

Appendix 1.1

(Referred to in paragraph 1.8)

Units audited during the year 2014-15

Sl. No.	Name of Department	Name of Office	Category
1	Commercial Tax	DC, Raipur (HQ) (Nilima Tigga)	A
2		DC, Div-II, Raipur (Kalpana Tiwari)	A
3		CTO, Kawardha	A
4		DC, Durg (H.L. Hideo)	A
5		CTO, Circle-2, Durg	A
6		ACCT-III, Durg	A
7		CTO, Circle-5, Raipur	A
8		CTO, Circle-2, Raigarh	A
9		CTO, Circle-7, Raipur	A
10		CTO, Circle-2, Korba	A
11		CTO, Circle-8, Raipur	A
12		AC, Raipur (HQ) (P.R. Dewangan)	A
13		AC, Raipur (T.R. Dhruwe)	A
14		ACCT -II, Div-I, Bilaspur	A
15		ACCT, Raigarh	A
16		CTO, Bhatapara	A
17		CTO, Mahasamund	A
18		CTO, Dhamtari	A
19		AC-I, Durg	A
20		AC-II, Durg	A
21		Commissioner, Commercial Tax, Raipur	T
22	State Excise	DEO, Raipur	A
23		DEO, Bilaspur	A
24		AC, Janjgir	A
25		DEO, Rajnandgaon	A
26		DEO, Jagdalpur	A
27		AC, Korba	A
28		DEO, Kawardha	A
29		DEO, Mahasamund	A
30		DEO, Mungeli	T
31	Sub-Registrar	SR, Raipur	A
32		SR, Durg	A
33		SR, Bilaspur	A
34		SR, Sakti	B
35		SR, Pathalgaon	B
36		SR, Kathghora	B
37		SR, Kharsia	B
38		SR, Tilda	T
39		SR, Nawagarh	T
40		SR, Pandaria	T

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41		SR, Balod	B	
42	Transport	RTO, Raipur	A	
43		RTO, Ambikapur	A	
44		RTO, Bilaspur	A	
45		RTO, Durg	A	
46		DTO, Korba	A	
47		RTO, Jagdalpur	A	
48		DTO, Mahasamund	B	
49		DTO, Balod	B	
50		DTO, Janjgir	B	
51		DTO, Kawardha	B	
52		DTO, Mungeli	B	
53		DTO, Dhamtari	B	
54		Forest	DFO, Raigarh	A
55			DFO, Gariyaband	A
56	DFO, East Bhanupratppur		A	
57	DFO, Kanker		A	
58	DFO, Jagdalpur		A	
59	DFO, Bilaspur		A	
60	DFO, Bijapur		A	
61	DFO, Kathghora		A	
62	DFO, Marwahi		A	
63	DFO, Sukma		A	
64	DFO, Kawardha		B	
65	CF, Jagdalpur		T	
66	CF, Bilaspur		T	
67	DFO, Balod		A	
68	Land Revenue	Collector, Bilaspur	B	
69		Collector, Raigarh	B	
70		Collector, Dhamtari	B	
71		Collector, Rajnandgaon	B	
72		Collector, Mahasamund	B	
73		Tehsildar, Korba	B	
74		Tehsildar, Makdi	T	
75	Electricity & Safety	CEI, Raipur	A	
76	Mining	DMO, Bilaspur	A	
77		DMO, Korba	A	
78		DMO, Ambikapur	A	
79		DMO, Jagdalpur	A	
80		DMO, Kanker	A	
81		DMO, Mahasamund	B	
82		DMO, Durg	A	
83		DMO, Jashpur	B	
84		DGM, Raipur	B	

Appendix- 2.1
(Referred to in paragraph 2.2.19)

(₹ in lakh)

Sl. No.	Name of Unit	Commodity	Assessment year (Month & year of assessment)	Schedule no./Part no./item no.	Sale value	Rate of tax leviable/levied	Non levy of tax	Nature of observation
1	CTO, Circle-2, Bilaspur	DTH	2007-08 (July 2011)	IV/II/1	31.31	12.5/4	2.66	The AO levied tax at the rate of 4 per cent.
2	ACCT, Div- II, Raipur	Old HMV/LMV	2009-10 (Dec. 2012)	II/II/80	6.55	5/0	0.33	The AO did not levy VAT.
3	ACCT, Raigarh	Old car/Old scooter	2010-11 (March 2015)	II/II/80 & II/IV/I	3.09	5 & 14/0	0.21	The AO did not levy VAT.
4	ACCT, Raigarh	Water tanker	2010-11 (June 2014)	II/IV/I	1.33	14/5	0.12	The AO levied tax at the rate of 5 per cent instead of 14 per cent.
5	ACCT, Raigarh	Old car/Old Truck, Pick up and Ash brick machine	2009-10 (Feb 2015)	II/II/80 & II/IV/I	7.24	4 & 12.5/0	0.79	The AO did not levy VAT.
6	ACCT, Raigarh	Old car	2008-09 (June 2013)	II/II/80	1.20	4/0	0.05	The AO did not levy VAT.
7	ACCT, Rajnandgaon	Memory card and Mobile battery	2011-12 (Dec. 2014)	II/IV/I	3.35	14/5	0.30	The AO levied tax at the rate of 5 per cent instead of 14 per cent.
8	CTO, Circle.-3, Raipur	Old Car	2009-10 (Oct. 2013)	II/II/80	5.91	4/0	0.24	The AO did not levy VAT.
9	CTO, Circle.-3, Raipur	Dona Pattal Machine and Waste paper	2010-11 (September 2012)	II/IV/I	24.81	14/5	2.23	The AO levied tax at the rate of 5 per cent instead of 14 per cent.
10	CTO, Circle-9, Raipur	Old Car	2009-10 (March 2014)	II/II/80	3.25	5/0	0.16	The AO did not levy VAT.
11	CTO, Circle-9, Raipur	Electric Panel	2009-10 (July 2014)	II/IV/I	127.40	12.5/4	10.83	The AO levied tax at the rate of 4 per cent instead of 12.5 per cent.
12	CTO, Circle-9, Raipur	Old Car	2008-09 (Nov. 2012)	II/II/80	5.00	4/0	0.20	The AO did not levy VAT.
13	CTO, Circle-9,	Domestic LPG	2008-09	By notification	23.70	4/0	0.95	The AO did not levy VAT.

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	Raipur		(June 2013)	34 dated 03.04.2006				
14	ACCT-II, Div.-I, Bilaspur	Tractor	2009-10 (Nov 2013)	II/II/112	2887.09	5/4	28.87	The AO levied tax at 4 per cent instead of 5 per cent.
15	CTO, Circle-3, Div-I, Raipur	Confectionery goods	2011-12 (June 2013)	IV/II/1	50.60	14/5	4.55	The AO levied tax at 5 per cent instead of 14 per cent.
16	DCCT, Durg	Extra Neutral Alcohol (ENA)	2008-09 (August 2011)	II/II/30	488.00	4/0	19.52	The AO did not levy VAT.
17	DCCT, Durg	Old Plant & Machinery	2007-08 (Dec.2014)	II/IV/1	9829.00	12.5/4	835.0	The AO levied tax at the rate of 4 per cent instead of 12.5per cent.
18	DCCT, Div. II, Raipur	Old Tanker and Old Tipper	2008-09 (June 2013)	II/IV/1	30.30	12.5/4	2.58	The AO levied tax at the rate of 4 per cent instead of 12.5 per cent.
19	ACCT, Rajnandgaon	Old Car	2010-11 (July 2013)	II/II/80	4.61	5/0	0.23	The AO did not levy VAT.
20	ACCT,Rajnandgaon	Old Car	2010-11 (Sep. 2013)	II/II/80	1.81	5/0	0.09	The AO did not levy VAT.
21	ACCT,Rajnandgaon	Old Car	2010-11 (Sep. 2013)	II/II/80	0.50	5/0	0.02	The AO did not levy VAT.
22	ACCT, Rajnandgaon	Old Car	2010-11 (June 2013)	II/II/80	3.25	5/0	0.16	The AO did not levy VAT.
23	ACCT-3, Durg	Old Car	2010-11 (June 2013)	II/II/80	1.75	5/0	0.09	The AO did not levy VAT.
24	CTO, Circle-3, Durg	Medical Oxygen Gas	2010-11 (Sep. 2012)	II/IV/I	62.02	14/5	5.58	The AO levied tax at the rate of 5 per cent instead of 14per cent.
25	CTO ,Circle-3, Durg	LPG Rubber Pipe	2010-11 (March 2013)	II/IV/I	1.06	14/5	0.10	The AO levied tax at the rate of 5 per cent instead of 14per cent.
26	CTO, Circle-3, Durg	Inverter	2010-11 (March 2012)	II/IV/I	0.95	14/5	0.09	The AO levied tax at the rate of 5 per cent instead of 14per cent.
Total					13605.08		915.95	

Appendix-2.2
(Referred to in paragraph 2.2.23)

(₹ in lakh)

Name of the Seller	Name of the Purchaser	Seller reported sale	Purchaser reported purchase	Difference in transaction	Tax liability on differential transaction (@ 14% and 4%)	Penalty
M/s Ashok Agency, Tin:22033300148, Period: 2010-11 (Sep. 2012)	M/s Vimal Traders	6.60	9.89	3.29	0.46	1.38
	M/s Saroj Plywood	5.92	8.21	2.29	0.32	0.96
M/s Bansal Brothers, Bhilai, Tin:224933302611, Period: 2009-10 (Sep. 2012)	M/s. Corporate Ispat Alloys	11.08	26.97	15.89	0.64	1.91
Total				21.47	1.42	4.25

Appendix-2.3
(Referred to in para 2.2.24)

(₹ in Lakh)

Sl. No.	Name of Unit	Nature of Contract	Assessment year (Month & year of assessment)	Gross receipt	TTO determined by AO	Actual TTO	Tax leviable/ levied	Difference amount	Nature of observation
1	DC, Durg	Civil Contract	2008-09 (August 2012)	12168.43	2326.91	2851.54	146.33/ 118.41	27.92	The AOs adopted wrong methodology of calculating TTO which resulted short assessment of TTO. While detailed audit report was already submitted by Dealer.
2			2009-10 (February 2014)	1148.30	593.35	989.01	50.79/ 34.92	15.87	
3	AC, Raigarh		2007-08 (December 2014)	472.36	151.36	169.35	13.09/ 11.44	1.65	
4	AC, Rajnandgaon		2009-10 (January 2014)	330.08	197.19	216.16	9.13/ 8.48	0.65	
5			2009-10 (September 2013)	156.24	94.37	104.26	4.81/ 4.35	0.46	
Total				14275.41	3363.18	4330.32	224.15/ 177.60	46.55	

Appendix-2.4
(Referred to in para 2.2.25.1)

(₹ in lakh)

Sl. No.	Name of Unit	Assessment year (Month & year of assessment)	Interstate Sale value	Amount for which C form was not produced/defective 'C' form	Rate of tax leviable/ levied	Non levy of tax	Nature of observation
1	AC- III, Durg	2009-10 (Sep12)	627.93	212.42	4/2	4.25	Wrong exemption of tax without 'C' form
2		2010-11 (Sep 12)	168.49	9.10	4/2	0.18	Wrong exemption of tax without 'C' form
3		2010-11 (Sep 12)	1289.31	19.66	4/2	0.39	Wrong exemption of tax without 'C' form
4	AC, Rajnandgaon	2010-11 (Dec 12)	1520.17	4.92	5/2	0.24	Wrong exemption of tax without 'C' form
5	CTO, Circle-9, Raipur	2009-10 (Mar 14)	46.37	5.08	4/2	0.10	Wrong exemption of tax without 'C' form
6		2009-10 (Dec 12)	231.66	7.32	4/2	0.14	Wrong exemption of tax due to acceptance of 'C' form which is related to more than one quarter.
7		2009-10 (Sep 12)	28.66	28.66	4/2	1.15	Wrong exemption of tax without 'C' form
8		2009-10(Nov 13)	39.77	16.67	4/2	0.33	Wrong exemption of tax on 'C' form which was corrected through correction fluid.
9	AC, Div.-II, Raipur	2009-10 (Sep.12)	153.46	149.04	4/2	2.98	Wrong exemption of tax without 'C' form
10		2009-10 (Nov 12)	61.81	36.01	4/2	0.72	Wrong exemption of tax without 'C' form
11	DC, Div.-II, Raipur	2009-10 (April 14)	7431.18	417.43	4/1	12.52	Wrong exemption of tax without 'C' form
Total			11598.81	906.31		23.00	

Appendix-2.5
(Referred to in para 2.2.25.4)

(₹ in lakh)

Sl. No.	Name of Unit	Assessment year (Month & year of assessment)	Amount of E-1/C sale	Amount which E-1 and C form was not produced	Amount which E-1 form was not produced	Amount which C form was not produced	Rate of tax leviable/levied	Non levy of tax	Nature of observation
1	CTO, Circle-9, Raipur	2007-08 (Aug. 11) & (Dec. 14)	90.69	90.69	0	0	4/0	3.63	Incorrect exemption of tax in the absence of 'E-1' and 'C' forms.
2	AC, Div.-I, Raipur	2009-10 (Sep 12)	105.13	0	23.36	17.28	2,4/0	1.16	Incorrect exemption of tax in the absence of 'E-1' and 'C' forms of said amount.
3	(LataTyagi)	2009-10 (Sep 12)	409.79	165.50	244.29	0	2,4/0	11.51	Incorrect exemption of tax in the absence of 'E-1' and 'C' forms of said amount.
Total			605.61	256.19	267.65	17.28		16.30	

Appendix 2.6
(Referred to in paragraph 2.3.2)

Name of Assessee	Calculation of VAT			Share of materials (in percentage) bearing different tax rates
S.P. Singla Constructions (P) Ltd., Raipur	Value of Materials Consumed	12.50%	14147971	26.82%
		4%	38606061	73.18%
		Total	52754032	
	Profit As per AO		10.50%	
	Taxable sale as per AO		58293205	
	Profit as per Audit Report of Assessee		18.37%	
	Taxable sale as per Audit Report of Assessee		62444948	
	Short Assessment of taxable sale		4151742	
	Short levy of VAT on short assessed sale		260717	
Vipra Constructions, Raipur	Value of Materials Consumed	12.50%	4349171	26.32%
		4%	12113397	73.30%
		0%	63825	0.38%
	Total		16526393	
	Profit As per AO		5.00%	
	Taxable sale as per AO		17352713	
	Profit as per Audit Report of Assessee		19.61%	
	Taxable sale as per Audit Report of Assessee		19767219	
	Short Assessment of taxable sale		2414506	
Short levy of VAT on short assessed sale		150230		
R.D. Constructions, Raipur	Value of Materials Consumed	12.50%	6752688	40.84%
		4%	9024245	54.58%
		0%	757678	4.58%
	Total		16534611	
	Profit As per AO		5.00%	
	Taxable sale as per AO		17361342	
	Profit as per Audit Report of Assessee		13.67%	
	Taxable sale as per Audit Report of Assessee		18794892	
	Short Assessment of taxable sale		1433550	
Short levy of VAT on short assessed sale		104480		
Total	Value of Materials Consumed	12.50%	25249830	
		4%	59743703	
		0%	821503	
	Total		85815036	
	Profit As per AO		5 % to 10.50%	
	Taxable sale as per AO		93007260	
	Profit as per Audit Report of Assesses		13.67% to 19.61%	
	Taxable sale as per Audit Report of Assesses		101007059	
	Short Assessment of taxable sale		7999799	
Short levy of VAT on short assessed sale		515427		

Appendix 6.1
(Referred to in paragraph 6.3.1)

Sl. No.	Lot No.	Class	Girth	Length	Volume (cu. m.)	Upset Price	Sale Price	Short Recovery	Percentage of shortage	Date of 1 st Auction
Species: TEAK										
Date of Auction: 02-09-2011										
1	G40	IV B	51-60, 76-90, 91-105	Upto 1, 1-2, 2-3, 4-6	0.897	25600	13000	12600	49%	02-12-10
2	G197	III, III B, IV A	21-30, 31-40, 41-50, 51-60, 61-75, 76-90	1-2, 2-3, 3-4, 4-6	1.676	54000	33000	21000	39%	04-03-11
Date of Auction: 04-01-2012										
3	H78	III A	61-75, 76-90, 91-105, 106-120	0-1, 1-2, 2-3	1.208	57600	46200	11400	20%	02-11-11
4	H141	III A	106-120, 121-135, 136-150, 150-Ov	1-2	1.152	66500	56100	10400	16%	02-11-11
Date of Auction: 02-06-2012										
5	H422	IV A	51-60, 61-75, 76-90, 91-105, 150-Ov	0-1, 1-2, 2-3	1.353	44100	35500	8600	20%	03-04-12
Date of Auction: 03-07-2012										
6	H421	III B, IV B	106-120, 121-135, 136-150, 150-Ov	2-3	3.065	155800	120000	35800	23%	03-04-12
7	H559	III A	91-105, 106-120, 121-135	2-3	1.662	108000	90000	18000	17%	02-05-12
8	H561	III B, IV A	51-60, 61-75, 76-90, 91-105, 106-120	1-2, 2-3	2.627	91000	77000	14000	15%	02-05-12
9	H567	III B, IV A	61-75, 76-90, 91-105, 106-120, 121-135, 150-Ov	0-1, 1-2, 2-3	1.529	67400	54500	12900	19%	02-05-12
10	H582	III A, IV A, IV B	76-90, 106-120, 121-135, 136-150, 150-Ov	0-1, 2-3	1.642	90400	73000	17400	19%	02-05-12
11	H601	III A, III B, IV A	76-90, 91-105, 106-120, 121-135, 136-150, 150-Ov	1-2, 2-3, 3-4	3.277	208600	168000	40600	19%	02-05-12
Date of Auction: 03-08-2012										
12	H564	III B, IV A, III, US	15-20, 21-30, 31-40, 41-50, 51-60, 61-75, 76-90	0-1, 1-2, 2-3, 3-4, 4-6, 6-Ov	1.439	60300	35000	25300	42%	02-05-12
13	H599	III A, IIIB, IV A, IV B	41-50, 51-60, 61-75, 76-90, 91-105, 106-120, 136-150, 150-Ov	0-1, 1-2, 2-3	2.701	89000	69500	19500	22%	02-05-12
Date of Auction: 03-09-2012										
14	H752	III B, IV B	51-60, 61-75, 91-105, 106-120	0-1, 1-2	1.197	36700	22000	14700	40%	02-06-12
Date of Auction: 03-12-2012										
15	H949	IV A, US	31-40, 41-50, 51-60, 61-75	1-2	3.44	88900	43500	45400	51%	03-08-12
16	H955	III B	61-75, 76-90, 91-105	2-3, 3-4, 4-6	2.466	110200	62000	48200	44%	03-08-12
17	H1092	III B, IV A	41-50, 51-60, 61-75	3-4, 4-6	3.675	142200	114000	28200	20%	03-09-12
Date of Auction: 03-01-2013										
18	I71	III B, IV A, IV B	76-90, 91-105, 121-135, 136-150, 150-Ov	1-2, 2-3	2.384	85900	70000	15900	19%	02-11-12

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19	I108	III, IV A	31-40, 41-50, 51-60	1-2, 2-3, 3-4, 4-6	2.312	74800	61500	13300	18%	02-11-12
20	I119	III B, IV A	41-50, 51-60, 61-75, 76-90	2-3, 3-4, 4-6	3.118	125600	101000	24600	20%	02-11-12
21	I156	III, IV A	31-40, 41-50, 51-60	2-3, 3-4, 4-6	1.303	41100	33600	7500	18%	02-11-12
22	I157	III B, IV A	41-50, 51-60, 61-75	2-3, 3-4	2.69	99300	80100	19200	19%	02-11-12
23	I162	III, III B	31-40, 41-50, 51-60, 61-75, 76-90, 91-105, 106-120	1-2, 2-3, 3-4, 4-6	2.448	107400	86000	21400	20%	02-11-12
Date of Auction: 03-03-2013										
24	I112	III, IV B, IV A	31-40, 41-50, 51-60, 61-75	1-2, 2-3, 3-4, 4-6	2.998	91800	64500	27300	30%	02-11-12
TOTAL					51.88	2111700	1601500	510200		

Sl. No.	Lot No.	Class	Girth	Length	Volume (cu. m.)	Upset Price	Sale Price	Short Recovery	Percentage of shortage	Date of 1 st Auction
Species: SAL										
Date of Auction: 02-09-2011										
1	G219	IV A, US	0-50, 51-60, 61-90	0-2, 2-3	8.393	90400	64000	26400	29%	02-06-11
2	G268	III, IV A, US	0-50, 41-50, 51-60, 61-90	0-2, 2-3	8.445	92100	65000	27100	29%	02-06-11
3	G306	IV A	51-60, 61-90, 91-120	0-2	6.521	70800	50000	20800	29%	02-06-11
4	G351	III A, IV A, IV B	91-120, 120-Ov	0-2, 2-3	10.022	134500	101000	33500	25%	02-06-11
Date of Auction: 02-06-2012										
5	H305	IV A, US	51-60, 61-90, 91-120, 0-50	0-2	3.735	42700	24000	18700	44%	02-02-12
6	H372	IV A, IV B	61-90, 91-120, 120-Ov	0-2, 2-3, 3-5	4.564	61400	49500	11900	19%	03-04-12
Date of Auction: 03-07-2012										
7	H344	III, IV A, US	0-50, 41-50, 51-60, 61-90	0-2, 2-3	5.933	71400	48500	22900	32%	03-04-12
8	H347	III B, IV A, IV B	120-Ov	2-3, 3-5, 5-Ov	3.99	71100	48500	22600	32%	03-04-12
9	H383	IV B	91-120, 120-Ov	0-2, 2-3, 3-5	7.934	97500	68000	29500	30%	03-04-12
10	H403	IV B	61-90, 91-120, 120-Ov	0-2, 2-3, 3-5	5.481	66900	44000	22900	34%	03-04-12
11	H448	III, IV A	31-40, 41-50, 51-60, 61-90, 91-120	2-3, 3-5	3.407	46700	32000	14700	31%	03-04-12
12	H502	III, III B, IV A	41-50, 51-60, 61-90, 91-120,	0-2, 2-3, 3-5	2.727	37100	30000	7100	19%	02-05-12
Date of Auction: 03-08-2012										
13	H262	IV B	61-90, 91-120, 120-Ov	0-2, 2-3, 3-5	9.183	105500	70000	35500	34%	02-02-12
14	H270	IV B	61-90, 91-120, 120-Ov	0-2, 2-3, 3-5	3.975	42300	28000	14300	34%	02-02-12
15	H294	IV A, US	51-60, 61-90, 0-50	0-2	3.361	38600	15000	23600	61%	02-02-12
16	H307	III, IV B	31-40, 41-50, 51-60, 61-90	0-2, 2-3, 3-5	2.118	20200	11000	9200	46%	02-02-12
17	H364	IV A, US	51-60, 61-90, 120-Ov, 0-50	0-2, 2-3	7.26	90100	42000	48100	53%	03-04-12
18	H420	IV A, US	51-60, 61-90, 0-50	0-2	6.233	73100	34000	39100	53%	03-04-12

19	H437	IV A, US	51-60, 61-90, 0-50	0-2, 2-3	3.26	39000	21000	18000	46%	03-04-12
20	H449	III, IV A, US	31-40, 41-50, 51-60, 61-90, 0-50	0-2, 2-3, 3-5	4.495	55200	26000	29200	53%	03-04-12
21	H469	IV A, US	51-60, 61-90, 0-50	0-2	3.234	38100	15000	23100	61%	03-04-12
22	H503	IV A, US	51-60, 61-90, 0-50	0-2	3.777	43800	23500	20300	46%	02-05-12
23	H547	IV A, US	51-60, 61-90, 0-50	2-3	5.098	60300	30000	30300	50%	02-05-12
24	H555	III B, IV A, US	51-60, 61-90, 91-120, 0-50	0-2, 3-5	3.28	47700	29000	18700	39%	02-05-12
Date of Auction: 03-12-2012										
25	H529	IV A, IV B	61-90, 91-120, 120-Ov	0-2, 2-3, 3-5	2.253	30000	15000	15000	50%	02-05-12
Date of Auction: 03-01-2013										
26	I24	IV A	51-60, 61-90, 91-120, 120-Ov	0-2, 2-3	3.021	38600	31000	7600	20%	02-11-12
Date of Auction: 03-03-2013										
27	H1044	IV A	61-90, 91-120, 120-Ov	2-3, 3-5	5.379	85400	49500	35900	42%	03-08-12
28	I178	IV A, IV B	51-60, 61-90, 91-120, 120-Ov	0-2, 2-3, 3-5	4.447	52500	34500	18000	34%	02-11-12
TOTAL					141.526	1743000	1099000	644000		
GRAND TOTAL					193.786	3865200	2708000	1157200		

Appendix 6.2
(Referred to in paragraph 6.3.2)

Lot No.	Species	Girth	Length	Volume	Upset Price	Sale Price	Non commercial Rate	Non commercial Value	Short realisation	Date of First Auction
Date of Auction: 02-09-2011										
G263	SAL	91-120	3-5	6.943	99400	74000	11924	82788	8788	02-06-2011
G283	SAL	91-120	0-2	5.76	63200	45100	8335	48010	2910	02-06-2011
G316	SAL	61-90	3-5	2.814			10072	28343		
		61-90	3-5	2.573			10072	25915		
		91-120	2-3	0.565			10141	5730		
		91-120	2-3	2.384			10141	24176		
		TOTAL			8.336	98500	70000		84164	14164
G327	TEAK	136-150	3-4	0.381			35770	13628		
		150-Ov	2-3	1.093			34729	37959		
		136-150	2-3	0.358			34150	12226		
		121-135	2-3	0.229			33572	7688		
		150-Ov	1-2	0.931			30098	28021		
		TOTAL			2.992	107100	75600		99522	23922
G348	SAL	120-Ov	3-5	6.132	94000	68500	12734	78085	9585	02-06-2011
G382	SAL	91-120	0-2	0.094			8335	783		
		91-120	2-3	0.726			10141	7362		
		91-120	3-5	0.297			11924	3541		
		120-Ov	2-3	0.519			11113	5768		
		120-Ov	3-5	1			12734	12734		
		120-Ov	3-5	3.918			12734	49892		
		TOTAL			6.554	88400	62500		80080	17580
Date of Auction: 04-01-2012										
G463	SAL	120-Ov	3-5	1.468	17400	11500	12734	18694	7194	02-09-2011
G496	SAL	120-Ov	0-2	0.479			9642	4619		
		120-Ov	3-5	1.997			12734	25430		
		TOTAL			2.476	28500	20000		30049	10049
G513	SAL	120-Ov	3-5	2.452			12734	31224		

		120-Ov	5-Ov	0.546			13892	7585		
		120-Ov	3-5	0.896			12734	11410		
		120-Ov	2-3	2.137			11113	23748		
		TOTAL		6.031	78100	44000		73967	29967	02-09-2011
H48	SAL	91-120	2-3	0.495			10141	5020		
		91-120	3-5	0.261			11924	3112		
		120-Ov	2-3	1.94			11113	21559		
		120-Ov	3-5	1.917			12734	24411		
		TOTAL		4.613	53500	42800		54102	11302	02-11-2011
Date of Auction: 02-06-2012										
H277	SAL	91-120	3-5	7.176	107900	71000	11924	85567	14567	02-02-2012
H280	SAL	120-Ov	3-5	3.444	55500	36000	12734	43856	7856	02-02-2012
H284	SAL	61-90	3-5	0.213			10072	2145		
		91-120	2-3	0.261			10141	2647		
		91-120	3-5	4.262			11924	50820		
		TOTAL		4.736	70600	37000		55612	18612	02-02-2012
H299	SAL	91-120	3-5	1.029			11924	12270		
		91-120	5-Ov	0.406			12734	5170		
		120-Ov	3-5	1.175			12734	14962		
		120-Ov	5-Ov	0.555			13892	7710		
		TOTAL		3.165	51100	25000		40112	15112	02-02-2012
H304	SAL	91-120	2-3	3.799			10141	38526		
		91-120	0-2	2.702			8335	22521		
		TOTAL		6.501	84300	44000		61047	17047	02-02-2012
H310	SAL	91-120	2-3	0.162			10141	1643		
		120-Ov	2-3	1.975			11113	21948		
		TOTAL		2.137	36100	14000		23591	9591	02-02-2012
H433	SAL	91-120	3-5	4.974	78500	63000	14309	71173	8173	03-04-2012
H456	SAL	120-Ov	3-5	2.326	39300	31500	15281	35544	4044	03-04-2012
Date of Auction: 03-07-2012										
H296	SAL	51-60	2-3	0.255			6598	1682		
		61-90	2-3	3.942			8335	32857		

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		TOTAL		4.197	50300	30000		34539	4539	02-02-2012
H341	SAL	61-90	2-3	1.805			10002	18054		
		51-60	2-3	0.056			7918	443		
		61-90	2-3	2.58			10002	25805		
		TOTAL		4.441	61200	42000		44302	2302	03-04-2012
H353	SAL	91-120	3-5	2.67	42200	28500	14309	38205	9705	03-04-2012
H357	SAL	120-Ov	3-5	3.062	51800	40000	15281	46790	6790	03-04-2012
H366	SAL	120-Ov	2-3	3.986	60000	44500	13336	53157	8657	03-04-2012
H388	SAL	120-Ov	3-5	5.485			15281	83816		
		120-Ov	2-3	0.781			13336	10415		
		TOTAL		6.266	104400	68500		94232	25732	03-04-2012
H394	SAL	120-Ov	3-5	1.782	30100	19500	15281	27231	7731	03-04-2012
H402	SAL	51-60	2-3	0.061			7918	483		
		61-90	2-3	3.358			10002	33587		
		61-90	3-5	0.134			12086	1620		
		TOTAL		3.553	45100	30000		35689	5689	03-04-2012
H431	SAL	120-Ov	0-2	0.983			11571	11374		
		120-Ov	2-3	2.415			13336	32206		
		TOTAL		3.398	43600	29500		43581	14081	03-04-2012
H464	SAL	120-Ov	3-5	0.811			15281	12393		
		120-Ov	2-3	3.472			13336	46303		
		120-Ov	0-2	0.192			11571	2222		
		TOTAL		4.475	68700	48000		60917	12917	03-04-2012
H519	SAL	120-Ov	3-5	5.111	76900	62000	15281	78101	16101	02-05-2012
Date of Auction: 03-08-2012										
H342	SAL	91-120	0-2	1.986	25100	15000	10002	19864	4864	03-04-2012
H412	SAL	91-120	0-2	1.777	22500	14000	10002	17774	3774	03-04-2012
H447	SAL	91-120	2-3	0.992			12169	12072		
		120-Ov	2-3	1.319			13336	17590		
		120-Ov	0-2	1.361			11571	15748		
		TOTAL		3.672	53800	24000		45410	21410	03-04-2012
H556	SAL	120-Ov	3-5	0.441			15281	6739		

		120-Ov	2-3	1.44			13336	19204		
		120-Ov	0-2	0.699			11571	8088		
		TOTAL		2.58	39300	22000		34031	12031	02-05-2012
Date of Auction: 03-09-2012										
H1001	SAL	120-Ov	3-5	5.172	79600	73000	15281	79033	6033	03-08-2012
Date of Auction: 03-12-2012										
H942	TEAK	41-50	2-3	3.408			23557	80282		
		41-50	1-2	0.057			19766	1127		
		TOTAL		3.465	105200	59000		81409	22409	03-08-2012
H951	TEAK	51-60	4-6	1.423			29555	42057		
		41-50	4-6	0.876			27823	24373		
		TOTAL		2.299	92200	49000		66430	17430	03-08-2012
H961	SAL	120-Ov	2-3	2.549			13336	33993		
		120-Ov	3-5	2.124			15281	32457		
		120-Ov	3-5	2.447			15281	37393		
		TOTAL		7.12	107300	62000		103843	41843	03-08-2012
H1016	TEAK	150-Ov	2-3	1.682	62600	42000	39938	67176	25176	03-08-2012
Date of Auction: 03-01-2013										
H1085	TEAK	51-60	3-4	1.742			28490	49630		
		61-75	3-4	0.095			30086	2858		
		TOTAL		1.837	73500	49000		52488	3488	03-09-2012
TOTAL				160.295	2546800	1687000		2190163	503163	

Appendix 6.3
(Referred to in paragraph 6.7)

Quantity of coal estimated to be extracted during the lease period of 30 years (as per mining plan)		277 MT
Estimated average annual extraction		9.23 MT/ 92,30,000 ton
Estimated annual average royalty (@ ₹ 84 per ton for Grade 12)		₹ 77,53,20,000
Calculation of market value as per section 35 of Schedule 1 A of Indian Stamp Act, 1899 (five times the estimated annual average royalty)		₹ 3,87,66,00,000
Stamp Duty (5 per cent)	₹ 19,38,30,000	
Cess (5 per cent of SD)	₹ 96,91,500	
Total Stamp Duty leviable		₹ 20,35,21,500
Registration fee leviable (75 per cent of Stamp Duty)		₹ 14,53,72,500
Stamp Duty levied		₹ 16,31,70,000
Registration fee levied		₹ 11,65,50,000
Short levy of Stamp Duty		₹ 4,03,51,500
Short levy of Registration fee		₹ 2,88,22,500
Total Short levy		₹ 6,91,74,000

Appendix 6.4
(Referred to in paragraph 6.8)

Name of Lessee/ Period of lease/ Mineral	District/ Village/ Area (ha.)	Quantity mentioned in the application	Rate of Royalty	Calculation of Royalty, SD & RF paid		Period for which royalty paid	Actual royalty paid	Calculation of Annual Average Royalty and payable SD & RF		Non realisation of SD & RF
				Royalty	SD			Royalty	SD	
BSCPL Infrastructure Pvt. Ltd./ 15.05.12 to 14.05.22/ Stone	Mahasamund/ Chhuipali/ 2.59	10000 cubic meter	₹ 103 per cubic meter	Royalty	343334	May 2012 - July 2014 (two years and three months)	11650000	Royalty	5177778	
				SD	28325			SD	427167	398842
				RF	21245			RF	320375	299130
				Total (SD & RF)	49570			Total (SD & RF)	747542	697972
Chandan Chandrakar, transferred to BSCPL Infrastructure Pvt. Ltd./ 19.07.11 to 18.07.21/ Stone	Mahasamund/ Barbaspur/ 1.10	1000 cubic meter	₹ 103 per cubic meter	Royalty	103000	July 2011 – June 2014 (three years)	11402110	Royalty	3800703	
				SD	10720			SD	313558	302838
				RF	8040			RF	235169	227129
				Total (SD & RF)	18760			Total (SD & RF)	548727	529967
BSCPL Infrastructure Pvt. Ltd./ 15.05.12 to 14.05.22/ Stone	Bilaspur/ Mohtara/ 11.036	500 ton annually	₹ 63 per ton	Royalty	45000	December 2008 to December 2013 (five years)	9762858	Royalty	1952572	
				SD	2520			SD	117154	114634
				RF	1890			RF	87866	85976
				Total (SD & RF)	4410			Total (SD & RF)	205020	200610
Grand Total				SD & RF paid	72740	Royalty paid	32814968	payable SD & RF	1501289	1428549

Appendix 8.1
(Referred to in paragraph 8.27)

Dealer Name	Challan No.	Challan date	Amount in ₹	Returns in which used
NTPC SAIL Power Company Private Ltd. (TIN-22863201285)	053466	10.09.2014	13,70,736	VAT and ET
	143340	29.10.2014	63,887	
	143549	29.10.2014	72,66,302	
	977659	08.08.2014	41,42,826	
	053521	10.09.2014	91,505	
YUM! Restaurants Private Limited (TIN-22081703258)	019446	10.11.2013	62,930	
Hari Om Ingots & Power Private Limited.(TIN-22793202439)	7	14.08.2014	3,24,376	VAT and CST
Automation Engineering (TIN-22083201811)	Cst-8	23.02.2011	68,192	
Kanhaiya Steel Industries (TIN-22103200248)	203	25.08.2011	2,57,643	
Bharat Heavy Electrical Limited (TIN-22173202974)	183	31.03.2010	3,20,392	
J.S.Oil (TIN-22603202980)	20015	08.07.2014	4,80,000	
Laxmi Paper Works (TIN-22961700058)	122	30.04.2013	29,770	
R.V.Sons (TIN-22961702968)	84	31.01.2015	1,10,905	
	Total		1,30,38,137	