

APPENDICES

Appendix I
(Referred to in paragraph 2.2.11)
Incorrect determination of turnover

(Amount in ₹)

Sl. No	Detail of Unit	Name of Dealer, TIN, Case No.	Period /Month of assessment	Turnover assessed by AA	Determined Turnover as per books of account	Taxable turnover under determined	Amount of short levy of tax	Amount of penalty	Proposed Additional demand	Observation in brief
Cases of less determination of TTO as compared to the facts and figures shown in Audited Account/Sales Lists and other relevant records are shown from sl. No. 1 to 33										
1	CTO IX Indore	M/s Jupiter International Sales Indore 23220903060 VAT	2010-11 September 2013	27920702	34102702	6182000	467794	0	467794	Excess deductions of labour and other expenses were allowed in works contract against the values/figures of certified audited account.
2	CTO IX Indore	M/s Bhatia Motors 23270902305 CS0000001690 VAT	2011-12 May 2013	20275303	21500852	1225549	98044	294132	392176	Sale of 13 <i>per cent</i> item was less determined as against sales certified in audited account.
3	DCCT Ratlam	M/s Venus Alloys Private Limited Mandsaur 23323101995 CS00000054395 VAT	2011-12 May 2013	149193131	162657526	13464395	673220	2019660	2692880	Trading of Scrap Channel and Angle as certified in audited account was not included in TTO.
4	ACCT-II Bhopal	M/s Betul Minerals Ltd. 23514705737 179/11 VAT	2010-11 June 2013	79549957	99851704	20301747	812070	2436210	3248280	Sale of coal as certified in audited account was less determined and not included in TTO.
5	CTO Khargone	M/s Sewa Sahkari Sansthan Maryadit, Badud 23192102530 CS000000058705/VAT	2010-11 May 2013	6504787	6708754	203967	10198	0	10198	Excess deduction on account of Tax Free item was allowed.
6	DCCT II Bhopal	M/s Satrang Steel & Alloys Private Limited Mandideep 23794104571 03/12 VAT	2010-11 January 2014	575025702	587480582	12454880	622744	1868232	2490976	Trading of Scrap as certified in audited account was not included in TTO.
7	CTO Circle XIV Indore	M/s Kalyan Toll Infrastructure 23621403554 559/2010 VAT	2009-10 April 12 and June 13	44747222	59276460	14529238	581169	1743507	2324676	Excess deductions of labour and other expenses were allowed in works contract against the values/figures of certified audited account.
8	CTO Circle XIV Indore	M/s Kalyan Toll Infrastructure 23621403554 628/2011 VAT	2010-11 September 13	23140348	36121910	12981562	649078	0	649078	Excess deductions of labour and other expenses were allowed in works contract against the values/figures of certified audited account.

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				82900	338960	256060	256060	0	256060	Quantity of gitty less determined
9	CTO Circle XIV Indore	M/s Minakshi Manufacture & Fabricaters Pvt. Ltd. 23631400687 116/10 VAT	2009-10 June 12	8464108	9675304	1211196	142491	427473	569964	Turnover was determined from purchases side by adding 10 per cent profit instead of 25.70 per cent as certified in audited account.
10	CTO Circle XIV Indore	M/s Ravi Steel Indore 23711400934 9/12 VAT	2011-12 October 13	38797852	39338908	541056	27053	81159	108212	Less GTO/TTO was determined as against facts/figures of certified audited account.
11	CTO Circle XIV Indore	M/s Polaron Marketing Ltd. Indore 23921404553 103000001134976/VAT	2010-11 June 13	6306364	6316884	10520	1368	4104	5472	Irregular deduction of sales return beyond six months.
12	CTO Circle XII Indore	M/s DH Enterprises 23641203917 CS0000000021255 VAT	2010-11 September 2013	0	59554101	59554101	7742033	23226099	30968132	AA not determined TTO as per certified audited and taken Taxable Turnover as Nil in assessment order.
13	DCCT I Bhopal	M/s C.I Fin lease Limited 23564006097 87/11 VAT	2010-11 September 2013	649856612	655508612	5652000	734760	2204280	2939040	Logistics charges as certified in audited account were not included in Turnover.
14	CTO Circle I Bhopal	M/s R.K. Salim 23753602618 172/11 VAT	2010-11 September 2013	1283109	3728418	2445309	134388	403164	537552	TTO less determined as compared to facts and figures shown in audited account
15	CTO Circle I Bhopal	M/s Jackson Enterprises 23453606566 CS0000000970 VAT	2010-11 September 2013	43141079	44087883	946804	123085	369255	492340	Excess deduction of service charges and commission against facts/figures of certified audited account.
16	CTO Circle I Bhopal	M/s Bhopal Engineering 23403600434 219/11VAT	2010-11 September 2013	34199503	41476988	7277485	946073	2838219	3784292	Excess deductions of labour and other expenses were allowed in Job work against the values/figures of certified audited account
17	DCCT II Jabalpur	M/s Sharda Maa Enterprises 23716024180 18/11 VAT	2010-11 July 2013	964062431	1181983013	217920582	8716823	0	8716823	Less TTO was determined as Purchases were more in schedules of Audited accounts. However in trading account less purchases were shown.
18	CTO Circle XI, Indore	M/s Satyam Gas Agency 23781101408/ 57/12 VAT	2011-12 July 2014	147973396	149259972	1286576	167255	0	167255	Income from transportation was not included in GTO.
19	CTO Circle XI, Indore	M/s Agrotech Food Ltd. 23751101376 51/12 VAT	2011-12 April 2014	139630967	148027490	8396523	1091548	3274644	4366192	Sale of popcorn and edible oil was determined as compared to facts and figures shown in audited account.

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20	CTO Circle X, Indore	M/s Bharat Insecticides Ltd. 23181003574 87/2013 VAT	2012-13 February 2015	241190113	245123317	3933204	196660	589980	786640	Less TTO was determined as compared to facts and figures shown in audited account.
21	CTO Circle III Bhopal	M/s Vishnu Trading Company Bhopal 23793804453 186/13 VAT	2012-13 Self	34642146	37276884	2634738	131737	395211	526948	Less TTO was determined as compared to facts and figures shown in audited account.
22	CTO Circle III Bhopal	M/s Radha Traders Bhopal 23023803955 CS0000000003040 VAT	2011-12 June 2014	83787943	85304800	1516857	75842	227526	303368	Less TTO was determined as compared to facts and figures shown in audited account.
23	CTO Circle XIII Indore	M/s Siddharth Sales Corporation 23851300753 CS000000193892 VAT	2012-13 January 2015	9940200	10750275	810075	40504	121512	162016	Deduction on account of tax free sale (certified seeds) is not allowed as per certified account.
24	CTO Circle Mandideep	M/s Inspros Engineers Pvt Ltd 23454101654 CS0000079380 2012 VAT	2011-12 June 2014	82459636	83414165	954529	124088	372264	496352	Less TTO was determined as per audited account and deduction under sales return is not justified.
25	CTO Circle Mandideep	M/s Krishna Fabricators 237141104227 145/13 VAT	2012-13 March 2015	18342720	27067440	8724720	436236	0	436236	As per audited account receipts on account of repair and maintenance work was not included in GTO.
26	CTO Circle II Gwalior	M/s Kendriya Bhandar 23675203938 CS000000094130 VAT	2011-12 June 2014	168725427	174132477	5407050	702917	2108751	2811668	Less TTO was determined as compared to facts and figures shown in audited account.
27	CTO Circle II Gwalior	M/s Samarth Corps Pvt Ltd 23699028104 CS00000000179009 VAT	2012-13 December 2014	159056378	179306798	20250420	2632555	7897665	10530220	Other operating revenue amounting to ₹ 20250420 as per certified TDS certificates was not included in GTO/TTO.
28	CTO Circle II Gwalior	M/s Saudagar Mal Maman mal Pvt Ltd 23085203341 /487/12 VAT	2011-12 June 2014	50069387	50353765	284378	36969	110907	147876	Gross sales are without excise duty and all taxes; the AA provides further deduction in TTO.
39	CTO Circle V Bhopal	M/s Weartech Engineer Pvt Ltd 23584000848 CS000000205002 VAT	2012-13 February 2015	280247014	307900840	27653826	3594997	10784991	14379988	Less TTO was determined as compared to facts and figures shown in audited account.
30	CTO Circle V Bhopal	M/s Amit Glass Emporium 23364005237 CS000000215758 VAT	2011-12 October 2014	7717568	9250433	1532865	122629	367887	490516	Less TTO determined in respect of 13 per cent goods as per certified audited account.

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31	CTO Circle V Bhopal	M/s Loknath Trading Company Bhopal 23974006502 80/12 VAT	2011-12 May 2014	166258605	179755527	13496922	674846	0	674846	Coal transportation receipts were not included in TTO.
32	CTO Circle Sendhwa	M/s Precious Automotive Khargone 23692107684 474/12 VAT	2012-13 February 2015	291026242	294351654	3325412	382569	0	382569	Less TTO was determined as compared to facts and figures shown in certified audited account.
		Total		4553618852	5030985398	477366546	33149803	64166832	97316635	
Less determination of TTO in the works contract cases as compared to the facts and figures shown in Audited Account/Sales Lists and other relevant records and also in the absence of RA Bills, Work order, composition details etc. are shown from Sl. No. 34 to 97										
33	RAC Sagar II	M/s Khajuraho Builders and Contractors Chhatarpur 23167702696 157/11 VAT	2010-11 June 2013	81342132	138223656	56881524	4010626 (2962845+ 538740+ 509041)	0	4010626	Dealer is a railway contractor at the time of assessment AA determined taxable turnover incorrectly after allowing deduction on account of value of tax paid goods i.e. sand, metal etc.
34	RAC Sagar II	M/s Bharat Heavy Plate and Vessels Limited 23557404255 32/10 VAT Appeal Order	2009-10 May 2012 & Appeal Order August 2012	103232254	138458700	35226446	4403306	13209918	17613224	As per TDS issued by the department, dealer receipts certified ₹ 138458700. However less turnover was determined.
35	RAC Sagar II	M/s Narayan Builders India Ltd Tikamgarh 23977801336 246/12 VAT	2011-12 January 2014	58770097	75803796	17033699	1128095	0	1128095	Excess deductions of labour and other expenses were allowed in works contract against the values/figures of certified audited account.
36	DC Tax Audit Wing Bhopal	M/s Nathuram Agarwal 23454701696 CS0000000047856 VAT	2010-11 April 2013	37170174	44346172	7175998	620071	1860213	2480284	Incorrect allowance of deduction on account of labour, transportation charges. Diesel expenses not certified in audited account.
37	DC Tax Audit Wing Bhopal	M/s O.P Gupta Contractor Pvt Ltd 23343805525 CS000000002291	2010-11 June 2013	26682387	57953952	31271565	1250863	3752589	5003452	Work order/RA bills were not attached with the files. Moreover excess deduction on account of labour and other direct expenses were allowed therefore less TTO was computed.
38	DC Tax	M/s Draupadi Construction	2010-11	46994395	52869856	5875461	460201	1380603	1840804	Sale value was determined

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	Audit Wing Bhopal	23584003855 CS00000000048 VAT	July 2013							considering excess labour receipt therefore less TTO was computed as compared to Audited Account.
39	DC Tax Audit Wing Bhopal	M/s Elec Feb Bhopal 23723705309 CS000000000830 VAT	2010-11 June 2013	14672937	16819958	2147021	279113	0	279113	Deductions allowed on account of composition work was not supported by valid declarations viz form 4B.
40	DC Tax Audit Wing Bhopal	M/s Satish Kumar Raizada & Company 23843803989 CS000000002466 VAT	2010-11 July 2013	13450882	13771514	320632	74612	0	74612	AA added 10 <i>per cent</i> profit in purchase value instead of profit percentage 13 <i>per cent</i> as per audited account, hence less TTO determined.
41	DC Tax Audit Wing Bhopal	M/s Hari Om Explosives 23629014046 Audit/36	2011-12 March 13	10990127	11963059	972932	111930	335790	447720	AA added 10 <i>per cent</i> profit in purchase value instead of profit percentage 18.72 <i>per cent</i> as per audited account, hence less TTO determined.
42	CTO Circle I Ratlam	M/s Balveer Singh Rathore 23773403078 348/2011 VAT	2010-11 June 2013	11781560	14352069	2570509	190213	570639	760852	Work order/RA bills were not attached with the files. Moreover excess deduction on account of labour and other direct expenses were allowed therefore less TTO was computed.
43	CTO Circle I Ratlam	M/s Rathore Construction 2386340144 397/11 VAT	2010-11 September 2013	9140811	13001560	3860749	330139	990417	1320556	Additional demand under section 11A was not deposited within the stipulated 15 days, therefore case was to be assessed under section 20 which was not done.
44	CTO Circle I Ratlam	M/s Ratanlal Mayaram Ratlam 23063401868 192/11 VAT	2010-11 May 2013	0	18266421	18266421	125604	0	125604	Work order/RA bills were not attached with the files. Moreover excess deduction on account of labour and other direct expenses were allowed therefore less TTO was computed as against certified audited account.
45	CTO Circle I Ratlam	M/s Raj Construction Ratlam 23113404799 632/12 VAT	2011-12 July 2013	11147905	15304528	4156623	509839	1529517	2039356	
46	CTO Circle I Ratlam	M/s Raj Construction Ratlam 23113404799 674/11 VAT	2010-11 July 2013	2898921	4105390	1206469	122233	366699	488932	
47	CTO Circle I Ratlam	M/s S M Constructions 23423404386 CS00000079648 VAT	2011-12 October 2013	14059100	15883804	1824704	191447	574341	765788	

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48	CTO Circle I Ratlam	M/s SriRam Tubewell 23903404607 CS000000102501 VAT	2011-12 December 2013	0	6838011	6838011	341901	0	341901	More Deductions were allowed against certified account.
49	CTO Circle I Ratlam	M/s Hariom Borewell 23023404606 CS0000000102486 VAT	2011-12 December 2013	0	1302425	1302425	65121	0	65121	More Deductions were allowed against certified account.
50	DCCT-I Indore	M/s Zeppelin Mobile India 23131504267 295/10 VAT	2009-10 June 2012	33390395	137743700	104353305	4717049	14151147	18868196	As per TDS certificate total receipts of the dealer certified to ₹137743700. However less TTO was determined.
51	ACCT-II Bhopal	M/s Govind Rai Contractor Hoshangabad 150/11 VAT	2010-11 September 2013	15743619	26758939	11015320	550766	1652298	2203064	Work order/RA bills were not attached with the files. Moreover excess deduction on account of labour and other direct expenses were allowed therefore less TTO was computed as against certified audited account.
52	ACCT-II Bhopal	M/s Power Mac projector Limited 23494702450 54/11 VAT	2010-11 September 2013	2080027	103225145	101145118	11530543	0	11530543	
53	DCCT II Bhopal	M/s Vishal Nirmiti Pvt Ltd 23464302875 44/2011 VAT	2010-11 September 2013	406855063	479456853	72601790	7751218	0	7751218	Receipts on account of sale of bardana and scrap in contract work at Datia were not included in TTO.
				1369101	4309256	2940155	134903	0	134903	Less TTO determined in work of Khandwa Branch.
54	CTO Circle Waidhan	M/s Arun Construction Sidhi 23807305517 228/10 VAT	2009-10 June 2012	12186194	16615726	4429532	427744	1283232	1710976	Less TTO was computed as compared to Audited Account and purchase details etc.
55	CTO Circle Waidhan	M/s M.K. Agarwal and company singrauli 23137300890 /21/11 VAT	2010-11 April 2013	6630256	9690000	3059744	152987	0	152987	Excess deduction on account of labour was allowed.
56	DCCT II Bhopal	M/s Sunil Hitech Engineer Limited Betul 23544704217 44/2011 VAT	2010-11 September 2013	228282643	460952399	232669756	9306790	0	9306790	Excess deduction on account of labour was allowed.
57	CTO Circle XIV Indore	M/s RMC Redimix 23824404026 216/11VAT	2010-11 June 13	154954977	181759993	26805016	3484652	0	3484652	Less TTO was computed as compared to documents/returns submitted by the dealer.
58	CTO Circle XII Indore	M/s Sankheshwarn Parshv Developers and suppliers 23381204254	2011-12 January 2014	1612524	7541732	2228359	111418	0	111418	Less determination of TTO.
						3700849	185042	0	185042	Rent received on account of JCB/pokelan machine not included

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		CS00000097360/VAT								in TTO.
59	DCCT Bhopal	I M/s Shapers Construction Limited Bhopal. 23883600655 37/11 VAT	2010-11 September 2013	337665274	484213816	119405241	11447765	34343295	45791060	Less TTO was determined as compared to the facts and figures certified in audited account.
						27143301	1229077	0	1229077	Sale of cement and bitumen not included in TTO.
60	DCCT Bhopal	I M/s Dilip Buildcon 23974000876 131/11 VAT	2010-11 September 2013	858876110	894168109	35291999	1764600	5293800	7058400	Less TTO was determined in contract work due to addition of gross profit @ 10 per cent in purchase value of material instead of certified profit @14.52 per cent.
	DCCT Bhopal	I M/s Dilip Buildcon 23974000876 131/11 VAT	2010-11 September 201333955 80	2211346	5528376	3317030	431214	1293642	1724856	Tax on road marking material was imposed on less amount as compared to the amount shown in audited account.
61	DCCT Bhopal	I M/s S.K. Jain 23303603011 112/11 VAT	2010-11 August 2013	140286031	758902297	618616266	27918793	83756379	111675172	Less TTO was determined due to excess apportionment of work related to Uttar Pradesh. Moreover payment to sub contractor was wrongly incorporated.
	DCCT Bhopal	I M/s S.K. Jain 23303603011 112/11 VAT	2010-11 August 2013	3565363	10798390	7233027	6888600	20665800	27554400	Value of Gitti less assessed on quantity 34430 cu metre.
62	CTO Circle I Gwalior	I M/s Govind Construction Company Gwalior 23625207409 74/2013 VAT	2012-13 February 2015	10284988	30133384	19848396	1217150	3651450	4868600	Absence of RA Bill, Work order etc less GTO was determined by treating 20 per cent material component on sub contractor instead of 60 per cent.
63	CTO Circle I Gwalior	I M/s Bhawani Prasad Sharma 23045101804 CS000000127862 VAT	2011-12 July 2014	12229969	29105505	16875536	1140785	3422355	4563140	In assessment order GTO/TTO was determined on the material side hence deduction on account of diesel, labour charge and water charge under direct expenses was not justified.
64	CTO Circle I Satna	I M/s Rajesh Kaila 230467002288 812/11 VAT	2011-12 July 2014	21882286	28213955	6331669	620503	1861509	2482012	In audited account amount of ₹ 34209182 is certified however, in assessment order deduction under other administrative expenses amounting to ₹ 59876661 has been

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										allowed.
65	CTO Circle I Satna	M/s Mehrotra Buildcon Ltd Satna 23407000963 732/12 VAT	2011-12 April 2014	90450769	332981466	242530697	19499468	0	19499468	Less TTO was determined as compared to facts and figures shown in audited account. RA Bills work order and allied documents also not provided to audit.
66	CTO Circle I Satna	M/s Vindhya Construction Company Satna 23597004011 1096/2012 VAT	2011-12 July 2014	118360	355060	236700	236700	710100	946800	Incorrect determination of rate per cubic meter of Gitti resulted in incorrect determination of volume of gitti which resulted in short levy of tax.
67	CTO Circle I Bhopal	M/s Rural Water supply company private limited 232990001081 CS000000003788 291/11 VAT	2010-11 September 2013	22603362	30919242	8315880	362388	1087164	1449552	Less TTO was determined as compared to facts and figures shown in audited account. RA Bills work order and allied documents also not provided to audit.
68	CTO Circle I Bhopal	M/s Om engineering 23453605887 633/11 VAT	2010-11 September 2013	5441402	10121790	4680388	348101	1044303	1392404	As per the TDS issued by the department the receipt is certified ₹16869650. RA Bills work order and allied documents also not provided to audit.
69	CTO Circle I Bhopal	M/s Shriram Enterprises 23493605768 604/11VAT	2010-11 September 2013	6641901	8630945	1989044	315699	947097	1262796	TTO less determined as compared to facts and figures shown in audited account. RA Bills work order and allied documents also not provided to audit.
70	CTO Circle I Bhopal	M/s Radiant Construction 23403606254 719/aa VAT	2010-11 April 2013	7686789	9475798	1789009	349758	1049274	1399032	TTO less determined as compared to facts and figures shown in audited account. RA Bills work order and allied documents also not provided to audit.
71	CTO Circle I Bhopal	M/s Teen Associates 23513606921 924/11 VAT	2010-11 September 2013	2428524	4263947	1835423	106236	318708	424944	Less TTO was determined as compared to facts and figures shown in audited account. RA Bills work order and allied documents also not provided to audit.
72	CTO Circle I Bhopal	M/s Laser cut Technology private limited 23503605811 161/11 VAT	2010-11 June 2013	13627257	25495634	11868377	1542889	0	1542889	Less TTO determined as job work charges though not certified in the accounts but deducted in calculating TTO.

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73	CTO Circle I Bhopal	M/s Sai Nath Electricals 23673606348 136/11VAT	2010-11 September 2013	10867112	14789358	3922246	509892	1529676	2039568	Less TTO determined in respect of Material transferred shown in audited account.
74	DCCT Satna	M/s Reliance Utility Engineers Private Limited 2345901220 CS0000000212030 VAT	2012-13 March 2015	5193734453	5260476376	66741923	3337096	10011288	13348384	Excess deduction on account of labour was allowed.
75	CTO Circle XI, Indore	M/s Zenith Rubber Pvt. Ltd. 23271105035 CS000000083355 (VAT)	2011-12 July 2014	4655541	7868916	3213375	417738	1253214	1670952	Deduction allowed on a/c of labour payment was inadmissible as per audited account.
76	CTO Circle III Bhopal	M/s Neel Ghan construction 23723806868 CS000000091720 VAT	2011-12 June 2014	7314758	7816337	501579	57703	173109	230812	AA added 10 <i>per cent</i> profit in purchase value instead of profit percentage 11.51 <i>per cent</i> as per audited account.
77	CTO Circle XIII Indore	M/s Hindustan Construction Corporation 23201304360 116/10 VAT	2011-12 June 2014	11872290	18289233	6416943	834203	2502609	3336812	As per TDS certificate total receipts of the dealer certified to ₹ 18289233. However less TTO was determined.
78	CTO Circle XIII Indore	M/s Satish Constructions 23711303740 CS0000000145017 VAT	2011-12 June 20-14	6670007	10592630	3922623	196131	0	196131	Excess deductions were allowed while determining TTO.
79	CTO Circle II Gwalior	M/s UnityInfra Projects Ltd 23719035377 CS0000000156336 VAT	2011-12 July 2014	14416207	50141063	35724856	1786242	5358726	7144968	Income of sub-contract work not included in GTO.
80	CTO Circle II Gwalior	M/s Maa Pitambra Construction Company 23405207239 CS00000001567324 VAT	2011-12 July 2014	14403094	15648695	1245601	76739	230217	306956	AA added 8 <i>per cent</i> profit in purchase value instead of profit percentage 17.34 <i>per cent</i> as per audited account.
81	CTO Circle II Gwalior	M/s Ramendra Singh Kushwaha 23335203349 CS0000000132584 VAT	2011-12 June 2014	21546476	60429854	38883378	1227344	3682032	4909376	Deductions were not made properly as per audited account while deriving TTO.
82	CTO Circle II Gwalior	M/s Mukesh Kumar Jain Contractor 23055204182 CS0000000173167 VAT	2011-12 July 2014	21349240	21851918	502678	25134	75402	100536	AA added 10 <i>per cent</i> profit in purchase value instead of profit percentage 12.59 <i>per cent</i> as per audited account.
83	CTO Circle V Bhopal	M/s Infab Infrastructure Private Limited 23794005922 CS000000118526VAT	2011-12 June 2014	73862552	122890141	49027589	2451379	7354137	9805516	TTO less determined as compared to facts and figures shown in audited account. RA Bills work order and allied documents also not provided

Sl. No	Detail of Unit	Name of Dealer, TIN, Case No.	Period /Month of assessment	Turnover assessed by AA	Determined Turnover as per books of account	Taxable turnover under determined	Amount of short levy of tax	Amount of penalty	Proposed Additional demand	Observation in brief
										to audit.
84	CTO Circle V Bhopal	M/s Rahul Rai Contractor 23184004754 2258 VAT	2011-12 June 2014	3030564	8607423	5576859	209324	627972	837296	Absence of RA Bill, Work order etc less GTO was determined.
85	CTO Circle V Bhopal	M/s Rajeev Buildcon 23444008103 664/12 VAT	2011-12 June 2014	1513761	4631528	3117767	142170	426510	568680	TTO less determined as compared to facts and figures shown in audited account. RA Bills work order and allied documents also not provided to audit.
86	CTO Circle V Bhopal	M/s M.L. Rai Contractor 23254006995 2257 VAT	2011-12 June 2014	3582677	10171556	6588879	189329	567987	757316	Absence of RA Bill, Work order etc less GTO was determined.
87	CTO Circle Sendhwa	M/s Onkar Gommati Yadav 23802204384 1233/12 VAT	2011-12 July 2014	1759467	2010282	250815	32606	97818	130424	AA added six <i>per cent</i> profit in purchase value instead of profit percentage 10 <i>per cent</i> as per audited account.
88	DCCT-I Bhopal	M/s Bhaskar Foods Private Limited 23329009614 156/2011 VAT	2010-11 September 2013	3531743044	3688243044	156500000	6200000	18700000	24900000	Deduction on contract work, treating as pure labor work, was allowed. However not covered under the nature of business as per registration certificate. More over the work was executed by other agency.
89	DC Tax Audit wing-I Indore	M/s DLF Garden City Indore 2326114604 2/2011 VAT	2010-11 September 2013	94465688	104379966	9914278	495714	0	495714	TTO less determined as compared to audited account. RA Bills work order and allied documents also not provided to audit.
90	DC Tax Audit wing-I Indore	M/s DLF Garden City Indore 2326114604 391/2012 VAT	2011-12 February 2014	57127731	225516291	168388560	8419428	0	8419428	TTO less determined as compared to audited account. RA Bills work order and allied documents also not provided to audit.
91	DC Tax Audit wing-I Indore	M/s DLF Garden City Indore 2326114604 622/2014 VAT	2012-13 March 2014	74817660	205921916	131104256	6555212	0	6555212	TTO less determined as compared to audited account. RA Bills work order and allied documents also not provided to audit.
92	DC Tax Audit wing-I Indore	M/s Indore treasure Indore 239509058511 3102/2010-11 VAT	2010-11 December 2012	80275468	114679141	34403673	2690515	0	2690515	TTO less determined as compared to audited account. RA Bills work order and allied documents also not provided to audit.

Sl. No	Detail of Unit	Name of Dealer, TIN, Case No.	Period /Month of assessment	Turnover assessed by AA	Determined Turnover as per books of account	Taxable turnover under determined	Amount of short levy of tax	Amount of penalty	Proposed Additional demand	Observation in brief
93	DC Tax Audit wing-I Indore	M/s Indore treasure Indore 239509058511 2215/2011-12 VAT	2011-12 November 2013	117841670	170215746	52374076	4020827	0	4020827	TTO less determined as compared to audited account. RA Bills work order and allied documents also not provided to audit.
94	DC Tax Audit wing-I Indore	M/s Indore treasure Indore 239509058511 3102/2010-11	2012-13 April 2014	92026791	128704419	36677628	3231345	0	3231345	TTO less determined as compared to audited account. RA Bills work order and allied documents also not provided to audit.
95	DC Tax Audit wing-I Indore	M/s Seeta Constructions 23400904125 2487/2011-12 VAT	2011-12 June 2014	40366293	41589703	1223410	159043	0	159043	Sale of RMC of ₹ 613655 and sale of material of ₹ 69755 in contract work was less assessed.
96	DC Tax Audit wing-I Indore	M/s S M Infrastructure 23650905006 256/2013 VAT	2010-11 February 2013	13652859	30786691	17133832	856692	2570076	3426768	More deduction allowed in account of sub-contractor's work.
				12334333615	15056878555	2722544940	172109958	256263052	428373010	
Less determination of TTO due to non inclusion/wrong classification of Job work charges, installation charges and labour charges apportionment and also against the facts and figures shown in Audited Account/Sales Lists and other relevant records/ details etc. as shown from Sl. No. 98 to 109										
97	DC Tax Audit Wing Bhopal	M/s Dream Kitchen Bhopal 23664005072 82/12 VAT	2011-12 August 2013	9681866	9817441	135575	17625	52875	70500	Receipt of Job work charges not included in TTO.
98	DC Tax Audit Wing Bhopal	M/s Om Electricals 23324003125 20/12 VAT	2011-12 February 2014	1180953	1928756	747803	85236	255708	340944	Receipt of Job work charges not included in TTO.
99	CTO Circle IX Indore	M/s Air Shopee Indore 23670903831 CS00000005450 VAT	2011-12 May 2013	42424374	44361943	1937569	251884	755652	1007536	Received of other works were not included in GTO.
100	CTO Circle XII Indore	M/s Susan Auto com Pvt Ltd/23611203691/CS000000 043875 VAT	2010-11 September 2013	3070105	32485594	29415489	3824014	11472042	15296056	Assessing authority allows deduction of ₹ 24129284 on account of job work but as per audited account material transfer was certified in job work and labour work was not certified.
101	CTO Circle XII Indore	M/s Kavindra Vessels Tank Pvt Ltd 23351201118 CS000000076752 VAT	2010-11 September 2013	5433644	6393306	959662	124756	374268	499024	In correct exemption for job work.
102	CTO Circle XII Indore	M/s Mimani Wires Indore 23789000450 440/2011 VAT	2010-11 June 2013	12195323	16082204	3886881	194344	0	194344	Less determination of TTO on account of Job work.

Sl. No	Detail of Unit	Name of Dealer, TIN, Case No.	Period /Month of assessment	Turnover assessed by AA	Determined Turnover as per books of account	Taxable turnover under determined	Amount of short levy of tax	Amount of penalty	Proposed Additional demand	Observation in brief
103	CTO Circle I Bhopal	M/s Anjana Printers 23033601753 114/11 VAT	2010-11 July 2013	4145200	5291858	1146658	57333	171999	229332	In correct deduction of job work was allowed.
104	CTO Circle Mandideep	M/s Steel Innovation private limited Mandideep 23934104979 CS00000079439 VAT	2011-12 June 2014	3281620	9142640	5861020	761932	0	761932	Irregular deduction allowed on account of job work (labour basis) amounting to ₹ 5861020. However, as per schedule 14 of audited A/c revenue from operation sale of products is inclusive of scrap sale.
105	CTO Circle II Gwalior	M/s Smart Contol India Limited 23705204067 361/12 VAT	2011-12 June 2014	3001528	8961903	5960375	774848	2324544	3099392	Job work amounting to ₹ 9933958 was not including in TTO.
106	CTO Circle II Gwalior	M/s Gasa Engineering Pvt Ltd 23255206885 1180/12 VAT	2011-12 July 2014	2367081	2479081	112000	14560	43680	58240	Electronic installation amounting to ₹ 112000 were not included in TTO.
107	CTO Circle V Bhopal	M/s H.C Jangre 23804004219 2273 VAT	2011-12 June 2014	5326279	7098329	1772050	220368	0	220368	Painting and fabrication work is not been included in GTO.
108	DC Tax Audit wing-I Indore	M/s Sai nath engineering Industries 23021100565 3046/1011 VAT	2010-11 December 2012	61104668	100609275	39504607	5135598	15406794	20542392	Item brought out of state on Form 49 from were not accounted.
				153212641	244652330	91439689	11462498	30857562	42320060	
Cases of Less determination of TTO due to non inclusion of excise duty in the turnover are shown from Sl. No. 110 to 114										
109	CTO Circle VII Indore	M/s Saurabh Poly Plastic Pvt. Ltd. 23880701810 CS00000008224 VAT	2010-11 July 2013	31265836	34030786	2764950	138247	0	138247	Excise duty was not included in determination of TTO.
110	DCCT-I Indore	M/s BhagwanDas Motors Pvt. Limited 2311150380 275/10 VAT	2009-10 June 2012	106542750	117522772	10980022	1372503	4117509	5490012	Excise duty was not included in determination of TTO.
111	CTO Circle Waidhan	M/s Nav Bharat fues company Ltd Waidhan 23307302882 17/2011 VAT	2010-11 July 2013	168936367	197672901	28736534	3735749	0	3735749	Excise duty not included in TTO.
112	CTO Circle	M/s Naughty Foods Pvt.	2011-12	14809234	16498642	1689408	219623	658869	878492	Excise duty not included in GTO.

Sl. No	Detail of Unit	Name of Dealer, TIN, Case No.	Period /Month of assessment	Turnover assessed by AA	Determined Turnover as per books of account	Taxable turnover under determined	Amount of short levy of tax	Amount of penalty	Proposed Additional demand	Observation in brief
	XI, Indore	Ltd. 23151104131 262/12 VAT	July 2014							
113	CTO Circle Mandideep	M/s Makson Health Care Private Ltd 23654101641 30/2013 VAT	2011-12 June 2014	4723388	4955646	232258	30583	0	30583	Amount of ₹ 232258 on account of excise duty was not included in TTO.
				326277575	370680747	44403172	5496705	4776378	10273083	
114	RAC Sagar II	M/s Agrawal Grain Stores 23457502377 240/11 VAT	2010-11 April 2013	87410225	88698525	1288300	51532	154596	206128	AA irregularly allowed amount of Mitti claim from certified sale value.
115	RAC Sagar II	M/s Royal Traders Rehli 234575002862 231/11 VAT	2010-11 April 2013	91320699	91901524	580825	23233	69699	92932	AA irregularly allowed amount of mitti claim from certified sale value.
116	RAC Sagar II	M/s Arihant Traders Sihora & Adi Interprises 23747502945 214/11 VAT	2010-11 June 2013	63083325	63685050	601725	24069	72207	96276	AA irregularly allowed amount of mitti claim from certified sale value.
				241814249	244285099	2470850	98834	296502	395336	
Cases of non inclusion of Plant and Machinery and fixed assests while determination of TTO are shown from Sl. No. 118 to 129										
117	RAC Sagar II	M/s Bhadora Industries 23117800645 32/12 VAT	2011-12 January 2014	594010	2544531	1950521	141385	424155	565540	Sale of plant and machinery and car are not included in TTO.
118	RAC Sagar II	M/s Vikas Industries Khurai 23487402305 58/11 VAT	2010-11 July 2013	11539669	11925187	385518	5783	17349	23132	Fixed assets Sale was not included in TTO.
119	DCCT Ratlam	Himtechno forge Limited 23961601926 159/VAT	2010-11 September 2013	55281324	56089698	808374	105089	0	105089	Plant & machinery Sale was not included in TTO.
120	CTO Circle XII Indore	M/s Amandeep Hotels Private Ltd/23281202757 CS000000023211 VAT	2010-11 September 2013	8436439	8818739	382300	49699	149097	198796	Plant & machinery Sale was not included in TTO.
121	CTO Circle I Gwalior	M/s Govind Construction Company Gwalior 23625207409 74/2013 VAT	2012-13 February 2015	10284988	12338920	2053932	267011	801033	1068044	Plant & machinery Sale was not included in TTO.
122	CTO Circle I Satna	M/s Jay Mahakal Rice Mill Satna 23147004404	2011-12 May 2014	0	308121	308121	30264	0	30264	Plant & machinery Sale was not included in TTO.

Sl. No	Detail of Unit	Name of Dealer, TIN, Case No.	Period /Month of assessment	Turnover assessed by AA	Determined Turnover as per books of account	Taxable turnover under determined	Amount of short levy of tax	Amount of penalty	Proposed Additional demand	Observation in brief
		512/2012VAT								
123	CTO Circle I Satna	M/s Uverty Engineers 23237000911 CS0000000251468 VAT	2012-13 December 2014	2478327	2603327	125000	16250	0	16250	Plant & machinery Sale was not included in TTO.
124	DCCT Satna	M/s Northern Coal Field Limited Amlohi 23657300604 CS000000080260 VAT	2011-12 December 2013	7937889200	8646723200	708834000	91845970	0	91845970	Sale of fixed Assets were not included in the TTO.
125	CTO Circle XI, Indore	M/s Steel Component Pvt. Ltd. Indore 23411104182 CS00000000109373 VAT	2011-12 May 2014	305074	2626658	2321584	301806	905418	1207224	Fixed assets sale was not included in G.T.O.
126	CTO III Bhopal	M/s Arpit Trading Bhopal 23403805783 CS0000000111634 VAT	2011-12 June 2014	2657668	3013668	356000	5340	16020	21360	Sale of old vehicle not included in TTO.
127	CTO Circle I Ujjain	M/s Shubham petroleum 23072607481 1300/13 VAT	2012-13 December 2014	98951052	99355298	404246	6064	18191	24255	Sale of car not included in TTO.
128	ACCT Div I Bhopal	M/s Chinar Realtly Pvt Ltd Bhopal 23234004969 126/2012 VAT	2011-12 June 2014	102599425	102876338	276913	4154	0	4154	Sale of vehicle not included in TTO.
				8231017176	8949223685	718206509	92778815	2331263	95110078	
Other miscellaneous cases of less determination of TTO as compared to the facts and figures shown in Audited Account/Sales Lists/purchase lists and other relevant records and absence of OB/CB, trading account etc. are shown from Sl. No. 130 to 161										
129	RAC II Sagar	M/s Shanti Pulses Bina 23497403451 260/11 VAT	2010-11 May 2013	43527170	44548551	1021381	51069	153207	204276	Sale of bardana not included in TTO.
130	ACCT-II Bhopal	Khandelwal agro agencies 23174701365 CS00000005926 VAT	2010-11 May 2013	52574111	53696759	1122648	56132	168396	224528	Sale of Empty bags not included in TTO.
131	DC Tax Audit Bhopal	M/s Kochar Plywoods 23863700770 CS000000034476 VAT	2010-11 September 2013	87404725	87657466	161508	20996	62988	83984	Less TTO determined due to irregularly deduction of sales return beyond six months and shortage of goods.
						91233	11860	0	11860	
132	CTO IX Indore	M/s Krishna Mobiles 23780904692 CS000000079072	2011-12 March 2014	30613254	32563853	1950599	253578	0	253578	Tax was collected on amount of discount also. AA determined turnover after deducting discount

Sl. No	Detail of Unit	Name of Dealer, TIN, Case No.	Period /Month of assessment	Turnover assessed by AA	Determined Turnover as per books of account	Taxable turnover under determined	Amount of short levy of tax	Amount of penalty	Proposed Additional demand	Observation in brief
										amount.
133	DCCT I Bhopal	M/s H.M. Distributors 23534004901 105/11 VAT	2010-11 September 2013	1118592135	1138448050	19855915	2581269	7743807	10325076	TTO was determined by deducting discount amount from net sales.
134	CTO Circle V Bhopal	M/s Albert David Ltd 23094000778 CS00000189696 VAT	2011-12 September 2014	71657372	80855533	9198161	495644	1486932	1982576	Discount and tax amount twice deducted for making TTO.
135	DCCT-I Indore	M/s Micromax Informatics Ltd. 23900203607 23/2010 VAT	2009-10 June 2012	1370456047	1381072038	10615991	1326999	3980997	5307996	Stock transfer returns were wrongly treated as Sales returns.
136	DCCT I Bhopal	M/s Bhaskar industries limited Spinning division 23893601959 136/11 VAT	2010-11 September 2013	37190594	40522694	3332100	133284	399852	533136	Amount of sales return was deducted twice.
137	CTO Circle XI, Indore	M/s Mangliya Kitchen Services Indore 23331100346 17/12 VAT	2011-12 June 2014	120290317	122458855	2168538	281910	845730	1127640	Irregular sales return allowed on account of remaining unused gas in commercial gas cylinder.
				2932305725	2981823799	49518074	5212741	14841909	20054650	
138	CTO Circle IX Indore	M/s Additives Pharma and frozen ltd Indore 235709028192 CS000000023946 VAT	2010-11 May 2013	37999850	55157517	17157667	2230497	6691491	8921988	Audited a/c was not submitted and OB & CB were nil and purchase value of goods were more than of sale value. Further quantitative statement of traded goods is not provided.
139	CTO Circle IX Indore	M/s Rajasthan Engineers Contractors enterprises/23550902636/ CS0000008350 VAT	2011-12 July-2013	23888526	26853777	2965251	148263	444789	593052	Audited a/c was not submitted and OB & CB were nil and purchase value of goods were more than of sale value. Further quantitative statement of traded goods is not provided.
140	CTO-I Ratlam	M/s Pipe House 23683402982 421/11 VAT	2010-11 July 2013	1905553	2325518	419965	56326	168978	225304	Audited a/c was not submitted and OB & CB were nil and purchase value of goods were more than of sale value. Further quantitative statement of traded goods is not provided.
141	CTO Circle I	M/s Harleistic	2010-11	3029266	5796760	2767494	138368	415104	553472	Audited a/c was not submitted and

Sl. No	Detail of Unit	Name of Dealer, TIN, Case No.	Period /Month of assessment	Turnover assessed by AA	Determined Turnover as per books of account	Taxable turnover under determined	Amount of short levy of tax	Amount of penalty	Proposed Additional demand	Observation in brief
	Ratlam	Pharmaceuticals 23983404757 737/11 VAT	May 2013							OB & CB were nil and purchase value of goods were more than of sale value. Further quantitative statement of traded goods is not provided.
142	DCCT-I Indore	M/s S C Johnsons Products Private Limited 23941503191 CS000000027239 VAT	2010-11 September 2013	146058968	149280337	3221369	418778	1256334	1675112	Audited a/c was not submitted and OB & CB were nil and purchase value of goods were more than of sale value. Further quantitative statement of traded goods is not provided.
143	DCCT-I Indore	Intas Pharma 23400100189 CS000009738 VAT	2010-11 September 2013	390750846	469789392	79038546	3951927	11855781	15807708	Audited a/c was not submitted and OB & CB were nil and purchase value of goods were more than of sale value. Further quantitative statement of traded goods is not provided.
144	CTO Circle XII Indore	M/s VLCC Health care/23071203406/CS000000021152 VAT	2010-11 September 2013	2905656	5090035	2184379	283969	851907	1135876	Assessing Authority determine less TTO in the absence of audited account Moreover Purchases are more as compare to sales and no amount shown in OB/CB balance.
145	CTO Circle Sendhwa	M/s Subhash Thakkar Thekedar 23582204408 CS000000100715 VAT	2011-12 June 2014	7094970	7854145	759175	78042	234126	312168	Due to opening closing difference and bifurcation less TTO determined.
				613633635	722147481	108513846	7306170	21918510	29224680	
146	CTO Circle XI, Indore	M/s HSIL Ltd. 23191104400 260/12 (VAT)	2011-12 June 2014	103102848	105858519	2755671	358237	1074711	1432948	Excess deduction allowed on Stock Transfer.
147	CTO Circle X, Indore	M/s Rishabh Enterprises 23291004388 133/12 VAT	2011-12 June 2014	169405490	171520433	2114943	105747	317241	422988	Sale to non-SEZ unit i.e. Naughty Foods Pvt. Ltd. was incorrectly treated as exempted sale to SEZ unit.
148	CTO Circle XIII Indore	M/s Okaya Power Ltd 23951303608 CS0000000184814 VAT	2012-13 february 2015	128259705	148423033	20163328	2621233	0	2621233	Irregular l deduction was allowed amounting to ₹ 20163328.

Sl. No	Detail of Unit	Name of Dealer, TIN, Case No.	Period /Month of assessment	Turnover assessed by AA	Determined Turnover as per books of account	Taxable turnover under determined	Amount of short levy of tax	Amount of penalty	Proposed Additional demand	Observation in brief
149	CTO Circle XIII Indore	M/s Arti Traders 23141300319 CS00000095827 VAT	2011-12 May 2014	64890796	66957537	2066741	268676	806028	1074704	Assessing Authority determine less TTO in the absence of audited account Moreover Purchases are more as compare to sales and no amount shown in OB/CB balance.
150	CTO Circle XIII Indore	M/s Viva Computers 23491303279 246/2013 VAT	2012-13 February 2015	123044665	124375077	1330412	359211	0	359211	Tax paid amount wrongly amounting to ₹ 1330412 wrongly deducted.
151	CTO Circle II Gwalior	M/s Vectus Industries Pvt Ltd 23525202614 CS000000179002 VAT	2012-13 February 2015	188390275	195904373	7514098	470511	1411533	1882044	Sale of raw material and lids not included in GTO.
152	CTO Circle II Gwalior	M/s Yash Automobile Gwalior 23535211202 CS00000094089 VAT	2011-12 June 2014	144517631	144835058	317427	41266	123798	165064	Higher charges amounting to ₹ 317247 not included in TTO.
153	CTO Circle II Gwalior	M/s Jai Maruti Gas Cylinder 230452022199 CS000000178997 VAT	2012-13 June 2014	12155157	12458192	303035	15152	45456	60608	Additional rebate of exports goods amounting to ₹ 303035.
154	CTO Circle V Bhopal	M/s Mishigunn Rubber India Ltd 23914001394 07/12 VAT	2011-12 June 2014	8847527	365329621	356482094	46342672	0	46342672	The dealer was allowed exemption under Sales Tax Act. After introduction of VAT, the exemption was to be available for the unexpired period of eligibility of certificate or to the extent of balance of cumulative quantum of tax as on 1/4/2006 whichever is earlier. In this case no balance of cumulative quantum exemption was available therefore exemption was incorrectly allowed.
155	CTO Circle IX Indore	Digiana Industrial Pvt. Limited Indore 23270900462 VAT	2010-11 May 2013	0	304585231	304585231	15229262	0	15229262	Deduction on tax free sale of Liquor amounting to ₹ 30.45 crore which was not covered under the nature of business as per registration certificate.
156	CTO Circle I Bhopal	Samta Wood product 223423602557 214/11 VAT	2010-11 September 2013	0	4687897	4687897	609426	0	609426	Deduction on sale of tax free timber was not covered under the nature of business as per registration certificate.

Sl. No	Detail of Unit	Name of Dealer, TIN, Case No.	Period /Month of assessment	Turnover assessed by AA	Determined Turnover as per books of account	Taxable turnover under determined	Amount of short levy of tax	Amount of penalty	Proposed Additional demand	Observation in brief
157	DC Tax Audit wing-I Indore	M/s Shanti Realities Private Limited 23721404469 1069/2010-11 VAT	2010-11 May 2013	130931848	134817423	3885575	505059	0	505059	Sale of Door frame of ₹ 1191287 treated as tax free and less assessed sale value of bricks cement and RMC ₹ 3343033.
158	DC Tax Audit wing-I Indore	M/s Amar Raja Battery Indore 2351102734 167/2010-11 VAT	2010-11 February 2013	285689124	335008583	49319459	6411530	19234590	25646120	In the absence of Audited Report of the concerned unit loss shown on account of battery of ₹ 40618778/- was not justifiable.
159	DC Tax Audit wing-I Indore	M/s Silver Realities Pvt. Limited 23440904976 3103/2010-11 VAT	2010-11 December 2012	171663937	173048944	1385007	334840	0	334840	Sale of Furniture and wooden material of ₹ 1385007 was not included in TTO thus less assessed.
160	CTO Circle Mandideep	M/s Shri Tunga Caterers 23684105068 200/13 VAT	2012-13 March 2015	29459385	52280942	22821557	1141077	0	1141077	Sale of Cooked food is incorrectly treated exempted sale of SEZ unit.
				1560358388	2340090863	779732475	74813899	23013357	97827256	
		Grand Total		30946571856	35940767957	4994196101	402429423	418465365	820894788	

Appendix II
(Referred to in paragraph 2.2.12)
Application of Incorrect Rate of tax

(Amount in ₹)

Sl. No	Detail of Unit	Name of Dealer, TIN, Case No.	Period /Month of assessment	Name of commodity	Turnover	Rate of tax applicable (per cent)	Rate of tax applied (per cent)	Amount of short levy of tax	Amount of penalty	Total	Audit Observation
1	RAC Sagar II	M/s Vijay Nirman Company Pvt Ltd Bina 23117404497 291/11 VAT	2010-11 May 2013	Miscellaneous material of work contract	1861831	5	1	74473	223419	297892	As per purchase statement all purchases made from out of state. However, as per section 11-A of VAT sub-rule 8-A(4)(ii) taxable @ five per cent instead of one per cent.
	RAC Sagar II	M/s Shanti Pulses Bina 23497403451 260/11 VAT	2010-11 May 2013	Bardana	497730	5	4	4977	14931	19908	Tax on bardana imposed @ four per cent instead of five per cent.
2	DC Tax Audit wing Bhopal	M/s Dream Kitchen Bhopal 23664005072 82/12 VAT	2011-12 August 2013	Modular Kitchen	3284101 454250	13 13	8 0	262728 59025	788184 177075	1050912 236100	Modular kitchen are taxable @ 13 per cent.
3	DC Tax Audit wing Bhopal	M/s D.K. Modular Furniture 23579014633 86/12 VAT	2011-12 June 2013	Furniture	1687660	13	5	135013	405039	540052	Furniture was taxable @ 13 per cent.
4	CTO Circle VII Indore	M/s H M Traders 23430701233 CS00000069352 167 VAT	2011-12 September 2013	Diesel Engine & Spare parts	1430662	13	5	114453	343359	457812	Lower rate of tax was applied in Diesel Engine & Spare parts .
5	DCCT-I Indore	M/s Micromax Informatics Ltd. 23900203607 23/2010 VAT	2009-10 June 2012	Mobile	10631215	12.5	5	797341	2392023	3189364	AA levied tax @ five per cent on sale of mobiles and accessories whereas the goods are taxable @ 12.5 per cent from 1.8.2009.
6	DCCT-I Indore	M/s Bhagwan Das Motors Pvt. Limited 2311150380 275/10 VAT	2009-10 June 2012	Auto Mobile parts	6444398	12.5	4	547774	1643322	2191096	Finished goods was wrongly treated as scrap by AA.
7	DCCT-I Indore	M/s Bhagwan Das Motors Pvt. Limited 2311150380 276/10 CST	2009-10 June 2012	Auto Mobile parts	1690100	12.5	4	143659	430977	574636	Finished goods was wrongly treated as scrap by AA and lower rate of tax was applied.

Sl. No	Detail of Unit	Name of Dealer, TIN, Case No.	Period /Month of assessment	Name of commodity	Turnover	Rate of tax applicable (per cent)	Rate of tax applied (per cent)	Amount of short levy of tax	Amount of penalty	Total	Audit Observation
8	RAC-II Bhopal	M/s Laxmi Tractors 23934602686 175/11VAT	2010-11 May 2013	Tractors Accessories	888428	13	5	71074	213222	284296	Accessories wrongly treated as spare parts and lower rate of tax was applied by the AA.
9	DCCT II Bhopal	M/s Desai Brothers 23954301975 25/111 VAT	2010-11 July 2013	Ginger paste	1947966	13	5	155837	467511	623348	No specific entry for Ginger paste therefore taxable @ 13 per cent.
10	CTO Circle Waidhan	M/s Yash Construction Singrauli 23607306306 13/11 VAT	2010-11 May 2013	Machinery and spare parts	45258901	13	5	3620712	10862136	14482848	Machinery parts are taxable @ 13 per cent .
11	CTO Circle Waidhan	M/s Ravi Diesel Singrauli 2386730519311/11 VAT	2010-11 August 2013	HEMM spare Parts	104870946	13	5	8389675	0	8389675	Machinery parts are taxable @ 13 per cent as per entry No II/IV/I.
12	CTO Circle Waidhan	M/s J.K Supplies and solution Singrauli 23387306524 215/11 VAT	2010-11 July 2013	Engine spare Parts	14443760	13	5	1155501	0	1155501	From audited account and form 49 purchase of engine spare and oil is established.
13	CTO Circle Waidhan	M/s Singhal traders Singrauli 23807302843 15/12 VAT	2011-12 December 13	Beverages	15028293	13	5	1202263	0	1202263	Beverages are taxable @ 13 per cent.
14	RAC II Sagar	M/s Bhadora Industries 23117800645 32/12 VAT	2011-12 January 2014	Electrical Cable and electric wire	594010	13	5	47521	142563	190084	Electric wire taxable @ 13 per cent as per residuary entry II/IV/I.
15	DCCT I Bhopal	M/s Bhaskar Industries Limited Weaving Div 23213602430 144/2011 VAT	2010-11 September 2013	Yarn waste	9106912	5	4	91069	273207	364276	Yarn waste is taxable @ five per cent as per entry No II/II/5(a).
16	CTO Circle I Gwalior	M/a Akay Sons Gwalior 23525101346 577/2012 VAT	2011-12 July 2014	Tiles and sanitary goods	6792734	13	5	543419	0	543419	As per audit report business of tiles and sanitary goods was certified which are taxed @ 13 per cent.
17	CTO Circle I Satna	M/s Kisan Seva Kendra Satna 2367004451 1310/2013 VAT	2012-13 December 2014	Diesel/ Petrol	14125390 9516065	23 /27	0/0	3248840 2569337	0 0	3248840 2569337	Tax was not imposed on Diesel/Petrol wrongly treated as tax paid.
18	CTO Circle I Bhopal	M/s S.M. Motors 230632605347 Self VAT	2010-11 Self	Motor vehicles	32160271	13	1.5	3698431	0	3698431	Sale of second hand vehicles is not certified by the registered dealer.

Sl. No	Detail of Unit	Name of Dealer, TIN, Case No.	Period /Month of assessment	Name of commodity	Turnover	Rate of tax applicable (per cent)	Rate of tax applied (per cent)	Amount of short levy of tax	Amount of penalty	Total	Audit Observation
19	CTO Circle I Bhopal	M/s Samta Food Products 233423602557 214/11 VAT	2010-11 September 2013	Furniture	4687897	13	0	609425	0	609425	Furniture sale was wrongly classified as tax free timber sale therefore taxable @ 13 per cent.
20	DCCT Satna	M/s GMMCO Limited 232917300752 19/13 VAT	2012-13 January 2015	Motor Parts	943901920	13	5	75512153	226536459	302048612	Machinery parts (as per Form 49) were wrongly classified HEMM parts therefore taxable @ 13 per cent.
21	CTO Circle XI Indore	M/s Malhotra Marketing Pvt. Ltd. 23901103476 122/12 VAT	2011-12 May 2014	Safety razor	771104	13	5	61688	185064	246752	Sale was treated as oil & levied @ five per cent instead of sale of safety razor @ 13 per cent.
22	CTO Circle XI Indore	M/s Naughty Foods Pvt. Ltd. 23151104131 262/12 VAT	2011-12 July 2014	Confectionary, Lollypop, Bubblegum, Candy	2163453	13	5	173076	519228	692304	Sale of Confectionary & Candy were wrongly treated as packing scrap. Therefore lower rate of tax was applied.
23	CTO Circle X Indore	M/s Cool Corner 23541000466 CS000000214889 VAT	2012-13 December 2014	Refrigerator parts	1931932	13	5	154554	463662	618216	Sale of Refrigerator parts taxable @ 13 per cent however lower rate of tax applied.
24	CTO Circle III Bhopal	M/s Gurmukh Das contractor Bhopal 23033804483 CS00000002325 VAT	2011-12 June 2014	Wooden Doors and PCC Poles	901232	13	5	72098	216294	288392	Dealer is liable to tax on wooden doors @ 13 per cent instead of five per cent.
25	CTO Circle I Ujjain	M/s Tirupati Industries 23362605624 11/2014 VAT	2010-11 May 2014	Machinery	153575	13	1.5	17661	52983	70644	Tax on plant and machinery was imposed @ 1.5 per cent.
26	CTO Circle I Ujjain	M/s Patel Automobiles 23242607242 415/11-12 VAT	2011-12 June 2014	Battery parts inverter	423831	13	5	21192	0	21192	Tax on inverter was imposed @ 5 per cent instead of 13 per cent
27	CTO Circle XIII Indore	M/s Hindustan Construction Corporation 23201304360 116/10 VAT	2011-12 June 2014	Fire alarm system	11523627	13	5	921890	2765670	3687560	Security alarm fire alarm system taxable @ 13 per cent.
28	CTO Circle XIII Indore	M/s S.L.Wonder Pack Pvt Ltd 23831303771 CS000000143881 VAT	2011-12 July 2014	Plant and Machinery	750000	13	1.5	86250	258750	345000	Tax on Plant and Machinery was imposed @ 1.5 per cent.

Sl. No	Detail of Unit	Name of Dealer, TIN, Case No.	Period /Month of assessment	Name of commodity	Turnover	Rate of tax applicable (per cent)	Rate of tax applied (per cent)	Amount of short levy of tax	Amount of penalty	Total	Audit Observation
29	CTO Circle XIII Indore	M/s Kanwaldeep Sodhi 23671300949 99/12 VAT	2011-12 July 2014	Steel railing and green net	4724349	13	5	377948	1133844	1511792	Tax imposed incorrectly @ five per cent on steel railing and green net.
30	CTO Circle XIII Indore	M/s Sun shine Crockery 23431302827 CS00000196730 VAT	2012-13 January 2015	Crockery	3929657	13	5	314373	943119	1257492	Tax on crockery leviable @ 13 per cent.
31	CTO Circle XIII Indore	M/s Asian Natural Resources 23281301503 CS000000121121 VAT	2011-12 May 2014	Coal	1038560	5	4	10386	31158	41544	Tax on coal was leviable @ five per cent however lower rate of tax was applied.
32	CTO Circle XIII Indore	M/s Minda auto Care limited 2367304732 CS00000099970 VAT	2012-13 May 2014	Auto parts	27783231	13	5	2222658	0	2222658	Tax on auto parts leviable @ 13 per cent however lower rate of tax was applied.
33	CTO Circle Mandideep	M/s Makson Health Care Private Ltd 23654101641 30/2013 VAT	2012-13 February 2015	Vicks Candy Lolly pop	5899532	13	5	471962	1415886	1887848	Candy /olly pop is taxable @ 13 per cent however lower rate of tax was applied.
34	CTO Circle Mandideep	M/s Makson Health Care Private Ltd 23654101641 30/2013 VAT	2011-12 June 2014	Vicks Candy Lolly pop	4723388	13	5	377871	1133613	1511484	Candy /olly pop is taxable @ 13 per cent however lower rate of tax was applied.
35	CTO Circle II Gwalior	M/s B & M Sons Gwalior 238745201426 437/12 CST	2011-12 July 2014	Auto mobile parts	21288755	13	5	103100	0	103100	Automobile parts are taxable @ 13 per cent however lower rate of tax was applied.
36	CTO Circle II Gwalior	M/s Map Industries Ltd Gwalior 23495208499 598/12 VAT	2011-12 July 2014	Motor parts	12536012	13	5	1002881	3008643	4011524	Auto mobile parts is taxable @ 13 per cent taxable however lower rate of tax was applied.
37	CTO Circle Dewas	M/s Sharda Minerals and Chemicals Dewas 2332305183 CS00000337045 VAT	2012-13 March 2015	Colour Earth powder	21652780	13	5	1732222	5196666	6928888	Colour earth powder taxable @ 13 per cent however lower rate of tax was applied.
38	CTO Circle V Bhopal	M/s Virasha Infrastructure 23149003909 553/12 VAT	2011-12 July 2014	Building Material	4853254	5	0	242662	727986	970648	Dealer was liable to pay tax on the capital value of the sale of constructed building under Section 9(B). AA determined turnover against the provision

Sl. No	Detail of Unit	Name of Dealer, TIN, Case No.	Period /Month of assessment	Name of commodity	Turnover	Rate of tax applicable (per cent)	Rate of tax applied (per cent)	Amount of short levy of tax	Amount of penalty	Total	Audit Observation
											of section 9(B) by allowing deduction on tax paid and tax free goods.
39	CTO Circle V Bhopal	M/s Speed Infrastructure India Pvt Ltd 23204008332 762/2012 VAT	2011-12 July 2014	Plant and Machinery	300000	13	1.5	34500	103500	138000	Tax on plant and machinery levied @ 1.5 per cent instead of 13 per cent.
40	CTO Circle V Bhopal	M/s Loknath Trading Company Bhopal 23974006502 80/12 VAT	2011-12 May 2014	Coal Briquette	5275826	13	5	472826	0	472826	Coal Briquette was taxed @ five per cent instead of 13 Per cent.
41	CTO Circle Sendhwa	M/s Malwiya Trolley Works anjared 23192204768 CS000000295685 VAT	2012-13 January 2015	Hydraulic trolley	1788346	13	5	143067	429201	572268	Hydraulic trolley is taxable @ 13 per cent as entry II/IV/I.
42	ACCT Div I Bhopal	M/s Sterling and Wilson Pvt Ltd 23294008331 199/13 VAT	2011-12 July 2014	Structural material	6366992	13	5	509359	1528077	2037436	Structural material is taxable @ 13 per cent however lower rate of tax was applied.
43	CTO Circle I Satna	M/s Excel Earthmovers 23567002621 1090/2102 VAT	2011-12 June 2014	Spare parts of earth moving machine	752258	5	3	15045	0	15045	Tax on spare parts earth moving machine is leviable @ five per cent.
44	DC Tax Audit wing-I Indore	M/s Indore treasure 239509058511 3102/2010-11 VAT	2010-11 December 2012	Furniture	6993931	13	5	559515	0	559515	Furniture used in construction work was levied @ five per cent instead of 13 per cent.
45	DC Tax Audit wing-I Indore	M/s Indore treasure 239509058511 2215/2011-12 VAT	2011-12 November 2013	Furniture	12697530	13	5	1015802	0	1015802	Furniture used in construction work was levied @ five per cent instead of 13 per cent.
46	DC Tax Audit wing-I Indore	M/s Indore treasure 239509058511 3102/2010-11 VAT	2012-13 April 2014	Furniture cement and putti	28877231	13	5	2310178	0	2310178	Furniture used in construction work was levied @ five per cent instead of 13 per cent.
47	DC Tax Audit wing-I Indore	M/s Digital Inter greater Private Limited 23871002564 320/11 VAT	2010-11 November 2012	Display units (Token display system with bell)	5450315	13	5	436025	1308075	1744100	Display units (Token display system with bell) were taxable @ 13 per cent However lower rate of tax was applied.

Sl. No	Detail of Unit	Name of Dealer, TIN, Case No.	Period /Month of assessment	Name of commodity	Turnover	Rate of tax applicable (per cent)	Rate of tax applied (per cent)	Amount of short levy of tax	Amount of penalty	Total	Audit Observation
48	DC Tax Audit wing-I Indore	Plyco industries 23971404089 2040000001499351 VAT	2011-12 December 2013	Wood panel and doors	3619445	13	5	289556	868668	1158224	Wood panel and doors were levied @ five per cent instead of 13 per cent.
49	DC Tax Audit wing-I Indore	M/s Mahalaxmi Agency 23500103238 592/2011-12 VAT	2011-12 January 2014	Lays Kurkure, cheetos	2992376	13	5	239390	718170	957560	Lays, Kurkure, cheetos biscuits were levied @ five per cent instead @ 13 per cent.
50	DC Tax Audit wing-I Indore	M/s Dil Bahar Supari 23660801065 2040000001334951 VAT	2011-12 September 2013	Gutka paan masala	733351	13	5	58668	176004	234672	Guttka Pan Masala levied @ five per cent however to be taxed @ 13 per cent.
51	DC Tax Audit wing-I Indore	M/s Samay Enterprises 23350902358 124/2010-11 VAT	2010-11 January 2012	Watch	1262376	13	1	151485	0	151485	Watches are taxable @ 13 per cent. However lower rate of tax was applied.
Total					1435463689			117654588	268097688	385752276	

Appendix III
(Referred to in paragraph 2.2.13.1)
Short levy of tax due to allowing incorrect deduction

(Amount in ₹)

Sl. No	Detail of Unit	Name of Dealer, TIN, Case No.	Period /Month of assessment	Commodity	Turnover	Rate of tax (per cent)	Tax leviable	Tax levied	Amount of short levy of tax	Amount of penalty	Total	Audit Observation
1	CTO Circle IX Indore	M/s Additives Pharma and frozen ltd Indore 235709028192 CS000000023946	2010-11 May 2013	Food color flavor	37999850	13	4939981	4371664	568317	0	568317	Tax amount was not included in sales amount. However, deduction allowed against the provision of Section 2 (x) (iii).
2	CTO Circle I Ratlam	M/s Mohit Enterprises Ratlam 23983402720 307/11 (VAT)	2010-11 July 2013	Computer parts	246469	13	32041	28355	3686	11058	14744	
				Computer parts	9979429	5	498971	475211	23760	71280	95040	
3	DCCT II Bhopal	M/s Ramdev Sugar Mills Pvt Ltd sugar Div Bankhedi 23494304362 27/11(VAT)	2010-11 August 2013	Sugar, molasses	18834976	13	2448547	2166856	281691	845073	1126764	As per audit report sale certified exclusive of tax. However, deduction allowed against the provision of Section 2 (x) (iii)
4	DCCT II Bhopal	M/s Ramdev Sugar Mills Pvt Ltd sugar Div Bankhedi 23494304362 25/11(CST)	2010-11 August 2013	Sugar, molasses	27709566	2	554191	543325	10866	32598	43464	
					2048002	13	266362	259865	6497	19491	25988	
5	CTO Circle Khargone	M/s R.K. Vyankateshwarlu 232822107961 CS000000055451/ VAT	2010-11 September 2013	Work contract	2996928 5266067	13 5	389600 263303	344779 250765	57359	0	57359	
6	CTO Circle XIV Indore	M/s Shri Sai Sales Indore 23081403560 9/12/VAT	2010-11 May 13	Motor parts	5253999	13	683020	0	683020	0	683020	

Sl. No	Detail of Unit	Name of Dealer, TIN, Case No.	Period /Month of assessment	Commodity	Turnover	Rate of tax (per cent)	Tax leviable	Tax levied	Amount of short levy of tax	Amount of penalty	Total	Audit Observation
7	CTO Circle I Gwalior	M/s Pragmatic Infrastructure Limited 23825208172 22/2013 VAT	2012-13 February 2015	Work contract or	45269087 15392086	5 13	2263454 2000971	3926441	337984	0	337984	Tax amount not included in sales amount. However, deduction allowed against the provision of Section 2 (x) (iii).
8	CTO Circle I Satna	M/s Expert Computer 23887002639 849/2012 VAT	2011-12 June 2014	Computer parts	34058200 441402	5 13	1702910 57382	1621819 50781	87692	263076	350768	
9	CTO Circle I Bhopal	M/s Dynopower System 23643602227 116/11 (VAT)	2010-11 September 2013	Transformer repairing	3846601	13	500058	0	500058	1500174	2000232	
10	DCCT II Jabalpur	M/s B.L.A Industries Ltd Gadarwara 23096403371 28/11 VAT	2010-11 August 2013	Coal extraction	757710836 1260185	4 13	3030843 3 163824	29142724 144977	1184556	3553668	4738224	
11	CTO Circle-XI Indore	M/s Satyam Gas Agency 23781101408 57/12 (VAT)	2011-12 July, 2014	Gas equipment, Gas cylinder	5276883 126032729 25841179	4 5 13	211075 6301636 3359353	202957 6001559 2972879	694669	0	694669	
12	CTO Circle I Ujjain	M/s P. C. Gallery 23139025444 1020/13 VAT	2012-13 December 2014	Computer and accessories	41242464	5	2062123	1963926	98197	294591	392788	
13	CTO Circle II Gwalior	M/s Saudagar Mal Maman mal Pvt Ltd 23085203341 487/12 VAT	2011-12 June 2014	Hexanel wire, Iron tools etc	808262	13	105074	0	105074	315222	420296	
14	CTO Circle II Gwalior	M/s Bansal Brorhers 23135208212 CS000000097254 VAT	2011-12 July 2014	Ready made garments	721045	5	36052	0	36052	108075	144127	
Total					1168236245		59148361	54468883	4679478	7014306	11693784	

Appendix IV

(Referred to in paragraph 2.2.13.2)

Incorrect depiction of figure in VAT Audit Report 41(A) under Section 39 of MP VAT Act

(Amount in ₹)

Sl. No	Detail of Unit	Name of Dealer, TIN, Case No.	Period /Month of assessment	Turnover	Rate of tax (per cent)	Tax leviable	Tax levied	Amount of short levy of tax	Amount of penalty	Total
In VAT audit report cost of goods sold were derived on net purchases (i.e purchases without VAT), and Sale value of goods was derived after adding profit to the cost of goods sold so calculated. However Chartered Accountant wrongly depicted the sale value as with VAT instead of net sales in the Audit Report.										
1	DCCT Satna	M/s Agrawal Motors Satna 23667003827 10/12 (VAT)	2011-12 February 2013	2556851487	13	332390693	294151647	38239046	114717138	152956184
2	Circle-XI Indore	Shail India Market Pvt Ltd 23291104636 /176/12 (jVAT)	2011-12 April 2014	389408465	13	50623100	44868108	5754992	17264976	23019968
3	Circle-XI Indore	M/s Daikin Air Conditioning India Pvt Ltd 23479017844 /215/12 (VAT)	2011-12 May 2014	167467814 2068341	13 5	21770816 103417	19526031	2348202	7044606	9392808
4	Circle-XI Indore	M/s USV Limited 23631100666 /26/13 (VAT)	2012-13 December 2014	412496594 13350949	5 13	20624830 1735623	19642695 1535950	1181808	3545424	4727232
5	Circle-XI Indore	M/s Malhotra Marketing Pvt. Ltd. 23901103476 /122/12 (VAT)	2011-12 May, 2014	225518967 860241	13 5	29317465 43012	26244263	3116214	9348642	12464856
6	Circle-XI Indore	M/s Micro lab Ltd. 23381103859 /133/12 (VAT)	2011-12 July, 2014	225397875 3200376	5 13	11269894 416049	11049115	636828	1910484	2547312
7	Circle-X Indore	M/s Supertron Electronics Limited 23211004091 /120/12 VAT	2011-12 July, 2014	216197631 2880462	5 13	10809882 374460	10295121 331381	557840	1673520	2231360
8	CTO Circle XIII Indore	M/s Bajaj Crop Limited 23211304112 CS00000145835 VAT	2012-13 December 2014	10762425 638708737	5 13	538121 83032136	512496 73479766	9577995	28733985	38311980
9	CTO Circle XIII Indore	M/s F.D.C. Limited 23141301289 CS0000000178969 VAT	2012-13 December 2014	366717820 16723567	5 13	18335891 2174064	17462753 1923950	1123252	3369756	4493008
10	CTO Circle XIII Indore	M/s F.D.C Limited 23141301289 CS000000092797 VAT	2011-12 May 2014	336607338 15771699	5 13	16830367 2050321	16033682 1814443	1032563	3097689	4130252
11	CTO Circle XIII Indore	M/s Reddy Laboratories 23531301511 CS0000000179451 VAT	2012-13 January 2015	377562646 27287547	5 13	18878132 3547381	21118449	1307064	3921192	5228256
12	CTO Circle V Bhopal	M/s Mobility Limited 23554004793 CS000000250889 VAT	2012-12 February 2015	565732519	13	73545227	65084272	8460955	25382865	33843820
13	CTO Circle V Bhopal	M/s Air Plaza Pvt Ltd 23319010294 CS000000250865 VAT	2012-13 February 2015	552739849 198886944	5 13	27636992 25855303	26320945 22880799	4290551	12871653	17162204
Total				7,32,32,00,293		75,19,03,176	67,42,75,866	7,76,27,310	23,28,81,930	31,05,09,240

Appendix-V

(Referred to in paragraph 2.2.14)

Non-levy of tax on sales incorrectly treated as tax free

(Amount in ₹)

Sl. No	Detail of Unit	Name of Dealer, TIN, Case No.	Period /Month of assessment	Name of commodity	Rate of Tax/entry no. in schedule	Turnover	Non levy of tax	Amount of penalty	Total
1	CTO Circle IX Indore	M/s Kothari Agritech Pvt Ltd Indore 23670905189 347/12 VAT	2011-12 May 2013	Agriculture Pipes	5 per cent II/II/64	27480344	1374017	4122051	5496068
2	DCCT Ratlam	M/s Kataria Industries Pvt. Ltd. 23953404531 CS00000029433 VAT	2010-11 June 2013	Sprinkler pipe and fittings	5 per cent II/II/64	7331309	366565	0	366565
3	DCCT Ratlam	M/s Kataria Industries Pvt. Ltd. 23953404531 CS00000029434 VAT	2010-11 June 2013	Sprinkler pipe and fittings	5 per cent II/II/64	15265294	763265	0	763265
4	CTO Circle Mandideep	M/s Mittal Fresh Foods Private Ltd 23374105384 189/2012 VAT	2011-12 June 2014	Tomato Sauce	5 per cent II/II/108	4033499	201675	0	201675
5	CTO Circle XII Indore	M/s Global Easy Water supply Pvt Ltd/23671203658/209/11 VAT	2010-11 April 2013	Drip Irrigation Pipe	5 per cent II/II/64	40100227	2005011	6015033	8020044
6	CTO Circle XI Indore	M/s VSN Engg. 23311104625 CS000000291149 VAT	2012-13 March 2015	Ventilator	13 per cent II/IV/1	2313437	300747	902241	1202988
7	CTO Circle Mandideep	M/s Jai Shri Krishna Traders Deori 23279059477 326/13 VAT	2012-13 February 2015	Pesticide	5 per cent II/II/24	2901108	145055	435165	580220
8	CTO Circle Dewas	M/s Tyagi Kissan Seva Kendra 23749000163 CS000000144718 VAT	2011-12 June 2014	Drip Irrigation Pipe	5 per cent II/II/64	5882929	294146	882438	1176584
9	CTO Circle V Bhopal	M/s Ruchi Security Printers Pvt Ltd 23764006473 99/12 VAT	2011-12 June 2014	Answer books with OMR sheets and barcode	5 per cent II/II/33	2094475	104724	314172	418896
Total						10,74,02,622	55,55,205	1,26,71,100	1,82,26,305

Appendix- VI
(Referred to in paragraph 2.2.15.1)
Inadmissible grant of I.T.R. against certified purchase

(Amount in ₹)

Sl. No	Detail of Unit	Name of Dealer, TIN, Case No.	Period /Month of assessment	Amount of ITR Claimed/Accepted	ITR admissible as per dealer records	Amount of ITR objected	Amount of penalty	Amount of proposed additional demand	Audit Observation
1	Circle-IX Indore	M/s Kumar Enterprises/ 23240900042 04/12 VAT	2011-12 May-2013	2275661	2210665	64996	194988	259984	Excess ITR was allowed on purchases over and above the purchases certified in audited account.
2	Circle-IX Indore	M/s Gandhi hardware stores/23480903596/93/ 2011	2010-11 May-2013	3127938	3121108	6830	20490	27320	
3	CTO-I Ratlam	M/s Jaikishan Fertilisers 23933401147 158/11 (VAT)	2011-12 January 2014	1009032	989770	19262	57786	77048	
4	DCCT II Bhopal	Crompton Greaves Ltd Transformer Div 23644104120 11/11(VAT)	2010-11 June-2013	39949984	39595055	354929	1064787	1419716	
				11469	0	11469	34407	45876	ITR allowed on Job work no details found on bills.
5	CTO Waidhan	R.K. Enterprises Singrauli 23047306032	2010-11 January 2013	260179	225817	34362	103086	137448	Excess ITR was allowed on purchases over and above the purchases certified in audited account.
6	CTO Circle I Gwalior	M/s Sikarwar Cement Agency 23615204359 516/2013 VAT	2012-13 March 2015	2468936	0	2468936	0	2468936	ITR was sanctioned on purchase of ₹ 21460750 whereas as per trading account purchase of ₹ 21060750 was certified and no purchase list was found in the case.
7	CTO Circle I Gwalior	M/s Shri Hari Trading Company 23469036469 416/2013 VAT	2012-13 March 2015	4236336	4211386	24950	74850	99800	The dealer has received purchase amount of ₹ 191927 in respect of rate difference of purchase which was certified in audited account on which ITR was not reversed.
8	CTO Circle I Gwalior	M/s Emerald Industries Laskar Gwalior 23225104615 /384/2012	2011-12 July 2014	1145382	1012420	132962	0	132962	Excess ITR was allowed on purchases over and above the purchases certified in audited account.

Sl. No	Detail of Unit	Name of Dealer, TIN, Case No.	Period /Month of assessment	Amount of ITR Claimed/Accepted	ITR admissible as per dealer records	Amount of ITR objected	Amount of penalty	Amount of proposed additional demand	Audit Observation
9	CTO Circle I Gwalior	M/s Deepak Traders Laskhar 23765104997 08/2013VAT	2012-13 August 2014	2590520	2472263	118257	0	118257	ITR was sanctioned on the purchase amount of ₹ 80974648 @ five per cent and purchase of ₹ 19927079 @ 13 per cent, however, as per audited account 13 per cent purchase was ₹ 18448857 and five per cent purchase was ₹ 82425870
10	CTO Circle I Satna	M/s R.M Services 23587103296 153/13 VAT	2012-13 January 2015	98302969	97095945	1207024	3621072	4828096	Excess ITR allowed on purchases as compared certified audited account.
11	CTO Circle I Bhopal	M/s Deepak Watch and Radio 23963601290 16/11 VAT	2010-11 May 2013	3163209	3055406	107803	323409	431212	ITR was sanctioned on the net purchase amount of ₹ 24332378 however, as per audited account net purchase certified was ₹ 23503122 hence excess ITR was allowed on difference amount.
12	DCCT Satna	M/s Northern Coal Field Limited Amlohi 23657300604 CS000000080260 (VAT)	2011-12 December 2013	49256423	46935850	2320573	6961719	9282292	Excess ITR was allowed on purchases over and above the purchases certified in audited account.
13	DCCT Satna	M/s Hindalco Industries 23657306036 20/2012 VAT	2011-12 June 2014	21711962	0	21711962	0	21711962	
14	Circle-XI Indore	M/s Everest Tyres 23831100071 9/12 (VAT)	2011-12 November, 2014	14603016	14322078	280938	842814	1123752	
15	Circle-XI Indore	M/s Everest Tyres 23831100071 12/13 (VAT)	2012-13 November, 2014	17742269	17425916	316353	949059	1265412	
16	Circle-XI Indore	M/s Indore Steel & Iron Ltd. 23721100083 251/12 (VAT) Reopen	2010-11 September 2013	12580892	9300562	3280330	9840990	13121320	Amount of ₹ 25233310 on account of purchase of furnace oil was not certified in audited account hence ITR sanction on that amount is not admissible
17	Circle X Indore	M/s Design World 23251004166 CS000000291653	2012-13 December 2014	1297409	1259311	38098	114294	152392	The dealer has received rate difference in respect of purchase amount of ₹ 647119 out of which ₹ 293063 was in respect of Purchase within state which was certified in audited account on which ITR was not reversed.

Sl. No	Detail of Unit	Name of Dealer, TIN, Case No.	Period /Month of assessment	Amount of ITR Claimed/Accepted	ITR admissible as per dealer records	Amount of ITR objected	Amount of penalty	Amount of proposed additional demand	Audit Observation
18	CTO Circle I Ujjain	M/s Satyam Sanitary and Hardware Store 23912602072 CS000000097648/2013 VAT	2011-12 July 2014	157473	104892	52581	0	52581	Excess ITR was allowed on purchases over and above the purchases certified in audited account.
19	CTO Circle XIII Indore	M/s Viva Computers 23491303279 246/13 VAT	2012-13 February 2015	30039875	29685762	354113	0	354113	As per audited account Gross purchase is ₹ 150868988 which is inclusive of taxes, but ITR was sanctioned on amount of ₹ 152564634 hence excess amount of ITR was sanctioned on differential amount
20	CTO Circle XIII Indore	M/s X Act Road Equipment 23701302533 CS0000000196257 VAT	2012-13 March 2015	417136	400885	16251	48753	65004	Excess ITR was allowed on purchases over and above the purchases certified in audited account.
21	CTO Circle Mandideep	M/s Balaji Production 23149064049 655/13 VAT	2012-13 December 2014	446271	366277	79994	0	79994	Excess ITR was allowed on purchases over and above the purchases certified in audited account.
22	CTO Circle II Gwalior	M/s Karan Stumpings Pvt Ltd Gwalior 23115206671 CS0000000156039 VAT	2011-12 July 2014	2124872	877116	1247756	3743268	4991024	Excess ITR allowed on store purchase, packing material and fixed assets total amounting to ₹ 877116 and total ITR sanctioned was ₹ 2124872 hence excess ITR sanctioned of ₹ 1247756.
23	CTO Circle V Bhopal	M/s Ajay Paints Bhopal 23394006142 97/12 VAT CS000000137859	2011-12 June 2014	2318570	2249862	68708	206124	274832	Excess ITR was allowed on purchases over and above the purchases certified in audited account.
24	CTO Circle Sendhwa	M/s Jaiswal Electric and General Store 23962100312 199/13 VAT	2012-13 January 2015	13005108	12578986	426122	0	426122	
25	DC Tax Audit wing-I Indore	M/s Mukesh Radios 23500701049 146/13	2012-13 October 2014	4581849	4407374	174475	0	174475	
26	DC Tax Audit wing-I Indore	M/s A-one Radios 23290500714	2011-12 March 2014	6241599 248963	6115609 0	125990 248963	377970 0	503960 248963	
									No proof of Previous year ITR carry

Sl. No	Detail of Unit	Name of Dealer, TIN, Case No.	Period /Month of assessment	Amount of ITR Claimed/Accepted	ITR admissible as per dealer records	Amount of ITR objected	Amount of penalty	Amount of proposed additional demand	Audit Observation
		754/2011-12							forward
27	DC Tax Audit wing-I Indore	M/s Neo Automobile 23581424643 2222/11	2010-11 November 2011	3643517	3580738	62779	0	62779	Excess ITR was allowed on purchases over and above the purchases certified in audited account.
28	CTO XII Indore	M/s R.R. Tyre Indore/23751204002/422/ 2011 VAT	2010-11 September 2013	6359800	6279000	80800	242400	323200	ITR was also claimed on Entry tax amount ₹ 621542 @ 13 per cent
29	CTO Circle Mandideep	M/s Mahaveer Gas Agency 23529002513 97/134 VAT	2012-13 January 2015	4331249	4248417	82832	0	82832	ITR on Entry tax amount of ₹ 627169 was also allowed
30	CTO Circle XII Indore	M/s Tyre Tube UP Indore 23221201723 351/2011 VAT	2010-11 September 2013	2117501	2075981	41520	124560	166080	ITR was also claimed on Entry tax amount ₹ 621542 @ 13 per cent
31	CTO Circle I Bhopal	M/s D.K construction 23913603015 63/11 VAT	2010-11 May 2013	93406	0	93406	280218	373624	ITR allowed on purchases pertained to previous year.
32	CTO Circle I Bhopal	M/s Tata Capital Limited 23333600341 128/11 VAT	2010-11 September 2013	196824	0	196824	590472	787296	ITR allowed on purchases pertained to previous year.
33	DC Tax Audit Bhopal	M/s N R Construction Bhopal 23423607019 2/11 VAT	2010-11 July 2012	8052240	7700815	351425	1054275	1405700	ITR allowed on purchases pertained to previous year.
34	Circle-IX Indore	M/s Vardhman Enterprises/23020901327/ CS0000003454	2011-12 April -2013	1045053	857558	187495	0	187495	Excess allowance of ITR as AA incorrectly adjusted the carry forward ITR of 2009-10 in the year 2011-12.
				361154892	324762824	36392068	30871791	67263859	
35	CTO Circle XI Indore	M/s Naughty Foods Pvt. Ltd. 23151104131 262/12 (VAT)	2011-12 July 2014	724114	0	724114	0	724114	Evidence of claimed ITR as Purchase list, invoices, audited account etc., not found in the case file.
36	CTO Circle XI Indore	M/s Chandra Proteko Ltd. 23419074207 264/13	2012-13 November 2014	68158	0	68158	204474	272632	Evidence of claimed ITR as Purchase list, invoices, audited account etc., not found in the case file.
37	DC Tax Audit	O P Gupta Contractor,	2010-11	520578	262746	257832	773496	1031328	As per purchase list ITR on purchase

Sl. No	Detail of Unit	Name of Dealer, TIN, Case No.	Period /Month of assessment	Amount of ITR Claimed/Accepted	ITR admissible as per dealer records	Amount of ITR objected	Amount of penalty	Amount of proposed additional demand	Audit Observation
	Bhopal	23343805525 CS000002291	June-2013						from Jai Narayan Enterprises Gwalior has been allowed but in purchase list various Tin no has been mentioned.
38	Circle Circle IX Indore	M/s Chhada Tyres Indore 23560900254 13/2012 VAT	2011-12 March 2014	16287047	15294310	992737	0	992737	Verification of ITR was not done by selling dealer in terms of discount.
39	CTO Circle I Ratlam	M/s Sky technologies 23973404908 33/11 (VAT)	2010-11 September 2013	18081	0	18081	54243	72324	Evidence of claimed ITR as Purchase list, invoices, audited account etc., not found in the case file.
40	CTO Circle I Ratlam	Burhani Glasses 23943403421 428/11	2010-11 September 2013	65920	0	65920	197760	263680	Evidence of claimed ITR as Purchase list, invoices, audited account etc., not found in the case file.
41	CTO Circle Waidhan	Delhi Machinery Stores 23987300083	2010-11 January, 2013	392272	0	392272	0	392272	Evidence of claimed ITR as Purchase list, invoices, audited account etc., not found in the case file.
42	CTO Circle Waidhan	Singrauli Trading Corporation 23707300819	2010-11 January, 2013	1997201	0	1997201	0	1997201	
43	CTO Circle Waidhan	Sharma Battery Works 23597301316	2010-11 May, 2013	680820	0	680820	0	680820	
44	CTO Circle Waidhan	Aryan Associates 23287304736	2010-11 January, 2013	415845	0	415845	0	415845	
45	CTO Circle Waidhan	Digital Enterprises 23847305731	2010-11 January, 2013	171818	0	171818	0	171818	
46	CTO Circle Waidhan	Weavel Technology Ltd. 23927305742	2010-11 January, 2013	104524	0	104524	0	104524	
47	CTO Circle Waidhan	Vareli Technech Pvt. Ltd. 23287305706	2010-11 December 2013	87851	0	87851	0	87851	
48	CTO Circle Waidhan	Shriram Kirana, Deosar 23957305386	2010-11 June, 2013	158284	0	158284	0	158284	
49	CTO Circle	Raj Electronics	2010-11	231262	0	231262	0	231262	

Sl. No	Detail of Unit	Name of Dealer, TIN, Case No.	Period /Month of assessment	Amount of ITR Claimed/Accepted	ITR admissible as per dealer records	Amount of ITR objected	Amount of penalty	Amount of proposed additional demand	Audit Observation
	Waidhan	23627306198	January, 2013						
50	CTO Circle Waidhan	Jai Bhawani Enterprises 23347305770	2010-11 May, 2013	132971	0	132971	0	132971	
51	CTO Circle I Gwalior	M/s Sikarwar Agency 23825208657 514/2013 VAT	2012-13 March 2015	2779423	0	2779423	0	2779423	Evidence of claimed ITR as Purchase list, invoices, audited account etc., not found in the case file.
52	Circle X Indore	M/s Sudarshan Marketing 23719023231 CS00000000218586 VAT	2012-13 August 2014	8258308	7962762	295546	0	295546	In credit notes vat amount is shown separately but dealer claims full ITR on the purchase.
53	CTO Circle II Gwalior	M/s Sikarwar Cement Agency Gwalior 23615204359 1036/12 VAT	2011-12 July 2014	2340393	0	2340393	0	2340393	Purchase list/bills were not found with the case file.
54	DCCT I Bhopal	M/s Shapers Construction Limited Bhopal. 23883600655 37/11 VAT	2010-11 September 2013	1673845	0	1673845	0	1673845	ITR has been allowed on such items which were not directly charged to the work.
				37108715	23519818	13588897	1229973	14818870	
Grand Total				398263607	348282642	49980965	32101764	82082729	

Appendix-VII

(Referred to in paragraph 2.2.15.3)

Non reversal /less reversal of ITR in the event of the Goods stock transferred out of State

(Amount in ₹)

Sl No.	Name Of Unit	Detail of Unit Dealer, TIN, Case No	Period /Month of assessment	Amount of total ITR Reversed	Amount of ITR Reversal	Addition al demand of ITR	Amount of penalty as per section 21 (₹)	Amount of additional demand (₹)	Audit Observation
1	DCCT Satna	Northern Coalfield Nigahi Project 23507300638 25/2012 VAT	2011-12 March 2014	0	39707	39707	119121	158828	No reversal of ITR as compared to the ratio of Stock Transferred.
2	CTO Circle XI Indore	M/s Soft Medicaps Ltd. 23911104683 273/12 (VAT)	2011-12 July 2014	0	81927	81927	245781	327708	No reversal of ITR as compared to the ratio of Stock Transferred.
3	CTO III Bhopal	M/s Paras Kirana Stores Bhopal 23673805295 CS0000000197325 VAT	2012-13 October 2014	0	179272	179272	537816	717088	No reversal of ITR as compared to the ratio of Stock Transferred.
4	CTO III Bhopal	M/s Paras Kirana Stores Bhopal 23673805295 CS000000089619 VAT	2011-12 May 2014	0	44141	44141	132424	176565	No reversal of ITR as compared to the ratio of Stock Transferred.
5	CTO Circle XIII Indore	M/s Metro Cash and Carry India Pvt :Ltd 23249049780 459/12 VAT	2012-12 February 2015	0	20312	20312	60936	81248	No reversal of ITR as compared to the ratio of Stock Transferred.
6	CTO Circle XIII Indore	M/s Shree Balaji Industries 23941303080 CS000000121819 VAT 2012	2011-12 June 2014	0	259667	259667	779001	1038668	No reversal of ITR as compared to the ratio of Stock Transferred and manufactured tax-free goods
7	CTO Circle XIII Indore	M/s Ravi Homes Industries 23931300321 CS000000120470 VAT	2011-12 June 2014	0	60698	60698	182094	242792	No reversal of ITR n respect of tax paid Packing material used in tax free interstate sales.
8	CTO Circle V Bhopal	M/s Ruchi Security Printers Pvt Ltd 23764006473 99/12 vat	2011-12 June 2014	0	88029	88029	264087	352116	No reversal of ITR as compared to the ratio of Stock Transferred and manufactured tax-free goods
9	CTO Circle Sendhwa	M/s Punjab Auto Service 23022101023 214/2013	2012-13 February 2015	0	31395	31395	0	31395	No reversal of ITR as compared to the ratio of disposal of goods otherwise than by way of sale.
10	CTO Circle Sendhwa	M/s Tirupati Fuels 23859011889 425/2013	2012-13 February 2015	0	15067	15067	0	15067	No reversal of ITR as compared to the ratio of disposal of goods otherwise than by way of sale.

Sl No.	Name Of Unit	Detail of Unit Dealer, TIN, Case No	Period /Month of assessment	Amount of total ITR Reversed	Amount of ITR Reversal	Addition al demand of ITR	Amount of penalty as per section 21 (₹)	Amount of additional demand (₹)	Audit Observation
11	CTO Circle Sendhwa	M/s Arti Auto Centre 23769007824 361/2013	2012-13 February 2015	0	42755	42755	0	42755	No reversal of ITR as compared to the ratio of disposal of goods otherwise than by way of sale.
				0	862970	862970	2321260	3184230	
12	DCCT Ratlam	Kissan Irrigation & Infrastructure 23481604518 CS000000029021 VAT	2010-11 April 2013	919406	981406	62000	0	62000	Less reversal of ITR as compared to the ratio of Stock Transferred.
13	DCCT Ratlam	Himtechno forge Limited 23961601926 159/VAT	2010-11 September 2013	454150	1929311	1475161	0	1475161	Less reversal of ITR as compared to the ratio of Stock Transferred.
14	DCCT Ratlam	M/s Venus Alloys Private Limited Mandsaur 23323101995 CS000000054395	2011-12 May 2013	424958	484861	59903	0	59903	Less reversal of ITR as compared to the ratio of Stock Transferred.
15	CTO VII Indore	Sumi Tomo Chemicals India Pvt. Limited 23441304422 389/11	2010-11 July 2013	0	92326	92326	0	92326	Less reversal of ITR as compared to the ratio of Stock Transferred.
16	CTO Circle I Bhopal	M/s Aditya Food Product Bhopal 23643605928 CS000000035971 289/11/VAT	2010-11 September 2013	86633	211893	125260	0	125260	Less reversal of ITR as compared to the ratio of Stock Transferred.
17	DCCT II Jabalpur	M/s Calderys India Refractories Ltd 23846206388 19/11 VAT	2010-11 September 2013	924927	1238568	313641	940923	1254564	Less reversal of ITR as compared to the ratio of Stock Transferred.
18	CTO Circle X Indore	M/s U.V. Resin Pvt Limited 23111004243 882/12 VAT	2011-12 July 2014	8934	19886	10952	0	10952	Less reversal of ITR as compared to the ratio of Stock Transferred.
			Total	2819008	4958251	2139243	940923	3080166	
Grand Total				2819008	5821221	3002213	3262183	6264396	

Appendix-VIII
(Referred to in paragraph 2.2.15.4)
Non-Verification of ITR on Iron & steel and edible oil

(Amount in ₹)

Sl. No	Detail of Unit	Name of Dealer, TIN, Case No.	Name of Commodity	Period /Month of assessment	Amount of ITR Claimed/Accepted	Amount of ITR objected
1	DC Tax Audit wing Bhopal	M/s Maqsood Steel 23153704216	Iron & Steel	2010-11	740562	740562
2	DC Tax Audit wing Bhopal	M/s Steel Centre 23633601132 /CS0000000038816	Iron & Steel	2010-11 April 2013	961727	961727
3	DC Tax Audit wing Bhopal	M/s Gupta Steels 23583703834/Not available	Iron & Steel	2010-11	47832	47832
4	DC Tax Audit wing Bhopal	M/s Laxmi Steels 23773802718 4/VAT	Iron & Steel	2010-11	875507	875507
5	DC Tax Audit wing Bhopal	M/s Mechanical Constructions 2356360024990	Iron & Steel	2011- July 2013	1397478	1397478
6	DC Tax Audit wing Bhopal	M/s Mohammadi Agency 23584004437 /50/29-9.13/VAT	Iron & Steel,	2010-11 September 2013	1895330	1895330
7	RAC II Sagar	M/s Anand Steel 23127401630 /12/11VAT	Iron & Steel	2010-June 2013	4247317	4247317
8	RAC II Sagar	M/s Amit Ispat 23777801834 /203/11 VAT	Scrap of Iron & steel	2010-11 January 2013	2397097	2397097
9	CTO IX Indore	M/s Bhatia Motor Stotes 23270902305 /CS000000001690	Steel rings	2011-12 May 2013	680831	680831
10	DCCT Ratlam	M/s Kataria Industries Pvt. Ltd. 23953404531 /CS00000029434 (VAT)	Iron Steel	2010-11 June 2013	60414994	60414994
11	DCCT Ratlam	M/s Venus Alloys Private Limited Mandsaur 23323101995 /CS00000054395	Iron Steel	2011-12 May 2013	870810	870810
12	DCCT Ratlam	J K files Limited 23811605161 /179/11 (VAT)	Iron Steel	2010-11 August 2013	5084392	5084392
13	CTO-I Ratlam	M/s Nakoda Traders 23333404387 /430/2011 (VAT)	Edible Oil	2010-11 August 2013	1322421	1322421
14	CTO-I Ratlam	Manglam Steel 23933404251/408/11 (VAT)	Iron Steel	2010-11 August 2013	168373	168373
15	CTO VII Indore	M/s P Wires India Pvt. Ltd. 23240702550/ 274/12(VAT)	Iron Steel	2011-12 December 2013	860797	860797
16	DCCT-I Indore	Ram Darshan Mills 23511500178/ 269/10 (VAT)	Iron Steel	2009-10 June 2012	3192039	3192039
17	DCCT-I Indore	M/s Seema Oil Traders Indore 23441502205 /263/10 VAT	Edible Oil	2009-10 June 2012	5791822	5791822
18	ACCT-II Bhopal	M/s Sewa Ram Sadoramal 23074200027/ 4/12 VAT	Edible Oil	2011-12 December 2013	1465399	1465399
19	CTO Khargone	M/s Super Steel 23932106973 / CS000000004564/VAT	Iron & Steel	2010-11 September 2013	843088	843088
20	DCCT II Bhopal	M/s Satrang Steel & Alloys Private Limited Mandideep 23794104571	Iron & Steel	2010-11 January 2014	9034146	9034146
21	CTO Circle XIV	M/s K. Narendra & Co. 23371403837 / CS00000058726	Iron & Steel	2010-11 June 2013	2954587	2954587
22	CTO Circle XIV	R.R.Steel 23841403433 / 385/12VAT	Iron & Steel	2011-12 October 2013	3521018	3521018

Sl. No	Detail of Unit	Name of Dealer, TIN, Case No.	Name of Commodity	Period /Month of assessment	Amount of ITR Claimed/Accepted	Amount of ITR objected
23	CTO Circle XIV	JMD Oils 23521404482 / 385/12VAT	Edible Oil	2010-11 May 2013	4920532	4920532
24	CTO Circle XIV	Paresh Steel Indore 23481400527 / 68/12VAT	Iron & Steel	2010-11 February 2014	7173966	7173966
25	DCCT I Bhopal	Sanjay Steels 23873604977 / 84/11 VAT	Iron & Steel	2010-11/ 09/2013	8109726	8109726
26	DCCT I Bhopal	Betul Oils & Floors Ltd 23864003507 /84/11 VAT	Edible Oil	2010-11/ 09/2013	9074000	9074000
27	DCCT I Bhopal	Divya Steels 23984001695 / 84/11 VAT	Iron & Steel	2010-11/ 09/2013	8690106	8690106
28	CTO Circle I Bhopal	M/s D.K construction 23913603015 / 63/11 VAT	Iron & Steel	2010-11 May 2013	693993	693993
29	CTO Circle I Bhopal	M/s Agro Energy 23323601060 / 81/11VAT	Iron & Steel	2010-11 August 2013	240368	240368
30	CTO Circle I Bhopal	M/s Sakshi Enterprises 23693605076 / 287/11 VAT	Iron & Steel	2010-11 July 2013	651017	651017
31	CTO Circle I Bhopal	M/s Rajdhani Steels TIN 2873601000 / 66/11	Iron & Steel	2010-11 July 2013	2593870	2593870
32	CTO Circle I Bhopal	M/s Laser cut Technology private limited 23503605811 / 161/11	Iron & Steel	2010-11 June 2013	1311372	1311372
33	CTO Circle I Bhopal	M/s Bhopal Engineering 23403600434 / 219/11 VAT	Iron & Steel	2010-11/ 09/2013	712382	712382
34	CTO Circle I Bhopal	M/s Sanjay Industrial Steel Bhopal 23933606593 / 92/11VAT	Iron & Steel	2010-11/ 09/2013	6409034	6409034
35	CTO Circle XI Indore	M/s Baldeo Steels Indore 23741100169 /CS0000000131813	Iron & Steel	2011-12/ 07/2014	795060	795060
36	CTO Circle XI Indore	M/s Nova Ispat Pvt. Ltd. 23581105107 / CS000000082896	Iron & Steel	2011-12/ 07/2014	576210	576210
37	CTO Circle XI Indore	M/s Muskan Marketing 23171104508 /CS000000082964	Iron & Steel	2011-12/ 07/2014	608010	608010
38	CTO Circle III Bhopal	M/s Om Traders Bairagarh 23683803495 /CS000000003025	Iron & Steel	2011-12	1833853	1833853
39	CTO Circle III Bhopal	M/s Modern Steel Traders 23123801863 /CS000000011595	Iron & Steel	2011-12 May 2014	1440190	1440190
40	CTO Circle III Bhopal	M/s Vasumal Santumal 23953800873 /CS000000124086	Edible Oil	2012-13 December 2014	1074862	1074862
41	CTO Circle Mandideep	M/s Shree Balaji associate 23224405633 /105/13 VAT	Iron & Steel	2012-13 February 2015	10392378	10392378
42	CTO Circle Mandideep	M/s Chandumal Sanmukhdas 23524700445 /116/13 VAT	Edible Oil	2012-13 February 2015	19107650	19107650
43	ACCT I Bhopal	M/s Hakeem Sales Corporation Bhopal 23704001170 /05/2012	Iron and Steel	2011-12 June 2014	5725023	5725023
44	ACCT I Bhopal	M/s The India Sales Corporation 23034001684 /8/2012	Iron and Steel	2011-12 June 2014	6015654	6015654
45	ACCT I Bhopal	M/s Fortune Bhopal 23383705108 /131/2013	Edible Oil	2012-13 January 2015	5239773	5239773
Total					21,21,56,596	21,21,56,596

Appendix- IX

(Referred to in paragraph 2.2.17.1)

Concessions/exemptions allowed without forms and against defective forms

(Amount in ₹)

Sl. No	Detail of Unit	Name of Dealer, TIN, Case No.	Period /Month of assessment	Name of commodity	Turnover	Rate of tax applicable (per cent)	Rate of tax applied (per cent)	Amount of short levy of tax	Penalty	Total	Audit observation
1	DC CT Ratlam	Dhanuka Extension Private limited 23553203864 101/CST	2012-13 March 2014	Edible Oil	1668858	5	2	50065	0	50065	C forms not duly filled with prescribed particulars viz name of commodity, purpose of goods purchased etc.
2	DC CT Ratlam	Kissan Irrigation & Infrastructure 23481604518 CS000000029021 VAT	2010-11 April 2013	Pipe and fittings	612605546	5	0	30630277	0	30630277	C forms not duly filled with prescribed particulars viz name of commodity, purpose of goods purchased etc.
3	DCCT Ratlam	Himtechno forge Limited 23961601926 159/VAT	2010-11 September 2013	Forgings	200113279	4	0	8004531	0	8004531	F forms not duly filled with prescribed particulars viz name of commodity, purpose of goods purchased etc.
4	DCCT Ratlam	J K files Limited 23811605161 179/11 (VAT)	2010-11 August 2013	Iron & Steel	221786904	4	0	8871476	0	8871476	Required particulars in F forms were not filled however accepted by the AAs.
5	CTO-I Ratlam	M/s Jai Man Textile Pvt. Ltd. 23323400949 770/11 (VAT)	2010-11 August 2013	Cotton Bales	40025675	4	2	800514	2401542	3202056	Incomplete C forms were accepted which was not verifiable from TINXSYS
6	CTO VII Indore	M/s Max Flex Amazing System Indore 2330104499 CS0000003493	2010-11 September 2013	Flex Printing Ink	2748655	5	0	137433	0	137433	Required particulars in F forms were not filled however accepted by the AAs.
7	CTO VII Indore	Sumi Tomo Chemicals India Pvt. Limited 23441304422 389/11	2010-11 July 2013	Agro Chemicals	8185583	5	0	409279	0	409279	Required particulars in F forms were not filled however accepted by the AAs.
8	DCCT-I Indore	Ambika Solvex 23871404338 CS0000000532	2010-11 September 2013	Oil	513556012	4	0	20542240	0	20542240	C & F Forms were incomplete and in the absence of Form 49(out going) the stock transferred is not certified (Notification No.53 dated 24.04.2010).
					577847422	4	2	11556948	0	11556948	
9	DCCT-I Indore	M/s M K Kotex 23251404097 CS0000000648	2010-11 February 2013	Cotton & cotton seeds	63133015	4	2	1262660	0	1262660	C Forms were incomplete and in the absence of Form 49(out going) the stock transferred is not certified (Notification No.53 dated 24.04.2010).

Sl. No	Detail of Unit	Name of Dealer, TIN, Case No.	Period /Month of assessment	Name of commodity	Turnover	Rate of tax applicable (per cent)	Rate of tax applied (per cent)	Amount of short levy of tax	Penalty	Total	Audit observation
					37537153	4	0	1501486	0	1501486	Sale is within state and it was treated as export (H Form supported).
					2279208102			83766909	2401542	86168451	
10	CTO IX Indore	M/s Pace Tail Communication 23120905055 CS000000011065 CST	2010-11 September 2013	Mobile & telephone	2328740	13	5	186300	0	186300	C forms were not found and incorrect rate of five <i>per cent</i> instead of 13 <i>per cent</i> was applied.
11	CTO Circle II Gwalior	M/s Unipatch Rubber Ltd / 23165202812 CS00000093693 CST	2011-12 June 2014	Rubber patches adhesives	93654719	13	0	12175113	0	12175113	F form does not indicated bill invoice amount.
12	DC Tax Audit wing-I Indore	M/s Hindalco Industries Limited / 23451101056 1607/2010-11	2010-11 August 2012	Hydrated and calcined aluminum	1952371	5	2	58571	175713	234284	C form pertains not pertains to the concern dealer.
13	Circle XII Indore	M/s Impex commercial 23501204770 CS00000001820 (CST)	2010-11 June 2013	TMT Bar	4705233	4	2	94105	282315	376420	Value of nine C forms was ₹ 1346312135 however, concessional rate was allowed on ₹ 139336468.
14	Circle XII Indore	M/s Impex commercial 23501204770 CS00000001820 (CST)	2010-11 June 2013	TMT Bar	5833845	4	2	116677	0	116677	C for No MH10/0401953 and MH12/A435406 on which bill and dates were not mentioned.
15	CTO Circle I Bhopal	M/s Jackson Enterprises 23453606566 CS0000000970 VAT	2010-11 September 2013	Generating sets	1018699	13	0	132431	0	132431	F form were incomplete like date quantity were not mentioned.
16	DCCT II Jabalpur	M/s Mahaveer Coal Resources Pvt Ltd 23787206297 / 2/11 CST	2010-11 September 2013	Coal	143678744	4	2	2873575	8620725	11494300	Required particulars were not mentioned in the C forms.
17	DCCT Satna	ESSAR Power MP Limited Singrauli 23637305853 41/12 (ET)	2011-12 June 2014	Machinery parts	12697948	13	2	1396774	0	1396774	Invoices mentioned in C form were not in sequence of dates and other particulars.
18	DC Tax Audit Bhopal	M/s Gulati Industries 23233601643 CS00000042030CST	2010-11 April 2010	Industrial paint	72774	13	2	8005	24015	32020	C form of ₹ 72777 were not found.
19	CTO Khargone	M/s Gulshan Traders 23572108141 CS000000059247/CST	2010-11 May 2013	Chilli	442466	5	2	13274	0	13274	C form amounting to ₹ 442466 were not found in the case.
20	CTO Circle IX Indore	M/s Force Multipliers 23630900361 16/2012 CST	2011-12 January 2014	Mobile and computer	6711295	13	2	738242	0	738242	C form of ₹ 6711295 were not found.
21	DCCT I Bhopal	M/s Drive India enterprises solution limited	2010-11 September 2013	Mobile hand set	9321237	13	0	1211761	0	1211761	F form were not found with the case file however deduction

Sl. No	Detail of Unit	Name of Dealer, TIN, Case No.	Period /Month of assessment	Name of commodity	Turnover	Rate of tax applicable (per cent)	Rate of tax applied (per cent)	Amount of short levy of tax	Penalty	Total	Audit observation
		23223605092 25/2011 VAT									was allowed.
22	CTO Circle I Gwalior	M/s MoolChand Madhoda Gwalior 23115100844 477/2012 CST	2011-12 July 2014	Tilli, tilhan	539281	5	2	16178	48534	64712	C form amounting to ₹ 539281 were not found in the case.
23	CTO Circle XI Indore	M/s RPG Life Sciences Ltd. 23681104373 CS0000000186212(CST)	2011-12 July, 2014	Drugs & Medicines	9996966	5	2	291173	0	291173	C form amounting to ₹ 9996966 were not found in the case.
24	CTO Circle XI Indore	M/s Wallace Pharmaceuticals Pvt.Ltd. 23521100696 CS000000131837 (VAT)	2011-12 June 2014	Drugs & Medicines	2112028	5	0	105601	0	105601	F form amounting to ₹ 2112028 were not found in the case
25	CTO Circle XI Indore	M/s Cadilla Pharmaceuticals Pvt.Ltd. 23651101043 CS000000103577 (VAT)	2011-12 July 2014	Drugs & Medicines	4197970	5	0	209898	629694	839592	F form amounting to ₹ 2112028 were not found in the case.
26	CTO Circle XIII Indore	M/s Okaya Power Limited 23951303608 CS0000000184814 VAT	2012-13 February 2015	Mobile and battery	344667	13	0	44807	0	44807	F form amounting to ₹ 344667 were not found in the case.
27	CTO Circle II Gwalior	M/s B & M Sons Gwalior 238745201426 437/12 CST	2011-12 July 2014	Auto mobile parts	726630	13	5	58130	0	58130	C forms amounting to ₹ 726630 were not found.
28	CTO Circle II Gwalior	M/s Jai Maruti Gas Cylinder 230452022199 CS000000178998 CST	2012-13 June 2014	Gas Cylinder	83999169	5	2	2519975	0	2519975	C forms amounting to ₹ 83999169 were not found.
29	CTO Circle II Gwalior	M/s M.P. Telelink Ltd 23575202926 CS00000003705CST	2011-12 June 2014	Lubricant, paint, warmish	13664117	5	2	409923	0	409923	C forms amounting to ₹ 13664117 were not found.
Grand Total					397998899			22660513	9780996	32441509	
					2677207001			106427422	12182538	118609960	

Appendix-X

(Referred to in paragraph 2.2.17.2)

Forms covering transactions beyond the prescribed period

(Amount in ₹)

Sl. No	Detail of Unit	Name of Dealer, TIN, Case No.	Period /Month of assessment	Amount involved (invalid forms)	Name of commodity	Rate of tax applicable (per cent)	Rate of tax applied (per cent)	Amount of short levy of tax	Amount of Penalty	Proposed additional demand	Audit Observation
1	DCCT Ratlam	M/s Rishabh Ginning Ratlam 23653404696 165/11	2010-11 October 2013	22899705	Cottons	4	2	457994	0	457994	Transaction in C form beyond three months.
2	CTO Circle XIV Indore	M/s K.G. Gold Spring 23471404655 CS0000013193/11	2010-11 September 2013	228065	Leaf spring	13	1	27368	0	27368	Transaction in C form beyond three months.
3	CTO Circle XIV Indore	M/s Khems Engineering 23431200395 378/11CST	2010-11 May 2013	135823	Air Cond. parts	13	2	14941	0	14941	Transaction in C form beyond three months.
4	Circle XII Indore	M/s Atulit Chemicals Products 23501200987 CS00000001801 CST	2010-11 June 2013	10599271	Chemicals	5	0	529964	0	529964	Transaction in F form beyond one months.
5	Circle XII Indore	M/s Union Enterprises 23601204812 CS0000000074952 CST	2010-11 September 2013	1365378	HCL	5	0	68269	0	68269	Transaction in three C forms beyond three months and in four C forms bill date not found.
6	CTO Circle I Bhopal	M/s B.K. Enterprises 23313600626 231/11 CST	2010-11 September 2013	16023354	Machinery	13	2	1762569	0-	1762569	Transaction in C form beyond three months.
7	CTO Circle I Bhopal	M/s Bend Joint Pvt Ltd 23123600200 199/11 CST	2010-11 September 2013	18973666	Iron and steel pipes	13	2	2087103	0	2087103	Transaction in C form beyond three months.
8	CTO Circle XI Indore	M/s Pack Art 23081103345 CS000000255566	2012-13 March 2015	720666	Packing Material	5	2	21619	0	21619	Transaction in three C forms beyond three months.
9	CTO Circle XI Indore	M/s Hitech Metal Formings 23961100048 264/11 (CST)	2010-11 September 2013	2678867	Automobile parts & Fire extinguishers	13	0	341424	0	341424	Details of transaction on forms beyond three months.
10	CTO Circle XI Indore	M/s Nivea India Ltd. 23531104310 419/9 (CST)	2008-09 May, 2011	6073826	Cosmetics	12.5	2	637752	0	637752	Transaction in three C forms beyond three months and in four C forms bill date not found.

Sl. No	Detail of Unit	Name of Dealer, TIN, Case No.	Period /Month of assessment	Amount involved (invalid forms)	Name of commodity	Rate of tax applicable (per cent)	Rate of tax applied (per cent)	Amount of short levy of tax	Amount of Penalty	Proposed additional demand	Audit Observation
11	CTO Circle I Ujjain	M/s Sawan industries 23342602531 427/12 ETc	2011-12 May 2014	500106	Mehndi and herbal products	5	2	15003	0	15003	Transaction in C form beyond three months.
12	CTO Circle I Ujjain	M/s L.K.Me Chemicals 23502603607 360/2013 (CST)	2012-13 March 2015	190259	Jadi & booti	5	2	5708	17124	22832	Transaction in C form beyond three months.
13	CTO Circle XIII Indore	M/s Alcure Pharmaceuticals 23343502303 CS0000000305154 CST	2012-13 January 2015	205502	Ayurvedic Medicines	5	2	6165	0	6165	Transaction in C form beyond three months.
14	CTO Circle Dewas	M/s Viraj Conductors Pvt Ltd 23512302659 CS000000153316	2012-13 January 2015	4384787	Copper Wire	5	2	1315440	0	1315440	Transaction in C form beyond three months.
15	CTO Circle Dewas	M/s Ram Cotton Industries 23272302888 CS000000103305	2011-12 July 2014	3292353	Cotton	5	2	98771	0	98771	Transaction in C form beyond three months.
16	CTO Circle Dewas	M/s Mangla Engineering Limited 23412302229 CS000000102315	2011-12 June 2014	8174169	Pumps and parts	5	2	245225	0	245225	Transaction in C form beyond three months.
17	CTO Circle Dewas	M/s Munshi Ram, Dewas 23732303411 CS000000103242	2011-12 June 2014	8616305	Pumps and parts	5	2	258489	0	258489	Transaction in C form beyond three months.
18	CTO Circle Dewas	M/s Mangla Engineering Ltd 23512302756 CS000000103335	2011-12 June 2014	6058795	Pumps and parts	5	2	181764	0	181764	Transaction in C form beyond three months.
19	CTO Circle Sendhwa	M/s KK fine coat Pvt Ltd 23869019454 470/12 CST	2012-13 February 2015	3159194	Cotton	5	2	94776	0	94776	Transaction in C form beyond three months.
20	ACCT Div I Bhopal	M/s Bhasker Vyankatesh Products Pvt Ltd 23773705815 /47/13 CST	2012-13 January 2015	1308338	Detergent Soap	13	2	143917	0	143917	Transaction in C form beyond three months.
Total				9,66,14,763				83,14,261	17,124	83,31,385	

Appendix- XI

(Referred to in paragraph 2.2.18)

Adjustment of irregular TDS against assessed tax

(Amount in ₹)

Sl. No	Detail of Unit	Name of Dealer, TIN, Case No.	Period /Month of assessment	Tax assessed	Amount of Irregular/less TDS	Audit Observation
1	RAC II Sagar	M/s Royal Traders Rehli 23457502862 231/11	2010-2011/ April/2013	36,52,828	314212	More than one month transactions included
2	RAC II Sagar	M/s Agrawal Grain stores 23457502377 240/11	2010-2011/ April/2013	34,96,409	1007119	More than one month transactions included
3	RAC II Sagar	M/s Sanwariya trading 23167505010 223/11	2010-2011/ April/2013	36,54,211	152709	More than one month transactions included
4	DC Tax Audit Bhopal	M/s Elec Feb Bhopal TIN 23723705309 CS00000000830	2010-11 June 2013	18,48,279	821285	No TDS certificate found
5	DCCT-I Indore	M/s M K Kottex Indore 23251404097 /CS000000651	2010-11 February 2013	15091155	8879681	More than one month transactions included
6	ACCT-II Bhopal	Narmada Zinning & processing 23624600577 /11/2011 (VAT)	2010-11 April 2013	15130239	535335	More than one month transactions included
7	ACCT-II Bhopal	Kishan Kumar Jitendra Kumar 23404602056 /158/11 VAT	2010-11 May 2013	4076638	221234	More than one month transactions included
8	CTO Khargone	M/s Prakhar Enterprises Khargone 23392104166 /CS00000004705 VAT	2010-11 June 2013	1409954	381827	More than one month transactions included
9	CTO Circle XIV Indore	M/s MS Corporation 23621400935 /268/2011	2010-11 September 2013	1600558	107876	More than one month transactions included
10	CTO Circle X Indore	M/s Meena Agency 23689013361 /147/13 VAT	2012-13 January 2015	19703192	982531	More than one month transactions included
11	CTO Circle X Indore	M/s Narayan Ginning and Oil 23651001230 /37/13 VAT	2012-13 February 2015	5748854	437536	More than one month transactions included
12	CTO Circle III Bhopal	M/s Himalaya House 23043805593 /CS0000000099616	2011-12 June 2014	66657	66657	More than one month transactions included
13	CTO Circle III Bhopal	M/s Mahaveer Oil Mill 23853804032 /CS000000042221	2009-10 June 2014	790744	790744	More than one month transactions included
14	CTO Circle Mandideep	M/s Padam Chand Shikhar Chand 23434100598 /183/12 VAT	2011-12 June 2014	3999816	1720965	More than one month transactions included
15	CTO Circle Mandideep	M/s Rajesh Kumar Mohan Lal 23484501326 168/12 VAT	2011-12 May 2014	7903064	502018	More than one month transactions included
16	CTO Circle Mandideep	M/s Ghanshyam Das Mahesh 23194501631 136/2012 VAT	2011-12 April 2014	3147155	66592	More than one month transactions included
17	CTO Circle Mandideep	M/s Raj Kumar Rajendra Kumar 2325400337 118/12 VAT	2011-12 April 2014	4146727	72200	More than one month transactions included
18	CTO Circle Mandideep	M/s Shiv Shanker Traders 23354402312 11/2012 VAT	2011-12 June 2014	2020320	464802	More than one month transactions included
19	CTO Circle Mandideep	M/s Singhai Brothers 23524403819 175/2012 VAT	2011-12 June 2014	3605736	1483965	More than one month transactions included
20	CTO Circle II Gwalior	M/s Chirag Industries	2012-13	2609689	1071361	More than one month transactions

Sl. No	Detail of Unit	Name of Dealer,TIN,Case No.	Period /Month of assessment	Tax assessed	Amount of Irregular/less TDS	Audit Observation
		23115206186 /CS000000178803 VAT	January 2015			included
21	CTO Circle II Gwalior	M/s C.P. Industries 23695202278 /CS000000179667 VAT	2012-12 February 2015	9973999	896595	More than one month transactions included
22	CTO Circle Dewas	M/s Sanjay Traders Dewas 2372304841 /CS000000113595 VAT	2011-12 July 2014	381368	87539	TDS pertaining to year 2010-11 were accepted and allowed for 2011-12.
23	CTO Circle Dewas	M/s Kapadia udyog Dewas 23852302957 /CS00000104641	2011-12 June 2014	1595383	849405	More than one month transactions included
24	CTO Circle Dewas	M/s Balu Ram chander 23692300814 / CS0000000104696 VAT	2011-12 June 2014	1835304	774831	More than one month transactions included
25	CTO Circle Dewas	M/s Narmada Shri Biotech Dewas 23212305928 CS000000104655 VAT	2011-12 June 2014	1738815	306787	More than one month transactions included
26	CTO Circle Sendhwa	M/s Prem Prakash Ginning and Processing 23272103747 270/2012 VAT	2012-13 February 2015	13114785	5535134	More than one month transactions included
27	CTO Circle Sendhwa	M/s Vikas Ginning and Procerassing 23982103599 262/2012-13	2012-13 February 2015	8232522	1014214	More than one month transactions included
28	CTO Circle Sendhwa	M/s Kisan Ginning Ydhyog 23572103873 459/2012-13	2012-13 February 2015	20937651	1462678	More than one month transactions included
29	CTO Circle Sendhwa	M/s C.M. Industries 23512102354 235/2012-13	2012-13 February 2015	5023627	2687485	More than one month transactions included
30	CTO Circle Sendhwa	M/s K.K. Finecot Private Ltd Khargone 23869019454 468/2012-13	2012-13 February 2015	18222461	1554134	More than one month transactions included
31	CTO Circle Sendhwa	M/s Prahlad Cotton Corporation Khargone 23572103582 258/2012-13	2012-13 February 2015	6700945	639626	More than one month transactions included
32	CTO Circle Sendhwa	M/s K.K. Fiber Khargone 23352107389 187/2012	2012-13 February 2015	9226435	314871	More than one month transactions included
33	CTO Circle Sendhwa	M/s Soni Ginning Sendhwa 23542202490 37/2012-13	2012-13 September 2014	10212978	1554243	More than one month transactions included
34	CTO Circle Sendhwa	M/s Telco Ginning & Oil Mill 23182103748 998/2012	2011-12 June 2014	2007429	1351089	More than one month transactions included
35	CTO Circle Sendhwa	M/s Aarti Cotton Company 23292107907 365/2012-13	2012-13 February 2015	13593019	1389681	More than one month transactions included
36	CTO Circle Sendhwa	M/s Aarti Cotton Company 23292107907 216/2011-12	2011-12 June 2014	8741922	1130420	More than one month transactions included
37	CTO Circle Sendhwa	M/s Ruchi Cotton Khargone 23502108131 387/2012-13	2012-13 February 2015	10864755	1015596	More than one month transactions included
38	CTO Circle Sendhwa	M/s Satyam Industries 23642204957 104/2013	2012-13 October 2014	9123085	786399	More than one month transactions included
39	CTO Circle Sendhwa	M/s Mahaveer Cotton Fibres 23102205060 107/2012-13	2012-13 February 2015	12130123	824741	More than one month transactions included
40	ACCT Div I Bhopal	M/s Laxman Prasad Batanlal Sahu 23673700826 80/2013 VAT	2012-13 February 2015	4920409	255664	More than one month transactions included
Total				25,96,27,513	44,51,1781	

Appendix – XII

(Referred to in paragraph 2.4)

Incorrect determination of turnover

(Amount in ₹)

Sl. No.	Name of auditee unit/ Dealer	Period/ month of assessment	TTO as per books/ TTO determined by the AA	Under determination of taxable turnover	Rate of tax applicable (per cent)	Amount of short realisation	Audit Observation	Reply in brief
1.	CTO-1 Katni M/s Balaji Marble and Tiles	2010-11 June 2013	1,32,77,870/ 12,39,611	1,20,38,259	1.5&13&5	5,08,237 2,03,548 (Intt) 7,11,785	The AA failed to include the sale price of vehicle, machinery and earth moving machine in the turnover as recorded in the audited accounts.	On being pointed out the AA stated to take action after examination.
2.	ACCT Dn II Gwalior M/s Rajmarg Creations	2010-11 Sept 2013	28,16,950/ 0	28,16,950	13	3,66,204 1,64,791 (Intt) 5,30,995	The AA failed to include the sale price of Plant and machinery in the turnover	After this was pointed out the AA stated that the action would be taken after verification.
3.	CTO, Shajapur M/s Sanitary House	2009-10 Dec 2011	1,25,68,657/ 1,14,44,762	11,23,895	12.5&4	1,33,837 4,01,511 (pen) 5,35,348	The AA incorrectly allowed deduction of tax from the turnover.	After this was pointed out the assessing authority stated that action would be taken after verification
4.	CTO, Mandsaur M/s Mridul Enterprises	2010-11 Self Assessment	3,98,43,254/ 3,70,93,087	27,50,167	13	3,57,522 10,72,566(pen) 14,30,088	The AA accepted the turnover of Mobiles ₹ 3,70,93,087 as determined by the dealer in the self-assessed case where as it is recorded as ₹ 3,99,03,279 in the audited accounts.	After this was pointed out the AA stated that the action would be taken after verification.
5	DCCT TAW Indore II M/s Surana Traders	2009-10 April 12& Oct 12	14,13,75,822/ 13,64,41,070	49,34,752	5	2,46,738	The AA determined the turnover ₹ 13,64,41,070 of the dealer where as it is recorded as ₹ 14,13,75,822 in the audited accounts.	After this was pointed out the AA stated that the action would be taken after verification.
6	DCCT TAW Jabalpur M/s Shreeram Hardware & Lubricant	2011-12 Aug 2013	3,13,96,994/ 2,74,83,559	39,13,435	5&13	1,91,505 89,050 (intt.) 2,80,555	The AA incorrectly allowed deduction of tax from the turnover.	After this was pointed out the AA stated that action would be taken after verification.

7	<u>CTO II, Jabalpur</u> <u>M/s Laxmi Pipe</u> <u>Traders</u>	<u>2009-10</u> Self assessmen t	2,19,52,592/ 1,80,39,498	3913094	4&5&12.5	1,95,654 <u>5,86,962 (pen)</u> 7,82,616	The AA accepted the turnover ₹ 1,80,39,498 as determined by the dealer in the self-assessed case where as it is recorded as ₹ 2,19,52,592 in the audited accounts.	After this was pointed out the AA stated that action would be taken after verification.
8	<u>CTO IV,</u> <u>Jabalpur</u> <u>M/s Ramanand</u> <u>Pandey</u>	<u>2010-11</u> Sep 2013	37,17,768/ 31,71,884	5,45,884	13	62,801	The AA determined the turnover ₹ 31,71,884 of the dealer where as it is recoded as ₹ 37,17,768 in the proposal for assessment submitted by the dealer.	After this was pointed out the AA stated that action would be taken after verification.
9	<u>CTO I, Satna</u> <u>M/s Pawan</u> <u>Trading Co.</u>	<u>2011-12</u> Self assessmen t	99,63,504/ 12,09,824	87,53,680	5	4,13,961	The AA accepted the turnover of Tili ₹ 12,09,824 as determined by the dealer in the self- assessed case where as it is recorded as ₹ 99,63,504 in the audited accounts.	After this was pointed out, the AA did not furnish any reply till date.
10	<u>CTO Shahdol</u> <u>M/s Shri ram</u> <u>Construction</u>	<u>2010-11</u> Sept 2013	1,01,11,587/ 84,50,205	16,61,382	5	79,113	The AA determined the turnover ₹ 84,50,205 of the dealer where as it calculates to ₹ 1,01,11,587as per audited accounts of the dealer.	After this was pointed out, the AA stated that action would be taken after verification.
11	<u>CTO Shahdol</u> <u>M/s S. Khodiyar</u> <u>Construction</u>	<u>2010-11</u> Sep 2013	2,70,95,119/ 2,20,70,151	50,24,968,	5&13	3,07,783	The AA determined the turnover ₹ 2,20,70,151 of the dealer where as it calculates to ₹ 2,70,95,119as per audited accounts of the dealer.	After this was pointed out, the AA stated that action would be taken after verification.
12	<u>CTO XIII,</u> <u>Indore</u> <u>M/s Akash</u> <u>Namkeen Pvt.</u> <u>Ltd.</u>	<u>2010-11</u> Jan 2013	23,20,553/ 11,26,069	11,94,484	13&1.5	93,449	The AA determined the turnover of fixed assets ₹ 11,26,069 of the dealer where as it is recorded as ₹ 23,20,553 in the audited accounts.	After this was pointed out, the AA Stated action would be taken after verification.
Total			<u>31,64,40,670</u> <u>26,77,69,720</u>	4,86,70,950		29,56,804 <u>25,18,428</u> 54,75,232		

Appendix – XIII
(Referred to paragraph 2.5)
“Application of Incorrect rate of tax”

(Amount in ₹)

Sl. No	Name of the Auditee Unit/Dealer	Assessment Period/Month of assessment	Commodity/ Taxable Turnover	Rate of tax applicable/ Applied Rate (%)	Amount of Short levy of tax	Reply of the Department and Audit observation
1	CTO Circle II, <u>Ujjain</u> M/s Saumya Enterprises	<u>2010-11</u> Sep. 2013	Paper, paper dona and boards/ 12,66,080	<u>13</u> 5	1,01,286	The AA stated that the ‘Paper cup’ is an English word which is commonly used and also called ‘Dona’ in Hindi. Reply is not acceptable as the commodity ‘Bowls’(Dona) is different from cup and glass. Bowls are inserted in entry no. II/II/29 from 1/4/11. So it is taxable as per entry II/IV/1 in 2010-11.
2	ACCT Div-II <u>Gwalior</u> M/s Moti Tractors & Gen. Finance Pvt. Ltd	<u>2010-11</u> Sep.2013	Tractor accessories/ 23,78,074	<u>13</u> 5	1,90,246	The AA stated that the action would be taken after verification.
3	CTO Circle- Sehore M/s Tatpar Gas Agency	<u>2009-10</u> Apr.2012	LPG/ 5,62,675	<u>12.5</u> 4	47,827(T) <u>1,43,481(P)</u> 1,91,308	The AA stated that the action would be taken after verification.
4	<u>CTO II Bhopal</u> M/s Vijay pumps	<u>2007-08</u> July 2010	Diesel oil <u>engines</u> / 26,95,931	<u>12.5</u> 4	2,29,154	The AA stated that the dealer deals in purchase and sale of pump set and not in engines. Reply is not tenable as it is evident by Form-49 that the dealer has purchased Diesel Engines from out of state.
5	CTO Circle Khandwa M/s Sahni Batteries	<u>2008-09</u> June 2011	Inverters/ 12,26,290	<u>12.5</u> 4	1,04,235	No reply on the matter has been given by Assessing authority.
6	CTO Circle Harda M/s Agrawal Enterprises	<u>2008-09</u> Apr. 2011	Machinery/ 13,21,496	<u>12.5</u> 4	1,12,327 <u>3,36,981</u> 4,49,308	The AA stated that action would be taken after verification.
7	ACCT-Sagar M/s Ashok Agencies	<u>2010-11</u> Jan 2013	Tractor accessories/ 16,96,412	<u>13</u> 5	1,35,713	The AA stated that action would be taken after verification.
8	<u>ACCT-Neemuch</u> M/s Tex Felt, Neemuch	<u>2010-11</u> Sep. 2013	Felt & Felt component/ 2,63,09,563 (state) <u>14,26,691</u> (cent.) 2,77,36,254	<u>13</u> 5	21,04,765(VAT) <u>1,14,135(CST)</u> 22,18,900	The assessing authority (AA) stated in state case that the AA is not competent to assess the case against the order of the Appellate Authority, and in central case that the tax was levied by considering wool felt as cloth. The reply of the AA is not acceptable in light of the CCT’s order in the case of M/s Sealwell where the applicable rate of tax determined is 13 per cent.

Sl. No	Name of the Auditee Unit/Dealer	Assessment Period/Month of assessment	Commodity/ Taxable Turnover	Rate of tax applicable/ Applied Rate (%)	Amount of Short levy of tax	Reply of the Department and Audit observation
9	<u>CTO,Dewas</u> M/s India motorcycle Co. Dewas	<u>2010-11</u> <u>Sep. 2013</u>	Inverters/ 15,35,253	<u>13</u> 5	1,22,820(T) <u>3,68,460(P)</u> 4,91,280	The assessing authority (AA) stated that action would be taken after verification
10	<u>CTO Dewas</u> M/s Shreejee Sales Corp. Dewas	<u>2010-11</u> Deemed assessment	Inverters/ 40,15,526	<u>13</u> 5	3,21,242(T) <u>9,63,726(P)</u> 12,84,968	The assessing authority (AA) stated that action would be taken after verification
11	<u>ACCT Div I Indore</u> M/s Neeraj Pratibha Joint Venture	<u>2010-11</u> <u>June 2013</u>	Supply & fitting of electrical equipments/ 9,86,62,002	<u>4</u> 2	19,73,240	The assessing authority (AA) stated that the difference of the amount of TDS issued by the contractee and the amount of TDS enclosed in the file will be verified and enclosed. The reply is not in consonance with the fact as the contractee has wrongly deducted the tax at the rate of two per cent instead of four per cent as required by the composition order.
12	<u>DCCT Ujjain</u> M/s Grasim Ind. Ltd. Nagda	<u>2009-10</u> <u>June 2012</u>	Bleaching powder/ 79,47,729	<u>12.5</u> <u>4&5</u>	641221	The AA stated that action would be taken after verification.
13	<u>DCCT Ujjain</u> M/s Grasim Ind. Ltd. Nagda	<u>2009-10</u> <u>June 2012</u>	Bleaching powder/ 15,31,536	<u>12.5</u> <u>4&5</u>	1,24,833	The AA stated that action would be taken after verification.
14	<u>CTO Circle-II Katni</u> M/s Sharda Traders	<u>2010-11</u> <u>Dec.2013</u>	Machinery spare parts/ 6,54,456	<u>13</u> <u>5</u>	52356(T) 157068(P) 209424	The AA stated that action would be taken after verification.
15	<u>CTO Circle-II Katni</u> M/s Ujala Industries	<u>2011-12</u> <u>Dec. 2013</u>	Whitening agent/ 61,79,664	<u>13</u> 5	494373(T) <u>1483119(P)</u> 1977492	The AA stated that action would be taken after verification.
16	<u>CTO Circle-II Katni</u> M/s Ujala Industries	<u>2012-13</u> <u>Mar. 2014</u>	Whitening agent/ 6401318	<u>13</u> <u>5</u>	512105(T) <u>1536315(P)</u> 2048420	The AA stated that action would be taken after verification.

Sl. No	Name of the Auditee Unit/Dealer	Assessment Period/Month of assessment	Commodity/ Taxable Turnover	Rate of tax applicable/ Applied Rate (%)	Amount of Short levy of tax	Reply of the Department and Audit observation
17	<u>CTO II Katni</u> M/s Kamal Electronics	<u>2010-11</u> <u>April 2013</u>	Inverters, Home UPS/ 64,96,507	<u>13</u> <u>5</u>	5,19,721	The assessing authority (AA), referring to a judicial pronouncement of Punjab VAT Act, stated that the dealer deals in UPS and External batteries. UPS is liable to tax at the rate of five per cent under the entry no. 51(8) ii of MP VAT Act, 2002. The reply of the AA does not correctly interpret the fact as the referred decision pertains to Punjab VAT Act where the schedule entry is different from that of MP VAT Act, 2002. The schedule entry in MP VAT Act, 2002 is "Computer and parts thereof and Information Technology Products". In Punjab VAT Act there is no condition of Information Technology Products. It has been discussed elaborately in the decision. According to the decision also the sold goods is liable to tax at the rate of 13 <i>per cent</i> .
18	<u>CTO II Katni</u> M/s Cosmos India	<u>2010-11</u> <u>Sep 2013</u>	Machinery parts, Motor parts/ 1,0096,499	<u>13</u> <u>5</u>	8,07,720	The assessing authority (AA) stated that tax is leviable at both rates, five <i>per cent</i> and 13 <i>per cent</i> on sale of machinery parts and agricultural equipments. The reply does not interpret the fact correctly as the objection proposes levy of tax at the rate of 13 <i>per cent</i> on the sale of. Machinery parts/Motor parts not on the sale of agricultural equipments and Machinery parts/Motor parts is liable to tax at the rate of 13 <i>per cent</i> .
Total			182403702		8595184(T) <u>5103285(P)</u> 13698469	

Appendix – XIV

(Referred to in paragraph 2.6)

“Non-realisation of tax on sales incorrectly treated as tax paid/Tax free”

(Amount in ₹)

Sl. No.	Name of auditee unit Dealer	Assessment Period month of assessment	Month of audit month of issue of IR	TTO (₹)	Rate of tax Applicable (%) / commodity	Amount of non-levy (₹)	Reply in brief
1	AC I/c/Circle-11, Indore M/s Malviya Filling station	2011-2012 Mar-14	May 14 Aug-14	2,24,35,832	13 / Auto LPG	29,16,658 <u>87,49,974 (P)</u> 1,16,66,632	After this was pointed out, the assessing authority stated that action would be taken after Verification.
2	CTO-8, Indore M/s Captain Polyplast Ltd.	2010-11 May-13	Dec-14 Jan-15	18,25,873	5 / Drip line	91,294 <u>2,73,882 (P)</u> 3,65,176	After this was pointed out, the assessing authority stated that action would be taken after verification.
3	CTO – Dhar M/s Shreeram Krishi Kendra	2010-11 Feb-13	Mar-14 April-14	51,17,986	5 / Pesticides	2,59,899	After this was pointed out, the assessing authority (AA) stated that Bio-fertilizers and Bio-pesticides (Product of Dung) are tax free under entry no. 26 of schedule I. The reply is not tenable as pesticides are not included in schedule I and are taxable as per entry II/II/24 of the Act.
4	CTO-I, Neemuch M/s Shekhar Associates	2011-12 Dec-13	Jan-15 Feb-15	57,77,496	5 / Drip line	2,88,875 <u>8,66,625 (P)</u> <u>11,55,500</u>	After this was pointed out, the assessing authority stated that the sprinkler (Drip irrigation equipments) is tax free under entry I/72 of the Act. The reply is not tenable as pipes and motors are not included in entry no. I/72 during 2011-12 and are taxable under entry II/II/64.
5	CTO-4, Jabalpur M/s Dilip Trading Co.	2012-13 self assessment	Jan-15 Feb-15	32,35,756	5 / Cotton seed	1,61,788 <u>4,85,364(P)</u> 6,47,152	After this was pointed out, the assessing authority stated that action would be taken after verification.
Total				3,83,92,943		Tax= 37,18,514 Pen.=1,03,75,845 Total=1,40,94,359	

Appendix – XV
(Referred to in paragraph 2.7)
Allowance of inadmissible ITR

(Amount in ₹)

Sl. No	Name of Audit Unit/Dealer	Assessment period/ month of assessment	Amount of ITR allowed/ Amount of ITR allowable	Amount of inadmissible ITR	Audit observation	Assessing Authorities reply and Audit comments
1.	CTO Ashok Nagar Circle M/s Krishna auto parts Shahdol	2010-11 Dec.-12	26,78,798 24,08,430	2,70,368	As per purchase list, Input tax paid on two wheelers and spare parts was ₹ 24,08,430. The AA allowed ITR of ₹ 26,78,798 for purchase of the same.	The AA stated that action would be taken after verification..
2.	AC I/C Circle-I Ujjain M/s Ambika Enterprises	2010-11 Sep.-13	30,91,031 25,42,822	5,48,209	As per audited accounts ITR of ₹25,42,822 on purchase of Building Material was admissible on the purchase price of ₹1,95,60,172. The AA allowed ITR of ₹ 30,91,031 on purchase price of ₹2,37,77,148 of the same.	The AA stated that action would be taken after verification.
3.	CTO Circle- Sagar M/s Sagar cooperative	2010-11 Sep.-13	7,59,512 0	7,59 ,512	The AA allowed the ITR on purchase of Chemical Fertilizer though tax was not separately charged in the purchase bills.	The AA stated that action would be taken after verification.
4.	CTO Circle-15 Indore M/s R.R. and company Indore	2010-11 self assessment	1,14,28,589 1,11,84,419	2,44,170 (P)7,32,510 9,76,680	ITR on purchase price of ₹8,79,25,876 of Cement was claimed and allowed whereas as per audited accounts on purchase price of ₹8,60,47,645 was admissible.	The AA stated that action would be taken after verification.
5.	AC I/C,Circle-I Ujjain M/s Vikas industries Ujjain	2010-11 Sep.-13	8,08,647 6,38,204	1,70,443	ITR reversible on account of stock transfer of Scrap of Copper and Brass was not reversed.	The AA stated that action would be taken after verification.
6.	CTO Circle- Harda / M/s Kisan Hardaware Evam Krishi	2009-10 June-12	3,08,495 2,41,183	67,312	ITR allowed on purchase return of Pesticides also.	The AA stated that action would be taken after verification.
7.	I/C AC,Circle-III, Gwalior M/s Sonu Udyog	2009-10 June-12	1,20,46,617 1,15,37,572	5,09,045	ITR allowed was more than that admissible on the purchase value of Soap and Detergent .	The AA stated that the ITR has been granted on the basis of purchase lists and bills produced. The reply is not tenable as the objection is based on the purchases recorded in audited accounts.
8.	ACCT, Chhindwara M/s Kunal motors	2009-10 June-12	14,49,303 13,95,927	53,376	ITR allowed on purchase of Motor Vehicles for ₹1,15,67,413 whereas audited accounts show purchase value of the same ₹1,11,67,412.	The AA stated that action would be taken after verification.
9.	CTO Circle-I, Indore M/s Nitin Traders	2012-13 Self assessment	18,57,448 17,65,834	91,614 (P)2,74,872 3,66,456	ITR allowed on purchase of Cement for ₹1,42,09,844 whereas audited accounts show purchase value of the same ₹ 1,35,83,341.	The AA stated that action would be taken after verification.
10.	ACCT, Neemuch M/s Donyolo Udyog ltd.	2010-11 May-13	61,493 nil	61,493 1,84,479(P) 2,45,972	ITR allowed on Building material whereas ITR was not allowable on the in view of Notification.	stated that action would be taken after verification.

Sl. No	Name of Audit Unit/Dealer	Assessment period/ month of assessment	Amount of ITR allowed/ Amount of ITR allowable	Amount of inadmissible ITR	Audit observation	Assessing Authorities reply and Audit comments
11.	CTO, Circle- Shahdol M/s Abhay pratap singh	2011-12/ self assessment	<u>10,38,352</u> 7,37,135	3,01,217	ITR allowed on purchase of Cement and other construction goods of ₹1,30,14,455 whereas audited accounts show purchase value of the same ₹69,90,115.	The AA stated that action would be taken after verification.
12.	AC Div.-II, Indore M/s Imperial oil and chemicals , Indore	2010-11 April-13	<u>34,46,824</u> nil	34,46,824 (P)1,03,40,472 1,37,87,296	ITR reversible on account of stock transfer of Edible oil was not reversed.	The AA stated that imported goods have been made SOS on which ITR is not reversible. The reply is not in consonance with the fact as imported goods have been sold on the spot of purchase this has been stated by the AA in the assessment order itself.
13.	CTO Circle-I, Ujjain M/s G.S. Medalika	2011-12 Feb.-14	<u>2,15,547</u> nil	2,15,547	ITR reversible on account of stock transfer of Utensils of Copper and Brass and tax free sales of manufactured handmade utensils was not reversed.	The AA stated that action would be taken after verification.
14.	CTO Circle-I, Satna M/s Kalpataru power transmission	2010-11 July-13	<u>44,39,925</u> 43,62,853	77,072 (Intt.) 30,058 1,07,130	ITR was allowed on import purchase of Steel .	The AA stated that ITR has been calculated after bifurcating inter state purchase from purchase list. The reply is not tenable as it is evident from purchase list that ITR has incorrectly been allowed on the purchases from SAIL Nagpur.(Bill No. 381 and 384 dt:31/5/10)
15.	CTO Circle-I, Satna M/s Rama sales	2010-11 Aug.-13	<u>61,44,328</u> 60,23,732	1,20,596 (Intt.) 48,841 1,69,437	ITR allowed on purchase of Hindustan Lever products for ₹ 4,79,76,180 whereas audited accounts show purchase value of the same ₹ 4,70,48,511.	The AA stated that action would be taken after verification
16.	CTO Circle-I, Satna M/s Mehrotra radio service	2011-12 Self assessment	<u>3,10,099</u> 1,44,610	1,65,489	ITR of ₹ 3,10,099 was allowed on account of credit of ITR forwarded from previous year whereas the Assessment order of previous year showed ₹1,44,610 as credit of ITR forwarded for next year.	The AA stated that action would be taken after verification
17.	CTO Circle-I, Satna M/s Raj Traders	2010-11 June-13	<u>12,23,891</u> 11,59,064	(T) 64,827 (P) 1,94,481 2,59,308	ITR of ₹ 12,23,891 was allowed for the purchase of Oil seeds made during the year whereas the audited accounts show total of tax paid on the purchases made during the year as ₹11,59,064.	The AA stated that action would be taken after verification
Total			<u>51308899</u> <u>44141785</u>	Tax 71,67,114/- Pen/Int.- 1,18,05,713/- G.T- 1,89,72,827/-		

Appendix – XVI
(Referred to in paragraph 2.8)
Non levy/short levy of Entry Tax

(Amount in ₹)

Sl. No	Detail of Unit	Name of Dealer, TIN, Case No.	Period /Month of assessment	Name of commodity	Cost of goods/TTO	Rate of tax applicable (per cent)	Rate of tax applied (per cent)	Amount of short levy of tax	Amount of penalty	Total	Observation in brief and reply of department
1	RAC II Sagar	M/s Jakotiya Plastic Pvt Ltd Damoh 23817603932 248/11 ET	2010-11 June/2013	Plastic Packing material	87827703	1	0	878277	2434831	3313108	Packing material was covered in Part III of schedule II of ET Act w.e.f. 1.4.10 and liable to ET @ one per cent.
2	RAC II Sagar	M/s S.R. Traders 23027501789 285/11 ET	2010-11 May 2013	Milk powder	16803085	2	1	168031	504093	672124	Milk powder was covered in Entry No 31 Part II of schedule II of ET Act w.e.f. 1.4.10 and liable to ET @ two per cent.
3	RAC II Sagar	M/s Kamlesh Traders Gadhakota 23227502552 278/11ET	2010-11 May 2013	Oil seeds	6576799	1	0	65766	197298	263064	AA determine excess purchase value of soyabean sale on declaration forms which effect less levy of Tax on purchase of soyabean . Department replied action would be taken after verification.
4	RAC II Sagar	M/s Fortune Stones Ltd Chhatarpur 23287701854 169/12 ET	2011-12 December 2013	Tyres, lubricants, MS angle etc	4679679	2	1	46797	140391	187188	As per form 49 purchases certified as goods lubricants, grease, MS angle, tyres on which ET was payable @ 2 per cent . Department replied action would be taken after verification.
5	RAC II Sagar	M/s Narayan Builders India Ltd Tikamgarh 23977801336 247/12 ET	2011-12 January 2014	Bitumen	34725505	2	1	347255	0	347255	ET was payable @ two per cent on Bitumin as per entry No II/II/26(5). Department replied action would be taken after verification.
	RAC II Sagar	M/s Narayan Builders India Ltd Tikamgarh 23977801336 247/12 ET	2011-12 January 2014	Miscellaneous	23207148	1	0	232071	0	232071	ET was not levied on miscellaneous items . Department replied action would be taken after verification.
6	RAC II Sagar	M/s Royal Traders Rehli 23457502862 232/11 ET	2010-11 April 2013	Oil seeds	1516254	1	0	15163	45489	60652	AA determine excess purchase value of soyabean sale on declaration forms which effect less levy of Tax on purchase of soyabean . Department replied action would be taken after verification.
7	RAC II Sagar	M/s Agarwal Grain stores Gadhakota 24457502377 241/11 ET	2010-11 April 2013	Oil seeds	1067507	1	0	10675	32025	42700	AA determine excess purchase value of soyabean sale on declaration forms which effect less levy of Tax on purchase of soyabean . Department replied action would be taken after verification.
8	DC Tax Audit	M/s Bhopal Timbers Govindpura Bhopal 23893601377 26/11 ET	2010-11 July 2012	Timber	1620773	2	1	16207	48621	64828	Tax on Timber imposed @ one per cent when brought from outside state Department replied action would be taken after verification.

Sl. No	Detail of Unit	Name of Dealer, TIN, Case No.	Period /Month of assessment	Name of commodity	Cost of goods/TTO	Rate of tax applicable (per cent)	Rate of tax applied (per cent)	Amount of short levy of tax	Amount of penalty	Total	Observation in brief and reply of department
	DC Tax Audit Bhopal	M/s Bhopal Timbers Govindpura Bhopal 23893601377 26/11 ET	2010-11 July 2012	Machinery	81600	1	0	816	2448	3264	Purchase of plant and machinery not included in TTO Department replied action would be taken after verification.
9	DC Tax Audit Bhopal	M/s Sami Traders TIN23233705627 CS0000000844 ET	2010-11 August 2013	Iron Scrap	1090400	2	0	21808	65424	87232	Freight is not included in TTO Department replied action would be taken after verification.
10	CTO IX Indore	M/s Additives Pharma and frozen ltd Indore 235709028192 244/11ET	2010-11 May 2013	Food Color and Frozen	34624537	2	1	346245	1038735	1384980	Food colour flavours was taxable @ two per cent as per entry No II/I Sl No 31 Department replied action would be taken after verification.
11	CTO IX Indore	M/s R.V Infrastructure Pvt Ltd Indore 23530904199 275/11 ET	2010-11 June 2013	LDO/Furnace Oil	3013859	10	1	271247	813741	1084988	ET on LDO/Furnace oil was taxable @ 10 per cent Department replied action would be taken after verification.
				Bitumin	21966460	2	1	219664	658992	878656	ET on bitumen was taxable @ two per cent Department replied action would be taken after verification.
12	CTO IX Indore	M/s Kothari Agrotech Pvt Ltd 23670905189 347/12 ET	2011-12 May 2013	HDPE Pipes	40575908	1	0	405759	1217277	1623036	In the absence of form 49 purchase of tax free goods ₹ 40575908 cannot be established and ET was taxable @ one per cent
13	CTO IX Indore	M/s Pace Tail Communication Indore 23120905055 CS000000011065	2010-11 September 2013	Mobile Telephone parts	7021857	2	1	70219	210657	280876	Mobile and telephone parts are taxable @ two per cent w.e.f 1/4/10 and it comes under schedule II/1/28.
14	DCCT Ratlam	M/s Piyush Tradesr Mandsaur 23313101564 69/2011	2010-11 July 2013	Soyabean	1175256	1	0	11753	35259	47012	AA determine excess purchase value of soyabean sale on declaration forms which effect less levy of Tax on purchase of soyabean . Department replied action would be taken after verification.
15	CTO-I Ratlam	M/s Balveer Singh Rathore 23773403078 349/2011 (ET)	2010-11 June 2013	Bitumen	5309746	2	1	53097	159291	212388	ET was payable @ two per cent on bitumen as per schedule II/II 26 (5).
				Others	1943280	1	0	19433	58299	77732	Less determined purchase amount of ₹ 1943280 on which ET was payable @ one per cent Department replied action would be taken after verification.
16	CTO-I Ratlam	M/s Rathore Construction 2386340144 398/11 (ET)	2010-11 September 2013	Bitumen	1064907	2	1	10649	31947	42596	ET was payable @ two per cent as per schedule entry No II/I 26(5) Department replied action would be taken after verification.
				Others	1547100	1	0	15471	46413	61884	Less Purchases were shown in the Audited account Department replied action would be taken after verification.

Sl. No	Detail of Unit	Name of Dealer, TIN, Case No.	Period /Month of assessment	Name of commodity	Cost of goods/TTO	Rate of tax applicable (per cent)	Rate of tax applied (per cent)	Amount of short levy of tax	Amount of penalty	Total	Observation in brief and reply of department
17	CTO-I Ratlam	M/s Ratanlal Mayaram Ratlam 23063401868 192/11 (ET)	2010-11 May 2013	Miscellaneous Goods	12614619	1	0	126146	0	126146	Additional demand of Tax under 11A was not deposited with in 15 days hence case was to be assessed under section 20.
18	CTO VII Indore	M/s H M Traders 23430701233 CS00000069352 167/12(ET)	2011-12 September 2013	Diesel Engine & Spare parts	1340450	1	0	13405	40215	53620	Details in form 49 received from check post clearly establish the purchase Diesel Engine & Spare parts . it is taxable under @ one per cent.
19	CTO VII Indore	M/s Vikas Distributor 23590701242 168/12	2011-12 February 2014	Iron & Steels	3133839	2	1	31338	94014	125352	Details in form 49 received from check post clearly establish the purchase Iron & Steel tools saws/iron tools it is taxable @ one per cent.
20	DCCT-I Indore	Smriti Trading Corporation 23270501307 CS0000000110319 (ET)	2011-12 December 2013	Milk Powder	50414073	2	1	504141	1512423	2016564	Dealer is liable to pay tax @ two per cent on SMP as per Entry No 31 Part II of schedule II of ET Act .
21	DCCT-I Indore	M/s Seema Oil Traders Indore 23441502205 264/10 ET	2009-10 June 2012	Oil	110617127	1	0	1106171	3318513	4424684	Deductions allowed on purchase value of ₹ 110617127 treated as sport sale on the basis of builties. But as per the RTO registration mention on builties truck, auto rickshaw goods and records not found at the same time good purchased from the sale bill issued certified that the goods sold to the same dealer and on the bills it was clearly mentioned that insurance on buyer account and accordingly as per section 3 liability of ET arises on M/s Seema Oil Traders Department replied action would be taken after verification.
22	DCCT-I Indore	M/s Micromax Informatics Ltd. 23900203607 25/2010 (ET)	2009-10 June 2012	Mobile	10616678	1	0	106167	318501	424668	Amount of ₹ 10616678 was return back out of stock transfer amounting to ₹ 88877505 hence liability of ET arises on stock transfer return back. Department replied action would be taken after verification.
23	DCCT-I Indore	Ram Darshan Mills 23511500178 269/10 (ET)	2009-10 June 2012	Iron & Steel	9532878	2	0	190658	0	190658	Exempted goods not certified in the absence of Form 49 Department replied action would be taken after verification.
24	ACCT-II Bhopal	M/s Govind Rai Contractor Hoshangabad 161/11 (VAT)	2010-11 September 2013	Bitumen	7866931	2	1	78669	236007	314676	ET on bitumin was payable @ two per cent as per schedule entry No II/I 26(5).
25	ACCT-II	M/s Agrasen Traders Timarni 23984602125 88/2011 (RT)	2010-11 May 2013	Oilseeds	925080	1	0	9251	27753	37004	AA determine excess purchase value of soyabean sale on declaration forms which effect less levy of Tax on purchase of soyabean . Department replied action would

Sl. No	Detail of Unit	Name of Dealer, TIN, Case No.	Period /Month of assessment	Name of commodity	Cost of goods/TTO	Rate of tax applicable (per cent)	Rate of tax applied (per cent)	Amount of short levy of tax	Amount of penalty	Total	Observation in brief and reply of department
											be taken after verification.
26	CTO Waidhan	M/s Gajraj Chemicals Waidhan 23187304985 20/11 ET	2010-11 June 2013	Explosives	225100000	2	1	2251000	6753000	9004000	As per schedule III entry no one explosives is taxable @ two per cent . The Department replied action would be taken after verification.
27	CTO Waidhan	M/s MK Associates Singrauli 23647300658 4/11 ET	2010-11 September 2013	HEMM Machinery	27821507	1	0	278215	834645	1112860	In ET Assessment Order purchase value of ₹ 202775172 was deducted in respect of ISS but as per CST Case interstate Sales amounting to ₹ 201274128 was certified hence liability of ET arises on difference amount Department replied action would be taken after verification.
28	CTO Waidhan	M/s Rana Pratap Singh Nandgaon 23907300709 1086/11 ET	2010-11 September 2013	Bitumen	1426627	2	1	14266	42798	57064	ET was payable @ two per cent as per schedule entry No II/I 26(5) Department replied action would be taken after verification.
29	CTO Waidhan	M/s Singrauli Auto Centre 23737302112 56/11 ET	2010-11 April 13	Grease	548000	2	1	5480	16440	21920	Form 49 certified that grease purchase of ₹ 548000 on which ET @ two per cent was leviable. Department replied action would be taken after verification
30	CTO Circle XIV Indore	M/s RMC Redimix 23824404026 216/11 VAT	2010-11 June 13	Redimix concrete	57815602	1	0	578156	0	578156	Dealer is liable to pay tax @ one per cent
31	CTO Circle XIV Indore	M/s Bholebaba Dairy industries Ltd. 23921404068 248/12 ET	2010-11 March 14	Skimmed Milk Powder	12675000	2	1	126750	380250	507000	Dealer is liable to pay tax @ two per cent on SMP as per Entry No 31 Part II of schedule II of ET Act Department replied action would be taken after verification
32	CTO Circle XIV Indore	M/s Kamlesh Gupta & Co. 23631404664 CS000000006298/11 ET	2010-11 July 13	Iron & Steel	3192738	2	0	63855	191565	255420	Goods purchased from Bhopal and Pithampur certified ET not paid hence liable to pay ET @ two per cent. The Department replied action would be taken after verification
33	CTO Circle XIV Indore	M/s Abhishek Marketing Indore 23511404342 337/11 ET	2010-11 September 13	SMP	1292291	2	1	12923	38769	51692	Dealer is liable to pay tax @ two per cent on SMP as per Entry No 31 Part II of schedule II of ET Act Department replied action would be taken after verification.
34	CTO XII Indore	M/s R.R. Tyre Indore 23751204002/ 422/2011 VAT	2010-11 September 2013	Tyre Tubes	2649769	2	1	26499	79497	105996	ET on Tyre Tubes as per schedule entry No II/I/29 is liable @ two per cent Department replied action would be taken after verification.
35	DCCT I Bhopal	M/s Shapers Construction Limited Bhopal. 23883600655	2010-11 September 2013	Bitumen	114724965	2	1	1147249	3441747	4588996	ET on bitumin was payable @ two per cent as per schedule entry No II/I 26(5).

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		15/11 ET									
36	DCCT I Bhopal	M/s Dilip Buildcon 23974000876 123/11 ET	2010-11 September 2013	Bitumen	363611147	2	1	3636111	10908333	14544444	ET on bitumin was payable @ two per cent as per schedule entry No II/I 26(5).
37	DCCT I Bhopal	M/s S.K. Jain 23303603011 105/11 VAT	2010-11 August 2013	Miscellaneous	498500617	1	0	4985006	14955018	19940024	Dealer is liable to pay tax @ one per cent .
38	DCCT I Bhopal	M/s Anik Industries Limited Bhopal 234641055286 119/11 ET	2010-11 August 2013	SMP	57612598	2	1	576126	0	576126	In exemption certificate SMP was not mention as raw material and also in appeal order it was specified to be taxed @ two per cent Entry No 31 Part II of schedule II of ET Act.
39	CTO Circle I Gwalior	M/s Pragmatic Infrastructure Limited 23825208172 22/2013 ET	2012-13 February 2015	TMT Bar	14240512	2	0	284810	854431	1139241	ET on amount of ₹ 14240512 was certified that ET was not paid on the purchase from M/s Jaideep Ispat and M/s Rathi Iron and Steel hence liable to pay ET @ two per cent Department replied action would be taken after verification.
40	CTO Circle I Gwalior	M/s Gurukripa Associates 2325520176 49/2013 ET	2012-13 February 2015	TMT Bar and Cement	4837265	2	0	96745	290236	386981	ET was not paid on TMT Bar and Cement amounting to ₹ 4837265 on the purchase of M/s Rathi Iron and Steel and M/s Prism Cement Department replied action would be taken after verification.
41	CTO Circle I Gwalior	M/s H.S Infrotech Private Limited 23059002948 57/2013 ET	2012-13 February 2015	TMT Bar	1600535	2	0	32011	96033	128044	ET on the purchase amounting to ₹ 1600535 was not paid on the purchase from M/s Shivangi Rolling Mills Department replied action would be taken after verification.
42	CTO Circle I Gwalior	M/s D.G.Saw and Metal Work Pvt Ltd 23989009354 CS000000166618 ET	2010-11 July 2014	Miscellaneous	4581853	1	0	45819	0	45819	As per Form 49 purchase from Haridwar ET was not paid on amounting to ₹ 4581853 Department replied action would be taken after verification.
43	CTO Circle I Gwalior	M/a Akay Sons Gwalior 23525101346 578/2012 ET	2010-11 July 2014	Water tank and sanitary goods	4704114	1	0	47041	0	47041	Entry tax was levied on the purchase of ₹ 4866829 whereas in audited account purchase of ₹ 9570943 was certified.
44	CTO Circle I Satna	M/s Ragini Enterprises Satna 23607000756 58/2012 ET	2011-12 May 2014	Milk, Ghee chocolate	3425999	2	1	34260	102780	137040	Dealer is liable to pay tax @ two per cent Department replied action would be taken after verification Department replied action would be taken after verification.
45	CTO Circle I Satna	M/s EL Tel power Pvt Ltd 23979035448 130/2013 ET	2012-13 December 2014	Transformer	8919873	5	1	356795	1070385	1427180	Dealer is liable to pay tax @ five per cent Department replied action would be taken after verification
46	CTO Circle I Satna	M/s EL Tel power Pvt Ltd 23979035448	2011-12 July 2014	Transformer	6000000	5	1	240000	0	240000	Dealer is liable to pay tax @ five per cent Department replied action would be taken

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		CS000000 159473 ET									after verification
47	CTO Circle I Satna	M/s Jain Sons Bandhav Garh Satna 23669034218 141/2013 ET	2012-13 January 2015	Steel Bar	11463124	5	2	343896	0	343896	Dealer is liable to pay Entry tax on steel bar purchased from outside taxed @ five per cent
	CTO Circle I Satna	M/s Jain Sons Bandhav Garh Satna 23669034218 141/2013 ET	2012-13 January 2015	Steel	963421555	2	0	19268431	0	19268431	No facts were made available in the case regarding tax paid hence dealer is liable to pay tax @ two per cent.
48	CTO Circle I Satna	M/s Excel Earthmovers 23567002621 1090/2012 VAT	2011-12 June 2014	Earth moving machine and spare parts	752268	5	3	15045	0	15045	Due non submission of E-I C forms assessment authority levied tax @ three per cent . Department replied action would be taken after verification.
49	CTO Circle I Bhopal	M/s Sakshi Enterprises 23693605076 287/11 ET	2010-11 July 2013	Iron and Steel	9968290	2	0	199366	0	199366	Dealer is liable to pay tax @ two per cent as railway sidings and railway line are not covered under local area.
50	CTO Circle I Bhopal	M/s Rajdhani Steels TIN 2873601000 66/11	2010-11 July 2013	Iron and steel	42702828	2	0	854057	0	854057	Dealer is liable to pay tax @ two per cent as railway sidings and railway line are not covered under local area
51	DCCT II Jabalpur	M/s Coastal products pvt Ltd 23486206974 31/2011 ET	2010-11 September 2013	Machinery	1211744527	1	0	12117445	36352335	48469780	AA irregularly classified by purchase of Machinery as incidental goods under section 11 A therefore ET is not leviable Tax was not imposed on machinery purchase (tunnel boring machine).
52	DCCT II Jabalpur	M/s Coastal products pvt Ltd 23486206974 31/2011 ET	2010-11 September 2013	Tyre tubes & Lubricants	22193058	2	1	221931	665793	887724	As per form 49 purchase of lubricants and tyre tubes was certified hence liable to pay ET @ two per cent Department replied action would be taken after verification.
53	DCCT II Jabalpur	M/s Sharad Traders Narsinghpur 238364013153/11 ET	2010-11 September 2013	Soyabean	3622389	1	0	36224	108672	144896	profit not deducted therefore ET was payable @ one per cent on differential amount.
54	DCCT II Jabalpur	M/s Narmada Sugar Mill Pvt Ltd 231664020232/ 2/11 ET	2010-11 April 2013	PP Bags	3822622	5	1	152905	458715	611620	PP Bags beyond notification period is taxable @ five per cent Department replied action would be taken after verification.
55	DCCT II Jabalpur	M/s B.L.A Industries Ltd Gadarwara 23096403371 28/11 VAT	2010-11 August 2013	Coal	42162526	2	0	843250	2529750	3373000	Entry was leviable @ two per cent on coal which was not levied.
56	DCCT II Jabalpur	M/s Sharda Maa Enterprises 23716024180 18/11 VAT	2010-11 July 2013	Coal and Iron	205818457	2	0	4116369	12349107	16465476	Entry was leviable @ two per cent on coal which was not levied Department replied action would be taken after verification.

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57	DCCT II Jabalpur	M/s Mahaveer Coal Resources Pvt Ltd 23787206297 06/11 ET	2010-11 September 2013	Coal	95164087	2	0	1903282	5709846	7613128	Transportation charges/washery amounting to ₹ 95164087 were not included in the TTO hence chargeable @ two per cent.
58	DCCT II Jabalpur	M/s Mahaveer Coal Resources Pvt Ltd 23787206297	2010-11 September 2013	Coal	52786427	2	0	1055728	0	1055728	Necessary mention regarding "ET not paid" stamp were not mentioned in the bills. Hence liable to pay ET @ two per cent.
59	DCCT II Jabalpur	M/s Neer Nidhi Marketing Pvt. Ltd 23536206995 24/11 ET	2010-11 September 2013	Coal and iron and steel	128082999	2	0	2561660	0	2561660	Entry tax was leviable @ two per cent on HEMM Spares and part which was not levied.
60	DCCT Satna	M/s Satna Solvent limited 23537002686 61/11 ET	2010-11 June 2013	Hexane	4320358	10	1	388832	1166496	1555328	Entry tax was leviable under section 4A @ 10 per cent on hexane as per notification no. A-3-195-05-1-(14) dated 1.4.2007 Department replied action would be taken after verification.
61	DCCT Satna	M/s GMMCO Limited 232917300752 19/13 ET	2012-13 January 2013	HEMM Spare parts	1000635395	2	1	10006354	30019062	40025416	Entry tax was leviable @ two per cent on HEMM Spares and parts which was not levied Department replied action would be taken after verification.
62	DCCT Satna	ESSAR Power MP Limited Singrauli 23637305853 41/12 (ET)	2011-12 June 2014	Raw Material, Plant & Machinery	3736499708	1	0	37364998	0	37364998	Entry was leviable @ one per cent Raw Material, Plant & Machinery which was not levied treating it as pre production expenses Department replied action would be taken after verification.
63	CTO Circle XI Indore	M/s Mamta Transformers Pvt. Ltd. 23981100037 8/12 (ET)	2011-12 June 2014	Transformer	118962421	1	0	1189624	2379248	3568872	Sale bills on manufacturing unit were not authenticated as "Entry Tax not paid, local goods" Department replied action would be taken after verification.
64	CTO Circle XI Indore	M/s Mamta Transformers Pvt. Ltd. 23981100037 11/13 (ET)	2012-13 November 2014	Transformer	118614898	1	0	1186149	2372298	3558447	Sale bills on manufacturing unit were not authenticated as "Entry Tax not paid, local goods" Department replied action would be taken after verification.
65	CTO Circle XI Indore	M/s VSN Engineering 23311104625 CS0000000291149 (ET)	2012-13 March 2015	Machinery parts	496698	1	0	4967	14901	19868	Out of state purchase was ₹ 1072510 However ET was imposed on 575812, therefore remaining amount was taxable @ one per cent Department replied action would be taken after verification
66	CTO Circle XI Indore	M/s Hightech Technomart Pvt. Ltd. 23330105611 CS0000000312503	2012-13 March 2015	Electrical goods	5054181	2	1	50541	151123	201664	Electrical goods levied @ two per cent instead of one per cent as per entry no II/III/I Department replied action would be taken after verification.
67	CTO Circle XI Indore	M/s Plast-o-fiber Industries Ltd. 23211100897	2011-12 July 2014	Industrial fiber sheet	161420	1	0	1614	4842	6456	Direct expenses of freight & cartridge of ₹ 161420 were not included in purchase Department replied action would be taken after verification.

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		CS0000000131836									
68	CTO Circle X Indore	M/s Deepak Traders 23181004447 1003/12 (ET)	2011-12 July 2014	Electrical goods	1884007	1	0	18840	56520	75360	Invoices were E.T. not paid therefore E.T. was payable @ one per cent in 2011-12 Department replied action would be taken after verification.
69	CTO III Bhopal	M/s Gurmukh Das contractor Bhopal 23033804483 CS00000002325	2011-12 June 2014	TMT Bars	15779777	5	2	473393	1420179	1893572	TMT Bars were taxed @ two per cent instead of five per cent Department replied action would be taken after verification.
70	CTO III Bhopal	M/s Gurmukh Das contractor Bhopal 23033804483 CS00000002325 2329/ET	2011-12 June 2014	Bitumin	1555302	2	1	15553	46659	62212	ET on bitumin was payable @ two per cent as per schedule entry No II/I 26(5). The Department replied action would be taken after verification.
71	CTO III Bhopal	M/s My Bike Kohefiza Bhopal 23503806407 CS000000063648	2011-12 July 2014	Old and second hand vehicles	9444363	1	0	94443	283329	377772	ET was not levied on old and second hand vehicles. The Department replied action would be taken after verification.
72	CTO Circle I Ujjain	M/s Sawan industries 23342602531 427/12 ET	2011-12 May 2014	Menhdi and menhdi powder	3375000	1	0	33750	101250	135000	Treating menhdi as herbal tax not imposed. The Department replied action would be taken after verification.
73	CTO Circle I Ujjain	M/s Navneet Seeds 23972608411 982/2012 VAT	2012-13 December 2014	Soyabean	10867542	1	0	108675	0	108675	Dealer is liable to pay tax @ one per cent Department replied action would be taken after verification.
74	CTO Circle XIII Indore	M/s Metro Cash and Carry India Pvt :Ltd 23249049780 459/12 VAT	2012-12 February 2015	Kirana Cosmetics	29974139	1	0	299741	899223	1198964	As per audited account purchase amount of ₹ 18649814 was certified as tax free but in AA deduction on account of tax free amount ₹ 48623953 allowed hence difference amount was taxable @ one per cent . The Department replied action would be taken after verification
75	CTO Circle Mandideep	M/s Hythro Power Corporation Limited Betul 23684705692 106/13 VAT,48/2013 CST,96/2013 ET	2012-13 February 2015	PCC Pole, insulator, galvanize stay set, transformer, fues unit	125000000	1	0	1250000	3750000	5000000	Assessing authority disallows E-IC transaction in the absence of non submission of forms and treating as IS Sales . ET on purchase value of IS sales is not levied Department replied action would be taken after verification.
76	CTO Circle Mandideep	M/s Manaksia Limited 23504102257 23/2013 ET	2012-13 February 2015	Mosquito Coil and aluminum coil Stand	14527114	2	1	145271	0	145271	As per schedule II/III/I ET on coil stand is taxable @ two per cent Department replied action would be taken after verification.
77	CTO Circle Mandideep	M/s Balaji Production 23149064049 561/13 ET	2012-13 December 2014	Plant and Machinery	2173914	2	1	21739	0	21739	Plant and machinery is taxable @ two per cent . The Department replied action would be taken after verification.

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78	CTO Circle II Gwalior	M/s Sumedha Vehicles Pvt Ltd 23275205225 CS000000255177 ET	2012-13 January 2015	Motor vehicles and spare parts	2466106	2	0	49322	147966	197288	Deduction on account of local goods amounting to ₹ 22429182 was allowed but in the case bill amounting to ₹ 19963076 were found. Department replied action would be taken after verification.
79	CTO Circle II Gwalior	M/s LakhPath Singh contractor 23985203525 1372/2012 VAT	2011-12 July 2014	Bitumin	5469023	2	1	54690	164070	218760	Bitumen was taxable @ two per cent. as per entry No II/I/26(5). The Department replied action would be taken after verification.
80	CTO Circle II Gwalior	M/s Shivani Enterprises 23025204150 762/12 VAT	2011-12 July 2014	Hot plates	5416753	2	1	54168	162504	216672	Hot plates was taxable @ two per cent as per entry no II/I/21 Department replied action would be taken after verification
81	CTO Circle II Gwalior	M/s Gwalior Sahkari Dudgh Sangh 23965203245 CS000000136171	2011-12 June 2014	Milk Powder	8884200	2	1	88842	266526	355368	SMP was taxable @ two per cent as per entry no II/I/31. The Department replied action would be taken after verification.
82	CTO Circle II Gwalior	M/s Ramendra Singh Kushwaha 23335203349 CS000000132595ET	2011-12 June 2014	Bitumin	8211468	2	0	164229	492687	656916	AA imposed ET tax on bitumin @ two per cent on amount of ₹ 1209810. However, amount of ₹ 6517273 (40.89 %) used in composition work from the total receipt of bitumin of ₹ 15938552 AA. Hence tax on differential amount of ₹ 8211468 is leviable @ two per cent. The Department replied action would be taken after verification.
82	CTO Circle II Gwalior	M/s T D T Copper Ltd Gwalior 23909006161 CS000000179730 ET	2012-13 November 2014	Copper wire, rod	3324358	1	0	33244	99732	132976	ET was imposed @ one per cent after deducting inter-state sales from gross purchase. However in VAT and CST case gross sales and ISS sales of ₹ 184972444 and ₹ 29307264 respectively determined hence ET on differential amount of ₹ 3324358 @ one per cent. Department replied action would be taken after verification.
83	CTO Circle Dewas	M/s Unnati Construction Pvt Ltd 23752306019 CS000000110515	2011-12 June 2014	Redimix Concrete	10826821	2	0	216536	0	216536	AA imposed tax on URD purchase amounting to ₹ 8787272 and allows deduction on the purchase from M/s Ashoka BuildCon amounting to ₹ 108226821 M/s Ashoka Buildcon is manufacturing unit and purchase from manufacturing unit is not tax paid hence liable to pay ET @ two per cent.
84	CTO Circle Dewas	M/s S Kumars Ltd Dewa23542301236 CS0000001974467	2012-13 February 2015	Plant and Machinery	8377842	2	1	83778	251335	335113	ET on Plant and machinery leviable @ two per cent instead of one per cent.
85	CTO Circle Dewas	M/s Moolchand Gopi Kirhan Garg 23052302136 CS000000103450	2011-12 July 2014	Bardana	6773745	1	0	67737	0	67737	Purchase on Bardana amounting to ₹ 6773745 was not included in TTO Department replied action would be taken after verification.

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86	CTO Circle V Bhopal	M/s Infab Infrastructure Private Limited 23794005922 CS00000118527 ET	2011-12 June 2014	Steel TMT Bar	15762401	5	2	472872	1418616	1891488	Tax on TMT bar is taxable @ five per cent on the purchase from outside state . The Department replied action would be taken after verification.
	CTO Circle V Bhopal	M/s Infab Infrastructure Private Limited 23794005922 CS00000118527 ET	2011-12 June 2014	Steel	7916922	2	0	158338	475014	633352	AA allows deduction of ₹ 31141775 as tax paid purchase. as per sale bill issued from M/s Essar Steel sale against declaration has been certified vide notification dated 1/4/10 issued under the ET act 1976 hence purchase not certified as ET paid and taxable @ two per cent Department replied action would be taken after verification.
87	CTO Circle V Bhopal	M/s Weartech Engineer Pvt Ltd 23584000848 CS000000205004 ET	2012-13 February 2015	Fixed Assets	12908513	2	0	258170	774510	1032680	AA determines total taxable purchase of ₹263114208 in which fixed assets purchase amount of ₹ 2996272 . In audited account purchase of Bhopal branch certified of ₹ 273026449 hence less TTO determined of ₹ 12908513 is taxable @ two per cent Department replied action would be taken after verification.
88	CTO Circle V Bhopal	M/s Maruti enterprises 23794007959 678/12 ET	2011-12 July 2014	Coal	1944820	3	2	19448	58344	77792	ET on coal is liable @ three per cent as per entry No II/3 and AA levied tax @ two per cent. The Department replied action would be taken after verification.
89	CTO Circle V Bhopal	M/s Reliance Infra Tel Ltd 23464007025 204/12 ET	2011-12 July 2014	Telecommunication Towers and Equipments	91120308	2	1	911203	2733609	3644812	Tax telecommunication towers is taxable @ two per cent as per entry No II/32. The Department replied action would be taken after verification.
90	CTO Circle V Bhopal	M/s Alcatel Lucent Network Management Services 23284008385 121/12 ET	2011-12 July 2014	Telecommunication Towers and Equipments	17025437	2	1	170254	510762	681016	Tax telecommunication towers is taxable @ two per cent as per entry No II/32. The Department replied action would be taken after verification.
91	CTO Circle V Bhopal	M/s Jay Ambay Stone Crusher 23074001565 CS000000171941 ET	2011-12 July 2014	Explosives	650760	2	0	13015	39045	52060	Explosives is taxable @ two per cent. The Department replied action would be taken after verification.
		M/s Jay Ambay Stone Crusher 23074001565 CS000000171941 ET	2011-12 July 2014	Gitti	3743543	1	0	37435	112305	149740	Stamp of ET paid is shown in bill invoices and ET was not paid . The Department replied action would be taken after verification
92	ACCT Div I Bhopal	M/s Sterling and Wilson Pvt Ltd 23294008331 199/13 ET	2012-13 July 2014	Transformer	55520729	5	1	2220829	6662487	8883316	ET on Transformer is taxable @ two per cent instead of two per cent as per section 4A.

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93	ACCT Div I Bhopal	M/s Raj Radios Bhopal 23473700257 87/2013 ET	2012-13 October 2014	Public address system	4138356	2	0	82766	248298	331064	Transportation charges was not included in purchase
94	ACCT Div I Bhopal	M/s Sarvotam Fuels and Minerals 2318902311 123/2013 ET	2011-12 July 2014	Coal	1422401	3	0	42672	0	42672	As per audited account coal purchase was ₹ 274706502 and direct expenses of ₹ 611340 by adding direct expenses total purchase 275317842 tax on differential amount ₹ 422401 is leviable @ three per cent.
95	DC Tax Audit wing-I Indore	M/s Sai nath engineering Industries 23021100565 3046/1011	2010-11 December 2012	Auto parts	37296646	1	0	372966	1118898	1491864	Goods purchased from outside state not incorporated in purchase. Hence liable to pay ET.
96	DC Tax Audit wing-I Indore	M/s DLF Garden City Indore 2326114604 2/2011	2010-11 September 2013	Building material	99502729	1	0	995027	0	995027	Less purchased taxed as compare to audited account Department replied action would be taken after verification.
97	DC Tax Audit wing-I Indore	M/s DLF Garden City Indore 2326114604 391/2012	2011-12 February 2014	Building material	131104256	1	0	1311043	0	1311043	Less purchased taxed as compare to audited account Department replied action would be taken after verification.
	DC Tax Audit wing-I Indore	M/s DLF Garden City Indore 2326114604 391/2012	2011-12 February 2014	TMT Bar	22900156	5	2	687005	2061015	2748020	TMT bar purchased from outside the state taxed @ five per cent. The Department replied action would be taken after verification
98	DC Tax Audit wing-I Indore	M/s DLF Garden City Indore 2326114604 622/2014	2012-13 March 2014	Building material	168388600	1	0	1683886	0	1683886	Less purchased taxed as compare to audited account Department replied action would be taken after verification.
	DC Tax Audit wing-I Indore	M/s DLF Garden City Indore 2326114604 622/2014	2012-13 March 2014	Cement	7926761	2	0	158535	475596	634131	Purchase of Cement treated as ET paid Department replied action would be taken after verification.
99	DC Tax Audit wing-I Indore	M/s Manidhari Trading company 23980501256 41/2010—11 ET	2010-11 September 2012	Tea	2569001	1	0	25690	77070	102760	Consignment expenses taken ₹ 952579 in place of ₹ 3521580 as declared in audited account hence ET liability arises.
100	DC Tax Audit wing-I Indore	M/s Vikas Distributors 23590701242 642/11 ET	2010-11 April 2012	Iron Tools	15632259	2	1	156323	0	156323	ET on Imported Iron and steel is taxable @ two per cent as per entry II/II/30 . The Department replied action would be taken after verification.
101	DC Tax Audit	M/s Amar Raja Battery Indore	2010-11 February	Battery	1,24,40,404	1	0	1,24,404	0	1,24,404	Excess deduction on account of stock transferred/inter state sale. The Department

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	wing-I Indore	2351102734 167/2010-11	2013								replied action would be taken after verification
102	DC Tax Audit wing-I Indore	M/s Samay Enterprises 23350902358 124/2010-11	2010-11 January 2012	Watch	15,29,003	1	0	15,290	0	15,290	Purchase of watch treated as tax free. Department replied action would be taken after verification.
103	DCCT II Bhopal	M/s Sunil Hightech Engineer Limited Betul	2010-11 September 2013	Iron & steel	10,68,34,850	2	0	21,36,697	0	21,36,697	Deductions of purchase of iron and steel is allowed in terms of E-1 C purchase but as per contract it was certified that material used in construction work has been purchased out of state.
104	CTO Circle-I Katni	M/s Rajee Prakash Associates 23436206371 CS0000000017989	2010-11 Sep. 13	Packing material	61,41,157	1	0	61,412	27,297	88,709	ET was not levied treating the commodity as Sch.III goods whereas ET @ one per cent is leviable on Packing material as per Entry I/III/Sch. II. The AA stated that the action would be taken after verification.
105	CTO Circle-XIII Indore	M/s Aadinath Packaging 23771304289 CS0000000047390	2010-11 May 13	PP fabrics	66,89,934	5	1	2,67,597	8,02,791	10,70,388	ET is leviable @ five per cent. But while assessing AA levied only one per cent. The AA stated that the action would be taken after verification.
106	I/C AC Circle-XIII Indore	M/s Masand Agritech 23961304039 47/11	2010-11 Oct. 13	HDPE bags	2,41,68,170	5	1	9,66,727	29,00,181	38,66,908	ET is leviable @ five per cent but while assessing AA levied only one per cent. The AA stated that the action would be taken after verification.
107	CTO-III Gwalior	M/s Sant Ravidas Charan Shilp Vikas Evam Anusandhan Kendra 2381511235 CS0000000026105	2010-11 Sep. 13	Leather goods	60,69,726	2	1	60,697	1,82,091	2,42,788	ET is leviable @ two per cent but while assessing AA levied only one per cent. The AA stated that the action would be taken after verification.
108	ACCT Circle-I Katni	M/s Balaji Enterprises Katni 23856207498 277/11	2010-11 Sep. 13	Coal	80,93,105	2	1	80,931	36,419	1,17,350	ET is leviable @ five per cent but while assessing AA levied only one per cent. The AA stated that the action would be taken after verification.
109	ACCT, Satna	M/s Eltel Engineer, Satna 23987102203 26/12	2011-12 Not available self assessed.	Transformers	34,00,000	5	1	1,36,000	4,08,000	5,44,000	ET is leviable @ five per cent but while assessing AA levied only one per cent. The AA stated that the action would be taken after verification.
110	ACCT, Div-II Gwalior/	M/s Paras Training Co. 23885003469 45/2011	2010-11 Sep. 13	Oil seeds & bardana	34,69,54,296	1	0	5,93,974	0	5,93,974	The AA stated that the Audit has made the calculation by including "Mandi Tax" and "Nirashrit Shulk" on tax free goods also on which ET is not leviable. The reply is not acceptable as section 2(5) of VAT Act states that purchase price includes local taxes and

Sl. No	Detail of Unit	Name of Dealer, TIN, Case No.	Period /Month of assessment	Name of commodity	Cost of goods/TTO	Rate of tax applicable (per cent)	Rate of tax applied (per cent)	Amount of short levy of tax	Amount of penalty	Total	Observation in brief and reply of department
											any other charges paid in respect of such purchase.
111	ACCT, Satna	M/s Kotumal hasanand, Satna 23237100045 CS0000000069243	2011-12 March-14	Gur	1,04,66,081	1	0	1,04,660	3,13,980	4,18,640	While assessing the AA treated the commodity as Tax free and did not levy ET whereas one <i>per cent</i> ET was leviable. The AA stated that the action would be taken after verification.
112	CTO Circle Dhar	M/s Balaji explosive 23121603552 1492/10	2009-10 April-12	Explosives	31,72,959	2	0	63,459	0	63,459	While assessing the AA treated the commodity as Tax paid goods and did not levy ET whereas two <i>per cent</i> ET was leviable. The AA raised a demand of ₹ 63459 of tax and for ₹ 190377 for penalty (Nov. 14)
113	CTO Circle Burhanpur	M/s Texmo pipe and products ltd. 23311908464 282/10	2009-10 May-12	PVC resin & HDPE	1,72,01,534	1	0	1,72,015	0	1,72,015	While assessing the AA treated the commodity as Tax paid goods and did not levy ET whereas one <i>per cent</i> ET was leviable. The AA stated that the action would be taken after verification.
114	CTO Circle-II Bhopal	M/s Jhulelal Bakey 2384702236 273/07	2006-07 & 07-08 May-09	Maida	50,91,394 40,71,399	1	0	50,914 40,714		91,628	While assessing the AA treated the commodity as Tax free and did not levy ET whereas one <i>per cent</i> ET was leviable. The AA stated that the action would be taken after verification.
115	CTO Circle-IV Bhopal	M/s Ashirwad electronics 23383902503 124/10	2009-10 April-12	Electronic goods	45,27,196	1	0	40,426	0	40,426	While finalizing the AA authority incorrectly considered the purchase as ₹4,84,567 instead of ₹45,27,196 .The Department stated that the amount has been recovered.
116	CTO Circle-Narsinghpur	M/s Narmada Fertilizers 23596403581 113/2008	2007-08 June-10	Fertilizer, HDPE bags Furnace oil	9,50,426 62,280 8,13,000	1 5 10	0 1 1	9,504 2,491 73,170		85,165	The AA treated Fertilizers as Tax paid goods and did not levy ET whereas one <i>per cent</i> ET was leviable. In case of HDPE bags and Furnace oil, ET was leviable @ five <i>per cent</i> and 10 <i>per cent</i> respectively but AA levied only one <i>per cent</i> ET. The AA stated that the action would be taken after verification.
		M/s Narmada Fertilizers 23596403581 96/2009	2008-09 Sep-10	Fertilizer, HDPE bags Furnace oil	26,59,764 9,25,175 5,96,088	1 5 10	0 1 1	26,598 37,007 53,648		1,17,253	
117	CTO Circle-II Bhopal	M/s Vijay pumps 23313703688 122/08	2007-08 July-10	Diesel oil engines	22,84,408	1	0	22,844	9,435	32,279	The AA treated the commodity as Tax free and did not levy ET whereas one <i>per cent</i> ET was leviable. The AA stated that the dealer deals in pump set not in engines, accordingly ET has not been levied.. The reply is not tenable as the dealer has purchased Diesel engines from out of state.
118	CTO Circle Dhar	M/s Shiram Krishi Kendra 23661602964 CS0000000043917	2010-11 Feb.-13	Bio-Pesticides	63,04,744	1	0	63,047	0	63,047	While assessing the AA treated the commodity as Tax free and did not levy ET whereas one <i>per cent</i> ET was leviable. The AA stated that Bio-fertilizers and Bio-pesticides (Product of Dung) are tax free

Sl. No	Detail of Unit	Name of Dealer, TIN, Case No.	Period /Month of assessment	Name of commodity	Cost of goods/TTO	Rate of tax applicable (per cent)	Rate of tax applied (per cent)	Amount of short levy of tax	Amount of penalty	Total	Observation in brief and reply of department
											under entry no. 26 of schedule I. The reply is not tenable as bio-pesticides are not included in schedule I but are taxable as per entry II/II/24 of the Act.
119	RAC, Div-I, Indore	M/s Kothari Iron steel co. 23720203706 CS0000000016323	2010-11 Feb.-13	Iron & steel	2,23,83,143	2	0	4,47,663	0	4,47,663	While assessing the AA treated the commodity as Tax paid goods and did not levy ET whereas two per cent ET was leviable. The AA stated that action would be taken after verification.
120	CTO Circle-Shahdol	M/s Doshi Ion exchange and chemical industries 23127205205 206/11	2010-11 Sep.-13	Pipes & fittings	3,90,72,500	1	0	3,90,725	1,69,965	5,60,690	While assessing the AA treated the commodity as Tax free and did not levy ET whereas one per cent ET was leviable. The AA stated that action would be taken after verification.
121	CTO Circle-I Satna	M/s R.M. sales 23667004700 46/12	2011-12/ self assessed case	Spare parts of vehicles	3,09,53,710	1	0	3,09,537	9,28,611	12,38,148	The dealer included only a part of the purchases for calculation of ET. After this was pointed out, the AA did not furnish any reply till date.
122	CTO Circle-I Satna	M/s Mahalaxmi tiles 23727004166 474/12	2011-12/ self assessed case	Tiles	1,36,34,286	2	1	1,36,343	0	1,36,343	ET is leviable @ two per cent but while assessing AA levied only one per cent. After this was pointed out, the AA did not furnish any reply till date.
123	CTO Circle-II Ujjain	M/s Madan mohan enterprises 23672703278 131/11	2010-11 Aug.-13	Oil seeds	2,96,30,560	1	0	2,96,305	1,24,448	4,20,753	The commodity is tax free, if bought from a registered dealer. However, oilseeds were purchased from an unregistered dealer, hence ET leviable @ one per cent. The AA stated that action would be taken after verification.
124	CTO Circle-I Satna /	M/s Steel traders 237070001089 743/11	2011-12 March-14	TMT bars	26,40,562	5	2	79,217	26,141	1,05,358	ET is leviable @ five per cent but while assessing AA levied only two per cent. After this was pointed out, the AA did not furnish any reply till date.
Total					11389800212			134029578	178463680	312493258	

Appendix - XVII
(Referred to in paragraph 2.9)
Inadmissible grant of exemptions

(Amount in ₹)

Sl. No.	Name of Unit	Dealer Tin Case No	Assessment period Month of assessment	Name of commodity	Turn-over (₹ in lakh)	Rate of tax applicable (per cent)	Rate of tax applied (per cent)	Amount of short levy of tax	Penalty	Total demand	Our comment	Department Reply	Our Comment
1	DC CT Ratlam	Dhanuka Extension Private limited	2012-13 March 2014	Hexane	16184082	10	0	1618408	4855224	6473632	As per notification exemption of ET not applicable on refining of edible oil so Dealer is not eligible for exemption of ET	Action will be taken after verification	Final action is awaited in audit.
				Other Goods	517324503	1	0	5173245	15519735	20692980			
2	DC CT Ratlam	Dhanuka Extension Private limited	2011-12 February 2014	Hexane	12163304	10	0	1216330	3648990	4865320	Exemption was allowed though the dealer could not fulfil the terms and conditions of the notification as Quantitative statement, raw material consumption statement (Certified by CA) etc. was unavailable.	Action will be taken after verification	Final action is awaited in audit.
				Other Goods	421611426	1	0	4216114	12648342	16864456			
3	DC CT Ratlam	Kisan Irrigation & Infrastructure	2010-11 April 2013	Resin Chemicals, HDEP, Packing Material etc.	937035112	1	0	9370351	28111053	37481404			
4	DC CT Ratlam	M/s Kataria Industries Pvt. Ltd.	2010-11 June 2013	Plant and machinery	38760911	1	0	387609	1162827	1550436	ET is not levied on Plant and machinery.	Action will be taken after verification	Final action is awaited in audit.

5	DC CT Ratlam	Gujrat Ambuja Transport Private limited	2010-11 April 2013	Hexane	7836200	10	0	783620	2350860	3134480	Exemption was allowed though the dealer could not fulfil the terms and conditions of the notification as Quantitative statement, raw material consumption statement (Certified by CA) etc. was not available.	Exemption was granted as per the certificate. And Account was certified by the CA	Audit account of the unit and Production certificate was produced to audit.
				Coal	23547229	2	0	470945	1412835	1883780			
				Soya Seed etc.	1290597391	1	0	12905974	38717922	51623896			
6	DCCT -I Indore	Ambika Solvex	2010-11 September 2013	Soya Seeds and Crude oil	234875590	1	0	2348755	7046265	9395020	Separate Audited Account, quantitative, production details (certified by CA) was not available. Therefore dealer could not fulfilled the terms and conditions of the notification.	Exemption notification was submitted at the time of assessment.	It was neither found in assessment file nor produced to audit.
7	DCCT -I Indore	M/s BhagwanDas Motors Pvt. Limited	2009-10 June 2012	Raw Material of automobile Parts	118325367	1	0	1183254	3549762	4733016	Return not submitted by the dealer even though exemption was allowed .	Action will be taken after verification	Final Action is awaited in audit.
8	DCCT II Bhopal	M/s Crompton Greaves Ltd Transformer Division	2010-11 May 2013	Transformer	1830752720	1	0	5988534	17965602	23954136	Separate Audited Account, quantitative, production details (certified by CA) was not available. Therefore dealer could not fulfilled the terms and conditions of the notification.	Exemption on Entry tax is allowed as per certificate on installed capacity	Required certificate as per conditions laid down in notification was neither found with the case nor with

													reply.
9	DCCT II Bhopal	Abhishek Industries Budhni	2010-11 July 2013	Yarn	1456649983	1	0	14566500	43699500	58266000		Exemption notification was submitted at the time of assessment.	It was neither found in assessment file nor produced to audit.
10	DCCT II Bhopal	M/s Satrang Steel & Alloys Private Ltd Mandideep	2010-11 January 2014	Iron & Steel	415620997	1	0	4156210	12468630	16624840	Dealer availed exemption on entire quantity of raw material. ET exemption was to be allowed only on raw material for extended capacity of unit.	Production is within installed capacity hence exemption is valid	Entire raw material was not to be exempted.
11	CTO Circle XI Indore	M/s Vindhya Papers	2012-13 February 2015	Coal	3342955	2	0	66859	200577	267436	ET Exemption was neither found enclosed with the case file nor produced to audit.		Dealer does not fulfill the conditions of exemption notification.
12			2012-13 February 2015	Other material	20483828	1	0	203838	611514	815352			
13	CTO Circle 10, Indore	M/s Raider Trans International	2011-12 July 2014	Conveyer Belt	9333000	1	0	93330	279990	373320	Plant and machinery purchased does not come under incidental goods	Action will be taken after verification	Final action is awaited in audit.
14	CTO Circle Sendhwa	M/s Rahul Cotton Factory Sanwad	2012-13 June 2014	Bardana Store packing material	966122	1	0	9661	28983	38644	As per notification criteria on installed and production capacity not fulfilled		
15			2012-13 June 2015		795345	2	1	15906	47718	63624			
Total					7356206065			64775443	194326329	259101772			

Annexure-XVIII
(Referred to in paragraph 5.2.14)
Underassessment of diversion premium and rent

(Amount in ₹)

Sl. No.	Name of Unit	Para No./ HM No./ Date	No. of cases	Area in Sq Metre	Audit observations	Premium, Diversion rent, upkar & penlty leviabale/ levied/ short levied
1.	Collector (Diversion) Dhar	<u>1</u> <u>7</u> 30.10.14	1	15007	The SDO (Revenue) assessed premium and diversion rent on the area of 6510 sqm instead of 15007 sqm net planning area as approved by Town and country planning Department. This resulted in short levy of ₹ 4.15 lakh in the form of premium and diversion rent.	<u>732340</u> <u>317364</u> 414976
2.	Tahsildar Mhow	<u>1(a)</u> <u>5</u> 29.1.15	1	33100	The SDO (Revenue) decided a case of diversion (diversion without permission w.e.f year 2005-06). In this case penalty up to ₹ 69.51 lakh (@ 20 per cent of market value of land) was not imposed and diversion rent was levied from year 2013-14 instead of the year 2005-06.	<u>8443611</u> <u>209979</u> 8233632
3.	Rajdhani Pariyojna, Bhopal	<u>6</u> <u>16</u> 26.3.15	47	574587	In 47 cases, diversion rent payable in 2012-13 was levied in 2013-14 which resulted in short levy of diversion rent of ₹ 29.26 lakh.	<u>5852370</u> <u>2926185</u> 2926185
4.	Collector (Diversion) Chhatarpur	<u>2(1)</u> <u>09</u> 12.11.14	1	40180	The SDO (Revenue) underassessed premium and diversion rent due to calculation mistake.	<u>244695</u> <u>151946</u> 92749
		<u>2(2)</u> <u>09</u> 12.11.14	1	13040	The SDO (Revenue) assessed premium and diversion rent on the area of 8240 sqm instead of 13040 sqm. This resulted in short levy of ₹ 0.20 lakh in the form of premium and diversion rent.	<u>98584</u> <u>37572</u> 61012
5.5	Collector (Diversion) Ujjain 2011-12	<u>3(1)</u> <u>09</u> 24.04.15	1	11460	The SDO (Revenue) assessed premium and diversion rent on the area of 2192.35 sqm instead of 11460 sqm net planning area as approved by Town and country planning Department This resulted in short levy of ₹ 8.79 lakh in the form of premium and diversion rent.	<u>1086408</u> <u>207836</u> 878572
6.6	Tahsil Raghurajnagar (Satna) 2012-13	<u>1</u> <u>11</u> 16.01.15	1	130020	The SDO (Revenue) under assessed premium and diversion rent due to incorrect application of rates. This resulted in short levy of ₹ 4.56 lakh in the form of premium and diversion rent.	<u>931613</u> <u>475660</u> 455953
Total			53	817399		<u>17389621</u> <u>4326542</u> 13063079

Appendix-XIX
(Referred to in paragraph 6.4)
Incorrect determination of market value

(Amount in ₹)

Sl. No.	Name of unit	Object ion period	Total no. of instru ments	Registered value/ value as per guideline	Leviable SD/RF	Levied SD/RF	Differen ce SD/RF	Total Amount	Audit observations in brief	
									Nature of irregularities	No. of cases
1.	SRGadarwara (Narsingpur)	01/12 to 08/13	06	<u>34449000</u> 46050190	<u>2768824</u> 369273	<u>2054215</u> 276530	<u>714609</u> 92743	807352	1. Guidelines regarding property situated on roadside violated 2. Guidelines regarding different slabs for different a/c holder not followed 3. Irrigated land valued as unirrigated	01 04 01
2.	SR Anuppur	05/10 to 08/12	04	<u>9513000</u> 17029200	<u>1423617</u> 136814	<u>593280</u> 63070	<u>830337</u> 73744	904081	1. Guidelines regarding different slabs for different a/c holder not followed 2. Guidelines regarding property situated on roadside violated	03 01
3.	SR Kotma (Anuppur)	09/11 to 03/13	05	<u>8393800</u> 22757040	<u>1520299</u> 182834	<u>588064</u> 67865	<u>932235</u> 114969	1047204	1. Guidelines regarding different slabs for different a/c holder not followed 2. Rate for land with trees not applied as per guidelines	04 01

Sl. No.	Name of unit	Object ion period	Total no. of instruments	Registered value/ value as per guideline	Leviable SD/RF	Levied SD/RF	Difference SD/RF	Total Amount	Audit observations in brief	
									Nature of irregularities	No. of cases
4.	SR Khargone	10/13 to 03/14	10	<u>54929530</u> 73624368	<u>5049861</u> 615601	<u>3505120</u> 429530	<u>1544741</u> 186071	1730812	1. Guidelines regarding different slabs for different a/c holder not followed 2. Land with machinery- value of machinery not included while valuating the land 3. Irrigated land valued as unirrigated 4. Incorrect application of rates regarding plot/row houses 5. Guidelines regarding property situated on corner/roadside violated 6. Commercial land valued as residential	01 01 02 03 01 02
5.	SR Chhatarpur	04/13	01	<u>8086000</u> 13940520	<u>1010688</u> 111670	<u>586240</u> 64840	<u>424448</u> 46830	471278	Commercial land valued as residential	01
6.	SR Badwaha	08/12	01	<u>3500000</u> 7575000	<u>303000</u> 60745	<u>140000</u> 28145	<u>163000</u> 32600	195600	Commercial land valued as residential	01
Total			27	<u>118871330</u> 180976318	<u>12076289</u> 1476937	<u>7466919</u> 929980	<u>4609370</u> 546957	5156327		

Appendix-XX
(Referred to in paragraph 6.5)
Short levy of Stamp duty and Registration fees on lease deed

(Amount in ₹)

Sl. No.	Name of unit	No. of cases	Leviable SD/RF	Levied SD/RF	Difference SD/RF	Audit observations in brief
1	SR Gadarwara,	7	<u>1,94,39,808</u> 1,45,49,687	<u>1,78,32,200</u> 1,33,75,150	16,06,708 <u>11,74,537</u> 27,82,145	While calculating SDRF, 3% increase in every 3 years was not taken into account while the rate of surcharge was levied 0.5% instead of 5%.
2	SR Anuppur,	2	<u>42,08,048</u> 31,56,036	<u>37,92,110</u> 28,44,085	4,15,938 <u>3,11,951</u> 7,27,889	In these cases, the lease period was 15 years, and 15% increase every 5-year block was provided in the lease agreement. Therefore, as per rules SD @ 7.5% and surcharge @ 5% was to be levied, which was not done in these cases.
3	SR Umaria	5	<u>2,25,524</u> 1,69,144	<u>83,800</u> 62,855	1,41,724 <u>1,06,289</u> 2,48,013	
4	SR Sukhalia (Indore III)	3	<u>16,54,961</u> 12,41,220	<u>16,30,600</u> 2,24,245	24,361 <u>10,16,975</u> 10,41,336	
Total		17			47,99,383	

Appendix-XXI

(Referred to in paragraph 6.6)

Short levy of stamp duty and registration fee on instruments of power of attorney (POA)

Sl. No.	Name of unit	No. of cases	Market Value (in ₹)	Leviable SD/RF (in ₹)	Levied SD/RF (in ₹)	Difference SD/RF (in ₹)	Audit observations in brief
1	SR Rajgarh,	7	19,75,552/-	<u>1,27,548</u> 17,018	<u>3,400</u> 875	1,24,148 <u>16,143</u> 1,40,291	According to the Rule, POA can be given on payment of ₹ 1000/- only for a period not exceeding one year. This should be clearly mentioned in the POA. However, we observed that POA was given on payment of stamp duty of ₹ 1000/- and the period was found to be either exceeding one year or was not explicitly mentioned, which is in contravention of the rules.
2	SR Kotma (Anuppur)	4	1,03,18,911/-	<u>5,15,946</u> 83,133	<u>4,000</u> 400	5,11,946 <u>82,733</u> 5,94,679	
3	SR Khandwa	1	2,17,47,180/- <u>13,63,500</u> 2,31,10,680/-	<u>11,55,534</u> 1,85,033	<u>1000</u> 100	11,54,534 <u>1,84,933</u> 13,39,468	
4	SR Umariya	5	1,02,57,184/-	<u>6,75,370</u> 82,782	<u>5000</u> 500	6,70,410 <u>82,282</u> 7,52,692	
Total		17				28,27,130	

Appendix-XXII

(Referred to in paragraph 6.7)

Non-registration of Mortgage deeds

Sl. No.	Name of unit	Area of the property and rate at which calculated	No. of cases/Permission year/Estimated development cost (in ₹)	Leviable SD/RF (in ₹)
1.	SR Gotegaon (Narsinghpur)	6022 sq.m. x ₹3800/sq.m.	01/ <u>12/12</u> 2,28,83,600	<u>2,28,836</u> / 1,83,214
2.	SR Badwaha (Khargone)	1. 18846.98sq.m. x ₹1600/sq.m. 2. 46481.39sq.m. x ₹1600/sq.m.	02/ <u>05/12 to 10/13</u> 10,45,25,392	<u>10,45,254</u> / 8,36,498
3.	SR Satna	7610 sq.m. x ₹3100(app.)/sq.m.	01/ <u>05/13</u> 2,35,82,500	<u>2,35,825</u> / 1,88,805
Total				₹ 27,18,432

Appendix-XXIII
(Referred to in paragraph 6.8)
Irregular exemption of Stamp Duty

(Amount in ₹)

Sl. No.	Name of unit	No. of cases	Valuation of the property with higher value	Leviable SD/RF	Levied SD/RF	Difference SD/RF
1	SR Depalpur (Indore)	1	1 st party – 1.328x5000000=6640000 2 nd party – 1.052x6000000=6312000 185.87x6000= <u>1115220</u> 7427220	<u>3,71,361</u> 59,563	<u>100</u> 53,265	3,71,261 <u>6,298</u> 3,77,559
2	SR Gadarwara (Narsingpur)	1	1 st party – 1.243x850000=10,56,550 2 nd party – 0.677x850000=5,75,450	<u>52,850</u> 8,601	0 8,610	52,850 0
		1	1 st party – 1.088x840000=9,13,920 2 nd party – 0.677x850000=5,75,450	<u>55,100</u> 8,961	<u>100</u> 8,970	<u>55,000</u> 0
		1	1 st party – 0.601x1400000=841400 2 nd party – 0.667x2500000=1667500	<u>83375</u> 13485	<u>0</u> 8230	<u>83375</u> 5255
		1	1 st party – 1.736x4000000=6944000 2 nd party – 1.203x4000000=4812000	<u>347200</u> 55697	<u>5000</u> 55705	<u>342200</u> 0
		1	1 st party – 3.264x1000000=3264000 2 nd party – 3.832x1000000=3832000	<u>191600</u> 30810	<u>0</u> 30810	<u>191600</u> 0
		5		<u>7,30,125</u> 1,17,554	<u>5,100</u> 1,12,325	<u>7,25,025</u> <u>5,229</u> 7,30,254
Total		6		<u>11,01,486</u> 1,77,117	<u>5,200</u> 1,65,590	11,07,813

Appendix XXIV

(Referred to in paragraph 7.4)

Short levy of Stamp duty and Registration fees on instruments of lease deeds of mines

(₹ in lakh)

Sl. No	Name of units/ period of AIR	No. of cases	Contract Amount	Leviable SD/RF	Levied SD/RF	Balance Amount of SD /RF
01	DMO Katni 04/13-03/14	05	34,37,86,050	1,71,89,303/ 1,28,91,979	500/0	1,71,88,803/ 1,28,91,979
02	DMO Tikamgarh 04/13-03/14	02	11,43,45,000	57,17,250/ 42,87,938	200/0	57,17,050/ 42,87,938
Total		07	45,81,31,050	2,29,06,553/ 1,71,79,917	700/0	2,29,05,853/ 1,71,79,917
				4,00,86,470		4,00,85,770

Appendix XXV

(Referred to in paragraph 7.5.2)

Non/Short realisation of dead rent in mining lease

(₹ in lakh)

Sl. No.	Name of unit & period	No. of cases	Payable amount	Paid amount	Balance amount
01	DMO Chhindwara 04/13-03/14	05	4.68	-	4.68
02	DMO Anuppur 04/13-03/14	03	5.87	-	5.87
03	DMO Sagar 04/12-03/14	01	2.12	-	2.12
04	DMO Katni 04/13-03/14	28	11.68	-	11.68
05	DMO, Satna	157	32.74	--	32.74
TOTAL		194	57.09		57.09

Appendix XXVI
(Referred to in paragraph 7.7)
Non/Short realisation of contract money in trade quarries

(₹in lakh)

Sl. No.	Name of unit and period	No. of cases	Payable amount	Paid amount	Balance amount
1	DMO Shajapur 04/11-03/14	2	4.19	1.41	2.78
2	DMO Vidisha 04/12-03/14	2	1.19	-	1.19
3	DMO Harda 04/11-03/14	3	2.57	0.48	2.09
4	DMO Umaria 04/13-03/14	4	4.60	-	4.60
5	DMO Sidhi 04/13-03/14	1	25.34	-	25.34
6	DMO Ratlam 04/11-03/14	7	9.68	1.29	8.39
7	DMO, Morena 04/10-03/12	2	4.76	--	4.76
8	DMO, Sheopur 04/09-03/12	6	5.91	0.16	5.75
9	DMO, Shivpuri 04/11-03/13	1	7.50	--	7.50
Total		28	65.74	3.34	62.40

Appendix XXVII
(Referred to in paragraph 7.10)
Non-levy/realisation of interest on belated payments

(₹ in lakh)

Sl. No.	Name of Unit	No. of Contractors	Delay in days	Interest leviable	Interest levied	Balance Amount
1	DMO, Anuppur	01	459	4.42	--	4.42
	DMO, Chindwara	01	258 to 1718	2.54	--	2.54
	Total (Mining Lease)	02		6.96	--	6.96
2.	DMO, Anuppur	08	24 to 417	1.47		1.47
	DMO, Chindwara	04	15 to 190	1.86	--	1.86
	DMO, Shajapur	03	28 to 114	0.92	--	0.92
	DMO, Jabalpur	04	11 to 452	4.79	--	4.79
	DMO, Panna	07	07 to 261	2.07	--	2.07
	Total (Trade Quarry)	26		11.11	--	11.11
3	DMO, Tikamgarh	13	40 to 163	1.11	--	1.11
	DMO, Harda	06	21 to 1357	1.77	--	1.77
	DMO, Shivpuri	05	42 to 593	1.04	--	1.04
	DMO, Dewas	06	31 to 338	0.61	--	0.61
	DMO, Hoshangabad	01	16 to 228	3.12	--	3.12
	DMO, Ujjain	13	70 to 1165	5.03	--	5.03
	DMO, Panna	01	63 to 1303	0.53	--	0.53
	Total – (Quarry Lease)	45		13.21	--	13.21
Grand Total		73		31.28		31.28

Appendix – XXVIII
(Referred to in paragraph 8.2.11)
Loss of revenue due to illicit felling

(₹ in lakh)

Sl. No.	Division	No. of coupes	No. of trees felled	No. of Stumps	Percentage of Stumps	Loss
1	Sehore (G)	6	3261	458	14	4.88
2	Burhanpur (G)	28	15361	10228	67	128.83
3	Khandwa (G)	6	20309	7050	35	107.68
4	Dewas (G)	26	17657	3196	18	22.75
5	Singrauli (G)	14	13534	9736	72	188.84
6	Mandla (P)	16	12894	5072	39	89.91
7	Dindori (P)	2	4060	674	17	5.46
8	Balaghat North (P)	13	22060	4736	21	57.93
9	Katni (G)	16	20514	4389	21	45.11
Total		127	129650	45539	14 to 72	651.39

Appendix – XXIX
(Referred to in paragraph 8.2.13)
Short assessment and recovery of compensation in forest offence cases

(Amount in ₹)

Sl. No.	Division	No. of Cases	Value of forest produce	Leviable amount	Levied Amount	Short levy
1	Sehore (G)	52	482997	965994	123350	842644
2	Burhanpur (G)	16	87441	174882	63450	111432
3	Khandwa (G)	6	37286	74572	43500	31072
4	Singrauli (G)	16	18440	36880	6048	30832
5	Sidhi (G)	25	60996	121992	14078	107914
6	Chhindwara South (G)	6	44287	88574	7635	80939
7	Katni (G)	27	7735	22166	19612	2554
Total		148	739182	1485060	277673	1207387

Appendix – XXX

(Referred to in paragraph 8.2.20.1)

Loss due to re-measurement of forest produce sent from coupes into depot*(₹ in lakh)*

Sl. No.	Division	No. of coupes	Sent from Coupe	Received in depot	Shortfall	Loss
1	Sehore (G)	19	1129.517	1097.481	32.036	6.63
2	Khandwa (P)	41	12719.85	12459.43	260.42	54.56
3	Singrauli (G)	14	1013.314	998.689	14.625	3.06
4	Mandla (P)	6	2330.792	2310.181	20.611	4.32
5	Dindori (P)	17	4115.571	3968.958	146.613	30.72
6	Balaghat North (P)	11	1079.972	1058.787	21.185	4.44
7	Harda (P)	7	653.242	642.213	11.029	2.31
8	Katni (G)	12	1041.986	991.816	50.17	10.51
Total		127	24084.244	23527.555	556.689	116.55

Appendix – XXXI

(Referred to in paragraph 8.2.21)

Loss due to shortfall in confiscated forest*(Material in cu m)*

Sl. No.	Division	No. of cases	POR Material sent to depot	POR material received in depot	Shortfall	Loss (in ₹)
1	Sehore (G)	44	194.555	144.736	49.819	1043808
2	Khandwa (P)	26	93.995	85.499	8.496	178008
3	Dewas (G)	18	50.45	46.917	3.533	74023
4	Sidhi (G)	11	17.378	13.854	3.524	73835
5	Mandla (P)	21	27.041	15.562	11.479	240508
6	Balaghat North (P)	74	864.261	638.472	225.789	4730731
7	Harda (P)	40	69.852	63.195	6.657	139477
Total		234	1317.532	1008.235	309.297	6480390

Appendix – XXXII

(Referred to in paragraph 8.2.22)

Loss due to shortage of forest produce found in physical verification

(Material in Nos.)

Sl. No.	Division	Period	Shortage			Loss in ₹
			Bamboo	Poles	Fuel stacks	
1	Sehore (G)	2010-14	23839	1068	50	550920
2	Burhanpur (G)	2010, 2012, 2013	0	0	114.75	178948
3	Khandwa (G)	2012, 2013, 2014	3200	67	63.55	210422
4	Singrauli (G)	2014	5170	33	20	121450
5	Chhindwara South (G)	2011-14	16435	417	57.5	896201
6	Katni (G)	2010-12 & 2014	3753	1221	557.25	827076
Total			52397	2806	863.05	2785017
Barricading Material						
1	Sehore (G)	2008-14	2613	434		149743
2	Gwalior (G)	2010-14	3564	779	0	149398
Total			6177	1213	0	299141
Grand Total						3084158

Appendix- XXXIII

(Referred to in paragraph 8.2.24)

Non-adherence to conditions of sanction

(Material in cu m)

Sl. No.	Division	Actual/ Estimated Production			Seizure of POR Material	Yield under FCA felling	Total	Irregular Revenue (₹ in Lakh)
		Timber	Poles	Fuel wood				
1	Sehore (G)	3617.639	0	2303	559.831	0	559.831	117.30
2	Burhanpur (G)	1226.853	0	1050.147	1229.339	0	1229.339	257.57
3	Singrauli (G)	5418.253	0	4721	591.649	4960.277	5551.926	1163.24
4	Sidhi (G)	7412.429	0	5490	133.589	3095.528	3229.117	676.56
5	Chhindwara South (G)	5347.581	10521	2968.7	221.33	0	221.330	46.37
6	Katni (G)	1679.979	0	4140	105.051	0	105.051	22.01
Total		24702.734	10521	20672.847	2840.789	8055.805	10896.594	2283.05

Appendix –XXXIV
(Referred to in paragraph 8.2.25)
Felling of trees of below selection girth

(₹in lakh)

Sl. No.	Division	No. of Coupes	Total No. of Felled trees	No. trees under selection Girth	Irregular Revenue
1	Sehore (G)	5	7439	7158	62.48
2	Burhanpur (G)	10	3980	1208	85.82
3	Khandwa (G)	16	23253	15579	227.85
4	Dewas (G)	15	12162	10835	80.74
5	Singrauli (G)	11	1620	1314	27.99
6	Mandla (P)	21	9723	2896	69.57
7	Dindori (P)	5	14850	7620	185.12
8	Chhindwara South (G)	17	11758	11420	31.21
9	Balaghat North (P)	14	1930	923	39.13
10	Harda (P)	17	17989	9987	59.37
Total		131	104704	68940	869.28