

APPENDICES

Appendix-I (Referred to in Paragraph No. 2.3.6.1 of the Report)
Dealers engaged in mining activities but not registered

(₹ in lakh)

Sl. No.	Name of the Circle	Period	Number of unregistered dealers	Commodity	Quantity despatched in lakh Cum	Turnover	Rate of tax (%)	Tax payable	Penalty payable u/s 38(5)	Total tax and penalty leviable	Remarks
1	Ramgarh	2010-11 to 2013-14	25	Stone Chips/ boulders	3.28	853.64	12.5 & 14	118.31	118.31	236.62	We obtained data from DMO, Ramgarh for raising and dispatch of stone boulders and found that 25 lessees had actually dispatched 3.28 lakh Cum of stone boulders valued at ₹8.54 crore (calculated on the minimum Government rate of ₹ 230, ₹ 260 and ₹ 354/Cum for 2010-11, 2011-12 & 2012-13 and 2013-14 respectively). However, it was noticed that the dealers were not registered in the Commercial Taxes Department. As such the dealers were liable to pay tax and penalty.
2	Giridih	2010-11	136	Stone boulders	3.91	365.01	12.5	45.63	45.63	91.26	We obtained data from DMO, Giridih for raising and dispatch of stone boulders and found that 136 lessees had actually dispatched 3.91 lakh Cum of stone boulders, between 2010-11 and 2011-12, valued at ₹ 9.68 crore (calculated on the minimum Government rate of ₹ 230 and ₹ 260/Cu.m for 2010-11 and 2011-12 respectively). But we noticed that the dealers were not registered in the Commercial Taxes Department. As such the dealers were liable to pay tax and penalty.
		2011-12				602.90	14	84.40	84.40	168.80	
3	Gumla	2010-11	42	Stone boulders	0.64	146.32	12.5	18.29	18.29	36.58	We obtained data from DMO, Gumla for raising and dispatch of stone boulders and found that 42 lessees had actually dispatched 2.11 lakh Cum of stone boulders valued at ₹ 4.98 crore (calculated on the minimum Government rate of ₹ 230, ₹ 260 and ₹ 354/Cum for 2010-11, 2011-12 & 2012-13, 2013-14 & 2014-15 respectively). But we noticed that the dealers were not registered in the Commercial Taxes Department. As such the dealers were liable to pay tax and penalty.
		2011-12 to 2014-15				1.47	351.34	14	49.19	49.19	
		Total	203		9.30	2,319.21		315.82	315.82	631.64	
4	Pakur	2010-11	1	Stone ballast	NA	160.03	12.5	20.00	20.00	40.00	Cross verification of data received from DRM, Adra for supply of stone ballast revealed that the dealer during 2010-11 had received payment of ₹ 1.60 crore for supply of stone ballast, however from the VAT records it was seen that the date of liability of the dealer to pay tax was fixed on 1.11.2011 and hence no assessment was finalised for 2010-11. As such the dealer was liable to pay tax and penalty.
		Total	1			160.03		20.00	20.00	40.00	
		G. Total	204			2,479.24		335.82	335.82	671.64	

**Appendix-II (Referred to in Paragraph No. 2.3.7.1 of the Report)
Results of cross verification conducted within Commercial Taxes Department**

(₹ in lakh)

Sl. No.	Name of the Circle	Name of the dealer (M/s)/ TIN	Period	Actual turnover	Turnover accounted for	Suppression	Rate of tax (%)	Tax payable	Penalty payable u/s 40(1)	Total tax and penalty leviable	Remarks
1	Giridih	Mongia Steel Ltd./ 20062300337	2012-13	6,522.87	4,129.35	2,393.52	5	119.68	239.36	359.04	Cross-verification of the records of another dealer M/s Santpuria Alloys Pvt. Ltd. (registered in the same circle)/annual report revealed that the dealer had actually sold sponge iron for ₹ 65.23 crore to M/s Mongia Steel Ltd. but the dealer had accounted for purchase from the particular dealer for ₹ 41.29 crore only.
2	Giridih	Santpuria Alloys Pvt. Ltd./ 20692300621	2011-12	4,152.39	3,508.64	643.75	5	32.19	64.38	96.57	Scrutiny revealed that the dealer during 2011-12 had shown sales turnover of 67.41 crore. Out of the above, sale of Sponge Iron (within State) was shown as 35.08 crore (including tax). However, we cross verified the figures of purchase turnover by a dealer M/s Mongia Steel Ltd. (TIN 20062300337) registered in the same circle and found that M/s Mongia Steel Ltd. had actually purchased Sponge Iron from M/s Santpuria Alloys worth 41.52 crore during 2011-12.
3	Giridih	Venkateshwar Sponge & Iron Co. Pvt. Ltd./ 20372305303	2011-12	1,413.70	1,194.69	219.01	5	10.95	21.90	32.85	Cross verification of the records of a dealer (M/s Saluja Steel & Power Ltd.) registered in the same circle revealed that the above dealer had sold iron ore fines worth ₹ 2.19 crore but purchase of iron ore fines were not accounted for.
4	Ranchi East	Essar Power (Jharkhand) Ltd./ 20490206087	2010-11	4,486.43	2,968.22	1,518.21	4	60.73	121.46	182.19	Cross verification of the E1 purchase of goods (Electrical) with the assessment records of M/s Essar Project (I) Ltd. registered in the same circle revealed that the dealer had actually purchased goods worth ₹ 44.86 crore from M/s Essar Project (I) Ltd. but accounted for ₹ 29.68 crore on which the assessment was finalised.
5	Ranchi West	Takshila Projects (Pvt) Ltd./ 20660308294	2011-12	197.24	73.90	123.34	14	17.27	34.54	51.81	We cross verified the records of a dealer (M/s NPCC) registered in Ranchi South circle and found that the above dealer had actually made payment of ₹ 1.97 crore for execution of works contract but dealer at Ranchi West circle had accounted for receipts of ₹ 73.90 lakh only on which the assessment was finalised.
6	Ranchi West	Churuwala Hospitalities & Estate Pvt. Ltd./	2011-12	50.92	0.00	50.92	14	7.13	14.26	21.39	We cross verified the records of a dealer (M/s Dipanshu Promoters and builders Pvt. Ltd.) registered in the same circle and found that the above dealer had actually made payment of ₹ 50.92 lakh for execution of works

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Results of cross verification conducted within Commercial Taxes Department**

(₹ in lakh)

Sl. No.	Name of the Circle	Name of the dealer (M/s)/ TIN	Period	Actual turnover	Turnover accounted for	Suppression	Rate of tax (%)	Tax payable	Penalty payable u/s 40(1)	Total tax and penalty leviable	Remarks
		20920306609									contract but dealer had furnished nil returns on which the assessment was finalised.
7	Ranchi West	Narayan Construction/ 20870306601	2011-12	421.63	0.00	421.63	14	59.03	118.06	177.09	We cross verified the records of two dealers (M/s NPCC and NBCC) registered in Ranchi South circle and Ranchi East circle respectively and found that the above dealers had actually made payment of ₹ 1.65 crore (NPCC) and ₹ 2.57 crore (NBCC) for execution of works contract but dealer had furnished nil returns and the AA finalised the assessment on GTO of ₹ 2 lakh on best of his judgement.
8	Ranchi West	Md. Anwar/ 20200306358	2011-12	124.86	0.00	124.86	14	17.48	34.96	52.44	We cross verified the records of a dealer (M/s NBCC) registered in Ranchi East circle and found that the above dealer had actually made payment of ₹ 1.25 crore for execution of works contract but dealer at Ranchi West circle had accounted for nil receipts on which the assessment was finalised.
9	Ranchi West	Kislay Enterprises/ 20390305981	2011-12	258.33	0.00	258.33	14	36.17	72.34	108.51	We cross verified the records of a dealer (M/s NBCC) registered in Ranchi East circle and found that the above dealer had actually made payment of ₹ 2.58 crore for execution of works contract but dealer at Ranchi West circle had accounted for nil receipts on which the assessment was finalised.
10	Ranchi West	Godavari Commodities/ 20020305786	2011-12	697.89	0.00	697.89	4	27.92	55.84	83.76	We cross-verified the records of a dealer M/s Hindalco Industries Ltd. registered in Ranchi South Circle and found that the dealer had purchased coal valued at ₹ 6.98 crore (detected through JVAT-404) in the month of April 2011 but the dealer at Ranchi West circle had not shown any sale of coal during April 2011.
11	Ranchi East	Pathak Telecom Co. Pvt. Ltd./ 20750200344	2011-12	145.96	0.00	145.96	14	20.43	40.86	61.29	We cross verified the records of a dealer (M/s Dipanshu Promoters and builders Pvt. Ltd.) registered in Ranchi West Circle and found that the above dealer during 2011-12 had made payment of ₹ 1.46 crore for execution of works contract and had availed exemption from levy of tax for payments made to sub-contractor but dealer (M/s Pathak Telecom) had shown nil turnover through its returns on which the assessment was finalised.
12	Ranchi West	Swati Construction Pvt. Ltd./ 20980301631	2011-12	7.48	0.00	7.48	14	1.05	2.10	3.15	We cross verified the records of a dealer (M/s NPCC) registered in Ranchi South circle and found that the above dealer had actually made payment of ₹ 7.48 lakh during 2011-12 for execution of works contract but dealer at Ranchi West circle had accounted for nil receipts on which the assessment was

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Results of cross verification conducted within Commercial Taxes Department**

(₹ in lakh)

Sl. No.	Name of the Circle	Name of the dealer (M/s)/ TIN	Period	Actual turnover	Turnover accounted for	Suppression	Rate of tax (%)	Tax payable	Penalty payable u/s 40(1)	Total tax and penalty leviable	Remarks
											finalised.
13	Ranchi South	Jai Baba Construction/ 20460106405	2011-12	54.40	0.00	54.40	14	7.62	15.24	22.86	We cross verified the records of M/s HSCL , registered in Ranchi South Circle and found that the contractor had made payment of ₹ 54.40 lakh for execution of works contract during 2011-12 to M/s Jai Baba Construction but the contractor had furnished returns depicting nil turnover on which the assessment was finalised.
14	Ranchi South	H K Singh/ 20540101568	2011-12	32.04	0.00	32.04	14	4.49	8.98	13.47	We cross verified the records of M/s HSCL , registered in Ranchi South Circle and found that the contractor had made payment of ₹ 32.04 lakh for execution of works contract during 2011-12 to M/s H K Singh but the contractor had furnished returns depicting nil turnover on which the assessment was finalised.
15	Ranchi South	Ranchi Developers (P). Ltd./ 20510105637	2011-12	21.55	0.00	21.55	14	3.02	6.04	9.06	We cross verified the records of M/s HSCL , registered in Ranchi South Circle and found that the contractor had made payment of ₹ 21.55 lakh for execution of works contract during 2011-12 to M/s Ranchi Developers P. Ltd. but the contractor had furnished returns depicting nil turnover on which the assessment was finalised.
16	Ranchi South	Anamika Engineers/ 20490105789	2011-12	96.67	0.00	96.67	14	13.53	27.06	40.59	We cross verified the records of M/s HSCL , registered in Ranchi South Circle and found that the contractor had made payment of ₹ 96.67 lakh for execution of works contract during 2011-12 to M/s Anamika Engineers but the contractor had furnished returns depicting nil turnover on which the assessment was finalised.
17	Ranchi South	Krishna Construction/ 20030105308	2011-12	12.17	0.00	12.17	14	1.70	3.40	5.10	We cross verified the records of M/s HSCL , registered in Ranchi South Circle and found that the contractor had made payment of ₹12.17 lakh for execution of works contract during 2011-12 to M/s Krishna Construction but the contractor had furnished returns depicting nil turnover on which the assessment was finalised.
18	Ranchi South	Crescent Construction Co./ 20450105317	2011-12	85.32	0.00	85.32	14	11.94	23.88	35.82	We cross verified the records of M/s HSCL , registered in Ranchi South Circle and found that the contractor had made payment of ₹85.32 lakh for execution of works contract during 2011-12 to M/s Crescent Construction Co. but the contractor had furnished returns depicting nil turnover on which the assessment was finalised.

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(₹ in lakh)

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19	Ranchi South	Sarvodaya Construction/ 20170105311	2011-12	9.59	0.00	9.59	14	1.34	2.68	4.02	We cross verified the records of M/s HSCL , registered in Ranchi South Circle and found that the contractor had made payment of ₹9.59 lakh for execution of works contract during 2011-12 to M/s Sarvodaya Construction but the contractor had furnished returns depicting nil turnover on which the assessment was finalised.
20	Ranchi South	Associated Transrail Structures Ltd./ 20510101439	2010-11	2,261.27	0.00	2,261.27	12.5	282.66	565.32	847.98	We cross verified the records of M/s RGGVY-DVC-JSEB , registered in Ranchi South Circle and found that the contractor had made payment of ₹22.61 crore during 2010-11 to M/s Associated Transrail Structures Ltd. but the contractor had furnished returns depicting nil turnover on which the assessment was finalised.
21	Ranchi South	Urmila Enterprises/ 20350100460	2011-12	154.19	129.64	24.55	14	3.44	6.88	10.32	We noticed from the assessment records that the dealer had shown receipt of ₹ 1.30 crore for execution of works contract from M/s NPCC and M/s NBCC on which assessment was finalised, however, cross-verification revealed that the dealer had actually received payment of ₹1.54 crore from M/s NBCC (₹1.41 crore), M/s NPCC- (₹12.71 lakh).
22	Ranchi South	Satchandi Construction Pvt. Ltd./ 20910100152	2011-12	126.35	0.00	126.35	14	17.69	35.38	53.07	We cross verified the records of M/s NPCC , registered in Ranchi South Circle and found that the contractor had made payment of ₹1.26 crore for execution of works contract during 2011-12 to M/s Satchandi Construction (P) Ltd. but the contractor had furnished returns depicting nil turnover on which the assessment was finalised.
23	Ranchi South	Sandip Civil Engineering/ 20660105758	2011-12	69.23	0.00	69.23	14	9.69	19.38	29.07	We cross verified the records of M/s NBCC , registered in Ranchi East Circle and found that the contractor had made payment of ₹69.23 lakh for execution of works contract during 2011-12 to M/s Sandip Civil Engineering but the contractor had furnished returns depicting nil turnover on which the assessment was finalised.
24	Ranchi South	KEC International Ltd./ 20870105908	2011-12	1,628.11	1,376.14	251.97	14	35.28	70.56	105.84	Cross verification of assessment records revealed that the dealer had actually received payment for works contract from M/s JSEB - ₹ 12.52 crore and M/s Powergrid Corp. of India - ₹ 3.76 crore for execution of works contract , but the dealer had shown its turnover from works contract for ₹ 13.76 crore only on which the assessment has been finalised

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(₹ in lakh)

Sl. No.	Name of the Circle	Name of the dealer (M/s)/ TIN	Period	Actual turnover	Turnover accounted for	Suppression	Rate of tax (%)	Tax payable	Penalty payable u/s 40(1)	Total tax and penalty leviable	Remarks
25	Ranchi South	Sanjeev Kumar/ 20180106690	2011-12	35.65	0.00	35.65	14	4.99	9.98	14.97	Cross verification of assessment records revealed that the dealer had actually received payment for works contract from M/s NPCC for ₹35.65 lakh for execution of works contract , but the dealer had shown its turnover as nil on which the assessment was finalised
26	Jharia	BCCL, EWZ, Sudamdih/ 20821800757	2011-12	16,322.39	14,372.16	1,950.23	5	97.51	195.02	292.53	Cross verification of records revealed that the dealer had actually received goods (coal) worth ₹ 163.22 crore from M/s BCCL, EJ Area, Bhowra and M/s BCCL, Bastacola Area-IX on the strength of six declarations in JVAT 506, but the dealer had accounted for stock receipt of ₹143.72 crore only on which the assessment was finalised.
27	Dhanbad Urban	BCCL, Patherdih Coal Washery/ 20741601951	2011-12	3,703.25	2,775.78	927.47	5	46.37	92.74	139.11	Cross verification of records revealed that the dealer had actually received goods (coal) worth ₹37.03 crore from M/s BCCL, Lodna Area-X and M/s BCCL, Bastacola Area-IX on the strength of two declarations in JVAT-506, but the dealer had accounted for stock receipt of ₹27.76 crore only on which the assessment was finalised.
28	Jamshedpur	Indian Steel & Wire Product Ltd./ 20670802758	2010-11	41.76	0.00	41.76	4	1.67	3.34	5.01	Cross verification of records revealed that the dealer had actually received goods (iron and steel) of ₹ 41.76 lakh from M/s JEMCO, registered in the same circle, on the strength of JVAT -506, but the dealer did not account for the receipt in the trading and Manufacturing A/c on which the assessment was finalised.
29	Palamu	Ram Kamal Construction Pvt. Ltd./ 20490505623	2011-12	86.10	11.84	74.26	14	10.40	20.80	31.20	The Contractor had actually received gross payment of ₹74.26 lakh for execution of works contract from M/s NBCC Ranchi & ₹11.84 lakh from DSE cum DPO, SSA Garhwa (Total ₹86.10 lakh) but the dealer had shown receipt of ₹ 11.84 lakh only as GTO on which the assessment was finalised.
30	Palamu	Ajay Kumar/ 20390505898	2011-12	12.93	0.00	12.93	14	1.81	3.62	5.43	The Contractor had actually received gross payment of ₹12.93 lakh for execution of works contract from M/s NPCC Ranchi, but returned NIL as GTO on which the assessment was finalised.

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Results of cross verification conducted within Commercial Taxes Department

(₹ in lakh)

Sl. No.	Name of the Circle	Name of the dealer (M/s)/ TIN	Period	Actual turnover	Turnover accounted for	Suppression	Rate of tax (%)	Tax payable	Penalty payable u/s 40(1)	Total tax and penalty leviable	Remarks
31	Adityapur	Pushkar Techno Pvt. Ltd./ 20930900585	2011-12	995.31	769.31	226.00	12.5	28.25	56.50	84.75	Cross verification of records revealed that the dealer sold goods (MV parts) of ₹ 9.95 crore taxable @12.5% to M/s Tata Motors (TIN -20480800001) on which ITC was allowed to M/s Tata Motors, but the dealer had shown sales turnover of ₹ 7.69 crore (taxable @ 12.5%) only in its accounts on which the assessment was finalised.
32	Dhanbad	Sterling and Wilson Electrical Ltd./ 20561705175	2011-12	141.16	55.45	85.71	14	12.00	24.00	36.00	The dealer received payments of ₹1.41 crore for execution of works contract from M/s DVC, registered in Ranchi South Commercial Taxes Circle but accounted for ₹55.45 lakh only on which the assessment was finalised.
33	Katras	BCCL Western Washery Zone Mahuda/ 20811500790	2011-12	8,386.19	0.00	8,386.19	5	419.31	838.62	1,257.93	The dealer had not shown any stock receipt of goods (coal) on which the assessment was finalised. However, cross-verification of the records of M/s BCCL, Area III, Govindpur and BCCL, Area-IV, Katras revealed that the above two dealers had shown stock transfer of goods valued at ₹ 83.86 crore on the strength of two declarations in form 'JVAT'-506 issued by BCCL, WWZ, Mahuda Coal Washery.
34	Katras	BCCL Madhuban Coal Washery/ 20401500773	2011-12	13,046.27	11,654.93	1,391.34	5	69.57	139.14	208.71	From the assessment records of three dealers i.e. M/s BCCL, Area-I, Barora, M/s BCCL, Area-II, Katras and M/s BCCL, Area-IV, Katras it was noticed that the above dealers had shown stock transfer of goods (coal) valued at ₹ 130.46 crore to M/s BCCL, Madhuban Coal Washery on the strength of three declaration forms in JVAT-506. However, our cross verification revealed that the dealer (M/s BCCL, Madhuban Coal Washery) had shown stock receipt of ₹ 116.55 crore only.
35	Tenughat	BHEL, Bokaro Thermal Power Station/ 20352205642	2011-12	1,560.02	1,158.53	401.49	14	56.21	112.42	168.63	Cross verification of records of M/s Prasad & Co., registered in the same circle with the records of the dealer (M/s BHEL, BTPS) revealed that the dealer during 2011-12 had shown payment of ₹ 11.58 crore to M/s Prasad & Co. for execution of works contract on which the assessment was finalised, however, M/s Prasad & Co. had shown receipt of ₹ 15.60 crore from the dealer.

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Results of cross verification conducted within Commercial Taxes Department**

(₹ in lakh)

Sl. No.	Name of the Circle	Name of the dealer (M/s)/ TIN	Period	Actual turnover	Turnover accounted for	Suppression	Rate of tax (%)	Tax payable	Penalty payable u/s 40(1)	Total tax and penalty leviable	Remarks
36	Tenughat	Jain Infra Project Ltd./ 20812205347	2011-12	376.86	0.00	376.86	14	52.76	105.52	158.28	We cross verified the records of M/s NBCC, registered in Ranchi East Circle and found that the contractor had made payment of ₹3.77 crore for execution of works contract during 2011-12 to M/s Jain Infra Project Ltd. but the contractor had furnished returns depicting nil turnover on which the assessment was finalised.
37	Tenughat	SNC Power Corporation/ 20432200757	2011-12	257.63	0.00	257.63	14	36.07	72.14	108.21	We cross verified the records of M/s NBCC, registered in Ranchi East Circle and found that the contractor had made payment of ₹ 2.58 crore for execution of works contract during 2011-12 to M/s SNC Power Corporation but the contractor had furnished returns depicting nil turnover on which the assessment was finalised.
38	Tenughat	Harji Eng. Works Pvt. Ltd./ 20072200761	2011-12	187.91	0.00	187.91	14	26.31	52.62	78.93	We cross verified the records of M/s NBCC, registered in Ranchi East Circle and found that the contractor had made payment of ₹1.88 crore for execution of works contract during 2011-12 to M/s Harji Eng. Works Pvt. Ltd. but the contractor had furnished returns depicting nil turnover on which the assessment was finalised.
39	Ranchi Special	Abhay Tele Engineering Pvt. Ltd./ 20900405216	2011-12	321.73	266.11	55.62	14	7.79	15.58	23.37	We cross verified the records of M/s NBCC and M/s NPCC and found that the contractors had made payment of ₹ 3.22 crore for execution of works contract during 2011-12 to M/s Abhay Tele Engineering Pvt. Ltd., but the contractor had shown GTO of ₹ 2.66 crore only.
40	Ranchi Special	Bijay Narayan Construction/ 20500405346	2011-12	35.20	0.00	35.20	14	4.93	9.86	14.79	We cross verified the records of M/s NPCC, registered in Ranchi South Commercial Taxes Circle and found that the contractor had made payment of ₹ 35.20 lakh for execution of works contract during 2011-12 to M/s Bijay Narayan Construction., but the contractor had shown nil GTO during 2011-12.
41	Ranchi Special	SaiAnant Infra Pvt. Ltd./ 20010406548	2011-12	91.77	83.43	8.34	14	1.17	2.34	3.51	We cross verified the records of M/s NPCC, registered in Ranchi South Commercial Taxes Circle and found that the contractor had made payment of ₹ 91.77 lakh for execution of works contract during 2011-12 to Sai Anant Infra Pvt. Ltd., but the contractor had shown GTO of ₹ 83.43 lakh only during 2011-12.

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Results of cross verification conducted within Commercial Taxes Department

(₹ in lakh)

Sl. No.	Name of the Circle	Name of the dealer (M/s)/ TIN	Period	Actual turnover	Turnover accounted for	Suppression	Rate of tax (%)	Tax payable	Penalty payable u/s 40(1)	Total tax and penalty leviable	Remarks
42	Ranchi Special	Shree Anant Infrastructure/ 20240406546	2011-12	716.21	529.77	186.44	14	26.10	52.20	78.30	We cross verified the records of M/s NPCC, registered in Ranchi South Commercial Taxes Circle and found that the contractor had made payment of ₹ 7.16 crore for execution of works contract during 2011-12 to Shree Anant Infrastructure, but the contractor had shown GTO of ₹ 5.30 crore only during 2011-12.
	Total			69,348.93	45,057.89	24,291.04		1,705.65	3,411.30	5,116.95	

**Appendix-III (Referred to in Paragraph Number 2.3.7.2 of the Report)
Results of cross verification conducted from other Departments of Government of Jharkhand**

(₹ in lakh)

Sl. No.	Name of the Circle	Name of the dealer (M/s)/ TIN	Period	Actual turnover	Turnover accounted for	Suppression	Rate of tax (%)	Tax payable	Penalty payable u/s 40(1)	Total tax and penalty leviable	Remarks
1	Gumla	Amber Construction/ 20410605268	2010-11	60.69	0.00	60.69	12.5	7.59	15.18	22.77	We obtained data of payment for execution of works contract from RDSD Gumla and found that the contractor had received payment of ₹ 60.69 lakh during 2010-11 but the contractor had furnished returns depicting nil turnover on which the assessment was finalised.
2	Gumla	Amber Construction/ 20410605268	2011-12	10.23	0.00	10.23	14	1.43	2.86	4.29	We obtained data of payment for execution of works contract from RCD/ RDSD Gumla and found that the contractor had received payment of ₹ 10.23 lakh during 2011-12 but the contractor had furnished returns depicting nil turnover on which the assessment was finalised.
3	Gumla	Ashok Kr. Singh/ 20520600256	2010-11	14.33	0.00	14.33	12.5	1.79	3.58	5.37	We obtained data of payment for execution of works contract from RCD/ REO Gumla and found that the contractor had received payment of ₹ 14.33 lakh during 2010-11 but the contractor had furnished returns depicting nil turnover on which the assessment was finalised.
4	Gumla	Ashok Kr. Singh/ 20520600256	2011-12	62.67	0.00	62.67	14	8.77	17.54	26.31	We obtained data of payment for execution of works contract from RCD/ REO Gumla and found that the contractor had received payment of ₹ 62.67 lakh during 2011-12 but the contractor had furnished returns depicting nil turnover on which the assessment was finalised.
5	Gumla	Deodutt Bharti/ 20750605594	2011-12	18.09	0.00	18.09	14	2.53	5.06	7.59	We obtained data of payment for execution of works contract from RCD/ REO Gumla and found that the contractor had received payment of ₹ 18.09 lakh during 2011-12 but the contractor had furnished returns depicting nil turnover on which the assessment was finalised.
6	Gumla	Dhirendra Kumar/ 20050605288	2011-12	8.99	0.00	8.99	14	1.26	2.52	3.78	We obtained data of payment for execution of works contract from RCD Gumla and found that the contractor had received payment of ₹ 8.99 lakh during 2011-12 but the contractor had furnished returns depicting nil turnover on which the assessment was finalised.

**Appendix-III (Referred to in Paragraph Number 2.3.7.2 of the Report)
Results of cross verification conducted from other Departments of Government of Jharkhand**

(₹ in lakh)

Sl. No.	Name of the Circle	Name of the dealer (M/s)/ TIN	Period	Actual turnover	Turnover accounted for	Suppression	Rate of tax (%)	Tax payable	Penalty payable u/s 40(1)	Total tax and penalty leviable	Remarks
7	Gumla	Saurav Construction/ 20430605601	2011-12	36.13	0.00	36.13	14	5.06	10.12	15.18	We obtained data of payment for execution of works contract from RCD Gumla and found that the contractor had received payment of ₹ 36.13 lakh during 2011-12 but the contractor had furnished returns depicting nil turnover on which the assessment was finalised.
8	Gumla	Yamuna Prasad Sahu/ 20350605627	2011-12	4.11	1.79	2.32	12.5	0.29	0.58	0.87	We obtained data of payment for execution of works contract from RDSD Gumla and found that the contractor had received payment of ₹ 4.11 lakh during 2011-12 but the contractor had furnished returns depicting turnover of ₹ 1.79 lakh on which the assessment was finalised.
9	Gumla	RM Construction/ 20140605574	2010-11	59.02	0.00	59.02	12.5	7.38	14.76	22.14	We obtained data of payment for execution of works contract from RDSD Gumla/ NBCC, Ranchi and found that the contractor had received payment of ₹ 59.02 lakh during 2010-11 but the contractor had furnished returns depicting nil turnover on which the assessment was finalised.
10	Gumla	RM Construction/ 20140605574	2011-12	141.38	0.00	141.38	14	19.79	39.58	59.37	We obtained data of payment for execution of works contract from RDSD Gumla/ NBCC, Ranchi and found that the contractor had received payment of ₹ 1.41 crore during 2011-12 but the contractor had furnished returns depicting nil turnover on which the assessment was finalised.
11	Gumla	Nageshar Ohda/ 20120608407	2010-11	7.01	0.00	7.01	14	0.98	1.96	2.94	We obtained data of payment for execution of works contract from RDSD Gumla and found that the contractor had received payment of ₹ 7.01 lakh during 2010-11 but the contractor had furnished returns depicting nil turnover on which the assessment was finalised.
12	Ranchi South	JSEB/ 20330105162	2010-11	14,767.13	3,301.21	11,465.92	12.5	1,433.24	2,866.48	4,299.72	We obtained data of payment for execution of works contract from JBVNL and found that the contractor had received payment of ₹ 147.67 crore during 2010-11 but the contractor had furnished returns depicting turnover of ₹ 33.01 crore on which the assessment was finalised.

**Appendix-III (Referred to in Paragraph Number 2.3.7.2 of the Report)
Results of cross verification conducted from other Departments of Government of Jharkhand**

(₹ in lakh)

Sl. No.	Name of the Circle	Name of the dealer (M/s)/ TIN	Period	Actual turnover	Turnover accounted for	Suppression	Rate of tax (%)	Tax payable	Penalty payable u/s 40(1)	Total tax and penalty leviable	Remarks
13	Ranchi South	JSEB/ 20330105162	2011-12	10,101.24	0.00	10,101.24	14	1,414.17	2,828.34	4,242.51	We obtained data of payment for execution of works contract from JBVNL and found that the contractor had received payment of ₹ 101.01 crore during 2011-12 but the contractor had furnished returns depicting nil turnover on which the assessment was finalised.
14	Ranchi South	Carlsberg India Pvt. Ltd./ 20610106526	2011-12	912.29	659.18	253.11	50	126.55	253.10	379.65	As per data furnished by Excise and prohibition Department, Jharkhand the Stock receipt + Import fee+ Excise duty + License fee was ₹ 9.12 crore whereas the dealer had accounted for ₹ 6.59 crore only on which the assessment was finalised.
15	Ranchi East	Bacardi Martini India Ltd./ 20590200238	2010-11	35.67	3.64	32.03	50	16.02	32.04	48.06	Information received from Excise and Prohibition Department, Jharkhand revealed that the dealer had paid Excise duty, Import fee and License fee for ₹ 35.67 lakh but the dealer had shown the above payments for ₹ 3.64 lakh only on this account on which the assessment was finalised.
16	Ranchi East	Bacardi Martini India Ltd./ 20590200238	2011-12	26.51	22.47	4.04	50	2.02	4.04	6.06	Information received from Excise and Prohibition Department, Jharkhand revealed that the dealer had paid Excise duty, Import fee and License fee for ₹ 26.51 lakh but the dealer had shown the above payments for ₹ 22.47 lakh only on which the assessment was finalised.
17	Ranchi East	Bacardi Martini India Ltd./ 20590200238	2012-13	73.30	0.00	73.30	50	36.65	73.30	109.95	Information received from Excise and Prohibition Department, Jharkhand revealed that the dealer had paid Excise duty, Import fee and License fee for ₹ 73.30 lakh but the dealer had shown the above payments as nil on which the assessment was finalised.
18	Ranchi Special	KanchanKumari/ 20410405933	2011-12	6.50	5.33	1.17	14	0.16	0.32	0.48	We collected the data for payment made to contractors from Building Construction Division, Ranchi for execution of works contract which revealed that the contractor (M/s KanchanKumari) had received payment of ₹ 6.50 lakh, however, the contractor had shown GTO of ₹ 5.33 lakh through periodical returns only.

Appendix-III (Referred to in Paragraph Number 2.3.7.2 of the Report)
Results of cross verification conducted from other Departments of Government of Jharkhand

(₹in lakh)

Sl. No.	Name of the Circle	Name of the dealer (M/s)/ TIN	Period	Actual turnover	Turnover accounted for	Suppression	Rate of tax (%)	Tax payable	Penalty payable u/s 40(1)	Total tax and penalty leviable	Remarks
19	Ranchi Special	Vinod Construction/ 20390402011	2011-12	9.79	0.00	9.79	14	1.37	2.74	4.11	We collected the data for payment made to contractors from Building Construction Division, Ranchi for execution of works contract which revealed that the contractor (M/s Vinod Construction) had received payment of ₹ 9.79 lakh, however, the contractor had shown nil GTO during 2011-12 through periodical returns.
20	Ranchi Special	Madhusudan Prasad/ 20790405276	2011-12	8.04	0.00	8.04	14	1.13	2.26	3.39	We collected the data for payment made to contractors from Building Construction Division, Ranchi for execution of works contract which revealed that the contractor (M/s Madhusudan Prasad) had received payment of Rs 8.04 lakh, however, the contractor had shown nil GTO during 2011-12 through periodical returns.
21	Ranchi Special	Satya Narayan Singh/ 20880402081	2011-12	4.66	0.00	4.66	14	0.65	1.30	1.95	We collected the data for payment made to contractors from Building Construction Division, Ranchi for execution of works contract which revealed that the contractor (M/s Satya Narayan Singh) had received payment of ₹ 4.66 lakh, however, the contractor had shown nil GTO during 2011-12 through periodical returns.
22	Ranchi Special	Tapan Kumar Saha/ 20940405300	2011-12	7.17	0.00	7.17	14	1.00	2.00	3.00	We collected the data for payment made to contractors from Building Construction Division, Ranchi for execution of works contract which revealed that the contractor (M/s Tapan Kumar Saha) had received payment of ₹ 7.17 lakh, however, the contractor had shown nil GTO during 2011-12 through periodical returns.
23	Ranchi Special	Vikrant Kumar/ 20340405883	2011-12	18.78	7.58	11.20	14	1.57	3.14	4.71	We collected the data for payment made to contractors from Building Construction Division, Ranchi for execution of works contract which revealed that the contractor (M/s Vikrant Kumar) had received payment of ₹ 18.78 lakh, however, the contractor had shown GTO of ₹ 7.58 lakh only during 2011-12 through periodical returns.

**Appendix-III (Referred to in Paragraph Number 2.3.7.2 of the Report)
Results of cross verification conducted from other Departments of Government of Jharkhand**

(₹ in lakh)

Sl. No.	Name of the Circle	Name of the dealer (M/s)/ TIN	Period	Actual turnover	Turnover accounted for	Suppression	Rate of tax (%)	Tax payable	Penalty payable u/s 40(1)	Total tax and penalty leviable	Remarks
24	Ranchi Special	Pankaj Kumar Singh/ 20730401339	2011-12	125.20	0.00	125.20	14	17.53	35.06	52.59	We collected the data for payment made to contractors from Rural Works Department, Ranchi for execution of works contract which revealed that the contractor (M/s Pankaj Kumar Singh) had received payment of ₹ 1.25 crore, however, the contractor had shown nil GTO during 2011-12 through periodical returns.
25	Ranchi Special	Shambhu Singh/ 20230406234	2011-12	148.60	0.00	148.60	14	20.80	41.60	62.40	We collected the data for payment made to contractors from Rural Works Department, Ranchi and Building Construction Division, Ranchi for execution of works contract which revealed that the contractor (M/s Shambhu Singh) had received payment of ₹ 1.49 crore, however, the contractor had shown nil GTO during 2011-12 through periodical returns.
26	Ranchi Special	Manish Constructions/ 20550400953	2011-12	75.35	0.00	75.35	14	10.55	21.10	31.65	We collected the data for payment made to contractors from Rural Works Department, Ranchi for execution of works contract which revealed that the contractor (M/s Manish Constructions) had received payment of ₹ 75.35 lakh, however, the contractor had shown nil GTO during 2011-12 through periodical returns.
27	Ranchi Special	Deoki Construction/ 20240405479	2011-12	2.24	0.00	2.24	14	0.31	0.62	0.93	We collected the data for payment made to contractors from Building Construction Department, Ranchi for execution of works contract which revealed that the contractor (M/s Deoki Constructions) had received payment of ₹ 2.24 lakh, however, the contractor had shown nil GTO during 2011-12 on which assessment was finalised.
28	Ranchi Special	Ram Sanehi Prasad/ 20090402079	2011-12	13.47	0.00	13.47	14	1.89	3.78	5.67	We collected the data for payment made to contractors from Building Construction Department, Ranchi for execution of works contract which revealed that the contractor (M/s Ram Sanehi Prasad) had received payment of ₹ 13.47 lakh, however, the contractor had shown nil GTO during 2011-12 through periodical returns.
29	Ranchi Special	Sunil Kumar Pandey/ 20760405892	2011-12	8.56	0.00	8.56	14	1.20	2.40	3.60	We collected the data for payment made to contractors from Building Construction Department, Ranchi for execution of works contract which revealed that the contractor (M/s Sunil Kumar Pandey) had received payment of ₹ 8.56 lakh, however, the

Appendix-III (Referred to in Paragraph Number 2.3.7.2 of the Report)
Results of cross verification conducted from other Departments of Government of Jharkhand

(₹ in lakh)

Sl. No.	Name of the Circle	Name of the dealer (M/s)/ TIN	Period	Actual turnover	Turnover accounted for	Suppression	Rate of tax (%)	Tax payable	Penalty payable u/s 40(1)	Total tax and penalty leviable	Remarks
											contractor had shown nil GTO during 2011-12 through periodical returns.
30	Ranchi South	PernodRecard India Pvt. Ltd./ 20590201014	2011-12	6,538.20	6,468.51	69.69	50	34.84	69.68	104.52	The actual sales turnover as per data furnished by the Excise and Prohibition Department, Ranchi was ₹ 65.38 crore (including license fee of Rs 5.00 lakh), however, the dealer reflected sales turnover of Rs 64.68 crore (excluding license fee) only in VAT returns on which the assessment was finalised.
31	Ranchi South	PernodRecard India Pvt. Ltd./ 20590201014	2012-13	5.00	0.00	5.00	50	2.50	5.00	7.50	The actual license fee paid as per data furnished by the Excise and Prohibition Department, Ranchi was ₹ 5.00 lakh, however, the dealer had not reflected the license fee in JVAT 409 on which the assessment was finalised.
32	Ranchi South	Mount Shivalik Breweries Ltd./ 20090206508	2011-12	5.00	0.00	5.00	50	2.50	5.00	7.50	The actual license fee paid as per data furnished by the Excise and Prohibition Department, Ranchi was ₹ 5.00 lakh, however, the dealer had not reflected the license fee in VAT returns (trading account) on which the assessment was finalised.
33	Ranchi South	Mount Shivalik Breweries Ltd./ 20090206508	2012-13	5.00	0.00	5.00	50	2.50	5.00	7.50	The actual license fee paid as per data furnished by the Excise and Prohibition Department, Ranchi was ₹5.00 lakh, however, the dealer had not reflected the license fee in VAT returns (trading account) on which the assessment was finalised.
	Total			33,320.35	10,469.71	22,850.64		3,186.02	6,372.04	9,558.06	

**Appendix- IV (Referred to in Paragraph Number 2.3.7.3- 1st bullet of the Report)
Results of cross verification conducted from departments of Government of India/PSUs**

(₹ in lakh)

Sl. No	Name of the Circle	Name of the dealer (M/s)/ TIN	Period	Commodity	Actual turnover	Turnover accounted for	Suppression	Rate of tax (%)	Tax payable	Penalty	Total tax and penalty leviable	Remarks
1	Tenughat	CCL, Dhori Area/ 20312205364	2011-12	Coal	1,28,916.69	1,21,139.92	7,776.77	5	388.84	777.68	1,166.52	Cross verification of data/information (Profit and Loss account and schedules appended therewith) collected from CCL (Hqr), Ranchi with the assessment records of the dealer (M/s CCL, Dhori Area) revealed that the dealer had actually sold goods valued at ₹1289.17 crore but the dealer in its VAT returns had shown sale of goods valued at ₹1211.39 crore only on which the assessment was finalised.
2	Tenughat	CCL, Kathara Area/ 20042205379	2011-12	Coal	68,299.26	24,559.54	43,739.72	5	2,186.99	4,373.98	6,560.97	Cross verification of data/information (Profit and Loss account and schedules appended therewith) collected from CCL (Hqr), Ranchi with the assessment records of the dealer (M/s CCL, Kathara Area) revealed that the dealer had actually sold goods valued at ₹682.99 crore but the dealer in its VAT returns had shown sale of goods valued at ₹245.59 crore only on which the assessment was finalised.

**Appendix- IV (Referred to in Paragraph Number 2.3.7.3- 1st bullet of the Report)
Results of cross verification conducted from departments of Government of India/PSUs**

(₹ in lakh)

Sl. No	Name of the Circle	Name of the dealer (M/s)/ TIN	Period	Commodity	Actual turnover	Turnover accounted for	Suppression	Rate of tax (%)	Tax payable	Penalty	Total tax and penalty leviable	Remarks
3	Tenughat	CCL, Kathara Area/ 20042205379	2012-13	Coal	79,064.30	47,755.05	31,309.25	5	1,565.46	3,130.92	4,696.38	Cross verification of data/information (Profit and Loss account and schedules appended therewith) collected from CCL (Hqr), Ranchi with the assessment records of the dealer (M/s CCL, Kathara Area) revealed that the dealer had actually sold goods valued at ₹790.64 crore but the dealer in its VAT returns had shown sale of goods valued at ₹477.55 crore only on which the assessment was finalised.
4	Palamu	Aditya Birla Chemicals (I) Ltd./ 20830501485	2012-13	Chemicals	39,201.00	38,667.00	534.00	5	26.70	53.40	80.10	The dealer had shown sale of finished goods valued at ₹392.01 crore in its Central Excise Return (ER-4) whereas, as per assessment records GTO was shown as ₹ 386.68 crore only on which the assessment was finalised.
5	Ranchi West	CCL, NK Area/ 20790305657	2011-12	Coal	1,34,672.95	1,15,213.62	19,459.33	5	972.97	1,945.94	2,918.91	Cross-verification of data collected from CCL (Hqrs), Ranchi for sale of coal and found that CCL NK Area had actually sold/transferred coal valued at ₹ 1,346.73 crore but the dealer had shown sales turnover of ₹1,152.14 crore only in Commercial Taxes Department on which the assessment was finalised.

**Appendix- IV (Referred to in Paragraph Number 2.3.7.3- 1st bullet of the Report)
Results of cross verification conducted from departments of Government of India/PSUs**

(₹ in lakh)

Sl. No	Name of the Circle	Name of the dealer (M/s)/ TIN	Period	Commodity	Actual turnover	Turnover accounted for	Suppression	Rate of tax (%)	Tax payable	Penalty	Total tax and penalty leviable	Remarks
6	Adityapur	Utkal Automobiles Pvt. Ltd./ 20980900024	2012-13	Bus/ Truck body	8,454.63	5,817.82	2,636.81	14	369.15	738.30	1,107.45	The dealer had shown production of finished goods valued at ₹84.55 crore in its Central Excise Return (ER-4) whereas, as per assessment records (Manufacturing account) the cost of goods produced (material consumed + manufacturing expenses) had been shown as ₹58.18 crore only on which the assessment was finalised.
7	Adityapur	Blue Star Malleable Pvt. Ltd./ 20480901172	2012-13	Iron castings	7,122.53	6,423.69	698.84	5	34.94	69.88	104.82	The dealer had shown production of finished goods valued at ₹71.23 crore in its Central Excise Returns (ER-4) whereas, as per assessment records (Manufacturing account) the cost of goods produced (material consumed + manufacturing expenses) had been shown as ₹ 64.24 crore only on which the assessment was finalised.

**Appendix- IV (Referred to in Paragraph Number 2.3.7.3- 1st bullet of the Report)
Results of cross verification conducted from departments of Government of India/PSUs**

(₹ in lakh)

Sl. No	Name of the Circle	Name of the dealer (M/s)/ TIN	Period	Commodity	Actual turnover	Turnover accounted for	Suppression	Rate of tax (%)	Tax payable	Penalty	Total tax and penalty leviable	Remarks
8	Adityapur	Dorabji Auto/ 20660900685	2012-13	Auto parts	2,584.94	2,398.07	186.87	10	18.69	37.38	56.07	The dealer had shown production of finished goods valued at ₹ 25.85 crore in its Central Excise Returns (ER-4) whereas, as per assessment records (Manufacturing account) the cost of goods produced (material consumed + manufacturing expenses) had been shown as ₹ 23.98 crore only on which the assessment was finalised.
9	Adityapur	Gupta PolytubePvt. Ltd./ 20630905266	2011-12	PVC pipes	1,456.79	1,279.25	177.54	5	8.88	17.76	26.64	The dealer had shown production of finished goods valued at ₹ 14.57 crore in its Central Excise Returns (ER-4) whereas, as per assessment records (Manufacturing account) the cost of goods produced (material consumed + manufacturing expenses) had been shown as ₹ 12.79 crore only on which the assessment was finalised.

**Appendix- IV (Referred to in Paragraph Number 2.3.7.3- 1st bullet of the Report)
Results of cross verification conducted from departments of Government of India/PSUs**

(₹ in lakh)

Sl. No	Name of the Circle	Name of the dealer (M/s)/ TIN	Period	Commodity	Actual turnover	Turnover accounted for	Suppression	Rate of tax (%)	Tax payable	Penalty	Total tax and penalty leviable	Remarks
10	Adityapur	Gupta Polytube Pvt. Ltd./ 20630905266	2012-13	PVC pipes	1,519.41	1,290.88	228.53	5	11.43	22.86	34.29	The dealer had shown production of finished goods valued at ₹ 15.19 crore in its Central Excise Returns (ER-4) whereas, as per assessment records (Manufacturing account) the cost of goods produced (material consumed + manufacturing expenses) had been shown as ₹ 12.91 crore only on which the assessment was finalised.
11	Hazaribag	Anindita Trades & Investment Ltd./ 20052103675	2010-11	Iron & Steel	3,940.60	3,357.52	583.08	4	23.32	46.64	69.96	The dealer in its assessment records (Trading account furnished in JVAT-409) had not shown any manufacturing expenses, however, after taking into account the manufacturing expenses as shown in Central Excise Returns (ER4) , the actual sales turnover worked out to ₹ 39.41 crore whereas the dealer has shown sales turnover of ₹ 33.57 crore on which the assessment was finalised.

**Appendix- IV (Referred to in Paragraph Number 2.3.7.3- 1st bullet of the Report)
Results of cross verification conducted from departments of Government of India/PSUs**

(₹ in lakh)

Sl. No	Name of the Circle	Name of the dealer (M/s)/ TIN	Period	Commodity	Actual turnover	Turnover accounted for	Suppression	Rate of tax (%)	Tax payable	Penalty	Total tax and penalty leviable	Remarks
12	Hazaribag	Anindita Trades & Investment Ltd./ 20052103675	2011-12	Iron & Steel	4,464.23	3,457.04	1,007.19	5	50.36	100.72	151.08	The dealer in its assessment records (Trading account furnished in JVAT-409) had not shown any manufacturing expenses, however, after taking into account the manufacturing expenses as shown in Central Excise Returns (ER4) , the actual sales turnover worked out to ₹ 44.64 crore whereas the dealer has shown sales turnover of ₹ 34.57 crore on which the assessment was finalised.
13	Hazaribag	Anindita Trades & Investment Ltd./ 20052103675	2012-13	Iron & Steel	4,741.67	4,257.75	483.92	5	24.20	48.40	72.60	The dealer in its assessment records (Trading account furnished in JVAT-409) had not shown any manufacturing expenses, however, after taking into account the manufacturing expenses as shown in Central Excise Returns (ER4) , the actual sales turnover worked out to ₹ 47.42 crore whereas the dealer has shown sales turnover of ₹ 42.58 crore on which the assessment was finalised.

**Appendix- IV (Referred to in Paragraph Number 2.3.7.3- 1st bullet of the Report)
Results of cross verification conducted from departments of Government of India/PSUs**

(₹ in lakh)

Sl. No	Name of the Circle	Name of the dealer (M/s)/ TIN	Period	Commodity	Actual turnover	Turnover accounted for	Suppression	Rate of tax (%)	Tax payable	Penalty	Total tax and penalty leviable	Remarks
14	Ranchi South	Usha Martin/ 20650100392	2011-12	Steel wire rope	1,02,978.00	95,871.92	7,106.08	5	355.30	710.60	1,065.90	Actual production of goods as per Central Excise Returns (ER4) was ₹ 1,029.78 crore whereas as per Sales Tax Return (JVAT-409) the production of goods was shown as ₹ 958.72 crore only on which assessment was finalised.
15	Ranchi South	Usha Martin/ 20650100392	2012-13	Steel wire rope	1,09,195.25	94,293.32	14,901.93	5	745.10	1,490.20	2,235.30	Actual production of goods was ₹1,091.95 crore as per Central Excise Returns (ER-4) whereas these were shown as ₹ 942.93 crore only in the sales tax returnson which assessment was finalised.
16	Ranchi South	Usha Martin/ 20650100392	2013-14	Steel wire rope	1,16,135.69	94,879.48	21,256.21	5	1,062.81	2,125.62	3,188.43	Actual production of goods was ₹1,161.35 crore as per Central Excise Returns (ER-4) whereas these were shown as ₹ 948.79 crore only in the sales tax returns on which assessment was finalised.
17	Ranchi South	Raj Ceramics/ 20580302336	2010-11	Fire bricks	1,438.94	1,168.45	270.49	5	13.52	27.04	40.56	Actual production of goods was ₹14.39 crore as per Central Excise Returns (ER-4) whereas these were shown as ₹11.68 crore only in the sales tax returns.
18	Ranchi South	Raj Ceramics/ 20580302336	2011-12	Fire bricks	1,951.42	1,285.65	665.77	5	33.29	66.58	99.87	Actual production of goods was ₹19.51 crore as per Central Excise Returns (ER-

**Appendix- IV (Referred to in Paragraph Number 2.3.7.3- 1st bullet of the Report)
Results of cross verification conducted from departments of Government of India/PSUs**

(₹ in lakh)

Sl. No	Name of the Circle	Name of the dealer (M/s)/ TIN	Period	Commodity	Actual turnover	Turnover accounted for	Suppression	Rate of tax (%)	Tax payable	Penalty	Total tax and penalty leviable	Remarks
												4) whereas these were shown as ₹ 12.86 crore only in the sales tax returns.
19	Ranchi South	Raj Ceramics/ 20580302336	2012-13	Fire bricks	1,695.96	1,305.63	390.33	5	19.52	39.04	58.56	Actual production of goods was ₹16.96 crore as per Central Excise Returns (ER-4) whereas these were shown as ₹ 13.06 crore only in the sales tax returns on which assessment was finalised..
20	Ranchi South	T&T Metals Private Limited/ 20270100698	2012-13	NAS ingot	840.77	764.55	76.22	5	3.81	7.62	11.43	Actual manufacturing expenses was ₹ 8.41 crore as per Central Excise Returns (ER-4) whereas these were shown as 7.65 crore only in sales tax returns in JVAT 409 on which assessment was finalised.
21	Ranchi South	Hindalco Industries Limited/ 20530101428	2011-12	Calcined alumina	70,653.35	53,633.93	17,019.42	5	850.97	1,701.94	2,552.91	Actual production of Calcined Alumina was ₹706.53 crore as per Central Excise Return (ER-4) whereas it was shown as ₹ 536.34.00 crore in the sales tax returns on which assessment was finalised.

**Appendix- IV (Referred to in Paragraph Number 2.3.7.3- 1st bullet of the Report)
Results of cross verification conducted from departments of Government of India/PSUs**

(₹ in lakh)

Sl. No	Name of the Circle	Name of the dealer (M/s)/ TIN	Period	Commodity	Actual turnover	Turnover accounted for	Suppression	Rate of tax (%)	Tax payable	Penalty	Total tax and penalty leviable	Remarks
22	Ranchi South	Hindalco Industries Limited/ 20530101428	2012-13	Calcined alumina	58,475.04	56,130.40	2,344.64	5	117.23	234.46	351.69	As per Central Excise Return (ER-4) , the actual production of finished goods (Calcined Alumina) was ₹584.75 crore, whereas these were shown as ₹ 561.30 crore only in the sales tax returns on which assessment was finalised.
23	Chaibasa	Steel Authority of India Ltd./ 20081200637	2010-11	Iron ore	50,560.08	13,639.51	36,920.57	4	1,476.82	0.00	1,476.82	We collected data for quantity and average sale price of iron ore dispatched by the lessees of Jharkhand from IBM, Kolkata and found that the value of goods transferred was below the average price fixed by IBM. Further, as per amended (May2011) definition of sale price, the value of goods means the true sale price of the goods or prevalent fair market value of goods whichever is higher. Thus, there was under valuation of goods stock transferred.
24	Chaibasa	Tata Steel Ltd./ 20191200625	2012-13	Iron ore	2,50,276.51	1,04,760.63	1,45,515.88	5	7,275.79	0.00	7,275.79	As above
25	Chaibasa	Usha Martin Ltd./ 20481205166	2011-12	Iron ore	27,747.20	9,452.81	18,294.39	5	914.72	0.00	914.72	As above
26	Chaibasa	Steel Authority of India Ltd./ 20501200794	2011-12	Iron ore	1,05,744.66	21,639.07	84,105.59	5	4,205.28	0.00	4,205.28	As above

**Appendix- IV (Referred to in Paragraph Number 2.3.7.3- 1st bullet of the Report)
Results of cross verification conducted from departments of Government of India/PSUs**

(₹ in lakh)

Sl. No	Name of the Circle	Name of the dealer (M/s)/ TIN	Period	Commodity	Actual turnover	Turnover accounted for	Suppression	Rate of tax (%)	Tax payable	Penalty	Total tax and penalty leviable	Remarks
27	Chaibasa	Steel Authority of India Ltd./ 20081200637	2011-12	Iron ore	63,083.40	19,510.45	43,572.95	5	2,178.65	0.00	2,178.65	As above
28	Chaibasa	Steel Authority of India Ltd./ 20501200794	2012-13	Iron ore	1,10,937.70	22,718.28	88,219.42	5	4,410.97	0.00	4,410.97	As above
29	Chaibasa	Usha Martin / 20481205166	2012-13	Iron ore	45,979.60	7,563.99	38,415.61	5	1,920.78	0.00	1,920.78	As above
30	Pakur	Gita Infra Project/ 20281305723	2011-12	Stone ballast	907.66	0.00	907.66	14	127.07	254.14	381.21	The dealer had not shown any inter-State sale during 2011-12, however, our cross-verification of data obtained from O/o the DRM, South Eastern Railway, Adra revealed that the dealer had actually sold stone ballast valued at ₹9.08 crore during the above period.
31	Pakur	Gita Infra Project/ 20281305723	2012-13	Stone ballast	832.00	0.00	832.00	14	116.48	232.96	349.44	The dealer had not shown any inter-State sale during 2012-13, however, our cross-verification of data obtained from O/o the DRM, South Eastern Railway, Adra revealed that the dealer had actually sold stone ballast valued at ₹8.32 crore during the above period.

**Appendix- IV (Referred to in Paragraph Number 2.3.7.3- 1st bullet of the Report)
Results of cross verification conducted from departments of Government of India/PSUs**

(₹ in lakh)

Sl. No	Name of the Circle	Name of the dealer (M/s)/ TIN	Period	Commodity	Actual turnover	Turnover accounted for	Suppression	Rate of tax (%)	Tax payable	Penalty	Total tax and penalty leviable	Remarks
32	Pakur	Cementon/ 20941300171	2011-12	Stone ballast	127.30	47.69	79.61	14	11.15	22.30	33.45	The dealer had shown gross turnover of ₹59.76 lakh on which the assessment was finalised. Of the above, sale within State was shown as ₹47.69 lakh only. However, our cross-verification of data obtained from O/o the DRM, South Eastern Railway, Chakradharpur revealed that the dealer had actually sold stone ballast valued at ₹1.27 crore during the above period. Thus, the dealer had suppressed sales turnover of ₹79.61 lakh.
33	Pakur	Cementon/ 20941300171	2012-13	Stone ballast	61.93	48.76	13.17	14	1.84	3.68	5.52	The dealer had shown gross turnover of ₹48.76 lakh on which the assessment was finalised. The entire sale was shown as sale within State. However, our cross-verification of data obtained from O/o the DRM, South Eastern Railway, Chakradharpur revealed that the dealer had actually sold stone ballast valued at ₹61.93 lakh during the above period. Thus, the dealer had suppressed sales turnover of ₹13.17 lakh.

**Appendix- IV (Referred to in Paragraph Number 2.3.7.3- 1st bullet of the Report)
Results of cross verification conducted from departments of Government of India/PSUs**

(₹in lakh)

Sl. No	Name of the Circle	Name of the dealer (M/s)/ TIN	Period	Commodity	Actual turnover	Turnover accounted for	Suppression	Rate of tax (%)	Tax payable	Penalty	Total tax and penalty leviable	Remarks
34	Pakur	Parmanand Adwani/ 20481305076	2011-12	Stone ballast	12.23	0.00	12.23	14	1.71	3.42	5.13	The dealer had shown gross turnover of ₹5.87 crore on which the assessment was finalised. The entire sale was shown as sale within State. However, our cross-verification of data obtained from O/o the DRM, East Central Railway, Patna revealed that the dealer had actually sold (inter-State) stone ballast valued at ₹12.23 lakh during the above period. Thus, the dealer had suppressed inter-State sales turnover of ₹12.23 lakh.
35	Pakur	Parmanand Adwani/ 20481305076	2010-11	Stone ballast	198.25	0.00	198.25	14	27.75	55.50	83.25	The dealer had shown gross turnover of ₹6.64 crore on which the assessment was finalised. The entire sale was shown as sale within State. However, our cross-verification of data obtained from O/o the DRM, East Central Railway, Patna revealed that the dealer had actually sold stone ballast valued at ₹1.98 crore outside the State during the above period. Thus, the dealer had suppressed sales turnover of ₹1.98 crore.

**Appendix- IV (Referred to in Paragraph Number 2.3.7.3- 1st bullet of the Report)
Results of cross verification conducted from departments of Government of India/PSUs**

(₹ in lakh)

Sl. No	Name of the Circle	Name of the dealer (M/s)/ TIN	Period	Commodity	Actual turnover	Turnover accounted for	Suppression	Rate of tax (%)	Tax payable	Penalty	Total tax and penalty leviable	Remarks
36	Adityapur	Apex Auto Ltd/ 20870900521	2012-13	Motor parts	9,449.00	284.52	9,164.48	10	916.45	1,832.90	2,749.35	Actual value of import (incl freight, Insurance and custom duty) was ₹94.49 crore as per data provided by DG of Systems, Customs & Central Excise, New Delhi , whereas it was shown as ₹2.85 crore in sales tax return on which assessment was finalised.
37	Ranchi West	Super Sales/ 20580300299	2012-13	Interior decoration material including furniture	3,040.00	122.14	2,917.86	14	408.50	817.00	1,225.50	Actual value of import (incl freight, Insurance and custom duty) was ₹30.40 crore as per data provided by DG of Systems, Customs & Central Excise, New Delhi , whereas it was shown as ₹1.22 crore in sales tax return.
38	Ramgarh	Bihar Foundry and Casting Limited/ 20651903137	2011-12	Manganese ore	137.00	0.00	137.00	5	6.85	13.70	20.55	Actual value of import (incl freight, Insurance and custom duty) was ₹1.37 crore as per data provided by DG of Systems, Customs & Central Excise, New Delhi , whereas it was shown as nil in sales tax return.
39	Ramgarh	Bihar Foundry and Casting Limited/ 20651903137	2012-13	Manganese ore	960.00	378.00	582.00	5	29.10	58.20	87.30	Actual value of import (incl freight, Insurance and custom duty) was ₹9.60 crore as per data provided by DG of Systems, Customs & Central Excise, New Delhi , whereas it was shown as ₹3.78 crore in sales tax return.

**Appendix- IV (Referred to in Paragraph Number 2.3.7.3- 1st bullet of the Report)
Results of cross verification conducted from departments of Government of India/PSUs**

(₹ in lakh)

Sl. No	Name of the Circle	Name of the dealer (M/s)/ TIN	Period	Commodity	Actual turnover	Turnover accounted for	Suppression	Rate of tax (%)	Tax payable	Penalty	Total tax and penalty leviable	Remarks
40	Ranchi East	India Timber & Seasoning Plant/ 20060200675	2010-11	Teak logs	862.00	0.00	862.00	12.5	107.75	215.50	323.25	Actual value of import(incl freight, Insurance and custom duty) was ₹8.62 crore as per data provided by DG of Systems, Customs & Central Excise, New Delhi , whereas it was shown as Nil in sales tax return on which assessment was finalised.
41	Ranchi East	India Timber & Seasoning Plant/ 20060200675	2011-12	Teak logs	1,926.00	0.00	1,926.00	14	269.64	539.28	808.92	Actual value of import(incl freight, Insurance and custom duty) was ₹19.26 crore as per data provided by DG of Systems, Customs & Central Excise, New Delhi , whereas it was shown as Nil in sales tax return on which assessment was finalised.
42	Ranchi East	India Timber & Seasoning Plant/ 20060200675	2012-13	Teak logs	3,249.00	0.00	3,249.00	14	454.86	909.72	1,364.58	Actual value of import(incl freight, Insurance and custom duty) was ₹32.49 crore as per data provided by DG of Systems, Customs & Central Excise, New Delhi , whereas it was shown as Nil in sales tax return on which assessment was finalised.

**Appendix- IV (Referred to in Paragraph Number 2.3.7.3- 1st bullet of the Report)
Results of cross verification conducted from departments of Government of India/PSUs**

(₹ in lakh)

Sl. No	Name of the Circle	Name of the dealer (M/s)/ TIN	Period	Commodity	Actual turnover	Turnover accounted for	Suppression	Rate of tax (%)	Tax payable	Penalty	Total tax and penalty leviable	Remarks
43	Ranchi East	Izen Stationery Solutions/ 20140205546	2011-12	Stationery items	1,091.00	0.00	1,091.00	5	54.55	109.10	163.65	As per data provided by the DG, Systems, Customs & Central Excise, New Delhi , the actual value of import (including freight, insurance and custom duty) was ₹ 10.91 crore, whereas it was shown as Nil in the sales tax returns on which assessment was finalised.
44	Ranchi East	Izen Stationery Solutions/ 20140205546	2012-13	Stationery items	757.00	0.00	757.00	5	37.85	75.70	113.55	As per data provided by the DG, Systems, Customs & Central Excise, New Delhi , the actual value of import (including freight, insurance and custom duty) was ₹7.57 crore, whereas it was shown as Nil in the sales tax returns on which assessment was finalised.
45	Adityapur	Bharat Safety Glass(P) Ltd/ 20300900107	2011-12	Industrial input	297.00	90.76	206.24	5	10.31	20.62	30.93	As per data provided by the DG, Systems, Customs & Central Excise, New Delhi , the actual value of import (including freight, insurance and custom duty) was ₹ 2.97 crore, whereas it was shown as ₹90.76 lakh in the sales tax returns on which assessment was finalised.

**Appendix- IV (Referred to in Paragraph Number 2.3.7.3- 1st bullet of the Report)
Results of cross verification conducted from departments of Government of India/PSUs**

(₹in lakh)

Sl. No	Name of the Circle	Name of the dealer (M/s)/ TIN	Period	Commodity	Actual turnover	Turnover accounted for	Suppression	Rate of tax (%)	Tax payable	Penalty	Total tax and penalty leviable	Remarks
46	Adityapur	Bharat Safety Glass(P) Ltd/ 20300900107	2012-13	Industrial input	179.00	67.61	111.39	5	5.57	11.14	16.71	As per data provided by the DG, Systems, Customs & Central Excise, New Delhi , the actual value of import (including freight, insurance and custom duty) was ₹1.79crore, whereas it was shown as ₹67.61 lakh in the sales tax returns on which assessment was finalised.
47	Adityapur	Astha Ferrotech Pvt Ltd/ 20330900527	2011-12	Aluminium scrap	599.00	411.79	187.21	5	9.36	18.72	28.08	As per data provided by the DG, Systems, Customs & Central Excise, New Delhi , the actual value of import (including freight, insurance and custom duty) was ₹5.99 crore, whereas it was shown as ₹4.12 crore in the sales tax returns on which assessment was finalised.
48	Adityapur	AsthaFerrotech Pvt Ltd/ 20330900527	2012-13	Aluminium scrap	685.00	470.68	214.32	5	10.72	21.44	32.16	As per data provided by the DG, Systems, Customs & Central Excise, New Delhi , the actual value of import (including freight, insurance and custom duty) was ₹6.85 crore, whereas it was shown as ₹4.71 crore in the sales tax returns on which assessment was finalised.

**Appendix- IV (Referred to in Paragraph Number 2.3.7.3- 1st bullet of the Report)
Results of cross verification conducted from departments of Government of India/PSUs**

(₹ in lakh)

Sl. No	Name of the Circle	Name of the dealer (M/s)/ TIN	Period	Commodity	Actual turnover	Turnover accounted for	Suppression	Rate of tax (%)	Tax payable	Penalty	Total tax and penalty leviable	Remarks
49	Dhanbad	Dynamic Hardcoke Manufacturing Co./ 20881700523	2012-13	Coking coal	166.00	107.60	58.40	5	2.92	5.84	8.76	As per data provided by the DG, Systems, Customs & Central Excise, New Delhi , the actual value of import (including freight, insurance and custom duty) was ₹1.66 crore, whereas it was shown as ₹1.08 crore in the sales tax returns on which assessment was finalised.
50	Dhanbad	Grih Shobha Interior Pvt. Ltd./ 20551706124	2011-12	Interior decoration material including furniture	355.00	12.31	342.69	14	47.98	95.96	143.94	As per data provided by the DG, Systems, Customs & Central Excise, New Delhi , the actual value of import (including freight, insurance and custom duty) of goods was ₹3.55 crore, whereas it was shown as ₹12.31 lakh in the sales tax returns on which assessment was finalised.
51	Dhanbad	GrihShobha Interior Pvt. Ltd./ 20551706124	2012-13	Interior decoration material including furniture	6,224.00	261.82	5,962.18	14	834.71	1,669.42	2,504.13	As per data provided by the DG, Systems, Customs & Central Excise, New Delhi , the actual value of import (including freight, insurance and custom duty) of goods was ₹62.24 crore, whereas it was shown as ₹2.62 crore in the sales tax returns on which assessment was finalised.

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Results of cross verification conducted from departments of Government of India/PSUs**

(₹in lakh)

Sl. No	Name of the Circle	Name of the dealer (M/s)/ TIN	Period	Commodity	Actual turnover	Turnover accounted for	Suppression	Rate of tax (%)	Tax payable	Penalty	Total tax and penalty leviable	Remarks
52	Ramgarh	Maihar Alloys Pvt Ltd/ 20841903178	2011-12	Iron & Steel	1,379.57	1,249.04	130.53	5	6.53	13.06	19.59	As per Central Excise (ER4) return , the dealer had shown manufacturing expenses of ₹13.79 crore, whereas VAT records the manufacturing expenses had been shown as ₹12.49 crore on which the assessment was finalised.
53	Ramgarh	Maihar Alloys Pvt Ltd/ 20841903178	2012-13	Iron & Steel	1,504.79	1,181.22	323.57	5	16.18	32.36	48.54	As per Central Excise (ER4) return , the dealer had shown manufacturing expenses of ₹15.05 crore, whereas VAT records the manufacturing expenses had been shown as ₹11.81 crore on which the assessment was finalised.
54	Ramgarh	Maihar Alloys Pvt Ltd/ 20841903178	2010-11	Iron & Steel	921.12	890.46	30.66	5	1.53	3.06	4.59	As per Central Excise (ER4) return , the dealer had shown manufacturing expenses of ₹9.21 crore, whereas VAT records the manufacturing expenses had been shown as ₹ 8.90 crore on which the assessment was finalised.
55	Ramgarh	Globe Steel & Alloys Pvt Ltd/ 20091903639	2011-12	Iron & Steel	849.56	706.21	143.35	5	7.17	14.34	21.51	As per Central Excise (ER4) return , the dealer had shown manufacturing expenses of ₹ 8.49 crore, whereas VAT records the manufacturing expenses had been shown as ₹ 7.06 crore on which the assessment was finalised.

**Appendix- IV (Referred to in Paragraph Number 2.3.7.3- 1st bullet of the Report)
Results of cross verification conducted from departments of Government of India/PSUs**

(₹ in lakh)

Sl. No	Name of the Circle	Name of the dealer (M/s)/ TIN	Period	Commodity	Actual turnover	Turnover accounted for	Suppression	Rate of tax (%)	Tax payable	Penalty	Total tax and penalty leviable	Remarks
56	Ramgarh	Globe Steel & Alloys Pvt Ltd/ 20091903639	2012-13	Iron & Steel	3,002.21	2,950.72	51.49	5	2.57	5.14	7.71	As per Central Excise (ER4) return , the dealer had shown manufacturing expenses of ₹ 30.02 crore, whereas VAT records the manufacturing expenses had been shown as ₹ 29.51 crore on which the assessment was finalised.
57	Ramgarh	Vaishnavi Ferro Tech/ 20281906347	2012-13	Non-alloys steel ingots	3,121.99	3,029.71	92.28	5	4.61	9.22	13.83	As per Central Excise (ER4) return actual production of goods was ₹31.22 crore whereas these were shown as ₹ 30.30 crore only in sales tax return.
58	Ramgarh	Radha Casting &Metalic Pvt Ltd/ 20951905523	2012-13	Pig iron	903.95	644.77	259.18	5	12.96	25.92	38.88	As per Central Excise (ER4) return , the dealer had shown manufacturing expenses of ₹ 9.04 crore, whereas per VAT records the manufacturing expenses had been shown as ₹ 6.45 crore on which the assessment was finalised.
59	Ramgarh	Dayal Ferro Alloys/ 20491903128	2011-12	Ferro alloys and Silico manganese	1,893.51	1,122.46	771.05	5	38.55	77.10	115.65	As per Central Excise (ER4) return , the dealer had shown manufacturing expenses of ₹ 18.93 crore, whereas per VAT records the manufacturing expenses had been shown as ₹ 11.22 crore on which the assessment was finalised.

**Appendix- IV (Referred to in Paragraph Number 2.3.7.3- 1st bullet of the Report)
Results of cross verification conducted from departments of Government of India/PSUs**

(₹ in lakh)

Sl. No	Name of the Circle	Name of the dealer (M/s)/ TIN	Period	Commodity	Actual turnover	Turnover accounted for	Suppression	Rate of tax (%)	Tax payable	Penalty	Total tax and penalty leviable	Remarks
60	Ramgarh	Dayal Ferro Alloys/ 20491903128	2012-13	Ferro alloys and Silico manganese	4,280.61	4,176.13	104.48	5	5.22	10.44	15.66	As per Centra Excise (ER4) returns, the actual production of goods was ₹ 42.80 crore whereas these were shown as ₹41.76 crore only in sales tax return.
61	Ramgarh	Dayal Alloys & Steel Casting/ 20741903136	2012-13	MS ingot	7,917.21	7,700.95	216.26	5	10.81	21.62	32.43	As per Centra Excise (ER4) returns, the actual production of goods was ₹ 79.17 crore whereas these were shown as ₹77.01 crore only in sales tax return.
62	Ramgarh	Yash Alloys Pvt Ltd/ 20521903645	2010-11	MS ingot	1,080.55	834.29	246.26	5	12.31	24.62	36.93	As per Central Excise (ER4) return, the dealer had shown manufacturing expenses of ₹ 10.81 crore, whereas VAT records the manufacturing expenses had been shown as ₹ 8.34 crore on which the assessment was finalised.
63	Ramgarh	Kameshwar Alloys & Steel Pvt Ltd/ 20901906873	2012-13	Silico manganese	2,528.60	2,149.67	378.93	5	18.95	37.90	56.85	Actual purchase of Raw material + manufacturing expenses was ₹ 25.29 crore as per Central Excise (ER-4) returns whereas these were shown as ₹21.50 crore in the VAT records on which the assessment was finalised.

**Appendix- IV (Referred to in Paragraph Number 2.3.7.3- 1st bullet of the Report)
Results of cross verification conducted from departments of Government of India/PSUs**

(₹ in lakh)

Sl. No	Name of the Circle	Name of the dealer (M/s)/ TIN	Period	Commodity	Actual turnover	Turnover accounted for	Suppression	Rate of tax (%)	Tax payable	Penalty	Total tax and penalty leviable	Remarks
64	Ramgarh	Pankaj Steel/ 20581900411	2012-13	Iron rod	280.51	201.25	79.26	5	3.96	7.92	11.88	As per Central Excise (ER4) returns , the manufacturing expenses was shown as ₹ 2.80 crore, whereas as per VAT records the same was shown as ₹ 2.01 crore on which the assessment was finalised.
65	Ramgarh	Pankaj Steel/ 20581900411	2013-14	Iron rod	340.91	243.18	97.73	5	4.89	9.78	14.67	As per Central Excise (ER4) returns , the manufacturing expenses was shown as ₹3.41 crore, whereas as per VAT records the same was shown as ₹2.43 crore on which the assessment was finalised.
66	Ramgarh	Maa Chhinmastika Sponge Iron Limited/ 20271903540	2011-12	Sponge iron	1,694.65	1,473.66	220.99	5	11.05	22.10	33.15	Actual purchase of Raw material was ₹16.95 crore as per Central Excise (ER-4) returns , whereas these were shown as ₹14.74 crore in the VAT records on which the assessment was finalised.
67	Ramgarh	Maa Chhinmastika Cement &Ispat Ltd/ 20411903172	2012-13	Sponge iron	155.28	122.18	33.10	5	1.65	3.30	4.95	Actual purchase of Raw material was ₹1.55 crore as per Central Excise (ER-4) returns , whereas these were shown as ₹1.22 crore in the VAT records on which the assessment was finalised.

**Appendix- IV (Referred to in Paragraph Number 2.3.7.3- 1st bullet of the Report)
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(₹in lakh)

Sl. No	Name of the Circle	Name of the dealer (M/s)/ TIN	Period	Commodity	Actual turnover	Turnover accounted for	Suppression	Rate of tax (%)	Tax payable	Penalty	Total tax and penalty leviable	Remarks
68	Ramgarh	Salasar Wires and Manufacturing Pvt Ltd/ 20251906575	2010-11	Steel wire	126.92	46.12	80.80	5	4.04	8.08	12.12	As per Central Excise (ER4) return the manufacturing expenses were shown as ₹1.27 crore, however, in VAT records the same was shown as ₹46.12 lakh only on which the assessment was finalised.
69	Ramgarh	Salasar Wires and Manufacturing Pvt Ltd/ 20251906575	2011-12	Steel wire	721.58	646.69	74.89	5	3.74	7.48	11.22	Actual purchase of Raw material was ₹7.22 crore as per Central Excise (ER-4) return, whereas these were shown as ₹6.47 crore only in VAT records on which the assessment was finalised.
70	Ramgarh	Salasar Wires and Manufacturing Pvt Ltd/ 20251906575	2012-13	Steel wire	186.78	111.06	75.72	5	3.79	7.58	11.37	As per Central Excise (ER4) returns , the manufacturing expenses was shown as ₹1.87 crore, whereas as per VAT records the same was shown as ₹1.11 crore on which the assessment was finalised.
71	Ramgarh	Jindal Steel & Power Limited/ 20021905607	2011-12	Wire rod and Rebar	1,27,874.00	1,22,032.78	5,841.22	5	292.06	584.12	876.18	The cost of production as per Central Excise (ER4) return , was ₹1278.74 crore, whereas as per VAT return the cost of production was shown as ₹1220.32 crore only on which the assessment was finalised.

**Appendix- IV (Referred to in Paragraph Number 2.3.7.3- 1st bullet of the Report)
Results of cross verification conducted from departments of Government of India/PSUs**

(₹ in lakh)

Sl. No	Name of the Circle	Name of the dealer (M/s)/ TIN	Period	Commodity	Actual turnover	Turnover accounted for	Suppression	Rate of tax (%)	Tax payable	Penalty	Total tax and penalty leviable	Remarks
72	Ramgarh	Jindal Steel & Power Limited/ 20021905607	2012-13	Wire rod and Rebar	34,653.30	8,358.19	26,295.11	5	1,314.76	2,629.52	3,944.28	As per Central Excise (ER4) returns , the manufacturing expenses was shown as ₹346.53 crore, whereas as per VAT records the same was shown as ₹83.58 crore, thereby reducing the cost of production, on which the assessment was finalised.
73	Ramgarh	Bhuwania Associates/ 20541903634	2010-11	M S ingot	5,049.75	4,347.99	701.76	4	28.07	56.14	84.21	As per Central Excise (ER4) returns , the purchase of raw materials and manufacturing expenses was shown as ₹50.50 crore, whereas as per VAT records the same was shown as ₹43.48 crore on which the assessment was finalised.
74	Ramgarh	Shri Venkatesh Iron & Alloys (India) Ltd/ 20341903162	2012-13	Sponge iron	3,470.40	2,810.06	660.34	5	33.02	66.04	99.06	As per Central Excise (ER4) returns , the purchase of raw materials was shown as ₹34.70 crore, whereas as per VAT records the same was shown as ₹28.10 crore only on which the assessment was finalised.

**Appendix- IV (Referred to in Paragraph Number 2.3.7.3- 1st bullet of the Report)
Results of cross verification conducted from departments of Government of India/PSUs**

(₹ in lakh)

Sl. No	Name of the Circle	Name of the dealer (M/s)/ TIN	Period	Commodity	Actual turnover	Turnover accounted for	Suppression	Rate of tax (%)	Tax payable	Penalty	Total tax and penalty leviable	Remarks
75	Adityapur	AsthaFerroteah/ 20330900527	2013-14	Ferro alloys	471.00	323.94	147.06	5	7.35	14.70	22.05	Actual value of import (incl freight, Insurance and custom duty) was ₹4.71 crore as per data provided by DG of Systems, Customs & Central Excise, New Delhi , whereas it was shown as ₹3.24 crore in sales tax return
					18,38,656.69	11,43,891.63	6,94,765.06		36,605.38	28,444.74	65,050.12	

Appendix-V (Referred to in Paragraph No. 2.4.9 of the Report)
Penalty not levied on arrears of assessed tax

(₹ in lakh)

Sl. No.	Name of the circle	Name of the dealer (M/s)/ TIN	Period/ Date of assessment	Arrears	Date of issuance of Demand notice	Date of serving of Demand notice	Period for levy penalty	Month	Penalty u/s 43(6)
1	Jamshedpur	A Lakshmi Press & Forge Works/ 20340800369	2011-12/ 26.3.2015	10.93	30.03.2015	18.08.2015	09/2015 to 03/2016	7	1.53
	Total			10.93					1.53
2	Jamshedpur Urban	Avera T & D/ 20471001815	2008-09/ 31.3.2011 (O) / 18.2.2015 (R)	17.95	31.03.2011/ 28.02.2015	18.11.2011/ 27.05.2015	06/2015 to 03/2016	10	3.59
				17.70	31.03.2011/ 28.02.2015	18.11.2011/ 27.05.2015	06/2015 to 03/2016	10	3.54
3	Jamshedpur Urban	Pintu Engineering/ 20201005728	2010-11/ 15.3.2014	204.90	15.03.2014	09.07.2014	08/2014 to 03/2016	20	81.96
	Total			240.55					89.09
4	Adityapur	Auto Profile/ 20860901642	2007-08/ 31.3.2010 (O)/ 25.5.2015 (R)	6.11	25.05.2015	16.07.2015	08/2015 to 03/2016	8	0.98
				3.66	25.05.2015	16.07.2015	08/2015 to 03/2016	8	0.59
5	Adityapur	Ballav Steel/ 20570901268	2007-08/ 25.3.2010	115.69	25.03.2010	27.07.2010	08/2010 to 03/2016	68	157.34
				13.54	25.03.2010	27.07.2010	08/2010 to 03/2016	68	18.41
			2008-09/ 20.3.2011	231.54	21.03.2011	30.09.2011	10/2011 to 03/2016	54	250.06
	Total			370.54					427.38
6	Singhbhum	Anshita minerals/ 20171105284	2010-11/ 7.8.2013	14.83	07.08.2013	23.08.2013	09/2013 to 03/2016	31	9.19
	Total			14.83					9.19
7	Ranchi South	Vinayak Agency/ 20640105037	2006-07/ 12.1.2009	2.03	11.02.2009	11.02.2009	03/2009 to 03/2016	85	3.45

Appendix-V (Referred to in Paragraph No. 2.4.9 of the Report)
Penalty not levied on arrears of assessed tax

(₹ in lakh)

Sl. No.	Name of the circle	Name of the dealer (M/s)/ TIN	Period/ Date of assessment	Arrears	Date of issuance of Demand notice	Date of serving of Demand notice	Period for levy penalty	Month	Penalty u/s 43(6)
8	Ranchi South	Manoj Store/ 20770105601	2009-10/ 30.3.2013	5.07	30.03.2013	08.07.2013	08/2013 to 03/2016	32	3.25
	Total			7.10					6.70
9	Ranchi East	R K Timber/ 20940200288	2008-09/ 28.2.2011	0.35	31.03.2011	04/2011	05/2011 to 03/2016	59	0.41
			2009-10/ 21.3.2013	0.88	26.03.2013	1.08.2013	09/2013 to 03/2016	31	0.55
			2010-11/ 28.3.2014	0.40	28.03.2014	20.09.2014	10/2014 to 03/2016	18	0.14
10	Ranchi East	Stech Control and Automotion/ 20390205392	2009-10/ 4.3.2013	0.53	07.03.2013	07.03.2013	04/2013 to 03/2016	36	0.38
11	Ranchi East	Sri Ram Khadi Gramoudyog Samiti/ 20920205050	2006-07/ 20.07.2009	0.52	25.07.2009 (CST)	01.08.2009	09/2009 to 03/2016	79	0.82
			2007-08/ 04.02.2010	0.97	18.02.2010	4.03.2010	04/2010 to 03/2016	72	1.41
			2008-09/ 10.03.2011	1.23	10.03.2011	23.03.2011	04/2011 to 03/2016	60	1.48
12	Ranchi East	Sintex Industries Ltd./ 20870905936	2009-10/ 20.03.2013	0.46	21.03.2013	11.04.2013	05/2013 to 03/2016	35	0.32
13	Ranchi East	U Raj Auto Electric Works/ 20290205376	2009-10/ 28.02.2013	3.33	09.03.2013	15.05.2013	06/2013 to 03/2016	34	2.26
			2010-11/ 10.02.2014	0.24	14.03.2014	22.08.2014	09/2014 to 03/2016	19	0.09
14	Ranchi East	Prakash Traders/ 20590205230	2007-08/ 25.03.2010	1.39	29.03.2010	12.04.2010	05/2010 to 03/2016	71	1.97

Appendix-V (Referred to in Paragraph No. 2.4.9 of the Report)
Penalty not levied on arrears of assessed tax

(₹ in lakh)

Sl. No.	Name of the circle	Name of the dealer (M/s)/ TIN	Period/ Date of assessment	Arrears	Date of issuance of Demand notice	Date of serving of Demand notice	Period for levy penalty	Month	Penalty u/s 43(6)
15	Ranchi East	Vidyut Metalic Pvt. Ltd. /20350200855	2007-08/ 25.03.2010	0.85	29.03.2010 (VAT)	29.06.2010	07/2010 to 03/2016	69	1.17
				1.46	29.03.2010 (CST)	29.06.2010	07/2010 to 03/2016	69	2.01
16	Ranchi East	Genesis Enterprises / 20480201026	2008-09/ 30.03.2011	2.35	30.03.2011	27.05.2011	06/2011 to 03/2016	58	2.72
17	Ranchi East	Gudia Fuels/ 20330205072	2009-10/ 14.12.2012	16.05	14.12.2012	09.01.2013	02/2013 to 03/2016	38	12.20
18	Ranchi East	N C R Corporation India Pvt. Ltd./ 20260200953	2008-09/ 31.03.2011	7.11	31.03.2011	11.10.2011	11/2011 to 03/2016	53	7.54
				7.48	19.04.2014	27.09.2014	10/2014 to 03/2016	18	2.69
19	Ranchi East	Arohan Builders/ 20320201017	2010-11/ 22.03.2014	28.38	31.03.2014	31.03.2014	05/2014 to 03/2016	23	13.06
	Total			73.98					51.22
20	Ramgarh	Krishna Coke & Minearls/ 20741900129	2007-08 / 31.03.2010	0.77	31.03.2010 (VAT)	31.03.2010	05/2010 to 03/2016	71	1.09
				2.35	31.03.2010 (CST)	31.03.2010	05/2010 to 03/2016	71	3.34
21	Ramgarh	I A G Company Ltd/ 20291903141	2010-11/ 25.03.2014	87.91	25.03.2014 (VAT)	29.03.2014	05/2014 to 03/2016	23	40.44
				29.46	25.03.2014 (CST)	29.03.2014	05/2014 to 03/2016	23	13.55

Appendix-V (Referred to in Paragraph No. 2.4.9 of the Report)
Penalty not levied on arrears of assessed tax

(₹ in lakh)

Sl. No.	Name of the circle	Name of the dealer (M/s)/ TIN	Period/ Date of assessment	Arrears	Date of issuance of Demand notice	Date of serving of Demand notice	Period for levy penalty	Month	Penalty u/s 43(6)
22	Ramgarh	Pharma Cross Pvt.Ltd./ 20211900663	2007-08/ 8.9.2012	3.03	08.09.2012	14.10.2012	11/2012 to 03/2016	41	2.48
23	Ramgarh	Chinmastika Spong Iron/ 20271903540	2006-07/ 7.3.2009 (O)/ 03.03.15 (R) VAT	25.95	09.03.2015	04/2015	05/2015 to 03/2016	11	5.71
			CST	17.04	09.03.2015	04/2015	05/2015 to 03/2016	11	3.75
			2009-10/ 05.03.2013(O)/ 01.04.2015 (R) (VAT)	39.15	01.04.2015	04/2015	05/2015 to 03/2016	11	8.61
			CST	2.09	01.04.2015	04/2015	05/2015 to 03/2016	11	0.46
			2008-09/ 31.03.2011 (VAT)	6.39	31.03.2011	14.04.2011	05/2011 to 03/2016	59	7.54
			CST	0.71	31.03.2011	14.04.2011	05/2011 to 03/2016	59	0.84
	Ramgarh	Chinmastika Sponge Iron/ 20271903540	2010-11/ 10.3.2014 (VAT)	140.05	10.03.2014	04/2014	05/2014 to 03/2016	23	64.42
			CST	100.00	10.03.2014	04/2014	05/2014 to 03/2016	23	46.00
			2011-12/ 10.2.2015 (VAT)	64.63	13.02.2015	08.04.2015	05/2015 to 03/2016	11	14.22
			CST	0.07	13.02.2015	08.04.2015	05/2015 to 03/2016	11	0.02

Appendix-V (Referred to in Paragraph No. 2.4.9 of the Report)
Penalty not levied on arrears of assessed tax

(₹ in lakh)

Sl. No.	Name of the circle	Name of the dealer (M/s)/ TIN	Period/ Date of assessment	Arrears	Date of issuance of Demand notice	Date of serving of Demand notice	Period for levy penalty	Month	Penalty u/s 43(6)
24	Ramgarh	Chinmastika Spong Iron Hard coke Unit/ 20891905979	2008-09/ 31.03.2011 (O)	198.75	31.03.2011	14.04.2011	05/2011 to 03/2016	59	234.53
			CST	1.37	31.03.2011	14.04.2011	05/2011 to 03/2016	59	1.62
			2009-10/ 31.03.2013	5.50	31.03.2013	05.04.2013	05/2013 to 03/2016	35	3.84
			CST	0.31	31.03.2013	05.04.2013	05/2013 to 03/2016	35	0.22
			2010-11/ 03.03.2014	8.51	03.03.2014	04/2014	05/2014 to 03/2016	23	3.91
25	Ramgarh	Tractor India Ltd./ 20641906618	2010-11/ 28.03.2014 (VAT)	1.93	28.03.2014	29.05.2014	06/2014 to 03/2016	22	0.85
			CST	0.48	28.03.2014	29.05.2014	06/2014 to 03/2016	22	0.21
26	Ramgarh	R M Iron & Steel/ 20821906511	2010-11/ 27.03.2014	40.68	27.03.2014	05.05.2014	06/2014 to 03/2016	22	17.90
	Total			777.13					475.55
27	Dhanbad	BCCL W J Area/ 20361700033	2008-09/ 04.07.2014 (R)	3.46	04.07.2014	10.07.2014	08/2014 to 03/2016	20	1.38
28	Dhanbad	Ruchi soya Ind. Ltd/ 20211700746	2008-09/ 16.06.2014	3.87	16.06.2014	1.08.2014	09/2014 to 03/2016	19	1.47
29	Dhanbad	Singhal Trading Co./ 20591700052	2011-12/ 03.11.2014	1.66	03.11.2014	02.02.2015	03/2015 to 03/2016	13	0.43

Appendix-V (Referred to in Paragraph No. 2.4.9 of the Report)

Penalty not levied on arrears of assessed tax

(₹ in lakh)

Sl. No.	Name of the circle	Name of the dealer (M/s)/ TIN	Period/ Date of assessment	Arrears	Date of issuance of Demand notice	Date of serving of Demand notice	Period for levy penalty	Month	Penalty u/s 43(6)
30	Dhanbad	Jai Maa Kali/ 20211700843	2011-12/16.02.2015	2.75	18.02.2015	26.03.2015	04/2015 to 03/2016	12	0.66
			CST	0.03	18.02.2015	26.03.2015			-
			2010-11/ 26.07.2013	0.54	31.07.2013	29.10.2013	11/2013 to 03/2016	29	0.32
			CST	0.17	31.07.2013	29.10.2013	11/2013 to 03/2016	29	0.10
	Total			12.48					4.36
31	Deoghar	Baidyanath Motor Stores/ 20412600893	2010-11/ 24.03.2014	2.71	24.03.2014	24.03.2014	05/2014 to 03/2016	23	1.25
32	Deoghar	Maa Kali Engicon Pvt. Ltd/ 20722601450	2010-11/ 29.03.2014	1.42	29.03.2014	29.03.2014	05/2014 to 03/2016	23	0.65
	Total			4.13					1.90
33	Dhanbad Urban	Spark Software Consultancy/ 20051605067	2009-10/ 04.03.2013	2.93	04.03.2013	04/2014	05/2014 to 03/2016	23	1.35
34	Dhanbad Urban	Surrendra Kr.& Sons/ 20441606662	2011-12/ 27.02.2015	9.19	09.03.2015	20.05.2015	06/2015 to 03/2016	10	1.84
				12.12					3.19
	G. Total			1,523.79					1,070.11

**Appendix-VI (Referred to in Paragraph No. 2.4.10.2 of the Report)
Penalty not imposed before institution of certificate case**

(₹ in lakh)

Sl. No.	Name of the circle	Name of the dealer/ TIN	Date of filing of certificate case	Period	Arrears	Arrears without penalty	Date of issuance of Demand notice	Date of serving of Demand notice	45 days after serving of notice	Penalty for first 3 months @ 5%	After 3 months @10%	Penalty for first 3 months @ 5%	After 3 months @10%	Total
1	Jamshedpur	M/s Cement Supply Agency/ 20670802176	15.01.2013	2000-01	6.73	0	0	0	0	0	0	0	0	0
				2000-01	3.38	1.77	10.09.2007	06/2009	1.08.2009	up to 30.10.2009	01.11.2009 to 01.01.2013 (3 Y 2M)	0.27	6.73	6.99
				2001-02	0.54	0.54	01/2005	08/2005	1.10.2005	upto 31.12.2005	01.01.2006 to 01.01.2013 (7 Y)	0.08	4.54	4.62
				2001-02	4.21	2.19	07/2010	01/2011	1.03.2011	upto 31.05.2011	01.06.2011 to 01.01.2013 (1 Y 7 M)	0.33	4.16	4.49
				2002-03	8.02	8.02	06/2006	07/2006	1.09.2006	upto 30.11.2006	01.12.2006 to 01.01.2013 (6 Y 1 M)	1.20	58.55	59.75
				2002-03	0.64	0.64	06/2006	07/2006	1.09.2006	upto 30.11.2006	01.12.2006 to 01.01.2013 (6 Y 1 M)	0.10	4.67	4.77
				2003-04	103.55	103.47	03/2008	08/2009	1.10.2009	upto 31.12.2009	1.01.2010 to 01.01.2013 (3 Y)	15.52	372.49	388.01
				2003-04	8.87	8.87	08/2009	08/2009	1.10.2009	upto 31.12.2009	1.01.2010 to 01.01.2013 (3 Y)	1.33	31.93	33.26
				2004-05	134.61	134.61	07/2008	08/2009	1.10.2009	upto 31.12.2009	1.01.2010 to 01.01.2013 (3 Y)	20.19	484.60	504.79

Appendix-VI (Referred to in Paragraph No. 2.4.10.2 of the Report)
Penalty not imposed before institution of certificate case

(₹ in lakh)

Sl. No.	Name of the circle	Name of the dealer/ TIN	Date of filing of certificate case	Period	Arrears	Arrears without penalty	Date of issuance of Demand notice	Date of serving of Demand notice	45 days after serving of notice	Penalty for first 3 months @ 5%	After 3 months @10%	Penalty for first 3 months @ 5%	After 3 months @10%	Total
				2004-05	0.17	0.17	07/2008	08/2009	1.10.2009	upto 31.12.2009	1.01.2010 to 01.01.2013 (3 Y)	0.03	0.61	0.64
				2006-07	38.85	38.85	11/2009	11/2009	0	-	12/2009 to 01.01.2013 (3 Y 1 M)	-	0	28.74
				2007-08	3.50	3.50	02/2010	12/2010	0	-	01/2011 to 01.01.2013 (2 Y)			1.68
				2008-09	0.01		0	0	0	-	0	-	0	0
					313.08	302.63								1,037.74
2	Jamshedpur	M/s City Gas Service/ 20250800952	25.05.2010	1992-93 to 2000-01	6.83	-	0	0	0	-	0	-	0	0
				2001-02	1.26	1.26	4.03.2007	07/2009	01.09.2009	upto 30.11.2009	1.12.2009 to 25.05.2010 (6 M)	0.19	0.76	0.95
				2003-04	0.99	0.99	3.11.2006	12/2006	01.02.2007	upto 30.04.2007	1.05.2007 to 25.05.2010 (3 Y 1 M)	0.15	3.66	3.80
				2004-05	27.48	27.43	12.11.2008	08/2009	01.11.2009	upto 31.01.2010	01.02.2010 to 25.05.2010 (5M)	4.11	13.72	17.83
				2005-06	16.99	-	0	0	0	-	0	-	-	0
				2006-07	9.75	9.75	14.02.2009	06/2009	0	-	07/2009 to 05/2010 (11M)	-	0	2.15

**Appendix-VI (Referred to in Paragraph No. 2.4.10.2 of the Report)
Penalty not imposed before institution of certificate case**

(₹ in lakh)

Sl. No.	Name of the circle	Name of the dealer/ TIN	Date of filing of certificate case	Period	Arrears	Arrears without penalty	Date of issuance of Demand notice	Date of serving of Demand notice	45 days after serving of notice	Penalty for first 3 months @ 5%	After 3 months @10%	Penalty for first 3 months @ 5%	After 3 months @10%	Total
					63.30	39.43								24.73
3		M/s Eastern Automobiles/ 20920805577	19.07.2012	2007-08	22.60	22.60	16.01.2010	10/2010	0	-	11/2010 to 07/2012 (1 Y 9 M)	-	0	9.49
					1.07	1.07	16.01.2010	10/2010	0	0	11/2010 to 07/2012 (1 Y 9 M)	-	0	0.46
				2008-09	43.19	43.19	22.01.2011	01/2011	0	0	03/2011 to 07/2012 (1 Y 5 M)	-	0	14.68
					0.60	0.60	22.01.2011	01/2011	0	0	03/2011 to 07/2012 (1 Y 5 M)	-	0	0.20
					67.46	67.46								
4	Jamshepur	M/s Sergam/ 20220800338/JR- 638	24.05.2011	2001-02 to 2005-06	14.80	-	0	0	0	0	-	0	0	
				2006-07	31.29	31.29	26.03.2009	09/2010	0	0	10/2010 to 05/2011 (08 M)	0	0	5.01
				2007-08	28.77	28.77	31.03.2010	09/2010	0	0	10/2010 to 05/2011 (08 M)	0	0	4.60
					74.86	60.06								9.61
5	Singhbhum Circle	M/s Jauhar Steel /20361101349	02/2015	2009-10	23.65	23.65	17.01.2013	05/2013	0	0	06/2013 to 02/2015 (1 Y 9 M)	0	0	9.93

Appendix-VI (Referred to in Paragraph No. 2.4.10.2 of the Report)
Penalty not imposed before institution of certificate case

(₹ in lakh)

Sl. No.	Name of the circle	Name of the dealer/ TIN	Date of filing of certificate case	Period	Arrears	Arrears without penalty	Date of issuance of Demand notice	Date of serving of Demand notice	45 days after serving of notice	Penalty for first 3 months @ 5%	After 3 months @10%	Penalty for first 3 months @ 5%	After 3 months @10%	Total
					23.65	23.65								9.93
6	Dhanbad Urban	M/s L M L/ DU -3184 (R)	28.01.2010	2003-04	189.08	187.45	02.04.2008	10/2008	12/2008	01/2009 to 03/2009	04/2009 to 01/2010 (10 M)	28.12	187.45	215.57
					189.08	187.45								215.57
Total					731.43	680.68								1322.41

**Appendix-VII (Referred to in Paragraph No. 2.4.11.2 of the Report)
Certificate case not initiated for realisation of Electricity Duty (ED)**

(₹ in lakh)

Sl. No.	Name of the circle	Name of the dealer/ Registration No.	Period/ Date of order	Arrears	Date of issuance of Demand notice	Date of serving of Demand notice	Delay in serving of Notice	Period for levy penalty		Amount	
								First 3 month @ 2.5%	After 3 month @ 5%	First 3 month @ 2.5%	After 3 month @ 5%
1	Ranchi South	M/s JSEB/ ED-25	2002-03/ 15.03.2008(O), 25.03.2011 (R)	36.82	31.03.2011	12.10.2011	6 M	11/2011 to 01/2012 (3M)	02/2012 to 03/2016 (50M)	2.76	92.05
			2003-04/ 10.04.2008(O) / 20.10.2011(R)	1,301.40	08.11.2011	04.09.2012	10 M	10/2012 to 12/2012 (3M)	01/2013 to 03/2016 (39M)	97.61	2,537.73
			2004-05/ 07.10.2013	1,349.05	07.10.2013	21.11.2013	1 M	12/2013 to 02/2014 (3M)	03/2014 to 03/2016 (25 M)	101.18	1,686.30
			2005-06/ /07.10.2013	1,680.86	07.10.2013	21.11.2013	1 M	12/2013 to 02/2014 (3M)	03/2014 to 03/2016 (25 M)	126.06	2,101.08
			2006-07/ 07.10.2013	213.66	07.10.2013	21.11.2013	1 M	12/2013 to 02/2014 (3M)	03/2014 to 03/2016 (25 M)	16.02	267.08
				4,581.79							
2		M/s Hindalco/ ED-26	2009-10/04.10.2013	37.84	04.10.2013	1.11.2013	1 M	12/2013 to 02/2014 (3M)	03/2014 to 03/2016 (25 M)	2.84	47.30
									346.47	6,731.54	
Total				4,619.63							7,078.01
G. Total											11,697.64

Appendix-VIII (Refer to Para No. 5.3.9.1)
Irregular allotment of sub-lease land

(₹ in lakh)

S. No.	Name of the office	No. of Lessees	Area of sub-lease (In acre)	Rate (Per acre)	Salami	Period	Commercial rent @ 5% of salami for 20 years	Cess @ 145% of Rent	Total
1	Dy. Collector, Tata Lease, Jamshedpur	1	5	102.00	510.00	1996 to 2015 (for 19 years)	484.50	702.53	1,697.03
2	Anchal Adhikari, Nirsa	1	114.95	0.95 to 0.34	1872.21	2010-11 to 2014-15	468.05	678.68	3,018.94
3	Dy. Collector, Tata Lease, Jamshedpur	14	86.899	290.40 to 1331	34170.46	1990 to 1997 (18 to 25 years)	38099.92	55244.88	127,515.26
4	Dy. Collector, Tata Lease, Jamshedpur	3	143.28	279.62 to 306.24	41178.80	1991 to 2015 (22 to 44 years)	47490.76	68861.60	157531.16
5	Dy. Collector, Tata Lease, Jamshedpur	1260	119.25	1.07 to 3.43	15984.54	1.4.71 to 31.3.2015 (22 to 44 years)	13693.76	18183.63	47861.94
Total		1279	469.3773		93716.01		100237.00	143671.32	337624.32

Appendix-IX (Refer to Para No. 5.3.9.2)

Loss of revenue of ₹ 97,448.06 lakh due to irregular sale of lease rights

(₹ in lakh)

Name of the office	Name of sub-lessee to whom sold	Sale Deed No/ Date	Mauza/ Thana No..	Area of sub-lease (In acre)	Rate/ Decimal	Rate (Per acre)	Salami	Period	Perid for calculation of Rent	Commercial rent @ 5% of salami	Cess @ 145% of Rent	Total
Dy. Collector, Tata Lease	Lafarge India Limited	3913/02.11.1999	Jojobeda/1196	122.82	2.80	279.62	34,342.93	1999-2015	15	25,757.20	37,347.93	97,448.06

Appendix-X (Refer to Para No. 5.3.10.1)

Lease of Khasmahal land not renewed

(₹ in lakh)

Sl. No.	Name of the office	No. of lessees	Area (In acre)	Purpose	Date of expiry of lease	Rate/decimal	Salami	Period for which rent calculated	Residential/commercial rent	Interest 6.25% and @ 10%	Total (Rent+ Interest)
1	C.O. Chakradharpur	38	15.24	Residential	1968-69 to 1988-89	0.78 to 1.38	1,726.40	1968-69 to 2014-15	1,307.45	102.43	1,409.89
2	DCLR Garhwa	96	4.59	Residential	1960-61 to 2008-09	3.4	1,560.60	1961-62 to 2014-15	219.98	21.17	241.15
3	C.O. Jagannathpur	37	4.81	Residential	1950 to 2011	0.049	23.38	1950-51 to 2014-15	14.75	1.15	15.89
4	C.O. Noamundi	180	25.85	Residential	1955-56 to 2012-13	0.09 to 0.37	900.83	1956-57 to 2014-15	425.20	34.86	460.06
5	A.C. Chaibasa	325	90.37	Residential	1990-91 to 2013-14	0.62 to 1.47	8,284.06	1990-91 to 2014-15	2,785.92	260.68	3,046.59
6	DCLR/ Khas Mahal Officer, Hazaribag	1517	621.06	Commercial/ Residential	1977-78 to 2013-14	0.11 to 10.00	95,239.32	1978-79 to 2014-15	19,141.50	1,745.44	20,886.94
7	DCLR Ranchi	1230	392.48	Residential	1958-59 to 1995-96	0.94 to 3.59	78,804.79	1958-59 to 2014-15	74,691.63	5,613.88	80,305.52
8	C.O. Golmuri cum Jugsalai	59	29.59	Residential/ Commercial	1965-66 to 2005-06	1.0375	3,069.96	1965-66 to 2014-15	1,252.10	109.03	1,361.13
9	DCLR, Latehar	91	12.07	Residential	1958-59 to 1999-2000	0.16 to 1.10	595.93	1958-59 to 2014-15	531.45	40.33	571.78
10	DCLR/Khas Mahal Padadhikari, Koderma	250	73.59	Residential	1979-80 to 2009-10	0.06 to 0.91	8,290.32	1980-81 to 2014-15	5,803.22	462.19	6,265.41
11	DCLR/Khas Mahal Padadhikari, Sahebganj	2527	1021.62	Residential/ Commercial	1960-61	0.8	81,729.20	1960-61 to 2014-15	88,267.54	6,497.47	94,765.01
12	DCLR/Kahas Mahal Padadhikari, Medini Nagar Daltonganj	1512	256.17	Residential/ Commercial	1934-35 to 2013-14	5.32	136,280.21	1935-36 to 2014-15	172,627.32	14,537.57	187,164.89
TOTAL		7862	2547.42				416,505		367,068.06	29,426.21	396,494.27

**Appendix-XI (i) (Refer to Para No. 5.3.10.2)
Gairmazarua Land**

(₹ in lakh)

Expired lease of G.M. Khas Land not renewed

Sl. No.	Name of the Office	Name of lessee for settlement of GM Land	Name of mauza	Area (In acre)	Date of expiry of lease	Rate/ decimal	Salami	Commercial rent @ 5% of salami for 2010-11 to 2014-15	Interest @ 10% on rent	Total
1	AC Chaibasa	Chiria Mines, IISCO	Different 12 mauza	343.62	1/1982 to 6/2009	0.03 to 0.45	5,240.36	1,310.09	131.01	1,441.10
2	C.O. Noamundi	TISCO at Noamundi	Balijor	450.80	31.12.1982	0.1059	4,773.97	1,193.49	119.35	1,312.84
TOTAL				794.42			10,014.33	2,503.58	250.36	2,753.94

Appendix-XI (ii) (Refer to Para No. 5.3.10.2)

Expired lease of G.M. Khas Land not renewed

(₹ in lakh)

Sl. No.	Name of the Office	No. of lessees	Area (In acre)	Period	Date of expiry of lease	Salami	Residential rent @ 2% of salami	Cess @ 145% of rent	Interest @ 10% on rent and Cess	Total
1	AA Chaibasa	50	12.98	2010-11 to 2014-15	between 1978-79 to 2013-14	1,306.45	130.64	189.43	32.01	352.09
2	C.O. Golmury cum Jugsalai, Jamshedpur	109	13.44	2010-11 to 2014-15	Between 1980 to 2011	1,357.76	135.78	196.87	33.27	365.92
Total		159	26.42			2,664.20	266.42	386.31	65.27	718.00

ABSTRACT

	Area	No. of lessee	Amount
Annexure XI (i)	794.42	2	2,753.94
Annexure XI (ii)	26.42	159	718.00
Total	820.84	161	3,471.94

Appendix-XII (Refer to Para No. 5.3.10.3)
Government was deprived revenue of ₹ 248.43 crore due to encroachment of land
(Details of Excluded land not renewed till 2014-15) (₹ in lakh)

Sl. No	Ward No.	(Area in Acres)	Period of encroachment	Market rate/ decimal	Salami	Residential rent @ 2% for the period 1996-97 to 2014-15	Total due
1	1,2,3 and 7 to 19	69.430	1996 to 2014-15	1.03	7,151.29	2,717.49	9,868.78
2	1	44.297	1996 to 2014-15	1.36	6,024.39	602.439	602.44
3	2	29.530	1996 to 2014-15	1.36	4,016.08	401.608	401.61
4	3	17.923	1996 to 2014-15	1.03	1,846.07	184.607	184.61
5	7	10.700	1996 to 2014-15	3.43	3,670.10	367.010	367.01
6	11	20.650	1996 to 2014-15	1.45	2,994.25	299.425	299.43
7	12	88.760	1996 to 2014-15	1.07	9,497.32	949.732	949.73
8	13	9.494	1996 to 2014-15	1.07	1,015.86	101.586	101.59
9	14	3.669	1996 to 2014-15	1.07	392.58	39.258	39.26
10	15	127.000	1996 to 2014-15	1.07	13,589.00	1,358.900	1,358.90
11	16	297.243	1996 to 2014-15	1.03	30,616.03	3,061.603	3,061.60
12	17	379.719	1996 to 2014-15	1.03	39,111.06	3,911.106	3,911.11
13	18	31.273	1996 to 2014-15	1.07	3,346.21	334.621	334.62
14	19	50.771	1996 to 2014-15	1.03	5,229.41	522.941	522.94
Total		1,111.029			1,21,348.362	12,134.8362	22,003.62

Appendix-XIII (Refer to Para No. 5.3.10.3)
Government was deprived revenue of Rs. 248.43 crore due to encroachment of land (Encroachment of Land erstwhile Steel Authority of India, Gua, Noamundi, West Singhbhum) (₹ in lakh)

Sl No	Name of the office	Name of encroacher	Date of encroachment of land	Area (In acre)	Rate per acre	Salami	Period	No. of years	Commercial Rent @ 5%	Cess @ 145% of rent	Total
1	C.O. Noamundi	Railway	Apr-09	72.79	19.53	1,422	2009-10 to 2014-15	6	426.48	618.39	2,466.46
2	C.O. Noamundi	JSPL	Apr-09	12.00	19.53	234	2009-10 to 2014-15	6	70.31	101.95	406.61
Total				84.79		1,656			496.78	720.34	2,873.07

Appendix- XIV (Refer to Para No. 5.3.11.1)

Irregular allotment of lease land (Statement showing Approval of Sub-lease after 20.08.2005)

(₹ in lakh)

Sl. No.	Name and address of Company/ Institution/ School	Land location/ Mauza/ ward No.	Purpose	Area of sub-lease (In acre)	Rate/ Decimal	Rate (Per acre)	Salami	Date of Possession	Year for calculation of rent	Rate of Rent (in %)	Rent on Salami	Cess @ 145% of Rent	Total
1	Roots Corporation Ltd	Jugsalai/ 4	Commercial	1.22	1.64	164	200.08	5.10.06	9	5%	90.04	130.55	420.67
2	Steel Strips Wheel Ltd.	19	Commercial	10.09	0.47	47	474.23	12.02.2007	8	5%	189.69	275.05	938.98
3	Tata Blue Scope Steel Building Solution Pvt. Ltd	Bara/ 11	Commercial	61.23	0.61	61	3,735.03	12.10.2006	9	5%	1,680.76	2,437.11	7,852.90
4	Raj Yoga Training Centre	Sonari/ 1	Residential	0.40	0.61	61	24.40	17.7.06	9	2%	4.39	6.37	35.16
5	Sri Shailendra Kumar	Sonari/ 1	Commercial	0.38	0.61	61	22.88	16.3.2007	8	5%	9.15	13.27	45.29
6	Sri Sai Centre Jamshedpur	Belidih/ 6	Residential	0.75	0.78	78	58.50	23.3.2007	8	2%	9.36	13.57	81.43
7	XLRI, Jamsheedpur	Belidih/ 6	Residential	6.80	0.78	78	530.40	18.09.2006	9	2%	95.47	138.43	764.31
8	Kerala Samajam, Jamshedpur	Sakchi/ 7	Commercial	0.67	0.78	78	52.26	21.07.2008	7	2%	7.32	10.61	70.19
9	Shamshuddin Khan	Khuntadih/ Bistupur/ 3	Commercial	0.12	0.61	61	7.32	16.02.2007	8	2%	1.17	1.70	10.19
10	Rajasthan Maitry Sangh	Uliyan/ 2	Commercial	1.50	0.67	67	100.50	15.12.2008	7	2%	14.07	20.40	134.97
11	Ram Krishna Mission, Viveka Nand Society	Khuntadih/ Bistupur/ 3	Residential	4.25	0.61	61	259.25	06.06.2007	8	2%	41.48	60.15	360.88
12	Singhbhoom Homeopathic College & Hosspital	Uliyan/ 2	Residential	1.50	0.67	67	100.50	21.01.2009	6	2%	12.06	17.49	130.05
13	Central Water Commission, Jamshedpur	Sonari/ 1	Residential	0.77	0.61	61	46.97	19.01.2006	9	2%	8.45	12.26	67.68
14	Damodar Valley Corporation, Jamshedpur	Kalimati/ 14	Residential	0.96	0.52	52	49.66	15.01.2009	6	2%	5.96	8.64	64.26
15	Orthodox Syrin Church, Jamshedpur	Bagatia/ 2	Residential	0.46	0.67	67	30.82	9.12.2008	7	2%	4.31	6.26	41.39
16	Ram Krishna Mission, Viveka Nand Society	Sakchi/ 7	Residential	1.25	0.78	78	97.50	28.06.2011	4	2%	7.80	11.31	116.61
17	Indian Red Cross Society	Sakchi/ 7	Residential	0.36	0.78	78	28.24	24.12.2008	7	2%	3.95	5.73	37.92
18	Panjabi Samaj, Jamshedpur	Golmuri/ 12	Residential	0.50	0.67	67	33.50	03.02.2009	6	2%	4.02	5.83	43.35

Appendix- XIV (Refer to Para No. 5.3.11.1)

Irregular allotment of lease land (Statement showing Approval of Sub-lease after 20.08.2005)

(₹ in lakh)

Sl. No.	Name and address of Company/ Institution/ School	Land location/ Mauza/ ward No.	Purpose	Area of sub-lease (In acre)	Rate/ Decimal	Rate (Per acre)	Salami	Date of Possession	Year for calculation of rent	Rate of Rent (in %)	Rent on Salami	Cess @ 145% of Rent	Total
19	Sandhya Sammelani, Jamshedpur	Uliyan/ 2	Residential	0.09	0.61	61	5.49	24.12.2008	7	2%	0.77	1.11	7.37
20	Andhra Bhakta Kolata Saamajam, Jamshedpur	Jugsalai/ 4	Residential	0.16	0.67	67	10.72	02.03.2009	5	2%	1.07	1.55	13.35
21	M/s D.P Bhodhanwala	Jugsalai/ 4	Residential	0.83	0.67	67	55.61	21.12.2008	7	5%	19.46	28.22	103.30
22	Bharat Sevashram Sangh	Sonari/ 1	Residential	2.92	0.61	61	178.12	1,991	24	2%	85.50	123.97	387.59
23	Tata Robins Fraser(TRF) Co.	Susnigaria/ 13	Commercial	3.70	0.47	47	173.90	12.01.2009	6	5%	52.17	75.65	301.72
24	Income Tax Department	Bagatia/ 2	Residential	1.00	0.61	61	61.00	19.07.2006	9	2%	10.98	15.92	87.90
25	Income Tax Department (Employee House Construction)	Susnigaria/ 13	Residential	2.80	0.47	47	131.60	19.07.2006	9	2%	23.69	34.35	189.64
26	P&M Infrastructure Pvt. Ltd.	Jugsalai/ 4	Commercial	3.12	1.64	164	511.68	27.08.2007	8	5%	204.67	296.77	1,013.13
27	Indian Oil Corporation	Nildih/ 18	Commercial	0.34	0.55	55	18.70	27.07.1996	19	5%	17.77	25.76	62.22
28	Center for Inner Resource development	Belidih/ 6	Residential	0.75	0.61	61	45.75	23.07.2008	7	2%	6.41	9.29	61.44
29	XLRI, Jamsheedpur	Belidih/ 6	Residential	4.89	0.78	78	381.42	31.01.2009	6	2%	45.77	66.37	493.56
30	Indian Red Cross Society	Sakchi/ 7	Residential	0.37	0.85	85	31.71	24.12.2008	7	2%	4.44	6.44	42.58
31	M/s Hi-Tech heritage Limited	Sonari/ 1	Commercial	2.00	0.61	61	122.00	10.03.2008	7	5%	42.70	61.92	226.62
32	M/s Jamshedpur Utilities of Service Co. Ltd.	Jugsalai/ 4	Commercial	5.46	1.64	164	895.44	24.06.2008	7	5%	313.40	454.44	1,663.28
33	Children of Ramkrishna for Philanthropic Organisation	Bara/ 11	Residential	0.14	0.61	61	8.54	24.08.2008	7	2%	1.20	1.73	11.47
34	Institute of Environmental Management and Studies	Khuntadih/ 3	Residential	1.20	0.73	73	87.84	30.12.2008	7	2%	12.30	17.83	117.97
35	M/s Ambey Indane Jamshedpur	Susnigaria/ 13	Commercial	0.28	0.61	61	16.84	11.04.2008	7	5%	5.89	8.54	31.27
36	Jamshedpur Cold Storage	Sonari/ 1	Commercial	0.62	0.67	67	41.54	27.08.2008	7	5%	14.54	21.08	77.16
37	M/s Premium Residency Pvt.	Khuntadih/ 3	Commercial	1.96	1.20	120	234.34	04.03.2008	7	5%	82.02	118.93	435.28

Appendix- XIV (Refer to Para No. 5.3.11.1)

Irregular allotment of lease land (Statement showing Approval of Sub-lease after 20.08.2005)

(₹ in lakh)

Sl. No.	Name and address of Company/ Institution/ School	Land location/ Mauza/ ward No.	Purpose	Area of sub-lease (In acre)	Rate/ Decimal	Rate (Per acre)	Salami	Date of Possession	Year for calculation of rent	Rate of Rent (in %)	Rent on Salami	Cess @ 145% of Rent	Total
	Ltd.												
38	M/s Vijaya Motels Pvt. Ltd.	Golmuri/ 12	Commercial	1.00	0.61	61	61.00	4.03.2008	7	5%	21.35	30.96	113.31
39	Tata consulting Engineers	Sakchi/ 7	Commercial	0.65	0.85	85	55.42	05.09.2008	7	5%	19.40	28.13	102.94
40	M/s Super Centre	Sakchi/ 7	Commercial	0.21	1.64	164	34.44	27.08.2008	7	5%	12.05	17.48	63.97
41	Sri Jayantilal Badiyani and three others	Jugsalai/ 4	Commercial	0.12	1.84	184	22.63	10.04.2009	6	5%	6.79	9.84	39.27
42	Sri Jawahar lal Vig and others	Jugsalai/ 4	Commercial	0.10	1.64	164	17.06	26.09.2008	7	5%	5.97	8.66	31.68
43	Kushal Indane	Bara/ 11	Commercial	0.27	0.70	70	18.90	14.04.2009	6	5%	5.67	8.22	32.79
44	Sri V.T.L. Liao	Jugsalai/ 4	Commercial	0.08	1.84	184	14.54	25.02.2009	6	5%	4.36	6.32	25.22
45	Sri Raghubir Singh Bhatia & others	Jugsalai/ 4	Commercial	0.10	1.64	164	16.40	26.09.2008	7	5%	5.74	8.32	30.46
46	Sri R.H. Amin	Jugsalai/ 4	Commercial	0.10	1.84	184	18.22	25.02.2009	6	5%	5.46	7.92	31.60
47	M/s Naresh Kumar & Co.	Sakchi/ 7	Commercial	0.35	0.90	90	31.50	02.03.2009	6	5%	9.45	13.70	54.65
48	Fortune Hotel Centre Point	Sonari/ 1	Commercial	1.00	0.67	67	67.00	14.01.2009	6	5%	20.10	29.15	116.25
49	Sai Kripa Shanker & others	Jugsalai/ 4	Commercial	0.10	1.84	184	18.22	10.04.2009	6	5%	5.46	7.92	31.60
50	Kaushal Kanchan Construction Pvt. Ltd.	Jugsalai/ 4	Commercial	3.64	0.67	67	243.88	29.08.2008	7	5%	85.36	123.77	453.01
51	M/s City Square Project Pvt. Ltd.	Sonari/ 1	Commercial	2.50	0.70	70	175.00	21.04.2009	6	5%	52.50	76.13	303.63
52	Singh Indane Service	Jugsalai/ 4	Commercial	0.23	0.70	70	16.10	12.02.2009	6	5%	4.83	7.00	27.93
53	Ashiyana Housing and Finance India Ltd.	Sonari/ 1	Commercial	2.00	1.34	134	268.00	02.01.2009	6	5%	80.40	116.58	464.98
54	Kumar Inn Pvt. Ltd.	Golmuri/ 12	Commercial	0.60	0.67	67	40.20	04.08.2008	7	5%	14.07	20.40	74.67
55	Sri Kishore Kumar Store	Sakchi/ 7	Commercial	0.34	0.90	90	30.60	28.01.2009	6	5%	9.18	13.31	53.09
56	Bindal buildcom Ltd.	Sonari/ 1	Commercial	2.00	0.67	67	134.00	8.09.2008	7	5%	46.90	68.01	248.91

Appendix- XIV (Refer to Para No. 5.3.11.1)

Irregular allotment of lease land (Statement showing Approval of Sub-lease after 20.08.2005)

(₹ in lakh)

Sl. No.	Name and address of Company/ Institution/ School	Land location/ Mauza/ ward No.	Purpose	Area of sub-lease (In acre)	Rate/ Decimal	Rate (Per acre)	Salami	Date of Possession	Year for calculation of rent	Rate of Rent (in %)	Rent on Salami	Cess @ 145% of Rent	Total
57	M/s Rishiraj Homes Pvt. Ltd	Bara/ 11	Commercial	1.75	1.17	117	205.19	17.01.2008	7	5%	71.82	104.13	381.14
58	M/s Tee Kay (India) Real Estate (P) Ltd.	Jugsalai/ 4	Commercial	0.75	1.64	164	123.00	03.07.2008	7	5%	43.05	62.42	228.47
59	Apex Construction & Mining Co.	Khuntadih/ 3	Commercial	0.60	0.70	70	42.00	03.12.2008	7	5%	14.70	21.32	78.02
Total				144.33			10,517.54				3,678.82	5,334.28	19,530.64