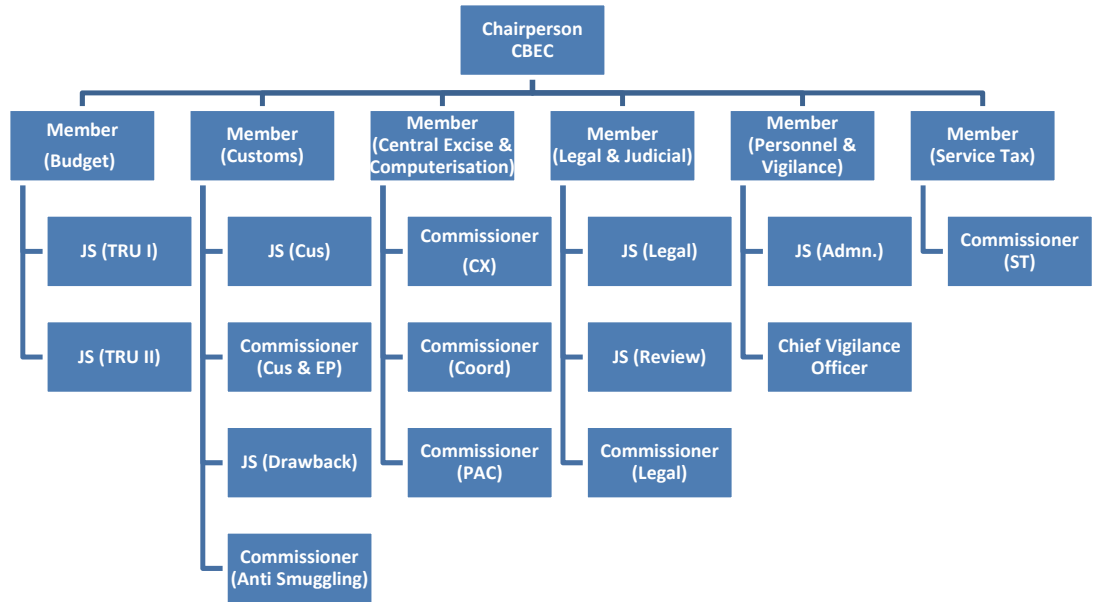

APPENDICES

Appendix I

(Reference: Paragraph 1.3)

Organisational Chart of Central Board of Excise and Customs



Appendix II
(Reference: Paragraph 5.1)

(₹ in lakh)

Sl. No.	DAP No.	Brief Subject	Amount objected	Amount Admitted	Amount recovered	Commissionerate
1	1B	Non-payment of duty	13.41	13.41	13.41	Kolkata - II
2	2B	Short payment of Central Excise duty	15.77	15.77	11.59	Ranchi
3	4B	Incorrect availing of Cenvat credit on common input services	472.00	472.00		Belapur
4	5B	Irregular availing of Cenvat credit	528.38	528.38		Bolpur
5	7B	Short payment of duty on capital goods removed after use	30.87	30.87	30.87	Jaipur - I
6	8B	Irregular availing of Cenvat credit	60.56	60.56	60.56	Bolpur
7	9B	Incorrect availing of Cenvat credit on Capital Goods	253.17	253.17		Bhubaneswar-I
8	10B	Short payment of duty on clearance of processed raw material to sister unit	13.70	13.70	13.70	Ahmedabad - III
9	11B	Short levy of duty due to undervaluation	72.42	72.42	72.42	Jamshedpur
10	12B	Non-payment of Excise Duty due to non-compliance with notification	23.56	23.56	23.56	Daman
11	13B	Irregular availment of Cenvat credit	29.91	29.91	29.91	Bengaluru-I
12	14B	Short payment of duty	751.63	751.63		Bolpur
13	15B	Irregular availing of Cenvat credit on ineligible capital goods and input services	67.45	67.45		Hyderabad - II
14	16B	Non-payment of interest on differential duty paid	17.49	17.49	17.49	Hyderabad - I
15	17B	Short levy of duty due to non-inclusion of freight and insurance charges	84.35	84.35		Hyderabad - III
16	19B	Non-reversal of Cenvat credit of additional duties of excise on textile and textile article	53.63	53.63	53.63	Ahmedabad - III
17	20B	Non-reversal of Cenvat credit	15.00	15.00	15.00	Pune – I
18	21B	Non reversal of CENVAT credit on provision made for obsolete stock	13.24	13.24	13.24	Kolhapur

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Sl. No.	DAP No.	Brief Subject	Amount objected	Amount Admitted	Amount recovered	Commissionerate
19	22B	Incorrect availing of Cenvat credit on common input services used in both trading and dutiable goods	50.83	50.83		Raigad
20	23B	Wrong availing of Cenvat credit on inadmissible input services	41.53	41.53	38.43	Kolhapur
21	24B	Incorrect determination of cost of excisable goods resulting in short payment of excise duty	55.35	55.35	55.35	Kolhapur
22	25B	Non-payment of interest on differential duty	12.47	12.47	12.47	Delhi – III
23	26B	Non-reversal of Cenvat credit taken on rejected goods which were not subjected to further process	14.04	14.04	14.04	Chennai – I
24	27B	Irregular availing of Cenvat credit on ineligible input service	45.74	45.74	45.74	Patna
25	29B	Irregular availing of Cenvat credit on ineligible capital goods	86.73	86.73	9.65	Hyderabad - II
26	30B	Irregular availing and utilisation of Cenvat credit on input services	9.68	9.68	9.68	Calicut
27	31B	Short payment of duty due to irregular availing of Exemption Notification	317.57	317.57		Bolpur
28	1A	Short Reversal of Cenvat credit	143.58	143.58		Bolpur
29	2A	Short reversal of cenvat credit	159.87	159.87		Bolpur
30	3A	Irregular availing of Cenvat credit	58.53	58.53		Kanpur
31	4A	Irregular availment of Cenvat credit on ineligible capital goods	19.68	19.68		Allahabad
32	5A	Short payment of duty	234.14	234.14		Bhubaneswar-I
33	6A	Non-reversal of Cenvat credit	191.63	191.63	44.29	Bhubaneswar-I
34	7A	Short payment of duty	33.81	33.81		Bhubaneswar-I
35	9A	Short reversal of cenvat credit	15.64	15.64		Bolpur
36	11A	Non-reversal of Cenvat credit	130.07	130.07		Bolpur
37	12A	Short levy of duty due to undervaluation	126.76	126.76		Bolpur
38	14A	Short levy of duty	412.42	412.42		Bolpur
39	15A	Short-payment of duty	17.69	17.69	7.40	Bolpur
40	16A	Irregular availment of Cenvat credit	90.65	90.65	18.76	Bolpur
41	17A	Short-payment of duty	34.44	34.44		Guwahati
42	19A	Non-levy of Excise duty	69.29	69.29		Bhavnagar

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Sl. No.	DAP No.	Brief Subject	Amount objected	Amount Admitted	Amount recovered	Commissionerate
43	23A	Wrong availing of Service Tax credit on inadmissible service	132.43	132.43		Delhi - III
44	24A	Suo-moto availing of Cenvat credit	23.33	23.33		Chandigarh - II
45	29A	Irregular payment of Central Excise duty by wrong utilisation of Cenvat credit	184.64	184.64		Gurgaon
46		Small money value observations which were accepted by the department and rectificatory action taken but not converted into Draft Audit Paragraphs	937.02	937.02	935.65	
		Total	6166.10	6166.10	1546.84	

Appendix III
(Reference: Paragraph 6.2)

(₹ in lakh)

Sl. No.	DAP No.	Brief subject	Amount objected	Amount admitted	Amount recovered	Commissionerate
1	1D	Irregular Cenvat credit Availed by assessee	10.97	10.97	10.97	Bengaluru-I
2	5D	Non-detection of inadmissible Cenvat credit on construction services	29.21	29.21	29.21	Kanpur
3	8D	Wrong retaining of cases in the call book registers	NMV*	NMV*		Patna
		Total	40.18	40.18	40.18	

*NMV Non Money Value