

Appendix 1.1

(Reference: Paragraph 1.1)

Funds transferred directly to Implementing Agencies under Economic Sector (Other Than State Public Sector Undertakings)

(₹ in lakh)

Sl No.	Name of the Department	Name of Implementing Agency	Fund Released
1	Commerce and Industries	Executive Committee Manipur, Manipur Secretariat Imphal	50.00
		19 NGOs for Baba Sahab Ambedkar Hastshilpa Yojana	26.46
		The Ideal Handloom and Handicrafts Development Co-operative Society Ltd.	1.25
		6 NGOs for Handicrafts Infrastructure and Technical Development Scheme	31.75
		9 NGOs for Human Resource Development Handicrafts	45.36
		6 NGOs for Marketing Support and Services	25.94
		Rural Industries Development Association	15.91
		3 NGOs for Infrastructure Development Programme	1,228.74
		8 NGOs for Atal Innovation Mission	39.70
		3 NGOs for NER-Textile Promotion Scheme	1,407.98
		2 NGOs for National Handloom Development Programme CS	364.64
		Kb Philanthropy-5	3.42
2	Science and Technology	6 NGOs for Biotechnology Research and Development	69.49
		3 NGOs for Technology Development Programmes	19.56
		6 NGOs for Science and Technology Programme for Socio Economic Development	406.14
		2 NGOs for State Science and Technology Programme	158.74
		9 NGOs for Design & Technical Upgradation Scheme	78.84
3	Forest and Environment	Directorate of Environment, Department of Environment and Forests, Govt. of Manipur	27.09
		Foundation for Environment & Economic Development Services (FEEDS)	34.12
		2 NGOs for Environmental Protection and Monitoring	54.23
		Directorate of Environment, Department of Environment and Forests, Govt. of Manipur	6.00
4	Public Works	Directorate of Transport	119.40
		HVS Construction Materials Pvt. Ltd.	507.43
		4 NGOs for Technical Textiles – Scheme for Usage of GEO Textiles In North Eastern Region	821.20

(₹ in lakh)

Sl No.	Name of the Department	Name of Implementing Agency	Fund Released
5	Veterinary and Animal Husbandry	Manipur Livestock Development Board Ltd.	100.00
		Manipur Livestock Development Board Ltd.	220.82
		Sub Total	320.82
6	Power	Manipur Renewable Energy Development Agency (MANIREDA)	1,253.41
7	Economics and Statistics	Department of Economics and Statistics Manipur	43.32
8	Water Resources	Water Resources Department, Government. Of Manipur	32.50
9	Tourism	Domestic Promotion and Publicity including Hospitality	50.00
		Tourism Corporation of Manipur Limited	3,765.80
		Sub Total	3,815.80
10	Agriculture	Office of the Agriculture Officer (Market Intelligence), Manipur	0.20
		Manipur Organic Mission Agency (MOMA)	736.79
		Programme Coordinator, KVK Churachandpur	4.23
		Sub Total	741.22
11	Planning	2 NGOs for MPs Local Area Development Scheme (MPLADS)	2,000.00
12	Horticulture and Soil Conservation Department, Manipur	Manipur Remote Sensing Application Centre	25.00
		Grand Total	13,775.46

Appendix 1.2

(Reference: Paragraph 1.1.1)

Year-wise details of expenditure audited in respect of Economic Sector during 2016-17

(₹ in crore)

Year	Expenditure incurred
2002-03	0.77
2003-04	1.52
2004-05	3.29
2005-06	7.34
2006-07	11.84
2007-08	12.74
2008-09	16.97
2009-10	49.96
2010-11	156.37
2011-12	351.01
2012-13	2,137.14
2013-14	876.20

(₹ in crore)

Year	Expenditure incurred
2014-15	305.51
2015-16	1,212.22
2016-17	234.39
Total	5,377.27

Source: Records of the Accountant General (Audit), Manipur

Appendix 1.3

(Reference: Paragraph 1.2.1)

Objectives of NRDWP

The objectives¹¹⁴ of NRDWP are to:

- 1) Enable all households have access to and use safe and adequate drinking water and within reasonable distance;
- 2) Ensure potability, reliability, sustainability, convenience, equity and consumers preference to be the guiding principles while planning for a community based water supply system;
- 3) Provide drinking water facility, especially piped water supply to gram panchayats that have achieved open defecation free status on priority basis;
- 4) Ensure all government schools and *anganwadis* have access to safe drinking water;
- 5) Enable communities to monitor and keep surveillance on their drinking water sources;
- 6) Provide enabling support and environment for panchayat raj institutions and local communities to manage their own drinking water sources and systems in their villages;
- 7) Provide access to information through online reporting mechanism with information placed in public domain to bring the transparency and informed decision making; and
- 8) Follow conjoint approach of sanitation and water quality supply which would progressively lead to Swachh Bharat and ensure running water availability to all government school toilets.

¹¹⁴ As per revised guidelines of NRDWP (2013).

Appendix 1.4

(Reference: Paragraph 1.2.3)

Districts, blocks, GPs and habitations sampled/selected for Performance Audit on NRDWP

State	Name of selected			Total no. of Habitations in the GP	No. of Habitations Selected/ test checked	Name of habitations test checked				
	District	Block	Gram Panchayat							
1	2	3	4	5	6	7				
Manipur	Bishnupur	Bishnupur	Ngaikhong Khullen	3	3	Ngaikhong Khullen Ngaikhong Sipai Ngakchoupokpi (Tengkha Khunou)				
			Thinungei	3	3	Ningthoukhong Kha Khunou Thinungei Toupokpi (Ningthoukhong)				
		Moirang	Kha Thinungei		5	4	Kangsoibi Khongban Keirenphabi Nongmaikhong Khordak			
				Thanga Part-I	5	4	Champi Khangpok Karang Chingkha Salam			
			Samulamlan	Khonomphai	1	1	Khonomphai			
				T Molkot	1	1	T Molkot			
		P Gelmol Khunou		1	1	P Gelmol Khunou				
		Singhat	Singhat	New Laijang	1	1	New Laijang			
				Zahong	1	1	Zahong			
				S Munhoih	1	1	S Munhoih			
	Behiang			1	1	Behiang				
	Senapati	Mao Maram	Malingli Nepali	1	1	Malingli Nepali				
			Maryram	1	1	Maryram				
		Purul	Ngari Raidulomei	1	1	Ngari Raidulomei				
			Phaibung Khullen	1	1	Phaibung Khullen				
	Thoubal	Kakching	Irengband		4	4	Irengband Sora Mairembam Hawairou			
				Langmeidong		3	3	Langmeidong Thounaojam Yangdong		
					Thoubal	Leirongtheng Nigel		8	4	Chandrakhong Ingourok Kakmayai Bitra
							Oinam Sawombung	2	2	Laiphrakpam Oinam
		Total	4 Districts	8 Blocks	19 Gram Panchayats	44	38			

Appendix 1.5

(Reference: Paragraph 1.2.8.7, 1.2.11.3(i), 1.2.11.4 & 1.2.13.3)

Details of survey of 19 GP/VWSC during Performance Audit of NRDWP

Sl. No.	Query	Reply	No. of GP/VWSC	Percentage
1	GPWSC/VWSC	Existing	10	52.63
		Not Existing	9	47.37
2	Whether Gram Panchayat/VWSC was involved in water quality testing	Yes	10	52.63
		No	9	47.37
3	Field Test Kits for water quality testing were provided	Yes	7	36.84
		No	12	63.16
4	Results of water quality testing and specified parameters displayed in the office of GS/GP/VWSC	Yes	4	21.05
		No	15	78.95
5	Alerts/Results of contamination of water after quality testing by the lab was communicated to GP	Yes	5	26.32
		No	14	73.68
6	Training for use of FTK provided	Yes	7	36.84
		No	12	63.16
7	Schools/Anganwadis functional in the GP area	School	58	
		Anganwadi	112	
8	Schools/Anganwadis with drinking water facility	School	29	50
		Anganwadi	10	8.93
9	Number of school/anganwadis which required/provided/have functional of water purifier system	Required	0	0
		Provided	0	0
		Functional	0	0
10	In case of Single village scheme (SVS) whether the scheme was handed over to VWSC/GP	Yes	8	42.11
		No	11	57.89
11	Scheme operated and maintained by	GP/VWSC	13	68.42
		PHED/RWB	6	31.58
12	In case SVS was handed over to VWSC/GP, whether annual O&M funds were provided	Yes	5	26.32
		No	14	73.68
13	IEC, HRD or other awareness activities was carried out at the GP/Village level	Yes	6	31.58
		No	13	68.42

Source: Survey

Appendix 1.6

(Reference: Paragraph 1.2.11.1 & 1.2.11.2)

Target and achievement of habitations during 2012-2017

Year	Total no. of Habitations	No. of Habitations With Population Coverage > 0 and < 25%			No. of Habitations With Population Coverage >= 25 and < 50%			No. of Habitations With Population Coverage >= 50 and < 75%			No. of Habitations With Population Coverage >= 75 and < 100%			No. of Habitation With 100% Population Coverage		
		As on 1st April	As on 1st April	Target	Achievement	As on 1st April	Target	Achievement	As on 1st April	Target	Achievement	As on 1st April	Target	Achievement	As on 1st April	Target
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>	<i>7</i>	<i>8</i>	<i>9</i>	<i>10</i>	<i>11</i>	<i>12</i>	<i>13</i>	<i>14</i>	<i>15</i>	<i>16</i>	<i>17</i>
2012-13	2870	428	80	38	376	67	41	384	63	44	93	12	12	1589	28	62
2013-14	2870	561	43	37	122	20	13	258	26	32	302	88	56	1627	72	122
2014-15	2870	121	3	3	178	36	27	178	21	25	304	49	45	2089	91	124
2015-16	2870	118	13	4	134	18	7	187	16	10	297	30	16	2134	123	43
2016-17	2868	172	37	7	248	12	9	2142	1	76	243	0	1	63	0	0
Total			176	89		153	97		127	187		179	130		314	351

Source: PHED, Manipur

Appendix 1.7

(Reference: Paragraph 1.2.11.1)

Details of survey of 38 habitations during Performance Audit of NRDWP

Sl. No.	Query	Reply	No.	%
1	Coverage status of habitation	Fully covered	14	36.84
		Partially covered	24	63.15
2	Whether any water supply scheme is being provided in the habitation	Yes	35	92.10
		No	3	7.8
3	If yes, nature of scheme	PWS	33	86.84
		Handpump/Borewell	0	0
		Others	2	5.2
4	If no, define the source of water	Local Pond	2	
		River	1	
5	Source of supply of water supply scheme	Ground water	0	0
		surface water	35	92.10
		others	3	7.8
6	In case of piped water supply, whether supplied water was treated	Yes	23	60.52
		No	12	31.57
7	In case of piped water supply scheme, nature of Scheme	MVS	8	21.05
		SVS	27	71.05
8	Availability of water supply (in lpcd)	<40lpcd	23	60.52
		>40 lpcd & <55 lpcd	15	39.47
		>55lpcd	0	0
9	whether the scheme remained non-operational during some part/period of the year	Yes	7	18.42
		No	28	73.68
10	Reasons for non-operation.	Drying up of sources/lowering of ground water	3	
		Contamination of drinking water sources		
		Operation & maintenance		
		Non-availability of electricity		
		Non-availability of funds for running/maintenance	1	
		Any other reason	3	
		No response	21	

Source: Survey

Appendix 1.8

(Reference: Paragraph 1.2.11.1)

Details of survey of 640 households during Performance Audit of NRDWP

Sl. No.	Query	Response	No. of households	Percentage
1	Source Type	Piped water supply	333	52.03
		Handpumps/ Tubewell	1	0.15
		Others	306	47.81
2	Whether the source of supply of water was functional	Functional	360	56.25
		Non-functional	280	43.75
3	Whether the water supply was through household individual connection or common community connection	Household	40	6.25
		Community	600	93.75
4	Whether the Beneficiary was aware that supplied drinking water was safe/potable	Yes	369	57.66
		No	271	42.34
5	Whether the Supply was sufficient for drinking, cooking and other domestic needs	Yes	361	56.40
		No	269	42.03
6	Whether the drinking water supply was available round the year	Yes	255	39.84
		No	385	60.15
7	Whether the drinking water supply through PWS was at regular hours	Yes	219	34.21
		No	421	65.78
8	Distance from water supply position/point	Less than 100 mtrs	376	58.75
		Between 100-200 mtr	114	17.81
		Between 200-500 mtr	71	11.09
		More than 500 mtr	79	12.34
9	Average daily time taken in fetching water	Less than 10 min	376	58.75
		Between 10-30 min	170	26.56
		Between 30-60 min	52	8.13
		More than 1hr	42	6.56
10	Whether the household representative faces any discrimination in access to water from the community drinking water facility	Yes	0	0
		No	640	100
11	Whether access to drinking water from multiple/alternative sources available to the beneficiary	Yes	93	14.53
		No	547	85.47
12	Whether the beneficiary was satisfied with the water quality	Yes	337	52.66
		No	303	47.34
13	In case answer is No, Water quality problem faced	Colored supply	136	
		Smelly water	0	
		Dirty supply	78	
		No response	89	
14	Status of response given by the agencies on water quality complaints reported by the beneficiary	Satisfactory	234	36.56
		Not satisfactory	227	35.46
		Can't say	179	27.96
15	Whether samples were being collected from water source/supply point for testing	Yes	207	32.34
		No	433	67.65
16	Whether training and awareness generating IEC activities on drinking water were ever provided to the beneficiary	Yes	138	21.56
		No	502	78.43
17	Whether the water supply scheme remained non-operation due to O&M	Yes	314	49.06
		No	326	50.93
18	Whether user charges were being collected and used for operation and maintenance	Yes	59	9.21
		No	581	90.78

Source: Survey

Appendix 1.9

(Reference: Paragraph 1.2.15.3)

Status of Drinking Water Facility at School

Sl. No.	Name of Selected GP	No. of School		No. of School with drinking water facility		Water Quality Affected status (Yes/No)	
		As per IMIS	As per site visit	As per IMIS	As per site visit	As per IMIS	As per site visit
1	2	3	4	5	6	7	8
1	Ngaikhong Khullen	9	8	9	8	No	No
2	Thinungei	6	2	6	2	No	No
3	Kha Thinungei	7	5	7	0	No	No
4	Thanga Part-I	6	4	6	4	No	No
5	Khonomphai	1	1	1	0	No	No
6	T Molkot	0	0	0	0	No	No
7	P Gelmol Khunou	2	1	2	1	No	No
8	New Lajang	0	0	0	0	No	No
9	Zahong	0	0	0	0	No	No
10	S Munhoih	0	0	0	0	No	No
11	Behiang	1	3	1	0	No	No
12	Malingli Nepali	1	1	1	0	No	No
13	Maryram	1	1	1	0	No	No
14	Ngari Raidulomei	1	3	1	1	No	No
15	Phaibung Khullen	2	6	2	0	No	No
16	Irengband	6	3	1	2	No	No
17	Langmeidong	3	5	3	0	No	No
18	Leirongthel Ningel	9	13	9	7	No	No
19	Oinam Sawombung	3	2	3	0	No	No
	Total	58	58	53	25		

Source: IMIS & Site visit

Appendix 1.10

(Reference: Paragraph 1.2.15.3)

Status of Drinking Water Facility at Anganwadis

Sl. No.	Name of Selected GP	No. of Anganwadi		No. of Anganwadis with drinking water facility		Water Quality Affected status (Yes/No)	
		As per IMIS	As per site visit	As per IMIS	As per site visit	As per IMIS	As per site visit
1	2	3	4	5	6	7	8
1	Ngaikhong Khullen	5	8	5	0	No	No
2	Thinungei	1	7	0	2	No	No
3	Kha Thinungei	0	16	0	0	No	No
4	Thanga Part-I	0	15	0	0	No	No
5	Khonomphai	0	1	0	0	No	No
6	T Molkot	0	1	0	0	No	No
7	P Gelmol Khunou	0	1	0	0	No	No
8	New Lajang	0	1	0	0	No	No

Sl. No.	Name of Selected GP	No. of Anganwadi		No. of Aganwadis with drinking water facility		Water Quality Affected status (Yes/No)	
		As per IMIS	As per site visit	As per IMIS	As per site visit	As per IMIS	As per site visit
1	2	3	4	5	6	7	8
9	Zahong	0	1	0	0	No	No
10	S Munhoih	0	1	0	0	No	No
11	Behiang	0	2	0	0	No	No
12	Malingli Nepali	0	1	0	0	No	No
13	Maryram	0	2	0	0	No	No
14	Ngari Raidulomei	0	7	0	0	No	No
15	Phaibung Khullen	0	3	0	0	No	No
16	Irengband	0	8	0	2	No	No
17	Langmeidong	0	20	0	0	No	No
18	Leirongthel Ningel	6	12	6	6	No	No
19	Oinam Sawombung	3	6	3	0	No	No
	Total	15	113	14	10		

Source: IMIS & Site visit

Appendix 1.11

(Reference: Paragraph 1.3)

Details of water charges due, collected and outstanding as of January 2016 in respect of Water Supply Maintenance Division - I, PHED

(Amounts in ₹)

Sl. No.	Category	Number of connections*	Water Rate (per month)	Due at end of Dec 2015	Due for Jan 2016	Total due	Collected as on Jan 2016	Amount outstanding	
1	Domestic	20,596	150	463,41,000	30,89,400	494,30,400	155,96,329	338,34,071	
2	Public Hydrant	370	300	16,65,000	1,11,000	17,76,000	2,41,350	15,34,650	
3	Bulk Supply	10	2,19,349.80 KL @ ₹ 10 per KL	-	21,93,498	21,93,498	21,93,498	-	
4	Deptt. Tanker			34,33,686	-	34,33,686	34,33,686	-	
5	Office	211	1,000	31,65,000	2,11,000	33,76,000	29,76,960	3,99,040	
6	School/College	106	600	9,54,000	63,600	10,17,600	66,000	9,51,600	
7	Factory/Industry	25	200	75,000	5,000	80,000	-	80,000	
8	Hotel	38	3,000	17,10,000	1,14,000	18,24,000	70,860	17,53,140	
9	Hostel	15	1,860	4,18,500	27,900	4,46,400	7,440	4,38,960	
10	Hospital	11	1,730	2,85,450	19,030	3,04,480	-	3,04,480	
	Total	21,382		580,47,636	58,34,428	638,82,064	2,45,86,123	3,92,95,941	
Post audit information based on the Department's reply							Add amount due for February 2016 - April 2016	1,75,03,284	
							Add amount due for May 2016 - July 2017	5,43,63,668	
							Total outstanding		11,11,62,893
							Deduct recoveries during February 2016 - April 2016	56,76,455	
							Deduct recoveries during May 2016 - July 2017	1,89,42,279	
Net outstanding as on July 2017		8,65,44,159							

*The number of connection is progressive at the end of January 2016

Appendix 1.12

(Reference: Paragraph 1.3)

Outstanding water charges as of March 2016 in respect of Water Supply Maintenance Division-II, PHED

(Amounts in ₹)

Sl. No.	Category of connection	No of connections	Water Rate (per month)	Water charges due per month	Water charges due for April 2015 to March 2016
1	Domestic	6,344	150	9,51,600	114,19,200
2	Public Hydrant	110	300	33,000	3,96,000
3	Bulk supply	7	#	2,67,197	32,06,364
4	Office	73	1,000	73,000	8,76,000
5	School/College	51	600	30,600	3,67,200
	Total	6,585		13,55,397	162,64,764
				Add amount outstanding as on March 2015	188,81,000
				Total outstanding as on March 2016	351,45,764
	Post audit information based on the Department's reply			Add amount due for April 2016 to July 2017	216,86,352*
				Deduct recoveries during April 2016 to July 2017	46,57,673^
				Net outstanding as on July 2017	521,74,443

At different rates

* calculated at the rate of ₹13,55,397 per month for 16 months

^ this recovery is against amounts due during April 2015 to March 2016

Appendix 2.1

(Reference: Paragraph 2.1.11)

Investments and grants made by State Government in SPSUs whose accounts are in arrears

(₹ in lakh)

Sl. No.	Name of the Public Sector Undertaking	Year up to which accounts finalised	Paid up capital	Period of accounts pending finalisation	Investments and grants made by State Government during the year of which accounts are in arrears [@]		
					Equity	Loans	Grants
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
A	Working Government Companies						
1	Manipur Industrial Development Corporation Limited	2009-10	1214.34	2010-11 to 2016-17	-	-	-
2	Manipur Tribal Development Corporation Limited	1987-88	51.50	1988-89 to 2016-17	-	-	100.00
3	Manipur Police Housing Corporation Limited	1997-98	2.00	1998-99 to 2016-17	-	-	-
4	Manipur Food Industries Corporation Limited	2007-08	350.39	2008-09 to 2016-17	200.00	-	328.31
5	Manipur Electronics Development Corporation Limited	2014-15	274.28	2015-16 & 2016-17			-
6	Manipur State Power Company Limited	2014-15	1,005.00	2014-15 to 2016-17	-	-	36,276.53
7	Manipur State Power Distribution Company Limited	2014-15	1,005.00	2014-15 to 2016-17	-	-	75,436.38
8	Manipur Handloom & Handicrafts Development Corporation Limited	2004-05	1,167.95	2005-06 to 2016-17	-	-	116.00
9	Manipur IT SEZ Project Development Company Limited	-	5.00	2014-15 to 2016-17	5.00	-	-
10	Tourism Corporation of Manipur Limited	-	5.00	2016-17	5.00	-	607.44
	Total		5,080.46		210.00	-	1,12,864.66

[@] Financial figures are as provided by the Companies

Appendix 2.2

(Reference: Paragraph 2.1.15)

Summarised financial position and working results of Government Companies and Statutory Corporations as per their latest finalised financial statements as on 30 September 2017

(₹ in lakh)

Sl. No.	Sector / name of the Company	Period of Accounts	Year in which accounts finalised	Paid-up Capital*	Loans outstanding at the end of year**	Accumulated Profit (+) / Loss (-)	Turnover	Net profit (+)/ loss (-)	Net impact of Audit Comments	Capital Employed ¹¹⁵	Return on capital employed [§]	Percentage return on capital employed	Man-power
1	2	3	4	5	6	7	8	9	10	11	12	13	14
A. Working Government Companies													
FINANCE													
1	Manipur Industrial Development Corporation Limited	2009-10	2014-15	1,214.34	2,194.92	(-) 3,178.20	6.57	(-) 144.67	-	231.06	(-) 144.67	(Negative)	49
2	Manipur Tribal Development Corporation Limited	1987-88	2013-14	51.50	-	(-) 22.37	1.75	(-) 11.71	Non-disclosure: 67.95	29.13	(-) 11.71	(Negative)	144
Sector wise total				1,265.84	2,194.92	(-) 3,200.57	8.32	(-) 156.38	-	260.19	(-) 156.38	-	193
INFRASTRUCTURE													
3	Manipur Police Housing Corporation Limited	1997-98	2012-13	2.00	-	58.97	11.01	29.07	-	60.97	29.07	47.68	158
Sector wise total				2.00	-	58.97	11.01	29.07	-	60.97	29.07	47.68	158
MANUFACTURING													
4	Manipur Food Industries Corporation Limited	2007-08	2014-15	350.39	137.00#	(-) 71.02	0.41	0.41	Non-disclosure: 137.00 & Error in classification: 23.00	416.37	0.41	0.10	3
5	Manipur Electronics Development Corporation Limited	2014-15	2015-16	274.28	0.26	(-) 630.85	116.34	(-) 19.86	-	(-) 356.31	(-) 19.86	(Negative)	43
Sector wise total				624.67	137.26	(-) 701.87	116.75	(-) 19.45	-	60.06	(-) 19.45	-	46

¹¹⁵ Capital employed has been calculated as shareholders' funds plus long-term borrowings

Loan from NABARD

* Paid up capital includes Share Application Money

** Loans outstanding represent long-term loans

§ Return on Capital Employed has been calculated by adding profit and interest charged to Profit and Loss Account

(₹ in lakh)

Sl. No.	Sector / name of the Company	Period of Accounts	Year in which accounts finalised	Paid-up Capital*	Loans outstanding at the end of year**	Accumulated Profit (+) / Loss (-)	Turnover	Net profit (+)/ loss (-)	Net impact of Audit Comments	Capital Employed ¹¹⁵	Return on capital employed ⁸	Percentage return on capital employed	Man-power
1	2	3	4	5	6	7	8	9	10	11	12	13	14
POWER													
6	Manipur State Power Company Limited	2014-15	2017-18	1,005.00	-	(-) 2,154.74	-	(-) 1,354.99	-	(-) 1,149.74	(-) 1,354.99	(Negative)	1,685
7	Manipur State Power Distribution Company Limited	2014-15	2017-18	1,005.00	5,192.04	(-) 4,253.78	15,957.95	(-) 3,048.81	-	1,943.26	(-) 3,048.81	(Negative)	1,883
Sector wise total				2,010.00	5,192.04	(-) 6,408.52	15,957.95	(-) 4,403.80	-	793.52	(-) 4,403.80	-	3,568
MISCELLANEOUS													
8	Manipur Handloom & Handicrafts Development Corporation Limited	2004-05	2014-15	1,167.95	168.89 ¹¹⁶	(-) 1,475.12	8.19	(-) 238.04	-	(-) 138.28	(-) 238.04	(Negative)	12
9	Manipur IT SEZ Project Development Company Limited	- [@]	-	-	-	-	-	-	-	-	-	-	2
10	Tourism Corporation of Manipur Limited	- [@]	-	-	-	-	-	-	-	-	-	-	8
Sector wise total				1,167.95	168.89	(-) 1,475.12	8.19	(-) 238.04	-	(-) 138.28	(-) 238.04	-	22
Total A (All sector wise working Government companies)				5,070.46	7,693.11	(-) 11,727.11	16,102.22	(-) 4,788.60	-	1,036.46	(-) 4,788.60	-	3,987
B. Non working Government companies													
AGRICULTURE & ALLIED													
1	Manipur Agro Industries Corporation Limited	1988-89	2005-06	32.25	-	(-) 45.45	19.02	(-) 3.61	-	(-) 13.20	(-) 3.61	(Negative)	-
2	Manipur Plantation Crops Corporation Limited	1983-84	2000-01	51.15	6.50	-	-	-	-	57.65	-	-	2
Sector wise total				83.40	6.50	(-) 45.45	19.02	(-) 3.61	-	44.45	(-) 3.61	-	2
MISCELLANEOUS													
3	Manipur Pulp & Allied Products Limited	1997-98	2015-16	89.31	222.97	(-) 351.31	12.92	(-) 65.44	-	(-) 39.02	(-) 33.50	(Negative)	1
Sector wise total				89.31	222.97	(-) 351.31	12.92	(-) 65.44	-	(-) 39.02	(-) 33.50	-	1
Total B (All sector wise non working Government company)				172.71	229.47	(-) 396.76	31.94	(-) 69.05	-	5.43	(-) 37.11	-	3
Grand Total (A+B)				5,243.17	7,922.58	(-) 12,123.87	16,134.16	(-) 4,857.65	-	1,041.89	(-) 4,825.71	-	3,990

¹¹⁶ Loan from Central Govt. (₹107.29 lakh) + State Govt. (₹57.60 lakh) + Loan against FD (₹4.00 lakh) = ₹168.98.00 lakh

[@] Manipur IT SEZ Project Development Company Ltd. and Tourism Corporation of Manipur Ltd. had not finalised their first Annual Accounts

Appendix 2.3

(Reference: Paragraph 2.2)

Details of energy charges billed and collected during 2014-15 to 2016-17

(Amounts in ₹ crore)

Sl. No.	Division	2013-14	2014-15			2015-16			2016-17			Outstanding against State Government Departments	Total Collectable at end of 2016-17 (3+4+7+10)	Total Collected at end of 2016-17 (5+8+11)
		Outstanding	Billed	Collected	Outstanding (3+4-5)	Billed	Collected	Outstanding (6+7-8)	Billed	Collected	Outstanding (9+10-11)			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1	Bishnupur	58.86	11.33	7.56	62.63	12.58	8.74	66.47	14.94	10.45	70.96	4.21	97.71	26.76
2	Churchandpur	16.86	12.33	6.95	22.24	13.65	8.02	27.87	11.36	9.99	29.24	3.48	54.20	24.95
3	Chandel	5.18	3.60	1.92	6.87	6.21	1.69	11.38	6.14	1.38	16.14	2.49	21.12	4.98
4	IED*-1	21.47	24.99	30.79	15.67	25.05	25.47	15.25	30.03	31.05	14.23	9.28	101.54	87.30
5	IED-II	61.47	24.89	21.60	64.76	27.85	22.17	70.44	41.41	19.92	91.92	7.70	155.61	63.69
6	IED-III	64.41	16.60	17.30	63.71	16.70	13.84	66.57	24.57	18.58	72.56	12.22	122.28	49.71
7	IED-IV	87.44	25.98	15.41	98.01	22.15	15.65	104.51	36.35	23.27	117.59	9.08	171.92	54.33
8	Jiribam	8.28	4.58	2.17	10.69	3.16	2.53	11.32	1.65	1.68	11.28	1.87	17.67	6.38
9	Kakching	14.92	7.00	5.94	15.99	4.24	4.54	15.68	5.71	3.43	17.96	4.87	31.87	13.91
10	Kangpokpi	12.32	3.60	3.31	12.61	8.47	5.29	15.79	9.26	6.47	18.58	3.34	33.65	15.07
11	Senapati	27.63	-5.25 [#]	3.68	18.71	6.08	4.00	20.78	7.32	4.01	24.10	2.43	35.79	11.69
12	Tamenglong	8.20	1.33	1.19	8.35	1.71	2.30	7.76	1.77	1.62	7.91	2.73	13.02	5.11
13	Thoubal	21.70	6.25	7.80	20.16	8.36	6.44	22.08	11.37	5.01	28.43	3.66	47.68	19.25
14	Ukhrul	16.98	2.30	2.22	17.07	2.85	2.04	17.87	3.35	2.04	19.17	0.85	25.47	6.30
	Total	425.73	139.53	127.82	437.44	159.05	122.73	473.76	205.22	138.90	540.08	68.22	929.52	389.44

Source: Company Records

* IED – Imphal Electrical Division

[#] An amount of ₹11.18 crore was written off for Senapati Division during 2014-15.

Appendix 3.1

(Reference: Paragraph 3.11.9.1)

Part-payment of taxes due as per self-assessed returns

(Amounts in ₹)

Sl. No.	Name of dealer, TIN & Zone	Q/E	VAT due as per returns	Due date	Amount paid	Outstanding	Recovery	Date of recovery	No. of days delayed in payment	Interest leviable on the recovery	Balance	No of days delayed for payment of balance (as on 31.01.2018)	Interest on the balance as on 31.01.18	Total Interest recoverable
1	M/s Souvio Enterprises- (14010691114) (IX)	Sep-16	17,53,644	20-10-2016	13,00,000	4,53,644	2,00,000	24-10-2017	369	49,200	2,53,644	468	79,137	1,28,337
		Dec-16	19,80,350	20-01-2017	11,00,000	8,80,350	3,00,000	24-10-2017	277	55,400	5,80,350	376	1,45,474	2,00,874
		Total	37,33,994		24,00,000	13,33,994	5,00,000			1,04,600	8,33,994		2,24,611	3,29,211
2	M/s Dinesh TV Electronics- (14410118118) (I)	Jun-16	16,93,299	20-07-2016	16,10,942	82,357	82357	20-10-2017	457	25,091	-		-	25,091
		Sep-16	14,83,485	20-10-2016	13,80,572	1,02,913	90,476	20-10-2017	365	22,016	12,437	468	3,880	25,896
		Dec-16	14,43,252	20-01-2017	14,05,840	37,412	-				37,412	376	9,378	9,378
		Total	46,20,036		43,97,354	2,22,682	1,72,833			47,107	49,849		13,258	60,366
3	M/s Uripok Energy Station- (14921885165) (IX)	Jun-16	139,04,032	20-07-2016	83,00,000	56,04,032	56,04,033	30-11-2017	498	18,60,539			-	18,60,539
		Total	139,04,032		83,00,000	56,04,032	56,04,033			18,60,539	-		-	18,60,539
4	M/s NRL Energy Station, Thoubal- (14710155181) (IX)	Mar-14	100,65,512	20-05-2014	100,00,000	65,512					65,512	1,352	59,048	59,048
		Jun-14	108,08,248	20-07-2014	89,00,000	19,08,248					19,08,248	1,291	16,42,365	16,42,365
		Total	208,73,760		189,00,000	19,73,760	-				19,73,760		17,01,413	17,01,413
Grand Total			431,31,822		339,97,354	91,34,468	62,76,866			20,12,246	28,57,603		19,39,283	39,51,529

Appendix 3.2

(Reference: Paragraph 3.11.9.1)

Interest leviable for delay in payment of taxes as per self-assessed returns

(Amounts in ₹)

Sl. No.	Name of dealer TIN	Zone	Quarter Ending	Tax Payable	Due date of payment	Tax paid	Date of payment	No of days delayed	Interest leviable	Recovery after audit	Balance Amount	
1	M/S Manipur Trading Corporation- 14920634168	III	Jun-15	1,64,15,001	20-07-15	1,49,64,841	26-06-15	0	0			
						14,50,160	08-09-15	50	48,339			
			Total	1,64,15,001		1,64,15,001			48,339		48,339	
			Sep-15	1,75,24,841	20-10-15	30,00,000	10-11-15	21	42,000			
					20-10-15	20,00,000	18-11-15	29	38,667			
					20-10-15	30,00,000	30-11-15	41	82,000			
					20-10-15	20,00,000	05-11-15	16	21,333			
					20-10-15	24,45,938	20-01-16	92	1,84,000			
					20-10-15	20,00,000	29-12-15	70	93,333			
					20-10-15	30,78,903	20-10-15	0	-			
			Total	1,75,24,841		1,75,24,841			4,61,333			
			Mar-16	1,87,39,177	20-04-16	37,39,177	20-04-16	0	-			
					20-04-16	25,00,000	28-06-16	69	1,15,000			
					20-04-16	25,00,000	21-06-16	62	1,03,333			
					20-04-16	20,00,000	01-07-16	72	96,000			
					20-04-16	40,00,000	30-03-16	0	-			
					20-04-16	40,00,000	24-03-16	0	-			
			Total	1,87,39,177		1,87,39,177			3,14,333			
			Jun-16	1,58,35,892	20-07-16	17,85,566	20-07-16	0	-			
					20-07-16	20,00,000	09-08-16	20	26,667			
					20-07-16	30,00,000	03-09-16	45	90,000			
					20-07-16	20,00,000	14-09-16	56	74,667			
					20-07-16	30,00,000	03-10-16	75	1,50,000			
					20-07-16	40,50,326	18-11-16	121	3,26,726			
			Total	1,58,35,892		1,58,35,892			6,68,060			
			Sep-16	1,01,04,017	20-10-16	15,23,207	20-10-16	0	-			
					20-10-16	50,00,000	15-11-16	26	86,667			
					20-10-16	2,00,000	21-02-17	124	16,533			

(Amounts in ₹)

Sl. No.	Name of dealer TIN	Zone	Quarter Ending	Tax Payable	Due date of payment	Tax paid	Date of payment	No of days delayed	Interest leviable	Recovery after audit	Balance Amount
					20-10-16	18,00,000	21-02-17	124	1,48,800		
					20-10-16	9,49,674	18-11-16	29	18,360		
					20-10-16	6,31,136	23-03-17	154	64,797		
			Total	1,01,04,017		1,01,04,017		3,35,157			
			Dec-16	73,80,423	20-01-17	21,74,571	20-01-17	0	-		
					20-01-17	23,68,864	23-03-17	62	97,913		
					20-01-17	8,36,988	28-06-17	159	88,721		
					20-01-17	20,00,000	31-03-17	70	93,333		
			Total	73,80,423		73,80,423		2,79,967			
			Mar-17	94,07,246	20-04-17	21,63,012	28-06-17	69	99,499		
					20-04-17	5,55,636	15-07-17	86	31,856		
					20-04-17	25,00,000	06-07-17	77	1,28,333		
					20-04-17	25,00,000	07-07-17	78	1,30,000		
					20-04-17	16,88,598	20-04-17	0	-		
			Total	94,07,246		94,07,246		3,89,688			
Sub-Total	9,54,06,597		9,54,06,597		24,62,895	24,48,538	14,357				
2	M/s Sanamahhi Motors- 14921419161	IX	Jun-15	7,03,648	20-07-15	7,03,648	08-03-16	232	1,08,831		
			Sep-15	6,51,318	20-10-15	6,51,318	08-03-16	140	60,790		
			Dec-15	13,95,528	20-01-16	6,45,034	08-03-16	48	20,641		
					20-01-16	7,50,494	21-10-16	275	1,37,591		
			Total	13,95,528		13,95,528		3,27,853			
			Mar-16	16,54,495	20-04-16	16,54,495	21-10-16	184	2,02,951		
			Jun-16	21,94,271	20-07-16	54,834	31-03-16	0	-		
					20-07-16	21,39,437	21-10-16	93	1,32,645		
			Total	21,94,271		21,94,271		3,35,596			
			Sep-16	26,53,711	20-10-16	4,55,574	21-10-16	0	-		
					20-10-16	21,98,137	20-04-17	182	2,66,707		
			Total	26,53,711		26,53,711		2,66,707			
Dec-16	15,94,458	20-01-17	47,734	20-04-17	90	2,864					
		20-01-17	15,46,724	20-04-17	90	92,803					
Total	15,94,458		15,94,458		95,667						

(Amounts in ₹)

Sl. No.	Name of dealer TIN	Zone	Quarter Ending	Tax Payable	Due date of payment	Tax paid	Date of payment	No of days delayed	Interest leviable	Recovery after audit	Balance Amount
			Sub- Total	78,37,968		78,37,968			10,25,823	-	10,25,823
3	M/s O. Imocha & Bros-14110026184	III	Dec-16	4,70,383	20-01-17	2,68,302	02-08-16	0	-		
					20-01-17	2,02,081	19-07-17	180	24,250		
			Total	4,70,383		4,70,383			24,250		
			Mar-17	10,21,349	20-04-17	1,68,406	26-03-17	0	-		
					20-04-17	7,55,024	31-07-17	102	51,342		
					20-04-17	97,919	19-07-17	90	5,875		
Total	10,21,349		10,21,349			57,217					
Sub- Total	14,91,732		14,91,732			81,467	81,467	-			
4	M/s Somi Enterprises- 14920711162	IX	Mar-17	4,00,000	20-04-17	4,00,000	21-07-17	92	24,533		
			Total	4,00,000		4,00,000			24,533	24,533	-
5	M/s Shimnit Utsch India Pvt Ltd- 14920394193	IX	Sep-15	2,77,036	20-10-15	2,77,036	23-11-2015	34	6,279		
			Oct-15	2,25,105	20-11-15	2,25,105	28-12-2015	38	5,703		
			Total	5,02,141		5,02,141			11,982	-	11,982
6	M/s Ashok Hardware & Steel Mart-14922286101	III	Dec-16	15,68,120	20-01-17	9,50,000	30-03-17	69	43,700		
					20-01-17	6,18,120	14-06-17	145	59,752		
			Total	15,68,120		15,68,120			1,03,452		1,03,452
Grand Total				10,72,06,558		10,72,06,558			37,10,152	25,54,538	11,55,614

Appendix 3.3

(Reference: Paragraph 3.11.9.1)

Suppression of purchase turnover in the self-assessed returns

(Amounts in ₹)

Sl. No.	Trade Name & TIN	Zone	Quarter Ending	Purchase as shown in the return	Purchase as per e-ways bill/'C' form database	Suppression	Tax rate	Tax	Recovered amount	Balance Amount
1	M/s Metro Cycle Store & 14922341166	VII	Mar-16	-	53,97,287	53,97,287	5%	2,69,864		
			Jun-16	34,56,655	43,66,252	9,09,597	5%	45,480		
			Sep-16	-	43,87,663	43,87,663	5%	2,19,383		
			Dec-16	-	27,59,714	27,59,714	5%	1,37,986		
			Mar-17	-	1,29,64,001	1,29,64,001	5%	6,48,200		
			Total	34,56,655	2,98,74,917	2,64,18,262		13,20,913	1,30,540	11,90,373
2	M/s Raj Electronics & 14921741180	VIII	Mar-17	-	1,55,35,688	1,55,35,688	13.50%	20,97,318		
			Total	-	1,55,35,688	1,55,35,688		20,97,318	-	20,97,318
3	M/S Mayasheel Retail LLP 14923744131	VIII	Dec-16	1,37,84,455	3,62,30,623	2,24,46,168	5%	11,22,308		
			Total	1,37,84,455	3,62,30,623	2,24,46,168		11,22,308	-	11,22,308
Grand total				1,72,41,110	8,16,41,228	6,44,00,118		45,40,539	1,30,540	44,09,999

Appendix 3.4

(Reference: Paragraph 3.11.9.2)

Suspected suppression of tax by application of lower rate of 5% on sales leviable at 13.5%

(Amounts in ₹)

Sl. No.	Trade Name & TIN	Qtr	Sale taxable at 13.5% as per return	Sales taxable at 5% as per returns		Outside purchase as per 'C' form		Taxable at 5%	Audit's calculation of tax short leveid on the Sales turnover shown sales @ 5% as per dealers' returns						Recovered amount	Balance Amount (15-16)
				Turnover	Applicable VAT @ 5% (6 X 5%)	Taxable @ 13.50%	Taxable @ 5%	Excess of sale over purchase (5 - 8)	Sales turnover taxable @ 5% (restricted to purchase @ 5% (= 8))	Sales turnover taxable @ 13.5% but shown as taxable @ 5% (5 - 10)	VAT @ 5% (5% of 10)	VAT @ 13.5% (13.5 % of 11)	Total VAT payable (12 + 13)	VAT short levied (14 - 6)		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1	M/s Jainco Hardware Store (14410017175) Zone-I	Dec-11 to Sep-16	7,45,13,878	3,03,65,347	15,18,267	1,13,70,55,82	37,61,199	2,66,04,148	37,61,199	2,66,04,148	1,88,060	35,91,560	37,79,620	22,61,353		22,61,353
2	M/s Sanitary House (14710162154) Zone-III	Jun-12 to Sep-16	3,07,52,723	1,60,10,436	8,00,522	7,94,41,115	4,98,144	1,55,12,292	4,98,144	1,55,12,292	24,907	20,94,159	21,19,067	13,18,545	5,00,000	8,18,545
3	M/s Yogesh Hardware (14710010186) Zone-III	Dec-13 to Mar-17	1,84,97,261	66,81,400	3,34,070	3,77,80,886	-	66,81,400	-	66,81,400	-	9,01,989	9,01,989	5,67,919	5,67,919	-
4	M/s Sadguru Stores (14510222118) Zone-V	Dec-12 to Sep-16	2,17,76,267	4,33,32,808	21,66,640	6,86,31,882	-	4,33,32,808	-	4,33,32,808	-	58,49,929	58,49,929	36,83,289		36,83,289
5	M/s Khumi Dunlop Shop (14910021156) Zone-X	Mar-15 to Mar-17	4,79,726	12,67,102	63,355	80,66,496	-	12,67,102	-	12,67,102	-	1,71,059	1,71,059	1,07,704		1,07,704

(Amounts in ₹)

Sl. No.	Trade Name & TIN	Qtr	Sale taxable at 13.5% as per return	Sales taxable at 5 % as per returns		Outside purchase as per 'C' form		Taxable at 5%	Audit's calculation of tax short levied on the Sales turnover shown sales @ 5% as per dealers' returns						Recovered amount	Balance Amount (15-16)
				Turnover	Applicable VAT @ 5% (6 X 5%)	Taxable @ 13.50%	Taxable @ 5%	Excess of sale over purchase (5 - 8)	Sales turnover taxable @ 5% (restricted to purchase @ 5% (= 8))	Sales turnover taxable @ 13.5% but shown as taxable @ 5% (5 - 10)	VAT @ 5% (5% of 10)	VAT @ 13.5% (13.5 % of 11)	Total VAT payable (12 + 13)	VAT short levied (14 - 6)		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
6	M/s Y. Krishna Singh & Sons Enterprises (14922627116) Zone-IX	Mar-15 to Dec-16	65,07,012	3,13,95,774	15,69,789	2,52,98,774	1,79,93,796	1,34,01,978	1,79,93,796	1,34,01,978	8,99,690	18,09,267	27,08,957	11,39,168	-	11,39,168
7	M/s Amit Hardware (14110012141) Zone-III	Sep-13 to Sep-16	3,52,21,315	1,54,82,565	7,74,128	6,08,28,350	53,85,482	1,00,97,083	53,85,482	1,00,97,083	2,69,274	13,63,106	16,32,380	8,58,252	-	8,58,252
8	M/s Gunit Ply Centre (14110085192) Zone-III	Dec-12 to Mar-16	74,51,726	70,46,192	3,52,310	2,93,93,610	8,45,121	62,01,071	8,45,121	62,01,071	42,256	8,37,145	8,79,401	5,27,091	-	5,27,091
9	M/s Mohanlal Prakashchand Sharma (14011631105) Zone-XII	Dec-12 to Jun-16	4,56,46,648	1,54,43,822	7,72,191	4,75,07,357	42,65,335	1,11,78,487	42,65,335	1,11,78,487	2,13,267	15,09,096	17,22,362	9,50,171	9,50,171	-
	Total		24,08,46,556	16,70,25,446	83,51,272	47,06,54,052	3,27,49,077	13,42,76,369	3,27,49,077	13,42,76,369	16,37,454	1,81,27,310	1,97,64,764	1,14,13,491	20,18,090	93,95,401

Appendix 3.5

(Reference: Paragraph 3.11.9.2)

Huge differences between sales and purchase

(`in crore)

Sl. No.	Trade Name & TIN	Zone	2014-15			2015-16			2016-17			Total Diff	Remark
			Sale	Purchase	Diff	Sale	Purchase	Diff	Sale	Purchase	Diff		
1	M/s Sudheer Iron Store (14921913154)	I	1.12	4.20	3.08	1.32	2.51	1.19	1.15	2.83	1.68	5.94	Filed upto 9/16
2	M/s J K Auto Service (14110226147)	I	3.39	6.46	3.07	2.92	7.16	4.24	2.55	5.13	2.59	9.89	
3	M/s Thoibi Agency (14922559115)	I	0.07	0.39	0.32	0.93	2.17	1.24	2.00	3.42	1.42	2.98	
4	M/s Sachdeva Medical Hall (14410021118)	I	0.87	3.32	2.45	1.61	3.29	1.67	2.10	3.76	1.66	5.79	
5	M/s Debopriyo Agencies (14410058100)	I	5.33	7.60	2.27	4.70	6.35	1.65	3.67	5.80	2.13	6.05	
6	M/s Dinesh TV Electronics (14410118118)	I	5.46	6.60	1.14	5.83	7.49	1.67	7.14	7.96	0.82	3.63	
7	M/s Santosh Sanitary (14310234184)	II	1.90	3.47	1.57	1.35	2.34	0.99	1.47	2.47	1.00	3.56	
8	M/s Imphal Tyres (14310038164)	II	0.97	2.08	1.11	1.19	2.04	0.85	0.74	1.07	0.32	2.28	
9	M/s Shyam Tyre Sales & service (14810596156)	II	3.75	5.88	2.14	1.91	2.72	0.81	1.26	1.80	0.54	3.48	Filed upto 12/16
10	M/s Shree Automobiles (14310108185)	II	2.19	3.32	1.13	1.76	2.86	1.10	1.55	2.81	1.26	3.48	
11	M/s N D trading Agency (14921753106)	II	11.34	18.37	7.03	12.36	16.58	4.22	23.58	20.57	-3.01	8.24	
12	M/s Pakhangba Motors (14310180129)	II	22.52	32.55	10.02	36.00	47.40	11.40	39.63	26.08	-13.55	7.87	
13	M/s M.P. Agency (14310003105)	II	4.45	5.82	1.37	4.02	5.31	1.29	7.29	8.18	0.90	3.56	
14	M/s Padmawati Marketings (14510113192)	II	4.03	4.92	0.89	4.05	5.35	1.30	3.43	4.28	0.85	3.04	Filed upto 12/16
15	M/s Ajitkumar Jain (14510003159)	II	5.63	7.10	1.47	25.13	29.97	4.84	9.50	12.24	2.74	9.05	

Sl. No.	Trade Name & TIN	Zone	2014-15			2015-16			2016-17			Total Diff	Remark
			Sale	Purchase	Diff	Sale	Purchase	Diff	Sale	Purchase	Diff		
16	M/s Bochiwal Brothers (14922092101)	II	3.12	5.26	2.14	5.03	7.55	2.52	5.52	9.09	3.58	8.24	
17	M/s K.B.S. Earth Movers (14310048167)	II	1.85	2.81	0.96	5.45	11.89	6.43	10.96	10.03	-0.92	6.47	
18	M/s P.A. Traders (14922293171)	II	0.84	3.87	3.02	4.57	6.01	1.44	6.47	8.84	2.37	6.83	
19	M/s Dhana Lakshmi (14510112182)	II	13.69	16.99	3.30	28.28	39.76	11.49	36.26	39.36	3.10	17.88	Filed upto 12/16
20	M/s Ashok Steel & Sanitary Mart (14110031137)	III	17.53	35.84	18.31	14.99	28.27	13.29	13.15	19.26	6.11	37.70	Filed upto 12/16
21	M/s Aadinath Traders (14110005168)	III	5.39	8.86	3.47	5.59	8.05	2.45	5.82	4.53	-1.29	4.63	Filed upto 12/16
22	M/s J.K. Enterprises (14922242146)	III	0.24	0.35	0.10	6.08	10.02	3.94	6.05	11.60	5.55	9.59	
23	M/s Arihant Agencies (14110099138)	III	3.69	4.58	0.89	4.40	5.89	1.49	3.35	4.69	1.34	3.72	Filed upto 12/16
24	M/s Jayshree Hardware (14921363183)	III	1.75	3.37	1.63	2.37	3.52	1.14	1.62	2.39	0.77	3.54	Filed upto 12/16
25	M/s Jaipur Medical Hall (14110008101)	III	4.18	7.75	3.57	9.34	13.34	4.00	7.25	8.11	0.86	8.43	Filed upto 9/16
26	M/s L. Kulabidhu Singh and Sons (14710021102)	III	3.61	9.16	5.56	7.29	20.70	13.41	22.84	13.61	-9.23	9.74	
27	M/s Bani Super Store (14110020124)	III	3.41	6.28	2.87	4.22	8.17	3.95	7.44	11.53	4.10	10.92	
28	M/s Jain Medicos (14110038110)	III	5.28	8.44	3.17	4.94	8.65	3.70	4.33	7.19	2.86	9.73	Filed upto 12/16
29	M/s Khalsa Medicos (14110087115)	III	6.21	12.34	6.13	12.63	28.42	15.79	10.87	16.78	5.90	27.83	Filed upto 9/16
30	M/s Manipur Trading Corporation (14920634168)	III	34.52	51.11	16.60	70.36	147.29	76.93	60.03	58.30	-1.73	91.79	
31	M/s Eastern India Agency (14510008112)	IV	7.91	9.26	1.35	7.71	9.66	1.94	7.25	8.67	1.42	4.72	
32	M/s Singh Medical Hall (14610008139)	IV	2.43	5.44	3.01	2.66	5.83	3.17	2.19	4.89	2.70	8.88	Filed upto 12/16
33	M/s International Departmental Sotre (14610007129)	IV	13.21	31.87	18.67	14.94	29.47	14.53	10.23	22.28	12.05	45.26	Filed upto 12/16

Sl. No.	Trade Name & TIN	Zone	2014-15			2015-16			2016-17			Total Diff	Remark
			Sale	Purchase	Diff	Sale	Purchase	Diff	Sale	Purchase	Diff		
34	M/s Jugtam Pharmacy (14610044111)	IV	1.12	2.98	1.86	1.87	4.20	2.33	1.82	2.84	1.02	5.21	Filed upto 9/16
35	M/s Rana Medicos (14610011169)	IV	8.43	18.92	10.49	10.49	22.07	11.58	8.31	18.66	10.35	32.42	Filed upto 12/16
36	M/s Guru Steel (14510150174)	IV	2.49	5.61	3.12	4.64	4.30	-0.34	4.54	5.51	0.97	3.75	
37	M/s Dhanesh-wori Steel (14610055124)	IV	2.61	6.66	4.05	3.07	6.13	3.06	3.85	3.13	-0.71	6.40	
38	M/s Rekha Steel (14921084109)	IV	1.43	2.95	1.52	2.98	6.31	3.32	1.15	2.57	1.42	6.27	
39	M/s Vaibhav Steel (14921083196)	IV	1.84	4.05	2.21	3.36	5.88	2.51	1.23	2.61	1.39	6.11	
40	M/s Steel Trading Corporation (14510015182)	IV	9.23	20.28	11.05	7.75	15.24	7.49	5.03	10.70	5.68	24.21	
41	M/s Houseworth (14920442188)	V	2.53	4.84	2.31	3.99	6.02	2.03	3.50	4.84	1.34	5.68	
42	M/s Navjivan pharmacy (14510128148)	V	5.54	9.64	4.10	7.91	10.97	3.06	4.08	7.34	3.26	10.41	Filed upto 9/16
43	M/s Navjivan Ausudhalaya (14510106122)	V	6.58	20.13	13.55	7.85	15.19	7.35	11.79	23.09	11.30	32.20	
44	M/s Mahabir Pharmacy (14210024191)	VI	14.79	21.18	6.40	19.48	27.39	7.91	14.39	20.03	5.64	19.95	Filed upto 12/16
45	M/s Muskaan (14610047141)	VI	0.19	3.09	2.89	0.32	2.97	2.65	1.13	5.69	4.56	10.10	Filed upto 12/16
46	M/s R. K. Telecommunication (14510347107)	VI	9.03	10.67	1.64	10.45	14.37	3.92	11.64	17.00	5.36	10.92	Filed upto 12/16
47	M/s Sarajeevan Enterprises (14210049150)	VI	3.67	16.90	13.23	4.30	14.52	10.22	4.24	10.96	6.72	30.17	Filed upto 12/16
48	M/s United Enterprises (14921884155)	VI	3.67	9.47	5.80	6.43	13.77	7.34	12.10	9.18	-2.92	10.22	Filed upto 12/16
49	M/s Mobile Planet (14920403186)	VII	1.04	1.43	0.39	0.49	0.92	0.43	0.81	1.20	0.40	1.21	
50	M/s Cell Point (14210161106)	VII	1.43	5.01	3.57	4.47	15.53	11.06	7.42	15.86	8.44	23.07	Filed upto 12/16
51	M/s Toni petrochem (14922001161)	VIII	0.38	3.70	3.32	0.91	1.41	0.50	1.24	1.38	0.14	3.96	Filed upto 12/16
52	M/s Rajpri Enterprises (14810386190)	VIII	3.84	6.08	2.24	3.45	5.58	2.13	1.63	2.67	1.04	5.41	Filed upto 12/16
53	M/s K.G. & sons (14710328165)	VIII	0.97	1.63	0.67	1.28	2.02	0.74	1.43	2.16	0.74	2.14	

Sl. No.	Trade Name & TIN	Zone	2014-15			2015-16			2016-17			Total Diff	Remark
			Sale	Purchase	Diff	Sale	Purchase	Diff	Sale	Purchase	Diff		
54	M/s Ramung Enterprises (14921045107)	VIII	0.80	0.80	-	3.88	5.50	1.62	1.41	4.07	2.66	4.28	
55	M/s Nishi Enterprises (14010594114)	IX	1.33	2.58	1.25	1.37	2.74	1.37	0.79	1.30	0.51	3.13	Filed upto 9/16
56	M/s Liklai Agency (14922009144)	IX	1.40	2.42	1.02	1.26	2.11	0.84	0.94	1.57	0.63	2.49	
57	M/s Sanamahhi Motors (14921419161)	IX	3.45	3.62	0.17	3.26	5.48	2.22	5.90	7.12	1.21	3.60	
58	M/s Iland Motors Ltd (14921746133)	IX	0.28	1.91	1.63	9.97	9.94	-0.04	3.62	10.67	7.04	8.64	Filed upto 12/16
59	M/s Oriental Vision Enterprises Private Ltd (14922166162)	IX	1.78	6.02	4.24	11.68	17.63	5.94	16.29	13.49	-2.80	7.38	Filed upto 12/16
60	M/s Tulshi Motors (14920365194)	IX	1.76	4.72	2.96	2.76	4.28	1.52	2.65	5.01	2.36	6.85	Filed upto 12/16
61	M/s S.D. LTD. (14923132122)	X	-	-	-	0.98	2.44	1.46	4.94	7.21	2.28	3.74	
62	M/s K.K. Store (14922103114)	X	1.04	4.16	3.12	6.38	18.28	11.90	4.58	7.96	3.39	18.40	Filed upto 12/16
63	M/s North and Western Agency (14920970133)	XI	1.56	3.91	2.35	1.17	6.50	5.33	3.12	14.49	11.37	19.05	
Total			296.08	541.01	244.93	464.15	805.69	341.53	474.23	609.88	135.65	722.11	

Appendix 3.6

(Reference: Paragraph 3.11.9.3)

Suppression of purchase turnover in the returns not detected by the Assessing Authorities

Sl. No.	Trade Name & TIN	Zone	Quarter	Purchase declared in the return	Purchase as per e-ways bill/ 'C' form database	Suppression of purchase	Tax rate (%)	Tax leviable	Penalty leviable	Recovered amount	Outstanding Amount
1	M/s L.B.S. Industries & 14922055119	VIII	Mar-16	26,37,069	83,96,085	57,59,016	5%	2,87,951			
			Sep-16	43,82,431	1,34,20,610	90,38,179	5%	4,51,909			
			Dec-16	7,03,718	1,43,49,256	1,36,45,538	5%	6,82,277			
			Mar-17	36,37,238	58,43,233	22,05,995	5%	1,10,300			
			Total	1,13,60,456	4,20,09,184	3,06,48,728		15,32,436	30,64,873	15,32,436	30,64,873
2	M/s AMP-E-Services Pvt. Ltd. & 14921852126	VII	Jun-15	11,31,76,202	11,48,55,737	16,79,535	5%	83,977			
			Sep-15	9,84,50,587	10,00,45,672	15,95,085	5%	79,754			
			Dec-15	12,89,70,157	13,16,93,046	27,22,889	5%	1,36,144			
			Mar-16	12,42,77,469	12,68,20,804	25,43,335	5%	1,27,167			
			Jun-16	11,96,89,625	12,18,39,925	21,50,300	5%	1,07,515			
			Sep-16	13,88,24,940	14,27,32,330	39,07,390	5%	1,95,369			
			Total	72,33,88,980	73,79,87,514	1,45,98,534		7,29,926	14,59,852	7,29,926	14,59,852
3	M/s Metro Cycle Store & 14922341166	VII	Sep-14	9,75,736	20,98,603	11,22,867	5%	56,143			
			Total	9,75,736	20,98,603	11,22,867		56,143	1,12,286	-	1,68,429
4	M/s Raj Electronics & 14921741180	VIII	Mar-15	40,00,000	46,79,456	6,79,456	13.50%	91,727			
			Jun-15	4,66,960	28,29,260	23,62,300	13.50%	3,18,911			
			Sep-15	3,35,070	49,06,928	45,71,858	13.50%	6,17,201			
			Dec-15	1,69,163	84,59,226	82,90,063	13.50%	11,19,159			
			Total	49,71,193	2,08,74,870	1,59,03,677		21,46,998	42,93,996	-	64,40,994
Grand total				74,06,96,365	80,29,70,170	6,22,73,805		44,65,503	89,31,007	22,62,362	1,11,34,148

Appendix 3.7

(Reference: Paragraph 3.11.9.4)

Purchase turnover of dealers who failed to file their tax returns

Sl. No	Trade Name	TIN	Zone	Period upto which return was filed	No. of quarters for which returns not submitted	'C' form/e-way bill purchase after filing last return
1	M/s Sudheer Iron Store	14921913154	I	Sep-16	2	2,57,67,171
2	M/s ND Trading Agency	14921753106	II	Sep-16	2	9,73,89,211
3	M/s Sanitary House	14710162154	III	Sep-16	2	1,35,29,598
4	M/s Evershine	14110081152	III	Sep-16	2	69,63,996
5	M/s Naman Store	14110069129	III	Sep-16	2	1,51,35,238
6	M/s Furnish well	14110040130	III	Jun-16	3	9,75,343
7	M/s V.R. Enterprises	14310226104	III	Sep-15	6	8,82,201
8	M/s N.E. Hardware & Sanitary Store	14110021134	III	Sep-16	2	72,87,521
9	M/s Jugtam Pharmacy	14610044111	IV	Sep-16	2	1,78,35,040
10	M/s Navjivan pharmacy	14510128148	V	Sep-16	2	2,54,26,892
11	M/s Branded Shoes	14510109152	V	Dec-16	1	50,68,934
12	M/s United Enterprises	14921884155	VI	Dec-16	1	2,69,05,690
13	M/s Amplified Communication	14922243156	VII	Dec-16	1	1,12,94,681
14	M/s I. M. Enterprises	14923498193	VIII	Jun-16	3	9,63,99,193
15	M/s B. S. Enterprises	14921961149	VIII	Sep-16	2	39,63,258
16	M/s Automobile Engineering Works	14810115196	VIII	Mar-16	4	3,62,17,609
17	M/s B & I Enterprises	14921678132	VIII	Dec-16	1	7,95,428
18	M/s Noren Cycle N Outdoor Sports	14920274157	VIII	Dec-16	1	43,26,969
19	M/s Mai Industries	14922826166	VIII	Dec-16	1	20,71,349
20	M/s Azad Pharmacy	14710039185	VIII	Sep-16	2	10,76,538
21	M/s L.I. & Sons Enterprises	14922944182	VIII	Sep-16	2	91,784
22	M/s Mayasheel Retail LLP	14923744131	VIII	Dec-16	1	2,52,17,056
23	M/s J & Supply Agency	14010175192	IX	Sep-16	2	3,37,90,380
24	M/s Medicine Studio	14920981146	IX	Mar-16	4	21,57,073
25	M/s East India Machines & Company	14010041113	IX	Dec-16	1	2,13,91,213
26	M/s RNFS Enterprises	14923682190	IX	Dec-16	1	1,76,76,923
27	M/s Economic Development Centre	14011204103	IX	Jun-16	3	23,12,887
28	M/s Dalson's Enterprise	14910186157	X	Jun-16	3	24,67,420
29	M/s N.V. Store	14910155138	X	Dec-16	1	16,63,511
30	M/s T.C. Network	14923772120	X	Dec-16	1	88,000
					Total	50,61,68,107
					Tax @ 5%	2,53,08,405

Appendix 3.8

(Reference: Paragraph 3.11.9.4)

Dealers having huge previous stocks and huge purchases but did not file returns

(Amount in ₹)

Sl. No	Trade Name & TIN	Zone	Period upto which return was filed	No. of quarters due	Previous stock	'C' form/E-way purchase after filing last return	Total stock after filing last return	Action taken by the Department
1	M/s N.R.Traders-14922394114	I	No returns since registered in Aug 2014	10	-	2,18,03,701	2,18,03,701	Provisional assessment
2	M/s Anil Trading Co.-14923443128	I	No returns since registered in May 2016	4	-	1,15,41,685	1,15,41,685	Provisional assessment
3	M/s Muskan Marble-14410103162	I	Jun-16	3	3,94,08,512	1,53,26,986	5,47,35,498	Return Filed
4	M/s D. S. Electronics-14210158173	I	Mar-16	4	4,85,07,114	79,05,406	5,64,12,520	Return Filed
5	M/s S. R Traders-14410290189	I	Mar-16	4	2,31,55,162	1,10,45,999	3,42,01,161	Return Filed
6	M/s Nidhi Electronics-14922354102	I	Jun-16	3	37,21,688	12,98,555	50,20,243	Return Filed
7	M/s R.G. Traders-14921727137	I	Dec-16	1	74,55,246	-	74,55,246	Return Filed
8	M/s Niranjan Electronics-14410027178	I	Mar-14	12	9,23,73,999	-	9,23,73,999	Cancellation under process
9	M/s S.K.Tyre-14410310195	I	Mar-15	8	64,33,569	-	64,33,569	Provisional assessment
10	M/s Robina Pharmacy-14410215118	I	Jun-16	3	6,33,02,150	21,56,893	6,54,59,043	Provisional assessment
11	M/s AKP Traders-14921130181	I	Jun-15	7	-	2,43,93,699	2,43,93,699	Return Filed

(Amount in ₹)

Sl. No	Trade Name & TIN	Zone	Period upto which return was filed	No. of quarters due	Previous stock	'C' form/E-way purchase after filing last return	Total stock after filing last return	Action taken by the Department
12	M/s W. Ibohah Singh and Sons-14310089189	II	Dec-15	5	3,80,55,883	2,32,81,814	6,13,37,697	Return Filed
13	M/s Sangai Traders-14110286165	III	Mar-14	12	2,37,29,676	-	2,37,29,676	Recovery certificate issued
14	M/s Calcutta Trading Co-14110004158	III	Sep-15	6	75,98,756	-	75,98,756	Return Filed
15	M/s J K Agency-14110033157	III	Mar-16	4	62,74,51,018	41,56,98,920	1,04,31,49,938	Return Filed
16	M/s Precious Footwear-14510127138	V	Sep-15	5	-	1,49,51,158	1,49,51,158	Notice served
17	M/s Star Mobiles-14210328127	VI	Jun-16	3	8,61,65,579	8,27,57,362	16,89,22,941	Return Filed
18	M/s Jagadamba Glass and Hardware-14921441187	VI	Sep-16	2	54,52,563	36,72,226	91,24,789	Return Filed
19	M/s Glamour-14921871122	VII	No returns since registered in Dec 2013	12	-	1,23,82,930	1,23,82,930	No action
20	M/s D. S. Agency-14920486143	VIII	Jun-16	3	3,88,96,118	-	3,88,96,118	Notice served
21	M/s KNK Associates-14810467127	VIII	Sep-15	6	2,65,06,124	-	2,65,06,124	Return Filed
22	M/s Rebecca's World-14920939114	VIII	Mar-16	4	3,41,62,009	22,71,401	3,64,33,410	Notice served
23	M/s Eastern Ceramics-14810105193	VIII	Jun-14	12	1,28,48,442	27,29,270	1,55,77,712	Recovery certificate issued
24	M/s Waiagrim-14920683173	VIII	Mar-15	8	2,48,09,764	3,50,73,652	5,98,83,416	Notice served
25	M/s Ganesh Mobile-14923053108	VIII	Sep-16	2	63,51,693	1,54,59,676	2,18,11,369	Return Filed

(Amount in ₹)

Sl. No	Trade Name & TIN	Zone	Period upto which return was filed	No. of quarters due	Previous stock	'C' form/E-way purchase after filing last return	Total stock after filing last return	Action taken by the Department
26	M/s ST Stone Medical Device Pvt. Ltd-14921064103	VIII	Mar-16	3	21,51,606	3,38,954	24,90,560	Notice served
27	M/s Ria & Brothers-14921158170	VIII	Sep-16	2	1,09,79,749	36,70,066	1,46,49,815	Notice served
28	M/s Maxima Enterprises-14810278177	VIII	Jun-15	7	1,46,88,122	-	1,46,88,122	Notice served
29	M/s Ch. Ashok Meetei-14922716133	VIII	Mar-15	8	-	78,28,389	78,28,389	Notice served
30	M/s S.B.Enterprises-14921270126	VIII	Mar-16	1	22,73,14,393	7,70,38,733	30,43,53,126	Return Filed
31	M/s J B Agency-14921431184	IX	Dec-15	5	80,79,208	51,79,701	1,32,58,909	Notice served
32	M/s Shitova Tyre Retreader Service-14010908150	IX	Jun-15	7	73,65,768	2,96,96,195	3,70,61,963	Return Filed
33	M/s Classic Enterprises-14011041122	IX	Mar-16	4	1,70,98,644	57,27,576	2,28,26,220	Return Filed
34	M/s Ranjana Paints & Hardware-14010234103	IX	Mar-16	4	1,19,15,529	-	1,19,15,529	Return Filed
35	M/s Mangall Infotech's Endeavor-14010149126	IX	Mar-16	4	1,80,42,205	1,77,43,008	3,57,85,213	Return Filed
36	M/s Union Enterprises-14010843179	IX	Sep-16	2	1,44,58,454	1,10,59,713	2,55,18,167	Return Filed
37	M/s Vedaant Automobiles-14921530107	IX	Sep-16	2	100,22,117	32,91,039	1,33,13,156	Return Filed
38	M/s Shivz Autotech Private Limited-14921634177	IX	Sep-16	2	1,23,86,082	-	1,23,86,082	Return Filed
39	M/s M B Traders-14920705102	IX	Sep-16	2	2,86,20,688	20,83,091	3,07,03,779	Notice served

(Amount in ₹)

Sl. No	Trade Name & TIN	Zone	Period upto which return was filed	No. of quarters due	Previous stock	'C' form/E-way purchase after filing last return	Total stock after filing last return	Action taken by the Department
40	M/s Khuding Furnisher Pvt Ltd-14922982174	IX	Mar-16	4	14,60,536	96,34,485	1,10,95,021	Return Filed
41	M/s Naorem Enterprises-14710331195	IX	Mar-15	8	1,37,22,299	-	1,37,22,299	Notice served
42	M/s Sharma Electricals & Hardware Store-14910049145	X	Dec-13	13	7,74,21,052	11,05,73,728	18,79,94,780	No action
43	M/s J.K. Store-14910135132	X	Sep-13	14	4,40,67,429	9,60,28,636	14,00,96,065	No action
44	M/s 25th Enterprises-14921171106	XI	Mar-16	4	7,07,60,929	3,02,33,204	10,09,94,133	Notice served
Total					1,80,69,39,875	1,11,38,77,851	2,92,08,17,726	

Appendix 3.9

(Reference: Paragraph 3.11.9.5)

Dealers liable to pay tax who remained unregistered and unassessed

(Amounts in ₹)

Sl. No	Trade Name & Address	Year	Sale value @ 5%	Tax payable @5%	Sale value @13.5%	Tax payable @13.5%	Total sales value	Total Tax payable
1	M/s Ibudhou Stone Crushing Centre, Khamaran Makha Leikai, Imphal West	2015-16	2,98,118	14,906	8,000	1,080	3,06,118	15,986
		2016-17	18,43,636	92,182	10,22,463	1,38,033	28,66,099	2,30,214
		Total	21,41,754	1,07,088	10,30,463	1,39,113	31,72,217	2,46,200
2	Ajay Steels, Kakching Bazar	2016-17	10,00,000	50,000	-	-	10,00,000	50,000
		Total	10,00,000	50,000	-	-	10,00,000	50,000
3	Nitai Supplier, Pallel Thongkhong	2016-17	7,00,000	35,000	-	-	7,00,000	35,000
		Total	7,00,000	35,000	-	-	7,00,000	35,000
4	I.J. Cement & Steel Store, Nambol	2012-13	9,58,263	47,913	-	-	9,58,263	47,913
		Total	9,58,263	47,913	-	-	9,58,263	47,913

(Amounts in ₹)

Sl. No	Trade Name & Address	Year	Sale value @ 5%	Tax payable @5%	Sale value @13.5%	Tax payable @13.5%	Total sales value	Total Tax payable
5	M/s N.K.Enterprises, Govt supplier	2014-15	-	-	9,25,453	1,24,936	9,25,453	1,24,936
		Total	-	-	9,25,453	1,24,936	9,25,453	1,24,936
6	Joy Furniture House, Singjamei Chingamakha	2016-17	-	-	7,50,000	1,01,250	7,50,000	1,01,250
		Total	-	-	7,50,000	1,01,250	7,50,000	1,01,250
7	Thongam Sales & Supply Agency, Khongman Zone-V, Imphal East	2016-17	4,82,000	24,100	1,22,500	16,538	6,04,500	40,638
		Total	4,82,000	24,100	1,22,500	16,538	6,04,500	40,638
8	M/s Hmar Enterprise Latingkhal Pradhan Bazar,Jiribam	2015-16	2,03,115	10,156	67,320	9,088	2,70,435	19,244
		2016-17	3,10,318	15,516	37,730	5,094	3,48,048	20,609
		Total	5,13,433	25,672	1,05,050	14,182	6,18,483	39,853
9	Manipur Local Truck Owners' Assosciation (Regd No 416/1995)	2015-16	33,38,500	166925	0	0	33,38,500	1,66,925
		Total	33,38,500	166925	0	0	33,38,500	1,66,925
10	Shiroi Woods Furniture Awungtang, Ukhrul	2015-16	14,38,900	71,945	-	-	14,38,900	71,945
		Total	14,38,900	71,945	-	-	14,38,900	71,945
11	L. Shang Enterprises Wino Bazar, Ukhrul	2015-16	-	-	10,89,900	1,47,137	10,89,900	1,47,137
		2016-17	-	-	3,60,000	48,600	3,60,000	48,600
		Total	-	-	14,49,900	1,95,737	14,49,900	1,95,737
12	K.R.Cement House Uripok Kangchup Road, Imphal	2015-16	-	-	19,85,740	2,68,075	19,85,740	2,68,075
		2016-17	-	-	4,10,220	55,380	4,10,220	55,380
		Total	-	-	23,95,960	3,23,455	23,95,960	3,23,455
13	M/s Sharma Hardware Store Naoremthong Khullem Leikai, Imphal	2015-16	11,64,900	58,245	50,000	6,750	12,14,900	64,995
		2016-17	2,33,690	11,685	-	-	2,33,690	11,685
		Total	13,98,590	69,930	50,000	6,750	14,48,590	76,680
14	MSK Wood Centre Hapta Minuthong, Telepati Road, Imphal	2015-16	3,19,800	15,990	-	-	3,19,800	15,990
		Total	3,19,800	15,990	-	-	3,19,800	15,990
15	Ratan Hardwares, Lamlong Bazar	2015-16	8,800	440	25,24,100	3,40,754	25,32,900	3,41,194
		2016-17	-	-	11,89,570	1,60,592	11,89,570	1,60,592
		Total	8,800	440	37,13,670	5,01,345	37,22,470	5,01,785
16	N.B.Iron & Steel Industries, Soibam Leikai, Porompat Chuthek	2015-16	37,81,248	1,89,062	-	-	37,81,248	1,89,062
		Total	37,81,248	1,89,062	-	-	37,81,248	1,89,062
Grand Total			1,60,81,288	8,04,064	1,05,42,996	14,23,304	2,66,24,284	22,27,369

Appendix 3.10

(Reference: Paragraph 3.11.9.6)

Tax not paid even after assessment and serving of demand notices

(Amounts in ₹)

Sl. No	Trade Name & TIN	Zone	Q/E	Tax & Interest	Date of notice / assessment	Tax paid	Outstanding Tax	Recovery after audit	Balance Outstanding
1	M/s Branded Shoes- 14510109152	V	Jun-16	1,80,910	24-02-17	-	1,80,910		
			Sep-16	2,40,900	24-02-17	-	2,40,900		
			Dec-16	2,16,740	24-02-17	-	2,16,740		
			Total	6,38,550		-	6,38,550	6,38,550	-
2	M/s Mangall Infotech's Endeavor- 14010149126	IX	Aug-15 to Mar-16	1,30,733	26-08-16	-	1,30,733		
			Total	1,30,733		-	1,30,733	1,30,733	-
3	M/s Union Enterprises- 14010843179	IX	Sep-12 to Jun-16	1,51,184	18-10-16	-	1,51,184		
			Sep-16	6,69,840	09-02-17	6,50,000	19,840		
			Total	8,21,024		6,50,000	1,71,024	1,71,024	-
4	M/s East India Machines & Company- 14010041113	IX	Dec-16	16,32,458	18-03-17	15,00,000	1,32,458		
			Total	16,32,458		15,00,000	1,32,458	1,32,458	-
5	M/s Tulshi Motors- 14920365194	IX	Jun-13 to Dec-13	3,64,540	24-04-14	-	3,64,540		
			Mar-14 to Mar-15	2,63,110	05-06-15	-	2,63,110		
			Jun-15 to Mar-16	2,69,320	21-12-16	-	2,69,320		
			Jun-16 to Dec-16	2,91,214	24-01-17	-	2,91,214		
			Total	11,88,184		-	11,88,184	-	11,88,184
6	M/s Navajivan Pharmacy- 14510238282	V	Jun-16 to Sep-16	1,74,157	03-12-16	-	1,74,157		
			Total	1,74,157		-	1,74,157	1,74,157	-
7	M/s Santosh Sanitary- 14310234184	II	Dec-14	42,392	19-06-15	-	42,392		
			Mar-15	83,790	07-09-15	-	83,790		
			Jun-15	32,204	23-11-15	-	32,204		

(Amounts in ₹)

Sl. No	Trade Name & TIN	Zone	Q/E	Tax & Interest	Date of notice / assessment	Tax paid	Outstanding Tax	Recovery after audit	Balance Outstanding
			Sep-15	20,295	29-02-16	-	20,295		
			Dec-15 to Mar-16	3,50,072	22-04-16	2,50,000	1,00,072		
			Jun-16 to Sep-16	5,88,949	17-01-17	-	5,88,949		
			Total	11,17,702		2,50,000	8,67,702	2,78,753	5,88,949
8	M/s RNFS Enterrises-14923682190	IX	Sep-16 to Dec-16	53,071	20-03-17	-	53,071		
			Total	53,071		-	53,071	-	53,071
9	M/s B. S. Enterprises-14921961149	VIII	Jun-16 to Sep-16	1,98,703	30-12-16	-	1,98,703		
			Total	1,98,703		-	1,98,703	1,98,703	-
10	M/s Automobile Engineering Works-14810115196	VIII	Jun-15 to Mar-16	1,92,897	04-11-16	-	1,92,897		
			Total	1,92,897		-	1,92,897	1,92,897	-
11	M/s S.B. Sons & Company-14210073196	VII	Jun-16 to Dec-16	1,06,437	28-03-17	-	1,06,437		
			Total	1,06,437		-	1,06,437	-	1,06,437
12	M/s Shivz Autotech Pvt. Ltd.-14921634177	IX	Jul-15 to Mar-16	1,68,671	18-08-16	-	1,68,671		
			Total	1,68,671		-	1,68,671	-	1,68,671
13	M/s Mamta Electricals-14510006189	IV	Sep-16 to Dec-16	99,814	04-04-17	-	99,814		
			Total	99,814		-	99,814	99,814	-
14	M/s Ria & Brothers-14921158170	VIII	Dec-15 to Sep-16	66,616	16-12-16	-	66,616		
			Total	66,616		-	66,616	66,616	-
15	M/s Sachin Traders-14920701159	V	Jun-16 to Sep-16	1,45,197	07-12-16	-	1,45,197		
			Dec-16	1,58,881	21-02-17	-	1,58,881		
			Total	3,04,078		-	3,04,078	3,04,078	-
16	M/s Manipur Motors-14010040103	IX	Dec-16	1,26,445	18-03-17	-	1,26,445		
			Total	1,26,445		-	1,26,445	1,26,445	-

(Amounts in ₹)

Sl. No	Trade Name & TIN	Zone	Q/E	Tax & Interest	Date of notice / assessment	Tax paid	Outstanding Tax	Recovery after audit	Balance Outstanding
17	M/s GM Traders-14810510169	VIII	Jun-15 to Dec-15	16,536	31-03-16	-	16,536		
			Mar-16 to Sep-16	30,123	06-12-16	-	30,123		
			Total	46,659		-	46,659	46,659	-
18	M/s Jainco Hardware Store-14410017175	I	Jun-16 to Sep-16	1,53,129	25-03-17	-	1,53,129		
			Total	1,53,129		-	1,53,129	1,53,129	-
19	M/s Sanitary House-14710162154	III	Jun-14 to Jun-15	33,200	27-08-15	-	33,200		
			Sep-15 to Jun-16	53,290	07-09-16	-	53,290		
			Sep-16	21,080	27-12-16	-	21,080		
			Total	1,07,570		-	1,07,570	1,07,570	-
20	M/s Evershine-14110081152	III	Jun-16 to Sep-16	81,304	23-12-16	-	81,304		
			Total	81,304		-	81,304	81,304	-
21	M/s Swaraj steel & Hardware-14920904152	I	Mar-16 to Sep-16	18,327	21-12-16	-	18,327		
			Total	18,327		-	18,327	18,327	-
22	M/s SR Traders-14410290189	I	Jun-15 to Mar-16	1,19,838	05-01-17	-	1,19,838		
			Total	1,19,838		-	1,19,838	1,19,838	-
23	M/s Raja Automobile-14310030181	II	Mar-17	2,13,260	17-05-17	-	2,13,260		
			Total	2,13,260		-	2,13,260	2,13,260	-
24	M/s Ashok Steel & Sanitary Mart-14110031137	III	Jun-16 to Dec-16	2,10,875	18-02-17	-	2,10,875		
			Total	2,10,875		-	2,10,875	2,10,875	-
25	M/s U.S. Agency-14922071182	VIII	Dec-16 to Mar-17	47,068	25-05-17	-	47,068		
			Total	47,068		-	47,068	47,068	-
26	M/s K.K. Store-14922103114	X	Dec-16	11,84,709	24-04-17	-	11,84,709		
			Total	11,84,709		-	11,84,709	11,84,709	-
27	M/S Dalson's Enterprises-	X	Mar-13 to Jun-13	50,981	11-09-13	-	50,981		

(Amounts in ₹)

Sl. No	Trade Name & TIN	Zone	Q/E	Tax & Interest	Date of notice / assessment	Tax paid	Outstanding Tax	Recovery after audit	Balance Outstanding
	14910186157		Sep-13 to Dec-13	52,597	04-03-14	-	52,597		
			Mar-14 to Jun-14	81,618	06-08-14	-	81,618		
			Sep-14 to Dec-14	23,303	07-03-15	-	23,303		
			Mar-15 to Jun-15	13,366	05-12-15	-	13,366		
			Mar-16 to Jun-16	9,392	22-03-17	-	9,392		
			Total	2,31,257		-	2,31,257	2,21,865	9,392
28	M/s S.D. LTD-14923132122	X	Dec-16	9,36,793	24-04-17	-	9,36,793		
			Total	9,36,793		-	9,36,793	9,36,793	-
29	M/s Manipur Diesels Spare-14010748102	IX	Mar-14	1,12,377	30-06-14	-	1,12,377		
			Jun-14	15,993	16-09-14	-	15,993		
			Sep-14	55,097	30-12-14	-	55,097		
			Dec-14	25,228	26-02-15	-	25,228		
			Mar-15	4,538	02-05-15	-	4,538		
			Jun-15	12,911	19-08-15	-	12,911		
			Sep-15	9,881	30-10-15	-	9,881		
			Dec-15	7,22,527	16-02-16	-	7,22,527		
			Mar-16	4,59,129	28-05-16	-	4,59,129		
			Jun-16	22,785	27-09-16	-	22,785		
			Sep-16	2,63,838	28-12-16	-	2,63,838		
			Dec-16	2,14,560	06-03-17	-	2,14,560		
Mar-17	3,92,152	20-04-17	-	3,92,152					
Total	23,11,016		-	23,11,016	22,95,887	15,129			
30	M/s W.R.S Enterprises-14922986117	IX	Dec-15 to Mar-16	11,117	17-06-16	-	11,117		
			Jun-16 to Mar-17	27,039	24-05-17	-	27,039		
			Total	38,156		-	38,156	-	38,156
31	M/s ASM Enterprises-14923303183	VI	Jun-16	9,583	26-08-16	-	9,583		
			Sep-16	27,791	24-12-16	-	27,791		
			Total	37,374		-	37,374	37,374	-

(Amounts in ₹)

Sl. No	Trade Name & TIN	Zone	Q/E	Tax & Interest	Date of notice / assessment	Tax paid	Outstanding Tax	Recovery after audit	Balance Outstanding
32	M/s MI Footwears-14210294175	VI	Jun-14 to Mar-16	5,90,787	25-01-17	-	5,90,787		
			Total	5,90,787		-	5,90,787	5,90,787	-
33	M/s A.K. Kitchen World-14921677122	VI	Dec-15 to Sep-16	1,02,082	02-12-16	-	1,02,082		
			Dec-16	84,046	21-04-17	-	84,046		
			Total	1,86,128		-	1,86,128	1,86,128	-
34	M/s D.K. Enterprise-14923769187	VII	Dec-16	51,422	03-04-17	-	51,422		
			Total	51,422		-	51,422	-	51,422
35	M/s Shyam Tyre Sales & service-14810596156	II	Jun-14	26,353	18-10-14	-	26,353		
			Sep-14	39,333	31-12-14	-	39,333		
			Mar-16 to Sep-16	3,96,724	24-06-17	-	3,96,724		
			Total	4,62,410		-	4,62,410	2,34,307	2,28,103
36	M/s Amit Hardware-14110012141	III	Jun-15	13,860	09-10-15	-	13,860		
			Dec-15 to Mar-16	36,387	27-05-16	-	36,387		
			Jun-16 to Sep-16	90,276	25-03-17	-	90,276		
			Total	1,40,523		-	1,40,523	1,40,523	-
37	M/s Balaji Enterprises-14922202134	IX	Dec-14 to Jun-16	1,47,438	10-08-16	-	1,47,438		
			Total	1,47,438		-	1,47,438	-	1,47,438
38	M/s K.B. Agencies-14510174123	II	Mar-17	3,88,212	27-05-17	-	3,88,212		
			Total	3,88,212		-	3,88,212	3,88,212	-
39	M/s Thingnamcha Steel House-14921546170	VIII	Sep-16 to Mar-17	20,000	27-05-17	-	20,000		
			Total	20,000		-	20,000	20,000	-
40	M/s Adhunik Cement Limited-14922310147	VIII	Mar-17	1,40,517	20-04-17	-	1,40,517		
			Total	1,40,517		-	1,40,517	1,40,000	517
41	M/s Zoya Enterprise-14922094121	VIII	Jun-14 to Mar-15	77,082	09-10-15	-	77,082		
			Total	77,082		-	77,082	-	77,082

(Amounts in ₹)

Sl. No	Trade Name & TIN	Zone	Q/E	Tax & Interest	Date of notice / assessment	Tax paid	Outstanding Tax	Recovery after audit	Balance Outstanding
42	M/s L.B.Paints-14011966157	IX	Jun-14 to Sep-14	13,41,019	12-03-15	12,52,886	88,133		
			Dec-14 to Mar-15	1,50,433	09-06-16	1,43,347	7,086		
			Jun-15	1,85,309	17-10-16	1,66,821	18,488		
			Mar-16	9,76,657	30-03-17	8,00,000	1,76,657		
			Total	26,53,417		23,63,054	2,90,363	-	2,90,363
43	M/s Alpha Enterprises-14920333165	IX	Mar-16 to Jun-16	1,63,453	02-08-16	1,60,000	3,453		
			Sep-16 to Dec-16	1,82,307	18-02-17	1,81,124	1,183		
			Total	3,45,760		3,41,124	4,636	4,636	-
44	M/s Langol Chemist & Druggist Agency-14010144173	IX	Jun-15 to Dec-15	22,19,598	10-03-16	21,88,860	30,738		
			Total	22,19,598		21,88,860	30,738	-	30,738
45	M/s Oriental Vision Enterprises Private Ltd-14922166162	IX	Jun-16	53,47,686	02-03-17	53,25,437	22,249		
			Total	53,47,686		53,25,437	22,249	-	22,249
46	M/s Iland Motors Ltd-14921746133	IX	Mar-15	4,27,943	05-12-15	3,32,684	95,259		
			Jun-15	42,10,123	05-12-15	39,38,368	2,71,755		
			Sep-15	22,13,781	19-01-16	21,20,480	93,301		
			Mar-16	33,82,236	19-05-16	33,47,056	35,180		
			Jun-16	22,93,754	04-08-16	22,87,654	6,100		
			Sep-16	22,71,760	07-11-16	22,50,753	21,007		
			Dec-16	3,59,546	07-03-17	3,51,347	8,199		
			Total	1,51,59,143		1,46,28,342	5,30,801	-	5,30,801
47	M/s Naorem Enterprises-14710331195	IX	Dec-12 to Mar-14	8,24,340	13-01-15	7,62,398	61,942		
			Jun-14 to Mar-15	9,11,618	22-04-16	8,09,751	1,01,867		
			Total	17,35,958		15,72,149	1,63,809	1,37,453	61,942
48	M/s R.P.Hardware & Paints-14921957109	IX	Mar-14 to Mar-15	1,74,409	29-10-15	1,33,185	41,224		
			Jun-15 to Mar-16	3,49,002	17-01-17	2,04,044	1,44,958		
			Total	5,23,411		3,37,229	1,86,182	1,44,958	41,224

(Amounts in ₹)

Sl. No	Trade Name & TIN	Zone	Q/E	Tax & Interest	Date of notice / assessment	Tax paid	Outstanding Tax	Recovery after audit	Balance Outstanding
49	M/s K.B.S. Earth Movers-14310048167	I	Sep-16	25,32,670	22-11-16	25,00,000	32,670		
			Total	25,32,670		25,00,000	32,670	-	32,670
50	M/s Cell Point-14210161106	VII	Sep-16	14,24,108	30-11-16	14,20,000	4,108		
			Total	14,24,108		14,20,000	4,108	-	4,108
51	M/s Star Info System-14410322121	I	Jun-14 to Sep-14	5,15,294	12-11-14	2,53,606	2,61,688		
			Jun-16 to Sep-16	6,17,516	14-12-16	5,02,881	1,14,635		
			Total	11,32,809		7,56,487	3,76,323	1,14,635	2,61,688
52	M/s Trio Medical Store-14510141181	II	Dec-13 to Sep-15	28,54,051	26-10-15	25,50,000	3,04,051		
			Jun-16 to Mar-17	26,04,263	10-07-17	24,40,552	1,63,711		
			Total	54,58,314		49,90,552	4,67,762	4,67,762	-
53	M/s Maha Laskhmi Enterprises-14922424123	II	Sep-14 to Jun-15	2,81,835	23-10-15	2,50,000	27,448		
			Sep-15 to Sep-16	6,09,196	29-12-16	2,50,000	3,59,196		
			Dec-16 to Mar-17	3,24,266	19-05-17	1,50,000	1,74,266		
			Total	12,15,297		6,54,387	5,60,910	5,60,910	-
54	M/s Eastern Motors-14010036160	IX	Apr-16 to Mar-17	6,62,72,724	20-06-17	6,62,68,795	3,929		
			Total	6,62,72,724		6,62,68,795	3,929	-	3,929
55	M/s Ashok Hardware & Steel Mart-14922286101	III	Jun-16 to Sep-16	41,35,292	17-02-17	38,41,010	2,94,282		
			Total	41,35,292		38,41,010	2,94,282	2,94,282	-
56	M/s Nebco Agency-14810015166	IX	Mar-15 to Jun-15	2,94,914	15-12-15	2,83,909	11,005		
			Sep-15 to Jun-16	5,72,541	18-08-16	5,36,751	35,790		
			Sep-16	1,39,827	14-11-16	56,475	83,352		
			Total	10,07,282		8,77,135	1,30,147	1,30,147	-

(Amounts in ₹)

Sl. No	Trade Name & TIN	Zone	Q/E	Tax & Interest	Date of notice / assessment	Tax paid	Outstanding Tax	Recovery after audit	Balance Outstanding
57	M/s Vestige Marketing Pvt Ltd-14920096123	IX	Jun-12 to Mar-13	45,61,150	24-11-14	45,36,536	24,614		
			Apr-13 to Mar-14	47,54,556	01-10-15	46,97,174	57,382		
			Apr-14 to Mar-15	53,05,889	02-03-16	52,87,777	18,112		
			Total	1,46,21,595		1,45,21,487	1,00,108	-	1,00,108
58	M/s Lamphel Pharmacy-14010334133	IX	July-14 to Dec-14	30,52,838	16-06-15	29,91,395	61,443		
			Jan-16 to Mar-16	18,32,174	25-05-16	18,11,168	21,006		
			Apr-16 to Jun-16	17,97,748	29-08-16	17,73,226	24,522		
			Total	66,82,760		65,75,789	1,06,971	-	1,06,971
59	M/s Padma Printers-14921513131	IX	Sep-13 to Sep-14	6,93,512	22-11-14	6,59,279	34,233		
			Mar-15 to Mar-16	3,27,593	28-05-16	3,00,926	26,667		
			Jun-16 to Mar-17	2,73,399	06-06-17	2,54,138	19,261		
			Total	12,94,504		12,14,343	80,161	-	80,161
60	M/s Shimnit Utsch India Pvt Ltd-14920394193	IX	Mar-13 to Mar-15	80,47,936	14-06-16	80,09,073	38,863		
			Total	80,47,936		80,09,073	38,863	-	38,863
61	M/s Mangcha Medico-14910024186	X	Jun-12 to Dec-12	3,02,663	16-01-13	1,22,210	1,80,453		
			Sep-14	5,05,854	19-01-15	5,00,000	5,854		
			Total	8,08,517		6,22,210	1,86,307	-	1,86,307
62	M/s Robina Pharmacy-14410215118	I	Mar-16	7,99,928	02-07-16	1,00,000	6,99,928		
			Jun-16	4,16,620	28-07-16	1,00,000	3,16,620		
			Total	12,16,548		2,00,000	10,16,548	3,16,548	7,00,000
63	M/s Mohanlal Prakash Chand Sharma-14011631105	XII	Sep-16 to Mar-17	3,33,674	18-04-17	-	3,33,674		
			Total	3,33,674		-	3,33,674	3,33,674	-

(Amounts in ₹)

Sl. No	Trade Name & TIN	Zone	Q/E	Tax & Interest	Date of notice / assessment	Tax paid	Outstanding Tax	Recovery after audit	Balance Outstanding
64	M/s K. G. & Sons-14710328165	VIII	Jun-15 to Sep-15	31,371	14-12-15	-	31,371		
			Total	31,371		-	31,371	31,371	-
65	M/s Auto Lubri Agency-14310031191	II	Mar-15	65,438	13-05-15	-	65,438		
			Jun-16	24,629	08-08-16	-	24,629		
			Total	90,067		-	90,067	90,067	-
66	M/s B.P. Enterprises-14922067142	IX	Jun-16 to Sep-16	21,850	28-04-17	-	21,850		
			Total	21,850		-	21,850	21,850	-
67	M/s Raj Motor Store-14310050187	II	Mar-17	62,191	24-06-17	-	62,191		
			Total	62,191		-	62,191	62,191	-
68	M/s Abhi Enterprises-14921665196	XII	Mar-15 to Sep-15	55,244	28-06-16	-	55,244		
			Total	55,244		-	55,244	55,244	-
69	M/s Koraks Traders-14010611187	III	Jun-15 to Jun-16	1,95,374	02-02-17	-	1,95,374		
			Total	1,95,374		-	1,95,374	1,95,374	-
70	M/s S.B. & Sons-14210028134	VII	Mar-16 to Jun-16	2,28,107	26-08-16	2,16,107	12,000		
			Sep-16 to Mar-17	1,59,058	30-06-17	-	1,59,058		
			Total	3,87,165		2,16,107	1,71,058	-	1,71,058
71	M/s Manipur Trading Corporation-14920634168	III	Jun-14	54,27,998	20-01-15	52,38,818	1,89,180		
			Sep-14	50,10,756	20-01-15	47,61,424	2,49,332		
			Dec-14	47,05,982	15-07-15	45,54,402	1,51,580		
			Mar-15	75,00,705	15-07-15	74,31,002	69,703		
			Total	2,26,45,441		2,19,85,646	6,59,795	-	6,59,795
72	M/s J.B. Agency-14921431184	IX	Jun-15 to Dec-15	20,481	11-04-16	-	20,481		
			Total	20,481		-	20,481	-	20,481
73	M/s Nodiya Battery Industry-14810191180	VIII	Dec-16 to Mar-17	76,753	05-05-17	-	76,753		
			Jun-12 to Mar-14	1,70,442	07-07-14	1,20,442	50,000		
			Total	2,47,195		1,20,442	1,26,753	1,26,753	-

(Amounts in ₹)

Sl. No	Trade Name & TIN	Zone	Q/E	Tax & Interest	Date of notice / assessment	Tax paid	Outstanding Tax	Recovery after audit	Balance Outstanding
74	M/s Bidhya Agencies-14920938104	X	Sep-15 to Mar-17	93,49,840	21-07-17	-	93,49,840		
			Total	93,49,840			93,49,840	-	93,49,840
75	M/s Souvio Enterprises-14010691114	XI	Mar-12 to Jun-16	17,69,366	23-08-16	5,00,000			
						2,00,000			
						3,00,000			
			Total	17,69,366		10,00,000	7,69,366	-	7,69,366
76	M/s Somi Enterprises-14920711162	IX	Sep-15 to Dec-16	1,01,936	04-05-17	-	1,01,936		
			Total	1,01,936		-	1,01,936	1,01,936	-
Grand Total				18,99,72,628		16,10,88,648	2,88,83,980	1,27,84,352	1,61,35,214

Appendix 3.11

(Reference: Paragraph 3.11.9.7)

Erroneous deductions allowed on sales turnover

(Amounts in ₹)

Name of dealer & TIN	Quarter Ending	Gross Turnover of sales (GTO)	Deductions from GTO	Net Turnover	Sales value @ 5%	Sales value @ 13.50%
M/s Mozaic Media & Communication Pvt. Ltd. - 14410267153	Mar-14	5,37,90,165	4,37,90,165	1,00,00,000	1,00,00,000	-
	Jun-14	6,37,84,063	4,77,84,063	1,60,00,000	1,60,00,000	-
	Sep-14	5,51,39,476	3,71,39,476	1,80,00,000	1,80,00,000	-
	Dec-14	7,65,30,047	3,65,30,047	4,00,00,000	4,00,00,000	-
	Mar-15	3,96,58,653	1,96,58,653	2,00,00,000	2,00,00,000	-
	Jun-15	1,46,43,898	97,68,898	48,75,000	48,75,000	-
	Total	30,35,46,302	19,46,71,302	10,88,75,000	10,88,75,000	10,88,75,000
M/s R. K. Telecommunication-14510347107	Dec-15	2,24,21,515	87,85,770	1,36,35,745	1,00,00,000	36,35,745
	Mar-16	1,85,98,941	1,05,62,581	80,36,360	50,00,000	30,36,360
	Jun-16	3,51,20,456	1,69,65,855	1,81,54,601	1,50,00,000	31,54,601
	Sep-16	5,72,89,526	4,37,49,466	1,35,40,060	1,00,00,000	35,40,060
	Dec-16	2,40,36,100	1,12,10,890	1,28,25,210	1,00,00,000	28,25,210
	Total	15,74,66,538	9,12,74,562	6,61,91,976	5,00,00,000	1,61,91,976
Grand total		46,10,12,840	28,59,45,864	17,50,66,976	15,88,75,000	12,50,66,976

Appendix 3.12

(Reference: Paragraph 3.11.9.7)

Inadmissible deduction allowed

(Amounts in ₹)

Trade Name, TIN & Zone	Quarter ending	Date of assessment	Sales turnover as per return/assessment	Tax exempted sales claimed (99%)	Taxable sales claimed (1%)	Tax @5%	Interest levied	Assessed total tax amount	Total tax paid	Actual taxable sales turnover	Actual tax leviable @5%	Under-assessed tax amount (11-7)
1	2	3	4	5	6	7	8	9	10	11	12	13
M/s Shil Industries (14922240126) (XII)	Jun-15	20-11-16	36,97,610	36,60,634	36,976	1,849	602	2,451	2,451	36,97,610	1,84,881	1,83,032
	Sep-15	20-11-16	20,90,225	20,69,323	20,902	1,045	276	1,321	1,321	20,90,225	1,04,511	1,03,466
	Dec-15	20-11-16	43,96,370	43,52,406	43,964	2,198	445	2,643	2,643	43,96,370	2,19,819	2,17,620
	Mar-16	20-11-16	52,01,666	51,49,649	52,017	2,601	371	2,972	2,972	52,01,666	2,60,083	2,57,482
	Jun-16	17-07-17	29,86,007	29,56,147	29,860	1,493	343	1,836	-	29,86,007	1,49,300	1,47,807
	Sep-16	17-07-17	18,36,170	18,17,808	18,362	918	155	1,073	-	18,36,170	91,809	90,890
	Dec-16	17-07-17	29,08,800	28,79,712	29,088	1,454	156	1,610	-	29,08,800	1,45,440	1,43,986
	Mar-17	17-07-17	13,85,850	13,71,992	13,859	693	42	735	-	13,85,850	69,293	68,600
	Jun-17	17-07-17	18,22,200	18,03,978	18,222	911	-	911	-	18,22,200	91,110	90,199
Total			2,63,24,898	2,60,61,649	2,63,249	13,162	2,390	15,552	9,387	2,63,24,898	13,16,245	13,03,082

Appendix 3.13

(Reference: Paragraph 3.11.9.8)

Tax deducted at source certificates issued by Departments and Authorities without proof of deposition of tax deducted at source

(Amounts in ₹)

Sl. No	Trade Name, TIN & Zone	Zone	TDS amount deducted during year				Total TDS
			2013-14	2014-15	2015-16	2016-17	
1	M/s Medis (14010446186)	IX		6,29,730	5,38,985	99,746	12,68,461
2	M/s Langol Chemist & Druggist Agency (14010144173)	IX		4,27,173	26,30,639	10,34,969	40,92,781
3	M/s Surgichem Agencies (14010128110)	IX	3,79,708	8,62,657	5,98,141	38,952	18,79,458
4	M/s Diagnomed Instruments (14011158128)	IX		7,19,138	7,21,969	6,39,083	20,80,190
5	M/s Capital Agency (14010686161)	IX		3,70,441	12,19,245	5,37,562	21,27,248
6	M/s Medtech (14810116109)	VIII		1,94,562	3,54,254	15,85,508	21,34,324
7	M/s Sharma Bros Scientific Instruments Co (14210034194)	VII		47,81,855	47,84,178	17,75,269	1,13,41,302
8	M/s Padma Medicare (14010398191)	IX		1,25,172	1,63,093	13,230	3,01,495
9	M/s Lourembam Enterprises (14920520192)	VIII	2,67,751	39,29,237	13,86,403	30,61,797	86,45,188
10	M/s Eastern Equipments Enterprises (14010133160)	IX	2,85,348	4,20,473	5,80,015	6,76,639	19,62,475
11	M/s H. Somarendro Singh (14012215125)	WC			75,77,626		75,77,626
12	M/s RKEC Projects Pvt Ltd (14921401175)	WC	18,47,524	31,08,650	5,53,442		55,09,616
13	M/s Vijay Nirman Co. Pvt Ltd (14922881134)	WC			98,23,407	28,75,566	1,26,98,973
14	M/s P&C Construction A.A.S Construction-JV, (14922932159)	WC				73,03,700	73,03,700
15	M/s Mechfab Engineering Industries Pvt Ltd, 14923099180	WC			9,18,742		9,18,742

(Amounts in ₹)

Sl. No	Trade Name, TIN & Zone	Zone	TDS amount deducted during year				Total TDS
			2013-14	2014-15	2015-16	2016-17	
16	M/s Navsheen Associates (14011443165)	WC	5,35,767				5,35,767
17	M/s East India Construction & Supply Co. (14010491151)	WC	19,29,589		43,61,414		62,91,003
18	M/s Meghalaya Construction & Supply Co. (14010579158)	WC		4,42,996			4,42,996
19	M/s Shree Meghalaya Construction & Supply Co. (14010489131)	WC	13,88,191		48,54,396		62,42,587
	Total		66,33,878	1,60,12,084	4,10,65,949	1,96,42,021	8,33,53,932

Appendix 3.14

(Reference: Paragraph 3.11.9.8)

Tax deducted at source claimed to have been adjusted through Accountant General (A&E), Manipur but not supported with documents or references of adjustments

(Amounts in ₹)

Sl. No.	Trade Name & TIN No. of firm/dealer from whom TDS deducted	Year	TDS amount	TDS Certificate No	TDS Certificate date	
1	M/s Crystal works (14012012132)	2013-14	3,38,660	0057/01422	16-09-14	
			2,32,876	0057/01421	16-09-14	
			12,34,664	0057/01420	16-09-14	
			1,77,569	0057/01419	16-09-14	
			Total	19,83,769		
		2014-15	2,48,483	0268/06677	22-06-15	
			6,64,512	0268/06678	22-06-15	
			7,14,076	0268/06690	22-06-15	
			Total	16,27,071		
		2015-16	5,23,599	0269-06721	23-06-16	
			12,89,882	0269-06722	23-06-16	
			4,71,679	0269-06723	23-06-16	
			5,52,186	0269-06719	21-06-16	
7,45,387	0269-06718		21-06-16			
	Total	35,82,733				
2	M/s Navsheen Associates (14011443165)	2013-14	1,72,652	0084-02086	05-06-14	
			5,56,660	0084-02084	05-06-14	
			69,090	0084-02083	05-06-14	
			5,20,576	0084-02082	05-06-14	
			4,22,321	0084-02081	05-06-14	
			6,70,829	0084-02080	05-06-14	
			5,68,740	0084-02079	05-06-14	
			1,66,406	0057-01425	16-09-14	
			6,11,828	0057-01424	16-09-14	

(Amounts in ₹)

Sl. No.	Trade Name & TIN No. of firm/dealer from whom TDS deducted	Year	TDS amount	TDS Certificate No	TDS Certificate date
			4,65,333	0057-01423	16-09-14
		Total	42,24,435		
		2014-15	5,05,557	0268-06679	22-06-15
			4,90,260	0268-06680	22-06-15
			2,67,066	0268-06681	22-06-15
			3,93,961	0268-06682	22-06-15
			50,970	0268-06683	22-06-15
			5,61,211	0268-06684	22-06-15
			1,03,367	0268-06685	22-06-15
			4,897	0268-06686	22-06-15
			13,60,846	0268-06688	22-06-15
			5,21,526	0268-06689	22-06-15
		Total	42,59,661		
		2015-16	18,72,638	0269-06724	23-06-16
			26,49,172	0269-06725	23-06-16
			22,58,779	0269-06733	23-06-16
			24,77,702	0269-06732	23-06-16
			7,45,984	0269-06716	21-06-16
			11,83,811	0269-06714	21-06-16
			9,82,579	0269-06715	21-06-16
		Total	1,21,70,665		
3	M/s Meghalaya Construction & Supply Co., (14010579158)	2013-14	1,07,982	0099-02453	31-10-14
			11,29,595	0099-02454	31-10-14
			2,41,463	0099-02455	31-10-14
			2,26,163	0099-02456	31-10-14
			85,677	0099-02457	31-10-14
			1,22,340	0099-02458	31-10-14
			4,31,447	0099-02459	31-10-14
			1,29,260	0099-02460	31-10-14
			1,02,085	0099-02461	31-10-14
		Total	25,76,012		
		2014-15	3,35,323	0099-02470	21-09-15
			10,23,370	0099-02471	21-09-15
			2,60,803	0099-02472	21-09-15
			7,77,049	0099-02475	21-09-15
			8,25,811	0268-06697	21-09-15
			2,22,777	0268-06698	21-09-15
			8,34,500	0268-06699	21-09-15
			4,27,138	0269-06704	21-09-15
			3,43,463	0269-06705	21-09-15
		Total	50,50,234		
		2015-16	18,87,219	0100-02480	08-08-16
			26,26,369	0100-02481	08-08-16
			14,20,985	0100-02482	08-08-16
			20,95,627	0100-02483	08-08-16
		Total	80,30,200		
4	M/s Caron Enterprises, (14410136104)	2013-14	8,57,406	0084-02088	05-06-14
		Total	8,57,406		
		2014-15	4,60,085	0268-06687	22-06-15

(Amounts in ₹)

Sl. No.	Trade Name & TIN No. of firm/dealer from whom TDS deducted	Year	TDS amount	TDS Certificate No	TDS Certificate date
		Total	4,60,085		
		2015-16	3,24,742	0269-06720	23-06-16
			4,51,327	0269-06717	21-06-16
		Total	7,76,069		
5	M/s East India Construction & Supply Co, (14010491151)	2014-15	50,18,895	nil	nil
		Total	50,18,895		
6	M/s Shree Meghalaya Construction & Supply Co., (14010489131)	2014-15	35,95,256	nil	nil
		Total	35,95,256		
Grand Total			5,42,12,491		

Appendix 3.15

(Reference: Paragraph 3.11.9.8)

Tax deducted at source not remitted into Government accounts

(Amounts in ₹)

Sl. No	Deducting organisation	Supplier/ Dealer	Particulars	VAT amount	Cheque No. & date of passing bill/cheque	Remark
1	Manipur Food Industries Corporation Ltd	MANIDCO	Execution of various electrical and civil works at Food Park, Nilakuthi	9,52,879	716564 dt 11.01.2016 for ₹ 12931675	
2	Manipur Tribal Development Corporation Ltd	K. Lamchou Pao	Construction of prefabricated structure at CAU	1,86,142	151966 dt 29.07.2016	
				2,47,557	152122 dt 12.10.2016	
3	Kakching Municipal Council	M. Sanatomba and Y.Brojen	Construction of office building complex for north and south block	2,69,710	(i) 363833 dt 11.11.12 (ii) 363821 dt 16.7.12 (iii) 895005 dt 11-10-13 (iv) 363829 dt 31-8-12 (v) 363835 dt 02-2-13	
Total				16,56,288		

Appendix 3.16

(Reference: Paragraph 3.11.10.1)

Registered dealers with sales but did not file their returns

(Amounts in ₹)

Sl. No	Trade Name & TIN	Year	Sale taxable @5%	VAT @5%	Sale Taxable @13.5%	VAT @13.5%	Total sale	Total Tax
1	M/s Amit Kumar Hardware (14921596185)	2014-15	-		2,36,350		2,36,350	
		2015-16	13,31,401		2,20,000		15,51,401	
		2016-17	19,34,561		9,58,000		28,92,561	
		Total	32,65,962	1,63,298	14,14,350	1,90,937	46,80,312	3,54,235
2	M/s Kanglei Vet enterprises (14810243118)	2015-16	5,83,240		-		5,83,240	
		2016-17	7,66,800		-		7,66,800	
		Total	13,50,040	67,502	-	-	13,50,040	67,502
3	M/s Eastern Infotech (14920861110)	2015-16	38,02,050		-		38,02,050	
		Total	38,02,050	1,90,103	-	-	38,02,050	1,90,103
4	M/s BCS Peripherals (14010940179)	2015-16	17,85,000		-		17,85,000	
		Total	17,85,000	89,250	-	-	17,85,000	89,250
5	M/s DKK3SONS (14922139183)	2016-17	18,90,000		-			
		Total	18,90,000	94,500	-	-	18,90,000	94,500
6	M/s Digital Equipment Centre (14210360156)	2016-17	4,50,000		-			
		Total	4,50,000	22,500	-	-	4,50,000	22,500
7	M/s Gupta Sports' Stationary Store (14922169192)	2016-17	7,10,288		3,79,025			
		Total	7,10,288	35,514	3,79,025	51,168	10,89,313	86,683
8	M/s H.B. Enterprises (14810077107)	2014-15	-		14,61,355			
		Total	-	-	14,61,355	1,97,283	14,61,355	1,97,283
9	M/s Info Trade Services (14011214106)	2011-12	9,67,400		-			
		Total	9,67,400	48,370	-	-	9,67,400	48,370
10	M/s Machelva Agro Machineries and Services (14920489173)	2012-13	3,80,000		-			
		2013-14	7,15,050		-			
		Total	10,95,050	54,753	-	-	10,95,050	54,753
11	M/s Nanda's Enterprises (14921635187)	2016-17	-		5,18,900			
		Total	-	-	5,18,900	70,052	5,18,900	70,052
12	M/s Lai Enterprises (14130064126)	2016-17	6,71,180		2,30,225			
		Total	6,71,180	33,559	2,30,225	31,080	9,01,405	64,639
13	M/s Thokchom Ibomcha Singh Enterprises (14921931140)	2014-15	37,51,937		10,94,560			
		2015-16	9,84,676		2,44,150			
		2016-17	4,43,622		91,760			
		Total	51,80,235	2,59,012	14,30,470	1,93,113	66,10,705	4,52,125

(Amounts in ₹)

Sl. No	Trade Name & TIN	Year	Sale taxable @5%	VAT @5%	Sale Taxable @13.5%	VAT @13.5%	Total sale	Total Tax
14	M/s H.P. Hardware (14921919117)	2013-14	1,47,260		87,840			
		2014-15	1,98,407		1,60,370			
		Total	3,45,667	17,283	2,48,210	33,508	5,93,877	50,792
15	M/s S.M. Suppliers (14921867179)	2015-16	2,12,855		1,75,100			
		Total	2,12,855	10,643	1,75,100	23,639	3,87,955	34,281
Grand Total			2,17,25,727	10,86,286	58,57,635	7,90,781	2,75,83,362	18,77,067

Appendix 3.17

(Reference: Paragraph 3.11.10.2)

Recovery certificate issued pending realization of recovery

(Amounts in ₹)

Sl. No.	Trade Name & TIN	Quarter	Date of Assessment	Total sales	Total tax assessed	Tax paid	Balance tax as per the assessment order	Penalty	Total Amount for which recovery certificate was issued	Amount realised	Unrealised amount	Gap between tax period and assessment [#]
1	M/s Nilo Automotive Pvt. Ltd.- 14922423113	Sept 2014 to March 2016	27-07-16	3,76,43,748	50,81,906	5,63,797	45,18,109	90,36,218	1,35,54,327	-	1,35,54,327	4 to 20 months
2	M/s K & T Service Station- 14810378110	Sept 2011 to Dec 2011, March 2014 to Dec 2014	30-08-15	15,80,84,821	2,66,50,539	93,30,777	1,73,19,762	57,70,004	2,30,89,766	-	2,30,89,766	8 to 47 months
		June 2011, March 2012 to March 2013 and March 2015	18-08-15	27,29,71,400	4,63,72,262	1,81,41,014	2,82,31,248	2,48,63,634	5,30,94,882	-	5,30,94,882	4 to 49 months
3	M/s NRL Energy Station ,Imphal City 3- 14010891174	March 2011 to June 2013	04-09-15	11,17,80,348	2,01,94,102	5,00,000	1,96,94,102	1,39,52,495	3,36,46,597	29,50,000	3,06,96,597	50 to 53 months
4	M/s NRLEnergy Station, Thoubal- 14710155181	June 2012 to Sept 13 and Sept 2014	12-11-15	22,51,66,602	3,91,05,599	-	3,91,05,599	2,10,93,467	6,01,99,066	16,00,000	5,85,99,066	13 to 40 months
5	M/s UripokEnergy Station- 14921885165	June 2013 to June 2015	30-08-15	10,71,62,858	4,34,54,287	3,76,15,029	58,39,258	25,55,344	83,94,602	10,00,000	73,94,602	2 to 26 months
Total				1,28,09,777	18,08,58,695	6,61,50,617	11,47,08,078	7,72,71,162	19,19,79,240	55,50,000	18,64,29,240	

[#] Due date of filing of returns for each tax period is twenty days after the end the period.

Appendix 3.18

(Reference: Paragraph 3.12)

Details of items purchased through e-way bills

A. Purchased by M/s Home Decora (TIN- 14921946193)

e-way bill No.	Date	Shipped from	Amount (₹)	Type of goods	Tax rate (%)
10630006192	10-07-2014	GUWAHATI	2,19,309	Tiles	13.5
10930006191	10-07-2014	GUWAHATI	6,64,208	Sanitary wares	13.5
10270006135	16-07-2014	AHMEDABAD	20,72,451	Sanitary wares	13.5
10260006190	17-07-2014	SIKANDRABAD	10,57,831	Tiles	13.5
10720008898	07-08-2014	AHMEDABAD	2,95,154	Sanitary wares	13.5
10720008898	07-08-2014	AHMEDABAD	2,95,154	Sanitary wares	13.5
10630011915	01-09-2014	GUWAHATI	5,99,894	Sanitary wares	13.5
10890012231	03-09-2014	GUWAHATI	6,84,187	Tiles	13.5
10490013752	16-09-2014	GUWAHATI	6,70,933	Paints	13.5
10880014032	18-09-2014	GUWAHATI	5,27,945	Marble sheet	13.5
10190014626	22-09-2014	GUWAHATI	7,91,425	Sanitary wares	13.5
10510015485	27-09-2014	GUWAHATI	11,75,958	Tiles	13.5
		Sub-Total	90,54,449		
10570016804	08-10-2014	GUWAHATI	77,177	Paints	13.5
10490017050	09-10-2014	GUWAHATI	7,98,082	Tiles	13.5
10300018580	19-10-2014	GUWAHATI	6,67,531	Sanitary wares	13.5
10590018634	19-10-2014	DELHI	50,460	Sanitary wares	13.5
10660018637	19-10-2014	GUWAHATI	13,12,714	Sanitary wares	13.5
10040018749	20-10-2014	GUWAHATI	3,797	Doors	13.5
10290018732	20-10-2014	GUWAHATI	13,12,714	Sanitary wares	13.5
10530018770	20-10-2014	GUWAHATI	1,66,050	Sanitary wares	13.5
10780018753	20-10-2014	GUWAHATI	61,312	Doors	13.5
10370019553	28-10-2014	GUWAHATI	43,600	Sanitary wares	13.5
10330021034	06-11-2014	GUWAHATI	8,58,135	Tiles	13.5
10710020981	06-11-2014	SIKANDRABAD	8,68,487	Tiles	13.5
10180022635	18-11-2014	KOLKATA	5,74,244	Pipes	13.5
10290023679	25-11-2014	GUWAHATI	21,580	Tiles	13.5
10290023776	25-11-2014	GUWAHATI	14,247	Sanitary wares	13.5
10590023678	25-11-2014	GUWAHATI	1,84,158	Tiles	13.5
10890023677	25-11-2014	GUWAHATI	7,54,547	Tiles	13.5
10640023985	26-11-2014	GUWAHATI	1,25,522	Tiles	13.5
10800023978	26-11-2014	GUWAHATI	6,55,077	Tiles	13.5
10240024536	30-11-2014	SIKANDRABAD U. P.	1,36,576	Tiles	13.5
10320026521	12-12-2014	GUWAHATI	10,57,342	Tiles	13.5
10530026530	12-12-2014	GUWAHATI	1,27,581	CP fittings	13.5
10760026526	12-12-2014	GUWAHATI	2,13,830	CP fittings	13.5
10470028897	28-12-2014	DELHI	42,024	CP fittings	13.5
		Sub-Total	101,26,788		
		Total	191,81,236		

B. Purchased by M/s Economic Development Centre (TIN-14011204103)

e-way bill No.	Date	Amount (₹)	Type of goods	Tax rate (%)
10910048302	27-04-2015	62,800.53	Auto Spare Parts	5.0
10320052032	21-05-2015	37,667.66	Spares Part	5.0
10790052648	25-05-2015	17,402.66	Motor Spar Parts	5.0
	Sub-Total	1,17,870.85		
10780061045	20-07-2015	8,80,000.00	Paddy Thresher	5.0
10160062224	29-07-2015	15,12,187.40	TVS King Gs 4s Petrol ES Black	5.0
10630065071	21-08-2015	7,94,500.00	Paddy Thresher	5.0
10650065931	31-08-2015	7,94,500.00	Paddy Thresher	5.0
10610066345	04-09-2015	9,08,000.00	Paddy Thresher	5.0
10910066344	04-09-2015	9,08,000.00	Paddy Thresher	5.0
	Sub-Total	57,97,187.40		
10430069954	01-10-2015	4,54,000.00	Paddy Thresher	5.0
10730069953	01-10-2015	4,54,000.00	Paddy Thresher	5.0
10970070864	06-10-2015	4,54,000.00	Paddy Thresher	5.0
10090071727	10-10-2015	4,54,000.00	Paddy Thresher	5.0
10160071730	10-10-2015	29,191.00	Spares Part	5.0
10390071726	10-10-2015	4,54,000.00	Paddy Thresher	5.0
10970071737	10-10-2015	1,674.94	Spares Part	5.0
10100073224	19-10-2015	19,59,026.50	TVS King Gs 4s Petrol ES Black	5.0
10370076201	06-11-2015	76,233.31	Spares Part	5.0
10080078281	19-11-2015	11,192.12	Spares Part	5.0
10220080518	01-12-2015	85,815.00	Spares Part	5.0
10570085286	28-12-2015	19,59,026.50	TVS King Gs 4s Petrol ES Black	5.0
	Sub-Total	63,92,159.37		
10950086494	04-01-2016	2,96,435.00	Agri Machineries And Implement	5.0
10160088802	18-01-2016	69,542.00	Spares Part	5.0
10860089802	23-01-2016	7,441.47	Spares Part	5.0
10250092575	06-02-2016	12,52,250.00	Rotary Tiller	5.0
10870093142	09-02-2016	81,535.02	Spares Part	5.0
10440097156	01-03-2016	16,305.29	Spares Part	5.0
10890101859	26-03-2016	7,084.63	Spares Part	5.0
	Sub-Total	17,30,593.41		
	Total	140,37,811.03		

Appendix 3.19

(Reference: Paragraph 3.13)

Details of outstanding tax and penalty

(Amounts in ₹)

Name of dealer	Item	Quarter	Sales as per Return	Sale as per records	Suppressed Sale (incl. of VAT)	Rate (%)	VAT	Penalty (8) x 2	Amount recovered	Outstanding Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
M/s Capital Steel (TIN-14920286180)	Steel	Mar-16	0	24,98,948	26,23,895	5	1,24,947	2,49,894	0	3,74,841
	Sub-total			24,98,948	26,23,895		1,24,947	2,49,894	0	3,74,841
M/s Mahen Hardware (TIN-14921733100)	Cement	Sep-15	0	9,93,833	11,28,000	13.5	1,34,167	2,68,334	0	4,02,501
		Mar-16	0	5,49,639	6,23,840	13.5	74,201	1,48,402		2,22,603
	Sub-total				15,43,472	17,51,840		2,08,368	4,16,736	0
M/s Thokchom Ibomcha Singh Enterprises (TIN-14921931140)	Cement	Sep-15	0	2,39,753	2,72,120	13.5	32,367	64,734	0	97,101
	Sub-total			2,39,753	2,72,120		32,367	64,734	0	97,101
M/s L. Sanjit Enterprises (TIN-14920789166)	Cement	Dec-14	0	1,52,423	1,73,000	13.5	20,577	41,154	51,145	1,02,290
		Mar-15	0	1,51,542	1,72,000	13.5	20,458	40,916		
		Mar-16	0	74,890	85,000	13.5	10,110	20,220		
	Sub-total				3,78,855	4,30,000		51,145	1,02,290	51,145
M/s A.U. Brothers (TIN-14810412159)	Steel	Sep-14	1,66,320	5,31,693	3,83,642	5	18,269	36,538	1,87,185	3,68,478
	Cement		3,65,48	2,07,753	1,94,318	13.5	23,113	46,226		
	Steel	Dec-14	16,24,60	4,27,192	2,77,969	5	13,237	26,474		
	Cement		43,163	1,44,493	1,15,010	13.5	13,680	27,360		
	Steel	Jun-15	1,78,860	3,36,102	1,65,104	5	7,862	15,724		
	Steel	Sep-15	1,22,400	1,70,369	50,367	5	2,398	4,796		
	Cement		19,630	1,62,819	1,62,520	13.5	19,331	38,662		
	Cement	Dec-15	70,533	89,076	21,046	13.5	2,503	5,006		
	Steel	Mar-16	1,00,860	2,55,888	1,62,779	5	7,751	15,502		
	Cement		30,030	6,00,970	6,48,017	13.5	77,077	1,54,154		
Sub-total			9,30,804	29,26,355	21,80,772		1,85,221	3,70,442	1,87,185	3,68,478
M/s E.K. Enterprises (14920230105)	Cement	Dec-14	0	19,77,498	22,44,460	13.5	2,66,962	5,33,924	*7,90,709	10,29,511
	Cement	Mar-15	0	8,41,561	9,55,172	13.5	1,13,611	2,27,222		
	Cement	Sep-15	0	4,44,405	5,04,400	13.5	59,995	1,19,990		
	Cement	Dec-15	0	12,25,074	13,70,788	13.5	1,45,714	2,91,428		
	Cement	Mar-16	0	1,72,000	1,92,458	13.5	20,458	40,916		
	Sub-total				46,60,538	52,67,278		6,06,740		
Grand Total			9,30,804	1,22,47,921	1,25,25,905		12,08,788	24,17,576	10,29,039	25,97,325

*Input Tax Credit (₹6,24,537) + Tax paid ₹(1,66,172)

Appendix 3.20

(Reference: Paragraph 3.14)

Details of items procured through e-way bills

Name of dealer	Type of Goods	Sl No	E-way bill No.	Date	Amount (₹)	Tax leviable @ 5% (₹)
M/s L.I. Steel (TIN- 14810428226)	TMT bar	1	10890052001	21-05-2015	17,02,134	
		2	10180052026	21-05-2015	16,74,540	
		3	10190058567	30-06-2015	16,03,535	
		4	10260058570	30-06-2015	15,80,459	
		5	10810068931	25-09-2015	31,78,656	
		6	10440089396	20-01-2016	30,83,510	
		Sub-Total				
M/s Marjing Commerce Private Limited (TIN- 14923219119)	Iron and steel	1	10470091559	01-02-2016	12,06,987	
		2	10030091748	02-02-2016	12,04,564	
		3	10720091736	02-02-2016	12,11,991	
		4	10860091742	02-02-2016	12,36,311	
		5	10750091862	03-02-2016	2,44,800	
		6	10360092261	05-02-2016	12,98,577	
		7	10340093632	12-02-2016	14,20,031	
		8	10940093630	12-02-2016	12,59,750	
		9	10350094353	16-02-2016	12,93,678	
		10	10420094356	16-02-2016	12,94,539	
		11	10120094551	17-02-2016	12,55,470	
		12	10340095378	22-02-2016	12,57,131	
		13	10360095753	24-02-2016	13,20,052	
		14	10600096179	26-02-2016	12,62,880	
		15	10780097129	01-03-2016	12,74,674	
		16	10940097122	01-03-2016	12,87,946	
		17	10480097518	03-03-2016	13,31,577	
		18	10250098492	08-03-2016	13,04,426	
		19	10320098495	08-03-2016	13,03,550	
		20	10680099037	10-03-2016	13,17,984	
		21	10310099714	14-03-2016	13,03,952	
		22	10100100093	16-03-2016	12,90,422	
		23	10240100099	16-03-2016	12,90,853	
		24	10460101217	21-03-2016	13,06,521	
		25	10900101707	24-03-2016	13,06,225	
Sub-Total					3,10,84,891	15,54,245
Grand total		31			4,39,07,725	21,95,386

Appendix 3.21
(Reference: Paragraph 3.16)

Details of demand noticed served and outstanding tax and interest along with amount paid and outstanding amount

(Amounts in ₹)

Sl. No.	Name of Dealer & TIN No.	Quarter(s) Ending	Tax Assessed	Interest Levied	Total due	Demand notice served on	Due date for payment	Tax Paid	Date of payment	Outstanding Tax	Date up to which interest was calculated	No. of days due	Penalty Leviable	Total amount payable	Tax paid	Outstanding Amount
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1	M/S W. Ibohal Singh & Sons (TIN-14310089189)	Mar-15 to Jun-15	11,01,052	2,23,031	13,24,083	20-08-16	19-09-16	11,00,657	Paid on time	2,23,426	31-10-16	42	6,256	2,29,682	2,23,426	6,256
2	M/S Ashok Steel & Sanitary Mart (TIN-14110031137)	Jun-14 to Sep-14	38,95,485	1,72,592	40,68,077	27-06-15	27-07-15	38,95,485	Paid on time	1,72,592	31-10-16	462	53,158	2,25,750	3,74,784	90,468
		Dec-14 to Mar-15	51,95,852	1,14,103	53,09,955	22-08-15	21-09-15	51,95,852	Paid on time	1,14,103	31-10-16	406	30,884	1,44,987		
		Jun-15	18,17,295	79,158	18,96,453	15-12-15	14-01-16	18,17,295	Paid on time	79,158	31-10-16	291	15,357	94,515		
		Sub- Total														
3	M/S Koraks Traders (TIN-14010611187)	Mar-15	2,00,014	24,268	2,24,282	26-10-15	25-11-15	2,00,000	Paid on time	24,282	31-10-16	341	5,520	29,802	-	29,802
		Sep-12 to Dec-14	8,86,697	1,85,883	10,72,580	06-04-15	06-05-15	8,86,697	Paid on time	1,85,883	31-10-16	544	67,414	2,53,297	-	2,53,297
		Sub- Total													2,83,099	
4	M/S S.B. Sons & Co. (TIN-14210073196)	Mar-16	2,47,402	26,554	2,73,956	06-10-16	05-11-16	2,47,402	Paid on time	26,554	31-10-16	-5	0	26,554	1,61,575	22,965
		Dec-15	2,85,031	-	2,85,031	20-01-16	19-02-16	1,50,000	Paid on time	1,35,031	31-10-16	255	22,955	1,57,986		
		Sub- Total														
5	M/S Dinesh T.V. Electronics (TIN-14410118118)	Sep-15 to Mar-16	45,14,119	33,258	45,47,377	27-07-16	26-08-16	44,56,824	Paid on time	90,553	31-10-16	66	3,984	94,537	90,553	3,984
6	M/S Banni Super Store (TIN-14110020124)	Jun-15 to Sep-15	16,63,964	59,330	17,23,294	09-02-16	10-03-16	16,63,963	Paid on time	59,331	31-10-16	235	9,295	68,626	9,925	58,701
7	M/S Thokchom Iboyaima & Sons (TIN-14410252100)	Dec-14 to Sep-15	47,20,456	2,88,844	50,09,300	31-10-15	30-11-15	15,00,000	Paid on time	35,09,300	03-02-16	65	1,52,070	29,29,116	23,10,000	6,19,116

(Amounts in ₹)

Sl. No.	Name of Dealer & TIN No.	Quarter(s) Ending	Tax Assessed	Interest Levied	Total due	Demand notice served on	Due date for payment	Tax Paid	Date of payment	Outstanding Tax	Date up to which interest was calculated	No. of days due	Penalty Leviable	Total amount payable	Tax paid	Outstanding Amount
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
								2,00,000	03-02-16	33,09,300	20-02-16	17	37,505			
								3,00,000	20-02-16	30,09,300	07-03-16	16	32,099			
								3,00,000	07-03-16	27,09,300	04-07-16	119	2,14,938			
								4,00,000	04-07-16	23,09,300	31-10-16	119	1,83,204			
		Sub Total								23,09,300			6,19,816			
		Total	2,45,27,367	12,07,021	2,57,34,388			2,23,14,175		34,20,213			8,34,639	42,54,852	31,70,263	10,84,589

Appendix 3.22

(Reference: Paragraph 3.17)

Details of penalty recovered at the instance of Audit and outstanding penalty for default in audit of accounts

(Amounts in ₹)

Sl No	Name of Dealer & TIN No.	Gross Turnover for 2011-12, 2014-15 and 2015-16	Penalty leviable	Recovered amount	Accepted by audit	Amount accepted by audit	Excess recovery	Reasons for non-acceptance, If any	Remarks	Outstanding penalty
1	M/s Manipur Steel Mart (14310037154)	4,99,44,427	49,944	49,945	Yes	49,945	-			
2	M/s Eastern India Agency (14510008112)	15,62,10,126	1,56,210	1,56,210	Yes	1,56,210	-			
3	M/s Manipur Gun House (14110110151)	4,06,59,824	40,660	47,026	Yes	40,660	6,366		Excess recovery	-
4	M/s Vinod Hardware Store (14110013151)	2,72,21,076	27,221	27,221	Yes	27,221	-			

(Amounts in ₹)

Sl No	Name of Dealer & TIN No.	Gross Turnover for 2011-12, 2014-15 and 2015-16	Penalty leviable	Recovered amount	Accepted by audit	Amount accepted by audit	Excess recovery	Reasons for non-acceptance, If any	Remarks	Outstanding penalty
5	M/s Manjushree Sales Agency (14410355160)	6,50,59,521	65,060	65,092	Yes	65,060	32		Excess recovery	-
6	M/s Singh Medical Hall (14410355160)	5,09,12,935	50,913	50,913	Yes	50,913	-			
7	M/s Tiddim Motors (14011712139)	30,19,74,663	3,01,975	-		-	-		Notice issued (Nov 2016)	3,01,975
8	M/s Ranjit Enterprises (14310105155)	15,27,47,618	1,52,748	1,52,748	Yes	1,52,748	-			
9	M/s S.K. Stores (14510021145)	1,74,15,502	17,416	17,415	Yes	17,415	-			1
10	M/s Pritam Sales Agency (14510067120)	3,14,03,029	31,403	-		-	-	Audited statement submitted, however date of submission was not provided		31,403
11	M/s Panthoibi Seeds House (14011156108)	8,40,65,945	84,066	1,11,400	Yes	84,066	27,334		Excess recovery	-
12	M/s Raj Electronics (14921741180)	2,04,56,652	20,457	-		-	-		Notice issued (Aug 2017)	20,457
13	M/s Marble & Sanitary House (14510101169)	14,82,83,986	1,48,284	-		-	-		Notice issued (Aug 2017)	1,48,284

(Amounts in ₹)

SI No	Name of Dealer & TIN No.	Gross Turnover for 2011-12, 2014-15 and 2015-16	Penalty leviable	Recovered amount	Accepted by audit	Amount accepted by audit	Excess recovery	Reasons for non-acceptance, If any	Remarks	Outstanding penalty
14	M/s D.S. Electronics (14210158173)	6,01,63,832	60,164	52,564	Yes	52,564	-			7,600
15	M/s B & I Enterprises (14921678132)	1,68,70,394	16,870	-		-	-		Notice issued (Aug 2017)	16,870
16	M/s Vikash Plywood Centre (14410025158)	3,59,23,490	35,923	35,923	Yes	35,923	-			
17	M/s H.V.S. Construction Material Pvt. Ltd. (14810057101)	76,64,16,651	7,66,417	-		-	-	Audited statement submitted, however date of submission was not provided		7,66,417
18	M/s Blue Bells (14210020151)	2,91,80,301	29,180	29,340	Yes	29,180	160		Excess recovery	
19	M/s Rana Medicos (14610011169)	18,92,54,927	1,89,255	1,89,255	Yes	1,89,255	-			-
20	M/s Rekha Steel (14921084109)	4,40,83,260	44,083	44,083	Yes	44,083	-			
21	M/s Jamunalal Mangilal (14210142110)	1,67,00,373	16,700	16,700	Yes	16,700	-			-
22	M/s Sarawgi Hardware & Electrical Store (14110028107)	3,66,35,400	36,635	36,235	Yes	36,235	-			400

(Amounts in ₹)

Sl No	Name of Dealer & TIN No.	Gross Turnover for 2011-12, 2014-15 and 2015-16	Penalty leviable	Recovered amount	Accepted by audit	Amount accepted by audit	Excess recovery	Reasons for non-acceptance, If any	Remarks	Outstanding penalty
23	M/s Steel Trading Corporation (14510015182)	9,23,14,240	92,314	1,27,948	Yes	92,314	35,634		Excess recovery	-
24	M/s Meghraj Sohanlal (14110019114)	3,43,92,490	34,392	36,723	Yes	34,392	2,331		Excess recovery	
25	M/s Paras Agency (14110003148)	15,29,55,482	1,52,955	1,37,800	Yes	1,37,800	-			15,155
26	M/s Sanjay Traders (14110111161)	1,97,64,920	19,765	19,765	Yes	19,765	-			
27	M/s Vaibhav Steel (14921083196)	5,20,18,012	52,018	52,018	Yes	52,018	-			-
28	M/s Sachin Traders (14920701159)	2,75,63,739	27,564	-	Yes	-	-		Notice issued (Aug 2017)	27,564
29	M/s Manoj Store (14410059110)	1,03,45,654	10,346	10,346	Yes	10,346	-			-
30	M/s Kaiser Enterprises (14310100105)	77,93,884	7,794	-	Yes	-	-		Notice issued (Aug 2017)	7,794
31	M/s Premeekh Gyanchand Patni (14610041178)	1,79,86,820	17,987	17,987	Yes	17,987	-			-
32	M/s N.E. Hardware & Sanitary (14110021134)	1,53,15,726	15,316	15,316	Yes	15,316	-			
33	M/s Shree Automobiles (14310108185)	3,94,71,492	39,471	-		-	-		Notice issued (Aug 2017)	39,471
34	M/s Shyam Tyre Sales & Service (14810596156)	5,66,06,914	56,607	37,467	Yes	37,467	-			19,140

(Amounts in ₹)

SI No	Name of Dealer & TIN No.	Gross Turnover for 2011-12, 2014-15 and 2015-16	Penalty leviable	Recovered amount	Accepted by audit	Amount accepted by audit	Excess recovery	Reasons for non-acceptance, If any	Remarks	Outstanding penalty
35	M/s Pakhangba Motor (14310180129)	58,52,33,013	5,85,233	5,85,226	Yes	5,85,233	-			7
36	M/s Branded Shoes (14510109152)	1,27,66,210	12,766	12,766	Yes	12,766	-			
37	M/s S.B. Agency (14921080166)	1,79,32,086	17,932	17,932	Yes	17,932	-			-
38	M/s Jain Medicos (14110038110)	10,21,83,211	1,02,183	1,02,184	Yes	1,02,184	-			-1
39	M/s Diagnomed Instruments (14011158128)	1,80,71,297	18,071	19,281	Yes	18,071	1,210		Excess recovery	-
40	M/s Kamla Builder (14110043160)	1,97,16,413	19,716	19,716	Yes	19,716	-			-
41	M/s O.I. & Bros colour Lab (14110149153)	2,15,09,004	21,509	21,509	Yes	21,509	-			-
42	M/s Furnish Well(14110040130)	86,79,149	8,679	13,510	Yes	8,679	4,831		Excess recovery	-
43	M/s N.D. Trading Agency (14921753106)	23,70,24,723	2,37,025	-		-	-		Notice issued (Aug 2017)	2,37,025
44	M/s Khalsa Medicos (14110087115)	19,80,68,378	1,98,068	1,88,312	Yes	1,88,312	-			9,756
45	M/s Manipur paper Emporium (14210050160)	71,99,665	7,200	12,456	Yes	7,200	5,256		Excess recovery	-

(Amounts in ₹)

Sl No	Name of Dealer & TIN No.	Gross Turnover for 2011-12, 2014-15 and 2015-16	Penalty leviable	Recovered amount	Accepted by audit	Amount accepted by audit	Excess recovery	Reasons for non-acceptance, If any	Remarks	Outstanding penalty
46	M/s Star Mobile (14210328127)	2,13,15,920	21,316	50,163	Yes	21,316	28,847	Purpose and period were not mentioned in the challan		
47	M/s Ria Electricals Trading (14920252131)	1,94,24,962	19,425	19,425	Yes	19,425	-			-
48	M/s Manipur Agency House (14410006162)	30,15,36,949	3,01,537	3,52,759	Yes	1,27,163	2,25,596	Not penalty but VAT		1,74,374
49	M/s Star Info System (14410322121)	2,22,71,330	22,271	22,271	Yes	22,271	-			-
50	M/s Bharat Provision Store (14510051154)	3,15,74,230	31,574	63,975	Yes	31,574	32,401		Excess recovery	
51	M/s A.N. Steel (14110089135)	1,73,78,003	17,378	17,378	Yes	17,378	-			-
52	M/s Medivat Pharma (14610052191)	67,01,083	6,701	6,701	Yes	6,701	-			
53	M/s KNK Associates (14810467127)	3,01,14,247	30,114	-		-	-		Notice issued (Aug 2017)	30,114
54	M/s Vision Infotech (14922738159)	83,54,651	8,355	8,355	Yes	8,355	-			
55	M/s Sai Enterprises (14922609130)	91,62,387	9,162	9,162	No	-	-	Not penalty but VAT		9,162
56	M/s Waiagrim (14920683173)	1,35,31,463	13,531	-		-	-		Notice issued (Aug 2017)	13,531

(Amounts in ₹)

SI No	Name of Dealer & TIN No.	Gross Turnover for 2011-12, 2014-15 and 2015-16	Penalty leviable	Recovered amount	Accepted by audit	Amount accepted by audit	Excess recovery	Reasons for non-acceptance, If any	Remarks	Outstanding penalty
57	M/s Manipur Trading Co. (14920634168)	34,51,58,179	3,45,158	10,18,742	Yes	3,45,158	6,73,584		Excess recovery	-
58	M/s Sudheer Iron Store (1492913154)	2,43,60,364	24,360	24,360	Yes	24,360	-			
59	M/s S.B. Enterprises (14921270126)	4,37,38,091	43,738	-	-	-	-		Notice issued (Aug 2017)	43,738
60	M/s Krishna Traders (14010765175)	11,19,00,510	1,11,901	1,11,801	Yes	1,11,801	-			100
61	M/s Samayak Retail Service Pvt. Ltd. (14922211127)	11,21,20,997	1,12,121	-	-	-	-			1,12,121
62	M/s N. Noyon Singh & Sons (14210001155)	1,85,85,767	18,586	-	-	-	-	Audited statement submitted, however date of submission was not provided		18,586
63	M/s Guru Steel (14510150174)	7,13,11,345	71,311	71,311	Yes	71,311	-			-
64	M/s Eastern Motors (14010036160)	1,16,85,73,974	11,68,574	11,68,574	No			Not penalty but VAT and period not mentioned		11,68,574
65	M/s M.G.T. Motors Private Limited (14010083129)	1,08,54,46,756	10,85,447	10,85,447	Yes	10,85,447	-			-

(Amounts in ₹)

SI No	Name of Dealer & TIN No.	Gross Turnover for 2011-12, 2014-15 and 2015-16	Penalty leviable	Recovered amount	Accepted by audit	Amount accepted by audit	Excess recovery	Reasons for non-acceptance, If any	Remarks	Outstanding penalty
66	M/s Muskan Marble (14410103162)	2,49,61,871	24,962	24,962	Yes	24,962	-			
67	M/s Oriental Vision Enterprises (14922166162)	13,46,28,639	1,34,629	1,34,628	No			Period not mentioned		1,34,629
68	M/s Prachi Enterprises (14922352179)	1,04,98,083	10,498	10,498	Yes	10,498	-			
69	M/s J. K. Enterprises (14922242146)	6,08,49,428	60,849	63,288	Yes	60,849	2,439		Excess recovery	-
70	M/s Raju Enterprises (14310102125)	6,47,27,080	64,727	64,727	Yes	64,727	-			
71	M/s Navjivan Pharmacy (14510128148)	13,44,95,657	1,34,496	1,34,496	Yes	1,34,496	-			-
72	M/s Dinesh TV Electricals (14410118118)	11,28,47,391	1,12,847	1,12,847	No	-		Not penalty but VAT and period not mentioned		1,12,847
73	M/s L. Kulabidhu Singh & Co. (14710021102)	7,29,35,281	72,935	72,935	Yes	72,935	-			-
74	M/s Arihant Agencies (14110099138)	8,09,54,000	80,954	80,954	Yes	80,954	-			
75	M/s Golden Globe Enterprises (14921468166)	15,94,01,123	1,59,401	1,59,401	No	-		Not penalty but VAT and period not mentioned		1,59,401

(Amounts in ₹)

SI No	Name of Dealer & TIN No.	Gross Turnover for 2011-12, 2014-15 and 2015-16	Penalty leviable	Recovered amount	Accepted by audit	Amount accepted by audit	Excess recovery	Reasons for non-acceptance, If any	Remarks	Outstanding penalty
76	M/s Ashok Hardware & Steel Mart (14922236101)	6,43,82,374	64,382	64,382	Yes	64,382	-			
77	M/s Ashok Steel & Sanitary Mart (14110031137)	32,51,10,795	3,25,111	3,25,111	Yes	3,25,111	-			-
78	M/s Koraks Traders (14010611187)	1,17,40,879	11,741	11,741	Yes	11,741	-			
79	M/s MAX Enterprises (14110058116)	2,48,48,149	24,848	24,848	Yes	24,848	-			-
80	M/s D. K. Steel (14110098128)	3,40,29,188	34,029	45,720	Yes	34,029	11,691		Excess recovery	
81	M/s M. S. Enterprises (14920348121)	6,73,63,075	67,363	67,363	Yes	67,363	-			-
82	M/s S. B. Sons & Co. (14210073196)	1,94,55,716	19,456	19,456	Yes	19,456	-			
83	M/s M. I. Footwears (14210294175)	1,99,52,970	19,953	19,953	Yes	19,953	-			-
84	M/s Mahabir Pharmacy (14210024191)	19,47,76,986	1,94,777	3,42,629	Yes	1,94,777	1,47,852		Excess recovery	
85	M/s Kamdhenu Traders (14410031121)	14,25,67,126	1,42,567	1,42,567	Yes	1,42,567	-			-
86	M/s Nong'M Automobiles (14920776133)	7,30,55,011	73,055	73,055	No			Period not mentioned		73,055

(Amounts in ₹)

Sl No	Name of Dealer & TIN No.	Gross Turnover for 2011-12, 2014-15 and 2015-16	Penalty leviable	Recovered amount	Accepted by audit	Amount accepted by audit	Excess recovery	Reasons for non-acceptance, If any	Remarks	Outstanding penalty
87	M/s Kaiser Auto Engg. Works (14310087169)	1,35,18,847	13,519	13,519	Yes	13,519	-			-
88	M/s Prakash Medical Hall (14010106181)	1,67,03,477	16,703	16,703	No	-		Period not mentioned		16,703
89	M/s Langol Chemist & Druggist Agency (14010144173)	2,01,80,863	20,181	20,181	Yes	20,181	-			-
90	M/s Hiralal Sant Kumar (14110155116)	2,42,78,708	24,279	24,279	Yes	24,279	-			-
91	M/s Viridi Radio Service (14110063166)	3,30,77,222	33,077	33,077	Yes	33,077	-			-
92	M/s Lamphel Pharmacy (14010334133)	25,79,23,762	2,57,924	2,57,924	Yes	2,57,924	-			
93	M/s Emoinu Oils (14011340105)	20,44,70,477	2,04,470	-		-	-		Notice issued (Nov 2016)	2,04,470
94	M/s J. K. Agency (14110033157)	53,04,88,800	5,30,489	5,30,489	Yes	5,30,489	-			
95	M/s East India Machines (14010041113)	40,12,19,259	4,01,219	-		-	-		Notice issued (Nov 2016)	4,01,219
96	M/s Banni Super Store (14110020124)	7,63,17,920	76,318	76,318	Yes	76,318	-			
97	M/s Sarajeevan Enterprises (14210049150)	60,78,78,524	6,07,879	-		-	-			6,07,879
Total		11,57,86,96,343	1,15,78,693	95,28,807		66,48,880	12,05,564			49,29,821

Appendix 3.23

(Reference: Paragraph 3.18)

Details of outstanding Professional Taxes

A. Details of Professional Taxes not realized from oil distributors/dealers/agents

(Amounts in ₹)

Sl. No.	Name of Dealer	Professional Tax to be paid for the period 2011-16	Recovery of Professional Tax at the instance of Audit						Outstanding Professional Tax					
			2011-12	2012-13	2013-14	2014-15	2015-16	Total	2011-12	2012-13	2013-14	2014-15	2015-16	Total
1	Bitej Gasoline Centre	12,500	-	-	-	-	-	-	2,500	2,500	2,500	2,500	2,500	12,500
2	Imphal Oil Agency	12,500	2,500	2,500	2,500	2,500	2,500	12,500	-	-	-	-	-	-
3	Jas Gas Station	12,500	-	-	-	-	-	-	2,500	2,500	2,500	2,500	2,500	12,500
4	Motor Service Station	12,500	-	-	-	-	-	-	2,500	2,500	2,500	2,500	2,500	12,500
5	Phulchand Trilokchand Imphal	12,500	-	-	-	-	-	-	2,500	2,500	2,500	2,500	2,500	12,500
6	PG Petroleum Agency	12,500	2,500	2,500	2,500	2,500	2,500	12,500	-	-	-	-	-	-
7	S Mani Filling Centre	12,500	-	-	-	-	-	-	2,500	2,500	2,500	2,500	2,500	12,500
8	Tuibuong Service Station	12,500	2,500	2,500	2,500	2,500	2,500	12,500	-	-	-	-	-	-
9	Tuks & Bons Filling Station	12,500	-	-	-	-	-	-	2,500	2,500	2,500	2,500	2,500	12,500
10	Khurai Service Station	12,500	-	-	-	-	-	-	2,500	2,500	2,500	2,500	2,500	12,500
11	Konsam Oil Service	12,500	-	2,500	2,500	2,500	2,500	10,000	2,500	-	-	-	-	2,500
12	J&D Oil Agency	12,500	-	-	-	-	-	-	2,500	2,500	2,500	2,500	2,500	12,500
13	L.N.C. & Sons Filling Station	12,500	-	-	-	-	-	-	2,500	2,500	2,500	2,500	2,500	12,500
14	Th. Sorojini Devi Filling Station	12,500	-	-	-	-	-	-	2,500	2,500	2,500	2,500	2,500	12,500
15	Indo Myanmar Oil Centre	12,500	-	-	-	-	-	-	2,500	2,500	2,500	2,500	2,500	12,500
16	Tiddim Service Station	12,500	-	-	-	-	2,500	2,500	2,500	2,500	2,500	2,500	-	10,000
17	Cr. Nicholas Filling Station	12,500	-	-	-	-	-	-	2,500	2,500	2,500	2,500	2,500	12,500
18	Highway Petroleum Agency	12,500	-	-	-	-	-	-	2,500	2,500	2,500	2,500	2,500	12,500

(Amounts in ₹)

Sl. No.	Name of Dealer	Professional Tax to be paid for the period 2011-16	Recovery of Professional Tax at the instance of Audit						Outstanding Professional Tax					
			2011-12	2012-13	2013-14	2014-15	2015-16	Total	2011-12	2012-13	2013-14	2014-15	2015-16	Total
19	D. Gaidingam Service Station	12,500	-	-	-	-	-	-	2,500	2,500	2,500	2,500	2,500	12,500
20	Nambol Service Centre	12,500	-	-	-	-	2,500	2,500	2,500	2,500	2,500	2,500	-	10,000
21	Lamsang Oil Service	12,500	-	-	-	-	2,500	2,500	2,500	2,500	2,500	2,500	-	10,000
22	Mayai Lambi Service Station	12,500	2,500	2,500	2,500	2,500	2,500	12,500	-	-	-	-	-	-
23	KSK Koirengai	12,500	-	-	-	-	-	-	2,500	2,500	2,500	2,500	2,500	12,500
24	Friendly Enterprises	12,500	-	-	-	-	-	-	2,500	2,500	2,500	2,500	2,500	12,500
25	Yumnam Oil Service	12,500	-	-	-	-	-	-	2,500	2,500	2,500	2,500	2,500	12,500
26	Honka & Sons	12,500	-	-	-	-	-	-	2,500	2,500	2,500	2,500	2,500	12,500
27	Shaiza Automobiles	12,500	-	-	-	-	-	-	2,500	2,500	2,500	2,500	2,500	12,500
28	DSLS & Co.	12,500	-	-	-	-	-	-	2,500	2,500	2,500	2,500	2,500	12,500
29	Moreh Agency House Filling Station	12,500	-	-	-	-	-	-	2,500	2,500	2,500	2,500	2,500	12,500
30	United Brother Oil Agency	12,500	-	-	-	-	-	-	2,500	2,500	2,500	2,500	2,500	12,500
31	Kusum Service Station	12,500	-	-	-	-	-	-	2,500	2,500	2,500	2,500	2,500	12,500
32	Kanhai & Sons, Thoubal Bazar	12,500	-	-	2,500	2,500	2,500	7,500	2,500	2,500	-	-	-	5,000
33	Suakhnun & Sons	12,500	2,500	2,500	2,500	2,500	2,500	12,500	-	-	-	-	-	-
34	Lamka Filling Station	12,500	-	-	2,500	2,500	2,500	7,500	2,500	2,500	-	-	-	5,000
35	Bull Horn Fuel Depot	12,500	-	-	-	-	-	-	2,500	2,500	2,500	2,500	2,500	12,500
36	Bakliwal Enterprise	12,500	-	-	2,500	2,500	2,500	7,500	2,500	2,500	-	-	-	5,000
37	Bhaurilal Bakliwal & Co.	12,500	-	2,500	2,500	2,500	2,500	10,000	2,500	-	-	-	-	2,500
38	Keramat and Sons	12,500	-	-	-	-	-	-	2,500	2,500	2,500	2,500	2,500	12,500
39	Dwijendra Petroleum Station	12,500	-	-	-	-	-	-	2,500	2,500	2,500	2,500	2,500	12,500
40	Ksh Beikul Singh	12,500	-	-	-	-	-	-	2,500	2,500	2,500	2,500	2,500	12,500
41	Krishnapremi Oil City	12,500	2,500	2,500	2,500	2,500	2,500	12,500	-	-	-	-	-	-
42	Manipur Highway Service Station	12,500	-	-	-	-	-	-	2,500	2,500	2,500	2,500	2,500	12,500
43	Porompat Service Station	12,500	-	-	-	-	-	-	2,500	2,500	2,500	2,500	2,500	12,500
44	DK Oil Agency	12,500	-	-	-	-	-	-	2,500	2,500	2,500	2,500	2,500	12,500
45	Eastern Agro Services	12,500	-	-	-	-	-	-	2,500	2,500	2,500	2,500	2,500	12,500

(Amounts in ₹)

Sl. No.	Name of Dealer	Professional Tax to be paid for the period 2011-16	Recovery of Professional Tax at the instance of Audit						Outstanding Professional Tax					
			2011-12	2012-13	2013-14	2014-15	2015-16	Total	2011-12	2012-13	2013-14	2014-15	2015-16	Total
46	Namri Kisan Sewa Kendra	12,500	-	-	-	-	-	-	2,500	2,500	2,500	2,500	2,500	12,500
47	Chargy Fuel Station	12,500	-	-	-	-	-	-	2,500	2,500	2,500	2,500	2,500	12,500
48	DGR Velocity Kisan Sewa Kendra	12,500	2,500	2,500	2,500	2,500	2,500	12,500	-	-	-	-	-	-
49	Zuasiam Kisan Sewa Kendra	12,500	-	-	-	-	-	-	2,500	2,500	2,500	2,500	2,500	12,500
50	Thokchom Kisan Sewa Kendra	12,500	2,500	2,500	2,500	2,500	2,500	12,500	-	-	-	-	-	-
51	Leishangthem Kisan Sewa Kendra	12,500	-	-	-	-	-	-	2,500	2,500	2,500	2,500	2,500	12,500
52	Ningthouja Kisan Sewa Kendra	12,500	-	-	2,500	2,500	2,500	7,500	2,500	2,500	-	-	-	5,000
53	SLC Kisan Sewa Kendra	12,500	-	-	-	-	-	-	2,500	2,500	2,500	2,500	2,500	12,500
54	Thambal Kisan Sewa Kendra	12,500	-	-	-	-	2,500	2,500	2,500	2,500	2,500	2,500	-	10,000
55	Yumnam Romabati Kisan Sewa Kendra	12,500	-	-	-	-	-	-	2,500	2,500	2,500	2,500	2,500	12,500
56	Diamond Service	12,500	2,500	2,500	2,500	2,500	2,500	12,500	-	-	-	-	-	-
57	Kanhai & Sons	12,500	-	-	-	-	-	-	2,500	2,500	2,500	2,500	2,500	12,500
	Total	7,12,500	22,500	27,500	37,500	37,500	47,500	1,72,500	1,20,000	1,15,000	1,05,000	1,05,000	95,000	5,40,000

B. Details of Professional Taxes not realized from Gas agencies/dealers/distributors

(Amounts in ₹)

Sl. No.	Name of Dealer	Professional Tax to be paid for the period 2011-16	Recovery of Professional Tax at the instance of Audit						Outstanding Professional Tax					
			2011-12	2012-13	2013-14	2014-15	2015-16	Total	2011-12	2012-13	2013-14	2014-15	2015-16	Total
1	M/S Kim Joe Gas Service	12,500	2,500	2,500	2,500	-	-	7,500	-	-	-	2,500	2,500	5,000
2	M/S Manipur Gas Service	12,500	2,500	2,500	2,500	2,500	2,500	12,500	-	-	-	-	-	-
3	M/S Porompat Indane Gas Service	12,500	-	-	-	-	-	-	2,500	2,500	2,500	2,500	2,500	12,500
4	M/S Sialngengthang Gas Agency	12,500	-	-	-	2,500	-	2,500	2,500	2,500	2,500	-	2,500	10,000
5	M/S Manipur Thoubal Gas Service	12,500	-	-	-	-	-	-	2,500	2,500	2,500	2,500	2,500	12,500
6	M/S Maibia Gas Distributor	12,500	-	-	-	2,500	2,500	5,000	2,500	2,500	2,500	-	-	7,500
7	M/S Manipur Police Gas Agency	12,500	2,500	2,500	2,500	2,500	2,500	12,500	-	-	-	-	-	-
8	M/S Nambul Gas Agency	12,500	2,500	2,500	2,500	2,500	2,500	12,500	-	-	-	-	-	-
9	M/S New Red Shield Gas Agency	12,500	-	-	-	-	-	-	2,500	2,500	2,500	2,500	2,500	12,500
10	M/S DIG AR HQ Manipur	12,500	-	-	-	-	-	-	2,500	2,500	2,500	2,500	2,500	12,500
11	M/S AR Ukhru HQ 10 Sector	12,500	-	-	-	-	-	-	2,500	2,500	2,500	2,500	2,500	12,500
12	M/S Khoriphaba Gas Service	12,500	2,500	2,500	2,500	2,500	2,500	12,500	-	-	-	-	-	-
13	M/S Iboyaima Tadubi Gas Agency	12,500	-	2,500	-	-	-	2,500	2,500	-	2,500	2,500	2,500	10,000
14	M/S Senapati Indane Service	12,500	-	-	-	-	-	-	2,500	2,500	2,500	2,500	2,500	12,500
15	M/S FSD, Leimakhong	12,500	-	-	-	-	-	-	2,500	2,500	2,500	2,500	2,500	12,500
16	M/S Lamsang Gas Agency	12,500	-	-	-	-	-	-	2,500	2,500	2,500	2,500	2,500	12,500
17	M/S TDK Gas Agency	12,500	-	-	-	-	-	-	2,500	2,500	2,500	2,500	2,500	12,500
18	M/S Athokpam Indane Service	12,500	-	2,500	2,500	-	-	5,000	2,500	-	-	2,500	2,500	7,500
19	M/S Lampodara Indane Mantripukhri	12,500	-	-	-	-	-	-	2,500	2,500	2,500	2,500	2,500	12,500
20	M/S STC Gas Agency	12,500	-	-	-	-	-	-	2,500	2,500	2,500	2,500	2,500	12,500
21	M/S SP Chakpi Indane	12,500	-	-	-	-	-	-	2,500	2,500	2,500	2,500	2,500	12,500
22	M/S Ashangbi Indane Gramin	12,500	-	2,500	2,500	-	-	5,000	2,500	-	-	2,500	2,500	7,500
23	M/S Bingpa Indane Gramin	12,500	2,500	2,500	2,500	2,500	2,500	12,500	-	-	-	-	-	-
24	M/S Angam Indane	12,500	-	-	-	2,500	2,500	5,000	2,500	2,500	2,500	-	-	7,500
25	M/S Pancham Ar Indane	12,500	-	-	-	-	-	-	2,500	2,500	2,500	2,500	2,500	12,500
26	M/S Lupeng Indane	12,500	-	-	-	-	-	-	2,500	2,500	2,500	2,500	2,500	12,500
27	M/S Rakovi Indane Gramin	12,500	-	-	-	-	-	-	2,500	2,500	2,500	2,500	2,500	12,500
28	M/S HS Indane Gramin	12,500	2,500	2,500	2,500	2,500	2,500	12,500	-	-	-	-	-	-

(Amounts in ₹)

Sl. No.	Name of Dealer	Professional Tax to be paid for the period 2011-16	Recovery of Professional Tax at the instance of Audit						Outstanding Professional Tax					
			2011-12	2012-13	2013-14	2014-15	2015-16	Total	2011-12	2012-13	2013-14	2014-15	2015-16	Total
29	M/S HQ Pallel Indane Agency	12,500	-	-	-	-	-	-	2,500	2,500	2,500	2,500	2,500	12,500
30	M/S J. Rongmei SK Indane	12,500	-	-	-	-	-	-	2,500	2,500	2,500	2,500	2,500	12,500
31	M/S Emoinu Gas Agency	12,500	-	-	-	-	-	-	2,500	2,500	2,500	2,500	2,500	12,500
	Total	3,87,500	17,500	25,000	22,500	22,500	20,000	1,07,500	60,000	52,500	55,000	55,000	57,500	2,80,000

C. Details of Professional Taxes not realized from Brick Manufacturing Farms

(Amounts in ₹)

Sl. No.	Trading Name	Professional Tax to be paid for the period 2011-16	Recovery of Professional Tax at the instance of Audit						Outstanding Professional Tax					
			2011-12	2012-13	2013-14	2014-15	2015-16	Total	2011-12	2012-13	2013-14	2014-15	2015-16	Total
1	M/S Ipa Loyalakpa Brick Field	12,500	2,500	2,500	2,500	2,500	-	10,000	-	-	-	-	2,500	2,500
2	M/S T.I.S. Brick Field	12,500	-	-	-	-	-	-	2,500	2,500	2,500	2,500	2,500	12,500
3	M/S N.K.S Brick Field	12,500	-	-	-	-	-	-	2,500	2,500	2,500	2,500	2,500	12,500
4	M/S Makoi Langjing Ching Maning Brick Field	12,500	2,500	2,500	2,500	2,500	2,500	12,500	-	-	-	-	-	-
5	M/S MIS Brick Field	12,500	-	-	-	-	-	-	2,500	2,500	2,500	2,500	2,500	12,500
6	M/S Amuthoi Brick Field	12,500	-	-	-	-	-	-	2,500	2,500	2,500	2,500	2,500	12,500
7	M/S P. Birahari Singh & Sons Mechanised Brick Field	12,500	-	2,500	2,500	2,500	2,500	10,000	2,500	-	-	-	-	2,500
8	M/S P.B.M Brick Farm	12,500	-	-	-	-	-	-	2,500	2,500	2,500	2,500	2,500	12,500
9	M/S K.B.S. Brick Farm	12,500	2,500	2,500	2,500	2,500	2,500	12,500	-	-	-	-	-	-
10	M/S M.I.S. Brick Field	12,500	-	-	-	-	-	-	2,500	2,500	2,500	2,500	2,500	12,500
11	M/S G.D.S. & Sons Brick Field	12,500	2,500	2,500	2,500	2,500	2,500	12,500	-	-	-	-	-	-
12	M/S A.R.K Brick Industry	12,500	-	-	-	-	-	-	2,500	2,500	2,500	2,500	2,500	12,500
13	M/S Lamkhai Brick Field	12,500	-	-	-	-	-	-	2,500	2,500	2,500	2,500	2,500	12,500
14	M/S Bee Brick Field	12,500	-	-	-	-	-	-	2,500	2,500	2,500	2,500	2,500	12,500
15	M/S N. Tombi & Sons Brick Field	12,500	2,500	2,500	2,500	2,500	2,500	12,500	-	-	-	-	-	-
16	M/S ARS Brick Firm	12,500	-	-	-	-	-	-	2,500	2,500	2,500	2,500	2,500	12,500
17	M/S Regal Brick And Allied Industries	12,500	-	2,500	2,500	2,500	2,500	10,000	2,500	-	-	-	-	2,500
18	M/S N. K. Brick Field	12,500	-	-	-	-	-	-	2,500	2,500	2,500	2,500	2,500	12,500
19	M/S Arbindro Brick Field	12,500	1,500	2,500	1,500	1,500	1,500	8,500	1,000	-	1,000	1,000	1,000	4,000
20	M/S M.I.S. Brick Field Industry	12,500	-	-	-	-	-	-	2,500	2,500	2,500	2,500	2,500	12,500
21	M/S Hauzel Brick Field	12,500	-	-	-	-	-	-	2,500	2,500	2,500	2,500	2,500	12,500

(Amounts in ₹)

Sl. No.	Trading Name	Professional Tax to be paid for the period 2011-16	Recovery of Professional Tax at the instance of Audit						Outstanding Professional Tax					
			2011-12	2012-13	2013-14	2014-15	2015-16	Total	2011-12	2012-13	2013-14	2014-15	2015-16	Total
22	M/S Toy Tom Tha Bricks Industry	12,500	-	-	-	-	-	-	2,500	2,500	2,500	2,500	2,500	12,500
23	M/S Diamond Brick Farm	12,500	-	-	-	-	-	-	2,500	2,500	2,500	2,500	2,500	12,500
24	M/S P.I.S. Brick Field	12,500	-	-	-	-	-	-	2,500	2,500	2,500	2,500	2,500	12,500
25	M/S N.S.M. Brick Field	12,500	-	-	-	-	-	-	2,500	2,500	2,500	2,500	2,500	12,500
26	M/S K.N.S Brick Field	12,500	-	-	-	-	-	-	2,500	2,500	2,500	2,500	2,500	12,500
27	M/S D.I.S. Piyainu Brick Field	12,500	-	2,500	2,500	2,500	2,500	10,000	2,500	-	-	-	-	2,500
28	M/S Pourabi Brick Field	12,500	-	-	-	-	-	-	2,500	2,500	2,500	2,500	2,500	12,500
29	M/S K.K.S. Brick Field	12,500	-	-	-	-	-	-	2,500	2,500	2,500	2,500	2,500	12,500
30	M/S K.S.A. Brick Field	12,500	-	-	-	-	-	-	2,500	2,500	2,500	2,500	2,500	12,500
31	M/S MRS Brick Field	12,500	-	-	-	-	-	-	2,500	2,500	2,500	2,500	2,500	12,500
32	M/S Suba Bricks & Construction	12,500	2,500	2,500	2,500	2,500	2,500	12,500	-	-	-	-	-	-
33	M/S Epa Chingkhulakpa Brick Field	12,500	-	-	-	-	-	-	2,500	2,500	2,500	2,500	2,500	12,500
34	M/S K.D.S. Brick Field	12,500	-	-	-	-	-	-	2,500	2,500	2,500	2,500	2,500	12,500
35	M/S Kairang Brick Factory	12,500	-	-	-	-	-	-	2,500	2,500	2,500	2,500	2,500	12,500
36	M/S M.I. Brick Field	12,500	-	-	-	-	-	-	2,500	2,500	2,500	2,500	2,500	12,500
37	M/S Binoy & Sons Brick Field	12,500	-	-	-	-	-	-	2,500	2,500	2,500	2,500	2,500	12,500
	Total	4,62,500	16,500	25,000	24,000	24,000	21,500	1,11,000	76,000	67,500	68,500	68,500	71,000	3,51,500

Appendix 3.24
(Reference: Paragraph 3.20)

Details of tax due, tax paid and tax outstanding in respect of goods vehicles

(Amounts in ₹)

Sl. No.	Vehicle No.	Unladen weight in tone	Period upto which tax was paid	No. of Qtrs due upto 3/2016	Details of tax due						Details of tax paid			Total outstanding
					Token Tax		Goods Tax		Penalty leviable	Total due	Goods Tax	Token Tax	Total	
					Rate/qtr	Amount	Rate/qtr	Amount						
1	MN04A/7018	7.5	31-03-2012	16	1,580	25,280	750	12,000	200	37,480	3,000	6,320	9,320	28,160
2	MN04A/7025	5.0	31-03-2012	16	940	15,040	450	7,200	200	22,440	4,500	9,480	13,980	8,460
3	MN04A/7046	7.5	31-12-2013	9	1,580	14,220	750	6,750	200	21,170	180	376	556	20,614
4	MN04A/7047	7.5	31-12-2013	9	1,580	14,220	750	6,750	200	21,170	180	376	556	20,614
5	MN04A/7048	7.5	31-12-2013	9	1,580	14,220	750	6,750	200	21,170	180	376	556	20,614
6	MN04A/7049	7.5	31-12-2013	9	1,580	14,220	750	6,750	200	21,170	3,180	7,896	11,076	10,094
7	MN04A/7050	7.5	31-12-2013	9	1,580	14,220	750	6,750	200	21,170	3,180	7,896	11,076	10,094
8	MN04A/7111	7.5	31-12-2013	9	1,580	14,220	750	6,750	200	21,170	3,000	7,656	10,656	10,514
9	MN04A/7148	15.0	30-06-2014	7	2,540	17,780	1,200	8,400	1,000	27,180	1,275	2,794	4,069	23,111
10	MN04A/7153	7.5	31-03-2013	12	1,580	18,960	750	9,000	200	28,160	900	1,740	2,640	25,520
11	MN04A/7619	5.0	30-09-2012	14	940	13,160	450	6,300	200	19,660	750	1,580	2,330	17,330
12	MN04A/7627	10.0	30-06-2012	15	1,740	26,100	900	13,500	400	40,000	11,250	8,300	19,550	20,450
13	MN04A/7629	7.5	30-06-2012	15	1,580	23,700	750	11,250	200	35,150	1,500	3,160	4,660	30,490
14	MN04A/7633	7.5	31-03-2013	12	1,580	18,960	750	9,000	200	28,160	3,000	6,320	9,320	18,840
15	MN04A/7643	10.0	30-06-2014	7	1,740	12,180	900	6,300	400	18,880	900	1,740	2,640	16,240
16	MN04A/7673	7.5	30-09-2012	14	1,580	22,120	750	10,500	200	32,820	2,330	2,330	4,660	28,160
17	MN04A/7683	7.5	31-12-2012	13	1,580	20,540	750	9,750	200	30,490	1,500	3,160	4,660	25,830
18	MN04A/7718	10.0	30-06-2012	15	1,740	26,100	900	13,500	400	40,000	1,800	3,760	5,560	34,440
19	MN04A/7729	5.0	31-03-2013	12	940	11,280	450	5,400	200	16,880	1,200	2,400	3,600	13,280
20	MN04A/8093	15.0	31-12-2012	13	2,540	33,020	1,200	15,600	1,000	49,620	8,615	14,111	22,726	26,894
21	MN04A/8094	5.0	30-09-2012	14	940	13,160	450	6,300	200	19,660	450	940	1,390	18,270
22	MN04A/8108	7.5	30-09-2012	14	1,580	22,120	750	10,500	200	32,820	750	1,580	2,330	30,490
23	MN04A/8114	10.0	31-12-2012	13	1,740	22,620	900	11,700	400	34,720	1,950	3,828	5,778	28,942
24	MN04A/8188	15.0	31-12-2012	13	2,540	33,020	1,200	15,600	1,000	49,620	975	2,480	3,455	46,165
25	MN04A/8197	5.0	30-09-2012	14	940	13,160	450	6,300	200	19,660	450	940	1,390	18,270
26	MN04A/8224	7.5	30-09-2012	14	1,580	22,120	750	10,500	200	32,820	2,250	4,620	6,870	25,950
27	MN04A/7708	5.0	30-06-2012	15	940	14,100	450	6,750	200	21,050	-	-	-	21,050
28	MN04A/7022	5.0	31-03-2012	16	940	15,040	450	7,200	200	22,440	-	-	-	22,440

(Amounts in ₹)

Sl. No.	Vehicle No.	Unladen weight in tone	Period upto which tax was paid	No. of Qtrs due upto 3/2016	Details of tax due						Details of tax paid			Total outstanding
					Token Tax		Goods Tax		Penalty leviable	Total due	Goods Tax	Token Tax	Total	
					Rate/qtr	Amount	Rate/qtr	Amount						
29	MN04A/7023	5.0	31-03-2012	16	940	15,040	450	7,200	200	22,440	-	-	-	22,440
30	MN04A/7040	10.0	30-06-2012	15	1,740	26,100	900	13,500	400	40,000	-	-	-	40,000
31	MN04A/7041	7.5	31-12-2013	9	1,580	14,220	750	6,750	200	21,170	-	-	-	21,170
32	MN04A/7042	7.5	31-12-2013	9	1,580	14,220	750	6,750	200	21,170	-	-	-	21,170
33	MN04A/7043	7.5	31-12-2013	9	1,580	14,220	750	6,750	200	21,170	-	-	-	21,170
34	MN04A/7044	7.5	31-12-2013	9	1,580	14,220	750	6,750	200	21,170	-	-	-	21,170
35	MN04A/7045	7.5	31-12-2013	9	1,580	14,220	750	6,750	200	21,170	-	-	-	21,170
36	MN04A/7063	10.0	30-06-2015	3	1,740	5,220	900	2,700	400	8,320	-	-	-	8,320
37	MN04A/7074	7.5	30-06-2012	15	1,580	23,700	750	11,250	200	35,150	-	-	-	35,150
38	MN04A/7084	7.5	30-09-2012	14	1,580	22,120	750	10,500	200	32,820	-	-	-	32,820
39	MN04A/7095	7.5	30-06-2012	15	1,580	23,700	750	11,250	200	35,150	-	-	-	35,150
40	MN04A/7105	7.5	31-03-2012	16	1,580	25,280	750	12,000	200	37,480	-	-	-	37,480
41	MN04A/7106	5.0	30-06-2012	15	940	14,100	450	6,750	200	21,050	-	-	-	21,050
42	MN04A/7107	5.0	31-03-2014	8	940	7,520	450	3,600	200	11,320	-	-	-	11,320
43	MN04A/7116	7.5	31-03-2012	16	1,580	25,280	750	12,000	200	37,480	1,580	750	2,330	35,150
44	MN04A/7131	7.5	31-03-2012	16	1,580	25,280	750	12,000	200	37,480	-	-	-	37,480
45	MN04A/7134	10.0	30-06-2013	11	1,740	19,140	900	9,900	400	29,440	-	-	-	29,440
46	MN04A/7144	10.0	30-09-2012	14	1,740	24,360	900	12,600	400	37,360	-	-	-	37,360
47	MN04A/7621	7.5	31-12-2013	9	1,580	14,220	750	6,750	200	21,170	-	-	-	21,170
48	MN04A/7628	7.5	30-06-2012	15	1,580	23,700	750	11,250	200	35,150	3,160	1,500	4,660	30,490
49	MN04A/7644	5.0	30-06-2013	11	940	10,340	450	4,950	200	15,490	-	-	-	15,490
50	MN04A/7653	5.0	31-03-2013	12	940	11,280	450	5,400	200	16,880	-	-	-	16,880
51	MN04A/7658	7.5	30-06-2012	15	1,580	23,700	750	11,250	200	35,150	-	-	-	35,150
52	MN04A/7664	10.0	30-06-2013	11	1,740	19,140	900	9,900	400	29,440	-	-	-	29,440
53	MN04A/7669	5.0	30-09-2012	14	940	13,160	450	6,300	200	19,660	-	-	-	19,660
54	MN04A/7674	15.0	30-06-2012	15	2,540	38,100	1,200	18,000	1,000	57,100	-	-	-	57,100
55	MN04A/7679	15.0	30-09-2012	14	2,540	35,560	1,200	16,800	1,000	53,360	-	-	-	53,360
56	MN04A/7688	7.5	31-03-2013	12	1,580	18,960	750	9,000	200	28,160	-	-	-	28,160
57	MN04A/7693	5.0	30-06-2012	15	940	14,100	450	6,750	200	21,050	1,880	900	2,780	18,270
58	MN04A/7696	7.5	30-06-2012	15	1,580	23,700	750	11,250	200	35,150	-	-	-	35,150
59	MN04A/7697	5.0	31-03-2013	12	940	11,280	450	5,400	200	16,880	-	-	-	16,880

(Amounts in ₹)

Sl. No.	Vehicle No.	Unladen weight in tone	Period upto which tax was paid	No. of Qtrs due upto 3/2016	Details of tax due						Details of tax paid			Total outstanding
					Token Tax		Goods Tax		Penalty leviable	Total due	Goods Tax	Token Tax	Total	
					Rate/qtr	Amount	Rate/qtr	Amount						
60	MN04A/7702	10.0	30-09-2015	2	1,740	3,480	900	1,800	400	5,680	-	-	-	5,680
61	MN04A/7707	10.0	30-06-2013	11	1,740	19,140	900	9,900	400	29,440	-	-	-	29,440
62	MN04A/7709	5.0	30-06-2012	15	940	14,100	450	6,750	200	21,050	-	-	-	21,050
63	MN04A/7711	7.5	30-06-2012	15	1,580	23,700	750	11,250	200	35,150	1,580	750	2,330	32,820
64	MN04A/7719	5.0	30-06-2012	15	940	14,100	450	6,750	200	21,050	-	-	-	21,050
65	MN04A/7722	7.5	30-06-2012	15	1,580	23,700	750	11,250	200	35,150	6,320	3,000	9,320	25,830
66	MN04A/7728	10.0	30-06-2013	11	1,740	19,140	900	9,900	400	29,440	-	-	-	29,440
67	MN04A/7736	5.0	30-09-2012	14	940	13,160	450	6,300	200	19,660	-	-	-	19,660
68	MN04A/8089	7.5	30-09-2012	14	1,580	22,120	750	10,500	200	32,820	-	-	-	32,820
69	MN04A/8091	7.5	30-09-2012	14	1,580	22,120	750	10,500	200	32,820	-	-	-	32,820
70	MN04A/8096	7.5	31-03-2013	12	1,580	18,960	750	9,000	200	28,160	-	-	-	28,160
71	MN04A/8099	5.0	30-09-2012	14	940	13,160	450	6,300	200	19,660	-	-	-	19,660
72	MN04A/8109	7.5	30-09-2012	14	1,580	22,120	750	10,500	200	32,820	1,580	750	2,330	30,490
73	MN04A/8115	7.5	30-09-2012	14	1,580	22,120	750	10,500	200	32,820	-	-	-	32,820
74	MN04A/8119	20.0	31-12-2012	13	3,340	43,420	1,500	19,500	1,000	63,920	-	-	-	63,920
75	MN04A/8149	15.0	30-09-2012	14	2,540	35,560	1,200	16,800	1,000	53,360	-	-	-	53,360
76	MN04A/8153	5.0	30-09-2012	14	940	13,160	450	6,300	200	19,660	-	-	-	19,660
77	MN04A/8155	5.0	30-09-2012	14	940	13,160	450	6,300	200	19,660	-	-	-	19,660
78	MN04A/8159	7.5	30-09-2012	14	1,580	22,120	750	10,500	200	32,820	-	-	-	32,820
79	MN04A/8163	5.0	31-12-2012	13	940	12,220	450	5,850	200	18,270	-	-	-	18,270
80	MN04A/8164	5.0	31-12-2012	13	940	12,220	450	5,850	200	18,270	-	-	-	18,270
81	MN04A/8168	5.0	30-09-2012	14	940	13,160	450	6,300	200	19,660	-	-	-	19,660
82	MN04A/8176	5.0	30-09-2012	14	940	13,160	450	6,300	200	19,660	940	450	1,390	18,270
83	MN04A/8178	7.5	30-09-2013	10	1,580	15,800	750	7,500	200	23,500	-	-	-	23,500
84	MN04A/8179	7.5	31-12-2012	13	1,580	20,540	750	9,750	200	30,490	-	-	-	30,490
85	MN04A/8181	7.5	30-09-2012	14	1,580	22,120	750	10,500	200	32,820	-	-	-	32,820
86	MN04A/8182	7.5	30-09-2012	14	1,580	22,120	750	10,500	200	32,820	-	-	-	32,820
87	MN04A/8195	7.5	30-09-2012	14	1,580	22,120	750	10,500	200	32,820	-	-	-	32,820
88	MN04A/8208	5.0	30-09-2012	14	940	13,160	450	6,300	200	19,660	-	-	-	19,660
89	MN04A/8211	5.0	31-12-2015	1	940	940	450	450	200	1,590	-	-	-	1,590
90	MN04A/8214	5.0	30-06-2013	11	940	10,340	450	4,950	200	15,490	-	-	-	15,490
91	MN04A/8215	5.0	30-09-2012	14	940	13,160	450	6,300	200	19,660	-	-	-	19,660
92	MN04A/8221	5.0	30-09-2013	10	940	9,400	450	4,500	200	14,100	-	-	-	14,100

(Amounts in ₹)

Sl. No.	Vehicle No.	Unladen weight in tone	Period upto which tax was paid	No. of Qtrs due upto 3/2016	Details of tax due						Details of tax paid			Total outstanding
					Token Tax		Goods Tax		Penalty leviable	Total due	Goods Tax	Token Tax	Total	
					Rate/qtr	Amount	Rate/qtr	Amount						
93	MN04A/8227	5.0	31-12-2012	13	940	12,220	450	5,850	200	18,270	-	-	-	18,270
94	MN04A/8229	5.0	31-12-2012	13	940	12,220	450	5,850	200	18,270	-	-	-	18,270
95	MN04A/8230	5.0	31-12-2012	13	940	12,220	450	5,850	200	18,270	-	-	-	18,270
96	MN04A/8233	5.0	31-12-2012	13	940	12,220	450	5,850	200	18,270	-	-	-	18,270
97	MN04A/8244	7.5	30-09-2012	14	1,580	22,120	750	10,500	200	32,820	-	-	-	32,820
				Total		17,60,060		8,45,100	27,400	26,32,560	76,285	1,14,259	1,90,544	24,42,016