

# **APPENDICES**

**Annexure-I**  
**(Refer Paragraph No. 1.8.5)**

**Position of paragraphs which appeared in the Audit Reports and those pending discussion/replies not received as on 30 September 2013.**

<b>Name of tax</b>		<b>2008-09</b>	<b>2009-10</b>	<b>2010-11</b>	<b>2011-12</b>	<b>Total</b>
Taxes on Sales, Trade etc.	Paras appeared in the AR/ pending discussion in the PAC	13	12	12	9	46
	Paras replies not received	0	0	0	9	9
Taxes on Motor Vehicles	Paras appeared in the AR/pending discussion in the PAC	0	2	3	1	6
	Paras replies not received	0	0	2	1	3
Stamp duty and Registration fee	Paras appeared in the AR/pending discussion in the PAC	0	1	6	6	13
	Paras replies not received	0	1	6	6	13
State Excise/PGT	Paras appeared in the AR/pending discussion in the PAC	4	2	1	3	10
	Paras replies not received	0	0	0	3	3
Others	Paras appeared in the AR/pending discussion in the PAC	1	4	1	1	7
	Paras replies not received	0	0	1	1	2
<b>Total</b>	<b>Paras appeared in the AR/pending discussion in the PAC</b>	<b>18</b>	<b>21</b>	<b>23</b>	<b>20</b>	<b>82</b>
	<b>ATNs to Paras included in AR not received</b>	<b>0</b>	<b>1</b>	<b>9</b>	<b>20</b>	<b>30</b>

**Annexure-II**

**(Refer Paragraph No. 1.8.5)**

**Details of outstanding recommendations of Public Accounts Committee on which the Government is yet to take final decision.**

Sr. No.	PAC Report No.	Total number of outstanding recommendations	Period of Audit Report
1.	22	3	1979-80
2.	23	4	1980-81
3.	25	4	1981-82
4.	26	3	1982-83
5.	28	2	1983-84
6.	29	8	1984-85
7.	32	4	1985-86
8.	34	12	1986-87
9.	36	6	1987-88
10.	38	11	1988-89
11.	40	23	1989-90
12.	42	31	1990-91, 1991-92, 1992-93
13.	44	41	1990-91, 1991-92, 1992-93
14.	46	9	1993-94
15.	48	10	1993-94, 1994-95
16.	50	41	1993-94, 1994-95, 1995-96
17.	52	31	1996-97
18.	54	43	1997-98
19.	58	64	1998-99, 1999-2000
20.	60	38	2000-01
21.	62	46	2001-02
22.	63	48	2002-03
23.	64	52	2003-04
24.	65	51	2004-05
25.	67	52	2005-06
26.	68	103	2006-07, 2007-08
<b>Total</b>		<b>740</b>	

**Annexure-III**  
**(Refer Paragraph No. 1.9.1)**

**Details of outstanding Inspection Reports as on 31 March 2013.**

Year	Number of outstanding IRs	Para	Amount (₹ in crore)
Upto 2002-03	08	09	3.72
2003-04	02	03	8.78
2004-05	01	01	2.00
2005-06	06	07	7.20
2006-07	10	15	10.76
<b>Total</b>	<b>27</b>	<b>35</b>	<b>32.46</b>
2007-08	12	18	3.14
2008-09	10	14	1.00
2009-10	13	24	7.86
2010-11	22	55	9.49
2011-12	15	25	8.74
<b>Grand Total</b>	<b>99</b>	<b>171</b>	<b>62.69</b>

**Annexure-IV  
(Refer Paragraph No. 1.9.2.2)**

**Details of reviews and recommendations included in the Audit Reports for the years 2003-04 to 2011-12**

Year of Audit Report	Name of the Review	Details of recommendations made
2005-06	Receipts from State Excise Duty	<p>To plug loopholes and enforce control over working of Excise Department in levy and collection of excise duties/fees etc., Government may consider:</p> <ul style="list-style-type: none"> <li>➤ to strengthen its revenue collection administration and modify lengthy procedures in order to expedite recovery from defaulters;</li> <li>➤ to develop a strong internal control mechanism with a view to locate discrepancies in monthly returns submitted by field offices and to ensure that the process of recovering the dues is strengthened and monitored at apex level; and</li> <li>➤ to implement penal provisions of the Acts/Rules by imposing deterrent penalty to discourage illegal trade of liquor.</li> </ul>
2010-11	Receipts from State Excise duty	<p>In order to plug loopholes and enforce control over working of Excise Department in levy and collection of excise duty/fees etc. Government may consider the following suggestions for implementation:</p> <ul style="list-style-type: none"> <li>➤ Necessary amendments may be considered in the Act/Rules to fix norms for minimum yield of alcohol from grain;</li> <li>➤ The penal provisions of the Acts/Rules may be implemented by imposing deterrent penalty to discourage illegal trade of liquor;</li> <li>➤ The penal provisions for late deposit/non deposit of security/additional security may be introduced;</li> <li>➤ The provision for cent per cent use of glass bottles instead of pet bottles for supply of CL by the distilleries may be introduced as pet bottles are not eco-friendly;</li> <li>➤ The provision for taking action under criminal procedure code to ensure severe punishment may be introduced so that tendency of adulterating the liquor could be curbed; and</li> <li>➤ Internal control mechanism may be strengthened and made more effective.</li> </ul>

**Annexure-V**  
**(Refer Paragraph No. 1.10)**  
**Audit plan for the year 2012-13**

Sr. No.	Nature of receipts	Total no. of auditable units	A-Annual B-Biannual T-Triennial Q-Quadrille				No. of units planned for the year 2012-13				Total unit planned and audited during the 2012-13
			A	B	T	Q	A	B	T	Q	
1.	0039-State Excise	39	21	18	-	-	21	02	0	0	23
2.	0030- Stamp duty and Registration fee	119	59	60	-	-	58	30	0	0	88
3.	0041-Taxes on vehicles	75	21	54	-	-	21	31	0	0	52
4.	0042-Passengers and Goods tax	23	23	-	-	-	23	0	0	0	23
5.	0853-Mines and minerals	16	8	8	-	-	08	04	0	0	12
6.	040-Sales Tax	61	33	-	-	28	33	0	0	7	40
7.	0043-Electricity duty	4	1	-	-	3	0	0	0	01	01
8.	0045-Entertainment	23	-	-	-	23	-	-	-	-	-
9.	0029- Land Revenue	119	-	-	-	119	0	0	0	23	23
10.	0039-Pharmacy	18	-	-	-	18	0	0	0	03	03
	<b>Total</b>	<b>497</b>	<b>166</b>	<b>140</b>	<b>-</b>	<b>191</b>	<b>164</b>	<b>67</b>	<b>0</b>	<b>34</b>	<b>265</b>

**Annexure VI**

**(Refer Paragraph No. 6.2.7)**

**Cases where even first notice was not issued**

Sr. No.	Name of Tehsil	Number of Cases	Amount (in lakh)	Delay as on 31 March 2013 (In months)
1	Madlauda (Panipat)	25	3.29	9-43
2	Faridabad	10	50.99	8-18
	<b>Total</b>	<b>35</b>	<b>54.28</b>	<b>16-80</b>

**Annexure VII**

**(Refer Paragraph No. 6.2.7)**

**Cases where notices issued but not served**

Sr. No.	Name of Tehsil	Number of Cases	Amount (in crore)	Delay as on 31 March 2013 (In months)
1	Gurgaon	37	1.11	9-249
2	Farukh Nagar (Gurgaon)	6	0.07	10-78
3	Pataudi (Gurgaon)	8	0.04	16-72
4	Samalkha (Panipat)	7	0.01	5-13
5	Madlauda (Panipat)	14	0.52	13
6	Faridabad	6	7.74	11 -30
7	Rewari	9	0.03	4 -15
	<b>Total</b>	<b>87</b>	<b>9.52</b>	

**Annexure VIII**

**(Refer Paragraph No. 6.2.7)**

**Cases where notices were served to defaulters but no further action was taken to recover the amount**

Sr. No.	Name of Tehsil	Number of Cases	Amount (in crore)	Delay as on 31 March 2013 (In years)
1	Gurgaon	35	1.72	1-18
2	Faridabad	1	0.00 (21,300)	1-4
3	Rewari	15	0.08	16 to 80 Months
	<b>Total</b>	<b>51</b>	<b>1.80</b>	