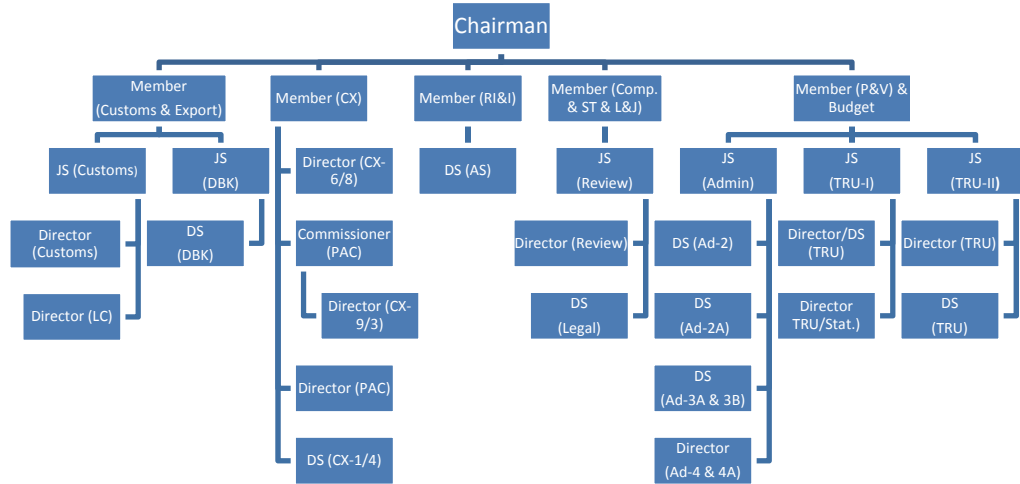

APPENDICES

Appendix I

Organisational Chart of Central Board of Excise and Customs



Appendix II
(Reference: Paragraph 3.1)

(₹ in crore)

Sl. No.	DAP No.	Brief Subject	Amount Objected	Amount Accepted	Amount Recovered	Name of Commissionerate
1.	39A	Non payment of Service Tax	77.40	77.40		Mumbai ST II
2.	38A	Non payment of Service Tax	28.62	28.62		Mumbai ST II
3.	1A	Non payment of Service Tax	2.52	2.52		Anand
4.	9B	Non payment of Service Tax	2.49	2.49		Chennai III
5.	22B	Non payment of Service Tax	2.03	2.03	2.03	Pune II
6.	27A	Non payment of Service Tax	1.90	1.90	0.17	Chandigarh I
7.	20B	Non payment of Service Tax	1.66	1.66	1.66	Raigad
8.	13A	Non payment of Service Tax	1.63	1.63	0.04	Patna
9.	14B	Non payment of Service Tax	1.55	1.55	1.55	Nasik
10.	25A	Non payment of Service Tax	1.22	1.22		Rourkela
11.	42B	Non payment of Service Tax	1.00	1.00	1.00	Chandigarh I
12.	44A	Non payment of Service Tax	0.92	0.92	0.92	Mumbai ST VI
13.	37A	Non payment of Service Tax	0.82	0.82		Lucknow
14.	18B	Non payment of Service Tax	0.78	0.78		Patna

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Sl. No.	DAP No.	Brief Subject	Amount Objected	Amount Accepted	Amount Recovered	Name of Commissionerate
15.	19A	Non payment of Service Tax	0.70	0.70	0.68	Pune ST I
16.	43A	Non payment of Service Tax	0.70	0.70		Kohlapur
17.	34D	Non payment of Service Tax	0.66	0.66	0.39	Allahabad
18.	42D	Non payment of Service Tax	0.65	0.65		Pune I
19.	20D	Non payment of Service Tax	0.56	0.56	0.56	Haldia
20.	26A	Non payment of Service Tax	0.50	0.50		Anand
21.	31B	Non payment of Service Tax	0.47	0.47	0.47	Hyderabad II
22.	39B	Non payment of Service Tax	0.34	0.34	0.04	Vododara I
23.	48B	Non payment of Service Tax	0.31	0.31	0.31	Chandigarh I
24.	10A	Non payment of Service Tax	0.30	0.18		Delhi ST IV
25.	32A	Non payment of Service Tax	0.27	0.27	0.23	Bangalore ST II
26.	2A	Non payment of Service Tax	0.25	0.25		Vadodara II
27.	8B	Non payment of Service Tax	0.18	0.19	0.19	Rohtak
28.	36B	Non payment of Service Tax	0.18	0.18	0.18	Agra
29.	8A	Non payment of Service Tax	0.16	0.16		Chennai III
30.	12B	Non payment of Service Tax	0.16	0.16	0.16	Hyderabad IV

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Sl. No.	DAP No.	Brief Subject	Amount Objected	Amount Accepted	Amount Recovered	Name of Commissionerate
31.	7A	Non payment of Service Tax	0.15	0.15		Chennai ST II
32.	9A	Non payment of Service Tax	0.14	0.14	0.14	Chennai III
33.	19B	Non payment of Service Tax	0.14	0.14	0.14	Mumbai LTU
34.	40B	Non payment of Service Tax	0.13	0.13	0.13	Vododara I
35.	2B	Non payment of Service Tax	0.12	0.12	0.12	Ahmedabad III
36.	6B	Non payment of Service Tax	0.12	0.12	0.12	Ahmedabad ST
37.	44B	Non payment of Service Tax	0.12	0.12	0.12	Mumbai ST VII
38.	4B	Non payment of Service Tax	0.11	0.11	0.11	Ahmedabad I
39.	13B	Non payment of Service Tax	0.11	0.11	0.11	Hyderabad II
40.	3A	Non payment of Service Tax	0.10	0.10		Ahmedabad I
41.	16A	Non payment of Service Tax	0.10	0.10	0.04	Lucknow
42.	3B	Non payment of Service Tax	0.10	0.10	0.10	Ahmedabad ST
43.	18A	Short payment of Service Tax	1.15	1.15	0.40	Hyderabad II
44.	45B	Short payment of Service Tax	0.91	0.91	0.91	Ahmedabad ST
45.	41B	Short payment of Service Tax	0.71	0.71		Bangalore ST II
46.	35A	Short payment of Service Tax	0.58	0.58	0.58	Mumbai ST I

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Sl. No.	DAP No.	Brief Subject	Amount Objected	Amount Accepted	Amount Recovered	Name of Commissionerate
47.	12A	Short payment of Service Tax	0.38	0.38	0.38	Hyderabad II
48.	32B	Short payment of Service Tax	0.35	0.35	0.35	Chennai ST III
49.	33B	Short payment of Service Tax	0.33	0.33	0.33	Hyderabad II
50.	46B	Short payment of Service Tax	0.25	0.25		Salem
51.	47B	Short payment of Service Tax	0.24	0.24	0.24	Bangalore LTU
52.	40D	Short payment of Service Tax	0.23	0.23	0.23	Dibrugarh
53.	11A	Short payment of Service Tax	0.20	0.20	0.18	Hyderabad II
54.	28A	Short payment of Service Tax	0.18	0.18	0.18	Chandigarh I
55.	49B	Short payment of Service Tax	0.15	0.15	0.13	Pune III
56.	38D	Short payment of Service Tax	0.15	0.15	0.15	Pune ST I
57.	33A	Short payment of Service Tax	0.14	0.14	0.10	Mumbai ST V
58.	5A	Short payment of Service Tax	0.13	0.13	0.09	Udaipur
59.	11B	Short payment of Service Tax	0.11	0.11	0.11	Trivandrum
60.	10B	Short payment of Service Tax	0.10	0.10	0.10	Chennai ST II
61.	43B	Short payment of Service Tax	0.10	0.10	0.10	Chennai III
62.	17A	Irregular availing/ utilisation of CENVAT Credit	3.03	3.03		Dhanbad

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Sl. No.	DAP No.	Brief Subject	Amount Objected	Amount Accepted	Amount Recovered	Name of Commissionerate
63.	24A and 41A	Irregular availing/ utilisation of CENVAT Credit	1.45	1.45		Mumbai ST II
64.	31A	Irregular availing/ utilisation of CENVAT Credit	0.91	0.91		Thane II
65.	26B	Irregular availing/ utilisation of CENVAT Credit	0.88	0.88	0.88	Mumbai CX II
66.	37B	Irregular availing/ utilisation of CENVAT Credit	0.40	0.40		Coimbatore
67.	16B	Irregular availing/ utilisation of CENVAT Credit	0.39	0.39	0.39	Mumbai ST III
68.	34B	Irregular availing/ utilisation of CENVAT Credit	0.36	0.36		Raigad
69.	22A	Irregular availing/ utilisation of CENVAT Credit	0.35	0.35	0.35	Mumbai ST II
70.	29A	Irregular availing/ utilisation of CENVAT Credit	0.32	0.32	0.32	Delhi ST II
71.	20A	Irregular availing/ utilisation of CENVAT Credit	0.27	0.27	0.27	Thane II
72.	15A	Irregular availing/ utilisation of CENVAT Credit	0.23	0.23	0.23	Mumbai ST VI
73.	27B	Irregular availing/ utilisation of CENVAT Credit	0.23	0.23	0.23	Aurangabad
74.	23A	Irregular availing/ utilisation of CENVAT Credit	0.20	0.20		Mumbai LTU

Sl. No.	DAP No.	Brief Subject	Amount Objected	Amount Accepted	Amount Recovered	Name of Commissionerate
75.	30A	Irregular availing/ utilisation of CENVAT Credit	0.17	0.17	0.17	Delhi ST III
76.	24B	Irregular availing/ utilisation of CENVAT Credit	0.15	0.15	0.15	Belapur
77.	35B	Irregular availing/ utilisation of CENVAT Credit	0.15	0.15	0.06	Belapur
78.	38B	Irregular availing/ utilisation of CENVAT Credit	0.14	0.14	0.14	Delhi ST II
79.	1B	Irregular availing/ utilisation of CENVAT Credit	0.12	0.12	0.12	Ahmedabad I
80.	15B	Irregular availing/ utilisation of CENVAT Credit	0.12	0.12	0.07	Kohlapur
81.	25B	Irregular availing/ utilisation of CENVAT Credit	0.12	0.12		Mumbai ST VII
82.	36A	Non payment of Interest	3.16	3.16	3.16	Mumbai ST I
83.	32D	Non payment of Interest	0.29	0.29	0.29	Dhanbad
84.	7B	Non payment of Interest	0.27	0.27	0.27	Chandigarh I
85.	30B	Non payment of Interest	0.17	0.17	0.17	Bangalore ST II
86.	35D	Non payment of Interest	0.14	0.14	0.14	Jamshedpur
87.	21B	Non payment of Interest	0.13	0.13	0.13	Mumbai ST II

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Sl. No.	DAP No.	Brief Subject	Amount Objected	Amount Accepted	Amount Recovered	Name of Commissionerate
88.	28B	Non payment of Interest	0.13	0.13	0.13	Mumbai ST V
89.	14A	Non payment of Interest	0.11	0.11	0.11	Mumbai ST I
90.	5B	Non payment of Interest	0.10	0.10	0.10	Ahmedabad ST
91.	29B	Non payment of Interest	0.10	0.10	0.10	Aurangabad
92.	42A	Non payment of Interest	0.10	0.10	0.10	Delhi ST III
93.	17B	Non disclosure of taxable income	0.27	0.27	0.27	Mumbai ST VI
94.	4A	Non levy of late fee and penalty	0.17	0.17	0.06	Udaipur
95.		Small money value observations which were accepted by the Department and rectificatory action taken but not converted into Draft Audit Paragraphs	8.76	8.76	8.52	
		Total	162.65	162.54	33.20	

Appendix III

(Reference: Paragraph 4.2)

(₹ in crore)

Sl. No.	DAP No.	Brief Subject	Amount Objected	Amount Accepted	Amount Recovered	Name of Commissionerate
1.	62D	Broadening of Tax Base	0.34	0.34	0.34	Calicut
2.	29D	Failure of Scrutiny of return	0.89	0.89		Hyderabad II
3.	7D	Failure of Scrutiny of return	0.21	0.21	0.10	Jodhpur
4.	67D	Failure of Scrutiny of return	0.17	0.17	0.17	Belgaum
5.	54D	Failure of Scrutiny of return	0.16	0.16	0.03	Bilaspur
6.	41D	Failure of Scrutiny of return	0.42	0.42	0.42	Pune II
7.	53D	Failure of Scrutiny of return	0.25	0.25	0.25	Indore
8.	14D	Failure of Scrutiny of return	0.22	0.22	0.22	Ludhiana
9.	39D	Failure of Scrutiny of return	0.22	0.22	0.22	Kolkata ST
10.	61D	Failure of Scrutiny of return	0.15	0.15	0.05	Cochin
11.	4D	Failure of Scrutiny of return	0.14	0.14	0.14	Ahmedabad ST
12.	63D	Internal Audit not conducted	28.00	28.00		Trivandrum
13.	78D	Internal Audit not conducted	9.80	9.80		Bhubaneswar I
14.	65D	Internal Audit not conducted	7.63	7.63		Delhi ST II

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Sl. No.	DAP No.	Brief Subject	Amount Objected	Amount Accepted	Amount Recovered	Name of Commissionerate
15.	25D	Internal Audit not conducted	6.18	6.18		Delhi ST II
16.	72D	Internal Audit not conducted	5.29	5.29		Delhi ST IV
17.	23D	Internal Audit not conducted	4.01	4.01		Delhi ST
18.	26D	Internal Audit not conducted	3.63	3.63	2.08	Delhi ST II
19.	21D	Internal Audit not conducted	2.68	2.68	0.02	Kolkata ST
20.	52D	Internal Audit not conducted	2.18	2.18	2.18	Hyderabad ST
21.	11D	Internal Audit not conducted	1.17	1.17		Bangalore ST II
22.	28D	Internal Audit not conducted	1.14	1.14		Delhi ST II
23.	70D	Internal Audit not conducted	0.69	0.69	0.58	Delhi ST III
24.	27D	Internal Audit not conducted	0.58	0.58		Delhi ST III
25.	66D	Internal Audit not conducted	0.42	0.31	0.25	Jaipur
26.	1D	Internal Audit not conducted	0.41	0.41	0.41	Ahmedabad ST
27.	22D	Internal Audit not conducted	0.41	0.41		Kolkata II
28.	17D	Internal Audit not conducted	0.35	0.35		Cochin
29.	76D	Internal Audit not conducted	0.31	0.31	0.31	Bolpur
30.	77D	Internal Audit not conducted	0.29	0.29	0.29	Kolkata ST II

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Sl. No.	DAP No.	Brief Subject	Amount Objected	Amount Accepted	Amount Recovered	Name of Commissionerate
31.	47D	Internal Audit not conducted	0.19	0.19	0.19	Delhi ST
32.	24D	Internal Audit not conducted	0.17	0.17	0.17	Delhi ST III
33.	46D	Internal Audit not conducted	0.14	0.14	0.14	Delhi ST I
34.	59D	Internal Audit not conducted	0.12	0.12	0.12	Delhi ST I
35.	48D	Internal Audit not conducted	0.10	0.10	0.10	Delhi ST II
36.	2D	Internal Audit did not detect the lapse	41.94	41.94		Ahmedabad ST
37.	10D	Internal Audit did not detect the lapse	10.76	10.76		Mangalore
38.	81D	Internal Audit did not detect the lapse	4.87	4.87	4.87	Hyderabad III
39.	31D	Internal Audit did not detect the lapse	2.66	2.66		Mumbai ST II
40.	64D	Internal Audit did not detect the lapse	2.40	2.40	2.40	Delhi ST
41.	45D	Internal Audit did not detect the lapse	2.18	2.18		Coimbatore
42.	50D	Internal Audit did not detect the lapse	1.08	1.08	1.08	Delhi ST III
43.	74D	Internal Audit did not detect the lapse	0.70	0.70		Patna
44.	6D	Internal Audit did not detect the lapse	0.36	0.36	0.36	Udaipur
45.	79D	Internal Audit did not detect the lapse	0.17	0.17	0.17	Mumbai ST VII
46.	9D	Internal Audit did not detect the lapse	0.13	0.13		Udaipur

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Sl. No.	DAP No.	Brief Subject	Amount Objected	Amount Accepted	Amount Recovered	Name of Commissionerate
47.	18D	Internal Audit did not detect the lapse	0.12	0.12		Trivandrum
48.	49D	Internal Audit did not detect the lapse	0.11	0.11	0.11	Delhi ST III
49.	80D	Internal Audit did not detect the lapse	0.11	0.11	0.11	Cochin
50.	5D	Internal Audit did not detect the lapse	0.07	0.07	0.07	Udaipur
		Total	146.72	146.61	17.95	

Glossary

ACES	Automation of Central Excise and Service Tax
AICTE	All India Council for Technical Education
BE	Budget Estimate
Board	Central Board of Excise and Customs (CBEC)
BSNL	Bharat Sanchar Nigam Limited
CAAT	Computer Aided Audit Technique
CB	Closing Balance
CBDT	Central Board of Direct Taxes
CBEC	Central Board of Excise and Customs
CENVAT	Central value added tax
CERA	Central Excise Receipt Audit
CESTAT	Customs, Excise and Service Tax Appellate Tribunal
CX	Central Excise
DAP	Draft Audit Paragraph
DG	Director General
DGCEI	Director General of Central Excise (Intelligence)
DGST	Director General of Service Tax
DGICCE	Director General of Inspection Customs and Central Excise
DoR	Department of Revenue
EA	Excise Audit
FY	Financial Year
GDP	Gross Domestic Product
HPCL	Hindustan Petroleum Corporation Limited
IAP	Internal Audit Party
INTOSAI	International Organization of Supreme Audit Institutions
INTOSAI GOV	INTOSAI Guidance for Good Governance

ITR	Income Tax Return
L and T	Larsen and Toubro
LTU	Large Taxpayer Unit
Ministry / Department	Ministry of Finance (Department of Revenue)
MTR	Monthly Technical Report
OB	Opening Balance
OIO	Order in Original
ONGC	Oil and Natural Gas Corporation
PD	Principal Director
PLA	Personal Ledger Account
PSU	Public sector undertaking
R & C	Review and Correction
RA Bill	Running Account Bill
RE	Revised Estimate
SCN	Show Cause Notice
SOF	Statement of Facts
ST	Service Tax
TDS	Tax Deducted at Source
TRU	Tax Research Unit
VCES	Voluntary Compliance Encouragement Scheme