

A light blue scroll-like graphic with a black outline, featuring a rolled-up top edge and a small circular detail at the bottom left corner. The word "ANNEXURES" is centered within the scroll in a bold, black, serif font.

ANNEXURES

Annexure-I

Reference to the old paras related to Chapter-II : Commercial Tax

| Para no. of this Report | Para no. and Year of earlier Audit Reports in which similar observation was made |
|--------------------------------|---|
| 2.9 | 2.6 (2007-08), 2.5 (2008-09), 2.12 (2010-11) |
| 2.10 | 2.8 (2007-08), 2.15 (2011-12) |
| 2.11 | 2.19 (2009-10), 2.13 (2010-11) |
| 2.12 | 2.13 (2007-08), 2.17 (2009-10), 2.15 (2010-11) |
| 2.13 | 2.9 (2007-08), 2.8 (2008-09), 2.15 (2009-10), 2.11 (2010-11) |
| 2.14 | 2.17 (2007-08), 2.18 (2008-09), 2.25 (2009-10), 2.19 (2010-11) |
| 2.15 | 2.14 (2007-08), 2.15 (2008-09), 2.17 (2011-12) |
| 2.16 | 2.7 (2007-08), 2.7 (2008-09), 2.14 (2009-10), 2.16 (2010-11) |

Reference to the old paras related to Chapter-III : State Excise

| Para no. of this Report | Para no. and Year of earlier Audit Reports in which similar observation was made |
|--------------------------------|---|
| 3.10 | 3.5.14.4 (2011-12) |

Reference to the old paras related to Chapter-IV : Taxes on Vehicles

| Para no. of this Report | Para no. and Year of earlier Audit Reports in which similar observation was made |
|--------------------------------|---|
| 4.8 | 4.2 (2007-08), 4.3.1 (2008-09), 4.7 (2009-10), 4.8 (2010-11) |
| 4.9 | 4.4 (2007-08), 4.3.4 (2008-09), 4.9 (2009-10), 4.10 (2010-11) |
| 4.11 | 4.9 (2011-12) |
| 4.13 | 4.3 (2007-08), 4.3.2 (2008-09), 4.14 (2009-10), 4.13 (2010-11) |

Reference to the old paras related to Chapter-V : Land Revenue

| Para no. of this Report | Para no. and Year of earlier Audit Reports in which similar observation was made |
|--------------------------------|---|
| 5.7 | 5.2.26 (2009-10) |
| 5.8 | 5.2.18 (2009-10) |
| 5.9 | 5.7 (2011-12) |
| 5.10 | 5.6 (2011-12) |

Reference to the old paras related to Chapter-VI : Stamps and Registration Fees

| Para no. of this Report | Para no. and Year of earlier Audit Reports in which similar observation was made |
|--------------------------------|---|
| 6.9 | 5.2.12 (2007-08), 5.8 (2008-09), 6.4.1 (2009-10) |
| 6.11.1 | 5.4 (2006-07), 5.2.20 (2007-08), 5.7 (2008-09) |
| 6.11.2 | 5.2.16 (2007-08) |
| 6.12 | 5.2.13 (2007-08) |

Reference to the old paras related to Chapter-VII : Mining Receipts

| Para no. of this Report | Para no. and Year of earlier Audit Reports in which similar observation was made |
|--------------------------------|---|
| 7.6 | 7.2 (2007-08) |

Annexure-II

Para No. 2.8.7.2 (Inaction of the Department in the cases assessed to Refund)

| Sl. No. | Name of auditee unit/ Dealer, TIN | Case no, Period/ month of assessment | Amt. Of Refund (₹) | Audit Observation | Department Reply | Audit Remark |
|---------|--|---|--------------------------|---|---|--|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) |
| 1 | CTO-III, Gwalior M/s M.P.S Jadon, Gwalior. 23825307888 | 2075/10(VAT), 2009-10, 20.03.2012 | 103210 | The up to date position of the dealer regarding payment of refund to the dealer | As per rules action of payment of refund to the dealer would be taken | No action was taken by the Department regarding payment of refund |
| 2 | CTO-III Gwalior M/s M.M.Construction, Gwalior 23775307376 | 2013/10(VAT), 2009-10, 16.02.2012 | 95992 | The up to date position of the dealer regarding payment of refund to the dealer | As per rules action of payment of refund to the dealer would be taken | No action was taken by the Department regarding payment of refund |
| 3 | CTO-III, Gwalior M/s Shriman Narayana Sharma, Bhand road, 23575304507 | 2258/10(VAT), 2009-10, 30.06.2012 | 25235 | The up to date position of the dealer regarding payment of refund to the dealer | As per rules action of payment of refund to the dealer would be taken | No action was taken by the Department regarding payment of refund |
| 4 | CTO-III, Gwalior M/s Pawan Kumar Budamal Girwat Naaka, Gwalior. 23985104876 | 60/10(VAT), 2009-10, 30.06.2012 | 371273 | The up to date position of the dealer regarding payment of refund to the dealer | As per rules action of payment of refund to the dealer would be taken | No action was taken by the Department regarding payment of refund |
| 5 | CTO-III, Gwalior M/s K. Gupta and Co. Lashkar 23825306259 | 2262/10(VAT), 2009-10, 30.06.2012 | 72635 | The up to date position of the dealer regarding payment of refund to the dealer | As per rules action of payment of refund to the dealer would be taken | No action was taken by the Department regarding payment of refund |
| 6 | CTO-X, Indore M/s KHK Pressings Forging P. I Id. 23741003654 | 257/2010(VAT) 2009-10 28.06.2012 | 996459 | The up to date position of the dealer regarding payment of refund to the dealer | The AA stated that action to makes refund could not be taken in the cases pertain to AC's monetary limit, as there was no AC posted in this circle. However an AC has been deputed to look after such cases and the refund cases would be disposed of in seven days | The fact remains the same that no action was taken by the Department to ensure timely refund |
| 7 | CTO-X, Indore M/s Twenty First Century Techno Products Pvt. Ltd. 23591001748 | 231/2010(ET), 2009-10 31.05.2012 | 34336 | The up to date position of the dealer regarding payment of refund to the dealer | The AA stated that action to makes refund could not be taken in the cases pertain to AC's monetary limit, as there was no AC posted in this circle. However an AC has been deputed to look after such cases and the refund cases would be disposed of in seven days | The fact remains the same that no action was taken by the Department to ensure timely refund |

| (1) | (2) | (3) | (4) | (5) | (6) | (7) |
|-----|--|---|--------|--|--|--|
| 8 | CTO-X, Indore M/s Synergy India Marketing Pvt. Ltd., 23491002579 | 93/2010(VAT), 2009-10 25.06.2012 | 427215 | The up to date position of the dealer regarding payment of refund to the dealer | The AA stated that action to makes refund could not be taken in the cases pertain to AC's monetary limit, as there was no AC posted in this circle. However an AC has been deputed to look after such cases and the refund cases would be disposed of in seven days | The fact remains the same that no action was taken by the Department to ensure timely refund |
| 9 | CTO-X, Indore M/s Synergy India Marketing Pvt. Ltd., 23491002579 | 94/2010(VAT), 2009-10 25.06.2012 | 16981 | The up to date position of the dealer regarding payment of refund to the dealer | The AA stated that action to makes refund could not be taken in the cases pertain to AC's monetary limit, as there was no AC posted in this circle. However an AC has been deputed to look after such cases and the refund cases would be disposed of in seven days | The fact remains the same that no action was taken by the Department to ensure timely refund |
| 10 | CTO-X, Indore M/s Amrit Agencies Indore Pvt. Ltd. 23541000757 | 68/2009(VAT), 2008-09 20.04.2011 | 67034 | The up to date position of the dealer regarding payment of refund to the dealer | The AA stated that action to makes refund could not be taken in the cases pertain to AC's monetary limit, as there was no AC posted in this circle. However an AC has been deputed to look after such cases and the refund cases would be disposed of in seven days | The fact remains the same that no action was taken by the Department to ensure timely refund |
| 11 | CTO-X, Indore M/s Amrit Agencies Indore Pvt. Ltd. 23541000757 | 210/2010(VAT) 2009-10 30.04.2012 | 67974 | The up to date position of the dealer regarding payment of refund to the dealer | The AA stated that action to makes refund could not be taken in the cases pertain to AC's monetary limit, as there was no AC posted in this circle. However an AC has been deputed to look after such cases and the refund cases would be disposed of in seven days | The fact remains the same that no action was taken by the Department to ensure timely refund |
| 12 | CTO-X, Indore M/s Fortune Marketing Pvt. Ltd. 23601004022 | 99/2009(ET) 2008-09 19.05.2010 | 19607 | The up to date position of the dealer regarding payment of refund to the dealer | The AA stated that action to makes refund could not be taken in the cases pertain to AC's monetary limit, as there was no AC posted in this circle. However an AC has been deputed to look after such cases and the refund cases would be disposed of in seven days | The fact remains the same that no action was taken by the Department to ensure timely refund |
| 13 | CTO-X, Indore M/s Fortune Marketing Pvt. Ltd. 23601004022 | 267/2010(ET), 2009-10 29.05.2012 | 34663 | The up to date position of the dealer regarding payment of refund to the dealer | The AA stated that action to makes refund could not be taken in the cases pertain to AC's monetary limit, as there was no AC posted in this circle. However an AC has been deputed to look after such cases and the refund cases would be disposed of in seven days | The fact remains the same that no action was taken by the Department to ensure timely refund |
| 14 | CTO-X, Indore M/s Govind Steel Agency, 23961403464 | 338/2010(ET), 2009-10 23.05.2012 | 1285 | The up to date position of the dealer regarding payment of refund to the dealer | The AA stated that action to makes refund could not be taken in the cases pertain to AC's monetary limit, as there was no AC posted in this circle. However an AC has been deputed to look after such cases and the refund cases would be disposed of in seven days | The fact remains the same that no action was taken by the Department to ensure timely refund |
| 15 | CTO-X, Indore M/s G.S.P. Crop Science Pvt.Ltd., 23521004357 | 192/2010(ET), 2009-10 26.06.2012 | 16466 | The up to date position of the dealer regarding payment of refund to the dealer | The AA stated that action to makes refund could not be taken in the cases pertain to AC's monetary limit, as there was no AC posted in this circle. However an AC has been deputed to look after such cases and the refund cases would be disposed of in seven days | The fact remains the same that no action was taken by the Department to ensure timely refund |
| 16 | CTO-X, Indore M/s Jaydeep Glass Works Pvt.Ltd. Unit 2 23481004185 | 177/2010(CST), 2009-10 27.06.2012 | 8336 | The up to date position of the dealer regarding payment of refund to the dealer | The AA stated that action to makes refund could not be taken in the cases pertain to AC's monetary limit, as there was no AC posted in this circle. However an AC has been deputed to look after such cases and the refund cases would be disposed of in seven days | The fact remains the same that no action was taken by the Department to ensure timely refund |

| (1) | (2) | (3) | (4) | (5) | (6) | (7) |
|-----|---|---|----------------|---|--|---|
| 17 | CTO-X, Indore M/s Admanum Packaging, 23411001459 | 72/2010(CST), 2009-10 30.06.2012 | 8792 | The up to date position of the dealer regarding payment of refund to the dealer | The AA stated that action to makes refund could not be taken in the cases pertain to AC's monetary limit, as there was no AC posted in this circle. However, an AC has been deputed to look after such cases and the refund cases would be disposed of in seven days | The fact remains the same that no action was taken by the Department to ensure timely refund. |
| 18 | CTO-X, Indore M/s Makay Pauls, 2318000373 | Jul-10 (VAT Remanded) 2005-06 30.11.12 | 34572 | The up to date position of the dealer regarding payment of refund to the dealer | The AA stated that action to makes refund could not be taken in the cases pertain to AC's monetary limit, as there was no AC posted in this circle. However, an AC has been deputed to look after such cases and the refund cases would be disposed of in seven days | The fact remains the same that no action was taken by the Department to ensure timely refund. |
| 19 | A.C.Khandwa M/s V.C.Viyadi, Projects, Sanawad, Khandwa 23962106520 | Mar-12 2006-07 24/Re- open/10/Vat. | 2133735 | No action was taken by the Department after the case was assessed to refund on 31.03.12 as the deplit. Could not produce issue of RAO or RPO. | The AA stated that audit would be intimated after examining the case. | |
| 20 | CTO, Circle II,Gwalior, M/s Simplex Infrastrutures, Gwalior 23205404647 | June-12 2009-10 13/10 VAT, | 4642872 | No action was taken by the Department after the case was assessed to refund on 06.06.12 as the deplit. Could not produce issue of RAO or RPO. | The AA stated that audit would be intimated after examining the case. | |
| | | Total | 9178672 | | | |

Annexure-III
Para No. 2.8.7.5 (Irregular Sanction of refund by surpassing limit of sanction)

| Sl. No. | Name of auditee unit/ Dealer | Period/Date of assessment order | Amount of Refund (₹) | Competent authority to sanction the Refund | Refund sanction by | Observation in brief | Reply of the Deptt. | Remark of Audit |
|---------|---|---------------------------------------|----------------------------|--|--------------------------|--|------------------------|---------------------------------|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| 1 | Circle-XIII, Indore M/s R Barkale & Company, 23641303148, 1592/10(VAT) | 2009-10 13.04.12 | 657502 | DC | CTO | IR/HM-06/ 5.13 | No Reply | CTO sanctioned (self) refund |
| 2 | Circle-XIII, Indore M/s Gangotri Construction, 23401302504, CS3191/10-11 | 2009-10 24.01.13 | 559755 | DC | CTO | IR/HM-08/ 5.13 | | CTO sanctioned (self) refund |
| 3 | CTO-I, Jabalpur M/s Jainson Industries,0832,48/10, 09-10 VAT | 2009-10 1.6.12 | 138967 | AC | CTO | HM-63/ 30.06.01 (Not sent to higher authority) | | CTO sanctioned (self) refund |
| 4 | CTO-XI Indore M/s Mann India Ltd, 23471101336, 2001-2002.110/2002 | 2001-02 12.1.04, 14.6.12 | 685274 | DC | AC | Informatory Memo (Not send to competent authority) | | AC sanctioned (self) refund |
| 5 | Smt. Preeti Shrivastav, AC, Dhar M/s Krishna Profiles Pvt. Ltd., 23681604020, 2009-10, 137/10 VAT | 2009-10 23.12.11 | 2437835 | Additional Commissioner | AC | Informatory Memo | - | AC sanctioned (self) refund |
| 6 | CTO-X, Indore M/s Mittal Udhog, 2351404388, 73/09(VAT) (2012-13) | 2008-09 31.05.11 | 1817540 | Additional Commissioner | AC | Informatory Memo | - | AC sanctioned (self) refund |
| 7 | CTO-X, Indore M/s Mittal Udhog, 2351404388, 73/09(ET) (2012-13) | 2008-09 31.05.11 | 1020480 | Additional Commissioner | AC | Informatory Memo | - | AC sanctioned (self) refund |
| 8 | CTO-X, Indore M/s Ramesh Textiles India Pvt. Ltd., 23700300524, 01/10-11(VAT) | 2010-11 18.04.11 | 551318 | DC | AC | Informatory Memo | | AC sanctioned (self) refund |
| 9 | CTO-X, Indore M/s Ramesh Textiles India Pvt. Ltd., 23700300524, 01/10-11 | 2010-11 30.08.11 | 756372 | DC | AC | Informatory Memo | | AC sanctioned (self) refund |
| 10 | CTO-X, Indore M/s Ramesh Textiles India Pvt. Ltd., 23700300524, 01/10-11 | 2010-11 30.08.11 | 641023 | DC | AC | Informatory Memo | | AC sanctioned (self) refund |

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
|-----|---|--------------------------------|-------------------------------|-------------------------|-----|---|--|------------------------------|
| 11 | CTO-III, Gwalior M/s Bharat Petroleum Corporation Limited, 23411001168, 98-99, 01/05 | 14.01.08 | 8998452 | Additional Commissioner | AC | Informatory Memo | | AC sanctioned (self) refund |
| 12 | CTO-III, Gwalior M/s Bharat Petroleum Corporation Limited, 23411001168, 01/05 (CST) | 14.01.08 | 2505148 | Additional Commissioner | AC | Informatory Memo | | AC sanctioned (self) refund |
| 13 | CTO-III, Gwalior M/s Hakim Singh Builders & contractors, 23435304077, 08-09, 06/12 VAT | 2008-09 25.2.11 | 1737838 | Additional Commissioner | AC | Informatory Memo (Not sent to higher authority) | | AC sanctioned (self) refund |
| 14 | CTO-III, Gwalior M/s N H K Spring India Ltd., 23685304085, | 23.9.08 | 708005 | DC | AC | Informatory Memo | | AC sanctioned (self) refund |
| 15 | CTO-III, Gwalior M/s Bhawani Prasad Sharma Madhavganj, Gwalior, 23045101804 | 2009-10 | 100151 | AC | | HM-76/ 03.07.13 | | |
| 16 | CTO-III, Gwalior M/s Siyaram (Contractor) Lashkar, Gwalior 23305304003 | 2009-10 | 263008 | AC | | HM-76/ 03.07.13 | | |
| 17 | CTO Harda M/s Sayad Ali, 23914602018, 120/08-09 | 2008-09 2.6.11 | 219924 | AC | CTO | Informatory Memo | | CTO sanctioned (self) refund |
| 18 | CTO Harda M/s Gongotri Construction, 23054602685, 726/09-10 | 2009-10 25.05.12 | 109115 | AC | CTO | Informatory Memo | | CTO sanctioned (self) refund |
| 19 | CTO Harda M/s Amritlal Jain Thekedar, 23684602193, 521/09-10 | 2009-10 11.06.12 | 206513 | AC | CTO | Informatory Memo | | CTO sanctioned (self) refund |
| 20 | CTO-II, GWALIOR M/s Lokhpat Singh Contractor, Gwalior, 23985203525, 203/08(VAT) | 2007-08 8.2.10, 26.4.12 | 805178 | DC | AC | 23/472-497, HM-07/DT.20.06.13 | The AA Stated that as per rule action would be taken | AC sanctioned (self) refund |
| 21 | CTO-II, GWALIOR M/s A.K. Traders, Gwalior, 23115204343, 1291/10(VAT) | 2009-10 27.4.12 & 1.7.12 | 736586 (487694+ 248892) | DC | AC | 23/445-451, HM-08/DT.20.06.13 | The AA Stated that as per rule action would be taken | AC sanctioned (self) refund |
| | | | 25655784 | | | | | |

Annexure-IV

Para No. 2.8.9.1 (Application of incorrect rate of tax)

| Sl. No. | Name of auditee unit/Dealer. | Assessment period month of assessment | Taxable turnover (₹) | Rate of tax applicable/applied(%) | Amount of short levy of tax (₹) | Amount of Refund (₹) | Observation in brief | Reply of the Deptt. | Remark of Audit |
|---------|--|---------------------------------------|----------------------|-----------------------------------|--------------------------------------|----------------------|---|--|---|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
| 1. | CTO, Circle-I Jabalpur M/s Badrinath Construction and associates, Siddh Nagar, Jabalpur, 23915809377, 845/10(VAT) | 2009-10 June 12 | 710025 | $\frac{12.5}{5}$ | 53252 Penalty 159756 213008 | 111441 | Tax on the sale price of Cement of ₹ 710025 was levied at the rate of five per cent instead of 12.5 per cent. Hence tax at differential rate of 7.5 per cent of ₹ 53252. Hence, a demand of ₹ 213008 (Tax ₹ 53252 and Penalty ₹ 159756) was attracted. | On being pointed out the Department stated sand and stone metal were also used along with Cement. Besides this there was a closing stock of ₹ 6705650 in the trading account in which such commodities are also included which are taxable at the rate of 12.5 per cent. | The reply does not interpret the fact correctly as trading account and purchase list clearly show purchase and consumption of Cement taxable at the rate of 12.5 per cent. And closing stock is much less than opening stock put to consumption. |
| 2. | CTO, Circle-1 Jabalpur M/s Jainson Industries, Bedi Nagar, Jabalpur, 23755800832, 481/10(VAT) | 2009-10 June 12 | 8481355 | $\frac{12.5}{5}$ | 636102 Penalty 1908306 2544408 | 138967 | Tax on Motor parts and spare parts was incorrectly levied at the rate of 5 per cent instead of 12.5 per cent. Therefore, tax at differential rate of 7.5 per cent (12.5-5) on taxable turnover of ₹ 8481355 was attracted the extra demand of ₹ 2544408 (Tax ₹ 636102 and Penalty ₹ 1908306) renders the refund, to this extent, irregular. | On being pointed out the Department stated that in pursuance of Entry no. II/II/71-A the goods, used in the units of Central Government in Madhya Pradesh are taxable at the rate of 5 per cent. Amount sale of ₹ 7469209 has been made to Defence Department. | The reply does not correctly interpret the fact as the Department has not furnished any reply regarding sale of ₹ 1956820(8481355 -7469209-944674) and there is no entry of the nomenclature II/II/71-A in the period of transaction in VAT Schedule. |

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
|-----|--|---------------------|---------|---------------|-------|-------|---|---|------|
| 3. | CTO, Circle-III, Gwalior M/s D.K. Associate Gandhi Nagar, Gwalior, 23845303609, 906/10(VAT) | 2009-10 June 12 | 2468955 | $\frac{5}{4}$ | 24690 | 11404 | The assessing authority levied tax at the rate of 5 per cent on the sale of ₹ 365686 whereas as per returned the sale taxable at the rate of five per cent calculated to ₹ 2834641. The remaining sale of ₹ 2468955 (2834641-365686) was taxed at the sale of four per cent. Hence, tax ₹ 24690 at differential rate of one per cent (5-4) on the sale price of ₹ 2468955 is leviable. | On being pointed out the assessing authority state to take action after verification. | |
| 4 | CTO-XI, Indore M/s Himalaya Drug, Co., Indore, 23511104903, 322/10(VAT) | 2009-10 April-12 | 3011056 | $\frac{5}{4}$ | 30111 | 80090 | The dealer deals in receiving the goods on stock transfer and selling the goods. It has been discussed in the Assessment Order that a consolidated accounts of the firm is prepared and is audited at its Registered office at Mangalore, Karnataka for branch office at Indore; only stock received register, invoice, sales bills/registers are maintained. No trading account has been submitted by the dealer. The AA while assessing the dealer to tax in sale case, levied tax at the rate of four per cent on the taxable turn-over of ₹ 56647382 and at the rate of five per cent on the taxable of ₹ 118607720 but after deducting of stock sales return and stock transfer to other branches from stock received of the goods attracting tax at the rate of four per cent, it is concluded that the sale price of the same goods was ₹ 53636326. This resulted in application of lower rate of tax of four per cent on the sale of ₹ 3011056 (56647382 - 53636326). Consequently there was short levy of tax of ₹ 30,111 being at the rate of one per cent (5-4) on the sale of ₹ 3011056 | On being pointed out the assessing authority state to take action after verification | |

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
|-----|--|-------------------|-----------------|------------|---|---------------|---|---|------|
| 5 | Sh. H.L. Ramtaka, A.C.T. Dn.Satna M/s Jain Brothers, Malthar, 23257100519, 25/11(VAT) | 2010-11 Nov.12 | 1593975 | 13 12.5 | 7970 | 11328 | The AA while finalising the assessment levied tax at the rate of 12.5 <i>per cent</i> instead of 13 percent on the taxable turnover of ₹ 1593975. This resulted in short levy of tax amounting to ₹ 7970. | On being pointed out the AA stated to take action after verification. | |
| | TOTAL | | 16265366 | | 752125 Penalty 2068062 2820187 | 273140 | | | |

Annexure-V
Para No. 2.8.9.2 (Incorrect determination of turnover)

| SL No. | Name of auditee unit/Dealer, TIN, Case no | Period/month of assessment | Under determination of taxable turnover (₹) | Rate of tax applicable (%) | Amount of short realisation (₹) | Amount of Refund (₹) | Observation in brief | Reply of the Deptt. | Remark of Audit |
|--------|---|----------------------------|---|----------------------------|--|----------------------|--|---|---|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
| 1. | CTO, Circle, Dewas M/s Suresh Devliya Contractor, Dewas Pvt. Ltd., 23102304776, C548802(VAT) | 2010-11 March 2013 | 676363 <u>732726</u> 1409089 | 5 12.5 | 33818 <u>91591</u> 125409 | 21418 | The AA levied tax on the turnover of ₹ 4736275 where as per audited accounts the taxable turnover calculates to ₹ 6145364. This resulted in under determination of turnover to the extent of ₹ 1409089 and short levy of ₹ 125409. | On being pointed out the AA referring to the judicial pronouncement already in the HM, held the assessment correct and stated that rebate of inter site material transportation work, fabrication charge, labour machine hire charges, vehicle expenses from gross turnover has rightly been allowed. | The reply does not correctly interpret the fact. In instant case the rebate of labour, wages, TDS, etc. has already been allowed. |
| 2. | CTO, Circle, Dewas M/s Manish Agrawal, Dewas,2344230352 2,409/10(VAT) | 2009-10 June 2012 | 1811094 <u>579196</u> 2390290 | 5 12.5 | 90555 <u>72399</u> 162954 | 201847 | The AA levied tax on the taxable turnover of ₹ 11951456 where as audited accounts the taxable turnover calculates to ₹ 14341746. This resulted in under determination of turnover to the extent of ₹ 2390290 and levy of tax on such under determined turnover ₹ 162954. | On being pointed out the AA stated to take action after verification | |
| 3. | CTO, Circle, Dewas M/s Rajneesh Agrawal, 23132304711, 436/10(VAT) | 2009-10 June 2012 | 4141107 <u>1774760</u> 5915867 | 5 12.5 | 207055 <u>221845</u> 428900 Interest <u>173276</u> 602176 | 336237 | The AA levied tax on the taxable turnover of ₹ 17014123. No audited was produced before assessment though it was required under the rules. No returns too were submitted by the dealer. On account of the TDS amountsof ₹ 764333 was adjusted against the demand raised. On the basis of the TDS the GTO calculated to ₹ 38216650. This resulted in under determination of taxable turnover to the extent of ₹ 5915867 and short levy of tax along with interest of ₹ 602176 | On being pointed out the AA stated that the turnover was determined as per the records available in the file and TDS provided to the dealer by government/ Departments. | The reply is not in consonance with the fact as the turnover revealed by audit is 50 times of the TDS submitted by the dealer and accepted by the Department. |

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
|-----|--|-----------------------|-------------------------------------|-----------|----------------------------------|-------|---|--|---|
| 4. | CTO-I, Jabalpur M/s Harsh Associate, Jabalpur, 23845809270, 839/10(VAT) | 2009-10 June 2012 | 828893 <u>1942397</u> 2771290 | 12.5 4 | 103612 <u>77696</u> 181308 | 49011 | The AA levied tax on the taxable turnover of ₹ 2395324 in turnover was given on account of subletting the work but the required form 3, as per rules for the same purpose was not available in the file. Hence, the GTO as per audited account computed ₹ 5501206. Resulted in under determination of turnover, after allowing the rebate of labour etc., of ₹ 2771290 and short levy of tax to the tune of ₹ 181308. | On being pointed out the AA stated that the dealer carried out canal work and earth work during the period under consideration and rebate of labour (68 per cent of turnover) as per rule. | The reply is not in consonance with the fact as amount of labour and welfare tax has clearly been mentioned in the audit accounts and accounts and rebate of same has already been considered at the time of determining turnover by audit. |
| 5. | CTO-I, Jabalpur M/s Arora Construction co., Jabalpur. 23175802606, 1011/10(VAT) | 2009-10 April 2012 | 926904 <u>272041</u> 1198945 | 4 12.5 | 37076 <u>34005</u> 71081 | 34910 | The AA levied tax on the turnover of ₹ 2619283 whereas according to the audited accounts the turnover calculate to ₹ 3818228. Resulting in under determination of turnover to the extent of ₹ 1198945 and short levy of tax ₹ 71081 thereon. | On being pointed out the AA stated that material purchased as per audited accounts is ₹ 2002493 and after adding freight and profit thereon turnover has been determined. | The reply is not acceptable as proposed turnover has been arrived at by allowing the rebate of labour and welfare tax receipts at the audited accounts. |

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
|-----|---|-----------------------|---------------------------------------|----------------|--|--------|---|---|------|
| 6. | CTO-III, Gwalior M/s Uttam Developers, Lashkar, Gwalior. 23945104898, 66/10(VAT) | 2009-10 April 2012 | 8665600 | 5 | 433280 | 158800 | The AA levied tax on the turnover of ₹ 2345811, while determination the taxable turnover in rebate of ₹ 8665600 on account of Bitumen Road expense paid to M/s Shaper Construction was given. The Sub-Contractor has neither submitted form 3, required as per rules no has certified in any other manner of under taken the responsibility of payment of commercial tax to the Government. This resulted in under determination of turnover to the extent of ₹ 8665600 and short levy of tax to the tune of ₹ 433280 | On being pointed out the AA stated to take action after verification. | |
| 7. | CTO-III, Gwalior M/s New R.K. Construction, Gwalior. 2369530694, 900/10(VAT) | 2009-10 May 2012 | 130148 929816 818073 1878037 | 4 5 12.5 | 5206 46491 102259 153956 | 89069 | The AA levied tax after determining the taxable turnover ₹ 9841240 according to consolidated audited accounts submitted by the dealer the quantum of labour is 28.55 per cent of total receipts. Similarly, after giving rebate of labour etc. i.e. 28.55 per cent of total receipts of work done in Madhya Pradesh, the taxable turnover of Madhya Pradesh calculate to ₹ 11719277. This resulted in under determination of taxable turnover to the extent of ₹ 1878037 and short levy of tax to the tune of ₹ 153956. | On being pointed out the AA stated to take action after verification. | |
| 8. | CTO, Harda (2011-13) M/s H.C. Wishwashi, 23-14602607, 253/09(VAT) | 2008-09 April 2011 | 1756997 596000 2352997 | 4 12.5 | 70280 74500 144780 Pend434340 579120 | 215652 | The AA levied tax on the taxable turnover of ₹ 9199151 according to audited accounts total purchase was ₹ 8168103 after adding 41.43 per cent profit thereon, according to trading account the profit per cent was 41.43, the taxable turnover calculates to ₹ 11552148. This resulted in under determination of taxable turnover to the tune of ₹ 2352997 according there was a short levy of tax amounting to ₹ 144780 and penalty ₹ 434340 | On being pointed out the AA stated to take action after verification. | |

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
|-----|--|----------------------|-------------------------------|-----------|---|--------|---|---|------|
| 9 | CTO, Harda (2011-13) M/s Amritlal Jain, Contractor, Harda, 23684602193, 521/10(VAT) | 2009-10 June 2012 | 3230185 941988 4172173 | 4 12.5 | 129207 117748 246955 Penalty 740865 987820 | 206513 | The AA levied tax after determining the taxable turnover of ₹ 11408781. According to assessment order non-composition work was 35.11 per cent to total receipts. The AA at the tune of finalising the assessment instead of allowing 35.11 per cent rebate towards labour, a rebate of ₹ 6765397 being 35.11 per cent of ₹ 19269146 the amount of labour and expenditure recorded in audited accounts, allowed rebate of ₹ 12068982 towards labour and expenses and profit. This resulted in under determination of taxable turnover to the tune of ₹ 4172173. This resulted short levy of tax ₹ 246955 and penalty ₹ 740865. | On being pointed out the AA stated to take action after verification. | |
| 10 | C/O, Harda (2011-13) M/s Goyal Construction Contractor, Harda, 23274600818, 1030/10(VAT) | 2009-10 June 2012 | 212852 536101 748953 | 4 12.5 | 8187 59567 67754 Int.27166 94920 | 32188 | The AA levied tax on the taxable turnover of ₹ 1783964. According to audited trading accounts of the dealer, the taxable turnover calculates to ₹ 2532917 after allowing deduction of labour, labour welfare tax and expenses from the receipt. This resulted in under determination of turnover to the tune of ₹ 748953. This resulted short levy of tax and interest thereon amounting to ₹ 94920. | On being pointed out the AA stated to take action after verification. | |
| 11 | CTO, Harda (2011-13) M/s Saiyed Ali, Contractor, Harda, 23914602018, 120/09(VAT) | 2008-09 June 2011 | 5302060 2495087 7797147 | 4 12.5 | 212082 311886 523968 | 219924 | The AA levied tax on the taxable turnover of ₹ 18956050. According to audited trading account the taxable turnover computing to ₹ 26753197. Resulting in under determination of taxable turnover to the extent of ₹ 7797147 on short levy of tax thereon to the tune of ₹ 523968. | On being pointed out the AA stated to take action after verification. | |
| 12 | CTO, Harda (2011-13) M/s M.H. Sons, Harda, 23094602760, 762/10(VAT) | 2009-10 June 2012 | 230357 230358 460715 | 5 12.5 | 11518 28795 40313 | 67984 | The AA levied tax on the taxable turnover of ₹ 23476778 after allowing deduction of ₹ 6068435. On account of labour charge. But the audited accounts of the showed labour expen | On being pointed out the AA stated to take action after verification. | |

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
|-----|---|--------------------------|---|----------------|--|---------|--|---|------|
| 13 | CTO, Harda (2011-13) M/s Jyoti Constructions Co., Harda, 23154600884, 327/10(VAT) | 2009-10 June 2012 | 2709946 2196761 <u>1382331</u> 6289038 | 4 5 12.5 | 104229 104608 <u>153592</u> 362429 | 4066 | The AA levied tax on the taxable turnover of ₹ 2953372 after allowing deduction of labour charge twice ₹ 10481730 on account of Soil work and labour work at first stage and further 40 per cent of the gross turnover of non-composition work on account of labour charges. In this manner deduction on account of labour charges/labour work was allowed twice. The labour charges were not mentioned in the audited accounts of the dealer. This resulted in under determination of taxable turnover by ₹ 6289038 after deducting 40 per cent of ₹ 10481730 from it. Subsequently it resulted in short levy of tax to the tune of ₹ 362429. | On being pointed out the AA stated to take action after verification. | |
| 14 | CTO-XIII, Indore M/s Aashish Electricals, Indore, 23781301713, CS000000029535 (VAT) | 2011-12 December 2012 | 731703 870832 <u>2612497</u> 4215032 | 1.5 13 5 | 10976 113208 <u>130625</u> 254809 Pen <u>764427</u> 1019236 | 1080233 | The AA levied tax on taxable turnover of ₹ 29315703. As per audited account of the dealer gross turnover was ₹ 65231537 (sales accounts ₹ 28966460 + Contract Receipts ₹ 35533369 + sale of old car ₹ 731703). This resulted in under determination of taxable turnover ₹ 4215032 and subsequently short levy of the amounting to ₹ 254809 and penalty ₹ 764427 | On being pointed out the AA stated to take action after verification. | |
| 15 | CTO-XIII, Indore M/s R. Barkalle & Co., Indore, 23641303148, 1592/10(VAT) | 2009-10 April 2012 | 1648128 <u>3708080</u> 5356208 | 4 12.5 | 65925 <u>463510</u> 529435 | 657502 | The AA levied tax after determining taxable turnover at ₹ 27081382. As per audited accounts material cost was ₹ 2581804. On adding to its freight, loading-unloading, transportation and fuel expenses and profit as per audited accounts it goes up to ₹ 35046923 after giving rebate of timber and VAT includes in the sale the taxable turnover calculates to ₹ 32437590. This resulted in under determination of taxable turnover to the extent of ₹ 5356208 and subsequently short levy of tax ₹ 529435 | On being pointed out the AA did not furnish relevant reply. | |
| 16 | CTO-XIII, Indore M/s Gangoori Construction, Indore, 23401302504, CS000000003191 (VAT) | 2010-11 January 2013 | 474472 <u>828792</u> 1303264 | 5 12.5 | 23724 <u>103599</u> 127323 | 559755 | The AA levied tax after determination the taxable turnover at ₹ 23209078. As per audited accounts of the dealer the taxable turnover computes to ₹ 24512342. This resulted in under determination of taxable turnover of ₹ 1303264 and consequently short levy of tax the tune of ₹ 127323. | On being pointed out the AA stated to take action after verification | |

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
|-----|---|-----------------------------|-------------------------------|-----------|-----------------------------|-------|---|---|------|
| 17 | CTO-XI, Indore M/s Himalaya Drug Co., Indore, 23511104903, 322/10(VAT) | 2009-10 April 2012 | 2947562 7039968 9987530 | 5 12.5 | 147378 879996 1027374 | 80090 | The AA levied tax after determination the taxable turnover at ₹ 217214126. It has been discussed in the assessment order that a Consolidated accounts of the firm is prepared by the registered office of the firm at Mangalore Karnataka. For Branch office at Indore ledger, stock received register, invoices summary of stock receipt (inward) submitted by the dealer, showed total receipt of ₹ 235657269 of Cosmetics and Medicines. After following rebate of stock transfer to other branches, tax free sales and sales return from total receipts the taxable turnover computes to ₹ 227201656. This resulted in under determination of turnover to the extent of ₹ 9987530 and consequently short levy of tax amounting to ₹ 1027374. | On being pointed out the AA stated to take action after verification | |
| 18 | Shri Pradeep Dube, AC Indore M/s Ncrco Pharma Ltd., Indore, 23341300791, CS000000000791 (VAT) | 2010-11 February 2013 | 117187856 | 5 | 5859393 | 9339 | The AA levied tax after determination the taxable turnover at ₹ 173580600. Neither audited accounts nor any other trading account was submitted by the dealer. As per periodical return and assessment order of Entry tax case of the dealer for same period. Total purchase on stock transfer of medicines was ₹ 310603060. After giving deductions an account of tax free goods sales return, stock transfer to other branches and VAT collected in sales as per assessment order of VAT cases from total purchase the taxable turnover computes to ₹ 290768456. This resulted in under determination of taxable turnover to the extent of ₹ 117187856 and consequently short levy of tax to the tune of ₹ 5859393 at the rate of five percent. | On being pointed out the AA stated to take action after verification with respect to audit objection. | |

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
|-----|--|--|--|-----------------|---|--|---|---|------|
| 19 | Shri Pradeep Dube, AC Indore M/s Ganan Dunkrale & Co. Ltd. 23810901911, 44/09(VAT) | 2008-09 June 2012 | 26764978 1408683 28173661 | 4 12.5 | 1070599 176055 1246684 Int. 729310 1975994 | 724062 | The AA while re-assessing the case on 30.06.12 allowed deduction of ₹ 46956102 on account of work done by Sub-Contractor on behalf of the dealer. There was no form-3, required according to rules/ as proof of responsibility of payment of tax being undertaken by the Sub-Contractor. Non-availability of form-3 in the file was pointed out by refund sanctioning authority also. This rendered the deduction irregular and resulted in under determination of taxable turnover ₹ 28173661(60 per cent of amount of ₹ 46956102). Consequent upon this, there was short levy of tax to the extent of ₹ 1246684 and interest of ₹ 729310. | On being pointed out the AA stated to take action after verification. | |
| 20. | Sh H.L. Ramtake, A.C., Dn.-Satna M/s A.K. Construction Satna, 23637004075, 44/09(VAT) | 2009-10 June 2012 | 515401 907915 424775 1848091 | 4 5 12.50 | 20616 45395 53097 119108 | 409161 (amount of turnover already included in Them. Para no. TDS) | The AA levied tax at the taxable turnover of ₹ 18564842 at different rates. Where as according to audited accounts the taxable turnover calculates to ₹ 20412933. This resulted under determination of turnover to the tune of ₹ 1848091 and consequently short levy of tax amounting ₹ 119108 | On being pointed out the AA stated to take action after verification. | |
| 21. | Sh H.L. Ramtake, A.C. Dn.-Satna M/s K.D. Singh, Contractor, Rewa, 23646905965. 64/10(VAT) | 2009-10 20-6-11 (URD) & 12-6-12 (RD) | 757152 6165381 3893925 10816458 | 4 5 12.50 | 30286 308269 486741 825296 | 451804 | The dealer was assessed to tax in two phases. one for URD period by one authority (AC) and another for registers period another authority (AC), the total taxable turnover determined by the authority was when added together was less by ₹ 10816458 than the returns submitted by the dealer and audited accounts of the dealer. Thus resulted under determination of turnover to the extent of ₹ 10816459 and incidently short levy of tax amounting to ₹ 825296. | On being pointed out the AA stated to take action after verification. | |

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
|-----|--|---|------------------|-----|--|----------------|--|---|------|
| 22 | CTO-II, Gwalior M/s Manish Goyal 23775207666 146/11 | 2010-11 / August 2012/ June 2013 | 643665 | 13 | 83676 Pen 251028 334704 | 438795 | Scrutiny of the case revealed that the AA determined the taxable turnover of cement at ₹ 5329620 levied at the rate of 13 per cent and levied tax turnover. There is no opening or closing balance rendered in the audited accounts of the dealer. As per purchase list of cement the dealer has purchased cement of ₹ 5914770 net of tax, and put to use in the process. This resulted in under determination of turnover to the tune of ₹ 585150 (5914770-5329620). After adding 10 per cent of profit the under determination of turnover calculated to ₹ 643665. Consequently it concluded short levy of tax amounting to ₹ 83676 at the rate of 13 per cent on the above said under determined turnover and penalty ₹ 251028 thereon. | On being pointed out the AA stated that audit would intimated after making notes as per rule. | |
| | | Total | 225581906 | | 13016185 Pen 2190660 Int. 929752 16136597 | 5639199 | | | |

Annexure-VI
Para No. 2.8.9.3 (Non/Short levy of Entry Tax)

| Sl. No. | Name of auditee unit/Dealer | Assessment period Month of assessment | Amount of Refund (₹) In CT/ET/ CST case | TTO purchase value (₹) | Rate of tax (%) Differential Rates (%) | Amount of non/short levy of tax (₹) | Observation in brief | Reply of the Deptt. |
|---------|---|--|--|------------------------|---|---------------------------------------|--|---|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| 1. | CTO, Circle-1, Jabalpur M/s Pancham Trading Jabalpur, 23595808971, 161/10(ET) | <u>2009-10</u> May 2012 | <u>6,950</u> ET case Refund | 4576192 | 1 | 45762 <u>Pen. 137286</u> 183048 | Entry tax on purchase value of Cold drink was incorrectly levied at the rate of one <i>per cent</i> instead of two <i>per cent</i> . | On being pointed out the AA stated to take action after verification. |
| 2. | CTO, Harda (2011-13) M/s M.H. Sons, Harda, 23094602760, 762/10(ET) | <u>2009-10</u> June-12 | <u>(67,984</u> VAT case (Adjustment) | 146466 | 1.5 | <u>Int. 38442</u> | The case was assessed to tax ₹ 146466 for purchase of Iron and Steel, Sand, Cement etc. and interest of ₹ 20877 was levied where as interest on ₹ 1,46,466 for a period of 27 months at the rate of 1.5 <i>per cent</i> per month calculates to ₹ 59319. This resulted in short levy of tax amounting to ₹ 38442 and less adjustment against refund in State case. | On being pointed out the AA stated to take action after verification. |
| 3. | Smt. Preeti Shrivastava, AC, Dhar M/s Unichem Laboratories Ltd, 23981604340, 128/10(ET) | <u>2008-09</u> June-12 | <u>29,660</u> ET case Refund | 9237984 | 1 | 92380 | The AA while assessing the case allowed a rebate of ₹ 9237984 on account of labour charges. Labour charges incurred while acquiring/purchasing goods is part of purchase price. The Audited accounts of the dealer also confirm the fact. This rendered the rebate irregular and consequently resulted into short levy of tax to the tune of ₹ 92380 | On being pointed out the AA stated to take action after verification. |
| 4. | Smt. Seema Pandey, A.C. Circle- 3, Bhopal M/s Technocon, Bhopal, 23113803178, 414/10(ET) | <u>2009-10</u> June 2012 | <u>1,05,208</u> (VAT case adjustment , 19,369) | 2007211 | 2 | 40144 <u>Pen. 140504</u> 180648 | The AA while finalising the assessment allowed deduction of Iron and steel of ₹ 2007211 purchased from Mandideep a manufacturing unit, treating it tax paid. The scrutiny of purchase list and purchase bills revealed that the purchase of Iron and steel was not tax paid. This resulted in short levy of entry tax amounting ₹ 40144 and penalty of ₹ 140505. | On being pointed out the AA stated to take action after verification. |

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
|-----|--|--|---|---------------------------------------|-----------------|---|---|---|
| 5. | Dr. R.K. Gupta, D.C. Dn, Satna M/s Kamal Sponge Steel & Power L'ID., Satna, 23697002889, 7/10(ET) | 2009-10 April-12 | (1,28,343 in CST case) | 18368127 28373153 | 1 1 | 183681 283732 467413 Int. 168269 635682 | The AA while finalising the assessment did not levy tax on purchase of Furnace oil of ₹ 18368127, a schedule III goods which was subjected to manufacturing of other goods. This resulted non levy of tax amounting to ₹ 183681. Further on Interstate purchase of coal, lubricant and iron amounting to ₹ 121165854. This attracted tax at the rate of 2 per cent but the purchase of ₹ 92792701 only out of this purchase was levied tax at the rate of 2 per cent and the remaining purchase of ₹ 28373153 was levied tax at the rate of 1 per cent. This resulted in short levy of tax amounting to ₹ 283732. The total of non-levy and short-levy of tax amounted to ₹ 467413 and interest of ₹ 168269 thereon. | On being pointed out the AA stated to take action after verification. |
| 6. | Sh. H.L. Ramtate, A.C., Dn., Satna M/s A. K. Construction, Satna, 23637004075, 103/10(ET) | 2009-10 June 2012 | 409161/ VAT Case (Adjusted amt. ₹ 157326 in ET case) | 2632217 (iron & tower material) | 1(2-1) | 26322 Pen. 92127 118449 | The AA levied tax on the URD purchase of Iron and Steel and telecommunication tower material, incorrectly at the rate of 1 per cent instead of 2 per cent as required under the provision. This resulted in short levy of tax amounting to ₹ 26322. As the dealer submitted returns and deposited the tax at rate of 1 per cent on that purchase. Hence penalty, amounting to ₹ 92127 also leviable. | On being pointed out the AA stated to take action after verification |
| 7 | CTO Segar/ M/s. Sahib Casting Works 23587502548 CS-18844 ET | 2010-11/ February 2013/ June 2013 | 10,108 ET | 3052811 | 2/1 | 30528 Pen. 91584 122112 | The AA levied tax on imported Iron & Steel at the rate of one per cent instead of two per cent in pursuance of Entry no II/3 of the Act. This resulted in short levy of tax amounting to ₹ 30528 and penalty of ₹ 91584 thereon. | The AA stated that action would be taken after verification. |
| 8 | CTO- II Gwalior/ M/s Simplex Infrastructures Ltd. 2320504647 14/10, ET | 2009-10/ June 2012 /June 2013 | 4642872 (VAT)/ (after Adjusted in ET Case ₹ 609896) | (1.) (i) 1545668 (ii) 114084716 | 10/Nil 1/Nil | 154567 1140847 1295414 pen. 3886242 5181656 | 1- The AA levied tax after determining the taxable turnover ₹ 98224680 according to the declaration of purchase form 49 and relevant records total taxable turnover is ₹ 213855064. This resulted in non levy of tax on purchase of ₹ 115630384 (213855064-98224680) consequently it resulted in short levy of tax to the tune of ₹ 1295414 and penalty there on ₹ 3886242. The proposed levy of tax includes tax at the rate of 10 per cent on ₹ 1545668 as it a mobile crane and in the light of the judicial pronouncement in the case of M/s. Guru Moovers Pvt. Ltd., Peethampur, CCT MP Order No.24/08/70/XI Dt. 22.01.2009, and at the rate of one per cent on ₹ 114084716. 2- Further the AA allowed deduction of ₹ 9093198 on account of Interstate sales purchase value. As per the sale list the sale turnover of scrap net of iron and steel. This resulted in short levy of entry tax tune of ₹ 181864 of two per cent on ₹ 9093198. | The AA stated that action would be taken after verification. |

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
|-----|--|---------------------------------------|--|------------------|-------|---|---|--|
| 9 | CTO Sagar/ M/s Manali Construction 23467504554 255/10 ET | 2009-10/ April 2012 / June 2013 | 191135 (VAT) (after Adjusted in ET Case 33475) | 342347 | I/Nil | 3423 Pen. 10269 13692 | On re-assessment the AA felt to levy tax on purchase price of Bitumen ₹ 342347 which was not included in the purchase list, as it has been discussed in the assessment order of state case. This resulted in Non levy of tax of ₹ 3424 at the rate of one <i>per cent</i> on the turnover ₹ 342347 and penalty ₹ 10272. | The AA stated that action would be taken after verification. |
| | | Total | 46718 | 193460140 | | 2183250 Penalty 4358013 Int. 206711 674974 | | |

Note:- This renders the refund of ₹ 46718 in E1 case, refund of ₹ 5348376 in State case and refund of ₹ 128343 in CST case in which the assessed demand of Entry 1 tax case under question has been adjusted.
₹ 4,85,386 [1.05.208 VAT (CTO III, Bhopal), ₹ 128343 CST (DC, Sauna), ₹ 251835 VAT (AC, Dn. Sauna)]

Annexure-VII

Para No. 2.8.9.4 (Allowance of inadmissible ITR)

| Sl. No. | Detail of Unit & Dealer, TIN, Case No. | Period /Month of assessment | Amount of ITR objected (₹) | Amount of Refund (₹) | Audit Observation | Reply of the Department |
|---------|---|-----------------------------|----------------------------|----------------------|--|---|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) |
| 1. | Smt. Preeti Shrivastava, AC, Dhar M/s Ramesh Chandra Surajmal, Badnagar, Dhar, 23971600805, 16/10(VAT) | 2009-10 June 2012 | 40651 | 55891 | The AA assessed the dealer to tax and penalty ₹ 4007042. After adjusting the Tax deducted at source (TDS) ₹ 4022282 received against purchase of Soya bean and Input Tax Rebate (ITR) allowed on purchase of packing material ₹ 40651, erroneously, allowed refund of ₹ 55891. This resulted in irregular refund of ITR to the tune of ₹ 40651. | On being pointed out the AA stated to take action after verification. |
| 2. | CTO, Bhind M/s Kailash Agrawal, Bhind, 23684802207, 108/07(VAT) | 2006-07/ June 2009 | 63234 | 63234 | The dealer was granted Input Tax Rebate (ITR) of ₹ 1,66,423 and had submitted Tax deducted at source (TDS) ₹ 38147. The total of these two ₹ 204570 was adjusted against the assessed tax ₹ 103189. The AA adjusted the assessed tax and incorrectly ordered for a refund of ₹ 101381 instead of ordering for refund ₹ 38147 and carrying forward the excess of ITR ₹ 63234. This resulted in irregular refund of ITR to the extent of ₹ 63234. | On being pointed out the AA stated to take action after verification. |
| 3 | CTO-II, Gwalior/ M/s M Venkatrao Infrastructure(P)Ltd 23495208111 136/10(VAT) | 2009-10/ May 2012 | 321980 | 2011065 | The refund case period of 2009-10 was repatriated to the AA by the competent authority on 5.06.12 for verification of claimed ITR amount. No proof of verification of ITR was found in the file. However, the AA on very next day of above said instruction, The AA issued RPO on 6.06.12 for ₹ 1644243 after adjusting demand in ET cases of ₹ 366822) from the refund amount ₹ 2011065. As per refund file no efforts to verify the ITR was appear to have been made. This resulted in non-compliance of instructions of senior officers, and irregular payment of refund as it was not scrutiny by competent authority. | On being pointed out the AA stated that audit would intimated after making notes as per rule. |
| 4 | CTO-II, Gwalior M/s Senty Construction, 23415208252 804/11(VAT) | 2010-11/ June-12 | 40761 | 146705 | The AA while finalising the assessment allowed ITR without verifying the purchaser and the tax paid thereon. As per purchase list there was to transactions of import consequently. There was purchase of ₹ 1014679 on which ITR of ₹ 40761 was allowed irregular allowance of ITR ₹ 40761 This resulted in irregular grant of ITR ₹ 40761 and penalty ₹ 122283 thereon. | On being pointed out the AA stated that audit would intimated after making notes as per rule. |
| | TOTAL | | 466626 | 2276945 | | |

Annexure-VIII

Para No. 2.8.9.6 (Adjustment of irregular 'TDS')

| Sl. No. | Name of auditee unit Dealer, TIN, Case no | Period/ month of assessment | Grant of deduction on irregular declaration (₹) | Amount of short realisation (₹) | Amount of Refund (₹) | Observation in brief | Reply of the Deptt. |
|---------|---|-----------------------------|---|---------------------------------|----------------------|--|---|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| 1. | Sh. H.L. Ramtake. A.C., Dn.-Satna M/s A.K. construction, Satna, 23637004075, 103/10(VAT) | 2009-10 June 2012 | 251849 | 251849 | 409161 | The AA while finalising the assessment allowed adjustment of irregular three T.D.S. amounting to ₹ 251849. Out of the three T.D.S. two T.D.S. amounting to ₹ 251849 did not contain the detail of depositing the amount of Government Treasury while the third T.D.S. pertain to the transaction of previous financial year. | On being pointed out the AA stated to take action after verification. |
| 2 | Sh. O.P.Verma, A.C., Circle-V. Bhopal M/s Zoom Computer System, Bhopal, 23934008658, 982/11(VAT) | 2010-11 January 2013 | - | 19090 | 33458 | The AA while finalizing the assessment allowed adjustment of such T.D.S. some of the transaction contained in the T.D.S. amounting to ₹ 19090 did not pertain to the financial year for which adjustment was allowed. | On being pointed out the AA stated to take action after verification. |
| 3. | CTO, Sagar/ M/s Anand Agro, Sagar 23307502508 Remand,3/10(Vat) | 2007-08 April 2012 | 17229 | 2481 | 2245 | The AA allowed adjustment of the TDS issued for the transactions of previous year, against the assessed tax. This resulted in irregular allowance of deduction of ₹ 2481 against the assessed Tax. | The AA assured that action would be taken after verification. |
| 4. | CTO, Sagar/ M/s Smriti Traders, Sagar 23557402315 23957/Vat | 2010-11 January 2013 | 232611 | 232611 | 5793 | The AA allowed adjustment of the TDS issued for the transactions of more than one month. This resulted in adjustment of irregular TDS amounting to ₹ 232611 against the assessed Tax. | The AA stated to take action after verification. |

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
|-----|--|----------------------------------|---------|---------|---------|--|---|
| 5 | CTO-II, Gwalior M/s A.N.S. Construction 23285205365 57/10VAT | <u>2009-10</u> August 2011 | 1649381 | 1649381 | 1647381 | The refund case was repatriated to the AA by the competent authority on 5.11.11 for verification of deposit of TDS in to govt. treasury. No proof of deposit of TDS into govt. treasury was found in the file. However, the AA on 08.11.11 of above said instruction, the AA issued RPO on 08.11.11 for ₹ 1645381 after adjusting demand in ET of ₹ 2000 from the refund amount ₹ 1647381 further the AA wrote a letter to the Executive Engineer Harsi irrigation division, Dabra, for details of deposits of the amount of TDS to govt. treasury on 21.11.11 i.e. the date when RPO was issued. As per refund file, no efforts to verify the TDS was appear to have been made. This resulted in non compliance of instructions of senior officers, and irregular payment of refund as it was not scrutiny by competent authority. | On being pointed out the AA stated that audit would intimated after making notes as per rule. |
| 6 | CTO-II, Gwalior M/s M Venkarao Infrastructure (P) Ltd. 23495208111 136/10(VAT) | <u>2009-10</u> May 2012 | 3799732 | 3799732 | 2011065 | The refund case period of 2009-10 was repatriated to the AA by the competent authority on 5.06.12 for verification of deposit of TDS amount in to govt. treasury. No proof of deposit of TDS amount into govt. treasury was found in the file. However the AA on very next day of above said instruction, The AA issued RPO's on 6.06.12 for ₹ 1644243 after adjusting demand in ET cases of ₹ 366822 from the refund amount ₹ 2011065 further the AA wrote a letter to the project Officer, National highway Authority of India, Gwalior for details of deposits of the amount of TDS to govt. treasury on 13.06.12 i.e. the date when RPO was issued. As per refund file no efforts to verify the TDS was appear to have been made. This resulted in non compliance of instructions of senior officers, and irregular payment of refund as it was not scrutiny by competent authority. | On being pointed out the AA stated that audit would intimated after making notes as per rule. |

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
|-----|---|---------------------|----------------|----------------|----------------|--|--|
| 7 | CTO-II, Gwalior M/s M Venkatrao Infrastructure (P)Ltd 23495208111 231/11(VAT) | 2010-11 May 2012 | 182039 | 182039 | 1788039 | The refund case period of 2010-11 were repatriated to the AA by the competent authority on 5.06.12 for verification of deposit of TDS amount in to govt. treasury. No proof of deposit of TDS amount into govt. treasury was found in the file. However, the AA on very next day of above said instruction, The AA issued RPO's on 6.06.12 for ₹ 1788039 after adjusting demand in ET cases of ₹ 2000 from the refund amount ₹ 1790039 further the AA wrote a letter to the project Officer, National highway Authority of India, Gwalior for details of deposits of the amount of TDS to govt. treasury on 13.06.12 i.e. the date when RPO was issued. As per refund file no efforts to verify the TDS was appear to have been made. This resulted in non compliance of instructions of senior officers, and irregular payment of refund as it was not scrutiny by competent authority. | On being pointed out the AA stated that audit would be intimated after making notes as per rule. |
| | TOTAL | | 6151931 | 6137183 | 5899142 | | |

Annexure-IX
Para No. 2.8.9.7 (Non imposition of penalty)

(A)

| Sl. No. | Name of Audittee Unit/Dealer/TIN/ Case No. | Assessment period Month of assessment | Refund Amount after Assessment under section 21 (₹) | Amount of disallowed ITR/TDS (₹) | Amount of Non levy of Penalty (₹) | Observation in brief | Reply of the Department |
|---------|--|--|---|---|-----------------------------------|---|--|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| 1 | CTO-II Gwalior M/s Lakhpati Singh Contractors 23985203525 203/08 VAT | 2007-08 /February 2010 and April 2012 (section 21) | 805178 | 352585 (ITR) | 1057755 | The Competent Authority ordered to look in to the matter of ITR and re-scrutinises that to the AA. The AA after carrying out necessary scrutiny denied to accept a part of ITR ₹ 352585. This was initially claimed by the dealer. Denial of the claimed ITR by dint of evidences invoked provision of section-21 of the Act and the dealer was liable to penalty. This resulted in imposition of penalty ₹ 1057755 and less assessment of demand to same extent. This rendered the refund of ₹ 805178 irregular in the case. | The AA stated that action would be taken after verification. |
| 2 | CTO-II Gwalior M/s NareshKatara Contractors 23285207305 130/08/VAT | 2007-08 /July 2010 and June 2012 (section 21) / June 2013 | 492367 | 106354 (ITR) 1532 (TDS) | 323658 | The Competent Authority ordered to look in to the matter of ITR/TDS and re-scrutinise that to the AA. The AA after carrying out necessary scrutiny denied to accept a part of ITR and TDS ₹ 107886. Which was initially claimed by the dealer Denial of the claimed ITR by dint of evidences invoked provision of section-21 of the Act and the dealer was liable to penalty. This resulted in imposition of penalty ₹ 323658 and less assessment of demand to same extent. This rendered the refund of ₹ 492367 irregular in the case. | The AA stated that action would be taken after verification. |
| 3 | CTO- II Gwalior/ M/s Simplex Infrastructures Ltd. 2320504647 13/10 VAT | 2009-10/ June 2012 and August 2012 (section 21)/ June 2013 | 4642872 | 1775682 (ITR) | 5327046 | The Competent Authority ordered to look in to the matter of ITR and re-scrutinises that to the AA. The AA after carrying out necessary scrutiny denied to accept a part of ITR ₹ 1775682. This was initially claimed by the dealer. Denial of the claimed ITR by dint of evidences invoked provision of section-21 of the Act and the dealer was liable to penalty. This resulted in imposition of penalty ₹ 5327046 and less assessment of demand to same extent. This rendered the refund of ₹ 4642872 irregular in the case. | The AA stated that action would be taken after verification. |
| | TOTAL (A) | | 5940417 | 2234621 (ITR) 1532 (TDS) | 6708459 | | |

(B.)

| Sl. No. | Name of Audittee Unit/Dealer/Case No. | Assessment period Month of assessment | Refund Amount after Assessment under section 21 (₹) | Amount by which TTO was raised (₹) | Amount of Non levy of Penalty (₹) | Observation in brief | Reply of the Deptt. |
|---------|---|--|---|------------------------------------|-----------------------------------|--|--|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| 1 | C/O Sagari/ M/s Manali Construction 23467504554 255/10 VAT | 2009-10/ April and July 2012 (section 21) /June 2013 | 191135 | 588222 | 298047 | The case was re-assessed at the instance of refund sanctioning authority. As per form-49, a purchase declaration, the dealer had purchase Bitumin amounting to ₹ 342347, which was not declared in the purchase list submitted by the dealer. The AA determine the sale of Bitumin and assessed it to tax of ₹ 99349 but did not levy the penalty. This resulted in non levy of penalty to the tune of ₹ 298047. This rendered the refund of ₹ 191135 irregular in the case. | The AA stated that action would be taken after verification. |
| | TOTAL- (B) | | 191135 | 588222 | 298047 | | |
| | Total (A+B) | | 6131552 | 2824375 | 70,06,506 | | |

Annexure-X

Para referred in to the paragraph 7.6.19

Statement showing non/short realisation of contract money

| Sl. No. | Name of Unit | No. of Contractors | Payable amount (₹) | Paid amount (₹) | Balance amount (₹) | Total (₹) |
|----------------|---------------------|---------------------------|--|--|--|----------------------|
| 1. | 2. | 3. | 4. | 5. | 6. | 7. |
| 1. | DMO, Alirajpur | 6 | 60,000 25,000 49,750 77,250 83,250 78,750 | -- -- -- -- ---- | 60,000 25,000 49,750 77,250 83,250 78,750 | 3,74,000 |
| 2. | DMO, Anuppur | 4 | 1,26,000 1,43,750 1,21,000 65,000 | 50,400 76,680 -- 21,000 | 75,600 67,070 1,21,000 44,000 | 3,07,670 |
| 3. | DMO, Balaghat | 2 | 1,27,500 1,29,710 | -- -- | 1,27,500 1,29,710 | 2,57,210 |
| 4. | DMO, Chhatarpur | 2 | 81,500 1,31,250 | -- -- | 81,500 1,31,250 | 2,12,750 |
| 5. | DMO, Damoh | 6 | 1,45,000 1,11,000 1,65,000 1,50,000 77,500 90,000 | -- 44,400 66,000 -- -- -- | 1,45,000 66,600 99,000 1,50,000 77,500 90,000 | 6,28,100 |
| 6. | DMO, Indore | 5 | 1,40,000 57,500 2,50,250 75,250 22,800 | 54,000 -- -- -- -- | 86,000 57,500 2,50,250 75,250 22,800 | 4,91,800 |

| 1. | 2. | 3. | 4. | 5. | 6. | 7. |
|-----|-------------------------|----|--|--|--|-----------|
| 7. | DMO, Jabalpur | 2 | 8,50,000 2,00,000 | 7,17,500 1,54,000 | 1,32,500 46,000 | 1,78,500 |
| 8. | DMO, Katni | 8 | 75,500 1,10,000 1,92,400 1,98,750 1,98,750 75,500 1,12,500 75,000 | -- -- -- -- -- -- -- -- | 75,500 1,10,000 1,92,400 1,98,750 1,98,750 75,500 1,12,500 75,000 | 10,38,400 |
| 9. | DMO, Satna | 5 | 13,750 15,000 12,000 65,334 20,000 | -- -- -- -- -- | 13,750 15,000 12,000 65,334 20,000 | 1,26,084 |
| 10. | DMO, Shahdol 2011-12 | 15 | 12,890 24,036 12,018 2,53,731 40,666 14,635 25,005 11,750 1,73,317 51,800 13,956 17,000 17,000 19,333 1,21,000 | -- -- -- 1,10,000 -- -- -- -- -- -- -- -- -- -- -- -- | 12,890 24,036 12,018 1,43,731 40,666 14,635 25,005 11,750 1,73,317 51,800 13,956 17,000 17,000 19,333 1,21,000 | 6,98,137 |

| 1. | 2. | 3. | 4. | 5. | 6. | 7. |
|-----|-------------------------|-----------|--|--|--|------------------|
| 11. | DMO, Shahdol 2012-13 | 3 | 3,00,000 25,000 22,500 | -- 8,000 -- | 3,00,000 17,000 22,500 | 3,39,500 |
| 12. | DMO, Sidhi 2012-13 | 3 | 6,45,750 58,750 | -- 29,250 | 6,45,750 29,500 | 6,75,250 |
| 13. | DMO, Sidhi 2011-12 | 7 | 30,000 2,51,000 1,01,000 75,500 36,500 40,500 3,45,000 | -- -- -- -- -- -- 2,10,000 | 30,000 2,51,000 1,01,000 75,500 36,500 40,500 1,35,000 | 6,69,500 |
| 14. | DMO, Tikamgarh | 2 | 1,09,125 3,25,000 | -- 2,81,300 | 1,09,125 43,700 | 1,52,825 |
| | Total | 69 | 79,72,256 | 18,22,530 | 61,49,726 | 61,49,726 |

Note: An amount of ₹ 81.22 lakh relates to the objection taken during transaction audit of DMOs Bhopal, Chhindwara, Dewas, Hoshangabad, Mandasaur, Panna, Raisen, Rewa, Sagar, Sehore, Seoni, Shivpuri and Umaria.

(Say ₹ 1.43 crore)

Annexure-XI

Para referred in to the paragraph 7.6.20. 1

Statement showing non levy/realisation of interest on belated payments on Mining Lease

| Sl. No. | Name of Unit | Name of cement factory | Due royalty (₹ in lakh)/ (period) | Paid royalty (₹ in lakh)/ Challan no. & date | Delay in days | Interest leviable (₹ in lakh) | Interest levied (₹ in lakh) | Balance (₹ in lakh) |
|--------------|--------------|--------------------------------------|-----------------------------------|--|---------------|-------------------------------|-----------------------------|---------------------|
| 1. | 2. | 3. | 4. | 5. | 6. | 7. | 8. | 9. |
| 1. | DMO, Anuppur | SECL, Sohagpur | 329.30/ upto Jan. 2012 | 178.10 8/18.2.2012 | -- | | | |
| | | | | 151.20 57/16.8.2012 | 119 | 11.83 | Nil | 11.83 |
| 2. | DMO, Satna | Maihar Cement, Satna | 594.15/ 4/2011 to 3/2012 | 619.59 67/15.5.2012 | 25 to 300 | 50.04 | Nil | 50.04 |
| 3. | DMO, Sidhi | Jaypee Sidhi Cement Plant, Majhgawan | 108.52/ 1/2009 to 3/2011 | 291.88 66/4.1.2013 | upto 630 | 52.07 | Nil | 52.07 |
| | | | 145.53/ 4/2011 to 3/2012 | | 210 | 20.38 | Nil | 20.38 |
| TOTAL | | | | | | 134.32 | — | 134.32 |

Note: An amount of ₹ 3.01 lakh relates to the objection taken during transaction audit of Diamond officer, Panna and DMO, Sagar.

(Say ₹ 1.37 crore)

Annexure-XII

Para referred in to the paragraph 7.6.20.2

Statement showing non levy/realisation of interest on related payments on trade quarry

| Sl. No. | Name of Unit | No. of Contract ors | Contract period | Due contract money (₹) | Paid contract money (₹) | Delay in days | Interest leviable (₹) | Interest levied (₹) | Balance Amount (₹) | Total |
|---------|---------------|---------------------|--|---|---|--|---|---|---|--------|
| 1. | 2. | 3. | 4. | 5. | 6. | 7. | 8. | 9. | 10. | 11. |
| 1. | DMO, Anuppur | 8 | 4/11 to 3/13 12/10 to 11/12 4/10 to 3/12 4/11 to 3/13 4/11 to 3/13 4/11 to 3/13 4/10 to 3/12 12/10 to 11/12 | 176250 160000 189000 101000 278000 131250 862500 451000 | 176250 160000 189000 101000 278000 131250 862500 451000 | 43 to 227 29 to 150 180 to 365 100 to 180 43 to 148 86 to 137 87 to 330 25 to 150 | 15645 9563 32508 9380 18964 10126 117888 28227 | -- -- -- -- -- -- -- --- | 15645 9563 32508 9380 18964 10126 117888 28227 | 242301 |
| 2. | DMO, Balaghat | 8 | 4/11 to 3/13 5/11 to 3/13 4/11 to 3/13 4/11 to 3/13 4/11 to 3/13 5/11 to 3/13 4/11 to 3/13 4/11 to 3/13 | 651292 730354 375750 123520 183104 1913312 113750 187500 | 651292 730354 375750 123520 183104 1913312 113750 187500 | 13 to 147 26 to 37 10 to 102 46 to 60 30 20 to 30 53 53 | 25373 7816 15071 4305 3662 31714 3964 6534 | -- -- -- -- -- -- -- -- | 25373 7816 15071 4305 3662 31714 3964 6534 | 98439 |
| 3. | DMO, Damoh | 2 | 4/11 to 3/13 4/11 to 3/13 | 232500 232500 | 232500 232500 | 80 to 230 107 to 257 | 22930 27058 | -- -- | 22930 27058 | 49988 |
| 4. | DMO, Indore | 6 | 10/11 to 3/13 4/11 to 3/13 4/11 to 3/13 4/11 to 3/13 4/11 to 3/13 4/11 to 3/13 | 220000 140000 230000 250250 75250 218750 | 220000 140000 230000 250250 75250 218750 | 39 to 112 95 to 126 62 to 243 64 to 120 45 32 to 52 | 10921 8847 21323 12381 2227 6214 | -- -- -- -- -- -- | 10921 8847 21323 12381 2227 6214 | 61913 |

| 1. | 2. | 3. | 4. | 5. | 6. | 7. | 8. | 9. | 10. | 11. |
|-----|---------------------------|-----------|---|---|--|---|--|----------|--|----------------|
| 5. | DMO, Katni | 1 | 4/11 to 3/16 | 37750 | 37750 | 260 | 6436 | -- | 6436 | 6436 |
| 6. | DMO, Shahdol (2011-12) | 5 | 4/11 to 3/13 4/10 to 3/12 11/11 to 3/13 4/11 to 3/13 4/11 to 3/13 | 57666 75000 253731 53666 20500 | 57666 75000 110000 53666 20500 | 187 to 307 75 to 165 54 45 to 109 150 | 9365 5917 3906 2718 2050 | -- | 9365 5917 3906 2718 2050 | 6436 23956 |
| 7. | DMO, Shahdol (2012-13) | 1 | 10/11 to 3/13 | 177534 | 177534 | 45 to 92 | 8343 | -- | 8343 | 8343 |
| 8. | DMO, Sidhi (2011-12) | 6 | 4/11 to 3/13 4/11 to 3/13 4/11 to 3/13 4/11 to 3/13 4/10 to 3/12 4/10 to 3/12 | 645750 182500 162500 131250 66000 345000 | 645750 182500 162500 131250 66000 325000 | 30 to 231 169 to 259 262 to 352 29 to 83 52 to 321 82 to 252 | 33402 11080 23355 5380 8094 27551 | -- | 33402 11080 23355 5380 8094 27551 | 108862 |
| 9. | DMO, Sidhi (2012-13) | 6 | 4/11 to 3/13 4/11 to 3/13 4/11 to 3/13 4/11 to 3/13 11/11 to 3/13 4/11 to 3/13 | 117500 101250 15003750 175000 73500 215250 | 96010 101250 12201250 175000 67376 215250 | 117 to 392 178 70 to 217 30 to 128 119 to 363 39 | 15089 11850 1000711 8831 10185 5520 | -- | 15089 11850 1000711 8831 10185 5520 | 1052186 |
| 10. | DMO, Tikamgarh | 4 | 4/11 to 3/13 4/11 to 3/13 4/11 to 3/13 4/11 to 3/13 | 301500 36375 144000 325000 | 301500 36375 144000 314500 | 61 to 423 210 10 to 190 71 to 184 | 49695 5023 3569 27668 | -- | 49695 5023 3569 27668 | 85955 |
| | Total | 47 | | | | | 1738379 | - | 1738379 | 1738379 |

Note: An amount of ₹ 11.84 lakh relates to the objection taken during transaction audit of DMOs, Ashoknagar, Bhopal, Hoshangabad, Panna, Rewa, Sagar, Sehore, Seoni, Ujjain and Umaria.

(Say ₹ 29.22 lakh)

Annexure-XIII

Para referred in to the paragraph 7.6.20.3

Statement showing non levy/realisation of interest on belated payments on quarry lease

| Sl. No. | Name of Unit | No. of Contractors | Lease period | Due Dead Rent/ Due Date (₹) | Paid Dead Rent (₹) | Delay in days | Interest leviable (₹) | Interest levied (₹) | Balance Amount (₹) | Total |
|---------|------------------|--------------------|--|--|---|--|--|--|--|--------|
| 1. | 2. | 3. | 4. | 5. | 6. | 7. | 8. | 9. | 10. | 11. |
| 1. | DMO, Anuppur | 10 | 6.4.05 to 5.4.15 31.3.08 to 30.3.18 28.5.05 to 27.5.15 3.9.08 to 2.9.18 17.2.05 to 16.2.15 28.5.05 to 27.5.15 | 90000/Jan.11 90000/Jan.11 120000/Jan.11 60000/Jan.12 120000/Jan.12 120000/Jan.11 120000/Jan.12 90000/Jan.12 60000/Jan.11 60000/Jan.12 60000/Jan.11 60000/Jan.12 50000/Jan.11 50000/Jan.12 | 52800 89760 105000 60000 26400 67200 52800 50400 60000 60000 60000 60000 48400 26400 | 98 to 276 173 to 329 336 to 339 233 95 330 105 162 65 to 323 46 to 150 330 157 260 to 339 150 | 6492 13270 23335 9190 1649 14784 3635 5369 8261 4196 13200 6177 9417 2640 | -- -- -- -- -- -- -- -- -- -- -- -- -- -- -- | 6492 13270 23335 9190 1649 14784 3635 5369 8261 4196 13200 6194 9417 2640 | 121632 |
| 2. | DMO, Balaghat | 5 | 2.3.09 to 1.3.19 27.10.04 to 26.10.14 7.11.03 to 6.11.13 10.8.06 to 9.8.16 29.10.09 to 28.10.19 | 50000/Jan.11 60000/Jan.11 90000/Jan.11 90000/Jan.12 60000/Jan.11 75000/Jan.11 75000/Jan.12 | 30000 60000 90000 90000 60000 75000 45000 | 324 213 185 114 179 465 100 | 5691 8403 10948 6746 7062 22932 2959 | -- -- -- -- -- -- -- | 5691 8403 10948 6746 7062 22932 2959 | 64741 |

| 1. | 2. | 3. | 4. | 5. | 6. | 7. | 8. | 9. | 10. | 11. |
|----|---------------------------------|----|--|--|---|---|---|--|---|--------|
| 3. | DMO, Chhatarpur (2011-12) | 9 | 9.5.07 to 8.5.17 9.6.08 to 8.6.13 3.7.09 to 2.7.19 13.11.04 to 12.11.14 9.5.03 to 8.5.13 16.6.09 to 15.6.19 12.6.09 to 11.6.19 | 120000/Jan.11 120000/Jan.12 60000/Jan.11 60000/Jan.12 60000/Jan.12 120000/Jan.11 54739/Jan.10 120000/Jan.10 120000/Jan.11 360000/Jan.11 360000/Jan.12 90000/Jan.11 90000/Jan.12 120000/Jan.11 | 45000 120000 60000 60000 60000 100000 38096 120000 120000 360000 360000 90000 57200 120000 | 352 22 to 258 447 248 241 136 to 298 194 457 91 35 to 342 60 to 283 218 5 77 | 10415 19173 17635 9784 9508 19660 4860 36059 7180 30431 38233 12900 188 6076 | -- -- -- -- -- -- -- -- -- -- -- -- -- -- | 10415 19173 17635 9784 9508 19660 4860 36059 7180 30431 38233 12900 188 6076 | 222102 |
| 4. | DMO, Chhatarpur (2012-13) | 5 | 8.10.08 to 7.10.18 12.6.09 to 11.6.19 24.2.11 to 23.2.21 30.9.03 to 29.9.13 | 90000/Jan.12 90000/Jan.13 100000/Jan.12 75000/Jan.11 100000/Jan.12 60000/Jan.12 | 90000 90000 100000 75000 100000 60000 | 242 40 30 to 79 247 122 52 | 14321 2367 3262 12180 8022 2052 | -- -- -- -- -- -- | 14321 2367 3262 12180 8022 2052 | 42204 |
| 5. | DMO, Damoh | 6 | 27.10.10 to 26.10.15 10.10.06 to 9.10.16 29.11.07 to 28.12.12 29.3.08 to 28.3.13 2.3.09 to 1.3.14 | 50000/Jan.12 120000/Jan.11 30000/Jan.11 30000/Jan.11 30000/Jan.12 | 50000 120000 30000 30000 30000 | 110 120 236 294 262 | 3616 9600 2855 2800 3668 | -- -- -- -- -- | 3616 9600 2855 2800 3668 | 22539 |

| 1. | 2. | 3. | 4. | 5. | 6. | 7. | 8. | 9. | 10. | 11. |
|----|--|----|--|--|---|---|--|--|--|-------|
| 6. | DMO, Indore (2011-12) | 5 | 1.4.08 to 31.3.18 17.8.06 to 16.8.16 18.8.03 to 17.8.13 2.5.08 to 1.5.18 21.1.09 to 20.1.19 | 12000/Jan.11 12000/Jan.11 12000/Jan.12 9000/Jan.11 9000/Jan.12 6000/Jan.11 6000/Jan.11 6000/Jan.11 | 12000 12000 12000 9000 9000 6000 6000 6000 | 37 201 123 403 38 116 17 43 | 2919 15860 9679 23849 2243 4576 433 1669 | -- -- -- -- -- -- -- -- | 2919 15860 9679 23849 2243 4576 433 1669 | 61255 |
| 7. | DMO, Indore (2012-13) | 9 | 31.1.08 to 30.1.18 23.10.10 to 22.10.20 31.1.08 to 30.1.18 21.7.08 to 20.7.18 25.8.03 to 24.8.13 15.1.09 to 14.1.19 12.5.09 to 11.5.19 7.1.10 to 6.1.30 13.3.09 to 12.3.19 | 12000/Jan.12 12000/Jan.13 75000/Jan.12 120000/Jan.12 120000/Jan.12 120000/Jan.13 90000/Jan.11 90000/Jan.12 120000/Jan.13 120000/Jan.13 75000/Jan.12 88000/Jan.13 120000/Jan.13 | 12000 12000 12000 12000 12000 12000 9000 9000 12000 12000 7500 8800 12000 | 19 51 297 62 59 44 159 to 163 12 50 32 43 42 63 | 1499 4024 14647 4892 4655 3472 9528 651 3945 2524 2121 2430 4971 | -- -- -- -- -- -- -- -- -- -- -- -- -- | 1499 4024 14647 4892 4655 3472 9528 651 3945 2524 2121 2430 4971 | 59359 |
| 8. | DMO, Indore (2012-13) (On Royalty) | 2 | 20.8.08 to 19.8.18 31.1.08 to 30.1.18 | 96057/16.1.12 234817/16.7.11 222420/16.7.12 | 96057 234817 222420 | 387 86 82 | 24443 13278 11992 | -- -- -- | 24443 13278 11992 | 49713 |
| 9 | DMO, Jabalpur | 2 | 16.7.10 to 15.7.20 1.8.11 to 31.7.21 | 60000/Jan.12 42000/20.8.12 | 60000 42000 | 70 114 | 2761 3148 | -- -- | 2761 3148 | 5909 |

| 1. | 2. | 3. | 4. | 5. | 6. | 7. | 8. | 9. | 10. | 11. |
|-----|------------------------------|----|--|--|---|---|---|--|---|--------|
| 10. | DMO, Katni | 7 | 18.11.03 to 17.11.13 12.5.05 to 11.5.25 11.6.02 to 10.6.12 6.11.08 to 5.11.18 6.11.08 to 5.11.18 31.5.08 to 20.5.18 7.2.08 to 6.2.18 | 681444/Jan.11 1152050/Dec.11 229250/Dec.11 100000/Jan.11 100000/Jan.11 75000/Jan.11 100000/Jan.11 | 548444 800000 186000 100000 100000 36000 100000 | 300 to 600 161 150 to 300 120 to 345 330 42 345 | 153089 84690 33475 17398 22000 994 22685 | -- -- -- -- -- -- -- | 153089 84690 33475 17398 22000 994 22685 | 334331 |
| 11 | DMO, Satna (2011-12) | 4 | 21.6.10 to 20.6.10 13.3.11 to 12.3.16 11.12.11 to 10.12.13 12.8.08 to 11.8.18 | 50000/Jan.11 30000/Jan.11 60000/Jan.11 60000/Jan.12 120000/Jan.11 | 35375 30000 60000 60000 64000 | 420 383 322 144 392 | 9905 7555 12704 5681 16496 | -- -- -- -- -- | 9905 7555 12704 5681 16496 | 52341 |
| 12 | DMO, Shahdol (2011-12) | 8 | 22.12.05 to 21.12.15 28.2.07 to 27.2.17 4.3.08 to 3.3.18 28.7.05 to 27.7.15 23.5.07 to 22.5.17 31.3.07 to 30.3.17 22.12.05 to 21.12.15 14.8.08 to 13.8.13 | 60000/Jan.12 30000/Jan.11 90000/Jan.11 60000/Jan.11 90000/Jan.12 30000/Jan.11 30000/Jan.12 30000/Jan.12 30000/Jan.11 | 60000 15000 50000 60000 90000 30000 30000 30000 30000 | 134 138 144 120 to 322 42 to 183 233 66 114 283 | 5287 3334 4734 8752 8048 4596 1302 2249 5582 | -- -- -- -- -- -- -- -- -- | 5287 3334 4734 8752 8048 4596 1302 2249 5582 | 43884 |
| 13 | DMO, Sidhi (2011-12) | 8 | 4.1.06 to 3.1.16 30.1.05 to 20.1.15 7.8.10 to 6.8.20 10.9.08 to 9.9.18 18.3.08 to 17.3.18 21.5.09 to 20.5.16 6.7.09 to 5.7.19 27.12.06 to 26.12.11 | 120000/Jan.11 60000/Jan.10 20140/Aug.11 32400/Jan.12 120000/Jan.12 120000/Jan.11 120000/Jan.12 75000/Jan.11 30000/Jan.11 30000/Jan.11 | 120000 60000 20140 32400 120000 120000 91200 70400 30000 30000 | 690 1020 480 330 232 to 266 64 to 393 11 to 112 128 to 155 240 100 | 55200 39580 6445 7128 9265 20894 3702 6551 4800 1973 | -- -- -- -- -- -- -- -- -- -- | 55200 39580 6445 7128 9265 20894 3702 6551 4800 1973 | 155538 |

| 1. | 2. | 3. | 4. | 5. | 6. | 7. | 8. | 9. | 10. | 11. |
|--------------|-------------------------|-----------|---|---|--|--|---|--|---|----------------|
| 14 | DMO, Sidhi (2012-13) | 6 | 13.2.08 to 12.2.18 30.4.03 to 29.4.13 22.9.09 to 21.9.19 14.12.09 to 13.12.14 16.6.08 to 15.12.13 15.11.05 to 14.11.15 | 120000/Jan.12 120000/Jan.13 27500/Jan.10 30000/Jan.11 30000/Jan.12 5573/Jan.10 50000/Jan.11 60000/Jan.12 75000/Jan.11 75000/Jan.12 90000/Jan.13 30000/Jan.13 60000/Jan.12 | 120000 120000 27500 30000 30000 5573 50000 60000 35200 75000 88000 30000 35200 | 242 58 742 377 12 1062 697 332 28 86 to 116 16 to 85 74 86 | 19095 4576 13417 7437 237 3891 22915 8098 648 5026 2922 1460 1990 | -- -- -- -- -- -- -- -- -- -- -- -- -- | 19095 4576 13417 7437 237 3891 22915 8098 648 5026 2922 1460 1990 | 91712 |
| Total | | 86 | | | | | | | 1327260 | 1327260 |

Note: An amount of ₹ 14.61 lakh relates to the objection taken during transaction audit of DMOs, Ashoknagar, Bhind, Bhopal, Chhindwara, Dhar, Gwalior, Mandasaur, Narsinghpur, Panna, Rewa, Sagar, Ujjain and Umaria.

(Say ₹ 27.88 lakh)

Annexure-XIV

Para referred in to the paragraph 7.6.23.2

Statement showing non/short payment of Rural Infrastructure and Road Development Tax (RD Tax)

| Sl No | Name of Unit | No of lessee | Minerals | Year for which tax payable | Production Quantity (in MT) | Calculation of RD Tax (Average Production x PMV x 5 per cent) | Payable amount (₹ in lakh) | Paid amount (₹ in lakh) | Balance amount (₹ in lakh) |
|-------|--------------|--------------|--------------------|----------------------------|--|--|----------------------------|-------------------------|----------------------------|
| 1. | 2. | 3. | 4. | 5. | 6. | 7. | 8. | 9. | 10. |
| 1. | DMO, Damoh | 2 | Limestone | 2011-12 | 2009-10 - 969164.48 2010-11- 759287.31 Total 1728451.79 | 864225.895 x 116.75 x 5 <i>per cent</i> | 50.45 | 76.06 | 20.04 |
| | | | | 2011-12 | 2009-10 679350.66 2010-11 <u>740294.66</u> Total 1419645.32 | 709822.66 x 128.62 x 5 <i>per cent</i> | <u>45.65</u> 96.10 | | |
| 2. | DMO, Katni | 1 | Limestone and Clay | 2011-12 | <u>Lime stone</u> 2009-10 3749250.77 2010-11 3990622.35 Total (i) 7739873.12 <u>Clay</u> 2009-10 417250.35 2010-11 <u>432722.71</u> Total (ii) 849973.06 Total (i)+(ii)= 8589846.18 | 4294923.09 x 55.24 x 5 <i>per cent</i> | 118.63 | 116.13 | 2.50 |
| 3. | DMO, Neemuch | 1 | Lime stone | 2010-11 | 2008-09 4941472 2009-10 4949041 Total 9890513 | 336277446 x 5 <i>per cent</i> (Average value of mineral taken from the DMO) | 168.14 | 37.67 | 130.47 |
| 4. | DMO, Satna | 2 | Limestone | 2011-12 | 2009-10 362722.326 2010-11 <u>1753741.000</u> Total 2116463.326 2009-10 3298073 2010-11 3646997 Total 6945070 | 1058231.663 x 42 x 5 <i>per cent</i> | 22.22 | - | 22.22 |
| | | | | 2011-12 | 2009-10 3298073 2010-11 3646997 Total 6945070 | 3472535 x 34 x 5 <i>per cent</i> | 59.04 | | 59.04 |

| 1. | 2. | 3. | 4. | 5. | 6. | 7. | 8. | 9. | 10. | |
|--------------|------------------|----|--------------|---------|------------------------------------|---|------------------------------|---------------|---------------|---------------|
| 5. | DMO, Shivpuri | 1 | Diaospire | 2010-11 | 2008-09 2009-10 Total | 2043 <u>2117</u> 4160 | 2080 x 962 x 5 per cent | 1.00 | 2.65 | 1.66 |
| | | | Pyrophyllite | 2010-11 | 2008-09 2009-10 Total | 19257 <u>27789</u> 47046 | 23523 x 281 x 5 per cent | 3.31 | | |
| 6. | DMO, Sidhi | 1 | Limestone | 2012-13 | 2010-11 2011-12 Total | 1212768 <u>1113184</u> 2325952 | 1162976 x 48.30 x 5 per cent | 28.09 | - | 28.09 |
| Total | | | | | | | | 496.53 | 232.51 | 264.02 |

(Say ₹ 2.64 crore)

Annexure-XV

Para referred in to the paragraph 7.6.23.3

Statement showing non-payment of MP Rural Infrastructure & Road Development Tax on idle mines

| Sl. No. | Name of unit/ Audit period | No. of lessee | Area of lease (in hectare) | Year for which tax payable | Rate per hectare (in ₹) | Payable Amount (₹ in lakh) | Paid Amount (₹ in lakh) | Balance Amount (₹ in lakh) |
|---------|----------------------------|---------------|----------------------------|------------------------------|-------------------------|----------------------------|-------------------------|----------------------------|
| 1. | 2. | 3. | 4. | 5. | 6. | 7. | 8. | 9. |
| 1. | DMO Anuppur (2011-12) | 3 | 8511.469 | 2011-12 | 4000 | 340.46 | - | 340.46 |
| 2. | DMO Anuppur (2012-13) | 1 | 6889.274 | 2012-13 | 4000 | 275.57 | - | 275.57 |
| 3. | DMO Balaghat (2011-12) | 2 | 137.147 | 2011-12 | 4000 | 5.49 | - | 5.49 |
| 4. | DMO Balaghat (2012-13) | 5 | 40.465 | 2006-07 to 2012-13 (7 years) | 4000 | 11.33 | - | 11.33 |
| | | 2 | 137.147 | 2012-13 | 4000 | 5.49 | - | 5.49 |
| 5. | DMO Chhatarpur (2012-13) | 17 | 90.975 | 2012-13 | 4000 | 3.64 | - | 3.64 |
| 6. | DMO Katni (2011-12) | 92 | 635.499 | 2011-12 | 4000 | 25.42 | - | 25.42 |
| 7. | DMO Neemuch (2010-11) | 1 | 500.452 | 2010-11 | 4000 | 20.02 | - | 20.02 |
| 8. | DMO Rewa (2011-12) | 14 | 100.600 | 2011-12 | 4000 | 4.02 | - | 4.02 |
| 9. | DMO Sagar (2011-12) | 6 | 33.37 | 2011-12 | 4000 | 1.33 | - | 1.33 |

| 1. | 2. | 3. | 4. | 5. | 6. | 7. | 8. | 9. |
|--------------|----------------------------|------------|----------|--------------------|------|----------------|----------|----------------|
| 10. | DMO Satna (2011-12) | 16 | 3523.165 | 2011-12 | 4000 | 140.93 | - | 140.93 |
| 11. | DMO Seoni (2010-11) | 4 | 9.694 | 2010-11 to 2011-12 | 4000 | 0.70 | - | 0.70 |
| 12. | DMO Shahdol (2011-12) | 12 | 2354.227 | 2011-12 | 4000 | 94.17 | - | 94.17 |
| 13. | DMO Shahdol (2012-13) | 8 | 2158.486 | 2012-13 | 4000 | 86.34 | - | 105.43 |
| | | 3 | 119.847 | 2008-09 to 2012-13 | 4000 | 19.09 | - | |
| 14. | DMO Sidhi (2012-13) | 1 | 60.671 | 2012-13 | 4000 | 2.43 | - | 2.43 |
| 15. | DMO Tikamgarh (2012-13) | 3 | 33.796 | 2005-06 to 2012-13 | 4000 | 3.06 | - | 3.06 |
| 16. | DMO Umaria (2011-12) | 2 | 1661.046 | 2011-12 | 4000 | 66.44 | - | 66.44 |
| Total | | 192 | | | | 1105.93 | - | 1105.93 |

(Say ₹ 11.06 Crore)

Annexure-XVI

Para referred in to the paragraph 7.6.24.1

Statement showing Short levy of Stamp Duty and Registration Fee due to incorrect determination of average annual royalty

| Sl No. | 2. | 3. | 4. | 5. | 6. | 7. | 8. | 9. | 10. | 11. |
|--------------|---------------------------------|---|--------------------------------|--------------------------------|---|--------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|
| Name of Unit | No. of lessee/Lease period | Village/ Minerals/ Area | Date of execution of agreement | Quantity showed in mining plan | Base royalty amount for calculation of stamp duty (₹) | Rate of stamp duty | Payable SD/RF (₹) | Paid SD/RF (₹) | Balance SD/RF (₹) | |
| 1. | 1 (11.11.2011 to 10.11.2041) | Jamuvani Khurd, Padrehi, Chari Limestone 889.760 Hect. | 06-01-2012 | 4366761cu m | <u>1,37,55,29,715</u> (4366761 x 63 x 5) 5 times of 30 years lease | 5 per cent | <u>6,87,76,486</u> 5,15,82,365 | <u>1,98,45,000</u> 1,48,83,750 | <u>4,89,31,486</u> 3,66,98,615 | |
| | 1 (11.05.2012 to 10.05.32) | Nimas Marbles 11.18 Hect. | 02.11.2012 | 45000 cum | <u>9,45,00,000</u> (45000 x 700 x 3) 3 times For 20 years lease <u>36,75,000</u> | 5 per cent | 47,25,000 35,43,750 | 33,75,000 25,50,000 | <u>13,50,000</u> 9,93,750 | |
| | 1 (02.09.2011 to 01.09.2021) | Chhapra Marbles 3.42 Hect. | 22.09.2011 | 3500 cum | <u>36,75,000</u> (3500 x 700 x 1.5) 1.5 times for 10 years lease | 5 per cent | <u>1,83,750</u> 1,37,813 | <u>1,28,000</u> 96,000 | <u>55,750</u> 41813 | |
| TOTAL | | | | | | | | | | |
| | | | | | | | | <u>7,36,85,236</u> 5,52,63,928 | <u>2,33,48,000</u> 1,75,29,750 | <u>5,03,37,236</u> 3,77,34,178 |
| | | | | | | | | 12,89,49,164 | 4,08,77,750 | 8,80,71,414 |

(Say ₹ 8.80 crore)

Annexure-XVII

Para referred in to the paragraph 7.6.24.2

Statement showing loss of Stamp Duty and Registration Fee with reference to the production permission obtained from Madhya Pradesh Pollution Control Board

| 1. | 2. | 3. | 4. | 5. | 6. | 7. | 8. | 9. | 10. |
|-----------------------------------|-----------------|--------------------------------|-----------------|------------------------------------|--|-------------------------|---|---|---|
| Sl. No. | Name of unit | No. of lessee/ lease period | Name of mineral | Production qty. as per mining plan | Production capacity as per PCB (per year)/Rate of royalty/Rate of SD | Excess quantity (6-5) | Payable Amount SD/RF (In ₹) | Paid Amount SD/RF (In ₹) | Balance Amount SD/RF (In ₹) |
| 1. | DMO, Chhatarpur | 1 5.5.2009 to 4.5.2029 | 4. Granite | 5. Nil | 6. 15000 cum/800/7.5 per cent | 7. 15000 cum | 8. <u>2700000</u> 2025000 | 9. <u>61890</u> 46350 | 10. <u>2638110</u> 1978650 |
| | | 1 5.5.2009 to 4.5.2029 | Granite | Nil | 25000 MT (15250 cum)/800/7.5 per cent | 25000 MT (15250 cum) | <u>2745000</u> 2058750 | 84440 63330 | 2660560 1995420 |
| | | 1 4.12.2008 to 4.12.2018 | Gitti | 500 cum | 10000 cum/28/7.5 per cent | 99500 cum | <u>315000</u> 236250 | <u>6750</u> 5063 | <u>308250</u> 231187 |
| | | 1 5.5.2009 to 4.5.2029 | Granite | 1690 cum | 10000 cum/800/7.5 per cent | 8310 cum | <u>1800000</u> 1350000 | 65220 48920 | <u>1734780</u> 1301080 |
| | | 1 4.7.2008 to 3.7.2028 | Granite | 8000 cum | 11467 cum/800/7.5 per cent | 3467 cum | <u>2064060</u> 1548045 | 1440000 1080000 | <u>624060</u> 468045 |
| | | TOTAL | | 10190 cum | 151717 cum | 141527 cum | <u>9624060</u> 7218045 | <u>1658300</u> 1243663 | <u>7965760</u> 5974382 |
| GRAND TOTAL OF SD & RF | | | | | | | | | |
| 16842105 | | | | | | | | | |
| 2901963 | | | | | | | | | |
| 13940142 | | | | | | | | | |

(Say ₹ 1.39 crore)

Annexure-XVIII

Para referred in to the paragraph 7.6.24.3

Statement showing Short realisation of Stamp Duty and Registration Fees

| Sl No. | 1. | 2. | 3. | 4. | 5. | 6. | 7. | 8. | 9. |
|--------------------|----------------------------|--------------------------------|-----------------|---------------------------------------|---|--|-----------------------------|---------------------------|----|
| Name of Unit | No. of lessee/Lease period | No. of sub lessee/Lease period | Name of mineral | Contract money/Rate of Stamp Duty (₹) | Payable stamp duty/Registration fees (In ₹) | Paid stamp duty/Registration fees (In ₹) | Balance SD/RF (In ₹) | | |
| 1 | DMO, Jabalpur | 1 (18.1.2012 to 8.3.2013) | Sand | 114316650/ 5 per cent | 5715832 4286874 | 100 -- | <u>5715732</u> 4286874 | | |
| | | 1 (21.2.2011 to 8.2.2013) | | | 67500000(1 st year) and 74250000(11 th year)/5 per cent | 7087500 5315625 | 100 -- | <u>7087400</u> 5315625 | |
| 3. | DMO, Chhatarpur | 1 (5.3.1998 to 4.3.2018) | Rock-phosphate | 216300000/7.5 per cent | 16222500 12166875 | 100 -- | <u>16222400</u> 12166875 | | |
| TOTAL | | | | <u>SD</u> <u>RF</u> | 29025832 21769374 | 300 -- | <u>29025532</u> 21769374 | | |
| GRAND TOTAL | | | | SD + RF | 50795206 | 300 | 50794906 | | |

(Say ₹ 5.08 crore)