

ANNEXURES
&
GLOSSARY

Annexure - I

Paragraph 4.7

(Short levy of duties and registration fees due to undervaluation on sale deeds)

Sl. No.	Name of office	No. of Documents	Period of Registration	Rule/Act provision violated	Reasons for undervaluation	Tax effect (₹ in lakh)
1.	SR Ananthapur (Rural)	1	June 2011	Article 47-A of Schedule I-A to IS Act	Non-adoption of entire amount of consideration	0.81
2.	DR Chittoor	1	January 2014	Article 47-A of Schedule I-A to IS Act read with I.G. Procs. No.. MV1/20363-A/90, dated 10 August 1990	Non-adoption of higher value recited in previous transaction	1.37
3.	SR Kallur	1	April 2012	Article 47-A of Schedule I-A to IS Act	Adoption of incorrect rates of MV	7.64
4.	SR Pedagantyada	3	June 2011		Adoption of incorrect rates of MV	1.35
5.	DR SPSR Nellore	112	April 2013 to March 2014		Adoption of incorrect rates of MV	19.82
6.		1	August 2013		Adoption of incorrect rates of MV	0.70
7.	DR Vijayawada	11	December 2012 to March 2013	Article 47-A of Schedule I-A to IS Act read with I.G. Procs. No.. MV1/20363-A/90, dated 10 August 1990	Non-adoption of higher value recited in previous transactions	0.53
8.	SR Yemmiganur	1	August 2013	Article 47-A of Schedule I-A to IS Act	Adoption of incorrect rates	0.84
Total		131				33.06

Annexure - II

Paragraph 7.2.6

Short levy of water tax due to incorrect finalisation of demand

(₹ in lakh)

Sl. No.	Name of the Mandal	Period (Fasli years)	Total Extent (in acres)	Water tax to be levied	Water tax levied	Short levy
1	Bhimadole	1419 1420	25986.57	71.51	66.03	5.48
2	Bhimavaram	1422 1423	34400.15	51.60	47.55	4.05
3	Cherukupalli	1418 to 1422	93700.00	187.03	171.41	15.62
4	Ganapavaram	1421	10621.00	20.65	18.96	1.69
5	Gudur	1419 1421	62129.73	110.64	80.96	29.68
6	I Polavaram	1420	21632.00	42.19	41.58	0.61
7	Kaikaluru	1418 to 1420	7155.82	0.78	0	0.78
8	Kalla	1420 to 1423	76156.00	251.58	233.42	18.16
9	Nagaram	1416 to 1419 & 1421	77681.00	159.11	121.88	37.23
10	Nandivada	1414 to 1416	98084.42	262.26	252.47	9.79
11	Narasapuram	1420	23309.00	65.49	44.93	20.56
12	Pedapadu	1423	3651.00	5.48	3.82	1.66
13	Pedaparupudi	1419 1421	42235.64	84.47	83.29	1.18
14	Ramachandra-puram	1417 1420	42521.29	106.73	106.12	0.61
15	Razole	1419 1420	818.84	1.54	0	1.54
16	Tallarevu	1418 to 1420	10797.00	16.20	14.20	2.00
17	Undi	1423	43230.00	75.65	74.03	1.62
18	Veeravasaram	1420 to 1422	857.95	2.57	0	2.57
		Total	674967.41	1515.48	1360.65	154.83

Annexure - III

Paragraph 7.2.7

Short levy of water tax due to adoption of incorrect rate

(₹ in lakh)

Sl. No.	Name of the office	Extent (in acres)	Water tax to be levied	Water tax levied	Short levy
1	Ainavilli	4590.26	9.18	6.89	2.29
2	Allavaram	8638.49	17.28	12.96	4.32
3	Mummidivaram	6200.74	12.40	9.30	3.10
4	Uppalaguptam	13321.21	26.64	20.42	6.22
Total		32750.70	65.50	49.57	15.93

Annexure - IV

Paragraph 7.2.7

Short levy of water tax due to adoption of incorrect rate

(₹ in lakh)

Sl. No.	Name of the Office	Period (Fasli years)	Total Extent (in acres)	Water tax to be levied	Water tax levied	Short levy
1	Eluru	1419 to 1420	7677.74	13.44	12.93	0.51
2	Ghantasala	1416 to 1420	1078.91	3.78	0.69	3.09
Total			8756.65	17.22	13.62	3.60

Annexure-V

Paragraph 7.2.8

Non-levy of water tax due to adoption of incorrect area

(₹ in lakh)

Sl. No.	Name of the Office	Period (Fasli years)	Irrigated extent (in acres)	Water tax to be levied
1	Denduluru	1419 to 1421	1605.2	2.92
2	Undi	1419 to 1422	720.50	2.18
Total			2325.70	5.10

Annexure -VI
Paragraph 7.2.9

Non/ Short levy of interest on collected arrears of water tax

(₹ in lakh)

Sl. No.	Name of the office	Period (Fasli years)	WT Collections	Interest to be levied	Interest levied	Non/ Short levy
1	Atreyapuram	1420 to 1423	12.67	0.76	0.00	0.76
2	Bantumilli	1419 to 1421	141.66	8.50	0.00	8.50
3	Bapulapadu	1415 to 1421	148.67	8.92	0.00	8.92
4	Challapalli	1419 to 1421	32.25	1.93	0.00	1.93
5	Chebrolu	1418 to 1421	43.49	2.61	0.00	2.61
6	Duggirala	1419 to 1421	67.43	4.05	0.00	4.05
7	Elamanchili	1411 to 1421	108.84	6.53	0.00	6.53
8	Gannavaram	1419 to 1421	34.06	2.04	0.00	2.04
9	Ghantasala	1417 to 1421	97.40	5.84	0.00	5.84
10	Gudivada	1419 to 1421	56.87	3.41	0.00	3.41
11	Gudlavalleru	1419 to 1421	147.82	8.87	0.00	8.87
12	Guduru	1419 to 1421	174.37	10.46	0.00	10.46
13	Kaikaluru	1414 to 1421	387.26	23.24	0.00	23.24
14	Kalidindi	1414 to 1421	654.27	39.26	0.00	39.26
15	Kankipadu	1413 to 1421	54.94	3.30	0.00	3.30
16	Kapileshwarapuram	1417 to 1421	50.97	3.06	0.00	3.06
17	Karlapalem	1415 to 1421	101.81	6.11	0.00	6.11
18	Koduru	1419 to 1421	98.21	5.89	0.00	5.89
19	Kruthivennu	1416 to 1418	52.77	3.17	0.00	3.17
20	Machilipatnam	1419 to 1421	164.97	9.90	0.00	9.90
21	Mopidevi	1416 to 1419	68.03	4.08	0.00	4.08
22	Mudinepalli	1414 to 1421	592.09	35.53	0.00	35.53
23	Nagaram	1416 to 1421	105.54	6.33	0.00	6.33
24	Nagayalanka	1419 to 1421	99.37	5.96	0.00	5.96
25	Pamaru	1417 to 1421	60.41	3.62	0.00	3.62
26	Pamidimukkala	1416 to 1419	75.73	4.54	0.00	4.54
27	Peravali	1415 to 1418 1420 to 1423	102.82	6.17	0.00	6.17
28	Penamaluru	1419 to 1421	9.61	0.58	0.00	0.58
29	Pittalavanipalem	1419 to 1421	45.99	2.76	0.00	2.76
30	Ponnuru	1419 to 1422	113.63	6.82	0.00	6.82
31	Rayavaram	1419 to 1420	47.65	2.86	0.00	2.86
32	Repalle	1419	57.70	3.46	0.00	3.46
33	Sakhinetipalle	1420 to 1421	19.66	1.18	0.00	1.18
34	Thotlavalluru	1419 to 1421	16.90	1.01	0.00	1.01
35	Unguturu K	1411 to 1421	200.28	12.02	0.00	12.02
36	Vemuru	1414 to 1421	125.83	7.55	0.00	7.55
37	Vuyyuru	1419 to 1421	42.10	2.53	0.00	2.53
38	Ainavilli	1419 to 1421	31.40	1.88	0.05	1.83
39	Alamuru	1420 & 1421	26.03	1.56	0.39	1.17
40	Allavaram	1417 to 1421	132.83	7.97	0.19	7.78
41	Anaparthi	1417 to 1421	76.23	4.57	2.26	2.31
42	Attili	1421 & 1423	44.59	2.68	1.86	0.82
43	Bapatla	1419 & 1420	80.81	4.85	0.77	4.08

(₹ in lakh)

Sl. No.	Name of the office	Period (Fasli years)	WT Collections	Interest to be levied	Interest levied	Non/ Short levy
44	Bhimadole	1419 to 1423	76.49	4.59	3.98	0.61
45	Bhimavaram	1419, 1420 & 1422	135.21	8.11	5.80	2.31
46	Bikkavolu	1417 to 1419	60.28	3.62	1.32	2.30
47	Denduluru	1421 to 1423	74.97	4.50	1.86	2.64
48	Eluru	1419 to 1421	131.63	7.90	0.64	7.26
49	Ganapavaram	1418 to 1423	111.12	6.67	5.40	1.27
50	Iragavaram	1421 to 1423	29.71	1.78	0.34	1.44
51	Kakinada Rural	1419 to 1422	17.53	1.05	0.11	0.94
52	Karapa	1419 to 1422	75.06	4.50	2.57	1.93
53	Katrenikona	1417 to 1420	101.61	6.10	1.17	4.93
54	Kothapeta	1421	24.01	1.44	0.24	1.20
55	Mamidikuduru	1417 to 1421	43.80	2.63	0.31	2.32
56	Mandapeta	1417 to 1421	131.86	7.91	3.97	3.94
57	Mandavalli	1415 to 1421	548.77	32.93	0.68	32.25
58	Mogalthuru	1415 to 1423	124.34	7.46	2.48	4.98
59	Movva	1419 to 1421	82.98	4.97	0.25	4.72
60	Nandivada	1414 to 1421	698.86	41.93	0.50	41.43
61	Narasapuram	1420	26.42	1.59	0.22	1.37
62	Nidamaru	1417 to 1423	251.70	15.10	5.70	9.40
63	Palacoderu	1420 to 1423	57.31	3.44	1.58	1.86
64	Pedapadu	1418, 1420 to 1423	140.98	8.46	6.38	2.08
65	Pedaparupudi	1419 to 1421	51.14	3.07	0.11	2.96
66	Penumantra	1414 to 1423	48.02	2.88	1.86	1.02
67	Razole	1419 & 1421	59.96	3.60	1.95	1.65
68	Ramachandrapuram	1417 to 1420	130.40	7.82	1.73	6.09
69	Tanuku	1418 to 1422	90.99	5.46	1.75	3.71
70	Samalkot	1417 to 1422	178.10	10.69	5.26	5.43
71	Undrajavaram	1420, 1421 & 1423	29.62	1.78	1.01	0.77
72	Unguturu WG	1418 to 1423	241.30	14.48	9.05	5.43
Total			8580.13	514.82	73.74	441.08

Annexure -VII

Paragraph 7.2.10

Lack of control / monitoring

(₹ in lakh)

Sl. No.	Name of office	Fasli year	Arrears of Water tax to the end of the previous fasli year	Arrears of Water tax at the beginning of the fasli year	Elimination of water tax
1	Kajuluru	1416	119.35	78.54	40.81
2	Ramachandrapuram	1417	118.37	81.51	36.86
	Total		237.72	160.05	77.67

GLOSSARY	
AA	Assessing Authority
AC	Assistant Commissioner
ACTO	Assistant Commercial Tax Officer
ADMG	Assistant Director of Mines and Geology
AG	Accountant General
AGPA	Agreement of sale cum General Power of Attorney
AIG	Assistant Inspector General
AMC	Annual Maintenance Contract
AO	Audit Officer
AP	Andhra Pradesh
APFC	Andhra Pradesh Financial Code
APGST	Andhra Pradesh General Sales Tax
APIIC	Andhra Pradesh Industrial Infrastructure Corporation
APMMC	Andhra Pradesh Minor Mineral Concession
APMVT	Andhra Pradesh Motor Vehicles Taxation
APMV	Andhra Pradesh Motor Vehicles
APRR	Andhra Pradesh Revenue Recovery Act
AP SWAN	Andhra Pradesh State Wide Area Network
APTDC	Andhra Pradesh Tourism Development Corporation
APVAT	Andhra Pradesh Value Added Tax
BE	Budget Estimates
BSO	Board's Standing Orders
CARD	Computer-aided Administration of Registration Department
CCLA	Chief Commissioner of Land Administration
CCT	Commissioner of Commercial Taxes
CDSC	Computerised Dealer Service Centre
CFST	Citizen Friendly Services of Transport Department
CGG	Centre for Good Governance
CIGR	Commissioner and Inspector General of Registration and Stamps
CMV Rules	Central Motor Vehicle Rules, 1989
CSC	Citizen Service Centre
CST	Central Sales Tax
CST (R&T) Rules	Central Sales Tax (Registration and Turnover) Rules, 1957
CT	Census Town
CT	Commercial Taxes
CTD	Commercial Taxes Department
CTO	Commercial Tax Officer
DC	Deputy Commissioner
DC	District Collector
DC (CT)	Deputy Commissioner (Commercial Taxes)
DCB	Demand Collection and Balance
DCTO	Deputy Commercial Tax Officer

DD	Demand Draft
DD	Draft Declaration
DDMG	Deputy Director of Mines and Geology
DGPA	Development Agreement cum General Power of Attorney
DIC	District Industries Centre
DIG	Deputy Inspector General
DLNC	District Level Negotiations Committee
DLPO	Division Level Panchayat Officer
DMG	Director of Mines and Geology
DMU	Debt Management Unit
DR	District Registrar
DTC	Deputy Transport Commissioner
E&RSA	Economic and Revenue Sector Audit
EOU	Export Oriented Unit
FC	Fitness Certificate
FEC	Final Eligibility Certificate
FM	Facility Management
GDS	Godavari Delta System
GIS	Goods Information System
GO	Government Order
GP	Gram Panchayat
GPA	General Power of Attorney
HSN	Harmonised System of Nomenclature
IBM	Indian Bureau of Mines
IDEA	Interactive Data Extraction and Analysis
IR	Inspection Report
IS Act	Indian Stamp Act, 1899
IST	Inter State Wing
IT	Information Technology
ITC	Input Tax Credit
JC	Joint Commissioner
KDS	Krishna Delta System
LD	Linzer Dusenthal
LPG	Liquified Petroleum Gas
LTU	Large Taxpayer Unit
MIS	Management Information System
MMDR Act	Mines and Minerals (Development and Regulation) Act, 1957
MRA	Mineral Revenue Assessment
MRO	Mandal Revenue Officer
MT	Metric Tonne
MV	Market Value
MV Act	Motor Vehicles Act, 1988
MVI	Motor Vehicles Inspector
NALA Act	Non-Agricultural Lands Assessment Act, 1963
NSP	Nagarjuna Sagar Project
OG	Out Growth

P&E	Prohibition and Excise
P&ES	Prohibition and Excise Superintendent
P&L	Profit and Loss
PA	Power of Attorney
PAN	Permanent Account Number
PN	Preliminary Notification
PV	Preliminary Valuation
RCC	Reinforced Cement Concrete
RDO	Revenue Divisional Officer
RFP	Request for Proposal
RTA	Regional Transport Authority
RTO	Regional Transport Officer
SARFAESI Act	Securitisation and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002
SDC	Special Deputy Collector
SEZ	Special Economic Zone
SLNC	State Level Negotiations Committee
SMS	Short Message Service
SQL	Structured Query Language
SR	Sub-Registrar
SRS	System Requirement Specifications
STAT	Sales Tax Appellate Tribunal
STQC	Standardisation, Testing and Quality Certification
TBP	Tungabhadra Project
TC	Transport Commissioner
TCS	Tata Consultancy Services
TDS	Tax Deducted at Source
TCS	Toddy Co-operative Society
TFT	Tree For Tapper
TIN	Taxpayer Identification Number
TOT	Turnover Tax
URS	User Requirement Specifications
V&E	Vigilance and Enforcement
VAT	Value Added Tax
VATIS	Value Added Tax Information System
VCR	Vehicle Check Report
VRO	Village Revenue Officer
w.e.f.	with effect from
WP	Writ Petition

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