

Annexure – I**Details of Audit committee meetings conducted***(Reference: Para 1.3.2)*

Head of revenue	Number of meetings held	Number of paragraphs settled		Amount of settled paras (₹ in lakh)	Number of audit paragraphs outstanding and percentage of settlement
Tax on sales, trade etc.	2	2000-01	21	655.41	<u>17,227</u> 1.60
		2001-02	16		
		2002-03	45		
		2003-04	91		
		2004-05	39		
		2005-06	39		
		2006-07	12		
		2007-08	12		
		Total	275		
Stamp duty and registration fees	1	2008-09	1	6.01	<u>1,131</u> 0.97
		2009-10	1		
		2010-11	1		
		2011-12	3		
		2012-13	5		
		Total	11		
Taxes on vehicles	6	2005-06	7	326.56	<u>1,635</u> 23.55
		2006-07	12		
		2007-08	20		
		2008-09	61		
		2009-10	87		
		2010-11	136		
		2011-12	62		
		Total	385		
Land Revenue and Building Tax	1	2007-08	1	0.14	<u>1,371</u> 1.17
		2008-09	2		
		2009-10	3		
		2010-11	6		
		2011-12	1		
		2012-13	3		
		Total	16		
State Excise duties	1	2005-06	1	13.26	483 1.66
		2006-07	2		
		2007-08	4		
		2008-09	1		
		Total	8		
Grand Total	11		695	1,001.38	<u>21,847</u> 3.18

Annexure – II

List of important terminology

(Reference: Para 2.11.2)

Subject	Description	Authority
Awarder	Awarder is any person who awards any works contract to a contractor for execution	Section 2 (vii) of the Act
Contractor	Contractor is any person who undertakes any works contract for execution and includes a sub-contractor.	Section 2(xiv) of the Act
Assessee	Any person by whom tax or any sum of money is payable under the Act.	Section 2(iv) of the Act
Registration of contractors	Every contractor shall get himself registered under KVAT Act, 2003 irrespective of the quantum of his total turnover.	Section 15 (2)(ix) of the Act
Levy of tax under regular scheme	Transfer is in the form of goods - at the rates specified in the Schedules for such goods in the KVAT Act.	Section 6(1) (e) of the Act
	Transfer is not in the form of goods - but in some other form, at the rate of 12.5 <i>per cent</i> .	Section 6(1) (f) of the Act
	Transfer of declared goods at the rate of 4 <i>per cent</i>	Proviso to Section 6 of the Act
Levy of tax under compounded method at reduced rate (optional)	Three <i>per cent</i> of the whole amount contract – applicable only if two conditions are satisfied viz.,(i) not registered under CST Act, 1956, (ii) not an importer.	Section 8(a)(i) of the Act
	Three <i>per cent</i> of the contract amount less purchase value of goods – applicable to any contract.	Section 8(a)(ii) of the Act
	Four <i>per cent</i> of the whole contract amount – in case of Government of Kerala works or local body works.	Proviso to Section 8(a) of the Act
Option for payment	Two options for payment – (i) file separate application for compounding for individual work (ii) single option for payment of tax under the Scheme for all works undertaken during the year.	Proviso to Section 8(a)(ii)

Annexure – III**Persistent irregularities (featured in Audit Report (RR) 2009 to 2012***(Reference: Para 2.11.2)*

(₹ in crore)			
SI No	Nature of irregularities	No. of cases	Amount
1.	Application of incorrect rate of tax - <i>Rate of tax applied on the taxable turnover was less than the applicable rate as per the statute</i>	42	23.66
2.	Difference between accounts and returns – <i>Turnover conceded in the return was less than the turnover certified by the Chartered Accountant</i>	13	17.67
3.	Inadmissible exemption – <i>Exemption was given to dealers which was not admissible to them – Eg:- compounded dealers are not eligible for exemption in respect of labour and other charges</i>	21	110.77
4.	Short levy due to incorrect compounding – <i>Rate of compounded tax applied was less than the compounded rate applicable as per the statute</i>	3	0.46
5.	Turnover escaping assessment – <i>Mistake was committed in arriving taxable turnover; actual transfer of material, material supplied by awarder etc., were not reckoned for assessment</i>	24	315.38
6.	Irregular compounding – <i>Contractors who were engaged in works contract, where transfer is in the form of goods, were allowed to compound</i>	16	6.80
7.	Omission to forfeit illegal tax collection – <i>Compounded works contractors were not entitled for collection of tax for the year upto 31-03-2008. Still they collected tax</i>	7	15.60
8.	Short levy due to incorrect classification – <i>Supreme Court held that supply and installation of lift is sale but the dealers classified it as works contract</i>	5	11.24
9.	Incorrect grant of permission to compound – <i>Dealers failed to file documents such as copies of agreement, application in form IDA, form 49 etc., for compounding</i>	17	6.92
10.	Other observation such as incorrect computation, incorrect credit, local sales treated as export etc	5	55.99
		153	564.49

Annexure – IV

Details of unregistered contractors

(Reference: Para 2.11.11)

Sl. No.	Name of Agency from which data collected	Nature of work done	No. of cases			
			Collected	Checked	Registered	Unregistered
1.	District Industries Centre	Bus body building, Galvanising and Powder coating units				
	(a) Trivandrum		4	4	0	4
	(b) Ernakulam		228	228	3	225
	(c) Kottayam		47	47	1	46
	(d) Kozhikode		43	43	4	39
	(e) Thrissur		35	35	1	34
	(f) Palakkad		113	113	0	113
2.	Department of Ports	Boat building units	21	21	3	18
3.	Department of Tourism	House boat building Units	5	5	0	5
Total			496	496	12	484

Annexure – V

Suppression of turnover in self assessment cases

(Reference: Paragraph 2.11.12.2)

Sl No	Office to which related	Name of the assessee	Year	Awarder details	Amount disbursed by the awardee	Amount reported by the assessee	Turnover escaped assessment	Rate of Tax including cess (%)	Amount leviable	Amount Levied	Short levy of tax	Amount of interest	Amount of penalty	Total Short realisation
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1	CTO, WC, Ernakulam	M/s Vijaya Tanks & Vessels	2009-10	IHI Corporation	72.58	64.60	7.98	12.625	6.87	6.12	0.76	0.29	1.51	2.56
2	CTO, WC, Ernakulam	M/s Siemens Building Technology	2008-09 to 2011-12	M/s Shapoorji Pallanji	10.49	0.04	10.45	12.625	1.32	0.01	1.32	0.46	2.64	4.42
3	CTO, WC, Palakkad	M/s Homa Interrial Decoration	2009-10 to 2011-12		0.14	0	0.14	12.625	0.01	0.00	0.01	0.00	0.03	0.04
4	CTO, WC, Kozhikode	M/s NJ Constructions	2009-10 to 2011-12		1.13	0	1.13	12.625	0.11	0.00	0.11	0.04	0.21	0.36
5	CTO, Spl. Circle II, Ernakulam	M/s Kirloskar Brothers Ltd.	2008-09 to 2010-11 to 2011-12	JBIC, KWA	58.67	7.66	51.01	12.625	5.56	0.73	4.83	2.37	9.66	16.85
			2009-10		28.20	4.08	24.12	12.625	2.67	0.39	2.28	0.85	4.57	7.70
			2010-11		14.80	1.07	13.73	12.625	1.40	0.10	1.30	0.33	2.60	4.23
			2011-12		9.47	0.19	9.28	12.625	0.90	0.02	0.88	0.11	1.76	2.75
6		M/s Larsen & Toubro	2008-09 to 2011-12		107.40	3.32	104.08	12.625	10.17	0.31	9.86	4.83	19.71	34.4
			2009-10		27.10	12.39	14.71	12.625	2.57	1.17	1.39	0.52	2.79	4.70
			2011-12		29.45	28.21	1.24	12.625	2.79	2.67	0.12	0.02	0.23	0.37
7	CTO, WC, Thiruvananthapuram	Shri C Sasi	2011-12		1.07	0	1.07	12.625	0.10	0.00	0.10	0.01	0.20	0.31
8		Shri P Rajan	2011-12		1.69	0	1.69	12.625	0.16	0.00	0.16	0.04	0.32	0.52
9		M/s Crescent Construction Company	2010-11		2.21	0	2.21	12.625	0.21	0.00	0.21	0.05	0.42	0.68

Sl No	Office to which related	Name of the assessee	Year	Awarder details	Amount disbursed by the awardee	Amount reported by the assessee	Turnover escaped assessment	Rate of Tax including cess (%)	Amount leviable	Amount Levied	Short levy of tax	Amount of interest	Amount of penalty	Total Short realisation
10	CTO, WC, Thiruvananthapuram	M/s VT Hormese & Sons	2010-11	VSSC	1.80	0	1.8	12.625	0.17	0.00	0.17	0.04	0.34	0.55
11		M/s K Ramakrishna Contractors (P) Ltd.	2008-09	JBIC, KWA	39.49	0	39.49	4.04	1.20	0.00	1.20	0.59	2.39	4.18
			2009-10		36.8	33.3	3.5	4.04	1.12	1.01	0.04	0.21	0.36	
			2010-11		4.53	0	4.53	4.04	0.14	0.00	0.14	0.03	0.27	0.45
			2011-12		12.76	4.45	8.31	4.04	0.52	0.18	0.34	0.04	0.67	1.05
12		M/s We Build (P) Ltd.	2008-09	KSUDP	33.86	0	33.86	4.04	1.03	0.00	1.03	1.03	2.05	3.58
			2009-10		16.71	0	16.71	4.04	0.51	0.00	0.51	0.19	1.01	1.71
			2010-11		11.17	8.12	3.05	4.04	0.34	0.25	0.09	0.02	0.18	0.30
			2011-12		17.27	8.97	8.3	4.04	0.52	0.27	0.25	0.03	0.50	0.79
13		M/s Degriment Ltd.	2008-09	JBIC, KWA	25.17	23.61	1.56	4.04	0.76	0.72	0.05	0.02	0.09	0.17
			2009-10		30.41	24.94	5.47	4.04	0.92	0.76	0.17	0.06	0.33	0.56
			2010-11		6.58	5.34	1.24	4.04	0.20	0.16	0.04	0.01	0.08	0.12
			2011-12		1.78	1.54	0.24	4.04	0.05	0.05	0.01	0.00	0.01	0.02
14	CTO, Spl.Circle, Thiruvananthapuram	M/s Electro steel castings Ltd.	2009-10	KSTP	33.07	26.88	6.19	12.625	3.13	2.55	0.59	0.22	1.17	1.97
			2010-11		35.27	29.11	6.16	12.625	3.34	2.76	0.58	0.15	1.17	1.9
			2011-12		31.36	26.11	5.25	12.625	2.97	2.47	0.50	0.07	0.99	1.67
15	CTO, WC, Idukki	M/s NAPC Ltd.	2008-09		70.33	0	70.33	4.04	2.13	0.00	2.13	1.04	4.26	7.44
			2009-10		42.16	20.55	21.61	4.04	1.28	0.62	0.24	1.31	2.21	
			2010-11		22.15	8.93	13.22	4.04	0.67	0.27	0.40	0.10	0.80	1.30
			2011-12		25.97	1.70	24.27	4.04	0.79	0.05	0.74	0.10	1.47	2.30
16	CTO, WC, Thiruvananthapuram	M/s VA Tec Wabag	2008-09		42.16	20.55	21.61	4.04	1.28	0.62	0.24	1.31	2.21	
			2009-10		22.15	8.93	13.22	4.04	0.67	0.27	0.40	0.10	0.80	1.30
			2010-11		25.97	1.70	24.27	4.04	0.79	0.05	0.74	0.10	1.47	2.30

Sl No	Office to which related	Name of the assessee	Year	Awardee details	Amount disbursed by the awardee	Amount reported by the assessee	Turnover escaped assessment	Rate of Tax including cess (%)	Amount leviable	Amount Levied	Short levy of tax	Amount of interest	Amount of penalty	Total Short realisation
17	CTO, WC, Ernakulam	M/s Subhash Project and marketing Ltd.	2008-09 2009-10 2010-11 2011-12	JBIC, KWA	72.81 15.44 9.15 7.62	49.76 4.20 0 0	23.05 11.24 9.15 7.62	4.04 4.04 4.04 4.04	2.21 0.47 0.28 0.23	1.51 0.13 0.00 0.00	0.70 0.34 0.28 0.23	0.34 0.13 0.07 0.03	1.40 0.68 0.55 0.46	2.44 1.15 0.9 0.72
18	CTO, WC, Mattancherry	M/s Engineering Project India Ltd.	2008-09 2009-10 2010-11 2011-12		21.46 14.25 6.73 8.23	0 0 0 0	21.46 14.25 6.73 8.23	4.04 4.04 4.04 4.04	0.65 0.43 0.20 0.25	0.00 0.00 0.00 0.00	0.65 0.43 0.20 0.25	0.32 0.16 0.05 0.03	1.30 0.86 0.41 0.50	2.27 1.46 0.66 0.78
19	CTO, WC, Ernakulam	M/s BESL (Tecpro)	2010-11 2011-12		1.09 17.48	0 15.82	1.09 1.66	12.625 12.625	0.10 1.66	0.00 1.50	0.10 0.16	0.03 0.02	0.21 0.31	0.34 0.21
20	CTO, WC, Mattancherry	M/s GHV (India)(P) Ltd.	2009-10 2010-11	KSTP	2.48 5.69	0 0.95	2.48 4.74	4.04 4.04	0.10 0.23	0.00 0.04	0.10 0.19	0.04 0.05	0.20 0.38	0.34 0.65
21	CTO, II Cirele, Thiruvananthapuram	Sri Balaji Associates	2011-12		4.11	3.53	0.58	4.04	0.17	0.14	0.02	0.00	0.05	0.07
		Total			1049.58	419.37	630.21							124.51

Annexure – VI

Deduction of sub contracted works without Form 20H

(Reference: Paragraph 2.11.12.3)

(₹ in crore)

Sl. No.	Office to which related	Name of the assessee/TIN	Year	Turnover of deduction claimed	Short levy of tax including interest and penalty
1.	CTO, WC, Thrissur	M/s Unidesign builders & Developers (P) Ltd. 32081617506	2010-11	1.23	0.12
2.		M/s Alukkas Builders 32081670606	2010-11	5.75	0.57
3.			2011-12	4.88	0.46
4.	CTO, WC, Thiruvananthapuram	M/s Muthoot Builders 32011337992	2011-12	0.24	0.02
		M/s Cordial Company 32011316245	2009-10	0.30	0.03
		M/s Shivahari Builders 32011331499	2011-12	1.89	0.18
	CTO, WC, Ernakulam	M/s Olive Builders 32072036332	2008-09	1.98	0.21
		M/s Confident projects 32072009905	2009-10	14.29	1.50
			2010-11	12.79	1.26
			2011-12	15.79	1.50
		M/s Coral Shelters 32072073131	2010-11	1.79	0.18
		M/s Integrated Housing 32072073131	2009-10	0.30	0.03
		M/s Kristal infrastructure 32072061104	2009-10	10.94	1.12
	2010-11		15.13	1.49	
	M/s Seawood Homes 3207209102	2010-11	1.40	0.14	
6	CTO, WC, Kozhikode	M/s Monarch Builders & Developers 32111500893	2008-09	1.20	0.13
		M/s Malabar Highview Builders 32111503007	2011-12	2.68	0.25
		M/s Malabar Builder India Ltd. 32522961115	2011-12	3.69	0.35
7.	CTO, WC, Kottayam	M/s Sreegokulam Housing. 32051671301	2011-12	1.99	0.19
		M/s Shelter Home properties 32051637505	2008-09	2.04	0.22
			2009-10	3.57	0.06
			2010-11	0.78	0.08
			2011-12	0.46	0.04
	M/s Wexco Homes 32051609954	2008-09	1.30	0.14	
Total					10.27

Annexure – VII**Tax credit without furnishing certificate in Form 20F***(Reference: Paragraph 2.11.12.4)*

(₹ in crore)

Sl. No.	Office to which related	Name of the assessee/TIN	Year	Tax credit availed	Short levy of tax including interest and penalty
				(₹ in crore)	
1.	CTO, WC, Thiruvananthapuram	M/s Condour builders. 32011339245	2008-09	0.04	0.16
			2009-10	0.04	0.14
			2010-11	0.07	0.24
			2011-12	0.08	0.26
2	CTO, WC, Ernakulam	M/s SRK Shelters. 32072098522	2008-09	0.42	1.46
3		M/s Choice Construction. 32072007802	2009-10	0.69	2.30
4		M/s Afcons Infrastructure Ltd. 32072033204	2008-09	3.13	10.91
	2009-10		4.53	15.27	
	2010-11		1.16	3.77	
	2011-12		0.44	1.36	
Total					35.87

Annexure – VIII

Sales treated as works contract

(Reference: Paragraph 2.11.15)

(₹ in crore)

Sl. No.	Office to which related	Name of the assessee/TIN	Nature of work	Year	Irregular exemption claimed	Short levy of tax including interest and penalty
1.	CTO, WC, Ernakulam	M/s Johnson lifts (P) Ltd 32072087992	SITC ¹ of Lift	2011-12	8.66	3.40
2.		Kumar M Desai, M/s Omega Elevators 32072045984		2009-10 to 2011-12	2.84	1.16
3	CTO, WC, Ernakulam	M/s Axis Elevators 32072059506	SITC of AC	2011-12	0.37	0.15
4.		M/s Escon Elevators 32072014179		2009-10 to 2011-12	2.63	1.09
5.		M/s HRJ Refrigeration 32072023912		2011-12	0.60	0.24
6.		M/s Sub Zero Refrigeration & Air conditioners 32072011435		2009-10 to 2011-12	0.61	0.25
7.	CTO, Spl. Circle II, Ernakulam	M/s Kone Elevators India Ltd. 32070391244		2010-11 & 2011-12	23.95	7.25
8.	CTO, Spl. Circle II, Ernakulam	M/s Blue Star Ltd. 32070302335		2010-11 & 2011-12	24.37	9.80
9	CTO,WC, Mattancherry	M/s ETA Engineering (P) Ltd. 32151027025		2009-10 to 2011-12	8.92	3.59
10	CTO, Spl. Circle I, Ernakulam	M/s Voltas Ltd. 32070266965		2008-09 to 2011-12	20.12	8.25
11.	CTO, WC, Thrissur	M/s Shillibear Coaches (P) Ltd. 32081601352	Body building on chassis	2011-12	0.10	0.04
12.	CTO, III Circle, Thrissur	M/s PSN Industries (P) Ltd. 32080747432		2011-12	1.02	0.40
Total						35.62

¹ Supply, Installation , Testing and Commissioning

Annexure – IX**Incorrect exemption from payment of tax on sales to SEZ***(Reference: Paragraph 2.11.16)*

(₹ in crore)

Sl. No.	Office to which related	Name of the assessee/TIN	Year	Reason	Turnover exempted	Short levy of tax including interest and penalty
1.	CTO, WC, Thrissur	M/s KAP (India) Projects & Co (P) Ltd. 32081651245	2010-11	Non production of Form 43	12.61	1.24
2.			2011-12		7.63	0.72
3.	CTO, Spl. Circle II, Ernakulam & WC, Ernakulam	M/s Larsen & Toubro Ltd. 32070329245	2009-10 to 2011-12		147.12	44.64
4.		M/s Afcons Infrastructure Ltd. 32072033204	2009-10 to 2011-12		153.70	14.96
5.		M/s Blue Star Ltd. 32070302335	2010-11 & 2011-12		10.12	4.04
6.	CTO, Spl. Circle I, Ernakulam	M/s Voltas Ltd. 32070266965	2008-09 to 2011-12		4.65	1.95
7.	CTO, WC, Ernakulam	M/s Neo Structo Construction Ltd. 32072000782	2010-11		Sub Contractor not eligible for exemption	45.75
Total						81.67

Annexure – X

Deduction of labour and other charges from turnover which are not ascertainable from accounts

(Reference: Paragraph 2.11.17)

(₹ in crore)

Sl. No.	Office to which related	Name of the assessee/TIN	Year	Labour charges			Short levy of tax including interest and penalty
				Admissible	Allowed	Excess allowed	
1.	CTO,WC, Ernakulam	M/s Gokulam Engineers. 32072082952	2009-10 to 2011-12	1.10	3.02	1.92	0.78
2.		M/s DLF Projects. 32072053803	2008-09 to 2011-12	52.27	135.35	83.08	33.98
3.		M/s Silpa Projects & Infrastructure. 32072013707	2009-10 & 2010-11	18.38	40.61	22.23	9.25
4.		M/s BESL (Tecpro). 32072001175	2008-09 to 2011-12	7.72	26.48	18.76	8.01
5.	CTO, WC, Idukki	M/s NAPC. 32061553064	2009-10 to 2011-12	11.73	26.63	14.90	6.21
6.		M/s Rainbow contractors. 32072001265	2008-09 to 2011-12	5.69	14.37	8.68	3.57
7.	CTO,WC, Ernakulam	M/s CEMEX Engineers. 32072059732	2008-09 to 2011-12	7.91	24.20	16.29	6.90
8.		M/s Abtech Constructions. 32072090602	2008-09 to 2011-12	5.20	17.47	12.27	5.18
9.	CTO,WC, Ernakulam	M/s Soma Enterprises Ltd. 32072067303	2008-09, 2010-11 & 2011-12	24.41	110.27	85.86	37.98
10.		M/s Coastal Projects Ltd. 32072078204	2010-11 & 2011-12	2.63	8.79	6.16	2.49
11.		M/s ABB Ltd. 32072097464	2009-10 to 2011-12	32.59	82.23	49.64	21.54
12.	CTO, Spl. Circle II, Ernakulam	M/s Larsen & Toubro Ltd. 32070329245	2010-11 & 2011-12	22.14	56.81	34.67	13.87
13.	CTO, WC, Mattancherry	M/s Sai Engineering. 32151093704	2009-10 & 2010-11	2.58	10.23	7.65	3.17
14.	CTO,WC, Ernakulam	M/s Simplex infrastructure. 32072041945	2009-10 to 2011-12	42.62	100.26	57.64	13.14
15.		M/s BHEL. 32072043622	2008-09 & 2009-10	38.00	65.47	27.47	11.73
16.		M/s Hindustan Door Oliver Ltd. 32072035342	2008-09 to 2011-12	9.53	34.78	25.25	10.25
Total							188.05

Annexure – XI

Variation between accounts and returns

(Reference: Paragraph 2.11.18)

(₹ in crore)

Sl No	Office to which related	Name of the assessee/ TIN	Year	Taxable turnover as per		Turnover escaped assessment	Short levy including interest and penalty
				Accounts	Returns		
1.	CTO, WC, Ernakulam	M/s Jairaj Properties. 32072015935	2008-09	7.56	4.26	3.30	0.35
			2009-10	4.13	4.06	0.07	0.01
2.	CTO, Spl. Circle II, Ernakulam	M/s Larsen & Toubro 32070329245	2010-11	62.52	61.67	0.85	0.26
			2011-12	107.19	85.05	22.14	6.58
3.	CTO, WC, Thrissur	M/s Unidesign Builders & Developers (P) Ltd. 32081617506	2010-11	4.54	2.90	1.64	0.16
4.	CTO, WC, Ernakulam	M/s Yesoram Builders 32072015294	2010-11	4.97	3.23	1.74	0.17
			2011-12	6.82	3.84	2.98	0.29
5.		M/s NJK Builders 32072032934	2010-11	2.99	1.23	1.77	0.17
6.	CTO, WC, Thiruvanan- thapuram	M/s Shobha developers 32011311565	2009-10	44.74	35.96	8.78	0.90
			2010-11	120.32	118.32	2.00	0.20
7.	CTO, WC, Ernakulam	M/s DLF Projects 32072053803	2009-10	31.53	30.80	0.73	0.07
8.		M/s Silpa Projects & Infrastructure Ltd. 32072013707	2009-10	47.11	43.25	3.87	0.39
			2010-11	45.93	30.27	15.66	1.53
Total							11.08

Annexure – XII

Short levy due to inadmissible compounding

(Reference: Paragraph 2.11.20.2)

(₹ in crore)

Sl. No.	Office to which related	Name of the assessee/TIN	Nature of work	Year	Turnover compounded	Short levy of tax including interest and penalty
1	CTO, WC, Mattancherry	M/s Vijaya Process and Engineers 32151095482	Supply of poles	2011-12	2.22	0.66
2		Shri Sasi, Eloor 32151080924		2009-10 to 2011-12	10.50	0.33
3	CTO, WC, Thrissur	M/s Alan & Co 32081612883	Supply of aluminium doors and windows	2010-11	0.26	0.08
4	CTO, WC, Kottayam	M/s Kunnel Aluminium Works 32051670805		2008-09 to 2011-12	5.18	1.74
5		M/s Vettoor Construction Engineering 32051619764	Contract agreements and accounts not produced	2008-09 to 2011-12	51.65	16.56
6	CTO, Wadakan-cherry	M/s Esskay industries 32465300813	Crushed metal	2009-10	2.65	1.13
7	CTO, WC, Mattancherry	M/s Vishal Infrastructure 32151035542	Works not eligible for compounding u/s 8(a)(ii)	2009-10 to 2011-12	59.06	16.49
8	CTO, WC, Thiruvananthapuram	M/s Nikunjam Constructions 32011312184	Compounding application not filed	2010-11	4.77	1.00
Total						37.99

Annexure – XIII

Undervaluation of sales deed due to lack of co-ordination between departments

(Reference: Paragraph 6.15.6.2)

(₹ in lakh)

Sl. No.	District	Builder	Project	No. of cases	Short levy of SD&RF
1	Kozhikode	Monarch Builders	Presentation Heights	7	10.74
2	Thiruvananthapuram	Skyline	SFS Grande	10	49.92
			Cherry	38	131.31
		Heera	I	18	55.07
			II	40	130.13
		Artech	Lakeview	3	6.79
			Retreat	15	7.98
Cordial	Cordial Estate	19	27.70		
3	Ernakulam	Skyline	Lavender	73	126.06
			Palmtop	48	56.18
			River Scape	8	16.59
			Legacy	3	11.09
			Topaz	21	91.09
		Hoysala	D'zire	1	1.97
		Abad Builders	Blue Chip	105	91.50
			Green Terrace	1	0.43
		Asset Homes	East Thottekatt	3	6.40
			City Bay & Metro Bay	4	2.07
			North Star	12	16.84
			Urban Crest	5	7.75
			Enlive & Enlist	5	2.60
			Vilangadan Residency	16	9.38
			Life Space	3	1.97
			Solitaire	2	12.04
		Almark Housing	Santi Hill View	14	18.63
			Santhi Karthedathu Avenue	18	18.95
			Santhi Prathyusha	3	5.27
		Galaxy Homes	Ebony Grove	16	14.81
			Cherrywood	8	7.02
		Kent Constructions	Palmgrove	38	78.94
			Hail Garden	14	39.78
4	Thrissur	Thrissur Builders	Kalindi Residency	44	56.80
			Indus Avenue	30	55.61
			Pearl Garden	9	11.30
			Krishnaprabha	20	19.77
			Malini	4	6.33
			Aiswarya Garden	16	36.22
			Alakanandha	7	6.60

Sl. No.	District	Builder	Project	No. of cases	Short levy of SD&RF
		Unidesign	Achutham	7	9.44
			Vykundam	5	5.77
		Creations India	Coronet	23	42.21
		Cheloor	Krishnakripa	4	4.79
		Gopuram	Ajantha	24	24.13
		Forus Initiative	Navaneetham	5	5.30
5	Kottayam	Heera	Green Court	51	46.37
Total				820	1,387.64

Annexure – XIV**Instruments not duly stamped but not impounded by public officers***(Reference: Paragraph 6.15.6.3)*

SL. No.	Name of purchaser	Agreement Value	Stamp duty due @ 9%	Stamp duty paid	Short levy of stamp duty	Short levy of registration fee @ 2%	Total short levy
		(₹)	(₹)	(₹)	(₹)	(₹)	(₹ in lakh)
1	Abdul Azeez Saifudeen	23,70,000	2,13,300	50	2,13,250	47,400	2.61
2	Nirmala Venugopal	35,00,000	3,15,000	100	3,14,900	70,000	3.85
3	K M Naveen	77,00,000	6,93,000	50	6,92,950	1,54,000	8.47
4	Sajeevan Menon	21,27,050	1,91,435	50	1,91,385	42,541	2.34
5	Remesh Krishnan	27,44,192	2,46,977	50	2,46,927	54,884	3.02
6	Rajmohan Nair	35,45,664	3,19,110	50	3,19,060	70,913	3.90
7	K.V.Joseph	32,45,164	2,92,065	50	2,92,015	64,903	3.57
8	MR. Jose Joseph	32,51,340	2,92,621	50	2,92,571	65,027	3.58
9	E. Ravindran	32,46,400	2,92,176	50	2,92,126	64,928	3.57
10	Anilkumar S K	17,35,480	1,56,193	100	1,56,093	34,710	1.91
11	Lathika	15,93,250	1,43,393	50	1,43,343	31,865	1.75
12	S. Ganesh Kumar	12,78,000	1,15,020	50	1,14,970	25,560	1.41
13	Dr. Unnikrishnan K	11,64,000	1,04,760	50	1,04,710	23,280	1.28
14	M M Sheikh Hussain	13,38,000	1,20,420	50	1,20,370	26,760	1.47
15	Shaju Jose	21,08,800	1,89,792	50	1,89,742	42,176	2.32
16	B. P Shamsudeen	24,12,000	2,17,080	50	2,17,030	48,240	2.65
17	M N Murali	24,80,000	2,23,200	50	2,23,150	49,600	2.73
18	A A Hariharan	18,15,156	1,63,364	50	1,63,314	36,303	2.00
19	Ani Balachandran	13,00,137	1,17,012	50	1,16,962	26,003	1.43
20	Parameswaran Nampoothiri	24,65,000	2,21,850	100	2,21,750	49,300	2.71
21	Shobha R Nambiar	22,47,500	2,02,275	100	2,02,175	44,950	2.47
Total					48,28,792	10,73,343	59.04