profit and Establishment and other expenses	4 and 12.5	18988110	15100264	3887846	254654	-do-	
			2010-11								
3	Munger	M/s Braithwaite Burn and Jessop Construction Co. Ltd/ 10562831003	2011-12	Establishment/C ost and Gross profit and material	4, 5 and 13.5	1265923976	1217375333	48548643	2531812	-do-	
			2011-12								
4	Muzaffarpur East	M/s BSC C & C JV / 10310938011	2011-12	Gross profit	4,5 & 13.5	830782251	659299184	171483067	9680219	RT-III, Annual statement for supply of labour and services TAR-IV	
5	Muzaffarpur West	M/s Progressive Constructions Ltd./ 10305071063	2009-10	Establishment and administrative expenses and gross profit	4&12.5	1167607325	864382509	303224816	16935865	RT-III and TAR-IV, statement of supply of labour and services	

6	Patliputra	M/s Nagarjuna Const. Co.Ltd./ 10050188043	2010-11	Mobilisation advance	4&12.5	1517332190	1499632190	17700000	1038990	Assessment orders
7	Patna Central	M/s Baba Hans Construction (P) Ltd./ 10154645070	2011-12	Profit on material	5 & 13.5	239738421	226174486	13563935	712649	RT-III and Profit and Loss account
		M/s Kamladitya Construction (P) Ltd./ 10152986024	2011-12		4,5 & 13.5	760953325	725897230	35056095	2170673	-do-
8	Patna South	M/s Mother India Construction Pvt.Ltd/ 10120984075	2010-11	Establishment cost and profit element	4&12.5	200725404	180653666	20071738	836991	RT-III/quarterly and annual sale and purchase statement
9	Patna Special	M/s Tecno Electric and Engg. Co. Ltd./ 10010038094	2010-11	Establishment cost and Gross Profit	4 & 12.5	65857046	43179122	22677924	2828567	RT-III and Profit and Loss Account
10	Purnea	M/s Birat Constructions/ 10492355074	2010-11	Establishment & other expenses and profit on material	4 & 12.5	11187874	7397051	3790823	225743	Annual Return (RT-III) of VAT and Profit and Loss Account
			2011-12			5 & 13.5	11908255	7715765	4192490	227443
11	Sasaram	M/s A.K Builders & Construction/ 10240936021	2010-11	Establishment & other expenses and profit on material	4	29958620	14658216	15300404	612016	Annual Return (RT-III) of VAT and Profit and Loss Account
			2011-12			4 and 12.5	96355218	82873433	13481785	573650
		M/s D.B.S Construction (P) Ltd/ 10240734067	2010-11	-do-	5 and 13.5	77081253	61689788	15391465	834987	-do-
		Total				6612883097	5856269268	756613829	44077822	

ANNEXURE-XIV
(Refer: Paragraph 2.11)
Short payment of tax and non-levy of interest

(Amount in ₹)

Sl. No.	Name of the Circle	Name of the dealer/TIN	Year	Tax payable	Tax paid	Short payment	Interest calculated till date of audit	Total
1	Gandhi Maidan	M/s Surya Udyog/ 10111281082	2011-12	2989816	2135658	854158	281872	1136030
2	Hajipur	M/s Muskan Marble/ 10292774082	2011-12	601015	486215	114800	20664	135464
3	Kadamkuan	M/s Modi Industries/ 10130820069	2011-12	5290070	5199991	90079	24321	114400
		M/s Prostar Services and Sales Pvt. Ltd./ 10130847035	2011-12	257451	Nil	257451	69512	326963
4	Patna City West	M/s Samrat Automobile Pvt.Ltd./1008204109	2011-12	3006579	1741345	1265234	379570	1644804
5	Patna Special	M/s Patliputra Equipment Pvt. Ltd./10010651037	2011-12	56485101	55309747	1175354	387867	1563221
		M/s Essar Steel Ltd./ 10010955009	2011-12	6647764	5689416	958348	330630	1288978
6	Shahabad	M/s Aditya Enterprises/ 10160514097	2011-12	39217570	38965238	252332	49205	301537
		M/s Kala Coke & Chemicals (P) Ltd./10161635029	2010-11	3216907	450000	2766907	1162101	3929008
			2011-12	1994149	218000	1776149	346349	2122498
7	Siwan	M/s Dev Motors/ 10353254067	2011-12	8116780	7574921	541859	97535	639394
Total				127823202	117770531	10052671	3149626	13202297

ANNEXURE –XV
(Refer: paragraph-3.4.2.1)
Non-adoption of lowest rate for supply of liquor

Sl. No.	Name of Tenderers	Zone	MGQ for the year 2013-14 (LPL)	No. of 200 ml bottles (1 LPL = 12.5 bottles)	Tender Base Price	Quoted Price	Difference amount	Lowest Quoted Price	Difference amount in respect of Sl. 1 (L-1) (6-9)	Short payment in r/o lowest tendered rate (10-8)	Undue benefit
1	2	3	4	5	6	7	8	9	10	11	12
1	M/s Rana Sugars Ltd	Biharsharif	62,35,680.154	7,79,46,001.925	5.78	3.69	2.09	3.69	2.09	0	0
2	M/s Triggers Goods Pvt. Ltd.	Siwan	84,26,080.645	10,53,26,008.062	5.78	3.83	1.95	3.69	2.09	0.14	1,47,45,641
3	Sri Sanjay R Kumar	Madhubani	63.63.621.039	7,95,45,262.987	5.78	3.86	1.92	3.69	2.09	0.17	1,35,22,695
4	M/s SCI India Ltd.	Bhagalpur	61,79,379.601	7,72,42,245.012	5.78	3.91	1.87	3.69	2.09	0.22	1,69,93,294
5	M/s Bijay Metal Works	Purmea	61,98,270.200	7,74,78,377.500	5.78	3.91	1.87	3.69	2.09	0.22	1,70,45,243
6	M/s KM Sugar Mills Ltd.	Motihari	79,73,585.683	9,96,69,821.037	5.78	3.91	1.87	3.69	2.09	0.22	2,19,27,361
7	M/s Ally Food Pvt. Ltd.	Darbhanga	51,48,925.259	6,43,61,565.737	5.78	4.05	1.73	3.69	2.09	0.36	2,31,70,164
8	M/s Riga Sugar Company	Muzaffarpur	63,02,649.434	7,87,83,117.925	5.78	4.07	1.71	3.69	2.09	0.38	2,99,37,585
9	M/s Spicy Beverage	Hajipur	50,87,530.011	6,35,94,125.137	5.78	4.14	1.64	3.69	2.09	0.45	2,86,17,356
10	Sri Hitesh Mehta	Sasaram	83,75,227.452	10,46,90,343.15	5.78	4.16	1.62	3.69	2.09	0.47	4,92,04,461

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11	M/s Shipra Beverage	Gaya	72,22,564.423	9,02,82,055.287	5.78	4.29	1.49	3.69	2.09	0.60	5,41,69,233
12	Pashupati Nath Distillers Pvt. Ltd.	Bhojpur	64,24,839.115	8,03,10,488.937	5.78	4.40	1.38	3.69	2.09	0.71	5,70,20,447
13	M/s Globus Spirits Ltd.	Patna Nagar	87,51,000.000	10,93,87,500.000	5.78	4.54	1.24	3.69	2.09	0.85	9,29,79,375
14	M/s Doonvalley Distillers	Saharsa	39,30,925.712	4,91,36,571.400	5.78	4.65	1.13	3.69	2.09	0.96	4,71,71,109
15	M/s Hindustan Spirits Ltd.	Begusarai	46,06,572.204	5,75,82,152.550	5.78	4.66	1.12	3.69	2.09	0.97	5,58,54,688
16	M/s Co-operative Company Ltd.	Nawada	52,02,245.163	6,50,28,064.537	5.78	4.66	1.12	3.69	2.09	0.97	6,30,77,223
17	M/s ESBG Beverage Pvt. Ltd.	Patna Gramin	80,16,084.000	10,02,01,050.000	5.78	4.66	1.12	3.69	2.09	0.97	9,71,95,019
Total			11,04,45,180.095	1,38,05,64,751.800							68,26,30,894

ANNEXURE –XVI
(Refer: paragraph-3.4.4.1)
Improper determination of MGQ of liquor for excise shops

Sl. No.	Name of the excise district No. of excise shops	2010-11		2011-12			2012-13			Loss of revenue for lifting more than 15 per cent of MGQ because only 50 per cent of license fee is charged		
		MGQ	Lifting	Excess lifting	MGQ	Lifting	Excess lifting	MGQ	Lifting		Excess lifting	
India made foreign liquor (in LPL)												
1	<u>Begusarai</u> 12	48000.00	126463.16	78463.16	60000.00	167236.31	107236.31	74100.00	189122.54	115022.54	103907.54	7793066
2	<u>Madhubani</u> 20	80208.00	267457.90	187249.90	104760.00	342862.80	238092.80	131136.00	289264.00	158128.00	138457.60	10384320
3	East <u>Champaran</u> 06	23400.00	75641.27	52241.27	31800.00	99781.52	67981.52	37080.00	87989.84	50909.84	45347.84	3401088
4	<u>Supaul</u> 06	33132.00	84659.27	52227.27	41304.00	144783.46	103479.45	50784.00	92052.38	41268.38	33650.28	2523771
	Total	184740	554221.6	370181.6	237864	754664.09	516790.08	293100	658428.76	365328.76	321363.26	24102245
Country liquor/Spiced country liquor (in LPL)												
5	<u>Aurangabad</u> 14	126336.00	336435.90	210099.90	165312.00	353075.10	187763.10	235200.00	420924.20	185724.20	150244.20	5258547

		Beer (in BL)										50 per cent of ₹10 per BL
6	Buxar 5	5716.00	16261.30	10545.30	26505.60	64109.45	37603.85	33144.00	67629.24	34485.24	29513.64	147568
7	Kaimur (Bhabhua) 2	1872.00	13864.85	11992.85	2808.00	5305.72	2497.72	8400.00	18331.70	9931.70	8671.70	43359
8	Nalanda (Biharsarif) 18	17150.40	140972.30	123821.90	25920.00	68049.45	42129.45	33696.00	121852.00	88155.99	83101.59	415508
9	Supaul 04	13176.00	69560.31	56384.31	19752.00	36615.73	16863.63	29592.00	65290.22	35698.29	31259.49	156297
10	Kishanganj 08	11688.00	40456.29	28768.29	17280.00	44501.20	27221.20	20736.00	78293.87	57557.87	54447.07	272235
Total		49602.40	281115.05	231512.65	92265.60	218581.55	126315.85	125568.00	351397.03	225829.09	206993.49	1034967
Grand Total												30395759

Note- In Supaul excise district, three excise shops were common for supply of IMFL and Beer.

ANNEXURE- XVII
(Refer: Paragraph : 3.4.4.2)
Non provision of solvency condition

Excise district	Year	Group No.	Name of shops	Monthly licence fee	Date of cancellation	Outstanding security money	Outstanding licence fee	(Amount in ₹)		
								Total outstanding money		
Patna	2012-13	07	PNN CS 07	1112790	06.05.2012	1112790	1292272	2405062		
			NPD Phulwari CS 05							
			BLK Daniyawan CS							
		13	PNN CS 13	1245860	06.05.2012	1245860	1446805	2692665		
			NPT Fatuhan CS 03							
			NPT Fatuhan CS 04							
		14	PNN CS 14	1245860	06.05.2012	1245860	1446805	2692665		
			NPT Fatuhan CS 05							
			NPT Fatuhan CS 06							
		18	PNN CS 18	972550	31.05.2012	972550	1913727	2886277		
			NPD Mokama CS 01							
			Composite-04							
		21	PNN CS 21	884040	06.05.2012	884040	1026627	1910667		
			Composite-97							
			Composite-98							
		60	PNN CS 60	585060	06.05.2012	585060	579424	1164484		
							(After adjusting advance licence fee ₹ 1 lakh)			
		71	PNN CS 71	585060	06.05.2012	585060	679424	1264484		
103	NPD Barh CS-06	559730	06.05.2012	559730	650009	1209739				
	Composite-12									
			Composite-32							

235	NPT Maner CS-03	1130850	03.06.2013	469580	1206240 (After adjusting advance licence fee ₹ 1130850)	1675820
	NPT Maner CS-04					
	NPT Maner IMFL-02					
239	BLK Hqr Dulhinbazar CS	753940	02.05.2013	753940	778261	1532201
	BLK Hqr Dulhinbazar IMFL					
	Composite-28					
246	BLK Hqr Dhanarua IMFL	195000	02.05.2013	195000	201290	396290
260	Composite-64	207400	11.05.2013	207400	274303	481703
262	Composite-73	225940	11.05.2013	225940	298824	524764
263	Composite-77	208900	10.07.2013	208900	687348	896248
Total		18843250		18181980	23514696	41696676