

ANNEXURES

ANNEXURE- I
(Refer paragraph: 1.8)
Audit Planning

| Department | Total no. of auditable unit | No. of units planned | No. of units audited |
|------------------------------|------------------------------------|-----------------------------|-----------------------------|
| Commercial Taxes | 63 | 40 | 40+1* |
| Excise | 51 | 39 | 39 |
| Land Revenue | 839 | 108 | 97 |
| Transport | 49 | 35 | 35 |
| Stamps and Registration fees | 140 | 39 | 39+1* |
| Mines | 48 | 35 | 35 |
| Total | 1190 | 296 | 287 |

* One low risk unit was taken in the performance audit on 'Levy and collection on Entry tax' (Commercial Taxes Department) and one medium (Stamps and Registration fees) was taken on the basis of complain case.

ANNEXURE-II (Table-I)
(Refer paragraph: 2.3.11.1)
Suppression of sales turnover detected from the dealer's records

| Sl No. | Name of the Circle | Name of the dealer/ TIN | Period | Commodity Rate (in per cent) | Actual sale | Sale accounted for | Value suppressed | Tax | Interest @1.5 per cent per month Penalty | Total | Difference found in |
|--------|--------------------|--|---------|--|-------------|-----------------------|---------------------|---------|---|----------|---|
| 1 | Bhagalpur | M/s Yadav Traders/ 10521852095 | 2012-13 | <u>Cement</u> and <u>Iron & Steel</u> 13.5 and 5 | 4857791 | 117110 | 4740681 | 389368 | <u>134332</u> 1168104 | 1691804 | RT-III of 2011-12 and 2012-13. |
| 2 | Darbhanga | M/s Raghav Civcon Pvt. Ltd./ 10384982088 | 2010-11 | <u>Iron, Sand</u> & <u>Cement</u> 4 & 12.5 | 74461042 | 70467353 | 3993689 | 197089 | <u>109384</u> 591267 | 897740 | RT-III and C- II and Payment Certificate. |
| 3 | Gaya | M/s Daya Engineering works Pvt Ltd/ 10200373046 | 2013-14 | <u>PSC</u> <u>sleeper</u> 13.5 | 295442977 | 272533958 | 22909019 | 3092718 | <u>603080</u> 9278154 | 12973952 | RT-3 and profit and loss account |
| | | M/s Rohit Construction Prop Sunil Kumar Singh/10205254021 | 2012-13 | <u>Sand</u> 5 | 34391000 | 0 | 34391000 | 1719550 | <u>644869</u> 5158650 | 7523069 | VR-IV & Report of mining office |
| | | M/s Ajay Kumar/ 10204807013 | 2013-14 | <u>Sand</u> 5 | 127861256 | 0 | 127861256 | 2443113 | <u>552879</u> 7329339 | 10325331 | Return detail & Report of mining office |

(Amount in ₹)

| | | | | | | | | | | | |
|--------------|------------------|---|---------|-----------------------|------------------|------------------|------------------|-----------------|-----------------------------|-----------------|---|
| 4 | Hajipur | M/s Neha Goods Carrier/ 10294863048 | 2011-12 | Stone chips 5 | 2571967 | 0 | 2571967 | 128598 | 50153 385794 | 564545 | Sale invoice of selling dealer. |
| | | M/s Shree Sai Baba Plasto Products Pvt. Ltd./ 10294586019 | 2011-12 | Furniture 13.5 | 25227075 | 23374045 | 25227075 | 250159 | 52533 750477 | 1053169 | RT-III and balance sheet. |
| | | M/s Savitri devi Automobiles pvt. Ltd./ 10294918038 | 2012-13 | Motor Vehicle 13.5 | 143663510 | 129617352 | 143663510 | 1896231 | 398208 5688693 | 7983132 | RT-III and TAR-IV |
| 5 | Muzaffarpur West | M/s Shashi Kumar Singh/ 10306063082 | 2012-13 | Work contractor 5 | 2166704 | 0 | 2166704 | 108335 | 37375 325005 | 470715 | RT-I and contract & profit and loss account |
| 6 | Patna City West | M/s IND swift Ltd/ 10083850047 | 2012-13 | Medicine 5 | 34527678 | 30687479 | 34527678 | 192010 | 69123 576030 | 837163 | RT-3,TAR and CST return |
| 7 | Patna South | M/s Sonali Equipment Auto Pvt. Ltd./ 10127392082 | 2011-12 | Auto Parts 5 | 6742407 | 5736905 | 6742407 | 50275 | 21869 150825 | 222969 | RT-III and TAR. |
| Total | | | | | 751913407 | 532534202 | 751913407 | 10467446 | 2673805 31402338 | 44543589 | |

ANNEXURE-II (Table-2)
(Refer Paragraph: 2.3.11.1)
Suppression of purchase turnover detected from the dealer's records

(Amount in ₹)

| Sl No. | Name of the Circle | Name of the dealer/ TIN | Period | Commodity Rate (in per cent) | Actual purchase | Purchase accounted for | Value suppressed | Tax | Interest @1.5 per cent per month Penalty | Total | Difference found in |
|--------|--------------------|--|---------|--|-----------------|------------------------|------------------|---------|--|----------|---------------------------|
| 1 | Barh | M/s Bharat Wagon & Engineering Co. Ltd./ 10020042092 | 2013-14 | <u>Iron & steel</u> 5 | 298999487 | 193145766 | 105853721 | 5292686 | <u>952683</u> 15878058 | 22123427 | RT-III and suvidha detail |
| | | M/s TRF Limited/ 10021567030 | 2013-14 | <u>Works-contractor</u> 5 | 170081503 | 154643553 | 15437950 | 771897 | <u>150520</u> 2315691 | 3238108 | RT-III and suvidha detail |
| | | M/s Power machines India ltd./10020884052 | 2013-14 | <u>Works-contractor</u> 13.5 | 2588032 | 0 | 2588032 | 349384 | <u>68130</u> 1048152 | 1465666 | VR-IV and suvidha detail |
| 2 | Darbhanga | M/s Fashion Suiting Pvt. Ltd./10384313079 | 2010-11 | <u>Hosiery & Readymade</u> 4 & 12.5 | 7906148 | 815639 | 7090509 | 494563 | <u>267064</u> 1483689 | 2245316 | RT-III and D-V |
| 3 | Gaya | M/s Poddar Hyundai/ 10204292040 | 2013-14 | <u>Four wheeler</u> 13.5 | 92465257 | 83632561 | 8832696 | 1192414 | <u>232521</u> 3577242 | 5002177 | RT-III and suvidha detail |
| | | M/s A B Enterprises/ 10201387084 | 2013-14 | <u>Motorcycles</u> 13.5 | 40605919 | 37517047 | 3088872 | 416998 | <u>81315</u> 1250994 | 1749307 | RT-III and suvidha detail |
| | | M/s Nitish Coal Depot/ 10206938094 | 2013-14 | <u>Coal</u> 5 | 32947658 | 0 | 32947658 | 1647383 | <u>321240</u> 4942149 | 6910772 | RT-III and Road permit |
| 4 | Forbesganj | M/s Kali Traders/ 10441564031 | 2012-13 | <u>Hardware</u> 13.5 | 3363269 | 1417345 | 1945924 | 262700 | <u>82750</u> 788100 | 1133550 | RT-III and suvidha detail |
| 5 | Hajipur | M/s Savitri devi automobile ltd./10294918038 | 2013-14 | <u>Four wheeler</u> 13.5 | 83808681 | 78100579 | 5708102 | 770593 | <u>161824</u> 2311779 | 3244196 | RT-III and suvidha detail |

| | | | | | | | | | | | |
|----|---------------------|--|---------|---|------------|------------|-----------|----------|-------------------------------|-----------|---|
| | | M/s Sneha automobile/ 10290904019 | 2013-14 | <u>Automobile & Accessories</u> 13.5 | 15704288 | 15099263 | 605025 | 81678 | <u>17152</u> 245034 | 343864 | RT-III and suvidha detail |
| | | M/s Sunil Tubes/ 10290185055 | 2013-14 | <u>Pipe</u> 5 | 200737534 | 197276739 | 3460795 | 173040 | <u>35041</u> 519120 | 727201 | RT-III and suvidha detail |
| 6 | Muzaffarpur West | M/s Hindustan tyre company/10300786088 | 2012-13 | <u>Tyre</u> 13.5 | 4532239 | 2457844 | 2074395 | 280043 | <u>92414</u> <u>840129</u> | 1212586 | RT-III and suvidha detail |
| 7 | Patliputra | M/s Parley Biscuit Pvt. Ltd./ 10305416092 | 2011-12 | <u>Biscuit</u> 13.5 | 284153599 | 276503247 | 7650352 | 1032797 | <u>364061</u> 3098391 | 4495249 | RT-III and TAR |
| | | M/s Hindustan Coca Cola Beverages Pvt. Ltd./ 10050081052 | 2012-13 | <u>Beverages</u> 13.5 | 407735400 | 308127513 | 99607887 | 13447065 | <u>3832413</u> 40341195 | 57620673 | RT-III, TAR and Trading Account |
| 8 | Patna City East | M/s Jai ram plywood Pvt. Ltd./10060316007 | 2012-13 | <u>Plywood</u> 5 | 9754477 | 6989935 | 2764542 | 138227 | <u>44578</u> 414681 | 597486 | RT-III and suvidha detail |
| | | M/s Bajrang Saw Industries/10060401076 | 2012-13 | <u>Plywood</u> 5 | 10388066 | 8406182 | 1981884 | 99094 | <u>31958</u> 297282 | 428334 | RT-III and suvidha detail |
| 9 | Patna City West | M/s Redington India Ltd./ 10080788051 | 2011-12 | <u>Computer & spares</u> 5 | 814679130 | 787857729 | 26821401 | 1341070 | <u>402321</u> 4023210 | 5766601 | RT-III, TAR and Trading Account |
| | | M/s Fuji films india pvt. Ltd./10083370002 | 2012-13 | <u>Medical equipment & photographic</u> 5 & 13.5 | 1601899516 | 1452910184 | 148989332 | 7449466 | <u>2402452</u> 22348398 | 32200316 | RT-III, Trading account and consumption statement of road permit (Suvidha). |
| 10 | Patna Special | M/s Punj Lloyd Ltd./ 10010945002 | 2010-11 | <u>Works Contractor</u> 12.5 | 99645669 | 97742275 | 1903394 | 104051 | <u>32776</u> 312153 | 448980 | RT-III and suvidha detail. |
| | | | | | 327938859 | 0 | 327938859 | 40992357 | <u>21520987</u> 122977071 | 185490415 | RT-III and TAR |

| | | | | | | | | | | | |
|--------------|--------|--|---------|---------------------|-------------------|-------------------|------------------|-----------------|-------------------------------------|------------------|------------------------------|
| 11 | Purnea | M/s Usha motors/ 10493659020 | 2013-14 | Motorcycle 13.5 | 426685303 | 416899923 | 9785380 | 1321026 | <u>237785</u> 3963078 | 5521889 | RT-III and suvidha detail |
| | | M/s Shree Lakhi Metals & Steels Pvt Ltd/ 10494474057 | 2013-14 | Iron & steel 5 | 248559033 | 235445136 | 13113897 | 655695 | <u>137695</u> 1967085 | 2760475 | RT-III and suvidha detail |
| | | M/s Jakir Husain/ 10496999030 | 2013-14 | Stone Chips 13.5 | 23146130 | 19172150 | 3973980 | 536487 | <u>112662</u> 1609461 | 2258610 | RT-III and suvidha detail |
| | | M/s Rahul Trade wing Pvt Ltd/10495160091 | 2013-14 | Iron & Steel 5 | 484877245 | 481278064 | 3599181 | 179959 | <u>37791</u> 539877 | 757627 | RT-III and suvidha detail |
| Total | | | | | 5693202442 | 4855438674 | 837763768 | 79030673 | 31620133 237092019 | 347742825 | |

ABSTRACT

(Amount in ₹)

| Table | Caption | Actual sale/ purchase | Sale/Purchase accounted for | Value suppressed | Short Levy | | | |
|--------------|----------------------------|--------------------------|--------------------------------|---------------------|-----------------|-----------------|------------------|------------------|
| | | | | | Tax | Interest | Penalty | Total |
| 1 | Suppression of Sale | 751913407 | 532534202 | 219379205 | 10467446 | 2673805 | 31402338 | 44543589 |
| 2 | Suppression of Purchase | 5693202442 | 4855438674 | 837763768 | 79030673 | 31620133 | 237092019 | 347742825 |
| Total | | 6445115849 | 5387972876 | 1057142973 | 89498119 | 34293938 | 268494357 | 392286414 |

ANNEXURE-III (Table-1)
(Refer paragraph: 2.3.11.2)
Suppression of sales turnover detected during cross-verification of purchase and sales figures

| Sl. No. | Name of the Circle | Name of the dealer/TIN | Period | Actual Sale accounted for | Suppression | Tax | Penalty | Interest | Total | Remarks |
|---------|--------------------|--|---------|---|--------------------|------------------|-------------------|------------------|-------------------|--|
| 1 | Barh | M/s R.A. Trading/10021721002 | 2011-12 | 7266032 | 7266032 | 363302 | 1089906 | 136238 | 1589446 | Cross-verification of the purchase amount shown by a dealer with the sale figures shown by another dealer registered in the state. |
| | | | 2012-13 | Nil | 6663882 | 333194 | 999582 | 64974 | 1397750 | |
| | | | 2013-14 | 8843584 | 8843584 | 442179 | 1326537 | 86225 | 1854941 | |
| 2 | Begusarai | M/s Phoenix engicon/ 10365632014 | 2013-14 | 4388100 | 4388100 | 219405 | 658215 | 44430 | 922050 | |
| | | | 2013-14 | 81327938 | 18163248 | 908162 | 2724486 | 183903 | 3816551 | |
| 3 | Forbesganj | M/s Jai Mata Dee Construction/ 10440618087 | 2011-12 | 5824652 | 5824652 | 291233 | 873699 | 148528 | 1313460 | |
| | | | 2012-13 | 9086758 | 9086758 | 454338 | 1363014 | 149931 | 1967283 | |
| 4 | Hajipur | M/s Excel Paper Packaging Pvt. Ltd./10294843034 | 2013-14 | 27050771 | 2729204 | 136460 | 409380 | 26610 | 572450 | |
| | | | 2011-12 | 34105489 | 34105489 | 4604241 | 13812723 | 1622995 | 20039959 | |
| 6 | Patna City West | M/s Vaishnavi construction/ 10083752056 | 2012-13 | 5311491 | 5311491 | 265575 | 796725 | 83656 | 1145956 | |
| | | | 2011-12 | Nil | Nil | Nil | Nil | Nil | Nil | |
| 7 | Patliputra | M/s Nokia India Ltd./ 10050394071 | 2011-12 | 937652197 | 22218366 | 1110918 | 3332754 | 366603 | 4810275 | |
| | | | 2012-13 | 19830697315 | 19208022798 | 768320912 | 2304962736 | 213209059 | 3286492707 | |
| 8 | Patna Special | M/s Ruchi Soya Industries Ltd./10010463051 | 2012-13 | 313719101 | 24026917 | 1201346 | 3604038 | 378423 | 5183807 | |
| | | | 2012-13 | 839012642 | 14000020 | 700001 | 2100003 | 231000 | 3031004 | |
| | | Total | | 22110949952 2740299411 | 19370650541 | 779351266 | 2338053798 | 216732575 | 3334137639 | |

ANNEXURE-III (Table-2)
(Refer: Paragraph- 2.3.11.2)

Suppression of purchase turnover detected during cross-verification of purchase and sales figures

| Sl. No. | Name of the Circle | Name of the dealer/TIN | Period | Actual purchase purchase accounted for | Concealment | Tax | Penalty | Interest | Total | Difference found in (Amount in ₹) |
|---------|--------------------|---|---------|--|-------------|---------|---------|----------|---------|--|
| 1 | Darbhanga | M/s Amit General Stores/10386463004 | 2012-13 | <u>5059979</u> 1158205 | 3901774 | 337698 | 1013094 | 111440 | 1462232 | RT-I, Box-C & TAR |
| | | M/s Door-Darshan/10380298055 | 2012-13 | <u>4700666</u> Nil | 4700666 | 634590 | 1903770 | 209414 | 2747774 | Sale/Purchase figure in TAR of two dealers |
| | | M/s Malti Singh/10385526064 | 2012-13 | <u>12915989</u> Nil | 12915989 | 1743658 | 5230974 | 575407 | 7550039 | VR-IV & TAR |
| | | M/s P & P Enterprises/10385316059 | 2012-13 | <u>10096254</u> 4163856 | 5932398 | 296620 | 889860 | 97884 | 1284364 | RT-I, Box-C & TAR |
| 2 | Madhubani | M/s Govind Jha/10413942092 | 2011-12 | <u>6875332</u> Nil | 6875332 | 343767 | 1031301 | 177899 | 1552967 | RT-I & TAR |
| | | M/s Shiv Traders/10410299088 | 2012-13 | <u>25905868</u> 22739081 | 3166787 | 158339 | 475017 | 54627 | 687983 | RT-III & TAR |
| | | M/s Sri Binay Prasad/10410453027 | 2012-13 | <u>4386799</u> Nil | 4386799 | 219340 | 658020 | 75672 | 953032 | Sale/Purchase figure in TAR of two dealers |
| | | M/s Satya Deo Construction /10415126009 | 2012-13 | <u>3121280</u> 393690 | 2727590 | 136379 | 409137 | 47051 | 592567 | RT-III & TAR |
| 3 | Muzaffarpur West | M/s Jay Mata Di Steel/10410361071 | 2012-13 | <u>32484197</u> 15906285 | 16577912 | 828895 | 2486685 | 285969 | 3601549 | Sale/Purchase figure in TAR of two dealers |
| | | M/s Tirhut Automobiles/10300047045 | 2010-11 | <u>55774584</u> <u>50984389</u> | 4790195 | 598774 | 1796322 | 323337 | 2718433 | Sale detail of Company and RT-III |

| | | | | | | | | | | |
|--------------|------------|---|---------|---|--------------------|------------------|------------------|-----------------|------------------|---|
| 4 | Patliputra | M/s B.S.F.C. Ltd./ 10050353040 | 2011-12 | <u>17950655513</u> 1176713587 | 16773941926 | 167739419 | 503218257 | 57870099 | 728827775 | RT-III, Box-C, TAR, Box-B |
| | | M/s Lanco Infratech Ltd. / 10050208025 | 2010-11 | <u>22312968</u> NIL | 22312968 | 892519 | 2677557 | 468572 | 4038648 | Sale details of IOCL, RT-III |
| | | | 2011-12 | <u>9545907</u> NIL | 9545907 | 477295 | 1431885 | 164667 | 2073847 | |
| 5 | Purnea | M/s Gammon India Ltd./ 10050198034 | 2010-11 | <u>397086674</u> 312284717 | 84801957 | 3392078 | 10176234 | 1780840 | 15349152 | Sale details of IOCL, RT-III & purchase details |
| | | M/s Chandra Prakash/ 10490470073 | 2010-11 | <u>8731288</u> Nil | 8731288 | 349251 | 1047753 | 193834 | 1590838 | VR-IV, RT-I & Sale details of IOCL |
| | | | 2011-12 | <u>5807442</u> Nil | 5807442 | 290372 | 871116 | 108895 | 1270383 | |
| Total | | | | <u>18555460740</u> <u>1584343810</u> | 16971116930 | 178438994 | 535316982 | 62545607 | 776301583 | |

ABSTRACT

(Amount in ₹)

| Table | Caption | Actual sale/ purchase | Sale/Purchase accounted for | Value suppressed | Short Levy | | | |
|--------------|----------------------------|--------------------------|--------------------------------|---------------------|------------------|-------------------|------------------|-------------------|
| | | | | | Tax | Interest | Penalty | |
| 1 | Suppression of Sale | 2211094952 | 2740299411 | 19370650541 | 779351266 | 2338053798 | 216732575 | 3334137639 |
| 2I | Suppression of Purchase | 18555460740 | 1584343810 | 16971116930 | 178438994 | 535316982 | 62545607 | 776301583 |
| Total | | 40666410692 | 4324643221 | 36341767471 | 957790260 | 2873370780 | 279278182 | 4110439222 |

ANNEXURE-IV
(Refer paragraph: 2.3.11.3)
Non-verification of the figures of inter-state purchase

| Sl No. | Name of the Circle | Name of the dealer/ TIN | Period | Commodity Rate (in per cent) | Actual purchase | Purchase accounted for | Value suppressed | Tax | Interest @1.5 per cent per month Penalty | Total |
|--------------|--------------------|--|---------|---|------------------|------------------------|------------------|----------------|---|-----------------|
| 1 | Gaya | M/s Ramnandi Automobiles Pvt. Ltd./10210058231 | 2011-12 | <u>Auto parts</u> 5 | 87178612 | 28875297 | 58303315 | 2915166 | <u>1093187</u> 8745498 | 12753851 |
| 2 | Darbhanga | M/s Vicky Motors/ 10386389088 | 2011-12 | <u>Motorcycle & Accessories</u> 13.5 | 2475251 | 1356335 | 1118916 | 151054 | <u>53246</u> 453162 | 657462 |
| 3 | Muzaffarpur West | M/s Shandilya Bajaj/10305090075 | 2010-11 | <u>Motorcycle</u> 12.5 | 86859034 | 83620409 | 3238625 | 404828 | <u>218607</u> 1214484 | 1837919 |
| 4 | Hajipur | M/s Saroj Kumar Nirala/10293622056 | 2010-11 | <u>Bitumen</u> 4 | 1880099 | 0 | 1880099 | 75204 | <u>55839</u> 225612 | 356655 |
| Total | | | | | 178392996 | 113852041 | 64540955 | 3546252 | <u>1420879</u> 10638756 | 15605887 |

ANNEXURE- V
(Refer Paragraph: 2.3.12.1)
Excess/Incorrect availing of Input Tax Credit (ITC)

| Sl. No. | Name of the Circle | Name of the dealer/TIN | Period | Purchase value on which ITC availed | ITC availed/ Allowed | Actual entitlement | Excess/ incorrect availing of ITC | Penalty Interest | Total | Nature of irregularities |
|---------|--------------------|--|---------|-------------------------------------|----------------------|--------------------|-----------------------------------|-------------------|----------|--|
| 1 | Begusarai | M/s Kaniska Carbons Pvt. Ltd./10360367077 | 2012-13 | 187698443 | 9653540 | 9566419 | 87121 | 261363 18295 | 366779 | Excess ITC allowed by the AA on electrical goods, spare and lubricant etc. |
| | | | 2013-14 | 166815430 | 8547821 | 8352169 | 195652 | 586956 24946 | 807554 | Excess ITC allowed by the AA on electrical goods, spare and lubricant etc. |
| 2 | Darbhanga | M/s Mahabir petro Products Pvt. Ltd./10360364070 | 2013-14 | 202559639 | 10115387 | 10071836 | 43551 | 130653 16658 | 190862 | Excess ITC allowed by the AA on lubricants. |
| | | | 2011-12 | 0 | 68719 | 0 | 68719 | 206157 24224 | 299100 | Wrong claim of ITC on account of ITC carried forward from previous year. |
| 3 | Gaya | M/s A.P.R Automobiles Pvt. Ltd./10206644024 | 2012-13 | 577784620 | 78209632 | 77872122 | 337510 | 1012530 126567 | 1476607 | Excess claim of ITC due to wrong calculation |
| | | | 2012-13 | 0 | 4513482 | 1798084 | 2715398 | 8146194 529502 | 11391094 | Wrong ITC carried forward from previous years |
| | | 10200373046 | 2013-14 | 0 | 4658819 | 2678050 | 1980769 | 5942307 386250 | 8309326 | Wrong ITC carried forward from previous years |

| | | | | | | | | | | |
|--------------|-----------------|--|---------|-------------------|------------------|------------------|-----------------|-----------------------------|-----------------|---|
| 4 | Madhubani | M/s Lanco Infratech Ltd./ 10413728038 | 2011-12 | 50804386 | 2593392 | 2116097 | 477295 | 1431885 250580 | 2159760 | Excess allowance of ITC by AA on purchase invoice of another dealer. |
| 5 | Patna Central | M/s Speedcraft Ltd./ 10157235040 | 2012-13 | 29198245 | 2359602 | 2089952 | 269650 | 808950 80895 | 1159495 | Excess claim of ITC on purchase lubricant, Electrical goods etc. |
| 6 | Patna City East | M/s Magadh Industries Pvt. Ltd./ 10061073092 | 2012-13 | 1237189220 | 60719366 | 60099112 | 620254 | 1860762 195380 | 2676396 | ITC availed on consumables and spare parts. |
| 7 | Patna South | M/s Tirupati Enterprises/ 10120975054 | 2012-13 | 35261703 | 4759861 | 1210379 | 3549482 | 10648446 1118086 | 15316014 | Excess claim of ITC due to wrong calculation |
| 8 | Patna Special | M/s IOCL/ 10010116082 | 2011-12 | 74944314 | 3747215 | 0 | 3747215 | 11241645 1236580 | 16225440 | ITC availed on Ethanol used in making of schedule-IV goods was not allowable. |
| | | | 2012-13 | 27580053 | 1379003 | 0 | 1379003 | 4137009 496442 | 6012454 | |
| | | M/s BPCL Ltd./ 10010121029 | 2011-12 | 5007256 | 250362 | 0 | 250362 | 751086 82619 | 1084067 | |
| | | M/s Shree Cement Ltd./ 10010949063 | 2012-13 | 4870149 | 272472 | 0 | 272472 | 817416 98090 | 1187978 | Excess ITC claimed on those goods which were not allowed as capital input |
| Total | | | | 2599713458 | 191848673 | 175854220 | 15994453 | 47983359 4685114 | 68662926 | |

ANNEXURE- VI
(Refer Paragraph: 2.3.12.2)
Incorrect ITC detected during cross-verification of purchase and sales figures

| Sl. No. | Name of the Circle | Name of the dealer/TIN | Period | Actual Purchase Accounted for | Excess Purchase claimed | Excess ITC | Penalty | Interest | Total | Remarks |
|---------|--------------------|--|---------|-------------------------------|-------------------------|------------|---------|----------|----------|---|
| 1 | Barh | M/s Siddhnath Construction / 10020990073 | 2012-13 | Nil | 13298328 | 1344027 | 4032081 | 262085 | 5638193 | Cross-verification of the purchase amount shown by a dealer with sales figures by another dealer registered within the state. |
| | | | | 93664304 | 2555848 | 127792 | 383376 | 24920 | 536088 | |
| | | | | 96220152 | 3173079 | 428366 | 1285098 | 83531 | 1796995 | |
| | | | | 1601933 | 3524758 | 273276 | 819828 | 53289 | 1146393 | |
| 2 | Begusarai | M/s Upendra Pd.Singh Hi-tech const. Pvt. Ltd. /10360329053 | 2013-14 | Nil | 25151314 | 1920091 | 5760273 | 374418 | 8054782 | |
| | | | | 3524758 | 22078200 | 2979260 | 8937780 | 625645 | 12542685 | |
| 3 | Darbhanga | M/s Shree Ramcharitra Construction/ 10384571002 | 2012-13 | 40549575 | 1341317 | 181078 | 543234 | 59755 | 784067 | |
| | | | | 41890892 | 995227 | 134356 | 403068 | 44336 | 581760 | |
| | | | | 1172707 | 4530686 | 611642 | 1834926 | 201842 | 2648410 | |
| | | | | 2167934 | 7489811 | 141249 | 423747 | 46612 | 611608 | |
| 4 | Forbesganj | M/s Shree Shyam Tyre House/10380311053 | 2012-13 | 38703932 | 1030469 | 139113 | 417339 | 45907 | 602359 | |
| | | | | 39734401 | 3514725 | 175736 | 527208 | 55356 | 758300 | |
| | | M/s Ankur/10381221010 | 2012-13 | 182186960 | 189676771 | | | | | |
| | | M/s Krishna Motors/ 10385155039 | 2012-13 | 5839960 | 10370646 | | | | | |
| | | M/s Rakesh Khad Beej Bhandar/10381135068 | 2012-13 | 10370646 | | | | | | |
| | | M/s Satayam Automobile/ 10360919007 | 2013-14 | 595247110 | 617325310 | | | | | |
| | | M/s JMC Projects India Ltd. /10365232025 | 2013-14 | 25151314 | | | | | | |
| | | M/s Satayam Automobile/ 10360919007 | 2013-14 | 617325310 | | | | | | |
| | | M/s Shree Ramcharitra Construction/ 10384571002 | 2012-13 | 41890892 | | | | | | |
| | | M/s Krishna Motors/ 10385155039 | 2012-13 | 1172707 | | | | | | |
| | | M/s Rakesh Khad Beej Bhandar/10381135068 | 2012-13 | 5839960 | | | | | | |
| | | M/s Ankur/10381221010 | 2012-13 | 182186960 | | | | | | |
| | | M/s Shree Shyam Tyre House/10380311053 | 2012-13 | 38703932 | | | | | | |
| | | M/s Krishna Traders/ 10440447076 | 2012-13 | 20774665 | | | | | | |
| | | | | 24289390 | | | | | | |

| 5 | Gaya | M/s Zoya Stores/ 10440840023 | 2012-13 | 12397057 15322137 | 2925080 | 170115 | 510345 | 53586 | 734046 | | | | | | | | | Cross-verification of the purchase amount shown by a dealer with sales figures by another dealer registered within the state. |
|---|-----------|---|---------|--------------------------|----------|----------|----------|---------|----------|--|--|--|--|--|--|--|--|---|
| | | M/s Om Bhandar/ 10203375002 | 2013-14 | 116265802 119758394 | 3492592 | 174630 | 523890 | 35363 | 733883 | | | | | | | | | |
| | | M/s Vijeta Construction Ltd./10202977011 | 2012-13 | Nil 15863498 | 15863498 | 793175 | 2379525 | 303389 | 3476089 | | | | | | | | | |
| | | M/s Vijeta Construction Ltd./10202977011 | 2013-14 | Nil 16904467 | 16904467 | 2282103 | 6846309 | 462126 | 9590538 | | | | | | | | | |
| | | M/s junior Dipu Automobiles Pvt. Ltd. / 10209613075 | 2013-14 | Nil 78937488 | 78937488 | 10656581 | 31969743 | 2157958 | 44784282 | | | | | | | | | |
| 6 | Madhubani | M/s Surya Agency/ 10410449015 | 2011-12 | 3069183 4525510 | 1456327 | 196604 | 589812 | 103217 | 889633 | | | | | | | | | |
| | | M/s Kumar Radio/ 10410079092 | 2012-13 | Nil 7593465 | 7593465 | 1025117 | 3075351 | 376730 | 4477198 | | | | | | | | | |
| | | M/s Shandong Weichain Huaifeng Power India Pvt. Ltd. /10050821051 | 2010-11 | 18694610 24165012 | 5470402 | 683800 | 2051400 | 358995 | 3094195 | | | | | | | | | |
| | | M/s Arevat & D India/10050319090 | 2011-12 | 5447039 6061166 | 614127 | 82907 | 248721 | 28602 | 360230 | | | | | | | | | |
| | | M/s Arevat & D India/10050319090 | 2012-13 | Nil 4785832 | 4785832 | 560801 | 1682403 | 164034 | 2407238 | | | | | | | | | |
| | | M/s GE Power Electronics (India) Pvt. Ltd. /10050709089 | 2012-13 | Nil 16531360 | 16531360 | 949946 | 2849838 | 276434 | 4076218 | | | | | | | | | |
| | | M/s HCL Infosystems/ Ltd./10050013055 | 2010-11 | 3269142541 3285450604 | 16308063 | 655687 | 1967061 | 344236 | 2966984 | | | | | | | | | |
| | | M/s IRCTC Ltd./ 10050163017 | 2011-12 | 931790206 966211229 | 34421023 | 888529 | 2665587 | 306543 | 3860659 | | | | | | | | | |
| | | Hindustan construction Company/10050892091 | 2012-13 | 16360210 18996265 | 2636055 | 131803 | 395409 | 37564 | 564776 | | | | | | | | | |
| | | | 2012-13 | Nil 88511598 | 88511598 | 3631180 | 10893540 | 1034886 | 15559606 | | | | | | | | | |

| | | | | | | | | | | |
|----|-----------------|--|---------|------------------------|-----------|----------|----------|---------|----------|---|
| 8 | Patna Central | M/s Sai Highway & Builders Pvt. Ltd. / 10152414015 | 2012-13 | 6868720 15996745 | 9128025 | 1232283 | 3696849 | 369685 | 5298817 | Cross-verification of the purchase amount shown by a dealer with sales figures by another dealer registered within the state. |
| | | M/s Aparna Housing & Construction Pvt. Ltd./ 10150275068 | 2012-13 | Nil 1317859 | 1317859 | 177911 | 533733 | 53373 | 765017 | |
| | | M/s Bharat Infracon Pvt. Ltd./ 10153489095 | 2012-13 | 42948627 79961872 | 37013245 | 7402649 | 22207947 | 2220794 | 31831390 | |
| 9 | Patna City East | M/s Swastik Agency/10060702067 | 2012-13 | 33312337 42766574 | 9454237 | 472712 | 1418136 | 148904 | 2039752 | |
| | | M/s ISGEC Heavy Engineering Limited/10010916069 | 2012-13 | Nil 9344595 | 9344595 | 699383 | 2098149 | 251778 | 3049310 | |
| 10 | Patna Special | M/s Tantia construction/ 10010124036 | 2012-13 | Nil 66089508 | 66089508 | 3147119 | 9441357 | 1132963 | 13721439 | |
| | | M/s Shapoorji Pallonji & co. Ltd./10011191019 | 2012-13 | 12426880 25203337 | 12776457 | 904129 | 2712387 | 305143 | 3921659 | |
| | | M/s Pratibha Industries Ltd./10010905071 | 2011-12 | 199119242 328459837 | 129340595 | 5179203 | 15537609 | 2641394 | 23358206 | |
| | | | 2012-13 | 95895316 163020493 | 67125177 | 3285296 | 9855888 | 1108787 | 14249971 | |
| | | M/s Punjilyod Delta Renewables Pvt. Ltd./ 10010946090 | 2010-11 | 72099070 114832000 | 42732930 | 1022452 | 3067356 | 536787 | 4626595 | |
| | | | 2011-12 | Nil 41777825 | 41777825 | 5106268 | 15318804 | 1761662 | 22186734 | |
| | | | 2012-13 | 10375066 147717148 | 137342082 | 16719761 | 50159283 | 5517521 | 72396565 | |
| | | M/s Punj Lloyed Ltd./ 10010945002 | 2010-11 | Nil 457218429 | 457218429 | 4558189 | 13674567 | 2393049 | 20625805 | |
| | | | 2011-12 | Nil 107035825 | 107035825 | 1791899 | 5375697 | 618205 | 7785801 | |

| | | | | | | | | | | |
|----|-------------|--|---------|--------------------------------|-------------------|-----------------|------------------|-----------------|------------------|---|
| 11 | Patna South | M/s Gangotri Electrocasting Ltd./10120694045 | 2012-13 | Nil 2380456 | 2380456 | 119022 | 357066 | 39277 | 515365 | Cross-verification of the purchase amount shown by a dealer with sales figures by another dealer registered within the state. |
| | | M/s Rajeev Kumar/10127411008 | 2012-13 | 7550840 13676854 | 6126014 | 827012 | 2481036 | 272914 | 3580962 | |
| 12 | Purnea | M/s Friends Automobiles Engineering./10490015046 | 2013-14 | 4466894 5706942 | 1240048 | 167402 | 502206 | 37665 | 707273 | |
| | | M/s world Nice Automobiles Pvt. Ltd./10494478021 | 2013-14 | Nil 1379499 | 1379499 | 181191 | 543573 | 32614 | 757378 | |
| | | M/s Girihasti Bhandar/10490742061 | 2013-14 | 7511101 15317690 | 7806589 | 390330 | 1170990 | 70260 | 1631580 | |
| | | Total | | <u>5845481887</u> 737724642 | 1531764534 | 84723175 | 254169525 | 27434134 | 366326834 | |

ANNEXURE-VII (Table-I)
(Refer Paragraph: 2.3.12.3)
Irregular adjustment of tax under Rule 10-A

| Sl. No. | Name of the Circle | Name of the dealer/TIN | Period | Scheduled IV goods on which adjustment taken in shape of ITC availed | Adjustment of tax availed/ allowed | Actual entitlement under Rule 10- A Excess /Incorrect adjustment of tax | Nature of Irregularities | (Amount in ₹) |
|--------------|--------------------|---|---------|--|------------------------------------|--|---|---------------|
| 1. | Begusarai | M/s Rehman Brother/ 10360182098 | 2013-14 | 5991680 | 1797503 | Actual adjustment could not be calculated due to non-availability of OB and CB | Excess adjustment of tax in shape of ITC due to non-adjustment of tax paid at preceding stage under Rule 10-A | -do- |
| 2. | Gaya | M/s P N Progressive Enterprises/10201322094 | 2013-14 | 71233728 | 21370118 | -do- | -do- | -do- |
| 3. | Jehanabad | M/s Baba Enterprises/ 10221526030 | 2012-13 | 16011903 | 3202380 | -do- | -do- | -do- |
| 4. | Madhubani | M/s Prem Enterprises/10410612010 | 2012-13 | 10003858 | 2000772 | -do- | -do- | -do- |
| 5. | Muzaffarpur West | M/sSai Baba Distributors/10308515063 | 2012-13 | 82560384 | 16512080 | -do- | -do- | -do- |
| | | M/s Shivam Enterprises/10307268016 | 2012-13 | 56683761 | 11336752 | -do- | -do- | -do- |
| | | M/s Kalyani Traders/10306781076 | 2012-13 | 34407149 | 6881430 | -do- | -do- | -do- |
| | | M/s Ratna Marketing/10301888008 | 2012-13 | 10179564 | 2035907 | -do- | -do- | -do- |
| Total | | | | 287072027 | 65136942 | | | |

ANNEXURE-VII (Table-II)
(Refer Paragraph: 2.3.12.3)
Irregular adjustment of tax under Rule 10-A

| Sl. No. | Name of the Circle | Name of the dealer/TIN | Period | Scheduled IV goods on which adjustment of tax in shape of ITC availed | Adjustment of tax availed/ allowed | Actual entitlement under Rule 10-A | Excess /incorrect adjustment of tax | Interest | Total | (Amount in ₹) |
|--------------|--------------------|--|---------|---|------------------------------------|------------------------------------|-------------------------------------|----------|--------|--|
| | | | | | | | | | | Nature of irregularities |
| 1. | Hajipur | M/s Satyam Enterprises/ 10293295069 | 2013-14 | 75910808 | 22773242 | 22423360 | 349882 | 73475 | 423357 | Excess claim of ITC due to non adjustment of tax paid at preceding stage under Rule 10-A |
| 2. | Madhubani | M/s Shiva Traders/ 10410781081 | 2012-13 | 46273649 | 9254725 | 9056894 | 197831 | 65283 | 263114 | Scrutinised Excess claim of ITC due to non adjustment of tax paid at preceding stage under Rule 10-A |
| Total | | | | | | | | | | |
| | | | | | | | | | | 686471 |

ANNEXURE- VIII
(Refer Paragraph: 2.3.13)
Non/short calculation of reverse credit

| Sl. No. | Name of the Circle | Name of the dealer/TIN | Period | Purchase value on which ITC availed | ITC availed/ allowed | Actual entitlement | Excess /incorrect availing of ITC | Penalty Interest | Total | Nature of irregularities |
|---------|--------------------|--|--------------------|-------------------------------------|----------------------|----------------------|-----------------------------------|--|---------------------|--|
| 1 | Begusarai | M/s Carbon Resources Pvt Ltd unit2/ 10361896088 | 2011-12 | 396833516 | 13030661 | 12891298 | 139363 | <u>418089</u> 27175 | 584627 | Reverse credit short calculated on inter-state stock transfer |
| 2 | Gaya | M/s Ramanandi Automobiles/ 10201599029 | 2010-11 | 1285352116 | 160198621 | 159787051 | 411570 | <u>1234710</u> 148165 | 1794445 | Reverse credit not calculated on within state stock transfer |
| 3 | Hajipur | M/s One touch Medical Product Pvt Ltd/ 10293648052 | 2010-11 2011-12 | 28612816 34579867 | 1146025 1729810 | 839319 1426490 | 306706 303320 | <u>920118</u> 119615 <u>909960</u> 63697 | 1346439 1276977 | Reverse credit not calculated on inter-state stock transfer Reverse credit not calculated on inter-state stock transfer |
| 4 | Patliputra | M/s Britannia industries Ltd./10050875050 | 2011-12 2012-13 | 405261015 363267939 | 44555993 29703754 | 44190540 24941102 | 365453 4762652 | <u>1096359</u> 126082 <u>14287956</u> 1357355 | 1587894 20407963 | On account of purchase return within six months Reverse credit short calculated on inter-state stock transfer |
| 5 | Patna Central | M/s Bikaner sweets & Pastry shop/ 10154696096 | 2012-13 | 7621663 | 757389 | 257753 | 499636 | <u>1498908</u> 149890 | 2148434 | Manufacturing/sale of tax-free goods consuming taxable goods |

Audit Report (Revenue Sector) for the year ended March 2015

| | | | | | | | | | | | |
|--------------|-----------------|---|---------|-------------------|------------------|------------------|-----------------|--|------------------|---|-------------|
| 6 | Patna City East | M/s Parley biscuit Pvt.Ltd./ 10060425035 | 2011-12 | 218728272 | 5686852 | 1329152 | 4357700 | <u>13073100</u> 1372675 | 18803475 | Reverse credit calculated on inter-state stock transfer | short stock |
| | | | 2012-13 | 332078692 | 17703665 | 13203931 | 4499734 | <u>13499202</u> 1417416 | 19416352 | Reverse credit calculated on inter-state stock transfer | short stock |
| 7 | Patna South | M/s Sonali Auto / 10125388069 | 2010-11 | 1085332790 | 134821707 | 121397299 | 13424408 | <u>40273224</u> 8054644 | 61752276 | Due to stock transfer of goods within the state | |
| | | | 2011-12 | 1054992388 | 140961826 | 135501065 | 5460761 | <u>16382283</u> 2293520 | 24136564 | | |
| 8 | Patna Special | M/s Niikamal / 10010289033 | 2012-13 | 24981473 | 3372498 | 999258 | 2373240 | <u>7119720</u> 818768 | 10311728 | Reverse credit calculated on inter-state stock transfer | short stock |
| Total | | | | 5237642547 | 553668801 | 516764258 | 36904543 | <u>110713629</u> 15949002 | 163567174 | | |

ANNEXURE-IX
(Refer paragraph : 2.3.14)
Incorrect availing/allowance of deductions by works contractors

| Sl. No. | Name of the circle | Name of the dealer/TIN | Year | Items of inadmissible deductions | Rate (in percent) | Amount of such deduction | Allowable deduction | Excess deduction allowed on which tax leviable | Tax on excess deduction claimed/allowed | Record seen |
|---------|--------------------|---|---|--|-------------------|--------------------------|---------------------|--|---|-------------------------------------|
| 1 | Bhagalpur | M/S Amarpur Constructions Pvt Ltd/10521730069 | 2011-12 | Material portion of G/P & establishment expenses | 5 & 13.5 | 18637925 | 8182010 | 10455915 | 763825 | RT-III and P/L & Trading account. |
| | | | 2012-13 | Material portion of G/P & establishment expenses | 5 & 13.5 | 35574534 | 17100038 | 18474496 | 1348028 | |
| | | 2011-12 | M/S Hardev Construction Pvt. Ltd/ 10525067055 | Material portion of G/P & establishment expenses | 5 & 13.5 | 52517504 | 47013749 | 5503755 | 327958 | RT-III and P/L & Trading account. |
| | | 2012-13 | | Material portion of G/P & establishment expenses | 5 & 13.5 | 98007756 | 88096166 | 9911590 | 651945 | |
| 2 | Forbesganj | Deep Narayan Roy/10524600087 | 2010-11 | Material portion of G/P | 4 & 12.5 | 8891530 | 6979093 | 1912437 | 141520 | RT-III and P/L & Trading account. |
| | | M/s Baba Project Pvt. Ltd/ 10524177088 | 2012-13 | Inter-state purchase of material | 5 | 51575660 | 8256801 | 43318859 | 2165942 | Dealer profile, RT-V |
| | | | 2010-11 | Material portion of G/P | 4 & 12.5 | 205752010 | 164060946 | 41691064 | 1846955 | RT-III, TAR & Profit & loss account |
| 3 | Gaya | Manisha Construction/ 10200018003 | 2012-13 | Material portion of G/P & establishment expenses | 5 & 13.5 | 318486328 | 275668112 | 42818216 | 2504865 | |
| | | | 2011-12 | Carriage on labour, royalty, repair and depreciation | 5 & 13.5 | 21618614 | 17335193 | 4283421 | 268784 | Assessment order |
| 4 | Muzaffarpur West | M/S Harishankar Pd./10305306094 | 2012-13 | Material | 5 | 16560717 | 0 | 16560717 | 828036 | RT-III, TAR & P/L A/C |

| | | | | | | | | | | |
|---|---------------|---|---------|--|------------|------------|-----------|-----------|----------|--|
| | | M/s Progressive construction Ltd / 10305071063 | 2011-12 | Expenses incurred on other site | 4,5 & 13.5 | 784218391 | 747346509 | 36871882 | 1953564 | RT-III, TAR & P/L A/C |
| | | M/S Vasistha Construction/ 10050830067 | 2010-11 | Material portion of profit & establishment expenses. | 4 & 12.5 | 1205693458 | 614980939 | 590712519 | 40579587 | Assessment order |
| | | M/S Hindustan Steelworks Construction Ltd/10050036044 | 2012-13 | | 5 & 13.5 | 1090066088 | 994238111 | 95827977 | 3777539 | Assessment order & payment report |
| 5 | Patliputra | M/s NCCL Vasistha JV/ 10050828085 | 2010-11 | Commission | 4 & 12.5 | 918754795 | 903694337 | 15060458 | 1034593 | RT-3, TAR & Payment detail |
| | | M/s Freyssinet Prestressed Concrete Co Ltd/ 10050768043 | 2011-12 | Material portion of G/P & establishment expenses | 5 & 13.5 | 92468618 | 73775244 | 18693374 | 934668 | RT-III, TAR & P/L A/C |
| | | M/s Gammon India Ltd/10050198034 | 2010-11 | Material portion of G/P & establishment expenses | 4 & 12.5 | 2181972026 | 200557030 | 176401726 | 9976928 | RT-III, TAR & P/L A/C |
| | | M/s Vasistha Ayrus Infra Pvt Ltd/ 10050829076 | 2010-11 | Commission | 4 & 12.5 | 555642607 | 546725365 | 8917242 | 612578 | RT-III, TAR & P/L A/C |
| 6 | Patna Central | M/S S.P. Singla Construction & Arvind Techno Engg.(JV)/ 10153759090 | 2012-13 | TDS | 5 & 13.5 | 25032094 | 20837950 | 4194144 | 316658 | Scrutiny order order, RT-III & TAR |
| | | M/S SDB-SPS JV/ 10155124027 | 2012-13 | Royalty | 5 & 13.5 | 411901046 | 404578377 | 7322669 | 465722 | Scrutiny order, RT-III and P/L & Trading account |

| | | | | | | | | | | |
|----|-----------------|--|---------|---|----------|-------------------|-------------------|-------------------|------------------|---|
| | | M/S Aarpee Infra Projects Pvt Ltd/ 10155425034 | 2012-13 | Spare parts & repair & maintenance | 5 & 13.5 | 7704222 | 0 | 7704222 | 437535 | Scrutiny order |
| | | M/S GPT-Rahi(JV)/ 10153547058 | 2012-13 | Material portion of G/P & establishment expenses | 5 & 13.5 | 698333711 | 648069787 | 50263924 | 4598998 | Scrutiny order & detailed statement of deduction |
| 7 | Patna City East | M/S Shristi Developer/ 10060321051 | 2010-11 | G/P, establishment expenses, fuel and lubricant (used for transportation of material) | 4 & 12.5 | 118376084 | 48240403 | 70135681 | 3464893 | Assessment order RT-III & annual sale/purchase & deduction statement. |
| | | | 2011-12 | | | 110868395 | 35157008 | 75711387 | 4543838 | |
| 8 | Patna City West | M/S Standard Engineering Works/ 10081388093 | 2011-12 | Labour charges in case of manufacturer | 5 | 31276556 | 0 | 31276556 | 1563828 | RT-III, TAR & dealer profile |
| | | | 2012-13 | | | 67325024 | 0 | 67325024 | 3366251 | |
| | | CZAR Construction/ 10081161016 | 2010-11 | Material portion of G/P & establishment expenses | 4 & 12.5 | 146981455 | 120419785 | 26561670 | 2733195 | RT-III, TAR & Profit & loss account |
| | | | 2011-12 | | | 111241681 | 74396569 | 36845112 | 3157626 | |
| 9 | Patna Special | M/S ISGEC Heavy Engineering Ltd / 10010916069 | 2011-12 | Deduction on A/c of material | 5 | 123836492 | 0 | 123836492 | 6119824 | RT-III and TAR-IV |
| 10 | Purnea | M/s Asutosh Kumar/ 10490598016 | 2010-11 | Material portion of G/P & establishment expenses | 4&12.5 | 34059498 | 26105321 | 7954177 | 331689 | RT-III, TAR & Profit & loss account |
| | | | 2011-12 | | | 29847386 | 27679658 | 2167728 | 112071 | |
| | | | 2013-14 | | | 10102897 | 2240706 | 7862191 | 546815 | |
| | | Parashnath Construction/ 10494126085 | 2010-11 | Material portion of G/P & establishment expenses | 12.5& 4 | 36028479 | 32792293 | 3236186 | 143614 | RT-III, TAR & Profit & loss account |
| | | Total | | | | 9619353581 | 7959540770 | 1659812811 | 101619872 | |

ANNEXURE-X
(Refer Paragraph: 2.3.15)
Short levy of tax due to application of incorrect rate of tax

| Sl. No. | Name of the Circle | Name of the Dealer/ TIN | Year | Commodity | Rate of tax leviable/levied (in per cent) | Amount on which difference of rate is to be levied | Tax | Interest | Total |
|---------|--------------------|---|---------|------------------------|---|--|---------|----------|---------|
| | | | | | | | | | |
| 1 | Barh | M/s Singh Traders/10021507085 | 2013-14 | Schedule-III commodity | 5/4 | 18968242 | 189682 | 36988 | 226670 |
| 2 | Begusarai | M/s CTS Industries/10363038069 | 2012-13 | Bitumen emulsion | 13.5/5 | 13689956 | 1163646 | 680732 | 1844378 |
| | | | 2013-14 | | 13.5/5 | 30980485 | 2633341 | 987502 | 3620843 |
| 3 | Bhagalpur | M/s Green Marketing Services/ 10524108024 | 2012-13 | Plyboard | 13.5/5 | 43663506 | 370898 | 122396 | 493294 |
| 4 | Darbhanga | M/s Agrawal Traders/10521505029 | 2010-11 | Isabgul | 12.5/4 | 2517286 | 213969 | 115543 | 329512 |
| | | | 2011-12 | Isabgul | 13.5/5 | 2922239 | 248390 | 89420 | 337810 |
| | | | 2012-13 | Isabgul | 13.5/5 | 2442998 | 207655 | 71641 | 279296 |
| 5 | Gandhi Maidan | M/s Chandra Automobiles/10380449084 | 2010-11 | Accessories | 12.5/4 | 722258 | 61392 | 32691 | 94083 |
| | | | 2011-12 | Do | 13.5/5 | 769427 | 65124 | 22956 | 88080 |
| 5 | Gandhi Maidan | M/s Ajanta marketing & sales/10111265032 | 2010-11 | Cycle Lock | 12.5/4 | 10523311 | 894481 | 228093 | 1122574 |
| 6 | Gaya | M/s Ashutosh Stone works Pvt. Ltd/10210411055 | 2013-14 | Stone Chips | 13.5/5 | 8192507 | 696363 | 141996 | 838359 |
| | | | 2013-14 | Stone Chips | 13.5/5 | 11698486 | 994371 | 193902 | 1188273 |

| | | | | | | | | | |
|----|------------------|--|---------|--------------------------|---------|-----------|---------|---------|---------|
| | | M/s Ramiya Construction Pvt Ltd/10201785075 | 2013-14 | Stone Chips | 13.5/5 | 29539290 | 2510839 | 489613 | 3000452 |
| 7 | Muzaffarpur West | M/s Raj Battery Co./10300904040 | 2012-13 | Inverter | 13.5/5 | 10001315 | 850112 | 286913 | 1137025 |
| | | S K Agency/10305329083 | 2011-12 | D G Set & Lubricant | 13.5/5 | 64937742 | 5519708 | 2980642 | 8500350 |
| | | M/s Utility Powertech Ltd/10306481055 | 2011-12 | Schedule – III goods | 5/4 | 6312600 | 63126 | 22725 | 85851 |
| | | M/s Gopal Kirana Bhandar/10300639036 | 2011-12 | Isabgol | 13.5/5 | 712776 | 60585 | 21810 | 82395 |
| | | M/s Bharat Wagon & Engg.Co./10300494021 | 2011-12 | Rail wagon | 5/4 | 211522397 | 2115223 | 745616 | 2860839 |
| 8 | Patliputra | M/s Voltas Ltd./10050247019 | 2010-11 | Copper Tubes | 12.5/4 | 7907892 | 672170 | 241981 | 914151 |
| | | M/s Titan Company Ltd/10050028090 | 2011-12 | Copper Tubes | 13.5/5 | 12707920 | 1080173 | 194431 | 1274604 |
| | | M/s Luminous Power Technologies Pvt. Ltd/10128593040(old) 10051225004(New) | 2012-13 | Copper Tubes | 13.5/5 | 7320637 | 622254 | 172675 | 794929 |
| | | M/s Wilson Engg. Industries Pvt Ltd/10150206004 | 2012-13 | Sun glass | 13.5/5 | 36327660 | 3087851 | 833719 | 3921570 |
| 9 | Patna Central | M/s Wilson Engg. Industries Pvt Ltd/10150206004 | 2010-11 | Mobile battery & Charger | 12.5/4 | 2017402 | 171479 | 92598 | 264077 |
| | | M/s Wilson Engg. Industries Pvt Ltd/10150206004 | 2011-12 | Road-roller& spare | 13.5/5 | 4559278 | 387538 | 139513 | 527051 |
| 10 | Patna City East | M/s Bharat Trading/100614755082 | 2010-11 | Road-roller& spare | 4/1 | 31506530 | 945195 | 439515 | 1384710 |
| | | M/s Bharat Trading/100614755082 | 2011-12 | Tobacco Products | 5/1 | 16795587 | 503867 | 143602 | 647469 |
| | | M/s Bharat Trading/100614755082 | 2012-13 | Tobacco Products | 20/13.5 | 1667637 | 108396 | 34957 | 143353 |

| | | | | | | | | | |
|--------------|-----------------|---|--------------------|---------------------------------------|------------------|----------------------|--------------------|--------------------|---------------------|
| 11 | Patna City West | M/s J. D. Enterprises/ 10082185045 | 2012-13 | Mobile Phone Charger | 13.5/5 | 19692013 | 1673821 | 539807 | 2213628 |
| | | M/s Leeds Engineering Pvt Ltd.10082821093 | 2011-12 | Schedule – III goods | 5/4 | 38822864 | 388229 | 116469 | 504698 |
| | | M/s Star Leather/ 10083228019 | 2010-11 2011-12 | Leather board | 12.5/4 13.5/5 | 246840 840461 | 20981 40838 | 10071 12251 | 31052 53089 |
| | | M/s Devendra Equipment/ 10129479020 | 2012-13 | Spare parts of construction equipment | 13.5/5 | 4986206 | 423827 | 127148 | 550975 |
| 13 | Patna Special | M/s Envirotech East Pvt. Ltd./10010918051 | 2010-11 2011-12 | Water Treatment Plant/system | 12.5/4 13.5/5 | 38885000 38215874 | 3305225 3248349 | 2255816 1632295 | 5561041 4880644 |
| | | M/s Punjlloyd Delta Renewable Pvt. Ltd./10010946090 | 2010-11 2011-12 | Water Treatment Plant/system | 12.5/4 13.5/5 | 79800000 26605714 | 6783000 2261486 | 3561075 780212 | 10344075 3041698 |
| 14 | Purnea | M/s Punjlloyd Ltd./10010945002 | 2011-12 | Water Treatment Plant/system | 13.5/5 | 83806000 | 7123510 | 2457610 | 9581120 |
| | | M/s Choudhary Marketing/10494123015 | 2013-14 | Tobacco products | 30/20 | 2676275 | 267628 | 56202 | 323830 |
| | | M/s Shiv Shakti Construction/ 10493067054 | 2013-14 | Stone Chips | 13.5/5 | 5844388 | 496772 | 96870 | 593642 |
| | | M/s Mojamml Hussain/10492093077 | 2011-12 | Schedule – III goods | 5/4 | 34425652 | 344256 | 123932 | 468188 |
| Total | | | | | | 965774651 | 52815750 | 21333928 | 74149678 |

ANNEXURE-XI
(Refer paragraph: 2.3.16)
Non-levy of purchase tax

(Amount in ₹)

| Sl No. | Name of the Circle | Name of the dealer/ TIN | Period | Amount on which purchase tax leviable | Commodity/ Rate in per cent | Purchase tax leviable | Purchase tax levied | Interest @1.5 per cent | Total |
|--------|--------------------|--|-------------------------------|---------------------------------------|--|---------------------------|---------------------|-------------------------|----------------------------|
| 1 | Darbhanga | M/s Ashoka Cattle and Poultry Feeds Pvt. Ltd./10386582097 | 2011-12 2012-13 2013-14 | 1842936 2868608 3777860 | Medicine/5 -do- -do- | 92147 143813 190465 | Nil Nil Nil | 46995 47458 28570 | 139142 191271 219035 |
| 2 | Gaya | M/s Daya Engineering Works Pvt. Ltd./10200373046 | 2013-14 | 19154207 | Store material, sand, coal and metal/5 and 13.5 | 1259834 | Nil | 255116 | 1514950 |
| 3 | Hajipur | M/s Blooms Liquors Pvt. Ltd./10294338020 M/s Amrit Feeds Ltd./10290571018 | 2013-14 2013-14 | 9030258 1974765878 | Bottle, glass/5 Animal or vegetable fat, HDPE, coal/5 | 451513 98738294 | Nil Nil | 91431 20735042 | 542944 119473336 |
| 4 | Patliputra | M/s Britannia Industries Ltd./10050875050 | 2012-13 | 269805367 | Wheat and flour/1 | 2698054 | Nil | 728474 | 3426528 |
| 5 | Patna Central | M/s Amit Sandeep Food Pvt. Ltd./1015627029 | 2012-13 | 5653469 | Khoya, ghee and paneer/5 and 13.5 | 736808 | Nil | 221042 | 957850 |

| | | | | | | | | | | | | | | |
|--------------|--------------------|--|-------------------|-----------|------------------|------------|-----------------|------------------|---------|--|--|--|--|--|
| | | | | | | | | | | | | | | |
| 6 | Patna city East | M/s Husk Power system Pvt. Ltd./10154248054 | 2011-12 | 6561187 | Rice husk/5 | 328059 | Nil | 157468 | 485527 | | | | | |
| | | | 2012-13 | 8375160 | -do- | 418758 | Nil | 125627 | 544385 | | | | | |
| | | M/s Parley Biscuits Pvt. Ltd./10060425035 | 2011-12 | 138185113 | Maida/1 | 1381851 | Nil | 684016 | 2065867 | | | | | |
| | | | 2012-13 | 155592270 | -do- | 1555923 | Nil | 490116 | 2046039 | | | | | |
| Total | | | 2595612313 | | 107995519 | Nil | 23611355 | 131606874 | | | | | | |

ANNEXURE-XII
(Refer paragraph: 2.3.17)
Short levy of tax

| Sl. No. | Name of the Circle | Name of the dealer/TIN | Period | Tax Leviable | Tax admitted/ Assessed | Short admitted | Interest | Total | Remarks |
|--------------|--------------------|--|---------|-----------------|------------------------|-----------------|----------------|-----------------|---|
| 1 | Muzaffarpur West | M/s Shyama Power (P) Ltd./10302993032 | 2011-12 | 826251 | 418885 | 407366 | 207757 | 615123 | Deduction disallowed by the AA but tax was not levied correctly. |
| | | | 2012-13 | 3026016 | 1333009 | 1693007 | 558692 | 2251699 | |
| 2 | Patliputra | M/s Guinea Motors Pvt. Ltd./10050098027 | 2011-12 | 8589720 | 6903289 | 1686431 | 581819 | 2268250 | Discount disallowed but tax was not levied by AA. |
| | | | 2012-13 | 55454707 | 34798426 | 20656281 | 5887040 | 26543321 | Transit sale was disallowed by the dealer but the tax was not levied in correct proportion. |
| 3 | Patna Central | M/s Alankar Auto sales & service Pvt. Ltd./10152692017 | 2012-13 | 1870128 | 1058000 | 812128 | 243638 | 1055766 | Tax on sale of used car was admitted under compounding scheme instead of prescribed rate. |
| 4 | Patna City West | M/s Gayatri Construction/10081957095 | 2011-12 | 1222276 | 900669.00 | 321607 | 96483 | 418090 | The correct rate of tax was not applied by the dealer. |
| | | | 2012-13 | 1530704 | 1370136 | 160568 | 50579 | 211147 | |
| Total | | | | 72519802 | 46782414 | 25737388 | 7626008 | 33363396 | |

ANNEXURE-XIII
(Refer paragraph: 2.3.19)
Non-levy of surcharge

| Sl. No. | Name of the Circle | Name of the dealer/TIN | Period | Value of goods on which tax payable | Tax on which surcharge payable | Rate of surcharge (in per cent) | Surcharge payable | Interest | (Amount in ₹) | |
|---------|--------------------|--|---------|-------------------------------------|--------------------------------|---------------------------------|-------------------|---------------|----------------|-------|
| | | | | | | | | | Total | Total |
| 1 | Begusarai | M/s M.B Stores/ 10363161065 | 2013-14 | 2236160 | 670848 | 15 | 100627 | 19622 | 120249 | |
| | | M/s Rahman Brothers/ 10362692264 | 2013-14 | 4610362 | 1383109 | 15 | 207466 | 42012 | 249478 | |
| 2 | Hajipur | M/s Rajiv Zarda Store/ 10291230036 | 2013-14 | 9255623 | 2776687 | 15 | 416503 | 81218 | 497721 | |
| 3 | Purnea | M/s Agrawal Trading/ 10493435266 | 2013-14 | 2605100 | 781530 | 15 | 117230 | 24618 | 141848 | |
| | | M/s Khan Agency/ 10496562083 | 2013-14 | 6600546 | 1980164 | 15 | 297025 | 62373 | 359398 | |
| | | M/s NRL Energy Station/ 10493872043 | 2012-13 | 70236732 | 12895464 | 10 | 1289546 | 251461 | 1541007 | |
| | | Total | | 95544523 | 20487802 | | 2428397 | 481304 | 2909701 | |

ANNEXURE-XIV
(Refer Paragraph : 2.3.20.1)
Incorrect adjustment of entry tax towards payment of VAT

| Sl. No. | Name of the circle | Name of the dealer/TIN | Period | Amount eligible for adjustment | Adjustment Taken | Excess adjustment from VAT | Interest | Total | Remarks | Record seen |
|---------|--------------------|--|---------|--------------------------------|------------------|----------------------------|----------|---------|--|-------------------------------------|
| 1 | Bhagalpur | M/s Ganesh Ram Dokania/ 10522453010 | 2012-13 | 100000 | 994922 | 894922 | 308748 | 1203670 | Set off availed more than payment and liability of ET | RT-III & ET-V |
| | | M/s Anu Traders/ 10524694017 | 2012-13 | 2832201 | 3312788 | 480587 | 158594 | 639181 | Set off availed on closing stock and more than payment of ET | RT-III, ET-V, TAR & Payment details |
| | | M/s Shree Bhagwati Agency/ 10521642090 | 2012-13 | 386389 | 854753 | 468364 | 161586 | 629950 | Goods imported were not sold but lying in stock | RT-III, ET-V & Payment details |
| 2 | Darbhanga | M/s Bath N Room/ 10380933017 | 2012-13 | 628208 | 1326913 | 698705 | 241053 | 939758 | Set off availed more than payment of ET | RT-III, RT-I ET-V, ET-IV |
| | | M/s Krishna Automobiles/ 10380339086 | 2011-12 | 26558843 | 26959426 | 400583 | 144210 | 544793 | Goods imported were not sold but lying in stock | RT-III, TAR, ET-V |
| | | | 2012-13 | 28514435 | 29646540 | 1132105 | 390576 | 1522681 | | RT-III, TAR, ET-V & Payment details |
| 3 | Gaya | M/s Krishna Motors/ 10385155039 | 2012-13 | 12549840 | 14019080 | 1469240 | 506889 | 1976129 | Goods imported were not sold but lying in stock | RT-III, TAR, ET-V & Payment details |
| | | M/s Pasa Resources Pvt. Ltd. / 1020997047 | 2013-14 | 7960393 | 8425643 | 465250 | 90724 | 555974 | Goods imported were not sold but lying in stock | RT-III, TAR, ET-V & Payment details |
| | | M/s Rajsthan Marbles & Tiles/ 10203827022 | 2013-14 | 639819 | 1225575 | 585756 | 118616 | 704372 | Goods imported were not sold but lying in stock and Set off | RT-III, ET-V, TAR & Payment details |

| | | | | | | | | | | | | | | | | | | | |
|---|------------------|--|--|--|--|--|--|----------|----------|---------|--------|--|---|---------|--------|---------|-------------------------------------|-------------------------------------|---------------------------------------|
| | | | | | | | | | | | | availed more than payment of ET | | | | | RT-III, TAR, ET-V & Trading account | | |
| | | | | | | | | | | | | Goods imported were not sold but lying in stock | 868946 | 236985 | 631961 | 2343085 | 1711124 | 2011-12 | M/s Janki Automobiles/ 10205379060 |
| 4 | Hajipur | M/s Reeshav Automobiles Pvt. Ltd./ 10294514085 | | | | | | 41680771 | 42030828 | 350057 | 133897 | Goods imported were not sold but lying in stock | 483954 | | | | RT-III, TAR & ET-V | | |
| | | M/s Rakesh Eatables and General Products Pvt. Ltd. / 10293434070 | | | | | | 215394 | 740841 | 525447 | 122166 | Set off availed more than payment of ET | 647613 | | | | RT-III, TAR & ET-V | | |
| | | M/s Swaraj Enterprises/ 10290253052 | | | | | | | 1263230 | 1965862 | 702632 | 147552 | Goods imported were not sold but lying in stock | 850184 | | | | RT-III, ET-V, TAR & Payment details | |
| | | M/s One touch medical products Pvt. Ltd./ 10293648052 | | | | | | 309573 | 429695 | 120122 | 46848 | Set off availed on manufactured goods which were stock transferred | 166970 | | | | RT-III, TAR & ET-V | | |
| | | M/s Madhucon Projects Ltd./ 10413405028 | | | | | | 418188 | 534291 | 116103 | 24382 | | 140485 | | | | | | |
| 5 | Madhubani | M/s Madhucon Projects Ltd./ 10413405028 | | | | | | 18116919 | 19102920 | 986001 | 517651 | Set off availed more than payment of ET | 1503652 | | | | RT-III,ET-V, Payment Detail | | |
| | | | | | | | | | 5901323 | 6214824 | 313501 | 108158 | | 421659 | | | | | |
| 6 | Muzaffarpur West | M/s Balaji Hundai Auto Pvt. Ltd./ 10306353015 | | | | | | 15123790 | 17656913 | 2533123 | 911924 | Set off availed on closing stock and more than payment of ET | 3445047 | | | | RT-III,ET-V, Payment Detail | | |
| 7 | Patliputra | M/s United Breweries Ltd./ 10050119076 | | | | | | 0 | 740595 | 740595 | 355485 | Goods imported were not sold but damaged | 1096080 | | | | RT-IV, E.T-V, Assessment order. | | |
| | | | | | | | | | 0 | 976168 | 976168 | 292850 | | 1269018 | | | | | |

| | | | | | | | | | | |
|---|---------------|---|---------|-----------|-----------|-----------|----------|-----------|--|-------------------------------------|
| 8 | Patna Special | M/s Indo American Electricals Ltd./ 10050923006 | 2012-13 | 3758440 | 4332718 | 574278 | 167976 | 742254 | E.T rate is higher than VAT rate | RT-III and E.T-V |
| | | M/s The Freyssinet Prestressed Concrete Co. Ltd./ 10050768043 | 2012-13 | 1350000 | 2156038 | 806038 | 217630 | 1023668 | Claimed excess set off of E.T but paid less E.T | RT-III and E.T-V |
| | | M/s Amara Raja Batteries Ltd./ 10050107048 | 2012-13 | 26005978 | 27281038 | 1275060 | 363392 | 1638452 | Goods were not sold but used as warranty replacement | RT-III and TAR-IV |
| | | M/s Bharat Business Channel Ltd./10050933013 | 2011-12 | 0 | 4715609 | 4715609 | 2228125 | 6943734 | Goods imported were not sold but used as capital goods | RT-III and TAR-IV |
| | | | 2012-13 | 0 | 5735507 | 5735507 | 1677636 | 7413143 | | |
| | | M/s TML Distribution Co. Ltd./ 10050699082 | 2011-12 | 91543466 | 94786551 | 3243085 | 1118864 | 4361949 | Adjustment availed more than payment under ET | RT-III, ET-IV & Payment details |
| | | M/s Tata Projects Ltd./ 10050748029 | 2012-13 | 4093747 | 6084001 | 1990254 | 567222 | 2557476 | ET set off allowed more than that was claimed by the dealer | Assessment order RT-III & ET-V |
| | | H.P.C.L/ 10010120059 | 2012-13 | 144465862 | 155678328 | 11212466 | 3616020 | 14828486 | Adjustment availed on goods imported were not sold but lying in closing stock and goods sold on subsidized rate. | RT-III, ET-V and payment detail. |
| | | | 2012-13 | 43891805 | 210680663 | 166788858 | 55040323 | 221829181 | The rate of VAT was less than the rate of ET | RT-III, ET-V and TAR |
| | | | 2012-13 | 0 | 2499301 | 2499301 | 806025 | 3305326 | Goods imported were not sold but disposed free of cost | RT-III, ET-V, TAR-IV and statement. |

| | | | | | | | | | |
|--|---|---------|-----------|-----------|----------|---------|----------|--|----------------------------------|
| | M/S Surya Roshani Ltd./10010320073 | 2012-13 | 0 | 920980 | 920980 | 303923 | 1224903 | Goods were not sold but used as warranty replacement. | RT-III,ET-V and Trading account. |
| | M/s Jaiprakash Associates Ltd./10010083005 | 2012-13 | 0 | 178038 | 178038 | 64093 | 242131 | Adjustment availed on damage/expiry/breakage of goods. | RT-III and E.T-V |
| | M/s Great White Global Private Ltd./10011203008 | 2012-13 | 1518437 | 1901002 | 382565 | 137723 | 520288 | The rate of VAT was less than the rate of ET and goods imported were not sold but lying in closing stock. | RT-III and ET-V |
| | M/s Bajaj Electricals Ltd./10010019082 | 2011-12 | 97655949 | 117834836 | 20178887 | 7264399 | 27443286 | The rate of VAT was less than the rate of ET | RT-III, ET-V & TAR-IV |
| | | 2012-13 | 50590728 | 57999455 | 7408727 | 2667142 | 10075869 | The rate of VAT was less than the rate of ET, goods imported were not sold but lying in closing stock and ET paid more than liability. | RT-III, ET-V & TAR-IV |
| | M/s V Guard Industries Ltd./10011038038 | 2012-13 | 7718247 | 9754976 | 2036729 | 733222 | 2769951 | The rate of VAT was less than the rate of ET, goods imported were not sold but lying in closing stock and ET paid more than liability. | RT-III and ET-V |
| | M/s Lafarge India (P) Ltd./10010169044 | 2012-13 | 735914216 | 759929725 | 24015509 | 8645583 | 32661092 | Excess adjusted E.T which was paid without liability, paid on destroyed goods, goods imported were not sold but lying in | RT-III, ET-V and TAR |

| | | | | | | | | | | | | | | | | | | | | |
|---|--------|--|--|--|--|--|--|--|--|--|--|--|------------------|------------------|------------------|-------------------|-------------------|--------------|--|-------------------------------------|
| | | | | | | | | | | | | closing stock and goods imported were sold below normal value. | | | | | | | | |
| | | | | | | | | | | | | ET availed on excess payment than admitted ET, goods imported were not sold but lying in stock and set off availed on discount | 15666119 | 4018447 | 11647672 | 44871848 | 33224176 | 2012-13 | M/s Total Oil India Ltd./ 10010914087 | RT-III, ET-V & TAR-IV |
| | | | | | | | | | | | | ET availed on excess payment than admitted ET, goods imported were not sold but lying in stock and set off availed on discount | 19040159 | 5040042 | 14000117 | 179770221 | 165770104 | 2012-13 | M/s Ambuja Cements Ltd./ 10010245092 | RT-III, ET-V & TAR-IV |
| | | | | | | | | | | | | ET set off availed on discounted/loss value | 2965142 | 735712 | 2229430 | 47792246 | 45562816 | 2012-13 | M/s Tide water Co. India Ltd./ 10010205031 | RT-III, TAR-I, TAR-IV & ET-V |
| | | | | | | | | | | | | ET set off availed on discounted value | 937390 | 328695 | 608695 | 4042777 | 3434082 | 2011-12 | M/s Balmer Lawries & Company Ltd./ 10010518050 | RT-III, TAR-I, TAR-IV & ET-V |
| | | | | | | | | | | | | ET set off availed on discounted value and Goods imported were not sold but lying in stock. | 2268279 | 600427 | 1667852 | 4933794 | 3265942 | 2012-13 | | RT-III, TAR-I, TAR-IV & ET-V |
| | | | | | | | | | | | | Goods imported were not sold but lying in stock | 1359240 | 221801 | 1137439 | 18645636 | 17508197 | 2012-13 | M/s Seemanchal Motors Pvt. Ltd./ 10496293079 | RT-III, ET-V, TAR & Payment details |
| | | | | | | | | | | | | | 401427634 | 101583316 | 299844318 | 1942026950 | 1642182632 | Total | | |
| 9 | Purnea | | | | | | | | | | | | | | | | | | | |

ANNEXURE-XV
(Refer Paragraph: 2.3.20.2)
Short payment of admitted tax

| Sl. No. | Name of the circle | Name of the dealer/TIN | Year | Tax payable | Tax paid | Short payment | Interest (calculated till date of audit) | Total | |
|---------|--------------------|--|---|-------------|----------|---------------|--|---------|---------|
| 1 | Barh | M/s Guru Kirpa Enterprises/ 10021468048 | 2012-13 | 171198 | 0 | 171198 | 64199 | 235397 | |
| | | | 2013-14 | 184428 | 56000 | 128428 | 25043 | 153471 | |
| 2 | Begusarai | M/s Choudhary Motors/ 10364389046 | 2013-14 | 10640378 | 3731615 | 6908763 | 1399025 | 8307788 | |
| | | | M/s Chandra Prakash Automobiles / 10360416062 | 2013-14 | 4576919 | 4015409 | 561510 | 109494 | 671004 |
| | | | M/s Mali Tractor Pvt. Ltd./ 10360589013 | 2013-14 | 983254 | 785000 | 198254 | 40146 | 238400 |
| | | | M/s Kishan Automobile/ 10363222078 | 2013-14 | 1735910 | 500000 | 1235910 | 250272 | 1486182 |
| | | | M/s Sri Krishna Yamaha/ 10363884006 | 2013-14 | 1618740 | 1383576 | 235164 | 47621 | 282785 |
| 3 | Bhagalpur | M/s Pickup Credit and Trading Company Pvt. Ltd./ 10365738030 | 2013-14 | 63091128 | 60430674 | 2660454 | 538743 | 3199197 | |
| | | | M/s Satyam Automobile/ 10360919007 | 2013-14 | 10316523 | 7870000 | 2446523 | 495421 | 2941944 |
| | | | M/s S. Roy Marble/ 10525890020 | 2012-13 | 5325965 | 4626302 | 699663 | 230888 | 930551 |
| | | | M/s Kalinga Sales/ 10524050018 | 2012-13 | 658497 | 104293 | 554204 | 182887 | 737091 |
| | | | M/s Riyan Traders/ 10526267022 | 2012-13 | 1097732 | 943004 | 154728 | 51060 | 205788 |
| | | | M/s Shiva Agencies/ 10522179082 | 2012-13 | 328494 | 20000 | 308494 | 101803 | 410297 |
| | | | M/s Takshshila Regency Private Limited/ 10523306028 | 2012-13 | 813658 | 380486 | 433172 | 142947 | 576119 |
| | | | M/s Gopal Prasad Bhagat/ 10520575090 | 2011-12 | 278188 | 38693 | 239495 | 122142 | 361637 |
| | | | | 2012-13 | 256894 | 32338 | 224556 | 74103 | 298659 |
| | | | | | | | | | |

| | | | | | | | | |
|---|------------------|---|---------|----------|----------|---------|--------|---------|
| 4 | Darbhanga | M/s Shree Laxmi Traders/ 10380195041 | 2012-13 | 14807636 | 13484580 | 1323056 | 436608 | 1759664 |
| | | M/s Gupta Marble & Sanitary/ 10380806044 | 2012-13 | 2190115 | 1688000 | 502115 | 173230 | 675345 |
| | | M/s Apoorva Traders / 10384240038 | 2012-13 | 7417553 | 6499769 | 917784 | 302869 | 1220653 |
| 5 | Gaya | M/s Brij Nandan Automobiles Pvt. Ltd./ 10206294070 | 2013-14 | 4892365 | 3883485 | 1008880 | 196732 | 1205612 |
| | | M/s Om Bhandar/ 10203375002 | 2013-14 | 1231405 | 1038529 | 192876 | 39057 | 231933 |
| 6 | Hajipur | M/s Sudhir Kumar Singh & Imperial Associates/ 10206505014 | 2011-12 | 5253770 | 4475635 | 778135 | 431865 | 1210000 |
| | | M/s Ganga Tractor & Implements/ 10292284038 | 2012-13 | 3243092 | 2549468 | 693624 | 260109 | 953733 |
| | | | 2013-14 | 2509171 | 897610 | 1611561 | 314254 | 1925815 |
| | | M/s Anamika Automobiles Pvt. Ltd./ 10295232025 | 2013-14 | 17833830 | 17287281 | 546549 | 114776 | 661325 |
| | | M/s Reeshav Automobiles Pvt. Ltd./ 10294514085 | 2012-13 | 73617959 | 71288781 | 2329178 | 471663 | 2800841 |
| 7 | Jehanabad | M/s S.R. Enterprises/ 10292626060 | 2013-14 | 4252149 | 3150000 | 1102149 | 231451 | 1333600 |
| | | M/s Swadeshi Plast Private Lmt/ 10294424022 | 2013-14 | 4440111 | 3969208 | 470903 | 98890 | 569793 |
| 8 | Madhubani | M/s Buland Bhandar/10220061039 | 2012-13 | 486276 | 337260 | 149016 | 38000 | 187016 |
| 9 | Muzaffarpur West | M/s Shri Guru Automobiles / 10412595078 | 2011-12 | 696872 | 0 | 696872 | 360632 | 1057504 |
| | | M/s Mithilanchal Motors / 10411716064 | 2012-13 | 13128794 | 12926192 | 202602 | 72937 | 275539 |
| | | M/s V.D. Automotive/ 10303075094 | 2011-12 | 28070455 | 27841432 | 229023 | 116802 | 345825 |
| | | M/s Sri Sai Sales & Service/ 10306077050 | 2012-13 | 32424647 | 31971362 | 453285 | 149584 | 602869 |
| | | M/s Shyama Power Pvt. Ltd./ 10302993032 | 2011-12 | 432993 | 0 | 432993 | 214332 | 647325 |
| | | | 2011-12 | 16733598 | 16286616 | 446982 | 160914 | 607896 |

| | | | | | | | | |
|----|-----------------|--|--------------|-----------|-----------|-------------------|-------------------|------------------|
| 10 | Patliputra | M/s Guinea Motors Pvt Ltd./ 10050098027 | 2011-12 | 36464980 | 30885398 | 5579582 | 1924956 | 7504538 |
| | | | 2012-13 | 72625977 | 65332738 | 7293239 | 2078573 | 9371812 |
| 11 | Patna Central | M/s CEAT Ltd. / 10050229074 | 2012-13 | 110519327 | 110243542 | 275785 | 80667 | 356452 |
| | | | 2012-13 | 86789737 | 73878375 | 12911362 | 3873408 | 16784770 |
| 12 | Patna City East | M/s Cubs International/ 10061030024 | 2011-12 | 984911 | 573704 | 411207 | 203547 | 614754 |
| | | | 2012-13 | 1992871 | 1836745 | 156126 | 49180 | 205306 |
| 13 | Patna City west | M/s Nand Lal Bajrang Lal/ 10060095041 | 2012-13 | 161785 | 0 | 161785 | 50962 | 212747 |
| | | | 2012-13 | 1654492 | 1400063 | 254429 | 80145 | 334574 |
| 14 | Patna South | M/s Shiv Domestic Coke Pvt. Ltd. / 10060364022 | 2012-13 | 431984 | 150000 | 281984 | 88825 | 370809 |
| | | | 2012-13 | 5314388 | 4638988 | 675400 | 212751 | 888151 |
| 15 | Patna Special | M/s Kundan Enterprises/ 10121372075 | 2011-12 | 1313312 | 1088165 | 225147 | 108071 | 333218 |
| | | | 2012-13 | 3335938 | 3284720 | 51218 | 15666 | 66884 |
| 15 | Patna Special | M/s Morley Laboratories Pvt. Ltd./ 10122073094 | 2011-12 | 1135054 | 546534 | 588520 | 282490 | 871010 |
| | | | 2012-13 | 953830 | 798143 | 155687 | 46706 | 202393 |
| 15 | Patna Special | M/s Ashwarya Enterprises / 10120711020 | 2011-12 | 1931765 | 1591566 | 340199 | 99508 | 439707 |
| | | | 2012-13 | 2909218 | 2119442 | 789776 | 231009 | 1020785 |
| 15 | Patna Special | M/s Singh Bajaj Auto Pvt. Ltd./ 10125076020 | 2012-13 | 23936055 | 18320800 | 5615255 | 1768805 | 7384060 |
| | | | 2012-13 | 263438100 | 262538508 | 899592 | 296865 | 1196457 |
| 15 | Patna Special | M/s Asian Paints Ltd./ 10010062053 | 2012-13 | 265434048 | 263277880 | 2156168 | 776220 | 2932388 |
| | | | 2012-13 | 990735738 | 985771046 | 4964692 | 1787289 | 6751981 |
| 15 | Patna Special | M/s Lafarge India Pvt. Ltd./ 10010169044 | 2012-13 | 756109186 | 718207467 | 37901719 | 13644619 | 51546338 |
| | | | Total | | | 2963913393 | 2850976422 | 112936971 |

ANNEXURE-XVI
(Refer paragraph: 2.3.20.3)
Non-levy of interest for delayed payment of tax

(Amount in ₹)

| Sl. No. | Name of the Circle | Name of the dealer/TIN | Year | Tax Payable | Amount of tax paid with delay | Delay in days | Interest leviable till date of audit |
|---------|--------------------|--|----------|-------------|---|-------------------|--------------------------------------|
| 1 | Gaya | M/s Ramnandi Automobiles/10201599029 | 2013-14 | 63577728 | 31918502 | 10 to 161 days | 810213 |
| | | M/s Sudhir Kumar Singh & Imperial Associates/10206505014 | 2011-12 | 4475635 | 4475635 | 74 to 258 days | 394656 |
| | | | 2012-13 | 3725000 | 3725000 | 14 to 78 days | 95330 |
| 2 | Muzaffarpur West | M/s Nava Bharat Fertilizers Ltd./10305000059 | 2010-11 | 3598613 | 3598613 | 44 months | 2375084 |
| | | | 2011-12 | 2774864 | 2774864 | 32 months | 1331934 |
| | | | 2012-13 | 4827969 | 4827969 | 22 months | 1593230 |
| | | M/s Parley Biscuits Pvt. Ltd./10305416092 | 2012-13 | 134671046 | 9999440 | 27 to 568 days | 894457 |
| | | M/s Shashank Auto Pvt. Ltd./10308385069 | 2012-13 | 50737050 | 17410691 | 4 to 160 days | 212970 |
| | | M/s Shiv Shakti Bio Planteck Ltd./10305115004 | 2012-13 | 9454317 | 9454317 | 21.5 months | 3049017 |
| 3 | Patliputra | M/s Bharat Wagon & Engg. Ltd./10300494021 | 2011-12 | 8528216 | 5377626 | 7 to 356 days | 312060 |
| | | M/s Exide industries Ltd./10050070091 | 2012-13 | 13658320 | 13658320 | 18 months 6 days | 3728721 |
| | | M/s Nagarjuna Fertilizers & Chemicals Ltd./10050933013 | 2012-13 | 137675829 | 118441119 | 1 to 30 days | 584660 |
| | | M/s United Breweries Ltd./10050119076 | 2011-12 | 3455074 | 3455074 | 10 months 20 days | 552812 |
| | | M/s Cadbury India Ltd./10050251093 | 2011-12 | 290715071 | 39246535 | 21.5 months | 12657008 |
| | | | 2012-13 | 22203332 | 22203332 | 17 months | 5661850 |
| | | 2010-11 | 12945834 | 12945834 | 42 months 12 days and 43 months 20 days | 8335672 | |

| | | | | | | | |
|--------------|-----------------|--|----------|-------------------|------------------|---------------------------|-----------------|
| | | M/s Guinea Motors Pvt. Ltd./10050098027 | 2011-12 | 97036296 | 6747042 | 23 months | 2327730 |
| | | M/s Food Corporation of India/10050225097 | 2012-13 | 72625977 | 24133644 | 9 to 163 days | 318878 |
| | | M/s Mahindra & Mahindra Ltd. (jeep division)/10050023046 | 2010-11 | 623129551 | 9088454 | 258 days | 1172411 |
| | | M/s Mahindra & Mahindra Ltd. (jeep division)/10050023046 | 201 1-12 | 26910979 | 26910979 | 05 months 25 days | 2354711 |
| | | M/s Karlo Automobiles pvt. Ltd./10050077075 | 2011-12 | 5400000 | 5521400 | 138 to 227 days | 577877 |
| 4 | Patna Central | M/s Kumar distributors Pvt. Ltd./10150024032 | 2012-13 | 47490683 | 23440357 | 12 to 611 days | 1107157 |
| | | M/s Shristi Developers Pvt. Ltd./10060321051 | 2011-12 | 47517497 | 43654847 | 8 to 248 days | 424504 |
| 5 | Patna City East | M/s Shristi Developers Pvt. Ltd./10060321051 | 2011-12 | 5990499 | 5990499 | 72 to 635 days | 296079 |
| | | M/s Budha Motors Pvt. Ltd./10061602006 | 2012-13 | 53499038 | 53099038 | 5 to 133 days | 614555 |
| | | M/s India tractor and component Pvt. Ltd./10061588035 | 2012-13 | 3577567 | 3577567 | 16 to 15 months | 377454 |
| 6 | Patna South | M/s Sonali Autos Pvt. Ltd./10125388069 | 2012-13 | 122789181 | 44795000 | 4 to 18 days | 244151 |
| 7 | Patna Special | M/s Cadila Healthcare Ltd./10010456067 | 2010-11 | 18620546 | 1525339 | 37 months 27 days | 867155 |
| | | M/s /Technoelectric & Engineering Co. Ltd./10010038094 | 2012-13 | 1477302 | 1477302 | 16 months 25 days | 373757 |
| | | M/s Karuna Management Service Pvt. Ltd./10010875050 | 2012-13 | 6706877 | 6706877 | 3 months to 18 months | 624370 |
| | | M/s Shreya Life Science Pvt. Ltd./10010236071 | 2012-13 | 13473539 | 13473539 | 1 day to 3 months 10 days | 204713 |
| 8 | Purnea | M/s Mahakali Motors Pvt. Ltd./10494151054 | 2013-14 | 46400132 | 14385723 | 15 to 260 days | 451408 |
| Total | | | | 1959669562 | 588040478 | | 54926584 |

ANNEXURE-XVII
(Refer paragraph: 2.3.22)
Non-levy of penalty for excess collection of tax

| Sl. No. | Name of the circle | Name of the dealer/TIN | Year | Value of goods | Rate levied/leviable (in per cent) | Tax collected | Tax leviable | Excess collected | Penalty |
|--------------|--------------------|--|---------|-------------------|------------------------------------|------------------|------------------|------------------|----------------|
| | | | | | | | | | |
| 1. | Bhagalpur | M/s Moti Bhai Narsi Bhai Patel/ 10520760069 | 2012-13 | 3420292 | 20/0 | 684058 | 0 | 684058 | 1368116 |
| 2 | Patliputra | M/s V Mart retail Ltd/10050916069 | 2011-12 | 1900657 | 5 & 13.5 /0 & 5 | 121536 | 15590 | 105946 | 211892 |
| | | | 2012-13 | 4290360 | Do | 225281 | 6331 | 218950 | 437900 |
| 3 | Patna Special | M/s Steel Authority of India Ltd/ 10010060016 | 2012-13 | 3784449508 | 5/-- | 189974813 | 189222475 | 752338 | 1504676 |
| Total | | | | 3794060817 | | 191005688 | 189244396 | 1761292 | 3522584 |

ANNEXURE-XVIII
(Refer: Paragraph -2.7)
Excess Input Tax Credit (ITC)

| Sl. No. | Name of the Circle | Name of the dealer/TIN | Period | Purchase value on which ITC availed | ITC availed | Actual entitlement | Excess availing of ITC | Penalty Interest | Total | Nature of irregularities |
|--------------|--------------------|---|---------|-------------------------------------|-------------|--------------------|------------------------|-----------------------------------|-----------------|---|
| 1 | Danapur | Priyadarshi Motors Pvt. Ltd 10041941759 | 2012-13 | 103647564 | 130321242 | 125348472 | 4972770 | 14918310 1268056 | 21159136 | ITC as per quarterly returns is less than shown in Annual Return. |
| 2 | Muzaffarpur East | Legend Alloys Pvt. Ltd. 10311354044 | 2011-12 | 16411012 | 762264 | 419830 | 342434 | 1027302 107867 | 1477603 | ITC was not reversed on sale of schedule 1 goods. |
| 3 | Patna North | Ishwar Raj Beverages Pvt Ltd 10105996036 | 2012-13 | 9620074 | 547580 | 508667 | 38913 | 116739 10506 | 166158 | ITC claimed on consumables. |
| 4 | Patna West | Ramky Infrastructure 10145427016 | 2012-13 | 230006641 | 15359843 | 14704030 | 655813 | 1967439 186907 | 2810159 | ITC claimed on consumables. |
| Total | | | | | | | | 18029790 1573336 | 25613056 | |

ANNEXURE-XIX
(Refer: Paragraph –2.8)
Short levy of tax due to application of incorrect rate of tax

| Sl. No. | Name of the Circle | Name of the Dealer/ TIN | Year | Commodity | Rate of tax leviable/ levied (in per cent) | Amount on which difference of rate is to be levied | Tax | Interest | Total |
|--------------|--------------------|--|---------|---|--|--|---------|----------|----------------|
| 1 | Aurangabad | Ratna Infrastructure Projects Pvt. Ltd./ 10172925030 | 2010-11 | Morum | 12.5/4 | 1628906 | 138457 | 78920 | 217377 |
| 2 | Muzaffarpur East | Om Satyam Traders/ 10312532012 | 2010-11 | Digestive Ayurvedic products, Nibu pani Jaljira | 12.5/4 | 4741502 | 403028 | 108817 | 511845 |
| 3 | Patna North | Dabur Medico/ 10100076016 | 2012-13 | Sat. Isobgul | 13.5/5 | 15338739 | 1303793 | 342246 | 1646039 |
| 4 | Raxual | M/s Gayatri Contractors & Engineering Pvt. Ltd./ 10322684065 | 2011-12 | Schedule- III goods | 5/4 | 13674975 | 136750 | 66665 | 203415 |
| 5 | Sasaram | A K Auto/ 10241335079 | 2009-10 | Helmet | 12.5/4 | 831904 | 70712 | 42427 | 113139 |
| | | | 2010-11 | Do | 12.5/4 | 3549549 | 301712 | 126719 | 428431 |
| | | | 2011-12 | Do | 13.5/5 | 4736414 | 402592 | 96623 | 499215 |
| Total | | | | | | | | | 3619461 |

ANNEXURE-XX

(Refer: Paragraph -2.9)

Irregular deduction on account of Transit sale

| Sl. No. | Name of circle | Name of Dealer/ TIN | Year | Total deduction | Inadmissible deduction | Rate leviable (in per cent) | Tax | Interest | Total | Remarks |
|--------------|----------------|--|---------|-------------------|------------------------|-----------------------------|-----------------|----------------|-----------------|---|
| 1 | Begusarai | M/s UEM India Pvt. Ltd./ 10364555007 | 2011-12 | 227916078 | 137144754 | 13.5 2 | 15771647 | Nil | 15771647 | Interest was not levied as Tax has already been deducted at source. |
| 2 | Bhagalpur | M/s Abhijeet Project Ltd./ 10525902009 | 2011-12 | 214575772 | 214575772 | 5 0 | 10728789 | 3540500 | 14269289 | - |
| 3 | Patna Special | M/s Punjilloyd Ltd./ 10010945002 | 2010-11 | 957908840 | 957908840 | 12.5 & 4 0 | 47272801 | Nil | 47272801 | Interest was not levied as Tax has already been deducted at source. |
| Total | | | | 1400400690 | 1309629366 | | 73773237 | 3540500 | 77313737 | |

ANNEXURE-XXI
(Refer: Paragraph -2.10)
Short payment of admitted tax and non-levy of interest
(Amount in ₹)

| Sl. No. | Name of the Circle | Name of the dealer/TIN | Year | Tax payable | Tax paid | Short payment | Interest | Total |
|---------|--------------------|--|---------|-------------|----------|---------------|----------|---------|
| 1 | Danapur | Rohini Enterprises 10041071013 | 2012-13 | 12085534 | 11880399 | 205135 | 52309 | 257444 |
| 2 | Motihari | Bajarang Agro Agency 10270255047 | 2012-13 | 6614136 | 6290908 | 323228 | 92120 | 415348 |
| 3 | Muzaffarpur East | Mehrotra Engineering Works Pvt Ltd 10310592012 | 2011-12 | 4413572 | 3628398 | 785174 | 247330 | 1032504 |
| 4 | Nawada | Maa Bhawani coal Traders 10233097034 | 2012-13 | 1252076 | 1155518 | 96558 | 26071 | 122629 |
| 5 | Patna North | Ishwar Raj Beverages Pvt. Ltd. 10105996036 | 2012-13 | 7713550 | 7500798 | 212752 | 57443 | 270195 |
| | | Shri Ram Sales 10101523062 | 2012-13 | 4242728 | 4056365 | 186363 | 48920 | 235283 |
| | | Krishna Sanitation 10100757053 | 2012-13 | 4905942 | 3791084 | 1114858 | 301012 | 1415870 |
| | | Shri Hanuman Motors 10106129003 | 2012-13 | 1671828 | 1462131 | 209697 | 56618 | 266315 |
| 6 | Patna West | Agro Pump and Power 10145782022 | 2012-13 | 1060902 | 929929 | 130973 | 36345 | 167318 |
| | | Data Line Agency 10140546065 | 2012-13 | 2099693 | 1898677 | 201016 | 55782 | 256798 |

| | | | | | | | | |
|--------------|------------|---|---------|-----------------|-----------------|----------------|----------------|----------------|
| 7 | Raxaul | Gayatri Contractors and Engineers Pvt. Ltd 10322684065 | 2012-13 | 197062 | 0 | 197062 | 59119 | 256181 |
| | | Shri Ganapati Enterprises 10321803040 | 2011-12 | 335014 | 172176 | 162838 | 78162 | 241000 |
| 8. | Samastipur | Mahavir Enterprises 10427140022 | 2012-13 | 833780 | 670000 | 163780 | 34394 | 198174 |
| | | Tara Automobile 10424984026 | 2011-12 | 1968435 | 890000 | 1078435 | 420589 | 1499024 |
| | | Star Equipments 10427214035 | 2012-13 | 3541974 | 2666001 | 875973 | 183954 | 1059927 |
| | | | 2012-13 | 1497436 | 400000 | 1097436 | 214000 | 1311436 |
| Total | | | | 54433662 | 47392384 | 7041278 | 1964168 | 9005446 |

ANNEXURE-XXII
(Refer: Paragraph -2.11)
Incorrect allowance of deductions

| Sl. No. | Name of the Circle | Name of the dealer/TIN | Year | Items of inadmissible deduction | Rate (in per cent) | Amount of such deduction | Allowable deduction | Excess deduction allowed on which tax is leviable | Tax on excess deduction claimed/ allowed | Records seen | |
|--------------|--------------------|--|---------|---|--------------------|--------------------------|---------------------|---|--|---------------------------------------|--|
| 1 | Jamui | SMS Infrastructure 10541108050 | 2008-09 | Material portion on Estt. Expenditure, Over head and gross profit | 4 and 12.5 | 124410406 | 110779972 | 13630434 | 1560971 | Assessment order, RT-III and TAR | |
| | | Ashok and Co. Niwas Pvt. Ltd. 10540629064 | 2011-12 | Gross profit, Estt.expenses and departmental deduction | 5 and 13.5 | 57716855 | 43745651 | 13971204 | 1108147 | RT-III, TAR, profit and loss account. | |
| 2 | Nawada | C & C construction 10231944032 | 2011-12 | Profit on materials | 13.5, 5 and 4 | 75176317 | 54360475 | 20815842 | 1278093 | TAR-IV | |
| 3 | Saran | JSR Construction 10334665084 | 2011-12 | Estt. cost and profit element on materials | 5 and 13.5 | 40547200 | 9800115 | 30747085 | 1626213 | RT-III, Sale and purchase statement | |
| Total | | | | | | | 297850778 | 218686213 | 79164565 | 5573424 | |

ANNEXURE-XXIII

(Refer: Paragraph –2.12)

Incorrect adjustment of entry tax towards payment of VAT

| Sl. No. | Name of the circle | Name of the dealer/TIN | Period | Amount eligible for adjustment | Adjustment taken | Excess adjustment from VAT | Interest | Total | Record seen |
|--------------|--------------------|--|---------|--------------------------------|------------------|----------------------------|---------------|----------------|-----------------|
| 1 | Patna North | Orient General Dealers/ 10100111033 | 2012-13 | 1276233 | 2041972 | 765739 | 218236 | 983975 | RT-III and ET-V |
| 2 | Patna West | M/s West India Electricals/ 10140187068 | 2011-12 | 252323 | 403718 | 151395 | 70398 | 221793 | RT-III and ET-V |
| | | | 2012-13 | 313767 | 502027 | 188260 | 53654 | 241914 | RT-III and ET-V |
| | | M/s Deep Electricals/ 10140221018 | 2012-13 | 281278 | 450045 | 168767 | 45567 | 214334 | RT-III and ET-V |
| | | M/s Gopal Electric Store/ 10140078040 | 2010-11 | 327957 | 655913 | 327956 | 209072 | 537028 | RT-III and ET-V |
| | | | 2011-12 | 76694 | 122711 | 46017 | 21053 | 67070 | RT-III and ET-V |
| | | | 2012-13 | 211891 | 339025 | 127134 | 35280 | 162414 | RT-III and ET-V |
| Total | | | | 2740143 | 4515411 | 1775268 | 653260 | 2428528 | |

ANNEXURE-XXIV
(Refer: Paragraph –2.14)
Short payment of admitted entry tax

(Amount in ₹)

| Sl. No. | Name of the circle | Name of Dealer/TIN | Period | Commodity | Import value | ET leviable | ET Paid | Short paid |
|--------------|--------------------|---|---------|---|-------------------|------------------|------------------|-----------------|
| 1 | Patliputra | Bharti Airtel/ ET-10050212293 VAT-10050212002 | 2012-13 | Telcom goods and others | 3814820025 | 169547664 | 155263966 | 14283698 |
| | | Unitech wireless Tamil Nadu Pvt. Ltd./ ET-10050662227 | 2012-13 | Telcom goods, Electrical goods and Sim card | 275184802 | 13122393 | 6599050 | 6523343 |
| | | Dishnet wireless Ltd./ 10050333058 | 2012-13 | Telcom goods | 187797853 | 8157842 | 7895761 | 262081 |
| Total | | | | | 4277802680 | 190827899 | 169758777 | 21069122 |

ANNEXURE-XXV

(Refer: Paragraph –2.15)

Application of incorrect rate of entry tax

| | | | | | | | (Amount in ₹) | |
|--------------|--------------------|---|---------|--|------------------------------------|--------------|---------------------------|----------------|
| Sl. No. | Name of the Circle | Name of the dealer/TIN | Period | Commodity | Rate leviable/levied (in per cent) | Import value | Difference of tax payable | |
| 1 | Patna West | East India Trading Co. 10145151075 | 2011-12 | Electrical goods | 8/5 | 11963733 | 358912 | |
| 2 | Patliputra | Bharat Sanchar Nigam Ltd. (Anishabad) 10050277089 | 2012-13 | Telecom Goods | 5/4 | 44391668 | 443917 | |
| | | The Freyssinet Prestressed Concrete Co. Ltd. 10050652220 | 2012-13 | Steel, PVC pipes | 5/4 | 30145296 | 301453 | |
| | | Indian Railway Catering and Tourism Corpn. Ltd. 10050163211 | 2012-13 | HDPE (High Density Polyethylene), Labels, others | 5/4 | 39417967 | 394180 | |
| 3 | Teghra | Deshratan Dr. Rajendra pd D U S Ltd. 10431412267 | 2012-13 | Packing material | 5/4 | 14183421 | 141834 | |
| Total | | | | | | | 140102085 | 1640296 |

ANNEXURE-XXVI
(Refer: Paragraph -2.16)
Non-levy of entry tax and penalty due to non-registration

| Sl. No. | Name of the Circle | Name of the dealer/ TIN | Year | Commodity/ Rate of E. T (in per cent) | Value of goods | Entry Tax payable | E T adjustable against VAT payment | ET to be levied | Penalty | Total |
|--------------|--------------------|--|--------------------|--|---------------------|-------------------|------------------------------------|-----------------|------------------|-------------------|
| 1 | Bettiah | SKT-NN (JV)/ 10262987054 | 2012-13 | Bitumen/ 4/5 | 9109556 | 364382 | 364382 | Nil | 364382 | 364382 |
| 2 | Patna North | Foundation Engineering 10100778005 | 2012-13 | Iron and Steel 4/5 | 8694936 | 360573 | 360573 | Nil | 360573 | 360573 |
| 3 | Raxaul | Gayatri Contractors & Engineers Pvt. Ltd./ 10322684065 Duncan Hospital/ 10320468067 | 2011-12 2011-12 | Electrical Goods/ 8/4 Electrical & sanitary Goods / 8/4 | 12181315 3587405 | 974505 286992 | 487253 208668 (ET Paid) | 487252 78324 | 974505 286992 | 1461757 365316 |
| | | | 2012-13 | Stone chips, paper board/ 4/5 Transformer/ 8/5 | 1842481 2078963 | 73699 166317 | 0 | 73699 166317 | 73699 166317 | 147398 332634 |
| | | Ripuraj Agro Pvt. Ltd./ 10322149030 | 2011-12 | MS Pipe/ 4 Elect. Goods, Transformer & paint/8 | 210000 1310251 | 8400 104820 | 0 | 8400 104820 | 8400 104820 | 16800 209640 |
| 4 | Saran | JSR Construction Pvt. Ltd./ 10334665084 | 2011-12 2012-13 | Bitumen/ 4/5 | 22173911 1867257 | 886956 74690 | 886956 74690 | Nil Nil | 886956 74690 | 886956 74690 |
| Total | | | | | 63056075 | 3301334 | 2382522 | 918812 | 3301334 | 4220146 |

ANNEXURE-XXVII
(Refer : Paragraph –2.18)
Non-levy of Electricity Duty

| Name of the circle | Dealer | Year | Purchase shown by BSEB (in Kwh) | Rate of energy applied* (per kwh) (in ₹) | Value of energy (₹ in lakh) | Amount of duty at the rate of 6 per cent (₹ in lakh) |
|--------------------|--|---------|---------------------------------|--|-----------------------------|--|
| Muzaffarpur West | Kanti Bijli Utpadan Nigam Ltd.(unit of NTPC) | 2007-08 | 20710000 | 2.05 | 424.56 | 25.47 |
| | | 2008-09 | 189710000 | 2.34 | 4439.21 | 266.35 |
| | | 2009-10 | 395820000 | 2.85 | 11280.87 | 676.85 |
| | | 2010-11 | 273230000 | 3.14 | 8579.42 | 514.77 |
| | | 2011-12 | 176110000 | 3.14 [▼] | 5529.85 | 331.79 |
| Total | | | 1055580000 | | 30253.91 | 1815.23 |

* Arrived at on the basis of average rate of interstate bulk sale of energy made by NTPC during the respective periods as given in the statement furnished by them.

▼ In the absence of rate of energy for the period 2011-12, the rate of pervious year has been taken.