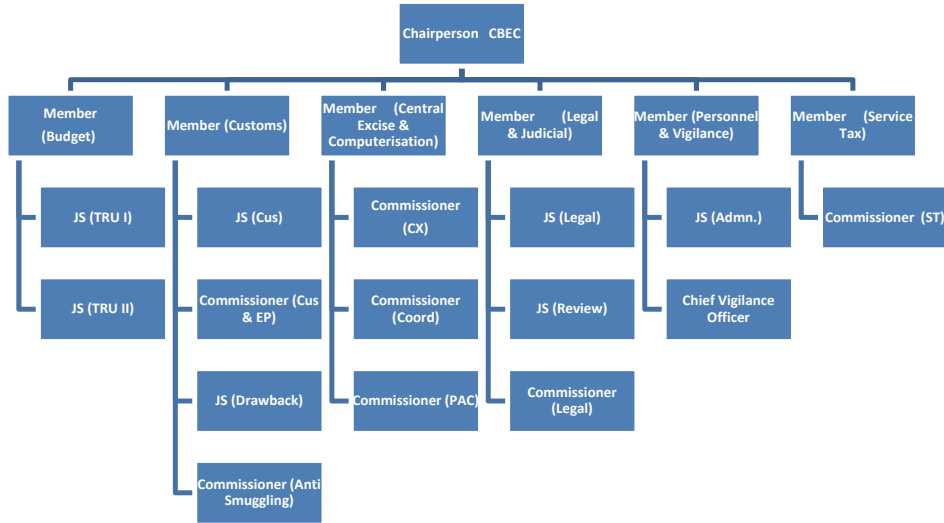

APPENDICES

Appendix I

Organisational Chart of Central Board of Excise and Customs



Appendix II
(Reference: Paragraph 6.1)

(₹ in Crore)

Sl. No.	DAP No.	Brief Subject	Amount Objected	Amount Accepted	Amount Recovered	Name of Commissionerate
1.	1B	Non-payment of Service Tax	0.35	0.35	0.35	Jaipur I
2.	2B	Non-payment of Service Tax	0.12	0.12	0.12	Patna
3.	3B	Non-payment of Service Tax	0.12	0.12	0.12	Delhi ST
4.	5B	Non-payment of Service Tax	0.57	0.57	0.57	Hyderabad III
5.	6B	Non-payment of Service Tax	0.22	0.22		Visakhapatnam
6.	11B	Non-payment of Service Tax	0.45	0.45	0.45	Ahmedabad III
7.	13B	Non-payment of Service Tax	1.76	1.76	1.76	Raigad
8.	17B	Non-payment of Service Tax	27.25	27.25		Mumbai ST I
9.	19B	Non-payment of Service Tax	1.03	1.03	1.03	Trivandrum
10.	20B	Non-payment of Service Tax	0.16	0.16		Ahmedabad ST
11.	23B	Non-payment of Service Tax	0.93	0.93	0.93	Bengaluru ST
12.	24B	Non-payment of Service Tax	0.26	0.26		Rohtak
13.	27B	Non-payment of Service Tax	0.26	0.26		Trivandrum
14.	28B	Non-payment of Service Tax	0.56	0.56		Visakhapatnam
15.	29B	Non-payment of Service Tax	0.26	0.26		Hyderabad III
16.	34B	Non-payment of Service Tax	0.46	0.46		Hyderabad III
17.	37B	Non-payment of Service Tax	0.43	0.43		Patna
18.	39B	Non-payment of Service Tax	0.32	0.32		Guwahati
19.	41B	Non-payment of Service Tax	3.44	3.44		Chennai ST

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Sl. No.	DAP No.	Brief Subject	Amount Objected	Amount Accepted	Amount Recovered	Name of Commissionerate
20.	1A	Non-payment of Service Tax	0.11	0.11		Chennai III
21.	2A	Non-payment of Service Tax	0.14	0.14		Kanpur
22.	4A	Non-payment of Service Tax	0.48	0.48		Ahmedabad III
23.	5A	Non-payment of Service Tax	0.77	0.63		Kanpur
24.	7A	Non-payment of Service Tax	1.30	1.30		Hyderabad II
25.	8A	Non-payment of Service Tax	0.40	0.40		Hyderabad IV
26.	9A	Non-payment of Service Tax	0.18	0.18	0.18	Hyderabad IV
27.	16A	Non-payment of Service Tax	0.33	0.33		Mumbai ST I
28.	23A	Non-payment of Service Tax	0.43	0.43	0.43	Chennai ST
29.	28A	Non-payment of Service Tax	0.30	0.30	0.30	Bengaluru ST
30.	31A	Non-payment of Service Tax	0.10	0.10	0.10	Raipur
31.	32A	Non-payment of Service Tax	0.15	0.11		Delhi ST
32.	33A	Non-payment of Service Tax	0.13	0.13		Vadodara I
33.	35A	Non-payment of Service Tax	0.40	0.40	0.40	Hyderabad IV
34.	36A/20 12-13	Non-payment of Service Tax	0.37	0.37	0.37	Mumbai ST I
35.	8B	Short payment of Service Tax	1.71	1.71	1.71	Hyderabad II
36.	9B	Short payment of Service Tax	0.11	0.11	0.11	Delhi III
37.	15B	Short payment of Service Tax	0.16	0.16	0.16	Mumbai ST II
38.	30B	Short payment of Service Tax	0.58	0.58	0.58	Hyderabad II
39.	35B	Short payment of Service Tax	0.46	0.46		Jamshedpur
40.	47B	Short payment of Service Tax	0.17	0.17	0.17	Jamshedpur

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Sl. No.	DAP No.	Brief Subject	Amount Objected	Amount Accepted	Amount Recovered	Name of Commissionerate
41.	48B	Short payment of Service Tax	2.37	2.37	2.08	Ghaziabad
42.	12A	Short payment of Service Tax	0.11	0.11		Patna
43.	13A	Short payment of Service Tax	0.25	0.25	0.25	Delhi ST
44.	17A	Short payment of Service Tax	5.32	5.32		Mumbai ST II
45.	22A	Short payment of Service Tax	0.20	0.20		Chennai ST
46.	24A	Irregular availing/utilisation of Cenvat credit	1.12	1.12		Salem
47.	4B	Irregular availing/utilisation of Cenvat credit	0.16	0.16	0.16	Delhi ST
48.	7B	Irregular availing/utilisation of Cenvat credit	0.09	0.09	0.09	Hyderabad II
49.	18B	Irregular availing/utilisation of Cenvat credit	0.34	0.34		Kolkata ST
50.	21B	Irregular availing/utilisation of Cenvat credit	13.34	13.34		Bhubaneswar II
51.	26B	Irregular availing/utilisation of Cenvat credit	0.16	0.16	0.16	Delhi ST
52.	31B	Irregular availing/utilisation of Cenvat credit	5.10	5.10		Hyderabad IV
53.	32B	Irregular availing/utilisation of Cenvat credit	0.38	0.38	0.38	Hyderabad I
54.	33B	Irregular availing/utilisation of Cenvat credit	0.16	0.16	0.16	Delhi ST
55.	36B	Irregular availing/utilisation of Cenvat credit	3.67	3.67		Kanpur
56.	38B	Irregular availing/utilisation of Cenvat credit	1.66	1.66	1.66	Mumbai ST II
57.	43B	Irregular availing/utilisation of Cenvat credit	0.32	0.32		Ahmedabad ST
58.	44B	Irregular availing/utilisation of Cenvat credit	0.35	0.35	0.35	Mumbai II

Sl. No.	DAP No.	Brief Subject	Amount Objected	Amount Accepted	Amount Recovered	Name of Commissionerate
59.	45B	Irregular availing/utilisation of Cenvat credit	5.72	5.72		Mumbai ST I
60.	6A	Irregular availing/utilisation of Cenvat credit	2.80	2.80		Calicut
61.	10A	Irregular availing/utilisation of Cenvat credit	0.10	0.10	0.10	Delhi ST
62.	11A	Irregular availing/utilisation of Cenvat credit	0.13	0.13	0.13	Delhi ST
63.	14A	Irregular availing/utilisation of Cenvat credit	1.09	1.09		Delhi ST
64.	19A	Irregular availing/utilisation of Cenvat credit	1.04	1.04	1.04	Mumbai ST I
65.	27A	Irregular availing/utilisation of Cenvat credit	0.27	0.27		Mangalore
66.	12B	Non-payment of Interest	2.27	2.27		Kolkata ST
67.	14B	Non-payment of Interest	0.73	0.73	0.73	Pune III
68.	25B	Non-payment of Interest	0.18	0.18	0.18	Chandigarh I
69.	40B	Non-payment of Interest	0.78	0.78		Kolkata ST
70.	42B	Non-payment of Interest	0.61	0.61	0.60	Calicut
71.	46B	Non-payment of Interest	0.11	0.11	0.11	Delhi ST
72.	16B	Incorrect availing of exemption	0.35	0.35	0.35	Goa
73.	22B	Incorrect availing of exemption	0.23	0.23		Mangalore
74.		Small money value observations which were accepted by the Department and rectificatory action taken but not converted into Draft Audit Paragraphs	8.97	8.97	7.89	
		Total	108.21	108.03	26.26	

Appendix III

(Reference: Paragraph 7.2)

(₹ in Crore)

Sl. No.	DAP No.	Brief Subject	Amount Objected	Amount Accepted	Amount Recovered	Name of Commissionerate
1.	1D	Internal Audit Party did not detect the lapse	5.17	5.17	5.17	Cochin
2.	2D	Internal Audit Party did not detect the lapse	0.68	0.68		Rajkot
3.	4D	Internal Audit Party did not detect the lapse	0.14	0.14	0.14	Bengaluru ST
4.	5D	Internal Audit Party did not detect the lapse	0.12	0.12	0.12	Chennai ST
5.	6D	Internal Audit Party did not detect the lapse	0.11	0.11	0.11	Chennai III
6.	7D	Internal Audit Party did not detect the lapse	1.98	1.98		Salem
7.	8D	Internal Audit Party did not detect the lapse	0.17	0.17	0.17	Tiruchirapalli
8.	9D	Internal Audit Party did not detect the lapse	0.74	0.74	0.23	Bolpur
9.	12D	Internal Audit Party did not detect the lapse	18.99	18.99	18.99	Hyderabad IV
10.	13D	Internal Audit Party did not detect the lapse	17.96	17.96		Ahmedabad III
11.	14D	Internal Audit Party did not detect the lapse	0.18	0.18		Surat II
12.	15D	Internal Audit Party did not detect the lapse	0.21	0.21		Jamshedpur
13.	16D	Internal Audit Party did not detect the lapse	0.18	0.18		Patna
14.	17D	Internal Audit Party did not detect the lapse	0.14	0.14		Chennai ST
15.	24D	Internal Audit Party did not detect the lapse	4.03	4.03		Delhi ST

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Sl. No.	DAP No.	Brief Subject	Amount Objected	Amount Accepted	Amount Recovered	Name of Commissionerate
16.	25D	Internal Audit Party did not detect the lapse	9.54	9.54		Kolkata ST
17.	29D	Internal Audit Party did not detect the lapse	0.3	0.3	0.3	Bolpur
18.	32D	Internal Audit Party did not detect the lapse	0.19	0.19	0.19	Vapi
19.	33D	Internal Audit Party did not detect the lapse	0.66	0.66	0.66	Cochin
20.	35D	Internal Audit Party did not detect the lapse	2.02	2.02		Delhi ST
21.	50D	Internal Audit Party did not detect the lapse	2.39	2.09		Delhi ST
22.	54D	Internal Audit Party did not detect the lapse	0.1	0.1	0.1	Delhi ST
23.	55D	Internal Audit Party did not detect the lapse	0.37	0.37	0.37	Delhi ST
24.	60D	Internal Audit Party did not detect the lapse	0.29	0.29	0.29	Jaipur I
25.	61D	Internal Audit Party did not detect the lapse	0.12	0.12		Jaipur I
26.	63D	Internal Audit Party did not detect the lapse	13.63	13.63		Delhi ST
27.	64D	Internal Audit Party did not detect the lapse	0.15	0.15	0.15	Bengaluru ST
28.	67D	Internal Audit Party did not detect the lapse	1.14	1.14		Delhi ST
29.	69D	Internal Audit Party did not detect the lapse	0.18	0.18	0.18	Hyderabad II
30.	76D	Internal Audit Party did not detect the lapse	1.39	1.39	1.14	Kolkata ST
31.	77D	Internal Audit Party did not detect the lapse	0.12	0.12	0.12	Bolpur
32.	79D	Internal Audit Party did not detect the lapse	0.24	0.24		Kolkata ST

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Sl. No.	DAP No.	Brief Subject	Amount Objected	Amount Accepted	Amount Recovered	Name of Commissionerate
33.	80D	Internal Audit Party did not detect the lapse	18.07	18.07		Kolkata ST
34.	82D	Internal Audit Party did not detect the lapse	0.15	0.15	0.15	Chennai III
35.	84D	Internal Audit Party did not detect the lapse	0.13	0.13	0.13	Calicut
36.	89D	Internal Audit Party did not detect the lapse	0.56	0.45		Ahmedabad III
37.	93D	Internal Audit Party did not detect the lapse	0.21	0.21	0.21	Delhi ST
38.	95D	Internal Audit Party did not detect the lapse	0.83	0.83	0.39	Surat II
39.	10D	Internal Audit not conducted	1.85	1.85		Bolpur
40.	11D	Internal Audit not conducted	0.19	0.19	0.19	Kolkata ST
41.	20D	Internal Audit not conducted	9.43	9.43		Kolkata ST
42.	26D	Internal Audit not conducted	0.19	0.19	0.19	Jaipur I
43.	27D	Internal Audit not conducted	0.12	0.12	0.12	Bengaluru LTU
44.	34D	Internal Audit not conducted	0.56	0.56	0.56	Noida
45.	36D	Internal Audit not conducted	0.13	0.13	0.13	Delhi ST
46.	43D	Internal Audit not conducted	0.61	0.61		Kolkata ST
47.	44D	Internal Audit not conducted	0.43	0.43	0.1	Kolkata ST
48.	45D	Internal Audit not conducted	3.79	3.79		Kolkata ST
49.	47D	Internal Audit not conducted	0.16	0.16	0.16	Kolkata ST
50.	48D	Internal Audit not conducted	0.26	0.26		Kolkata ST
51.	49D	Internal Audit not conducted	0.61	0.61		Bhubaneswar I
52.	51D	Internal Audit not conducted	0.12	0.12	0.12	Delhi ST

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Sl. No.	DAP No.	Brief Subject	Amount Objected	Amount Accepted	Amount Recovered	Name of Commissionerate
53.	52D	Internal Audit not conducted	0.13	0.13	0.13	Delhi ST
54.	53D	Internal Audit not conducted	0.13	0.13	0.13	Delhi ST
55.	56D	Internal Audit not conducted	0.25	0.25	0.25	Delhi ST
56.	57D	Internal Audit not conducted	0.2	0.2	0.2	Delhi ST
57.	68D	Internal Audit not conducted	3.56	3.56		Delhi ST
58.	71D	Internal Audit not conducted	1.35	1.35		Delhi ST
59.	74D	Internal Audit not conducted	0.41	0.41	0.41	Mumbai ST I
60.	78D	Internal Audit not conducted	0.36	0.36		Kolkata ST
61.	81D	Internal Audit not conducted	0.48	0.48		Kolkata ST
62.	88D	Internal Audit not conducted	0.53	0.53	0.53	Bengaluru ST
63.	94D	Internal Audit not conducted	1.41	1.41	1.41	Delhi ST
64.	18D	Broadening of Service Tax Base	10.93	10.93		Chennai ST
65.	37D	Broadening of Service Tax Base	0.11	0.11	0.11	Hyderabad I
66.	38D	Broadening of Service Tax Base	0.1	0.1	0.1	Hyderabad I
67.	39D	Broadening of Service Tax Base	0.09	0.09	0.09	Hyderabad II
68.	41D	Broadening of Service Tax Base	0.76	0.76	0.21	Raigad
69.	23D	Failure of Preliminary Scrutiny of Return	1.26	1.26	1.26	Hyderabad II
70.	28D	Failure of Preliminary Scrutiny of Return	0.19	0.19	0.19	Kolhapur
71.	75D	Failure of Preliminary Scrutiny of Return	0.34	0.34	0.34	Mumbai ST I
72.	83D	Failure of Preliminary Scrutiny of Return	0.33	0.33	0.23	Chennai III
73.	90D	Failure of Preliminary Scrutiny of Return	0.1	0.1		Ahmedabad III

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Sl. No.	DAP No.	Brief Subject	Amount Objected	Amount Accepted	Amount Recovered	Name of Commissionerate
74.	19D	Incorrect payment of Service Tax	0.27	0.27	0.27	Hyderabad IV
75.	92D	Irregular closure of Anti-evasion case	0.11	0.11		Mumbai ST II
		Total	145.43	145.02	36.74	