

## APPENDIX-I

## Operational Gaps in MSUs

(Reference Para No. 2.8.8.1)

(₹ in lakh)

Sl. No.	Name of Unit	Year	Total No. of days in year	No. of days checking was done	Revenue received	No. of days checking was not done
1	AC (In-charge) MS-2 Agra	2008-09	365	238	87.73	127
		2009-10	365	181	145.25	184
		2010-11	365	237	142.16	128
		2011-12	366	219	133.88	147
2	AC (In-charge) MS-4 Agra	2010-11	365	224	160.52	141
		2011-12	366	194	158.36	172
3	AC (In-charge) MS-5Agra	2009-10	365	205	122.21	160
		2010-11	365	188	122.69	177
		2011-12	366	84	30.58	282
4	AC (In-charge) MS-7	2010-11	365	233	100.89	132
		2011-12	366	212	208.39	154
5	AC (In-charge) MS-8 Agra	2009-10	365	302	186.5	63
		2010-11	365	318	195.39	47
6	AC (In-charge) MS -1 Bareilly	2008-09	365	295	201.97	70
		2011-12	366	241	106.3	125
7	AC (In-charge) MS -2 Bareilly	2009-10	365	316	237.63	49
		2010-11	365	312	155.84	53
		2011-12	366	281	138.14	85
8	AC (In-charge) MS Bulandshahar	2010-11	365	193	142.02	172
		2011-12	366	205	148.91	161
9	AC (In-charge) MS-1 Chandauli	2009-10	365	316	105.58	49
		2010-11	365	283	142.39	82
		2011-12	366	321	146.79	45
10	AC (In-charge) MS-4 GB Nagar	2011-12	366	253	197.03	113
11	AC (In-charge) MS-1 Ghaziabad	2011-12	366	268	307.64	98
12	AC (In-charge) MS-2 Ghaziabad	2011-12	366	295	275.98	71
13	AC (In-charge) MS-3 Ghaziabad	2011-12	366	291	292.4	75
14	AC (In-charge) MS-4 Ghaziabad	2011-12	366	272	368.2	94
15	AC (In-charge) MS -1 Jhansi	2009-10	365	210	82.56	155
		2010-11	365	254	100.19	111
		2011-12	366	220	148.5	146
16	AC (In-charge) MS -2 Jhansi	2009-10	365	277	60.65	88
		2010-11	365	253	101	112
		2011-12	366	195	90.25	171
17	AC (In-charge) MS-1 Kanpur	2009-10	365	307	186.9	58
		2010-11	365	187	150.33	178
		2011-12	366	136	117.7	230

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Sl. No.	Name of Unit	Year	Total No. of days in year	No. of days checking was done	Revenue received	No. of days checking was not done
18	AC (In-charge) MS-2 Kanpur	2008-09	365	311	241.91	54
		2009-10	365	305	141.95	60
		2010-11	365	229	19.22	126
		2011-12	366	188	49.25	177
19	AC (In-charge) MS -3 Kanpur	2010-11	365	260	108.09	105
		2011-12	366	239	144.35	127
20	AC (In-charge) MS-8 Kanpur	2011-12	366	78	21.56	288
21	AC (In-charge) MS-12 Kanpur	2010-11	365	229	43.37	45
		2011-12	366	107	13.2	259
22	AC (In-charge) MS-1 Lucknow	2010-11	365	275	167.98	90
		2011-12	366	214	154.09	152
23	AC (In-charge) MS-5 Lucknow	2011-12	366	331	130.06	35
24	AC (In-charge) MS-4 Mathura	2011-12	366	209	288.73	157
25	AC (In-charge) MS -4 Meerut	2010-11	365	266	182.35	99
		2011-12	366	296	236.98	70
26	AC (In-charge) MS -2 Meerut	2011-12	366	265	211.68	101
27	AC (In-charge) MS -5 Meerut	2011-12	366	305	167.14	61
28	AC (In-charge) MS-3 Moradabad	2009-10	365	148	99.69	217
		2010-11	365	205	75.16	160
		2011-12	366	202	118.39	164
29	AC (In-charge) MS -6 Moradabad	2011-12	366	236	114.03	130
30	AC (In-charge) MS-1 Noida	2010-11	365	316	298.18	49
		2011-12	366	279	312.65	87
31	AC (In-charge) MS-5 Noida	2011-12	366	343	152.37	23
32	AC (In-charge) MS-6 Noida	2010-11 ( From15/09/2010)	198	172	281.2	26
		2011-12	366	301	338.02	65
33	AC (In-charge) MS-1 Saharanpur	2009-10	365	256	131.62	109
		2010-11	365	209	120.37	156
34	AC (In-charge) MS -4 Saharanpur	2011-12	366	109	100.67	257
35	AC (In-charge) MS-4 Varanasi	2009-10	365	286	133.19	79
		2010-11	365	268	117.68	97
		2011-12	366	242	118.51	124
<b>Total</b>			<b>25051</b>	<b>16695</b>	<b>10633.09</b>	<b>8254</b>

**APPENDIX-II**

**Non charging of interest on encashing of Bank Guarantee/FDR**

(Reference Para No. 2.17.2.1)

Sl. No.	Name of the unit	No. of dealers	Year and month of assessment	Admitted tax	Date of encashment	Period of delay	Rate of interest per year (per cent)	Interest levied	Interest leviable	Interest not levied
1.	JC (CC) Aligarh	1	2008-09 (April 2012)	2.55	17.04.12 (BG)	39 months 17 days	15	0	1.26	1.26
2.	DC Sec 10 Aligarh	1	2008-09 (March 2010)	7.80	02.02.12 (BG)	37months 2 days	15	0	3.61	3.61
3.	JC(CC) 2, CT Ghaziabad	1	2008-09 (October2011)	12.83	06.01.12 (BG)	36 months 6 days	15	0	5.80	5.80
		1	2008-09 (February 2012)	235.54	05.01.12 (BG)	39 months 5 days	15	0	115.31	115.31
				228.46	06.01.12 (BG)	39 month 6 days	15	0	111.93	111.93
		1	2007-08 (March 2010)	282.01	05.01.12 (BG)	51 month 5 days	14/15	0	179.47	179.47
		1	2008-09 (November 2011)	39.54	05.01.12 (BG)	39 month 5 days	15	0	19.36	19.36
		1	2008-09 (June 2012)	8.36	03.01.12 (BG)	39 month 3 days	15	0	4.09	4.09
		1	2008-09 (March 2012)	10.53	05.01.12 (BG)	39 month 5 days	15	0	5.15	5.15
				28.15	31.12.11 (BG)	27 months	15	9.70	9.70	0
4.	JC(CC)1, CT Ghaziabad	1	2008-09 (March 2012)	24.78	4.1.12 (BG)	39 months	15	12.08	12.08	0
		1	2009-10 (April 2013)	36.28	4.1.12 (BG)	27 month 4 days	15	15.36	15.36	0
5.	DC Sec 6 Ghaziabad	1	2007-08 (January 2012)	96.05	30.12.11 (BG)	45 to 48 month	14/15	0	60.99	60.99
			2008-09 (May 2012)	305.90	30.12.11 (BG)	39 month	15	0	149.13	149.13
		1	2007-08 (March 2010)	7.81	30.12.11 and 05.01.12 (BG)	48 month 5 days	14/15	0	4.97	4.97
			2008-09 (March 2012)	8.13	05.01.12 (BG)	39 month 5 days	15	0	3.98	3.98
			2009-10 (May 2013)	14.24	31.12.11 (BG)	27 months	15	4.81	4.81	0
6.	DC Sec 7 Ghaziabad	1	2008-09 (March 2012)	55.92	31.12.11 (BG)	39 month	15	0	27.26	27.26
7.	DC Sec- 9 CT Ghaziabad	1	2008-09 (March 2012)	4.35	21.02.12 (BG)	37 months 21 days	15	0	2.05	2.05
8.	DC Sec- 15 CT Ghaziabad	1	2008-09 (January 2013)	14.14	31.12.11 (BG)	37 months 21 days	15	4.45	4.45	0
9.	JC(CC) 1 CT, Kanpur	1	2008-09 (February 2011)	358.11	30.12.11 (BG)	39 months	15	0	174.58	174.58
			2009-10 (August 2011)	377.95	30.12.11 (BG)	27 months	15	0	127.56	127.56
		1	2007-08 (UPTT) (November 2011)	1264.65	02.01.12 (BG)	51 months 2 days	14/15	0	804.09	804.09

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Sl. No.	Name of the unit	No. of dealers	Year and month of assessment	Admitted tax	Date of encashment	Period of delay	Rate of interest per year (per cent)	Interest levied	Interest leviable	Interest not levied
			2007-08 (VAT) (March 2011)	1076.76	02.01.12 (BG)	44 months 12 days	15	0	597.53	597.53
		1	2008-09 (December 2011)	5.78	13.01.12 (FDR)	39 months 13 days	15	0	2.85	2.85
			2009-10 (March 2011)	34.74	13.01.12 (FDR)	27 months 13 days	15	0	11.91	11.91
		1	2008-09 (February 2012)	10.89	04.01.12 (BG)	36 months 4 days	15	0	4.92	4.92
			2009-10 February 2012)	12.63	04.01.12 (BG)	27 months 4 days	15	0	4.28	4.28
10.	JC (CC) II Kanpur	1	2008-09 (April 2012)	52.87	28.03.13 (BG)	50months 28 days	15	0	17.05 <sup>1</sup>	17.05
			2009-10 (July 2012)	183.04	28.03.13 (BG)	41months 28 days	15	0	50.77 <sup>2</sup>	50.77
		1	2008-09 (March 2012)	17.38	11.01.12 (BG)	36months 11 days	15	0	7.90	7.90
			2009-10 (May 2012)	50.15	11.01.12 (BG)	27months 11 days	15	0	17.15	17.15
		1	2008-09 (April 2012)	8.98	23.02.13 (BG)	49months 23 days	15	0	5.58	5.58
			2009-10 (March 2012)	85.04	23.02.13 (BG)	40months 23 days	15	0	43.33	43.33
		1	2008-09 (June 2012)	15.44	31.12.11 (BG)	36months	15	0	6.95	6.95
11.	DC Sec 6 Kanpur	1	2008-09 (December 2011)	0.30	21.03.12 (BG)	41 months 21 days	15	0	0.15	0.15
				5.36	14.03.13 (BG)	50 months 14 days	15	0	3.38	3.38
			2009-10 (July 2012)	2.61	14.03.13 (BG)	41 months 14 days	15	0	1.36	1.36
12.	DC Sec 14 Kanpur	1	2008-09 (March 2011)	1.72	28.06.10 (BG)	20 months 28 days	15	0	0.45	0.45
				6.15	23.03.11 (BG)	29 months 23 days	15	0	2.29	2.29
				0.94	23.03.11 (BG)	29 months 23 days	15	0	0.35	0.35
				5.85	30.03.11 (BG)	30 months	15	0	2.19	2.19
13.	DC Sec 22 Kanpur	1	2007-08 (March 2010)	1.42	07.05.12 (BG)	55 months 7 days	14/15	0	0.97	0.97
14.	JC (CC) I Lucknow	1	2009-10 (January 2013)	87.77	17.01.12 (BG)	27 months 17 days	15	0	30.23	30.23
		1	2007-08 (January 2011)	18.96	02.03.12 (BG)	51 months 2 days	14/15	0	12.09	12.09
				5.94	02.03.12 (BG)	47 months 14 days	15	0	3.52	3.52
				7.05	02.03.12 (BG)	46 months 13 days	15	0	4.09	4.09

<sup>1</sup>₹ 16.61 lakh already deposited by the dealer.

<sup>2</sup>₹ 45.13 lakh already deposited by the dealer.

Sl. No.	Name of the unit	No. of dealers	Year and month of assessment	Admitted tax	Date of encashment	Period of delay	Rate of interest per year (per cent)	Interest levied	Interest leviable	Interest not levied
			2008-09 (November 2011)	62.03	02.03.12 (BG)	34 months 13 days to 45 months 14 days	15	0	30.39	30.39
15.	DC Sec 1 Muzaffar nagar	1	2008-09 (June 2012)	14.55	25.02.12 (BG)	37 months 25 days	15	0	6.88	6.88
16.	DC Sec 6 Muzaffar nagar	1	2008-09 (February 2011)	0.40	23.02.12 (BG)	37 months 23 days	15	0	0.19	0.19
17.	DC Sec 8 Varanasi	1	2008-09 (January 2012)	1.32	23.1.12 (BG)	39 months 23 days	15	0	0.65	0.65
			2009-10 (December 2011)	2.34	23.1.12 (BG)	27 months 23 days	15	0	0.81	0.81
<b>Total</b>		<b>30</b>		<b>5202.49</b>				<b>46.40</b>	<b>2717.20</b>	<b>2670.80</b>

### APPENDIX-III

#### Cases not detected by the AAs (Reference Para No. 2.21.1)

(₹ in lakh)

Sl. No.	Name of the office	Number of dealer	Assessment year (month and year of assessment)	Amount of falsely or fraudulently claimed ITC	Penalty leviable	Interest chargeable
1.	DC Sec 12 Agra	1	2008-09 (February 2012)	0.40	1.99	0.27
2.	JC (CC) Agra	1	2008-09 (January 2012)	10.85	54.25	7.32
		1	2010-11 (April 2012)	2.51	12.56	0.94
3.	DC Sec 2 Azamgarh	1	2008-09 (February 2012)	0.71	3.55	0.48
4.	JC (CC) A Bareilly	1	2008-09 (January 2012)	6.69	33.42	4.52
5.	DC Sec 1 Basti	1	2008-09 (September 2011)	1.17	5.86	0.79
6.	DC Sec 1 Chatrapati Sahuji Maharaj Nagar, Gauriganj	1	2008-09 (February 2012)	0.82	4.08	0.55
7.	DC Sec 2 Gautam Buddha Nagar	1	2008-09 (October 2011)	3.06	15.30	2.07
		1	2008-09 (March 2012)	0.91	4.55	0.61
8.	DC Sec 9 Ghaziabad	1	2008-09 (February 2012)	23.24	116.21	15.69
9.	DC Sec 7 Ghaziabad	1	2008-09 (March 2011)	1.13	5.65	0.76
		1	2008-09 (March 2012)	3.71	18.55	2.50
10.	DC Sec 6 Ghaziabad	1	2008-09 (March 2012)	0.24	1.22	0.16
11.	DC Sec 4 Ghaziabad	1	2008-09 (November 2011)	2.86	14.30	1.93
12.	AC Sec 6 Ghaziabad	1	2008-09 (March 2012)	0.47	2.37	0.32
13.	DC Sec 1 Gonda	1	2007-08 (01.01.08 to 31.03.08) (March 2011)	1.00	5.00	0.73
14.	DC Sec 5 Gorakhpur	1	2007-08 (01.01.08 to 31.03.08) (February 2011)	1.27	6.34	0.95
15.	DC Sec 4 Hapur	1	2008-09 (February 2012)	0.48	2.40	0.32
16.	DC Sec 1 Hardoi	1	2008-09 (March 2012)	0.14	0.70	0.09
17.	DC Sec 1 Hasanpur	1	2007-08 (March 2011)	0.26	1.30	0.19
18.	DC Sec 2 Hathras	1	2008-09 (March 2012)	10.60	52.99	7.16
19.	DC Sec 2 Kannauj	1	2007-08 (01.01.08 to 31.03.08) (March 2011)	0.23	1.13	0.20
20.	DC Sec 18 Kanpur	1	2008-09 (March 2012)	10.17	50.85	6.86
21.	DC Sec 12 Kanpur	1	2008-09 (March 2012)	0.16	0.80	0.11
22.	AC Sec 9 Kanpur	1	2007-08 (01.01.08 to 31.03.08) (February 2011)	0.63	3.15	0.46
23.	DC Sec 20 Lucknow	1	2008-09 (February 2012)	0.56	2.80	0.38
		1	2009-10 (August 2011)	3.98	19.90	2.09
24.	DC Sec 18 Lucknow	1	2008-09 (August 2011)	11.08	55.40	7.48

Sl. No.	Name of the office	Number of dealer	Assessment year (month and year of assessment)	Amount of falsely or fraudulently claimed ITC	Penalty leviable	Interest chargeable
25.	DC Sec 17 Lucknow	1	2008-09 (October 2011)	0.64	3.20	0.43
		1	2008-09 (September 2011)	1.27	6.35	0.86
26.	AC Sec 21 Lucknow	1	2010-11 (January 2012)	0.84	4.22	0.32
27.	AC Sec 18 Lucknow	1	2008-09 (March 2012)	1.47	7.34	0.99
28.	AC Sec 15 Lucknow	1	2008-09 (January 2012)	1.21	6.05	0.82
29.	AC Sec 8 Lucknow	1	2008-09 (January 2012)	14.41	72.05	9.73
30.	DC Sec 8 Meerut	1	2008-09 (September 2011)	1.36	6.80	0.92
31.	DC Sec 4 Meerut	1	2008-09 (March 2012)	0.57	2.85	0.38
32.	DC Sec 1 Padrauna, (Kusinagar)	1	2007-08 (01.01.08 to 31.03.08) (March 2011)	0.61	3.07	0.48
33.	DC Sec 1 Raebareli	1	2008-09 (March 2012)	1.22	6.10	0.82
		1	2008-09 (January 2012)	0.35	1.77	0.24
34.	DC Sec 4 Varanasi	1	2008-09 (December 2011)	0.22	1.10	0.15
35.	DC Sec 1 Varanasi	1	2008-09 (March 2012)	0.17	0.87	0.11
	<b>Total</b>	<b>41</b>		<b>123.67</b>	<b>618.39</b>	<b>82.18</b>

**APPENDIX-IV**  
**Cases detected by the AAs but action not taken**

(Reference Para No. 2.21.2)

(₹ in lakh)

Sl. No.	Name of unit	Number of dealer	Assessment year (Month and year of Assessment)	Falsely/ fraudulently claimed ITC	Penalty imposable	Amount of interest
1.	JC(CC) CT, Agra	1	2008-09 (May 2012)	2.10	10.50	1.42
2.	DC Sec-12 CT, Agra	1	2008-09 (March 2012)	6.04	30.20	4.08
		1	2007-08(VAT) (March 2012)	1.67	8.35	1.23
3.	DC Sec 2 CT, Etawah	1	2008-09 (March 2012)	4.58	22.90	3.09
4.	DC Sec 19 CT, Ghaziabad	1	2008-09 (March 2012)	0.14	0.72	0.09
5.	DC Sec 10 CT, Ghaziabad	1	2008-09 (March 2012)	0.46	2.29	0.31
		1	2008-09 (March 2012)	2.18	10.91	1.47
6.	DC Sec 7 CT, Ghaziabad	1	2008-09 (February 2012)	0.29	1.47	0.20
7.	DC Sec 5 CT, Ghaziabad	1	2010-11 (November 2011)	1.08	5.38	0.41
8.	AC Sec 11 CT, Ghaziabad	1	2008-09 (December 2011)	0.31	1.57	0.21
			2009-10 (December 2011)	0.19	0.96	0.10
9.	AC Sec 4 CT, Ghaziabad	1	2008-09 (January 2012)	0.19	0.96	0.13
10.	DC Sec-29 CT, Kanpur	1	2008-09 (February 2012)	3.18	15.90	2.15
		1	2009-10 (December 2011)	3.89	19.45	2.04
11.	DC Sec 20 CT, Kanpur	1	2009-10 (June 2012)	0.12	0.58	0.06
12.	DC Sec 14 CT, Kanpur	1	2009-10 (January 2012)	0.38	1.90	0.20
13.	DC Sec 18 CT, Kanpur	1	2008-09 (March 2012)	0.50	2.50	0.34
		1	2008-09 (March 2012)	0.22	1.10	0.15
14.	DC Sec-1 CT, Kanpur	1	2008-09 (March 2012)	10.09	50.45	6.81
15.	DC Sec 2 CT, Kanshi Ram Nagar (Kasganj)	1	2008-09 (March 2012)	12.38	61.88	8.36
		1	2008-09 (March 2011)	0.60	3.00	0.41
16.	DC Sec 1 CT, Kasganj	1	2008-09 (March 2012)	0.55	2.73	0.37

Sl. No.	Name of unit	Number of dealer	Assessment year (Month and year of Assessment)	Falsely/ fraudulently claimed ITC	Penalty imposable	Amount of interest
17.	DC Sec 20 CT, Lucknow	1	2007-08 (01.01.08 to 31.03.08) (March 2011)	3.11	15.55	2.30
18.	DC Sec-11 CT, Lucknow	1	2008-09 (February 2012)	2.29	11.45	1.55
19.	DC Sec 3 CT, Lucknow	1	2009-10 (May 2011)	0.80	4.02	0.42
20.	AC Sec-13 CT, Lucknow	1	2008-09 (July 2011)	4.47	22.35	3.02
21.	DC Sec 2 CT, Maharajganj	1	2008-09 (October 2010)	0.82	4.08	0.55
22.	DC Sec 1 CT, Mathura	1	2008-09 (February 2012)	3.16	15.80	2.13
23.	DC Sec-12 CT, Meerut	1	2007-08 (VAT) (March 2011)	1.45	7.25	1.07
24.	DC Sec-7 CT, Muzaffanagar	1	2007-08 (VAT) (March 2012)	1.68	8.40	1.24
25.	DC Sec 8 CT,Noida	1	2008-09 (February 2012)	0.29	1.46	0.20
26.	DC Sec 3 CT,Pilibhit	1	2008-09 (March 2012)	2.33	11.65	1.57
27.	JC (CC) 2 CT,Varanasi	1	2008-09 (February 2012)	0.16	0.81	0.11
	<b>Total</b>	<b>32</b>		<b>71.70</b>	<b>358.52</b>	<b>47.79</b>



Strength	28%				36%				42.80%						
	750ml	375ml	200ml	100ml	750ml	375ml	240ml	200ml	180ml	140ml	100ml	750ml	375ml	200ml	180ml
<b>2011-12</b>															
<b>Number of bottles</b>	52320	69192	154689120	1030860	29427828	5087160	N.S.	903717960	N.S.	4014630	54780	55200	13199400	95267480	
<b>Difference in ORP &amp; MRP</b>	5.76	1.93	0.5	0.39	3.1	1.61	—	0.72	—	0.5	3.01	2.06	2.43	1.06	
<b>Amount in ₹</b>	301363	133541	77344560	402035	91226267	8190328	—	650676931	—	2007315	164888	113712	32074542	100983529	<b>963619010</b>
<b>2012-13</b>															
<b>Number of bottles</b>	N.S.	N.S.	193793364	N.S.	72300	360000	N.S.	633632490	N.S.	252000	579984	1103064	330252210	23181470	
<b>Difference in ORP &amp; MRP</b>	—	—	0.01	—	0.76	0.44	—	0.1	—	0.19	0.25	0.68	1.7	0.4	
<b>Amount in ₹</b>	—	—	1937934	—	54948	158400	—	63363249	—	47880	144996	750084	561428757	9272588	<b>637158835</b>
												<b>GRAND TOTAL</b>			<b>4812037138</b>
															or 481.20 crore

N.S. - Not sold  
Based on the number of bottles of each capacity and strength sold by distilleries.

**APPENDIX-VI**

**Undue advantage to the whole seller of country liquor**

(Reference Para No. 3.8.7.2

(In ₹)

Strength	25%				36%				42.80%				180ml		
	750ml	375ml	200ml	180ml	750ml	375ml	240ml	200ml	180ml	140ml	100ml	750ml		375ml	200ml
<b>2007-08</b>															
Number of bottles sold	1446876	9623944	8883500	195758796	6555702	30055174	9645203	19620840	731476478	N.S.	N.S.	28248	357024	N.S.	46245229
Wastage @ 0.5% (in Rs)	0.30	0.16	0.09	0.08	0.41	0.22	0.14	0.12	0.11	—	—	0.48	0.25	—	0.13
Wastage + 3% profit on wastage	0.309	0.1648	0.0927	0.0824	0.4223	0.2266	0.1442	0.1236	0.1133	—	—	0.4944	0.2575	—	0.1339
Amount	447085	1586026	823500	16130525	2768473	6810502	1390838	2425136	82876285	—	—	13966	91934	—	6192236
<b>2008-09</b>															
Number of bottles sold	1258008	8236808	15856165	186723658	6464940	24405816	8379042	64872795	728592755	40000	N.S.	N.S.	110232	2602008	46273796
Wastage @ 0.5% (in Rs)	0.33	0.18	0.10	0.09	0.46	0.24	0.16	0.13	0.12	0.10	—	—	0.28	0.16	0.14
Wastage + 3% profit on wastage	0.3399	0.1854	0.103	0.0927	0.4738	0.2472	0.1648	0.1339	0.1236	0.103	—	—	0.2884	0.1648	0.1442
Amount	427597	1527104	1633185	17309283	3063089	6033118	1380866	8686467	90054065	4120	—	—	31791	428811	6672681
<b>2009-10</b>															
Number of bottles sold	634596	894144	3786934	235262118	4707276	12602832	14959988	18650816	860137027	N.S.	9267350	N.S.	42984	60750	95565409
Wastage @ 0.5% (in Rs)	0.36	0.19	0.11	0.10	0.50	0.26	0.17	0.14	0.13	—	0.08	—	0.30	0.17	0.15
Wastage + 1% profit on wastage	0.3636	0.1919	0.1111	0.101	0.505	0.2626	0.1717	0.1414	0.1313	—	0.0808	—	0.303	0.1717	0.1515
Amount	230739	171586	420728	23761474	2377174	3309504	2565196	2637225	112935992	—	748802	—	13024	10431	14478159
<b>2010-11</b>															
Number of bottles sold	62868	35880	3793350	254266950	3978180	13413768	14219982	111554160	775238338	N.S.	5519190	N.S.	60000	N.S.	121050140
Wastage @ 0.5% (in Rs)	0.42	0.22	0.12	0.11	0.59	0.31	0.2	0.17	0.15	—	0.09	—	0.36	—	0.18
Wastage + 1% profit on wastage	0.4242	0.2222	0.1212	0.1111	0.5959	0.3131	0.202	0.1717	0.1515	—	0.0909	—	0.3636	—	0.1818
Amount	26669	7973	459754	28249058	2370597	4199851	2872436	19153849	117448608	—	501694	—	21816	—	22006915
															<b>197319221</b>

Strength Capacity	25%				36%				42.80%						
	750ml	375ml	200ml	180ml	750ml	375ml	240ml	200ml	180ml	140ml	100ml	750ml	375ml	200ml	180ml
<b>2011-12</b>															
Number of bottles sold	52320	69192	154689120	1030860	29427828	5087160	N.S.	903717960	N.S.	N.S.	4014630	54780	55200	13199400	95267480
Wastage @ 0.5% (in Rs)	0.55	0.28	0.16	0.09	0.69	0.36	---	0.2	---	---	0.11	0.81	0.42	0.23	0.21
Wastage + 1% profit on wastage	0.5555	0.2828	0.1616	0.0909	0.6969	0.3636	---	0.202	---	---	0.1111	0.8181	0.4242	0.2323	0.2121
Amount	29064	19567	24997762	93705	20508253	1849691	---	182551028	---	---	446025	44816	23416	3066221	20206233
<b>2012-13</b>															
Number of bottles sold	N.S.	N.S.	193793364	N.S.	72300	360000	N.S.	633632490	N.S.	N.S.	252000	579984	1103064	330252210	23181470
Wastage @ 0.5% (in Rs)	---	---	0.16	---	0.7	0.36	---	0.2	---	---	0.11	0.82	0.42	0.23	0.21
Wastage + 1% profit on wastage	---	---	0.1616	---	0.707	0.3636	---	0.202	---	---	0.1111	0.8282	0.4242	0.2323	0.2121
Amount	---	---	31317008	---	51116	130896	---	127993763	---	---	27997	480343	467920	76717588	4916790
											<b>GRAND TOTAL</b>				
															<b>253835781</b>
															<b>242103421</b>
															<b>1115727140</b>
															or ₹ 111.57 crore

N.S. : Not sold

APPENDIX – VII

Enhancement of MGQ at lower base MGQ of country liquor  
(Reference Para No. 3.8.9)

(In ₹)

Sl. No.	Name of units	Year	Settled MGQ of previous year	Actual lifting of previous year	Difference (Col. 5 - Col. 4)	Percentage of actual lifting of previous year on settled MGQ of previous year (Col. 6 x 100/Col. 4)	Enhancement percentage of MGQ	Enhancement MGQ as per actual lifting in previous year	Actual fixed MGQ in the year	Difference (Col. 9 - Col. 10)	Rate of Basic License Fee	Basic License fee on short settlement (Col. 9 x Col. 11)
1	2	3	4	5	6	7	8	9	10	11	12	13
1	Allahabad	2008-09	5208691	5223474.96	14783.96	0.284	7	5589118.21	5168965	420153.21	15	6302298
		2009-10	5168965	5214285.34	45320.34	0.877	7	5579285.31	5275723	303562.31	20	6071246
2	Baghpat	2008-09	1277450	1335783	58333.00	4.566	7	1429287.81	1367250	62037.81	15	930567
		2009-10	1367250	1376466	9216.00	0.674	8	1486583.28	1476640	9943.28	20	198866
		2010-11	1476640	1478546	1906.00	0.129	3	1522902.38	1521260	1642.38	21	34490
3	Bareilly	2008-09	5750695	5791574	40879.00	0.711	7	6196984.18	6032254	164730.18	15	2470953
		2010-11	6540220	6544324	4104.00	0.063	3	6740653.72	6737880	2773.72	21	58248
		2011-12	6737880	6737915	35.00	0.001	1	6805294.15	6805280	14.15	21	297
4	Bijnore	2008-09	4231510	4294013.86	62503.86	1.477	7	4594594.83	4528520	66074.83	15	991122
		2009-10	4528520	4558828.28	30308.28	0.669	8	4923534.54	4891380	32154.54	20	643091
		2010-11	4891380	4898898	7518.00	0.154	3	5045864.94	5038820	7044.94	21	147944
		2011-12	5038820	5038886.53	66.53	0.001	1	5089275.40	5089270	5.40	21	113
5	Badaun	2008-09	3530640	3531116	476.00	0.013	7	3778294.12	3683250.00	95044.12	15	1425662
		2010-11	3977910	3979493	1583.00	0.040	3	4098877.79	4098490.00	387.79	21	8144
6	Ghaziabad	2008-09	9425750	9754330.54	328580.54	3.486	7	10437133.68	10086430	350703.68	15	5260555
		2009-10	10086430	10093097.6	6667.64	0.066	8	10900545.45	10894020	6525.45	20	130509
		2010-11	10894020	10896255.3	2235.30	0.021	3	11223142.96	11221440	1702.96	21	35762
7	Ghazipur	2008-09	3111595	3135419	23824.00	0.766	7	3354898.33	3296611	58287.33	15	874310
		2010-11	3522394	3569979	47585.00	1.351	3	3677078.37	3642290	34788.37	21	730556
8	Gorakhpur	2008-09	3731951	3981643	249692.00	6.691	7	4260358.01	3981643	278715.01	15	4180725
		2009-10	3981643	4165144	183501.00	4.609	7	4456704.08	4260576	196128.08	20	3922562
		2010-11	4260576	4319140	58563.56	1.375	3	4448713.75	4386589	62124.75	21	1304620
9	Kausambi	2008-09	269652	271147.02	1495.02	0.554	7	290127.31	275894	14233.31	15	213500
		2010-11	300331.25	312509.64	12178.39	4.055	3	321884.93	315413.04	6471.89	21	135910

Sl. No.	Name of units	Year	Settled MGQ of previous year	Actual lifting of previous year	Difference (Col. 5 - Col. 4)	Percentage of actual lifting of previous year on settled MGQ of previous year (Col. 6 x 100/Col. 4)	Enhancement percentage of MGQ	Enhancement MGQ as per actual lifting in previous year	Actual fixed MGQ in the year	Difference (Col. 9 - Col. 10)	Rate of Basic License Fee	Basic License fee on short settlement (Col. 9 x Col. 11)
1	2	3	4	5	6	7	8	9	10	11	12	13
10	Meerut	2008-09	6440153	6548269	108116.00	1.679	7	7006647.83	6816220	190427.83	15	2856417
		2009-10	6816220	6819100	2880.00	0.042	8	7364628.00	7361620	3008.00	20	60160
		2010-11	7361620	7368146	6526.00	0.089	3	7589190.38	7582970	6220.38	21	130628
		2011-12	7582970	7583116	146.00	0.002	1	7658947.16	7658870	77.16	21	1620
11	Moradabad	2008-09	5610600	5615288.75	4688.75	0.084	7	6008358.96	6004200	4158.96	15	62384
		2010-11	6484620	6490521.95	5901.95	0.091	3	6685237.61	6679700	5537.61	21	116290
12	Muzaffar Nagar	2008-09	4043020	4063380.77	20360.77	0.504	7	4347817.42	4326950	20867.42	15	313011
		2010-11	4673117	4673889.5	772.50	0.017	3	4814106.19	4813940	166.19	21	3490
13	Rampur	2008-09	1638020	1698025	60005.00	3.663	7	1816886.75	1771986	44900.75	15	673511
		2009-10	1771986	1806728	34742.00	1.961	8	1951266.24	1921110	30156.24	20	603125
		2010-11	1921110	1939185	18075.00	0.941	3	1997360.55	1979330	18030.55	21	378642
<b>Total</b>					<b>1453575.39</b>					<b>2498800.57</b>		<b>41271327 or ₹ 4.13 crore</b>

APPENDIX – VIII

Loss of revenue due to low recovery of alcohol from molasses  
(Reference Para No. 3.8.10)

Sl. No.	Name of units	Period	Number of batches	Molasses Consumed (IN QTL.)	Actual Production (AL)	Production as per norms (col.5 x 22.5 x 94%) (AL)	Short Production (AL)	Range of short production percentage	Potable Alcohol produced in the distillery as percentage of total alcohol produced (in AL)		Duty involved on potable Alcohol at the prevailing rate
									Percentage	Quantity	
1	Wave Distillery, Aligarh	2009-10	12	409260	8116044.7	8655849	539804.3	1.64 - 10.88	100	539804.30	227020500
		2010-11	39	1175710	22532672.8	24866266.5	2333593.7	3.29 - 19.74	100	2333593.70	981417911
		2011-12	35	1045400	20999845	22110210	11110365	0.39 - 6.20	100	11110365.00	518862150
		2012-13	18	389120	7972507.74	8229888	257380.26	0.79 - 6.33	100	257380.26	138311822
2	Kesar Enterprises Ltd., Bahedi, Bareilly	2007-08	14	277890	5486871.3	5877373.5	390502.2	1.43 - 8.73	27.53	107505.26	7841512
		2008-09	12	195180	3922571.3	4128057	205485.7	0.32 - 12.24	37.89	77858.53	30925118
		2010-11	8	120690	2470861.02	2552593.5	81732.48	0.73 - 5.08	44.44	36321.91	15275571
		2011-12	7	102690	2076073.7	2171893.5	95819.8	0.02 - 15.82	44.16	42314.02	19772908
3	Superior Distillery, Bareilly	2012-13	14	181230	3745489.3	3833014.5	87525.2	0.02 - 6.59	53.82	47106.06	25314006
		2007-08	34	394522	7688509	8344140.3	655631.3	0.48 - 15.64	26.47	173545.61	19227203
		2008-09	15	159047	3119532.1	3363844.05	244311.95	0.82 - 16.80	60.09	146807.05	58311212
		2009-10	12	85622	1661756.4	1810905.3	149148.9	4.57 - 14.21	96.25	143555.82	60373941
4	Modi Distillery, Modinagar, Ghaziabad	2010-11	13	70561	1351030.7	1492365.15	141334.45	2.42 - 21.58	98.17	138748.03	58351975
		2011-12	23	105512	2117575	2231578.8	114003.8	0.32 - 14.89	76.53	87247.11	40769677
		2011-12	13	76356	1580772.99	1614929.4	34156.41	0.39 - 4.21	52.43	17908.21	8368320
		2012-13	11	66801	1384100.9	1412841.15	28740.25	0.07 - 5.79	58.72	16876.27	9069026
5	Mohan Meakin Distillery, Ghaziabad	2011-12	1	2385	41271.1	50442.75	9171.65	0.07 - 5.79	100	9171.65	4285818
		2012-13	3	4890	82271.5	103423.5	21152	16.61 - 25.26	100	21152.00	11366729
		2007-08	2	41070	841439.4	868630.5	27191.1	0.26 - 4.27	29.54	8032.25	448056
6	Simbholi Distillery, Simbholi, Ghaziabad	2008-09	1	13345	260091.4	282246.75	22155.35	7.85	46.17	10229.13	4062970
		2009-10	1	13700	287899.8	289755	1855.2	0.64	41.32	766.57	322389
		2011-12	5	106340	2210037.6	2249091	39053.4	0.24 - 3.76	28.09	10970.10	5126215
7	Lords Distillery, Nandganj, Ghazipur	2007-08	28	260477	5237890.27	5509088.55	271198.28	0.29 - 10.71	85.92	233013.56	45633604
		2008-09	29	279305	5563525.39	5907300.75	343775.36	0.09 - 10.08	90.77	312044.89	123943065

Sl. No.	Name of units	Period	Number of batches	Molasses Consumed (IN QTL.)	Actual Production (AL)	Production as per norms (col.5 x 22.5 x 94%) (AL)	Short Production (AL)	Range of short production percentage		Potable Alcohol produced in the distillery as percentage of total alcohol produced (in AL)		Duty involved on potable Alcohol at the prevailing rate
								Percentage	Quantity	Percentage	Quantity	
8	IGL Distillery, Gorakhpur	2009-10	34	221615	4171469.67	4687157.25	515687.58	1.77 - 14.86	99.74	514346.79	216314072	
		2010-11	43	231725	4408931.54	4900983.75	492052.21	1.96 - 14.47	99.93	491707.77	206792989	
		2011-12	30	117214	2184059.38	2479076.1	295016.72	5.59 - 17.49	100	295016.72	137858280	
		2012-13	34	172997	3300540.09	3658886.55	358346.46	0.79 - 13.44	99.56	356769.74	191722054	
		2007-08	5	336939	7082538.1	7126259.85	43721.75	0.01 - 1.29	1.03	450.33	142218	
		2008-09	7	341947	6923440.4	7232179.05	308738.65	0.07 - 7.84	6.98	21549.96	8559563	
		2009-10	8	354873	6957713.2	7505563.95	547850.75	0.44 - 10.59	4.64	25420.27	10690770	
		2010-11	24	1166125	23910853.2	24663543.75	752690.55	0.42 - 6.78	17.14	129011.16	54257030	
		2011-12	34	1493097	30495199.2	31579001.55	1083802.35	0.05 - 14.26	16.4	177743.59	83057750	
		2012-13	30	1314404	26395859.1	27799644.6	1403785.5	0.003 - 14.62	21.94	307990.54	165508934	
		2007-08	19	600625	12331675.2	12703218.75	371543.55	0.54 - 5.64	34.84	129445.77	22762155	
		2008-09	12	276728	5630913.1	5852797.2	221884.1	0.74 - 10.78	51.11	113404.96	45044028	
2009-10	33	490256	9717955.6	10368914.4	650958.8	0.25 - 16.37	65.09	423709.08	178195409			
2010-11	46	633144	12300802.4	13390995.6	1090193.2	0.60 - 15.30	20.25	220764.12	92844725			
2011-12	44	640512	12653945.3	13546828.8	892883.5	0.13 - 15.23	54.86	489835.89	228895275			
2012-13	52	1013496	19828332.7	21435440.4	1607107.7	0.96 - 17.04	44.73	718859.27	386302881			
2009-10	7	133940	2682372.8	2832831	150458.2	0.24 - 8.25	92.03	138466.68	58233651			
2010-11	26	480540	9570995.1	10163421	592425.9	0.10 - 14.69	80.07	474355.42	199495269			
2011-12	12	175700	3481450.9	3716055	234604.1	0.12 - 18.17	87.24	204668.62	95639541			
2012-13	2	41000	850244	867150	16906	1.80 - 2.14	76.35	12907.73	6936398			
2007-08	15	281940	5613111.6	5963031	349919.4	1.07 - 8.86	72.67	254286.43	26644490			
2008-09	8	171241	3529664.9	3621747.15	92082.25	0.03 - 6.21	51.38	47311.86	18792094			
2009-10	8	68598	1399885.2	1450847.7	50962.5	0.14 - 7.93	52.73	26872.53	11301530			
2010-11	10	194916	3902044.7	4122473.4	220428.7	0.51 - 10.28	67.94	149759.26	62982866			
2011-12	10	132423	2691518.6	2800746.45	109227.85	0.69 - 5.11	69.57	75989.82	35509259			
2007-08	20	313614	6110683.9	6632936.1	522252.2	2.42 - 12.93	58.32	304577.48	9420088			
2008-09	11	159369	3216637.9	3370654.35	154016.45	0.40 - 9.68	98.58	151829.42	60306077			
2009-10	4	31332	629009.8	662671.8	33662	2.52 - 7.03	96.96	32638.68	13726546			

**Audit Report (Revenue Sector) for the year ended 31 March 2013**

Sl. No.	Name of units	Period	Number of batches	Molasses Consumed (IN QTL.)	Actual Production (AL)	Production as per norms (col.5 x 22.5 x 94%) (AL)	Short Production (AL)	Range of short production percentage	Potable Alcohol produced in the distillery as percentage of total alcohol produced (in AL)		Duty involved on potable Alcohol at the prevailing rate
									Percentage	Quantity	
13	Shami Distillery, Shami, Muzaffarnagar	2010-11	2	21084	433131.2	445926.6	12795.4	1.33 - 5.58	92.03	11775.61	4952358
		2011-12	13	157416	3172460.7	3329348.4	156887.7	0.20 - 8.04	54.34	85252.78	39837746
		2007-08	4	23246	481073.2	491652.9	10579.7	1.75 - 2.74	17.7	1872.61	222249
		2008-09	19	121362	2543416	2566806.3	23390.3	0.15 - 2.78	30.68	7176.14	2850338
		2009-10	6	37633	792783.8	795937.95	3154.15	0.09 - 2.08	16.19	510.66	214762
		2007-08	12	178628	3643616	3777982.2	134366.2	0.06 - 13.21	71	95400.00	5053491
14	Sir Shadilal Distillery, Mansoorpur, Muzaffarnagar	2008-09	22	353973	7203079	7486528.95	283449.95	0.84 - 7.93	73.22	207542.05	82434928
		2009-10	13	166447	3330532	3520354.05	189822.05	2.72 - 9.32	87.31	165733.63	69701060
		2010-11	26	406708	8313605	8601874.2	288269.2	0.10 - 6.95	66.51	191727.84	80633206
		2011-12	16	265244	5363270	5609910.6	246640.6	2.69 - 7.57	51.83	127833.82	59735431
		2012-13	5	87163	1762231	1843497.45	81266.45	2.47 - 8.43	53.56	43526.31	23390307
		2009-10	13	620990	12694610	13133938.5	439328.5	0.21 - 6.49	55.11	242113.94	101823618
15	Rampur Distillery, Rampur	2010-11	20	1153385	23267575.4	24394092.75	1126517.35	0.97 - 8.37	42	473137.29	198982971
		2011-12	30	1615926	31590075.7	34176834.9	2586759.2	0.71 - 27.86	36.19	936148.15	437452409
		2009-10 & 2011-12	27	76182	1508783.8	1611249.3	102465.5	18.18	100	102465.50	44553603
16	Cooperative Distillery, Tapari, Saharanpur	2007-08	12	139532	2662779.3	2951101.8	288322.5	0.52 - 21.28	1.04	2998.55	143931
		2008-09	6	111380	2268022	2355687	87665	2.79 - 5.42	7.07	6197.92	2461789
17	Shakumbhari Distillery, Saharanpur	2009-10 & 2010-11	41	391250	8141877.4	8274937.5	133060.1	0.02 - 6.07	100	133060.10	55959855
18	Rosa Distillery, Shahjehampur	2009-10 to 2011-12	78	743440	13597695.1	15723756	2126060.9	4.27 - 23.69	100	2126060.90	922584598
		21012-13	18	140275	2613979.2	2966816.25	352837.05	0.80 - 19.13	100	352837.05	189608695
19	Ummao Distillery, Ummao	21012-13	18	140275	2613979.2	2966816.25	352837.05	0.80 - 19.13	100	352837.05	189608695
	<b>TOTAL</b>		<b>1321</b>	<b>23978677</b>	<b>478107083.8</b>	<b>507149018.6</b>	<b>29041935</b>			<b>17485378.03</b>	<b>7364934982 or ₹ 736.49 crore</b>

## APPENDIX -IX

**Non/short levy of licence fee of wholesale supply of beer  
(Reference Para No. 3.8.11.1)**

Sl. No.	Name of district	2010-11				2011-12				2012-13				Total loss of Revenue during 2011-12 & 2012-13 (₹ in lakh)
		Number of bottles of FL sales during	Number of bottles of Beer sales during	Total Number of bottles of FL & Beer sale during	Licence fee due (₹ in lakh)	Realised licence fee (₹ in lakh)	Loss of Revenue (₹ in lakh)	Number of bottles of FL sales during	Number of bottles of Beer sales during	Total Number of bottles of FL & Beer sale during	Licence fee due (₹ in lakh)	Realised licence fee (₹ in lakh)	Loss of Revenue (₹ in lakh)	
1	Baghpat	1300945.00	1017024.00	2317969.00	20	0	20	1415316.00	1324346.00	2739662.00	30	0	30	50
2	Bareilly	2525284.00	2330309.00	4855593.00	40	20	20	3012547.00	3256460.00	6269007.00	40	30	10	30
3	Bijnore	2764043.68	2081061.23	4845104.91	40	20	20	2875884.54	2538360.24	5414244.78	40	30	10	30
4	Budaun	1151472.04	473241.31	1624713.35	20	10	10	1395444.00	716647.83	2112091.83	20	10	10	20
5	Etawa	N. A.	N. A.	N. A.	0	0	0	774994.00	755869.00	1530863.00	20	10	10	10
6	Fatehabad	N. A.	N. A.	N. A.	0	0	0	902758.00	765754.00	1668512.00	20	10	10	10
7	Fatehpur	796612.08	719603.42	1516215.50	20	5	15	1039267.12	999480.92	2038748.04	20	5	15	30
8	Firozabad	1966880.00	2217763.00	4184643.00	40	20	20	2353812.00	3128127.00	5481939.00	40	20	20	40
9	Ghazipur	682429.00	704044.00	1386473.00	10	5	5	795421.00	930857.00	1726278.00	20	10	10	15
10	Gorakhpur	2985172.44	4971088.35	7956260.79	40	20	20	3179382.00	6003998.00	9183380.00	40	20	20	40
11	Jaunpur	1160767.00	1362123.00	2522890.00	30	10	20	1236702.00	1519515.00	2756217.00	30	10	20	40
12	Kaushambi	227163.71	160678.84	387842.55	5	0	5	277187.48	218176.48	495363.96	5	0	5	10
13	Lakhimpur Kheri	<i>Commented upon in Report of The Comptroller and Auditor General of India for the year ended 31 March 2012</i>												
14	Mainpuri	834641.00	957382.00	1792023.00	20	10	10	922257.00	1102018.00	2024275.00	20	10	10	20
15	Moradabad	2265461.12	1861705.45	4127166.57	40	20	20	2601890.72	2231274.74	4833165.46	40	20	20	40
16	Muzaffarnagar	2684136.76	2624817.37	5308954.13	40	30	10	2907679.64	3416026.11	6323705.75	40	30	10	20
17	Rampur	550301.00	530261.00	1080562.00	10	5	5	620797.00	679461.00	1300258.00	10	5	5	10
18	Saharanpur	2675974.00	1989442.00	4665416.00	40	30	10	2876561.00	2596471.00	5473032.00	40	30	10	20
19	Shahjehampur	1061073.50	608052.09	1669125.59	20	10	10	1168220.90	765782.16	1934003.06	20	10	10	20
20	Unnao	2094571.00	2354322.00	4448893.00	40	10	30	1996819.00	2632055.00	4628874.00	40	10	30	60
	<b>TOTAL</b>				<b>475</b>	<b>225</b>	<b>250</b>				<b>555</b>	<b>270</b>	<b>285</b>	<b>535 or ₹ 5.35 crore</b>

APPENDIX – X

Short levy of licence fee of retail licence shops of beer  
(Reference Para No. 3.8.II.2)

Sl. No.	Name of Units	2009-10			2010-11			2011-12			Total short levy of licence fee for 2009-10 to 2011-12 (In ₹)
		Licence fee leviable on actual sale of 12 months from February 2008 to January 2009	Licence fee assessed and collected	Short levy of licence fee	Licence fee leviable on actual sale of 12 months from February 2009 to January 2010	Licence fee assessed and collected	Short levy of licence fee	Licence fee leviable on actual sale of 12 months from March 2010 to February 2011	Licence fee assessed and collected	Short levy of licence fee	
1	DEO, Aligarh	945668	916000	29668	354900	326200	28700	13138416	12766000	372416	430784
2	DEO, Allahabad	837612	723720	113892	3041395	2939800	101595	7411180	7119300	291880	507367
3	DEO, Budaun			0	551630	516900	34730	984834	891900	92934	127664
4	DEO, Bijnore	5478954	3582500	1896454	2424862	2264200	160662	6728419	6188400	540019	2597135
5	DEO, Firozabad				1041455	990600	50855	3124573	3023700	100873	151728
6	DEO, GB Nagar			0	1675937	1608300	67637	7768496	7529600	238896	306533
7	DEO, Ghazipur			0	278990	257500	21490	1439939	1412900	27039	48529
8	DEO, Gorakhpur			0	976175	950100	26075	8240268	7714000	526268	552343
9	DEO, Jaunpur			0	1099714	1044100	55614	5603015	4700400	902615	958229
10	DEO, Kaunpur			0	3212160	3124300	87860	9737166	9599100	138066	225926
11	DEO, Kaushambi	298406	285175	13231	0	0	0	0	0	0	13231
12	DEO, Lakhimpur Kheri			0				3559738	3361200	198538	198538
13	DEO, Lucknow			0	3362433	3248121	114312	12499691	11825400	674291	788603
14	DEO, Meerut			0			0	19310757	18569600	741157	741157
15	DEO, Moradabad	147430	141500	5930	534752	520900	13852	971164	941900	29264	49046
16	DEO, Muzaffarnagar	2514306	2329700	184606	2435108	2329700	105408	4721487	4533700	187787	477801
17	DEO, Rampur	79568	76200	3368	152560	119500	33060	254526	228600	25926	62354
18	DEO, Shahjehanpur			0			0	861978	830600	31378	31378
19	DEO, Unnao			0			0	1514198	1448700	65498	65498
20	DEO, Varanasi			0			0	9147882	8956400	191482	191482
	<b>TOTAL</b>	<b>10301944</b>	<b>8054795</b>	<b>2247149</b>	<b>21142071</b>	<b>20240221</b>	<b>901850</b>	<b>117017727</b>	<b>111641400</b>	<b>5376327</b>	<b>8525326</b> or ₹0.85 crore

**APPENDIX – XI**  
**Short levy of licence fee of retail shops of foreign liquor**  
*(Reference Para No. 3.8.II.3)*

Sl. No.	Name of Units	Period	Number of Shops	Actual sale of 12 months from March 2011 to February 2012 (in bottles)	Rate of licence fee per bottles	Licence fee leviable on actual sale of 12 months	Licence fee levied	Short levy of licence fee
1	DEO, Aligarh	2012-13	82	2672109	32	85507488	82311000	3196488
2	DEO, Allahabad	2012-13	93	2007704	32	64246528	62372356	1874172
3	DEO, Baghpat	2012-13	19	805642	32	25780544	25281000	499544
4	DEO, Bareilly	2012-13	12	382126	32	12228032	12086600	141432
5	DEO, Bijnore	2012-13	52	1676961	32	53662752	49686900	3975852
6	DEO, Budaun	2012-13	15	164488	32	5263616	5018900	244716
7	DEO, Firozabad	2012-13	63	1480577	32	47378464	45519882	1858582
8	DEO, GB Nagar	2012-13	15	432049	32	13825568	13351600	473968
9	DEO, Ghaziabad	2012-13	58	3371556	32	107889792	102470200	5419592
10	DEO, Ghazipur	2012-13	38	538792	32	17241344	16743100	498244
11	DEO, Gorakhpur	2012-13	43	1004380	32	32140160	30591300	1548860
12	DEO, Jaunpur	2012-13	65	839710	32	26870720	23721000	3149720
13	DEO, Kanpur	2012-13	84	3502647	32	112084704	109453050	2631654
14	DEO, Kaushambi	2012-13	34	218151	32	6980832	6447000	533832
15	DEO, Lakhimpur Kheri	2012-13	59	925320	32	29610240	27276900	2333340
16	DEO, Lucknow	2012-13	74	2109683	32	67509856	64592530	2917326
17	DEO, Meerut	2012-13	46	1953615	32	62515680	61534800	980880
18	DEO, Moradabad	2012-13	63	2437551	32	78001632	63802300	14199332
19	DEO, Muzaffarnagar	2012-13	2	83583	32	2674656	2657700	16956
20	DEO, Rampur	2012-13	2	4777	32	152864	144500	8364
21	DEO, Saharanpur	2012-13	41	1280053	32	40961696	38171100	2790596
22	DEO, Shahjahanpur	2012-13	9	152646	32	4884672	4812700	71972
23	DEO, Unnao	2012-13	39	433309	32	13865888	12692800	1173088
24	DEO, Varanasi	2012-13	73	1873714	32	59958848	58074100	1884748
	<b>Total</b>		<b>1081</b>	<b>30351143</b>		<b>971236576</b>	<b>918813318</b>	<b>52423258</b> or ₹ 5.24 crore

**APPENDIX-XII**  
**Sale of beer without depositing the beer bar licence fees**  
**(Reference Para No. 3.8.11.4)**

Name of Units	2007-08			2008-09			2009-10			2010-11			2011-12			2012-13			Grand Total
	No. of Licence for FL-6/6c/7	Due Licence fees per FL-7b	Total Licence fees not received	No. of Licence for FL-6/6c/7	Due Licence fees per FL-7b	Total Licence fees not received	No. of Licence for FL-6/6c/7	Due Licence fees per FL-7b	Total Licence fees not received	No. of Licence for FL-6/6c/7	Due Licence fees per FL-7b	Total Licence fees not received	No. of Licence for FL-6/6c/7	Due Licence fees per FL-7b	Total Licence fees not received	No. of Licence for FL-6/6c/7	Due Licence fees per FL-7b	Total Licence fees not received	
DEO Aligarh	5	110000	550000	4	110000	440000	4	110000	440000	4	110000	440000	5	150000	750000	7	150000	1050000	3670000
DEO Allahabad	13	110000	1430000	13	110000	1430000	14	110000	1540000	14	110000	1540000	14	150000	2100000	15	150000	2250000	10180000
DEO Badaun	1	85000	85000	1	85000	85000	1	85000	85000	1	85000	85000	1	100000	100000	1	100000	100000	540000
DEO Bareilly	17	110000	1870000	18	110000	1980000	18	110000	1980000	18	110000	1980000	19	150000	2850000	19	150000	2850000	13510000
DEO Bijnore	5	85000	425000	5	85000	425000	5	85000	425000	5	85000	425000	5	100000	500000	5	100000	500000	2700000
DEO Firozabad	4	85000	340000	4	85000	340000	4	85000	340000	4	85000	340000	4	100000	600000	6	100000	600000	2560000
DEO G B Nagar	35	110000	3850000	42	110000	4620000	53	110000	5830000	58	110000	6380000	65	150000	9750000	61	150000	9150000	39580000
DEO Ghaziabad	10	110000	1100000	11	110000	1210000	12	110000	1320000	17	110000	1870000	23	150000	3450000	23	150000	3450000	12400000
DEO Gorakhpur	5	110000	550000	5	110000	550000	5	110000	550000	5	110000	550000	5	150000	750000	5	150000	750000	3700000
DEO Kanpur	16	110000	1760000	16	110000	1760000	19	110000	2090000	19	110000	2090000	19	150000	2850000	0	0	0	10550000
DEO Kheri	2	85000	170000	2	85000	170000	2	85000	170000	3	85000	255000	3	100000	300000	4	100000	400000	1465000
DEO Lucknow	19	110000	2090000	21	110000	2310000	23	110000	2530000	23	110000	2530000	29	150000	4350000	29	150000	4350000	18160000
DEO Meerut	12	110000	1320000	11	110000	1210000	11	110000	1210000	11	110000	1210000	12	150000	1800000	13	150000	1950000	8700000
DEO Moradabad	17	110000	1870000	17	110000	1870000	17	110000	1870000	17	110000	1870000	17	150000	2550000	17	150000	2550000	12580000
DEO Muzaffarnagar	2	110000	220000	2	110000	220000	2	110000	220000	2	110000	220000	2	150000	300000	2	150000	300000	1480000
DEO Rampur	1	85000	85000	1	85000	85000	1	85000	85000	1	85000	85000	2	100000	200000	2	100000	200000	740000
DEO Saharanpur	10	110000	1100000	9	110000	990000	9	110000	990000	11	110000	1210000	11	150000	1650000	11	150000	1650000	7590000
DEO Unnao	0	85000	0	0	85000	0	0	85000	0	0	85000	0	1	100000	100000	1	100000	100000	200000
DEO Varanasi	21	110000	2310000	22	110000	2420000	24	110000	2640000	24	110000	2640000	25	150000	3750000	26	150000	3900000	17660000
<b>Total</b>	<b>195</b>		<b>21125000</b>	<b>204</b>		<b>22115000</b>	<b>223</b>		<b>24205000</b>	<b>237</b>		<b>25720000</b>	<b>264</b>		<b>38700000</b>	<b>247</b>		<b>36100000</b>	<b>167965000</b> or ₹ 16.80 crore

(In ₹)

**APPENDIX - XIII**  
**Non forfeiture of security deposit due to over rating**  
*(Reference Para No. 3.8.12)*

(In ₹)

Sl. No.	Name of Units	Period	Number of cases	Number of repeat cases	Penalty imposed	Penalty range	Forfeitable deposited security deposit
1.	DEO, Aligarh	2011-12	32	0	37150	300-2000	10744820
2.	DEO, Baghpat	2009-10 to 2011-12	168	25	546650	50-5000	39748531
3.	DEO, Bareilly	2009-10 to 2011-12	83	11	160200	200-5000	36596930
4.	DEO, Bijnore	2009-10 to 2010-11	218	55	118000	500-5000	53377140
5.	DEO, Budaun	2009-10 to 2011-12	104	19	241000	1000-5000	27263267
6.	DEO, Firozabad	2007-08 & 2011-12	3	0	2000	500-1000	866550
7.	DEO, GB Nagar	2009-10 to 2011-12	128	26	387500	200-5000	35798640
8.	DEO, Ghaziabad	2009-10 to 2011-12	19	1	95000	5000	12430173
9.	DEO, Jaunpur	2010-11 to 2011-12	34	0	96500	2000-5000	8622815
10.	DEO, Kanpur	2010-11 to 2011-12	249	65	436200	100-2000	82779925
11.	DEO, Kheri	2009-10 to 2011-12	69	8	118500	1500-2000	7594056
12.	DEO, Meerut	2010-11 to 2011-12	73	7	365000	5000	36974713
13.	DEO, Moradabad	2010-11 to 2011-12	71	18	355000	5000	49255352
14.	DEO, Muzaffarnagar	2009-10 to 2011-12	78	7	372500	1500-5000	14284826
15.	DEO, Rampur	2009-10 to 2011-12	105	8	139600	250-5000	7412301
16.	DEO, Saharanpur	2009-10 to 2011-12	66	8	202000	1000-5000	25916950
17.	DEO, Shahjahanpur	2009-10 to 2011-12	49	13	141400	200-5000	9647193
18.	DEO, Unnao	2009-10 to 2011-12	31	4	59800	500-3500	6740047
19.	DEO, Varanasi	2007-08, 2009-10, 2010-11 & 2011-12	30	2	84800	700-10000*	11326044
	<b>TOTAL</b>		<b>1610</b>	<b>277</b>	<b>3958800</b>	<b>50-10000</b>	<b>477380273</b> <b>or ₹ 47.74</b> <b>crore</b>

Note : ₹ 10,000 penalty imposed in a single case.

APPENDIX–XIV

Godown expenses  
(Reference Para No. 3.8.15)

(In ₹)

Sl. No.	Name of unit	Year	Area of Godown (in Sq mtr)	Receipts			Expenses			Expenses in per cent against receipts	Difference
				Consumption of CL in BL (36% v/v)	Rate of godown expenses allowed per BL	Godown expenses received by whole sellers	Ware house rent paid to the deptt.	Salary of number of employees appointed	Total		
1.	Aligarh	2007-08	227.57	5212598.00	1.30	6776377	61359	2 to 4	61359	0.91	6715018
		2008-09	227.57	5134295.00	1.39	7196670	61359	2 to 4	61359	0.85	7135311
		2009-10	227.57	5576447.00	1.39	7751261	61359	2 to 4	61359	0.79	7689902
		2010-11	227.57	5722628.00	1.39	7954452	61359	2 to 4	61359	0.77	7893093
		2011-12	227.57	5800255.00	1.53	8874390	61359	4	61359	0.69	8813031
2.	Allahabad	2007-08	735.63	5223475.00	1.30	6790517	474924	2 to 4	474924	6.99	6315593
		2008-09	293.68	5214285.00	1.39	7247856	227590	2 to 4	227590	3.14	7020266
		2009-10	409.66	5348746.00	1.39	7434756	290040	2 to 4	290040	3.90	7144716
		2010-11	281.61	5516682.00	1.39	7668187	222060	2 to 4	222060	2.90	7446127
		2011-12	286.61	5586257.00	1.53	8546973	243936	2 to 4	243936	2.85	8303037
3.	Bareilly	2007-08	43	5791574.00	1.30	7529046	162300	9	162300	2.16	7366746
		2008-09	43	6052284.00	1.39	8412674	82560	2	82560	0.98	8330114
		2009-10	43	6544324.00	1.39	9096610	82560	2	82560	0.91	9014050
		2010-11	43	6737915.00	1.39	9365701	82560	2	82560	0.88	9283141
		2011-12	N. A.	6805320.00	1.53	10412139	165000	2	165000	1.58	10247139
4.	Jaunpur	2007-08	163.33	3744326.56	1.30	4867625	52728	2 to 4	52728	1.08	4814897
		2008-09	82.29	3936165.55	1.39	5471270	37645	2 to 4	37645	0.69	5433625
		2009-10	163.33	4231079.31	1.39	5881200	52800	4	52800	0.90	5828400
		2010-11	163.33	4286404.36	1.39	5958102	52800	2	52800	0.89	5905302
		2011-12	163.33	4330988.18	1.53	6626412	52800	2	52800	0.80	6573612
5.	Kheri	2009-10	78.8	1706206.80	1.39	2371627	113472	3	113472	4.78	2258155
		2010-11	78.8	1763644.37	1.39	2451466	113472	2	113472	4.63	2337994
		2011-12	78.8	1780916.89	1.53	2724803	113472	2	113472	4.16	2611331
6.	Lucknow	2009-10	N. A.	12347556.59	1.39	17163104	825000	4	825000	4.81	16338104
		2010-11	N. A.	12690198.03	1.39	17639375	825000	4	825000	4.68	16814375
		2011-12	N. A.	13124903.48	1.53	20081102	990000	4	990000	4.93	19091102
7.	Rampur	2007-08	427	1698025.00	1.30	2207432	99240	2 to 4	99240	4.50	2108192
		2008-09	427	1807044.00	1.39	2511791	99240	4	99240	3.95	2412551
		2009-10	427	1939275.00	1.39	2695592	99240	4	99240	3.68	2596352
		2010-11	427	1979339.00	1.39	2751281	99240	4	99240	3.61	2652041
		2011-12	427	2014346.00	1.53	3081949	99240	4	99240	3.22	2982709
8.	Unnao	2007-08	75.79	2937913.16	1.30	3819287	15636	2 to 4	15636	0.41	3803651
		2008-09	75.79	3121805.23	1.39	4339309	15636	2 to 4	15636	0.36	4323673
		2009-10	75.79	3381885.90	1.39	4700821	13250	2 to 4	13250	0.28	4687571
		2010-11	75.79	3434529.08	1.39	4773995	15900	2 to 4	15900	0.33	4758095
		2011-12	75.79	3469871.00	1.53	5308903	15900	4	15900	0.30	5293003
9.	Varanasi	2007-08	598.29	6749957.21	1.30	8774944	402484	2 to 4	402484	4.59	8372460
		2008-09	158.92	6634313.83	1.39	9221696	123120	2 to 4	123120	1.34	9098576
		2009-10	286.71	6939283.99	1.39	9645605	197592	4	197592	2.05	9448013
		2010-11	286.71	7248434.11	1.39	10075323	222120	2	222120	2.20	9853203
		2011-12	286.71	7321129.56	1.53	11201328	222120	2	222120	1.98	10979208
			<b>8420.34</b>	<b>210886627.19</b>		<b>297402953</b>	<b>7309472</b>		<b>7309472</b>		<b>290093481</b>

Average Area :-  $8254.26 / 41 = 223.0881$  sq. m.

**APPENDIX-XV**

**Non-imposition of penalty on the vehicles carrying excess load  
(Reference to Para No. 4.13)**

Sl. No.	Name of the Office	Vehicle by which the excess load was carried	Mineral carried	Period during which the overloaded vehicles plied	Load carried by the vehicles plied (in tonne after conversion from m <sup>3</sup> )	Load permitted to be carried as per RCs of vehicles (in tonne)	Load carried in excess of permissible limit (in tonne)	Penalty imposed on each vehicle	Number of vehicles	Amount of penalty imposed but not imposed/ realized (In ₹)
1.	ARTO Ambedkar Nagar	Tractor (4 wheel)	sand	12/2011, and 03/2012	6	5.25	0.75	3000	40	120000
		Truck of 10 wheels	sand	03/2011 and 04/2011	30	19	11	13000	70	910000
2.	ARTO Auraiya	Tractor (4 wheel)	sand	03/2010, 05/2010 and 06/2010	6	5.25	0.75	3000	74	222000
		Truck of 6 wheels	sand	03/2010 and 06/2010	24	13	11	13000	100	1300000
3.	ARTO Bodayun	Tractor (4 wheel)	sand	06/2011	6	5.25	0.75	3000	22	66000
		Truck of 10 wheels	sand	10/2010, 12/2010, and 06/2011	24	19	5	7000	200	1400000
4.	ARTO Bagpat	Tractor	sand	12/2011, 01/2012, 03/2012, 04/2012	10	5.25	4.75	7000	149	1043000
		Truck of 6 wheels	sand	01/2012 and 04/2012	20	13	7	9000	109	981000
		Truck of 10 wheels	sand	01/2012, 03/2012 and 04/2012	40	19	21	23000	118	2714000
5.	ARTO Bahraich	Tractor	sand	11/2010, 12/2010, 02/2011,	6	5.25	0.75	3000	12	36000
6.	ARTO Balrampur	Tractor	sand	12/2011, 01/2012, 08/2012, and 10/2012	6	5.25	0.75	3000	81	243000
		Truck of 6 wheels	sand	06/2012 and 10/2012	20	13	7	9000	109	981000
		Truck of 10 wheels	sand	09/2012 and 10/2012	30	19	11	13000	120	1560000
7.	RTO Banda	Tractor	sand	12/2011, 01/2012 and 02/2012	8	5.25	2.75	5000	110	550000
		Tractor	Boulder/Gitti	02/2011 to 12/2011 and 10/2012	6.8	5.25	1.55	4000	37	148000
8.	ARTO Barabanki	Truck of 6 wheels	sand	02/2011 and 05/2011	28	13	15	17000	108	1836000
		Truck of 10 wheels	sand	04/2011	24	19	5	7000	100	700000
		Tractor	sand	08/2012, 09/2012 and 10/2012	6	5.25	0.75	3000	55	165000
		Truck of 6 wheels	sand	09/2012 and 01/2013	24	13	11	13000	95	1235000

<sup>3</sup> Load permitted to be carried as per RCs has been taken as **Maximum permissible Laden Weight** = Gross Vehicle Weight (GVW) minus Un Laden Weight (ULW)

**Audit Report (Revenue Sector) for the year ended 31 March 2013**

Sl. No.	Name of the Office	Vehicle by which the excess load was carried	Mineral carried	Period during which the overloaded vehicles plied	Load carried by the vehicles plied (in tonne after conversion from m <sup>3</sup> )	Load permitted to be carried as per RCs of vehicles (in tonne)	Load carried in excess of permissible limit (in tonne)	Penalty imposed on each vehicle	Number of vehicles	Amount of penalty imposed but not imposed/ realized
9.	ARTO Bulandshahar	Truck of 10 wheels	ordinary earth	02/2011	20.41	<sup>4</sup> 19	1.41	4000	47	188000
10.	ARTO Farukhabad	Tractor	sand	02/2011	6	5.25	0.75	3000	100	300000
11.	ARTO G.B.Nagar	Truck of 6 wheels	sand	03/2012, 04/2012 and 05/2012	24	13	11	13000	98	1274000
12.	RTO Gorakhpur	Tractor	sand	03/2012, 04/2012, 05/2012 and 07/2012	6	5.25	0.75	3000	104	312000
13.	ARTO Kanshiram nagar	Tractor	sand	03/2010, 04/2010, 08/2010, 09/2010 and 10/2011	6	5.25	0.75	3000	130	390000
14.	ARTO Kushinagar	Tractor	sand	06/2012 and 07/2012	6	5.25	0.75	3000	110	330000
15.	ARTO Lalitpur	Truck of 6 wheels	sand	10/2012	14	13	1	3000	50	150000
16.	ARTO Maharaj Ganj	Tractor	Boulder/Gitti	09/2011, 10/2011, 11/2011	6	5.25	0.75	3000	50	150000
		Truck of 6 wheels	sand	08/2012, 09/2012, 10/2012, 11/2012, 12/2012 and 01/2013	20	13	7	9000	200	1800000
		Truck of 6 wheels	Boulder/Gitti	10/2012, 11/2012, and 12/2012	16.62	13	3.62	6000	100	600000
17.	ARTO Maunpuri	Tractor	sand	02/2011, 03/2011, 04/2011, 05/2011, and 06/2011	6	5.25	0.75	3000	105	315000
18.	ARTO Mau	Tractor	sand	03/2010, 04/2010, 05/2010, 06/2010, 07/2011 and 08/2010	20	13	7	9000	133	1197000
19.	ARTO Pratappur	Truck of 6 wheels	sand	09/2011 and 10/2011	6	5.25	0.75	3000	85	255000
20.	RTO Saharanpur	Tractor	earth/ sand	08/2009, 11/2009, 03/2010, 04/2010, 07/2010, and 09/2010	6	5.25	0.75	3000	66	198000
21.	ARTO Sant Ravidas Nagar	Tractor	sand	04/2010	24	13	11	13000	76	988000
22.	ARTO Sitapur	Tractor	sand	04/2012	18	13	5	7000	48	336000
		Truck of 6 wheels	sand	09/2012	20	13	7	9000	100	900000
		Truck of 10 wheels	sand	09/2012	40	19	21	23000	75	1725000
		Truck of 6 wheels	sand	02/2009 to 07/2009, and 09/2009 to 12/2009	18	13	5	7000	162	1134000
		Tractor	sand	10/2011	8	5.25	2.75	5000	18	90000

<sup>4</sup> Load permitted to be carried as per RCs has been taken as **Maximum permissible Laden Weight** = Gross Vehicle Weight (GVW) minus Un Laden Weight (ULW).

Sl. No.	Name of the Office	Vehicle by which the excess load was carried	Mineral carried	Period during which the overloaded vehicles plied	Load carried by the vehicles plied (in tonne after conversion from m <sup>3</sup> )	Load permitted to be carried as per RCs of vehicles (in tonne)	Load carried in excess of permissible limit (in tonne)	Penalty imposed on each vehicle	Number of vehicles	Amount of penalty imposed but not realized/ realized
23.	ARTO Unnao	Truck of 6 wheels	sand	09/2009, 10/2009 and 09/2011	24	<sup>5</sup> 13	11	13000	12	156000
		Truck of 10 wheels	sand	09/2011	24	19	5	7000	8	56000
		Truck of 6 wheels	ordinary earth	05/2012 and 06/2012	15.3	13	2.3	5000	50	250000
		Truck of 10 wheels	ordinary earth	07/2011 and 12/2011	20.4	19	1.4	4000	4	16000
		Truck of 10 wheels	ordinary earth	07/2011 and 12/2011	22.12	19	3.12	6000	34	204000
		Truck of 10 wheels	ordinary earth	07/2011 and 12/2011	23.8	19	4.8	7000	32	224000
<b>Total</b>									<b>3706</b>	<b>29748000</b>

<sup>5</sup> Load permitted to be carried as per RCs has been taken as **Maximum permissible Laden Weight** = Gross Vehicle Weight (GVW) minus Un Laden Weight (ULW).

**APPENDIX XVI**  
**Non realisation of royalty and interest from brick kiln owners**  
**(Reference to Para No. 6.5)**

(₹ In lakh)

Sl. No.	Name of District	Total no. of Brick kilns	2009-10			2010-11			2011-12			2012-13			Total Royalty	Total Interest	Total Amount
			No. of brick kilns	Royalty	Interest @ 18% p-a from 30.06.2009 to 31.03.13 (45 Months)	No. of brick kilns	Royalty	Interest @ 24% p-a from 15.01.2011 to 31.03.13 (26.5 Months)	No. of brick kilns	Royalty	Interest @ 24% p-a from 15.12.2011 to 31.03.13 (15.5 Months)	No. of brick kilns	Royalty	Interest @ 24% p-a from 15.12.2012 to 31.03.13 (3.5 Months)			
1.	Aligarh	354		94.44	50.05	177	94.44	29.27	188.88	79.32	268.2						
2.	Allahabad	41				41	15.52	4.81	15.52	4.81	20.33						
3.	Auraiya	89		48	25.44	89			48	25.44	73.44						
4.	Azamgarh	13				13	3.43	1.06	3.43	1.06	4.49						
5.	Badayun	14				14	6.82	2.11	6.82	2.11	8.93						
6.	Bagpat	48	4	2.07		44	24.93	7.73	27	9.13	36.13						
7.	Ballia	17				17	4.18	1.3	4.18	1.3	5.48						
8.	Balrampur	7				7	1.92	0.59	1.92	0.59	2.51						
9.	Barabanki	11				11	4.6	1.43	4.6	1.43	6.03						
10.	Bulandshahar	57	10	5.13	3.46	21	10.66	4.11	29.04	13.22	42.26						
11.	Chandauli	125				125	46.48	14.41	46.48	14.41	60.89						
12.	Fatehpur	83				83	31.05	9.63	31.05	9.63	40.68						
13.	Gautambudh Nagar	205	37	20.34	13.73	84	47.05	14.59	114.45	53.26	167.71						
14.	Hathras	30				30	16.07	4.98	16.07	4.98	21.05						
15.	Jalaun	4				4	1.48	0.46	1.48	0.46	1.94						
16.	Kanmauj	8				8	3.31	1.03	3.31	1.03	4.34						
17.	Kanpur	2				2	1.03	0.32	1.03	0.32	1.35						
18.	Maharajganj	150				150	33.66	10.43	33.66	10.43	44.09						
19.	Mau	150				150	36.68	11.37	36.68	11.37	48.05						
20.	Moradabad	145				145	75.32	23.35	75.32	23.35	98.67						
21.	Pilibhit	19				19	9.64	2.99	9.64	2.99	12.63						
22.	Saharanpur	65				65	49.56	3.47	49.56	3.47	53.03						
	<b>Total</b>	<b>1637</b>	<b>51</b>	<b>27.54</b>	<b>18.59</b>	<b>371</b>	<b>200.15</b>	<b>106.08</b>	<b>470.87</b>	<b>145.97</b>	<b>748.12</b>	<b>274.11</b>	<b>1022.23</b>				