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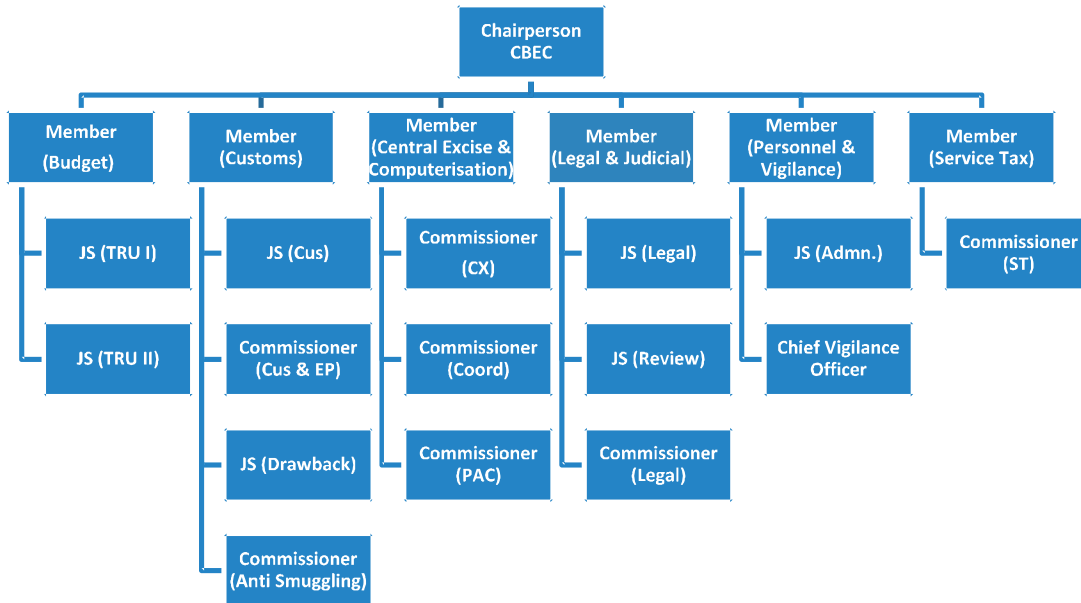
# APPENDICES

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## Appendix I

### Organisational Chart of Central Board of Excise and Customs



**Appendix II****(Reference: Paragraph 2.1)**

Lakh ₹

Sl. No.	DAP No.	Brief Subject	Amount Objected	Amount Accepted	Amount Recovered	Name of Commissionerate
1.	1B	Non payment of Service Tax on Transport of goods by Road service	14.50	14.50	14.50	Chandigarh I
2.	2B	Non payment of Service Tax on Construction services	11.28	11.28	11.28	Delhi IV
3.	4B	Non payment of Service Tax on Import of services	75.96	75.96	75.96	Thiruvananthapuram
4.	10B	Non payment of Service Tax on Technical Inspection and Certification services	12.42	12.42	12.42	Chennai ST
5.	16B	Non payment of Service Tax on Technical Inspection and Certification services	56.58	56.58	46.79	Hyderabad II
6.	23B	Non payment of Service Tax on Business Exhibition and Mandap Keeper services	205.64	205.64	-	Hyderabad II
7.	25B	Non payment of Service Tax on Commercial or Industrial construction service	405.50	405.50	-	Chandigarh I
8.	26B	Non payment of Service Tax on Management, Maintenance or Repair services	53.31	53.31	53.31	Surat II
9.	39B	Non payment of Service Tax on import of services	14.28	14.28	14.28	Bengaluru ST
10.	42B	Non payment of Service Tax on Port services	403.07	403.07	-	Kolkata ST
11.	44B	Non payment of Service Tax on Business Auxiliary services	34.67	34.67	27.09	Haldia
12.	45B	Non payment of Service Tax on Transport of goods by Road service	9.72	9.72	7.31	Chennai ST

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Sl. No.	DAP No.	Brief Subject	Amount Objected	Amount Accepted	Amount Recovered	Name of Commissionerate
13.	47B	Non payment of amount in respect of exempted services	36.61	36.61	19.21	Jaipur I
14.	50B	Non payment of Service Tax on Business Support services	20.51	20.51	20.51	Mumbai ST II
15.	18B	Non payment of service Tax on Renting of Immovable property service	11.50	11.50	11.50	Ahmedabad ST
16.	52B	Non payment of Service Tax on Advance Received	33.92	33.92	33.92	Kolkata ST
17.	55B	Non payment of Service Tax on Management, Maintenance or repair services	94.88	94.88	-	Hyderabad II
18.	76B	Non payment of Service Tax on Renting of Immovable services	63.74	63.74	-	Ludhiana
19.	77B	Non payment of Service Tax on Advance received	109.20	109.20	74.60	Cochin
20.	81B	Non payment of Service Tax on Renting of Immovable services	10.20	10.20	10.20	Goa
21.	92B	Non payment of Service Tax on Manpower Recruitment & Supply Agency Services	12.55	12.55	12.55	Thane I
22.	1A	Non payment of Service Tax on Works Contract Services	95.84	95.84	-	Salem
23.	3A	Non payment of Service Tax on Manpower Recruitment & Supply Agency Services	83.73	83.73	-	Visakhapatnam I
24.	4A	Non payment of Service Tax on Renting of Immovable Properties	42.78	42.78	25.53	Hyderabad II & Hyderabad IV
25.	8A	Non payment of Service Tax on Supply of Tangible Goods Service	29.18	27.01	-	Bengaluru ST

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Sl. No.	DAP No.	Brief Subject	Amount Objected	Amount Accepted	Amount Recovered	Name of Commissionerate
26.	10A	Non payment of Service Tax on Manpower Recruitment and Supply Agency Services	4,390.54	4,390.54	-	Delhi ST
27.	12A	Non payment of Service Tax on Transportation of Goods by Road Service	22.15	22.15	-	Bolpur
28.	13A	Non payment of Service Tax on Renting of Immovable Property Service	19.60	19.60	-	Calicut
29.	17A	Non payment of Service Tax on Construction of Complex Service	16.52	16.52	-	Calicut
30.	24A	Non payment of Service Tax on Construction Services	21.76	21.76	-	Jaipur I
31.	35A	Non payment of Service Tax on Renting of Immovable Property Service	34.07	34.07	31.23	Mumbai LTU
32.	21A	Non payment of Service Tax on import of Services	174.00	174.00	-	Delhi ST
33.	15A	Non payment of Service Tax on Import of Services	19.03	19.03	-	Chennai ST
34.	84B	Non payment of Service Tax on Import of services	23.88	23.88	23.88	Delhi ST
35.	19B	Non payment of Service Tax on import of services	29.57	29.57	29.57	Surat I
36.	68B	Non payment of Service Tax on Import of services	16.70	16.70	16.70	Daman
37.	71B	Non payment of Service Tax on Import of services	10.65	10.65	10.65	Surat II
38.	73B	Non payment of Service Tax on Import of services	193.98	193.98	-	Kolkata ST
39.	29B	Non payment of Service Tax on import of services	161.17	161.17	161.17	Delhi ST
40.	59B	Non payment of Service Tax on Import of services	14.83	14.83	14.83	Chennai III

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Sl. No.	DAP No.	Brief Subject	Amount Objected	Amount Accepted	Amount Recovered	Name of Commissionerate
41.	63B	Non payment of Service Tax on Import of services	11.75	11.75	11.75	Delhi ST
42.	31A	Non payment of Service Tax on Import of Services	60.86	60.86	-	Hyderabad II
43.	19A	Non payment of Service Tax on Import of Services	24.4	24.4	-	Delhi ST
44.	34A	Non payment of Service Tax on Import of Services	21.14	21.14	-	Delhi ST
45.	40A	Non payment of Service Tax on Works Contract Service	223.00	223.00	-	Hyderabad II
46.	41A	Non payment of Service Tax on Import of Services	22.46	22.46	22.46	Hyderabad IV
47.	5B	Non payment of Service Tax on import of Services	22.89	22.89	22.89	Chennai ST
48.	8B	Non payment of Service Tax on import of Services	21.52	21.52	-	Chennai ST
49.	9B	Non payment of Service Tax on import of Services	63.00	63.00	63.00	Chennai ST
50.	46B	Non payment of Service Tax on import of Services	171.40	171.40	-	Jaipur I
51.	48B	Non payment of Service Tax on import of Services	11.02	11.02	11.02	Mumbai ST I
52.	49B	Non payment of Service Tax on import of Services	44.60	44.60	44.60	Belapur
53.	56B	Non payment of Service Tax on import of Services	11.07	11.07	11.07	Jaipur I
54.	65B	Non payment of Service Tax on import of Services	10.74	10.74	10.74	Delhi ST
55.	75B	Non payment of Service Tax on import of Services	34.01	34.01	34.01	Kolkata ST
56.	88B	Non payment of Service Tax on import of Services	38.44	38.44	38.44	Mumbai ST II
57.	51B	Short payment of Service Tax	134.85	134.85	134.85	Patna

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Sl. No.	DAP No.	Brief Subject	Amount Objected	Amount Accepted	Amount Recovered	Name of Commissionerate
58.	11B	Short payment of Service Tax	468.00	468.00	468.00	Hyderabad II
59.	12B	Short payment of Service Tax	324.00	324.00	324.00	Hyderabad II
60.	14B	Short payment of Service Tax	73.48	73.48	18.11	Hyderabad II
61.	17B	Short payment of Service Tax	12.34	12.34	12.34	Ahmedabad ST
62.	20B	Short payment of Service Tax	696.00	696.00	-	Rajkot
63.	74B	Short payment of Service Tax	228.36	228.36	-	Jamshedpur
64.	26A	Short payment of Service Tax	8.68	8.68	8.68	Daman
65.	30A	Short payment of Service Tax	73.81	73.81	-	Hyderabad II
66.	21B	Short payment of Service Tax	40.96	40.96	40.96	Vapi
67.	24B	Short payment of Service Tax	18.26	18.26	18.26	Visakhapatnam II
68.	28B	Short payment of Service Tax	278.42	278.42	139.20	Bengaluru LTU
69.	30B	Short payment of Service Tax	25.00	25.00	25.00	Delhi ST
70.	32B	Short payment of Service Tax	239.00	239.00	239.00	Delhi ST
71.	35B	Short payment of Service Tax	1,345.00	1,345.00	1,345.00	Delhi ST
72.	37B	Short payment of Service Tax	20.56	20.56	20.56	Delhi ST
73.	40B	Short payment of Service Tax	31.98	31.98	-	Bengaluru ST
74.	41B	Short payment of Service Tax	4,238.64	4,238.64	-	Kolkata ST
75.	43B	Short payment of Service Tax	289.98	289.98	-	Kolkata ST
76.	53B	Short payment of Service Tax	89.88	89.88	45.75	Kolkata ST
77.	58B	Short payment of Service Tax	16.48	16.48	16.48	Chennai ST
78.	60B	Short payment of Service Tax	19.48	19.48	19.48	Puducherry

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Sl. No.	DAP No.	Brief Subject	Amount Objected	Amount Accepted	Amount Recovered	Name of Commissionerate
79.	62B	Short payment of Service Tax	73.63	73.63	73.63	Delhi ST
80.	64B	Short payment of Service Tax	15.47	15.47	15.47	Delhi ST
81.	66B	Short payment of Service Tax	16.64	16.64	16.64	Ahmedabad III
82.	67B	Short payment of Service Tax	11.37	11.37	11.37	Vadodara II
83.	70B	Short payment of Service Tax	10.77	10.77	10.77	Ahmedabad ST
84.	80B	Short payment of Service Tax	21.43	21.43	21.43	Mumbai ST I
85.	82B	Short payment of Service Tax	21.15	21.15	-	Mangalore
86.	91B	Short payment of Service Tax	34.91	34.91	34.91	Hyderabad IV
87.	93B	Short payment of Service Tax	92.57	92.57	92.57	Pune I
88.	11A	Short payment of Service Tax	209.00	209.00	-	Delhi ST
89.	14A	Short payment of Service Tax	871.60	871.60	-	Coimbatore
90.	16A	Short payment of Service Tax	11.49	11.49	-	Calicut
91.	23A	Short payment of Service Tax	107.49	107.49	-	Bengaluru ST
92.	25A	Short payment of Service Tax	13.18	13.18	13.18	Daman
93.	29A	Short payment of Service Tax	59.19	49.22	-	Hyderabad IV
94.	32A	Short payment of Service Tax	12.45	12.45	12.45	Hyderabad II
95.	38A	Short payment of service tax	66.45	66.45	1.13	Ranchi
96.	16D	Short payment of Service Tax	21.27	21.27	-	Mangalore
97.	21D	Short payment of Service Tax	10.61	10.61	10.61	Mumbai ST I
98.	6B	Non payment of interest	36.18	36.18	36.18	Puducherry
99.	15B	Non payment of interest	23.66	23.66	23.50	Hyderabad IV
100.	33B	Short payment of interest	10.09	10.09	10.09	Delhi ST



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Sl. No.	DAP No.	Brief Subject	Amount Objected	Amount Accepted	Amount Recovered	Name of Commissionerate
101.	69B	Non payment of interest	28.92	28.92	28.92	Daman
102.	79B	Non payment of interest	98.67	98.67	98.67	Mumbai ST I
103.	83B	Non payment of interest	91.93	91.93	91.93	Jaipur I
104.	90B	Non payment of interest	16.34	16.34	16.34	Mumbai I
105.	18A	Non payment of interest	23.93	23.93	23.93	Delhi ST
106.	20A	Non payment of interest	19.02	19.02	19.02	Delhi LTU
107.	39A	Non payment of interest	35.04	35.04	-	Mumbai ST I
108.	42A	Non payment of interest	33.14	33.14	-	Noida
109.	7B	Incorrect payment of Service Tax	42.69	42.69	42.69	Chennai ST
110.	13B	Availing of cenvat credit on ineligible capital goods	161.03	161.03	-	Visakhapatnam II
111.	27B	Irregular availing of cenvat credit	30.17	30.17	30.17	Bengaluru I
112.	31B	Non reversal of cenvat credit	12.25	12.25	12.25	Delhi ST
113.	34B	Irregular availing and utilisation of cenvat credit	25.09	25.09	25.09	Delhi ST
114.	36B	Excess availing of cenvat credit	18.29	18.29	18.29	Delhi ST
115.	38B	Excess availing of cenvat credit	28.21	28.21	28.21	Bengaluru ST
116.	57B	Cenvat credit availed on the input service used for providing exempted output service	10.74	10.74	10.74	Mumbai ST II
117.	61B	Separate account not maintained for taxable and exempted services	13.59	13.59	13.59	Delhi ST
118.	72B	Irregular availing of cenvat credit	2,533.96	2,533.96	-	Kolkata ST
119.	78B	Irregular availing of cenvat credit	24.76	24.76	24.76	Mumbai LTU
120.	86B	Irregular availing of cenvat credit	55.96	55.96	-	Kolkata ST

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Sl. No.	DAP No.	Brief Subject	Amount Objected	Amount Accepted	Amount Recovered	Name of Commissionerate
121.	94B	Irregular availing of cenvat credit	11.10	11.10	11.10	Pune III
122.	95B	Incorrect availing of cenvat credit of additional duty of Customs	108.77	108.77	108.77	Ranchi
123.	5A	Incorrect availing of cenvat credit	39.27	39.27	-	Vapi
124.	6A	Incorrect availing of cenvat credit on ineligible services	795.34	795.34	-	Bhubaneswar II
125.	9A	Irregular availing of cenvat credit	24.83	24.83	-	Bengaluru ST
126.	33A	Non reversal of cenvat credit in respect of services used in providing exempted services	28.91	28.91	-	Surat II
127.	11D	Incorrect availing of cenvat credit on inputs	216.65	216.65	216.65	Chennai ST
128.		Small money value observations accepted by the Department and rectificatory action taken but not converted into Draft Audit Paragraphs	572.93	572.93	520.20	
		<b>Total</b>	<b>23407.61</b>	<b>23395.47</b>	<b>5629.89</b>	