

Appendix I
(Reference: Paragraph 1.2)
Arrears of revenue

(₹ in crore)

Sl. No.	Head of revenue	Total amount outstanding as on 31 March 2017	Amount outstanding for more than 5 years as on 31 March 2017	Remarks of Departments
1	0040- Tax on Sales, Trade etc.	8,785.55	4,223.91	In Commercial Taxes Department, an amount of ₹ 7,607.90 crore is pending due from individuals, private firms, private companies. An amount of ₹ 666.80 crore is pending due from public sector undertakings of Government of India, ₹ 497.38 crore from public sector undertakings of Government of Kerala, ₹ 13.12 crore from other State Governments, ₹ 0.34 crore from Government of India and ₹ 0.01 crore from local bodies. An amount of ₹ 4,922.89 crore is under revenue recovery proceedings, recoveries involving ₹ 3,352.69 crore are under stay by High Court and other judicial authorities and by Government. The Department attributed (October 2017) the reason for delay in collection of revenue to stay of proceedings by various authorities, closing of business of dealers and insolvent dealers. However, only ₹ 3,352.69 crore (38.16 per cent) out of a total of ₹ 8,785.55 crore were covered under judicial intervention.
2	0041-Taxes on vehicles	1,765.58	439.82	The Department stated (September 2017) that out of the total arrears of ₹ 1,765.58 crore, the dues from the Kerala State Road Transport Corporation is ₹ 1,433.06 crore and the balance of ₹ 332.52 crore is from individuals, private firms and private companies. It was also stated (September 2017) that a demand of ₹ 88.15 crore is covered by Revenue Recovery Certificate, recovery is held up on ₹ 0.27 crore due to rectification/ review of applications and ₹ 1,654.33 crore is under other stages. The Department stated (September 2017) that demand notices were sent to the registered owners for the respective vehicles.
3	0043-Taxes and Duties on Electricity	1,053.86	1.20	An amount of ₹ 1,014.08 crore was due from public sector undertakings of Government of Kerala, ₹ 24.13 crore from local bodies and ₹ 15.65 crore was due from individuals, private firms, private companies, etc. The Department attributed (October 2017) the reason for delay in collecting the revenue to non-remission of dues regularly by persons/institutions concerned. The Department stated (October 2017) that revenue recovery steps had already been initiated to realise the arrears.

Appendix I - Contd.

(Reference: Paragraph 1.2)

Arrears of revenue

(₹ in crore)

Sl. No.	Head of revenue	Total amount outstanding as on 31 March 2017	Amount outstanding for more than 5 years as on 31 March 2017	Remarks of Departments
4	0406-Forestry and Wild Life	340.21	188.03	The Principal Chief Conservator of Forests stated (November 2017) that the nature of demand in the Forest Department includes value of timber, teak stumps, lease rent, penal interest, re-auction loss, centage charges etc. An amount of ₹ 0.63 crore pending for more than five years is due from Government of India, ₹ 0.25 crore from other State Governments, ₹ 0.67 crore from Local Bodies, ₹ 3.38 crore from public sector undertakings of Government of India, ₹ 320.49 crore from public sector undertakings of Government of Kerala and other States and ₹ 14.80 crore from individuals, private companies, etc. The Department attributed (November 2017) the reason for delay in collecting the revenue to pending revenue recovery steps against the defaulters, court cases, stay orders etc. The Department stated (November 2017) that necessary action has been initiated to realise the amount in auction and to realise defaulted arrears of lease rent and other dues from departments and public sector undertakings through discussions at Government level.
5	0055-Police	199.73	90.43	The nature of demand in the Police Department is cost of police guard. An amount of ₹ 115.81 crore is pending due from Government of India, ₹ 13.89 crore from public sector undertakings of Government of India, ₹ 63.58 crore from public sector undertakings of Government of Kerala, ₹ 4.02 crore from other State Governments and ₹ 2.43 crore from individuals, private firms and private companies. The major defaulters were Southern Railway, KSEB and Ministry of Home Affairs, Government of India.
6	0039-State Excise	199.32	197.89	The Excise Commissioner stated (July 2017) that the abkari arrears in the Department are pending from 1952 onwards. The abkari arrears of ₹ 199.32 crore are due from individuals, private firms, private companies, etc. Of this, an amount of ₹183.42 crore is pending realisation from 313 defaulters from whom rupees one lakh or more is due. The Department attributed (July 2017) the reasons for delay in collection of revenue to pending revenue recovery action and stay by court. The reason furnished by the Commissioner is not acceptable since only ₹ 47.43 crore (23.80 per cent) out of a total ₹ 199.32 crore were covered under judicial intervention. The Department stated (July 2017) that revenue recovery action was initiated. It was also stated that Department introduced Amnesty Scheme for speedy recovery of arrears.

Appendix I - Contd.
(Reference: Paragraph 1.2)
Arrears of revenue

(₹ in crore)

Sl. No.	Head of revenue	Total amount outstanding as on 31 March 2017	Amount outstanding for more than 5 years as on 31 March 2017	Remarks of Departments
7	0029-Land Revenue	168.60	36.04	In the Revenue and Disaster Management Department, the nature of demand includes land revenue and revenue recovery dues. An amount of ₹ 117.94 crore is under stay by High Courts and other judicial authorities and by Government. The Department attributed (September 2017) the reasons for delay in collection of revenue to stay by Government, Court and appellate authorities and that the Department has taken legal steps to realise the arrears.
8	0070-60-110 Other Administrative Services- Other Services- Fees for Government audit	34.68	Not furnished	The Director, Kerala State Audit Department stated (June 2017) that the arrears of revenue pending collection towards audit charge are ₹ 10.93 crore from universities, ₹ 3.10 crore from Devaswom Boards, ₹ 0.91 crore from temples, ₹ 16.17 crore from development authorities and Kerala State Housing Boards and ₹ 3.57 crore from miscellaneous institutions. The Kerala State Audit Department attributed (June 2017) the reasons for pendency to the lack of initiative from auditee institutions in remitting the audit charge. The Director stated (June 2017) that demand notices are being sent to auditee institutions and proposals have been submitted to the Government for realising audit charge from the grants given to the auditee institutions.
9	0030-Stamps and Registration Fees	28.24	Not furnished	The Registration Department stated (July 2017) that revenue pending collection in the Department is from 1986 onwards. Out of ₹ 28.24 crore which was due from individuals, ₹ 4.22 crore is covered by revenue recovery certificates and ₹ 9.36 crore are under stay by courts. The Department had not furnished the details of stages of action for the remaining amount of ₹ 14.66 crore.
10	0230-Labour and Employment	7.62	2.76	The Labour Commissioner stated (September 2017) that the nature of demand in the Labour Department was revenue receipts under labour laws. The amount of arrears of ₹ 7.62 crore is pending collection from individuals, private firms and private companies. The reasons for delay in collection of revenue were non-submission of application for renewal of registration and negligence from the employers in renewing the registration certificates in due time. The Labour Commissioner stated (September 2017) that inspection and follow up action is being taken to realise the arrears.
11	1051-Ports and Light Houses	4.89	2.46	The Director of Ports stated (October 2017) that the amounts due to the Ports Department are ₹ 4.45 crore from individuals, private firms, private companies, etc. and ₹ 0.39 crore from public sector undertakings of Government of Kerala. The Director stated (October 2017) that non-payment by the Departments/offices concerned is the reason for revenue pending collection.

Appendix I - Concl.
(Reference: Paragraph 1.2)
Arrears of revenue

(₹ in crore)

Sl. No.	Head of revenue	Total amount outstanding as on 31 March 2017	Amount outstanding for more than 5 years as on 31 March 2017	Remarks of Departments
12	0853-Non-Ferrous Mining and Metallurgical Industries	1.72	0.22	The Director of Mining & Geology stated (June 2017) that the main source of revenue is from the grant of mineral concessions and realisation of royalty of minerals. The arrears of revenue pending collection are ₹ 0.30 crore from Co-operative Societies, ₹ 0.26 crore from public sector undertakings of Government of Kerala and ₹ 1.16 crore from individuals, private firms, private companies, etc. The Department stated (June 2017) that the reason for delay in collection of revenue was due to dispute regarding the claims, court stays, appeals and Government stays and that action was being taken to redress the dispute and to vacate the stays.
13	0230-Labour and Employment	0.97	0.02	The Director of Factories and Boilers stated (September 2017) that the nature of demand of the Department of Factories and Boilers was fee for renewal of licence of factories. An amount of ₹ 0.30 lakh, ₹ 0.66 lakh and ₹ 95.84 lakh are due from public sector undertakings of Government of India, public sector undertakings of Government of Kerala and individuals, private firms and private companies respectively. The Director stated (September 2017) that the delay in collection was due to the fact that most of the factories, which have arrears, are not working.
Total		12,590.97	5,182.78	

Source : Details obtained from respective Departments.

Appendix II

(Reference: Paragraph 1.7.3)

Statement showing details of Special circles and Works Contract Offices where non production of files were noticed.

Sl. No.	Name of office	Year in which it was to be audited	Number of assessment cases not submitted		
			KGST	VAT	Total
1	CTO, Special Circle, Alappuzha	2014-15	0	11	11
2	CTO Special Circle I, Ernakulam	2014-15	2	49	51
3	CTO, Special Circle III, Ernakulam	2014-15	0	21	21
4	CTO, Special Circle, Kannur	2014-15	0	5	5
5	CTO, Special Circle, Kasargode	2014-15	0	15	15
6	CTO, Special Circle, Kollam	2014-15	0	21	21
7	CTO, Special Circle, Kottayam	2012-13	0	13	30
		2013-14	0	12	
		2014-15	0	5	
8	CTO, Special Circle II, Kozhikode	2013-14	0	6	10
		2014-15	0	4	
9	CTO, Special Circle, Palakkad	2013-14	0	6	10
		2014-15	0	4	
10	CTO, Special Circle, Thiruvananthapuram	2014-15	0	21	21
11	CTO, Special Circle, Thrissur	Upto 2013-14	1	7	19
		2014-15	0	11	
12	CTO, (WC<), Kottayam	2013-14	0	20	20
13	CTO (WC<), Malappuram	2009-10	0	1	15
		2010-11	0	2	
		2013-14	0	12	
14	CTO, (WC<), Pathanamthitta	Upto 2013-14	0	18	33
		2016-17	0	15	
15	CTO, (WC<), Thrissur	2013-14	0	10	10
Total			3	289	292

Appendix III
(Reference: Paragraph 1.7.3)

Statement showing details of files not produced, circle/division with names of heads of offices

Name of office	No. of files /Name of Head of office									
	2012-13		2013-14		2014-15		2015-16		2016-17	
	KGST	VAT	KGST	VAT	KGST	VAT	KGST	VAT	KGST	VAT
CTO, Special Circle Kollam	Pratibha Jnanasundram		M. Gopalakrishanan		Belraj Kumar G.		M. Gopalakrishnan (AC)		Latha A Pillai	
	0	37	0	167	-	251	0	28	0	21
CTO Special Circle, Thiruvananthapuram	L.S. Sreekumari		Pratibha Jnanasundram		Suresh Kumar S. Manacaud		Suresh Kumar S Manacaud (AC), Mohammed Shafeer (AC), Sribindu (AC)		Sribindu	
	86	394	0	344	70	179	24	109	0	21
CTO Special Circle, Kannur	T.K. Raveendran (AC)		T.K. Raveendran (AC)				Chippy Jayan (AC-I)		Mohammed Ashraf	
	-	33	-	19	-	-	0	14	0	5
CTO Special Circle (Produce), Mattancherry	P.D Unnikrishnan Nair (AC), K. Sugathan (AC)		K. Sugathan (AC), E.P. Chandra babu (AC)							
	271	1	318	61	-	-	0	0	-	-
CTO Special Circle, Thrissur	M.K. Sugathan (AC)		MG. Remadevi (AC)				A.V. Suresh (AC)		Simon P.J, Jayakumar K, K.. Viswanathan	
	0	4	3	3	8	3	0	19	1	18
CTO, Special Circle II, Ernakulam	Sivankutty (AC)		K.P. Zelina (AC)		Sivankutty (AC), K.P. Zelina (AC)		Zelina KP (AC)			
	10	58	0	76	12	150	10	47	-	-
CTO Special Circle III, Ernakulam	Valsalapani (AC)		V.G. Umadevi (AC)		V.G. Umadevi (AC)		BT Vijayamohan (AC)		C.G. Hareendranath	
	220	28	0	27	0	370	41	363	0	21

Appendix III - Concl'd.

(Reference: Paragraph 1.7.3)

Statement showing details of files not produced, circle/division with names of heads of offices

Name of office	No. of files /Name of Head of office									
	2012-13		2013-14		2014-15		2015-16		2016-17	
	KGST	VAT	KGST	VAT	KGST	VAT	KGST	VAT	KGST	VAT
CTO Special Circle, Malappuram	P. Narayanan Kutty		P. Narayanan Kutty		B. Arun		K. AbdulLatheef NP Natarajan			
	151	121	0	52	158	4	0	180	-	-
CTO Special Circle, Palakkad	K.G. Rama Bai		V.S Sathyanarayanan		R. Rajesh		B.N. Jayakumar, K. AbdulLatheef, PA Padmaja, Sabia Bhanu A		V. Vijayakumari	
	45	12	0	42	0	15	0	12	0	10
CTO (WC<), Ernakulam	M.K. Hajra (AC), K.A. Shahul Hameed, BT. Varghese , H. Mohammed Basheer		P.K. Satheesh Kumar (AC)		V.A. Raghunathan (AC), Raji. S. Anil. V. Nair, Anil Kumar A., Bazil L. Kizhekaden , C.J. Johny, C.K. Premji , M.O. Johnson,		Anil V Nair (AC)			
	5	84	0	394	0	736	0	613	-	-
CTO, Vadakara	TM. Assainar		G. Suchithra		K.K. Krishnan		-		K. Preman	
	270	-	270	11	21	30	0	0	0	7
CTO V Circle, Kozhikode	P.P Chandran CTO		G. Lorancee CTO		Livy Jacintha CTO		M Sujithlal (CTO)		Soman T	
	270	-	-	34-	0	20	0	30	0	16
CTO (WC<), Mattancherry	M.P. Sajan (AC), N.R. Raghunathan (CTO)		A.V. Salila (AC) N.R. Raghunathan (CTO)		N. Santhosh Kumar, CTO, Johnson Chacko, CTO		N Santhosh Kumar (CTO)			
	65	177	19	174	0	226	69	169	-	-

Appendix IV

(Reference: Paragraph 1.9)

Details of Performance Audits featured in the Reports for the last five years and their status

Year of Report	Name of the PA	No. of recommendations	Details of recommendations	Status
31 March 2012	Levy and collection of VAT on evasion prone commodities/ areas in Commercial Taxes Department	5	<p>The Government/Department may consider</p> <ul style="list-style-type: none"> restoring audit assessment wing, Commercial Investigation Wing, and strengthening the Internal Audit Wing to ensure compliance of the provision of the Acts and Rules introducing a system of obtaining information periodically from other Departments/Boards etc. in respect of the persons registered with them and cross verify the same with KVATIS to trace the dealers whose turnover crossed the threshold limit taking follow up action on goods brought into the state in view of its potential misuse of items covered by Form 16 notifying the nature of transactions which would come under the scope of intangible and incorporeal good eligible to tax as featured in the schedule attached to the Maharashtra VAT Act taking timely action to revise floor rates in respect of evasion prone commodities. 	The PA was examined by PAC in October 2015. Report of PAC was not received.
	Conduct of Lotteries in the State	5	<p>The Department may</p> <ul style="list-style-type: none"> ensure that provisions for ascertaining the genuineness of tickets before payment of prizes are observed pursue the cases with the crime branch for ensuring credibility finalise accounts of lotteries scheme wise for the efficient conduct of lotteries fix a timeframe for e-payment ensure a databank of all the persons involved directly or indirectly by making suitable provisions in the software LIMS. 	The PA was examined by PAC in October 2017. Report of PAC was not received.
31 March 2013	Performance Audit on Assessment, levy and collection of VAT on transfer of goods involved in the execution of	6	<p>The Government/Department may ensure that</p> <ul style="list-style-type: none"> separate identification numbers/code are assigned to work contractors separate account subheads are provided for accounting receipts under works contracts regular survey and inter-departmental cross verification of data are conducted to identify the works contractors by strengthening the intelligence wing and suitable measures for registration are taken promptly valid documents in support of compounding are produced by the applicant timely internal control mechanism is adequate to plug revenue loss, detecting the 	Action taken explanatory notes were not received.

Appendix IV - Contd.

(Reference: Paragraph 1.9)

Details of Performance Audits featured in the Reports for the last five years and their status

Year of Report	Name of the PA	No. of recommendations	Details of recommendations	Status
	works/supply contract		<p>defects/deficiencies promptly.</p> <ul style="list-style-type: none"> various declaration forms in support of claims for concession/exemptions are verified properly 	
	Land Management by the Government of Kerala with special focus on land for Aranmula Airport and Smart City Kochi (Standalone)	13	<p>Audit recommends for</p> <ul style="list-style-type: none"> taking steps for effective implementation of the land management policy so as to generate maximum revenue to Government since the supply/availability of land is very limited identifying and inventorising all government lands on a war footing by surveying and demarcating the land prescribing and maintaining a register in the <i>Taluk</i>/District/Division level for noting the details of the lease such as order number, area under lease, name of the lessee, date of expiry of lease, periodical renewal details and demand, collection and balance of lease rent etc in respect of each lease developing a mechanism to fix lease rent and renew the lease within the time period stipulated in Act/Rules and fix a mechanism to revise fair value of land at frequent intervals prescribing a heavy fine and punitive action against those who violate lease conditions and initiate effective action against encroachment and prompt implementation of provisions of KLCA fixing conditions for assignment of land on registry putting in place a reporting system from village level to Commissioner of Land Revenue level for monthly reporting of lease cases such as total cases, time expired cases, demand, collection and balance of lease rent, resumed cases under resumption procedure etc. identifying and inventorising all forest lands on a war footing by surveying and demarcating the land developing a mechanism to monitor and renew the lease/lease rent within the time period stipulated in Act/Rules putting in place a mechanism to realise lease rent dues promptly ensuring that agreements are executed in all lease cases. 	Action taken explanatory notes were not received.

Appendix IV - Contd.

(Reference: Paragraph 1.9)

Details of Performance Audits featured in the Reports for the last five years and their status

Year of Report	Name of the PA	No. of recommendations	Details of recommendations	Status
			<ul style="list-style-type: none"> conducting an in-depth study on the need for a fifth airport in the small state of Kerala and that too at Aranmula which is less than 150 Kms from Thiruvananthapuram and Kochi international airports. conducting an in depth study on the impact of the project on the ecology/environment on the basis of the issues raised in the Reports of the Legislature Committee on Environment, Kerala State Biodiversity Board and the Expert Committee appointed by AAI and take effective action to resolve the impact. conducting an independent enquiry into the cases of violations of provisions of various Act/Rules including the lapses that has occurred at all levels including that of the secretariat departments which supported the illegal acts of the individual/company. 	
	Effectiveness of Kerala Value Added Tax Information System (KVATIS) in the Tax Administration of Commercial Taxes Department (Standalone)	20	<ul style="list-style-type: none"> Business Rules regarding registration may be mapped properly to avoid acceptance of multiple registrations by the system unless specifically permitted by Commissioner of Commercial Taxes under Section 20(3). The system be updated to cover the risk of tax evasion by dealers having multiple registration, working out their aggregate turnover as specified in Section 20(4) of KVAT Act. Department may conduct periodical analysis of dormant registration numbers, other than application for temporary stoppage of business (vide Section 16), and take timely action for issuing notices for renewal or otherwise cancel the registration of dealers who had no business transactions for more than two years, to avoid misuse of Registration Certificate. System should generate appropriate alerts for renewal of Bank guarantees before its date of expiry and while dealers are effecting transactions. Necessary modifications may be made to the system to adequately capture the results of manual verification done by Assessing Officers. The department may provide adequate controls in the software to detect and alert the interstate transactions by cancelled dealers and the dealers who have not renewed their registration. Entering of valid registration numbers in the field for Consignee TIN/Consignor TIN in the e-declaration format for generating e-token may be made mandatory. 	Action taken explanatory notes were not received.

Appendix IV - Contd.

(Reference: Paragraph 1.9)

Details of Performance Audits featured in the Reports for the last five years and their status

Year of Report	Name of the PA	No. of recommendations	Details of recommendations	Status
			<ul style="list-style-type: none"> • System generated alerts needs to be devised for tracking consignment of goods in bulk quantity to prevent misuse of the facility for transporting consignments 'for own use' without payment of tax. • The system should be enabled to provide information about the non-surrendered transit passes to authorities including the intelligence wing of the department so as to track such vehicle. • Department may ensure that all business Rules are mapped to the system properly, that the system provides all necessary input and that there exists adequate process controls and validation checks to detect shortfalls in payment of tax. • Government may consider strengthening KVATIS for monitoring the scrutiny of returns through it. • The Department may incorporate a provision in the KVATIS to ensure that the closing stock shown in the certified accounts in Form 13-A of a year is correctly taken as the opening stock of the succeeding year. • Proper controls be built into the system so that the system can scrutinise returns collecting details from different databases. • Department/Govt may initiate early action for the upgradation of the present server which would be cost effective in terms of improvement of revenue realisation it would fetch. • The Department may operationalise the Audit Assessment Module with suitable modifications for the selection of high risk dealers through KVATIS for detailed audit. • The Department may initiate action to make use of other Modules so that the disposal of appeals, the nature of penalty levied, progress of collecting arrears etc can easily be monitored. • Important/required MIS reports may be made available in the software. • The Department may impart sufficient training to all officers and staff periodically. 	

Appendix IV - Contd.

(Reference: Paragraph 1.9)

Details of Performance Audits featured in the Reports for the last five years and their status

Year of Report	Name of the PA	No. of recommendations	Details of recommendations	Status
			<ul style="list-style-type: none"> The upgradation of the present system/server which is slow, would be cost effective in terms of improvement of revenue realisation, which was one of the primary goals of implementation of KVATIS. The Department may lay down norms for check of physical records on the basis of reports generated through KVATIS indicating risk areas. 	
31 March 2014	(No Reviews were featured in this Audit Report)			
31 March 2015	System of Assessment under KVAT	8	<ul style="list-style-type: none"> Department may take measures to bring all dealers into the tax net by utilising the inputs available in KVATIS and with other agencies. Government may examine the guidelines issued for selection of files for desk review by CBDT/CBEL and similar system of selection with relevant parameters be put in place in the State for VAT cases. The CCT may issue guidelines to the DCs regarding the aspects to be considered while reviewing the monthly quarterly reports. Government may consider fixing the time limit for completion of assessments. Department may prepare a manual detailing all aspects of assessment to ensure uniformity in the system of assessment. Further, it may be ensured that necessary reports are generated automatically from the KVATIS. A system may be established to collect the data relating to the taxable events from other departments and transfer the results of analysis to the lower/sub-ordinate level for utilising in the assessment process. Department may ensure that the final assessments are completed by utilising the data captured in KVATIS. Department may ensure the quality of assessments by adopting the system prevailing in Central Receipts as basis so that the number of cases which are failing in judicial review would be on a lower side. 	Action taken explanatory notes were not received.
	Levy, Collection and Accounting of Electricity Duty, Surcharge and Inspection Fee	5	<ul style="list-style-type: none"> Government may identify all LV installations/cable TV poles which are now left out and instruct licensees not to issue permit to Cable TV operators without production of safety certificate from the Department and work out a practical process of assessing and realising the revenue from the inspection of Cable TV poles. 	Action taken explanatory notes were not received.

Appendix IV - Contd.

(Reference: Paragraph 1.9)

Details of Performance Audits featured in the Reports for the last five years and their status

Year of Report	Name of the PA	No. of recommendations	Details of recommendations	Status
			<ul style="list-style-type: none"> In order to prevent non/short levy, Government may consider taking the following measures: instruct CEI to ensure that the licensees are levying electricity duty/license fee from consumers/persons liable to pay it, licensees may be directed to calculate electricity duty on the price of energy indicated in the invoice and evolve a mechanism to collect the electricity duty/license fee payable by the consumers/persons liable for their payment. Department may expedite revenue recovery proceedings for early realisation of arrears of government revenue. Government may include interest leviable from KSEBL while netting off. Government may: avoid irregular grant of exemptions to railways and for lighting, amend Rule relating to collection charges which should be in line with the Act and in the interest of the Government and objective of the Act and consider amendment of the Act incorporating the treatment of excess T&D loss. Government may: take remedial measures to take care of inspection of lifts and escalators under regulations issued by Central Government and to ensure that MV installations and accounts of licensee are inspected as per periodicity prescribed, invoke penal provision on licensees not submitting returns, ensure that receipts involved in netting off with KSEBL were included in Government accounts and ensure that remittances through JSK are reconciled as per Kerala Budget Manual. 	
31 March 2016	Disaster Management in the State	16	<ul style="list-style-type: none"> Instructions may be issued by the Government to prepare the Disaster Management plan at departmental, village and local levels Government may take steps to submit the Annual Report to the legislature and appoint full time members in KSDMA Dedicated staff may be provided for DM activities 	Action taken explanatory notes were not received.

Appendix IV - Concl.

(Reference: Paragraph 1.9)

Details of Performance Audits featured in the Reports for the last five years and their status

Year of Report	Name of the PA	No. of recommendations	Details of recommendations	Status
			<ul style="list-style-type: none"> • Instructions may be issued by the Government to set up VDMCs • Government may take steps to establish Civil Defence set up • Government may take steps to constitute NGO coordination committee • SEOC and DEOCs may be made operational 24 x 365 with sufficient communication networks • Infrastructure and DM plans may be put in place for hospital preparedness • Steps may be taken to create awareness of disaster among school children • Steps may be taken to identify buildings other than school buildings to run relief camps • Steps may be taken to implement the annual plan and to refund the unutilised funds before close of the financial year • Dedicated SDR Force may be made functional by recruiting category wise staff • Retrofitting of lifeline buildings in the State may be done at the earliest and necessary amendments be carried out in the regulations to incorporate multi hazard safety measures in new constructions • Government may take steps for preparation of budget after assessing requirements and efficient management of finance related to disaster management activities • Government may take steps to establish mitigation funds as per the prescribed procedure • State Disaster Relief fund should be spent as per SDRF guidelines after due authorisation by State Executive Committee 	

Appendix V

(Reference: Paragraph 2.5.4.1)

Collection of data from other Departments and cross verification not effective –
Dealers in cashew

(₹ in crore)

Sl. No.	Name of Dealer (TIN) (M/s)	Assessment Year	Import as per customs data	Import returned	Difference
1.	AA Nutts (32020287232)	2015-16	13.22	3.23	9.98
2.	Afeef Cashew Company (32020241422)	2015-16	13.65	5.57	8.09
3.	Alpha International (32020281483)	2015-16	20.09	9.24	10.85
4.	Beffy Cashew(32020258915)	2016-17	76.95	68.36	8.59
5.	Chandra Cashew Imports and Exports Private Limited (32020221341)	2015-16	51.30	46.41	4.89
6.	Dileep Traders (32020210214)	2015-16	13.00	1.83	11.16
7.	India Food Exports (32020200472)	2015-16	62.31	2.55	59.76
		2016-17	94.24	2.78	91.43
8.	Kerala Nut Food (32020213724)	2016-17	103.28	14.81	88.48
		2015-16	80.75	13.14	67.62
9.	Kerala State Cashew Workers Apex Coop(32020204454)	2015-16	55.66	8.11	47.56
10.	NS Cashew Company (32020248609)	2015-16	23.54	9.37	14.17
		2016-17	29.62	4.04	25.58
11.	Piniel Cashew Company (32020288705)	2015-16	16.78	15.82	0.97
12.	Prakash Exports (32020222162)	2015-16	50.31	1.22	49.09
13.	Prasanthi Cashew Company (32020270874)	2015-16	29.50	24.50	5.00
14.	Quilon Foods Private Limited (32020262425)	2015-16	51.16	11.39	39.77
15.	Sai Export Enterprises (32020252277)	2015-16	19.59	12.67	6.92
16.	Somarajan Paramu Kailas Cashew Exporters (32020223242)	2015-16	61.62	56.28	5.34
		2016-17	79.30	57.46	21.83
17.	Souparnika (32020272202)	2016-17	69.10	66.32	2.78
18.	St. George Foods (32020209854)	2015-16	17.48	16.76	0.72
19.	St. Gregorios Cashew (32020222015)	2016-17	70.01	67.25	2.76

Appendix V - Concl.

(Reference: Paragraph 2.5.4.1)

Collection of data from other Departments and cross verification not effective – Dealers in cashew

(₹ in crore)

Sl. No.	Name of Dealer (TIN) (M/s)	Assessment Year	Import as per customs data	Import returned	Difference
20.	St. Nicholas Cashew Exporters (32020210462)	2015-16	14.65	2.75	11.90
21.	Sunfood Corporation (32020279255)	2015-16	45.72	2.57	43.15
22.	Tasty Nut Industries (32020237304)	2016-17	70.03	18.42	51.61
23.	Thamanna Cashew Exports (32021222253)	2015-16	5.05	2.51	2.54
24.	Thankam Cashew Factory (32020203194)	2015-16	44.36	37.70	6.67
25.	Vijjalaxmi Cashews (32020285386)	2015-16	333.24	95.24	238.00
		2016-17	245.13	30.70	214.43
26.	Kairali Exports (32010939999)	2015-16	25.08	10.28	14.80
		2016-17	23.28	10.16	13.12
27.	Outspan India Private Limited (32010145132)	2016-17	58.83	0	58.83
Total			1,967.83	729.44	1,238.39

Appendix VI

(Reference: Paragraph 2.9)

Short levy of compounded tax due to under reporting of number and jaw size of crushing machines

Sl. No.	Name of Office	Name of the assessee/ TIN No.	Year	Number/ Size of Machines actually installed	Number/Size of Machines reported	Tax due (₹)	Tax paid (₹)	Short levy of tax (₹)	Interest (₹)	Total (₹)
1	CTO, Pala	J&B Blue Metals, Ramapuram/ 32050962674	2014-15	One Secondary crusher size III -106.68 cm x 22.86 cm and One Primary crusher 76.2 cm x 60.96 cm	One Secondary crusher Size I – (jaw size not exceeding 30.48cm x 22.86 cm)	9,60,000	35,000	9,25,000	1,66,500	10,91,500
2		Kaduvanayil Crusher Industries, Vayala, Kottayam/ 32050932985	2012-13	One Secondary crusher Size III – 50.80 cm x 25.40 cm	One Secondary crusher Size II (jaw size exceeding 30.48 cm x 22.86 cm but not exceeding 40.64 cm x 25.40 cm)	3,20,000	1,20,000	2,00,000	84,000	2,84,000
			2013-14	One Secondary crusher Size III - 50.80 cm x 25.40 cm	One Secondary crusher Size II (jaw size exceeding 30.48 cm x 22.86 cm but not exceeding 40.64 cm x 25.40 cm)	3,20,000	1,20,000	2,00,000	60,000	2,60,000
3.	CTO, Tirur	Valliyamannil Granites, Rangattoor, Malappuram/ 32100555328	2012-13	One Secondary crusher Size III - 56 cm x 36 cm	One Secondary crusher Size II – (jaw size exceeding 30.48 cm x 22.86 cm but not exceeding 40.64 cm x 25.40 cm)	3,20,000	1,20,000	2,00,000	84,000	2,84,000
			2013-14	One Secondary crusher size III - 56 cm x 36 cm	One Secondary size II (jaw size exceeding 30.48 cm x 22.86 cm but not exceeding 40.64 cm x 25.40 cm)	3,20,000	1,20,000	2,00,000	60,000	2,60,000

Appendix VI - Contd.

(Reference: Paragraph 2.9)

Short levy of compounded tax due to under reporting of number and jaw size of crushing machines

Sl. No.	Name of Office	Name of the assessee/ TIN No.	Year	Number/ Size of Machines actually installed	Number/Size of Machines reported	Tax due (₹)	Tax paid (₹)	Short levy of tax (₹)	Interest (₹)	Total (₹)
			2014-15	One Secondary crusher size III - 56 cm x 36 cm	One Secondary crusher size II – (jaw size exceeding 30.48 cm x 22.86 cm but not exceeding 40.64 cm x 25.40 cm)	6,40,000	1,20,000	5,20,000	93,600	6,13,600
4.	CTO, Circle I, Palakkad	Royal Sand and Gravels, Plaza Jn. Dhony/ 32090547306	2014-15	One Secondary crusher size III – 40.64 cm x 25.40 cm, One Primary crusher – 60.96 cm x 40.64 and One HSI Machine >25MT and up to 50MT	One Secondary crusher size III – (jaw size exceeding 40.64 cm x 25.40 cm)	17,10,000	3,20,000	13,90,000	2,50,200	16,40,200
5.	CTO, Perinthalmanna	Ernad Granites, UK Padi, Vellilia PO, Malappuram/ 32100703064	2014-15	One HSI Machine with production capacity >25MT and up to 50MT	HSI Machine not reported	7,50,000	Nil	7,50,000	1,35,000	8,85,000
6.	CTO, Ettumanoor	Tharamangalathu Granites, Pattithanam, Kottayam/ 32051155926	2012-13	Two Secondary crushers size III - (jaw size exceeding 40.64 cm x 25.40 cm) and One Primary crusher	One Secondary size III (jaw size exceeding 40.64 cm x 25.40 cm) and one Primary crusher	9,60,000	4,80,000	4,80,000	2,01,600	6,81,600
			2013-14	Two Secondary crusher size III (jaw size exceeding 40.64 cm x 25.40 cm) and One Primary crusher	One Secondary crusher size III (jaw size exceeding 40.64 cm x 25.40 cm) and One Primary	9,60,000	4,80,000	4,80,000	1,44,000	6,24,000

Appendix VI - Contd.

(Reference: Paragraph 2.9)

Short levy of compounded tax due to under reporting of number and jaw size of crushing machines

Sl. No.	Name of Office	Name of the assessee/ TIN No.	Year	Number/ Size of Machines actually installed	Number/Size of Machines reported	Tax due (₹)	Tax paid (₹)	Short levy of tax (₹)	Interest (₹)	Total (₹)
7.	CTO, Ettumanoor	Vallikkattu Aggregates, Kanakkari P.O, Ettumanoor/ 32051192477	2012-13	Two Secondary crusher size III (jaw size exceeding 40.64 cm x 25.40 cm) and one Primary crusher	One Secondary crusher size III (jaw size exceeding 40.64 cm x 25.40 cm) and one Primary crusher	9,60,000	4,80,000	4,80,000	2,01,600	6,81,600
			2013-14	Two Secondary crusher size III (jaw size exceeding 40.64 cm x 25.40 cm) and one Primary crusher	One Secondary crusher size III (jaw size exceeding 40.64 cm x 25.40 cm) and one Primary crusher	9,60,000	4,80,000	4,80,000	1,44,000	6,24,000
8.	CTO, Payyannur	Jas Industrials/ 32499281222	2014-15	Two Secondary crusher size III (jaw size exceeding 40.64 cm x 25.40 cm) and one Primary crusher	One Secondary crusher size III (jaw size exceeding 40.64 cm x 25.40 cm) and one Primary crusher	19,20,000	9,60,000	9,60,000	2,11,200	11,71,200
9.	CTO, Aluva	Swadesi Aggregates/ 32150794667	2014-15	One Secondary size III (jaw size exceeding 40.64 cm x 25.40 cm) and one Primary crusher and one HSI Machine	One Secondary crusher size II (jaw size exceeding 30.48 cm x 22.86 cm but not exceeding 40.64 cm), one Primary crusher and one HSI Machine	13,35,000	8,55,000	4,80,000	1,00,800	5,80,000
10.	CTO, Thiruvalla	J.J. Crusher/ 32030518252	2013-14	Two Secondary crushers size III (jaw size exceeding 40.64 cm x 25.40 cm) and one Primary crusher	One Secondary crusher size III (jaw size exceeding 40.64 cm x 25.40 cm) and one Primary crusher	9,60,000	4,80,000	4,80,000	1,44,000	6,24,000

Appendix VI - Concl.

(Reference: Paragraph 2.9)

Short levy of compounded tax due to under reporting of number and jaw size of crushing machines

Sl. No.	Name of Office	Name of the assessee/ TIN No.	Year	Number/ Size of Machines actually installed	Number/Size of Machines reported	Tax due (₹)	Tax paid (₹)	Short levy of tax (₹)	Interest (₹)	Total (₹)
			2014-15	Two Secondary crusher size III (jaw size exceeding 40.64 cm x 25.40 cm) and one Primary crusher and one VSI Machine	Two Secondary crusher size III (jaw size exceeding 40.64 cm x 25.40 cm) and one Primary crusher	22,95,000	19,20,000	3,75,000	67,500	4,42,500
11.	CTO, Special Circle, Kottarakkara	Venad Granite and Sand Pvt Ltd.	2014-15	One cone crusher, one Primary crusher and One VSI Machine	Five Sand making machines	73,50,000	23,12,500	50,37,500	8,56,375	58,93,875
Total								1,36,37,500	30,04,375	1,66,41,875

Appendix VII

(Reference: Paragraph 2.11)

Short levy of tax on income received towards bottling charges

(Amount in ₹)

M/s Empee Distilleries Ltd/32090206645					
Year	2010-11	2011-12	2012-13	2013-14	2014-15
Total amount received towards bottling/conversion charges	1,13,95,506	1,29,01,330	2,43,80,475	3,43,33,478	3,87,82,830
Total quantity of IMFL manufactured (in cases)	342,631	4,29,431	8,12,295	9,77,050	10,85,810
Total quantity of IMFL manufactured (in litres)	30,83,679	38,64,879	73,10,655	87,93,450	97,72,290
DM water content @57.14 per cent (in litre)	17,62,014	22,08,392	41,77,308	50,24,577	55,83,887
Cost of DM Water @ ₹ 1* per litre	17,62,014	22,08,392	41,77,308	50,24,577	55,83,887
Rate of tax (in per cent)	12.5	12.5	13.5	14.5	14.5
Tax due	2,20,252	2,76,049	5,63,937	7,28,564	8,09,664
Cess due	2,203	2,760	0	0	0
Total due (tax + cess)	2,22,455	2,78,809	5,63,937	7,28,564	8,09,664
Tax assessed @ 50 per cent of conversion charges received	0	2,43,971	4,93,469	6,37,525	7,08,491
Tax short assessed	2,22,455	34,838	70,468	91,039	1,01,173
Interest due rate (in per cent)	66	54	42	30	18
Interest due	1,46,820	18,813	29,597	27,312	18,211
Tax short assessed	3,69,275	53,651	1,00,065	1,18,351	1,19,384
Total tax short assessed					7,60,726
M/s Imperial Spirits Ltd/32090282425					
Year	2010-11	2011-12	2012-13	2013-14	2014-15
Total amount received towards bottling/conversion charges	5,27,18,987	4,50,71,059	6,35,09,043	7,37,64,985	P&L Account not made available to audit
Total quantity of IMFL manufactured (in cases)	16,62,360	14,51,623	15,70,569	20,46,752	13,19,202
Total quantity of IMFL manufactured (in litres)	1,49,61,240	1,30,64,607	1,41,35,121	1,84,20,768	1,18,72,818
DM water content @57.14 per cent (in litres)	85,48,853	74,65,116	80,76,808	1,05,25,627	67,84,128
Cost of DM Water @ ₹ 1* per litre	85,48,853	74,65,116	80,76,808	1,05,25,627	67,84,128
Rate of tax (in per cent)	12.5	12.5	13.5	14.5	14.5
Tax due	10,68,607	9,33,140	10,90,369	15,26,216	9,83,699
Cess due	10,686	9,331	0	0	0
Total due (tax + cess)	10,79,293	9,42,471	10,90,369	15,26,216	9,83,699
Tax assessed @ 50 per cent of conversion charges received	9,35,077	8,16,538	9,54,120	13,35,506	8,60,779
Tax short assessed	1,44,216	1,25,933	1,36,249	1,90,710	1,22,920
Interest due rate (in per cent)	66	54	42	30	18
Interest due	95,183	68,004	57,225	57,213	22,126
Tax short assessed	2,39,399	1,93,937	1,93,474	2,47,923	1,45,046
Total tax short assessed					10,19,779

Appendix VII - Concl'd.
(Reference: Paragraph 2.11)

Short levy of tax on income received towards bottling charges

(Amount in ₹)

M/s SDF Industries Ltd/32090257462					
Year	2010-11	2011-12	2012-13	2013-14	2014-15
Total amount received towards bottling/conversion charges	3,84,85,276	3,65,91,210	3,90,10,773	5,06,07,817	6,80,08,905
Total quantity of IMFL manufactured (in cases)	14,80,593	13,86,505	13,32,951	14,55,535	18,50,359
Total quantity of IMFL manufactured (in litres)	1,33,25,337	1,24,78,545	1,19,96,559	1,30,99,815	1,66,53,231
DM water content @57.14 per cent (in litres)	76,14,098	71,30,241	68,54,834	74,85,234	95,15,656
Cost of DM Water @ ₹ 1* per litre	76,14,098	71,30,241	68,54,834	74,85,234	95,15,656
Rate of tax (in per cent)	12.5	12.5	13.5	14.5	14.5
Tax due	9,51,762	8,91,280	9,25,403	10,85,359	13,79,770
Cess due	9,518	8,913	0	0	0
Total due (tax + cess)	9,61,280	9,00,193	9,25,403	10,85,359	13,79,770
Tax assessed @ 50 per cent of conversion charges received	6,65,698	6,94,982	8,11,184	0	0
Tax short assessed	2,95,582	2,05,211	1,14,219	10,85,359	13,79,770
Interest due rate (in per cent)	66	54	42	30	18
Interest due	1,95,084	1,10,814	47,972	3,25,608	2,48,359
Tax short assessed	4,90,666	3,16,025	1,62,191	14,10,967	16,28,129
Total tax short assessed					40,07,978
M/s Sreedharan and Company Private Limited/32120204725					
Year	2011-12				
Total amount received towards bottling/conversion charges	1,16,97,803				
Total quantity of IMFL manufactured (in cases)	4,14,686				
Total quantity of IMFL manufactured (in litres)	37,32,174				
DM water content @ 57.14 per cent (in litres)	21,32,564				
Cost of DM Water @ ₹ 1* per litre	21,32,564				
Rate of tax (in per cent)	12.5				
Tax due	2,66,571				
Cess due	2,666				
Total due (tax + cess)	2,69,236				
Tax assessed @ 50 per cent of conversion charges received	2,05,895				
Tax short assessed	63,341				
Interest due rate (in per cent)	55				
Interest due	34,837				
Tax short assessed	97,545				
Total tax short assessed					97,545
Total short/non-levy of tax, interest and cess					58,86,028
*Cost of DM Water taken as ₹ 1 per litre as taken for assessment by the AC (Assessment)					

Appendix VIII

(Reference: Paragraph 2.13 – bullet 2)

Details of purchases of Margarine by M/s Promise Trading Company, Ernakulam

(Amount in ₹)

Sl. No.	TIN No.	Supplier details	Margarine brand/name	Invoice No.	Inv. Date	Value of goods purchased
1	32050762852	Anna Traders,Kottayam	Mellow Margarine	A524	12/02/2013	2,43,200
2	32071558094	Bakers Traders, EKM	Mellow Margarine	1865	21/01/14	11,980
3	32071558094	Bakers Traders, EKM	Mellow Margarine	1395	22/12/13	35,940
4	32071679144	Giby Traders	Alfa Inds Margarine	686	26/11/13	33,415
5	32150357807	Ruchi Soya Industries Ltd	PuffMo/CakeMo	2166	31/7/13	1,04,100
6	32150357807	Ruchi Soya Industries Ltd	PuffMo/CakeMo	2704	29/7/13	1,44,300
7	32150357807	Ruchi Soya Industries Ltd	PuffMo/CakeMo	2570	23/7/13	55,000
8	32150357807	Ruchi Soya Industries Ltd	PuffMo/CakeMo	2318	07/12/2013	47,500
9	32150357807	Ruchi Soya Industries Ltd	PuffMo/CakeMo	2492	19/7/13	48,450
10	32150357807	Ruchi Soya Industries Ltd	PuffMo/CakeMo	2045	28/6/13	1,79,938
11	32150357807	Ruchi Soya Industries Ltd	PuffMo/CakeMo	1848	19/6/13	1,35,214
12	32150357807	Ruchi Soya Industries Ltd	PuffMo/CakeMo	1743	14/6/13	1,07,238
13	32150357807	Ruchi Soya Industries Ltd	PuffMo/CakeMo	1710	12/6/13	90,672
14	32150357807	Ruchi Soya Industries Ltd	PuffMo/CakeMo	1529	5/6/13	1,20,500
15	32150357807	Ruchi Soya Industries Ltd	PuffMo/CakeMo	1363	29/5/13	1,41,300
16	32150357807	Ruchi Soya Industries Ltd	PuffMo/CakeMo	1316	27/5/13	51,000
17	32150357807	Ruchi Soya Industries Ltd	PuffMo/CakeMo	1177	21/5/13	52,609
18	32150357807	Ruchi Soya Industries Ltd	PuffMo/CakeMo	1178	21/5/13	1,41,300
19	32150357807	Ruchi Soya Industries Ltd	PuffMo/CakeMo	1083	16/5/13	1,41,300
20	32150357807	Ruchi Soya Industries Ltd	PuffMo/CakeMo	1082	16/5/13	45,750
21	32150357807	Ruchi Soya Industries Ltd	PuffMo/CakeMo	907	8/5/13	51,250
22	32150357807	Ruchi Soya Industries Ltd	PuffMo/CakeMo	751	2/5/13	38,240
23	32150357807	Ruchi Soya Industries Ltd	PuffMo/CakeMo	750	2/5/13	58,207
24	32150357807	Ruchi Soya Industries Ltd	PuffMo/CakeMo	651	27/4/13	51,250
25	32150357807	Ruchi Soya Industries Ltd	PuffMo/CakeMo	588	24/4/13	10,650

Appendix VIII - Contd.

(Reference: Paragraph 2.13 – bullet 2)

Details of purchases of Margarine by M/s Promise Trading Company, Ernakulam

(Amount in ₹)

Sl. No.	TIN No.	Supplier details	Margarine brand/name	Invoice No.	Inv. Date	Value of goods purchased
26	32150357807	Ruchi Soya Industries Ltd	PuffMo/CakeMo	590	24/4/13	76,480
27	32150357807	Ruchi Soya Industries Ltd	PuffMo/CakeMo	476	19/4/13	62,140
28	32150357807	Ruchi Soya Industries Ltd	PuffMo/CakeMo	374	16/4/13	39,800
29	32150357807	Ruchi Soya Industries Ltd	PuffMo/CakeMo	373	16/4/13	65,280
30	32150357807	Ruchi Soya Industries Ltd	PuffMo/CakeMo	283	11/4/13	92,420
31	32150357807	Ruchi Soya Industries Ltd	PuffMo/CakeMo	154	04/06/2013	79,800
32	32150357807	Ruchi Soya Industries Ltd	PuffMo/CakeMo	5574	26/11/13	2,11,800
33	32150357807	Ruchi Soya Industries Ltd	PuffMo/CakeMo	5521	23/11/13	1,07,430
34	32150357807	Ruchi Soya Industries Ltd	PuffMo/CakeMo	5382	19/11/13	2,78,490
35	32150357807	Ruchi Soya Industries Ltd	PuffMo/CakeMo	5366	16/11/13	1,81,455
36	32150357807	Ruchi Soya Industries Ltd	PuffMo/CakeMo	5283	13/11/13	1,22,760
37	32150357807	Ruchi Soya Industries Ltd	PuffMo/CakeMo	5305	14/11/13	2,23,200
38	32150357807	Ruchi Soya Industries Ltd	PuffMo/CakeMo	4968	31/10/13	97,500
39	32150357807	Ruchi Soya Industries Ltd	PuffMo/CakeMo	5059	5/11/13	87,750
40	32150357807	Ruchi Soya Industries Ltd	PuffMo/CakeMo	4720	22/10/13	1,95,000
41	32150357807	Ruchi Soya Industries Ltd	PuffMo/CakeMo	4926	31/10/13	1,07,250
42	32150357807	Ruchi Soya Industries Ltd	PuffMo/CakeMo	3882	13/9/13	2,66,350
43	32150357807	Ruchi Soya Industries Ltd	PuffMo/CakeMo	3761	10/9/13	2,52,250
44	32150357807	Ruchi Soya Industries Ltd	PuffMo/CakeMo	3829	12/9/13	2,06,500
45	32150357807	Ruchi Soya Insustries Ltd	PuffMo/CakeMo	3310	23/8/13	66,243
46	32150357807	Ruchi Soya Insustries Ltd	PuffMo/CakeMo	3238	20/8/13	1,69,800
47	32150357807	Ruchi Soya Insustries Ltd	PuffMo/CakeMo	3311	23/8/13	64,100
48	32150357807	Ruchi Soya Insustries Ltd	PuffMo/CakeMo	3049	13/8/13	1,16,625
49	32150357807	Ruchi Soya Insustries Ltd	PuffMo/CakeMo	3188	19/8/13	2,33,250

Appendix VIII - Contd.

(Reference: Paragraph 2.13 – bullet 2)

Details of purchases of Margarine by M/s Promise Trading Company, Ernakulam

(Amount in ₹)

Sl. No.	TIN No.	Supplier details	Margarine brand/name	Invoice No.	Inv. Date	Value of goods purchased
50	32150357807	Ruchi Soya Insustries Ltd	PuffMo/CakeMo	8048	27/2/14	1,10,000
51	32150357807	Ruchi Soya Insustries Ltd	PuffMo/CakeMo	8459	17/3/14	91,800
52	32150357807	Ruchi Soya Insustries Ltd	PuffMo/CakeMo	8083	28/2/14	2,55,000
53	32150357807	Ruchi Soya Insustries Ltd	PuffMo/CakeMo	8756	29/3/14	4,29,630
54	32150357807	Ruchi Soya Insustries Ltd	PuffMo/CakeMo	8690	27/3/14	2,04,370
55	32150357807	Ruchi Soya Insustries Ltd	PuffMo/CakeMo	7846	19/2/14	1,02,000
56	32150357807	Ruchi Soya Insustries Ltd	PuffMo/CakeMo	7749	14/2/14	1,96,000
57	32150357807	Ruchi Soya Insustries Ltd	PuffMo/CakeMo	6960	16/11/14	2,08,200
58	32150357807	Ruchi Soya Insustries Ltd	PuffMo/CakeMo	6589	01/02/2014	1,56,150
59	32150357807	Ruchi Soya Insustries Ltd	PuffMo/CakeMo	6282	21/12/13	1,32,375
60	32150357807	Ruchi Soya Insustries Ltd	PuffMo/CakeMo	6066	13/12/13	1,16,490
61	32150357807	Ruchi Soya Insustries Ltd	PuffMo/CakeMo	7848	10/2/14	49,200
62	32150357807	Ruchi Soya Insustries Ltd	PuffMo/CakeMo	5842	6/12/13	1,58,850
63	32150357807	Ruchi Soya Insustries Ltd	PuffMo/CakeMo	7841	30/1/14	98,000
64	32150357807	Ruchi Soya Insustries Ltd	PuffMo/CakeMo	8665	26/3/14	2,14,000
65	32070252644	SSD Oil Company	Great Chef Puff/Cake Margarine	39	22/5/13	97,629
66	32070252644	SSD Oil Company	Great Chef Puff/Cake Margarine	54	11/6/13	97,629
67	32070252644	SSD Oil Company	Great Chef Puff/Cake Margarine	58	18/6/13	97,029
68	32070252644	SSD Oil Company	Great Chef Puff/Cake Margarine	88	24/7/13	99,010
69	32070252644	SSD Oil Company	Great Chef Puff/Cake Margarine	26	27/4/13	99,009
70	32070252644	SSD Oil Company	Great Chef Puff/Cake Margarine	16	17/4/13	49,504
71	32070252644	SSD Oil Company	Great Chef Puff/Cake Margarine	189	30/11/13	1,10,396
72	32070252644	SSD Oil Company	Great Chef Puff/Cake Margarine	138	30/9/13	1,01,980
73	32070252644	SSD Oil Company	Great Chef Puff/Cake Margarine	131	27/9/13	1,01,980

Appendix VIII - Contd.

(Reference: Paragraph 2.13 – bullet 2)

Details of purchases of Margarine by M/s Promise Trading Company, Ernakulam

(Amount in ₹)

Sl. No.	TIN No.	Supplier details	Margarine brand/name	Invoice No.	Inv. Date	Value of goods purchased
74	32070252644	SSD Oil Company	Great Chef Puff/Cake Margarine	105	21/8/13	1,00,000
75	32070252644	SSD Oil Company	Great Chef Puff/Cake Margarine	109	26/8/13	1,51,484
76	32070252644	SSD Oil Company	Great Chef Puff/Cake Margarine	202	14/12/13	55,198
77	32070252644	SSD Oil Company	Great Chef Puff/Cake Margarine	227	15/1/14	1,10,396
78	32070252644	SSD Oil Company	Great Chef Puff/Cake Margarine	246	5/2/14	1,08,911
79	32070252644	SSD Oil Company	Great Chef Puff/Cake Margarine	227	13/3/14	46,138
80	32070252644	SSD Oil Company	Great Chef Puff/Cake Margarine	282	19/3/14	1,15,347
81	32071695344	JK Traders,kochi	SSMIGSMILotusLilylite Margarine	1487	26/7/13	80,600
82	32071695344	JK Traders,kochi	SSMIGSMILotusLilylite Margarine	1457	24/7/13	6,590
83	32071695344	JK Traders,kochi	SSMIGSMILotusLilylite Margarine	1344	16/7/13	27,400
84	32071695344	JK Traders,kochi	SSMIGSMILotusLilylite Margarine	1384	18/7/13	1,00,590
85	32071695344	JK Traders,kochi	SSMIGSMILotusLilylite Margarine	1295	12/7/13	60,570
86	32071695344	JK Traders,kochi	SSMIGSMILotusLilylite Margarine	1229	5/7/13	41,100
87	32071695344	JK Traders,kochi	SSMIGSMILotusLilylite Margarine	1157	1/7/13	13,180
88	32071695344	JK Traders,kochi	SSMIGSMILotusLilylite Margarine	1210	4/7/13	40,020
89	32071695344	JK Traders,kochi	SSMIGSMILotusLilylite Margarine	1132	28/6/13	67,240
90	32071695344	JK Traders,kochi	SSMIGSMILotusLilylite Margarine	1051	21/6/13	99,790
91	32071695344	JK Traders,kochi	SSMIGSMILotusLilylite Margarine	959	13/6/13	33,090
92	32071695344	JK Traders,kochi	SSMIGSMILotusLilylite Margarine	910	10/6/13	25,340
93	32071695344	JK Traders,kochi	SSMIGSMILotusLilylite Margarine	857	5/6/13	64,250
94	32071695344	JK Traders,kochi	SSMIGSMILotusLilylite Margarine	826	3/6/13	64,250
95	32071695344	JK Traders,kochi	SSMIGSMILotusLilylite Margarine	742	27/5/13	38,010
96	32071695344	JK Traders,kochi	SSMIGSMILotusLilylite Margarine	736	24/5/13	38,010
97	32071695344	JK Traders,kochi	SSMIGSMILotusLilylite Margarine	706	23/5/13	77,100

Appendix VIII - Contd.

(Reference: Paragraph 2.13 – bullet 2)

Details of purchases of Margarine by M/s Promise Trading Company, Ernakulam

(Amount in ₹)

Sl. No.	TIN No.	Supplier details	Margarine brand/name	Invoice No.	Inv. Date	Value of goods purchased
98	32071695344	JK Traders,kochi	SSMJGSMILotusLilylite Margarine	666	21/5/13	25,340
99	32071695344	JK Traders,kochi	SSMJGSMILotusLilylite Margarine	663	21/5/13	6,335
100	32071695344	JK Traders,kochi	SSMJGSMILotusLilylite Margarine	660	20/5/13	6,335
101	32071695344	JK Traders,kochi	SSMJGSMILotusLilylite Margarine	648	18/5/13	39,090
102	32071695344	JK Traders,kochi	SSMJGSMILotusLilylite Margarine	545	13/5/13	31,675
103	32071695344	JK Traders,kochi	SSMJGSMILotusLilylite Margarine	502	9/5/13	32,575
104	32071695344	JK Traders,kochi	SSMJGSMILotusLilylite Margarine	487	7/5/13	6,515
105	32071695344	JK Traders,kochi	SSMJGSMILotusLilylite Margarine	457	6/5/13	25,340
106	32071695344	JK Traders,kochi	SSMJGSMILotusLilylite Margarine	403	1/5/13	77,100
107	32071695344	JK Traders,kochi	SSMJGSMILotusLilylite Margarine	339	25/4/13	44,625
108	32071695344	JK Traders,kochi	SSMJGSMILotusLilylite Margarine	277	19/4/13	57,735
109	32071695344	JK Traders,kochi	SSMJGSMILotusLilylite Margarine	276	19/4/13	12,670
110	32071695344	JK Traders,kochi	SSMJGSMILotusLilylite Margarine	229	17/4/13	70,740
111	32071695344	JK Traders,kochi	SSMJGSMILotusLilylite Margarine	226	17/4/13	12,850
112	32071695344	JK Traders,kochi	SSMJGSMILotusLilylite Margarine	157	11/4/13	11,403
113	32071695344	JK Traders,kochi	SSMJGSMILotusLilylite Margarine	164	11/4/13	76,840
114	32071695344	JK Traders,kochi	SSMJGSMILotusLilylite Margarine	49	4/4/13	93,833
115	32071695344	JK Traders,kochi	SSMJGSMILotusLilylite Margarine	1559	2/8/13	80,860
116	32071695344	JK Traders,kochi	SSMJGSMILotusLilylite Margarine	1711	14/8/13	40,020
117	32071695344	JK Traders,kochi	SSMJGSMILotusLilylite Margarine	1642	9/8/13	74,270
118	32071695344	JK Traders,kochi	SSMJGSMILotusLilylite Margarine	1827	22/8/13	96,585
119	32071695344	JK Traders,kochi	SSMJGSMILotusLilylite Margarine	1746	16/8/13	13,180
120	32071695344	JK Traders,kochi	SSMJGSMILotusLilylite Margarine	1947	30/8/13	65,305
121	32071695344	JK Traders,kochi	SSMJGSMILotusLilylite Margarine	1898	27/8/13	89,400

Appendix VIII - Contd.

(Reference: Paragraph 2.13 – bullet 2)

Details of purchases of Margarine by M/s Promise Trading Company, Ernakulam

(Amount in ₹)

Sl. No.	TIN No.	Supplier details	Margarine brand/name	Invoice No.	Inv. Date	Value of goods purchased
122	32071695344	JK Traders,kochi	SSMJGSMILotusLilylite Margarine	2024	6/9/13	94,615
123	32071695344	JK Traders,kochi	SSMJGSMILotusLilylite Margarine	1757	17/8/13	9,590
124	32071695344	JK Traders,kochi	SSMJGSMILotusLilylite Margarine	2136	13/9/13	65,385
125	32071695344	JK Traders,kochi	SSMJGSMILotusLilylite Margarine	2312	27/9/13	56,000
126	32071695344	JK Traders,kochi	SSMJGSMILotusLilylite Margarine	2243	24/9/13	56,360
127	32071695344	JK Traders,kochi	SSMJGSMILotusLilylite Margarine	2438	8/10/13	42,810
128	32071695344	JK Traders,kochi	SSMJGSMILotusLilylite Margarine	2350	1/10/13	48,605
129	32071695344	JK Traders,kochi	SSMJGSMILotusLilylite Margarine	2593	18/10/13	48,005
130	32071695344	JK Traders,kochi	SSMJGSMILotusLilylite Margarine	2492	11/10/13	68,970
131	32071695344	JK Traders,kochi	SSMJGSMILotusLilylite Margarine	2639	22/10/13	55,320
132	32071695344	JK Traders,kochi	SSMJGSMILotusLilylite Margarine	2704	26/10/13	47,775
133	32071695344	JK Traders,kochi	SSMJGSMILotusLilylite Margarine	2760	31/10/13	16,604
134	32071695344	JK Traders,kochi	SSMJGSMILotusLilylite Margarine	2784	11/01/2013	43,260
135	32071695344	JK Traders,kochi	SSMJGSMILotusLilylite Margarine	2846	01/06/2013	56,240
136	32071695344	JK Traders,kochi	SSMJGSMILotusLilylite Margarine	2928	11/12/2013	71,380
137	32071695344	JK Traders,kochi	SSMJGSMILotusLilylite Margarine	2979	16/11/13	7,49,860
138	32071695344	JK Traders,kochi	SSMJGSMILotusLilylite Margarine	3213	29/11/13	56,560
139	32071695344	JK Traders,kochi	SSMJGSMILotusLilylite Margarine	3294	4/12/13	3,53,300
140	32071695344	JK Traders,kochi	SSMJGSMILotusLilylite Margarine	3279	3/12/13	1,44,200
141	32071695344	JK Traders,kochi	SSMJGSMILotusLilylite Margarine	3491	14/12/13	1,42,400
142	32071695344	JK Traders,kochi	SSMJGSMILotusLilylite Margarine	3384	9/12/13	1,44,200
143	32071695344	JK Traders,kochi	SSMJGSMILotusLilylite Margarine	3725	01/03/2014	35,150
144	32071695344	JK Traders,kochi	SSMJGSMILotusLilylite Margarine	3615	22/12/13	1,42,400
145	32071695344	JK Traders,kochi	SSMJGSMILotusLilylite Margarine	4003	28/1/14	28,320

Appendix VIII - Concl.
(Reference: Paragraph 2.13 – bullet 2)

Details of purchases of Margarine by M/s Promise Trading Company, Ernakulam

(Amount in ₹)

Sl. No.	TIN No.	Supplier details	Margarine brand/name	Invoice No.	Inv. Date	Value of goods purchased
146	32071695344	JK Traders,kochi	SSMJGSMILotusLilylite Margarine	3844	15/1/14	41,400
147	32071695344	JK Traders,kochi	SSMJGSMILotusLilylite Margarine	4289	20/2/14	50,485
148	32071695344	JK Traders,kochi	SSMJGSMILotusLilylite Margarine	4213	14/2/14	27,960
149	32071695344	JK Traders,kochi	SSMJGSMILotusLilylite Margarine	4434	03/05/2014	73,650
150	32071695344	JK Traders,kochi	SSMJGSMILotusLilylite Margarine	4346	26/2/14	95,265
151	32071695344	JK Traders,kochi	SSMJGSMILotusLilylite Margarine	4501	03/10/2014	67,160
152	32071695344	JK Traders,kochi	SSMJGSMILotusLilylite Margarine	4728	28/3/14	81,820
153	32071695344	JK Traders,kochi	SSMJGSMILotusLilylite Margarine	4640	21/3/14	1,19,820
			Total Purchase Turnover			1,47,10,301
			Add: GP @ 2.97 %			4,36,896
			Sales Turnover			1,51,47,197
			Tax due @ 14.5%			21,96,344
			Tax paid @ 1%			1,51,472
			Balance Tax Due			20,44,872
			Interest			3,06,731
			Tax plus interest due			23,51,603

Appendix IX
(Reference: Paragraph 3.4.2.1)
Non-renewal of permits

(Amount in ₹)

Sl. No.	Name of Office	Number of vehicles registered from 1-1-2007 and issued with permit	Number of vehicles without permit from 1-1-2007	Number of vehicles without permit from 1-4-2014	Comp. fees collectable from vehicles without permit from 1-4-2014	Offence detected by MVD and check report prepared	Number of vehicles in respect which tax paid beyond 1-4-2014	Number of goods carriages	Compound ing fees collectable i.r.o goods carriages	Number of autoriks haws	Compounding fees collectable in respect autorikshaws	Number of contract carriages	Compound- ing fees collectable i.r.o contract carriages	Num ber of stage carria ges	Compound- ing fees collectable i.r.o stage carriages	Number of other carriages	Compou nding fees collectab le i.r.o other carriages
1	RTO, Alappuzha	8,238	527	434	9,78,000	0	81	13	48,000	354	7,08,000	51	1,53,000	16	69,000	0	0
2	RTO, Ernakulam	19,185	930	695	17,52,000	3	101	81	2,94,000	455	9,10,000	116	3,48,000	37	1,82,000	6	18,000
3	RTO, Idukki	4,991	477	379	9,48,000	3	44	18	67,000	294	5,88,000	21	63,000	46	2,30,000	0	0
4	RTO, Kannur	12,712	598	496	12,02,000	0	84	62	2,21,000	364	7,28,000	47	1,42,000	21	1,05,000	2	6,000
5	RTO, Malappuram	20,235	844	729	18,64,000	5	153	128	4,61,000	504	10,08,000	33	99,000	63	2,91,000	1	5,000
6	RTO, Palakkad	12,409	1,002	859	20,38,000	3	141	65	2,42,000	699	13,98,000	37	1,23,000	57	2,72,000	1	3,000
7	RTO, Pathanamthitta	6,839	564	474	10,94,000	0	64	29	1,09,000	392	7,84,000	30	90,000	22	1,08,000	1	3,000
8	RTO, Thiruvananthapuram	25,814	2,708	1,999	45,25,000	1	281	132	5,37,000	1684	33,68,000	159	5,00,000	24	1,20,000	0	0
9	RTO, Thrissur	19,317	714	598	15,44,000	2	91	54	2,13,000	416	8,32,000	66	1,98,000	61	2,98,000	1	3,000
10	RTO, Vadakara	11,072	729	592	13,91,000	3	98	57	1,94,000	464	9,28,000	42	1,26,000	29	1,43,000	0	0
11	RTO, Wayanad	5,525	247	217	5,09,000	0	55	20	73,000	172	3,44,000	16	48,000	9	44,000	0	0
12	SRTO, Adoor	5,324	485	401	8,81,000	0	53	25	96,000	345	6,90,000	29	87,000	1	5,000	1	3,000
13	SRTO, Alathur	5,873	309	277	6,21,000	0	40	37	124,000	226	4,52,000	13	40,000	1	5,000	0	0
14	SRTO, Aluva	7,367	300	231	5,82,000	0	52	26	99,000	137	2,74,000	66	201,000	1	5,000	1	3,000
15	SRTO, Cherthala	8,626	468	387	9,38,000	1	70	41	1,51,000	253	5,06,000	91	273,000	1	5,000	1	3,000
16	SRTO, Kayamkulam	5,053	290	253	5,89,000	0	36	24	99,000	200	4,00,000	27	83,000	1	4,000	1	3,000
17	SRTO, Mananthavady	3,658	215	181	4,20,000	1	58	21	79,000	145	2,90,000	12	36,000	3	15,000	0	0
18	SRTO, Mavelikkara	4,188	273	232	5,68,000	0	46	36	1,43,000	165	3,30,000	29	87,000	1	5,000	1	3,000

Appendix IX - Concl.
(Reference: Paragraph 3.4.2.1)
Non-renewal of permits

(Amount in ₹)

Sl. No.	Name of Office	Number of vehicles registered from 1-1-2007 and issued with permit	Number of vehicles without permit from 1-1-2007	Number of vehicles without permit from 1-4-2014	Comp. fees collectable from vehicles without permit from 1-4-2014	Offence detected by MVD and check report prepared	Number of vehicles in respect which tax paid beyond 1-4-2014	Number of goods carriages	Compound ing fees collectable i.r.o goods carriages	Number of autoriks haws	Compounding fees collectable in respect autorikshaws	Number of contract carriages	Compound- ing fees collectable i.r.o contract carriages	Num ber of stage carria ges	Compound- ing fees collectable i.r.o stage carriages	Number of other carriages	Compo nding fees collectab le i.r.o other carriages
19	SRTO, Neyyattinkara	6,234	557	477	11,36,000	1	54	69	2,66,000	363	7,26,000	43	136,000	1	5,000	1	3,000
20	SRTO, North Parur	7,342	370	281	6,63,000	0	53	24	82,000	200	4,00,000	52	156,000	5	25,000	0	0
21	SRTO, Ottappalam	7,509	508	427	9,65,000	0	83	43	1,66,000	353	7,06,000	30	90,000	0	0	1	3,000
22	SRTO, Parassala	4,407	375	337	7,68,000	0	43	38	1,42,000	273	5,46,000	26	80,000	0	0	0	0
23	SRTO, Sulthan Bathery	4,210	189	166	4,22,000	0	44	24	94,000	110	2,20,000	23	69,000	9	39,000	0	0
24	SRTO, Thalassery	21,660	1,425	1,215	27,24,000	0	145	130	4,67,000	1,019	20,38,000	54	1,62,000	11	54,000	1	3,000
25	SRTO, Thaliparamba	14,897	801	643	15,05,000	1	146	103	3,72,000	492	9,84,000	46	1,39,000	2	10,000	0	0
26	SRTO, Thiruvalla	4,027	175	151	3,70,000	0	36	23	90,000	105	2,10,000	22	67,000	0	0	1	3,000
27	SRTO, Thodupuzha	5,885	361	257	5,81,000	0	26	21	84,000	215	4,30,000	21	67,000	0	0	0	0
28	SRTO, Tripunithura	7,947	368	286	6,81,000	2	57	21	87,000	205	4,10,000	58	1,76,000	1	5,000	1	3,000
29	SRTO, Vandiperiyar	4,996	456	453	9,66,000	0	40	20	73,000	410	8,20,000	21	63,000	2	10,000	0	0
Total		2,75,540	17,265	14,127	3,32,25,000	26	2,275	1,385	51,73,000	11,014	2,20,28,000	1,281	39,02,000	425	20,54,000	22	68,000

Appendix X

(Reference: Paragraph 3.4.3.1)

Incorrect fixation of seating capacity

Sl. No.	Name of Office	No. of cases	Short levy (₹)
1	RTO, Ernakulam	26	13,80,960
2	RTO, Kannur	11	12,38,184
3	RTO, Malappuram	16	8,96,040
4	RTO, Palakkad	4	2,13,480
5	RTO, Thrissur	9	5,32,440
6	RTO, Vatakara	7	5,58,720
Total		73	48,19,824

Appendix XI

(Reference: Paragraph 3.4.3.2)

Non-collection of onetime tax for 15 years from motor cabs and tourist motor cabs

Sl. No.	Name of Office	Number of cases	Short collection (₹)
1	RTO, Alappuzha	513	1,19,61,014
2	RTO, Ernakulam	2,195	6,81,93,478
3	RTO, Idukki	100	28,66,866
4	RTO, Kannur	555	1,17,88,166
5	RTO, Kasargod	229	37,06,304
6	RTO, Kollam	166	51,59,450
7	RTO, Kottayam	211	85,63,393
8	RTO, Malappuram	207	42,81,019
9	RTO, Palakkad	316	75,46,101
10	RTO, Pathanamthitta	348	94,32,196
11	RTO, Thrissur	866	2,14,32,629
12	RTO, Trivandrum	921	3,30,36,941
13	RTO, Vatakara	508	98,76,356
14	RTO, Wayanad	138	31,99,266
15	SRTO, Adoor	293	87,87,287
16	SRTO, Alathur	357	67,19,059
17	SRTO, Aluva	803	2,15,39,760
18	SRTO, Chalakkudy	163	40,83,696
19	SRTO, Changanassery	102	28,17,006
20	SRTO, Cherthala	1,293	2,61,14,243
21	SRTO, Guruvayoor	279	58,45,630
22	SRTO, Irinjalakkuda	207	51,55,351
23	SRTO, Kanjirappally	62	17,67,343
24	SRTO, Karunagappally	103	28,25,761
25	SRTO, Kayamkulam	519	1,12,60,842
26	SRTO, Kodungallur	179	46,68,818
27	SRTO, Kothamangalam	61	23,31,664
28	SRTO, Kottarakkara	126	26,48,662
29	SRTO, Kunnathur	44	11,22,106
30	SRTO, Mallappally	35	15,79,044
31	SRTO, Mananthavady	221	37,37,726
32	SRTO, Mavelikkara	289	75,66,106
33	SRTO, Muvattupuzha	134	49,27,480
34	SRTO, Neyyattinkara	329	86,43,215
35	SRTO, Nilambur	48	14,09,275
36	SRTO, North Parur	827	2,02,97,892
37	SRTO, Ottappalam	418	74,01,479

Appendix XI - Concl.

(Reference: Paragraph 3.4.3.2)

Non-collection of onetime tax for 15 years from motor cabs and tourist motor cabs

Sl. No.	Name of Office	Number of cases	Short collection (₹)
38	SRTO, Pala	53	19,51,755
39	SRTO, Parassala	181	41,67,645
40	SRTO, Perinthalmanna	81	14,84,986
41	SRTO, Perumbavoor	145	51,17,453
42	SRTO, Punalur	125	26,55,810
43	SRTO, Ranni	61	20,26,576
44	SRTO, Sulthan Bathery	186	32,37,388
45	SRTO, Thalassery	1,160	1,91,21,571
46	SRTO, Thaliparamba	794	1,30,13,663
47	SRTO, Thiruvalla	306	93,94,506
48	SRTO, Thodupuzha	156	42,80,022
49	SRTO, Tripunithura	934	2,85,47,207
50	SRTO, Vaikom	156	47,54,054
51	SRTO, Vandiperiyar	142	37,85,874
52	SRTO, Wadakkancherry	158	36,90,499
Total		18,803	47,15,21,633

Appendix XII

(Reference: Paragraph 3.4.3.3)

Non-collection of differential amount of tax for other State contract carriages

Sl. No.	Name of Office	Check post	Number of instance of taxation	Short collection (₹)
1	RTO, Idukki	Kumali	9,332	4,81,47,330
2	RTO, Kannur	Iritty	5,349	12,68,75,920
3	RTO, Kasargod	Neeleswaram, Manjeswaram	15,267	9,38,23,315
4	RTO, Palakkad	Gopalapuram	1,591	1,37,62,455
5	RTO, Palakkad	Govindapuram	889	93,50,890
6	RTO, Palakkad	Meenakshipuram	134	19,79,670
7	RTO, Palakkad	Nadupunni	10	3,19,760
8	RTO, Palakkad	Velanthavalam	223	30,36,890
9	RTO, Palakkad	Walayar	12,647	21,83,22,300
10	RTO, Palakkad	Walayar out	9	52,340
11	RTO, Thiruvananthapuram	Amaravila	1,624	3,73,09,310
12	RTO, Wayanad	Kartikulam	4,209	5,11,83,658
13	RTO, Wayanad	Muthanga	34,796	20,66,65,950
Total			86,080	81,08,29,788

Appendix XIII

(Reference: Paragraph 3.4.3.4 – bullet 1)

Balance tax due for the period from 18 July 2016 onwards in respect of goods carriages above 3,000 kg gross vehicle weight

Sl. No.	Name of Office	Number of cases	Balance tax collectable (₹)
1	RTO, Alappuzha	403	2,07,741
2	RTO, Ernakulam	616	5,68,023
3	RTO, Idukki	58	31,138
4	RTO, Kannur	253	1,40,748
5	RTO, Malappuram	766	4,11,516
6	RTO, Palakkad	775	3,65,933
7	RTO, Pathanamthitta	126	66,387
8	RTO, Thiruvananthapuram	438	3,18,884
9	RTO, Thrissur	758	3,61,254
10	RTO, Vadakara	128	53,993
11	RTO, Wayanad	182	60,130
12	SRTO, Adoor	108	80,052
13	SRTO, Alathur	301	1,38,944
14	SRTO, Aluva	468	2,69,319
15	SRTO, Cherthala	334	1,62,992
16	SRTO, Kayamkulam	200	1,77,641
17	SRTO, Mananthavady	89	28,688
18	SRTO, Mavelikkara	105	63,579
19	SRTO, Neyyattinkara	236	1,17,562
20	SRTO, North Parur	218	1,42,536
21	SRTO, Ottappalam	179	78,521
22	SRTO, Parassala	225	1,27,714
23	SRTO, Sulthan Bathery	145	76,673
24	SRTO, Thalassery	455	2,99,063
25	SRTO, Thaliparamba	357	2,42,779
26	SRTO, Thiruvalla	131	98,555
27	SRTO, Thodupuzha	194	1,07,574
28	SRTO, Tripunithura	271	1,95,612
29	SRTO, Vandiperiyar	77	48,533
Total		8,596	50,42,084

Appendix XIV

(Reference: Paragraph 3.4.3.4 – bullet 2)

Tax arrears in respect of transport vehicles for the period 2014-17

Sl. No.	Name of Office	No of vehicles	No of autorik shas	Tax due on autorikshaws (₹)	Number of stage carriages	Tax due on state carriages (₹)	Number of goods carriages	Tax due on goods carriages (₹)	Number of other carriages	Tax due on other carriages (₹)	Number of contract carriages other than three wheelers	Tax due on contract carriages (₹)	Total (₹)
1	RTO, Alappuzha	1,081	491	3,45,500	3	1,54,848	428	19,04,510	7	6,600	152	9,28,440	33,39,898
2	RTO, Ernakulam	2,271	968	6,68,500	7	3,10,470	958	60,48,110	48	1,90,885	290	30,28,487	102,46,452
3	RTO, Idukki	628	437	3,04,500	0		133	6,49,130	11	31,900	47	1,22,750	11,08,280
4	RTO, Kannur	1,574	607	4,27,500	30	15,84,751	780	32,77,405	20	38,695	137	15,18,470	68,46,821
5	RTO, Malappuram	3,020	1,282	9,60,000	34	13,55,684	1,563	67,27,665	9	29,345	132	9,44,100	100,16,794
6	RTO, Palakkad	1,893	1,047	6,97,875	17	5,51,670	664	74,77,515	21	2,48,775	144	9,72,600	99,48,435
7	RTO, Pathanamthitta	908	450	3,33,000	1	29,910	348	15,16,155	10	31,500	99	3,82,580	22,93,145
8	RTO, Thiruvananthapuram	3,165	1,912	14,65,000	2	4,30,800	906	55,68,445	62	2,63,050	283	16,37,355	93,64,650
9	RTO, Thrissur	2,433	1,193	8,68,000	42	36,77,927	958	45,67,335	29	1,17,880	211	14,81,190	107,12,332
10	RTO, Vadakara	1,453	656	4,81,000	14	6,94,560	635	25,11,670	12	26,095	136	5,12,890	42,26,215
11	RTO, Wayanad	543	257	1,62,500	2	70,470	228	8,44,475	5	5,500	51	4,47,700	15,30,645
12	SRTO, Adoor	755	420	3,32,500	0		270	13,11,750	7	39,755	58	2,19,200	19,03,205
13	SRTO, Alathur	889	380	2,74,000	0		424	17,66,880	5	11,000	80	2,34,430	22,86,310
14	SRTO, Aluva	749	247	1,74,500	0		370	22,08,210	7	7,585	125	9,59,550	33,49,845
15	SRTO, Cherthala	1,023	367	2,67,000	0		440	23,36,305	9	25,620	207	11,92,020	38,20,945
16	SRTO, Kayamkulam	1,029	291	2,09,500	0		578	24,48,330	10	47,515	150	5,89,240	32,94,585
17	SRTO, Mananthavady	478	219	1,60,000	0		212	8,15,755	11	24,200	36	1,89,740	11,89,695
18	SRTO, Mavelikkara	703	215	1,49,000	0		383	19,37,730	7	16,225	98	9,40,200	30,43,155
19	SRTO, Neyyattinkara	1,153	564	4,11,000	0		495	27,60,740	18	60,950	76	3,22,440	35,55,130
20	SRTO, North Parur	946	339	2,45,500	0		441	16,21,640	6	15,905	160	9,36,040	28,19,085
21	SRTO, Ottappalam	1,120	585	4,12,500	0		434	18,12,195	8	10,335	93	10,90,790	33,25,820
22	SRTO, Parassala	803	373	2,57,000	0		357	23,18,485	7	8,800	66	9,28,730	35,13,015
23	SRTO, Sulthan Bathery	497	172	1,22,000	3	1,50,030	275	12,87,545	2	1,650	45	9,02,140	24,63,365
24	SRTO, Thalassery	3,074	1,518	11,11,000	8	5,19,810	1,264	65,36,755	23	41,560	261	11,53,190	93,62,315
25	SRTO, Thaliparamba	1,980	816	5,79,000	6	5,82,780	968	47,64,730	8	13,185	182	9,59,100	68,98,795
26	SRTO, Thiruvalla	486	129	90,000	0		292	12,79,925	2	3,300	63	2,04,430	15,77,655
27	SRTO, Thodupuzha	693	393	2,91,500	0		222	9,70,170	7	22,935	71	6,61,750	19,46,355
28	SRTO, Tripunithura	1,130	407	2,85,000	0		515	31,22,529	21	1,28,415	187	10,09,020	45,44,964
29	SRTO, Vandiperiyar	831	564	4,15,500	2	2,44,290	170	10,02,875	1	550	94	2,23,160	18,86,375
	Total	37,308	17,299	1,24,99,875	171	1,03,58,000	15,711	8,13,94,964	393	14,69,710	3,734	2,46,91,732	13,04,14,280

Appendix XV

(Reference: Paragraph 3.4.4.1)

Irregular grant of driving school license

Sl. No.	Name of Office	Number of driving schools	Number of RC expired driving school vehicles	Number of RC expired vehicles at the time of renewal of driving school license	Number of driving School vehicles in respect of RC does not exist
1	RTO, Alappuzha	152	646	204	4
2	RTO, Ernakulam	271	1198	396	32
3	RTO, Idukki	50	244	50	2
4	RTO, Kannur	115	456	116	6
5	RTO, Malappuram	133	606	140	4
6	RTO, Palakkad	80	472	174	6
7	RTO, Pathanamthitta	95	330	96	16
8	RTO, Thiruvananthapuram	157	810	352	2
9	RTO, Thrissur	118	500	78	10
10	RTO, Vadakara	34	110	30	0
11	RTO, Wayanad	22	100	34	0
Total		1,227	5,472	1,670	82

Appendix XVI

(Reference: Paragraph 3.4.4.2 – bullet 1)

Check report in respect of overload cases

Sl. No.	Name of Office	No. of cases	Compounding fee (₹)
1.	RTO, Attingal	12	1,34,000
2.	RTO, Idukki	6	37,000
3.	RTO, Kannur	8	22,000
4.	RTO, Kasargod	4	23,000
5.	RTO, Kollam	14	1,53,000
6.	RTO, Kottayam	22	2,44,000
7.	RTO, Kozikkode	12	60,000
8.	RTO, Malappuram	75	4,60,000
9.	RTO, Pathanamthitta	9	55,800
10.	RTO, Thiruvananthapuram	18	1,53,000
11.	RTO, Thrissur	176	18,01,000
12.	RTO, Vadakara	10	76,000
13.	RTO, Wayanad	9	49,000
14.	SRTO, Adoor	7	51,000
15.	SRTO, Alathur	9	72,000
16.	SRTO, Aluva	75	7,06,100
17.	SRTO, Angamali	14	1,55,000
18.	SRTO, Chalakkudy	10	95,000
19.	SRTO, Changanassery	16	1,65,000
20.	SRTO, Cherthala	19	1,67,000
21.	SRTO, Chittur	18	2,21,000
22.	SRTO, Devikulam (14-15)	5	64,000
23.	SRTO, Guruvayoor	15	1,52,000
24.	SRTO, Irinjalakkuda	32	2,98,000
25.	SRTO, Kanjirappally	9	95,000
26.	SRTO, Karunagappally	9	73,000
27.	SRTO, Kayamkulam	15	1,19,000
28.	SRTO, Kodungallur	17	2,04,000
29.	SRTO, Koduvally	8	48,000
30.	SRTO, Kothamangalam	11	1,19,000
31.	SRTO, Kottarakkara	2	8,000
32.	SRTO, Koyilandy	3	18,000
33.	SRTO, Kunnathur	1	25,000
34.	SRTO, Mallappally	5	43,000
35.	SRTO, Mananthavady	1	3,000
36.	SRTO, Mannarkkad	2	7,000
37.	SRTO, Mattancherry	12	1,61,000
38.	SRTO, Mavelikkara	16	1,41,000

Appendix XVI - Concl.

(Reference: Paragraph 3.4.4.2 – bullet 1)

Check report in respect of overload cases

Sl. No.	Name of Office	No. of cases	Compounding fee (₹)
39.	SRTO, Muvattupuzha	83	9,12,000
40.	SRTO, Nedumangad	4	19,000
41.	SRTO, Neyyattinkara	6	29,000
42.	SRTO, Nilambur	4	38,000
43.	SRTO, North Parur	28	3,38,000
44.	SRTO, Ottappalam	8	70,000
45.	SRTO, Pala	5	47,000
46.	SRTO, Parassala	17	1,59,000
47.	SRTO, Pattambi	29	3,41,100
48.	SRTO, Perinthalmanna	5	44,000
49.	SRTO, Perumbavoor	204	23,70,000
50.	SRTO, Punalur	2	14,000
51.	SRTO, Ranni	6	53,000
52.	SRTO, Sulthan Bathery	7	49,000
53.	SRTO, Thalassery	32	1,91,000
54.	SRTO, Thaliparamba	5	20,000
55.	SRTO, Thiruvalla	12	93,000
56.	SRTO, Thodupuzha	25	2,73,000
57.	SRTO, Tirur	12	1,50,000
58.	SRTO, Tirurangadi	6	31,000
59.	SRTO, Tripunithura	17	1,74,000
60.	SRTO, Uzhavoor	7	92,000
61.	SRTO, Vaikom	3	35,000
62.	SRTO, Vandiperiyar	26	36,000
63.	SRTO, Wadakkancherry	11	1,15,000
Total		1,270	1,21,71,000

Appendix XVII

(Reference: Paragraph 3.4.4.2 – bullet 2)

List of goods vehicles passed through check posts in Palakkad district 10 times or more

Sl. No.	Registration No. of vehicles	No. of occasions	Amount collected (₹)
1	KL-43-C-8272	85	6,73,000
2	KL-43-B-6222	80	5,79,000
3	KL-43-D-9156	78	5,85,000
4	KL-43-C-5465	74	5,05,000
5	KL-07-AK-2303	71	4,99,000
6	KL-43-D-5141	66	4,86,000
7	KL-43-C-8040	66	4,68,000
8	KL-07-BV-3155	55	4,40,000
9	TN-38-BT-9761	52	2,72,000
10	TN-28-AF-8385	43	3,53,000
11	TN-69-M-9976	42	3,37,000
12	TN-04-AA-2128	42	3,13,000
13	KL-07-BG-6900	42	2,67,000
14	TN-69-F-2466	41	3,37,200
15	TN-20-AP-487	39	3,01,000
16	KL-43-A-2556	37	3,15,000
17	TN-04-AA-1942	35	2,70,000
18	KL-43-A-2736	34	2,87,000
19	KL-48-D-3940	34	1,90,000
20	KL-43-6770	33	2,75,000
21	KL-07-BV-9793	32	2,18,000
22	AP-27-W-2255	31	3,83,000
23	AP-27-TX-4635	31	2,42,000
24	TN-28-AF-1550	31	1,85,000
25	KL-43-F-4410	31	1,48,000
26	TN-28-AR-1827	31	1,00,000
27	KL-09-AG-2267	28	93,000
28	KL-07-AT-7806	26	2,01,000
29	AP-27-Y-1701	25	1,69,000
30	KL-43-C-511	25	1,15,000
31	KA-01-AD-7567	24	1,05,000
32	KL-07-AZ-3136	23	1,68,000
33	TN-02-AT-9699	23	1,56,000
34	TN-28-AK-9670	22	1,75,000
35	TN-69-L-1233	21	1,11,000
36	KA-01-AA-7219	21	96,000
37	AP-07-TU-7666	19	2,18,000
38	TN-20-AP-1518	19	1,44,000

Appendix XVII - Contd.

(Reference: Paragraph 3.4.4.2 – bullet 2)

List of goods vehicles passed through check posts in Palakkad district 10 times or more

Sl. No.	Registration No. of vehicles	No. of occasions	Amount collected (₹)
39	TN-23-AL-9324	19	69,200
40	KL-43-B-117	18	1,33,000
41	KL-43-C-250	17	1,48,000
42	TN-28-AM-5263	17	1,22,000
43	TN-04-AF-390	17	1,09,000
44	TN-70-F-6033	17	84,000
45	KL-43-F-2485	17	77,000
46	KA-01-AA-7794	17	70,000
47	AP-27-TY-1345	16	1,25,000
48	TN-02-AV-5599	16	1,04,000
49	TN-28-AD-2277	16	85,000
50	KL-43-D-2421	16	84,000
51	TN-70-F-6044	16	75,000
52	KA-01-AA-6142	16	70,000
53	TN-04-AJ-1654	16	58,000
54	KL-43-F-9303	16	58,000
55	TN-04-AK-3400	16	57,100
56	KL-39-E-4038	15	1,36,000
57	AP-27-TY-1143	15	1,17,000
58	TN-70-F-9388	15	72,000
59	TN-70-F-6012	15	71,000
60	KA-01-AA-7220	15	70,000
61	TN-70-F-6039	15	69,000
62	KA-01-AB-505	15	48,000
63	KL-43-C-7119	14	81,000
64	KL-43-3009	14	64,000
65	TN-04-AK-3376	14	50,000
66	TN-47-AA-2935	14	47,000
67	TN-20-BR-525	13	95,000
68	KL-43-C-1314	13	75,000
69	KL-01-AS-695	13	69,000
70	TN-70-F-6035	13	68,000
71	KL-43-C-9063	13	65,000
72	KA-01-AA-6136	13	63,000
73	TN-70-F-6045	13	58,000
74	KA-01-AA-6140	13	51,000
75	TN-23-BA-1186	13	49,000
76	TN-32-AW-2424	12	1,03,000

Appendix XVII - Concl'd.

(Reference: Paragraph 3.4.4.2 – bullet 2)

List of goods vehicles passed through check posts in Palakkad district 10 times or more

Sl. No.	Registration No. of vehicles	No. of occasions	Amount collected (₹)
77	KL-07-BE-1766	12	98,100
78	TN-28-AM-3459	12	95,000
79	KL-43-B-3397	12	64,000
80	TN-70-F-9363	12	60,000
81	KA-01-AA-6135	12	58,000
82	TN-70-F-9385	12	56,000
83	AP-27-TX-4466	12	48,000
84	KL-43-F-7360	12	45,000
85	TN-23-BB-9546	12	43,000
86	AP-13-X-9145	12	41,000
87	KL-43-A-9151	12	38,000
88	KA-01-AB-7538	12	37,000
89	KL-07-BL-6406	11	90,000
90	TN-28-AL-4109	11	70,000
91	KL-36-B-3020	11	66,000
92	KL-43-C-3366	11	61,000
93	KA-01-AA-1647	11	57,000
94	KA-01-AA-495	11	55,000
95	KL-43-2530	11	53,000
96	KL-43-C-9006	11	51,000
97	KA-01-AA-6133	11	46,000
98	TN-23-BA-3017	11	43,000
99	TN-29-AU-6671	11	43,000
100	TN-21-AK-6787	11	43,000
101	AP-29-TA-8750	11	35,000
102	AP-29-TA-8743	11	34,000
103	AP-29-TA-8604	11	33,100

Appendix XVIII

(Reference: Paragraph 3.4.4.2 – bullet 3)

Vehicles without speed governor

Sl. No.	Name of Office	Number of vehicles
1	RTO, Alappuzha	478
2	RTO, Ernakulam	1,583
3	RTO, Idukki	251
4	RTO, Kannur	1,019
5	RTO, Malappuram	1,338
6	RTO, Palakkad	1,007
7	RTO, Pathanamthitta	392
8	RTO, Thiruvananthapuram	1,495
9	RTO, Thrissur	1,460
10	RTO, Vadakara	630
11	RTO, Wayanad	173
12	SRTO, Adoor	277
13	SRTO, Alathur	443
14	SRTO, Aluva	726
15	SRTO, Cherthala	675
16	SRTO, Kayamkulam	286
17	SRTO, Mananthavady	127
18	SRTO, Mavelikkara	343
19	SRTO, Neyyattinkara	534
20	SRTO, North Parur	452
21	SRTO, Ottappalam	492
22	SRTO, Parassala	403
23	SRTO, Sulthan Bathery	197
24	SRTO, Thalassery	2,300
25	SRTO, Thaliparamba	1,884
26	SRTO, Thiruvalla	253
27	SRTO, Thodupuzha	353
28	SRTO, Tripunithura	600
29	SRTO, Vandiperiyar	206
Total		20,377

Appendix XIX

(Reference: Paragraph 3.4.4.2 – bullet 3)

Check report in respect of vehicles plying without speed governors

Sl. No.	Name of Office	No. of cases	Compounding fee (₹)
1	RTO, Alappuzha	17	1,700
2	RTO, Ernakulam	66	6,600
3	RTO, Idukki	21	2,100
4	RTO, Kannur	76	7,600
5	RTO, Malappuram	141	14,100
6	RTO, Palakkad	88	8,800
7	RTO, Pathanamthitta	7	700
8	RTO, Thiruvananthapuram	3	300
9	RTO, Thrissur	73	7,300
10	RTO, Vadakara	52	5,200
11	RTO, Wayanad	23	2,300
12	SRTO, Adoor	6	600
13	SRTO, Cherthala	10	1,000
14	SRTO, Kayamkulam	6	600
15	SRTO, Mavelikkara	9	900
16	SRTO, Ottappalam	10	1,000
17	SRTO, Sulthan Bathery	10	1,000
18	SRTO, Thalassery	13	1,300
19	SRTO, Thiruvalla	5	500
20	SRTO, Vandiperiyar	5	500
Grand Total		641	64,100

Appendix XX

(Reference: Paragraph 3.4.4.3)

Vehicles without valid certificate of fitness

(Amount in ₹)

Sl. No.	Name of Office	Number for vehicles registered from 1-1-2007	Number of vehicles CF expired from 1-1-2007	Number of vehicles CF expired from 1-4-14 to 31-03-17	Compounding fees	Fine for delay	Fees for test and grant	Total	% of vehicle CF less from 1-4-2014	% of vehicles CF less from 1-1-2007
1	RTO, Alappuzha	13,694	1,063	383	11,04,000	25,95,400	2,38,800	39,38,200	2.8	7.76
2	RTO, Ernakulam	32,235	2,574	839	25,40,000	53,26,150	5,33,200	83,99,350	2.6	7.99
3	RTO, Idukki	7,024	369	107	3,14,000	6,54,100	68,000	10,36,100	1.52	5.25
4	RTO, Kannur	21,060	1,746	571	16,57,000	36,77,600	3,58,600	56,93,200	2.71	8.29
5	RTO, Malappuram	33,691	2,716	1,138	34,05,000	77,97,000	7,22,400	1,19,24,400	3.38	8.06
6	RTO, Palakkad	21,522	2,267	742	22,47,000	47,71,150	4,69,600	74,87,750	3.45	10.53
7	RTO, Pathanamthitta	11,008	871	232	6,74,000	14,03,800	1,47,800	22,25,600	2.11	7.91
8	RTO, Thiruvananthapuram	38,522	3,515	908	23,71,000	57,05,400	5,58,200	86,34,600	2.36	9.12
9	RTO, Thrissur	33,738	3,491	1,255	36,64,000	80,79,300	7,92,200	1,25,35,500	3.72	10.35
10	RTO, Vadakara	17,816	1,801	503	14,17,000	32,87,900	3,08,000	50,12,900	2.82	10.11
11	RTO, Wayanad	8,567	671	205	5,35,000	13,39,150	1,26,400	20,00,550	2.39	7.83
12	SRTO, Adoor	8,546	634	159	4,36,000	10,11,750	97,600	15,45,350	1.86	7.42
13	SRTO, Alathur	10,073	846	289	8,33,000	17,73,100	1,75,600	27,81,700	2.87	8.4
14	SRTO, Aluva	13,363	1,272	346	10,15,000	23,07,000	2,15,400	35,37,400	2.59	9.52
15	SRTO, Cherthala	14,342	882	331	9,86,000	22,14,450	2,07,800	34,08,250	2.31	6.15
16	SRTO, Kayamkulam	10,347	818	311	8,79,000	20,67,600	1,92,600	31,39,200	3.01	7.91
17	SRTO, Mananthavady	6,143	462	153	4,16,000	10,49,700	96,000	15,61,700	2.49	7.52
18	SRTO, Mavelikkara	7,574	485	177	4,85,000	11,68,300	1,09,400	17,62,700	2.34	6.4
19	SRTO, Neyyattinkara	11,378	1,436	469	12,11,000	30,64,100	2,86,400	45,61,500	4.12	12.62
20	SRTO, North Parur	12,673	1,009	327	9,37,000	22,03,100	2,00,400	33,40,500	2.58	7.96
21	SRTO, Ottappalam	12,204	1,030	313	9,34,000	20,53,600	1,96,600	31,84,200	2.56	8.44
22	SRTO, Parassala	7,646	802	300	8,57,000	19,10,100	1,89,800	29,56,900	3.92	10.49
23	SRTO, Sulthan Bathery	7,172	661	208	5,41,000	13,68,550	1,27,800	20,37,350	2.9	9.22
24	SRTO, Thalassery	32,431	2,956	805	22,16,000	51,63,600	4,95,800	78,75,400	2.48	9.11
25	SRTO, Thaliparamba	22,571	1,712	480	13,92,000	31,87,750	2,99,400	48,79,150	2.13	7.58
26	SRTO, Thiruvalla	7,082	418	177	4,81,000	10,59,200	1,09,200	16,49,400	2.5	5.9
27	SRTO, Thodupuzha	9,458	692	217	6,06,000	14,60,800	1,35,200	22,02,000	2.29	7.32
28	SRTO, Tripunithura	12,582	753	290	8,45,000	18,31,850	1,82,400	28,59,250	2.3	5.98
29	SRTO, Vandiperiyar	7,636	395	109	3,13,000	6,40,400	68,000	10,21,400	1.43	5.17
Total		4,52,098	38,347	12,344	3,53,11,000	8,01,71,900	77,08,600	12,31,91,500	76.54	236.31

Appendix XXI

(Reference: Paragraph 3.4.4.3)

Check report in respect of vehicles plying without certificate of fitness

Sl. No.	Name of Office	No. of cases	Compounding fee (₹)
1	RTO, Alappuzha	39	1,21,000
2	RTO, Ernakulam	64	1,98,000
3	RTO, Idukki	93	2,40,000
4	RTO, Kannur	37	1,02,000
5	RTO, Malappuram	82	2,82,000
6	RTO, Palakkad	91	2,66,000
7	RTO, Pathanamthitta	71	1,82,000
8	RTO, Thiruvananthapuram	240	5,74,000
9	RTO, Vadakara	24	1,29,000
10	RTO, Wayanad	12	41,000
11	SRTO, Adoor	45	1,06,000
12	SRTO, Alathur	24	68,000
13	SRTO, Aluva	39	1,14,000
14	SRTO, Cherthala	30	85,000
15	SRTO, Kayamkulam	64	1,98,000
16	SRTO, Mananthavady	12	35,000
17	SRTO, Mavelikkara	33	86,000
18	SRTO, Neyyattinkara	115	3,17,000
19	SRTO, North Parur	41	1,14,000
20	SRTO, Ottappalam	42	1,02,000
21	SRTO, Parassala	35	84,000
22	SRTO, Sulthan Bathery	24	25,000
23	SRTO, Thalassery	27	73,000
24	SRTO, Thaliparamba	9	25,000
25	SRTO, Thiruvalla	19	44,000
26	SRTO, Thodupuzha	54	1,32,000
27	SRTO, Tripunithura	12	30,000
28	SRTO, Vandiperiyar	86	2,07,000
Total		1,464	39,80,000

Appendix XXII

(Reference: Paragraph 3.4.4.4)

Registration expired motor cycles and other non-transport vehicles

Sl. No.	Name of Office	Number of cases	Registration fees (₹)	Fine for delay (₹)	Compounding fees (₹)	Total (₹)
1	RTO, Alappuzha	411	1,53,000	5,83,600	8,22,000	15,58,600
2	RTO, Ernakulam	1,082	4,10,700	15,26,200	21,64,000	41,00,900
3	RTO, Idukki	119	59,700	1,91,400	2,38,000	4,89,100
4	RTO, Kannur	682	2,75,400	10,52,300	13,64,000	26,91,700
5	RTO, Malappuram	729	3,56,400	12,50,800	14,58,000	30,65,200
6	RTO, Palakkad	843	3,21,600	12,36,900	16,86,000	32,44,500
7	RTO, Pathanamthitta	433	1,81,500	6,86,200	8,66,000	17,33,700
8	RTO, Thiruvananthapuram	1,550	6,20,100	23,25,100	31,00,000	60,45,200
9	RTO, Thrissur	2,051	8,15,100	30,53,400	41,02,000	79,70,500
10	RTO, Vadakara	380	1,58,400	5,73,700	7,60,000	14,92,100
11	RTO, Wayanad	254	1,17,000	4,29,800	5,08,000	10,54,800
12	SRTO, Adoor	259	1,03,200	4,00,400	5,18,000	10,21,600
13	SRTO, Alathur	359	1,41,600	5,31,800	7,18,000	13,91,400
14	SRTO, Aluva	455	1,80,900	6,66,800	9,10,000	17,57,700
15	SRTO, Cherthala	378	1,41,300	5,28,800	7,56,000	14,26,100
16	SRTO, Kayamkulam	402	1,46,700	5,68,800	8,04,000	15,19,500
17	SRTO, Mananthavady	92	45,600	1,64,400	1,84,000	3,94,000
18	SRTO, Mavelikkara	339	1,27,500	4,79,200	6,78,000	12,84,700
19	SRTO, Neyyattinkara	512	2,11,800	7,66,000	10,24,000	20,01,800
20	SRTO, North Parur	572	2,13,600	8,08,800	11,44,000	21,66,400
21	SRTO, Ottappalam	334	1,42,800	5,19,000	6,68,000	13,29,800
22	SRTO, Parassala	353	1,68,600	5,89,500	7,06,000	14,64,100
23	SRTO, Sulthan Bathery	116	53,400	1,90,000	2,32,000	4,75,400
24	SRTO, Thalassery	670	2,91,000	10,54,500	13,40,000	26,85,500
25	SRTO, Thaliparamba	420	1,91,100	6,61,200	8,40,000	16,92,300
26	SRTO, Thiruvalla	200	83,700	2,93,300	4,00,000	7,77,000
27	SRTO, Thodupuzha	389	1,59,300	5,66,200	7,78,000	15,03,500
28	SRTO, Tripunithura	473	1,89,300	7,05,600	9,46,000	18,40,900
29	SRTO, Vandiperiyar	161	85,200	2,85,300	3,22,000	6,92,500
Total		15,018	61,45,500	2,26,89,000	3,00,36,000	5,88,70,500

Appendix XXIII
(Reference: Paragraph 3.4.4.5)
Vehicle Check Reports pending disposal

Sl. No.	Name of Office	No. of cases
1	RTO, Alappuzha	915
2	RTO, Idukki	1,774
3	RTO, Kannur	2,482
4	RTO, Malappuram	4,860
5	RTO, Palakkad	2,698
6	RTO, Pathanamthitta	927
7	RTO, Thiruvananthapuram	8,184
8	RTO, Thrissur	3,332
9	RTO, Vadakara	3,294
10	RTO, Wayanad	586
11	SRTO, Adoor	530
12	SRTO, Alathur	190
13	SRTO, Aluva	659
14	SRTO, Cherthala	582
15	SRTO, Kayamkulam	648
16	SRTO, Mananthavady	243
17	SRTO, Mavelikkara	668
18	SRTO, Neyyattinkara	2,219
19	SRTO, North Parur	487
20	SRTO, Ottappalam	523
21	SRTO, Parassala	1,517
22	SRTO, Sulthan Bathery	234
23	SRTO, Thalassery	1,194
24	SRTO, Thaliparamba	1,005
25	SRTO, Thiruvalla	482
26	SRTO, Tripunithura	478
27	SRTO, Vandiperiyar	1120
Total		41,831

Appendix XXIV
(Reference: Paragraph 3.5)
Short levy of one time tax

Sl. No.	Name of office	No. of cases	Amount (₹)
1	RTO Idukki	31	3,99,094
2	SRTO Devikulam	18	1,88,405
3	SRTO Nedumangad	1	20,288
4	SRTO Thodupuzha	97	9,89,227
5	SRTO Udumbanchola	56	4,41,514
6	SRTO Vandiperiyar	21	1,66,651
Total		224	22,05,179

Appendix XXV

(Reference: Paragraph 3.6)

Non remittance of tax during the operated period

Sl. No.	Name of Office	Reg. No. of vehicles	Class code	Seat in all	Tax rate (₹)	Tax paid to date	Valid to date	No. of Qtr	Tax due (₹)	G form
1.	RTO, Kasargod	KL-14-E-405	20	33	20070	31/03/2015	12/02/2019	2.66	53,386	1/12/2015 to 31/12/2015 and 1/1/2016 to 31/3/2016
2.	RTO, Kasargod	KL-11-P-5598	21	48	29910	30/09/2015	08/01/2020	2	59,820	Not filed
3.	RTO, Kasargod	KL-13-J-1337	21	48	29910	30/09/2015	08/12/2021	1	29,910	1/1/2016 to 31/3/2016
4.	RTO, Kollam	KL-02-V-8447	20	29	17460	31/03/2015	21/02/2017	4	69,840	Not filed
5.	RTO, Kollam	KL-26-9079	20	33	22080	31/03/2015	08/07/2019	4	88,320	Not filed
6.	RTO, Kollam	KL-04-R-9557	20	33	20070	30/06/2015	04/08/2020	3	60,210	Not filed
7.	RTO, Kollam	KL-02-S-1465	21	36	24288	30/06/2015	25/12/2019	3	72,864	Not filed
8.	RTO, Kollam	KL-25-1996	21	38	23490	30/09/2015	28/11/2020	2	46,980	Not filed
9.	RTO, Kollam	KL-02-T-799	21	38	23490	30/09/2015	16/09/2019	2	46,980	Not filed
10.	RTO, Kollam	KL-05-U-69	21	39	24090	30/09/2015	25/09/2018	2	48,180	Not filed
11.	RTO, Kollam	KL-07-AH-1054	21	48	29910	30/09/2015	23/08/2020	2	59,820	Not filed
12.	RTO, Kollam	KL-05-L-6584	19	28	18546	31/12/2015	01/03/2020	1	18,546	Not filed
13.	RTO, Kollam	KL-23-B-414	21	38	23490	31/12/2015	14/02/2021	1	23,490	Not filed
14.	RTO, Kollam	KL-16-C-3220	21	38	23490	31/12/2015	24/10/2017	1	23,490	Not filed
15.	RTO, Muvattupuzha	KL-41-C-36	21	48	29910	30/06/2015	30/03/2017	3	89,730	Not filed
16.	RTO, Muvattupuzha	KL-17-2158	21	36	22080	31/12/2015	29/03/2020	0.33	7,360	1/02/2016 to 31/03/2016
17.	RTO, Muvattupuzha	KL-17-D-4054	21	48	29910	31/12/2015	11/08/2019	0.33	9,970	1/02/2016 to 31/03/2016
18.	RTO, Pathanamthitta	KL-02-L-6098	21	48	29910	30/06/2015	26/03/2020	0.33	9,970	1/07/2015 to 31/12/2015, 1/02/2016 to 31/03/2016
19.	RTO, Pathanamthitta	KI-17-4387	21	48	29910	30/06/2015	02/05/2019	1	29,910	1/09/2015 to 30/09/2015, 1/11/2015 to 31/03/2016
20.	RTO, Pathanamthitta	KL-05-P-1109	21	48	29910	30/09/2015	15/03/2020	0.66	19,940	1/10/2015 to 31/01/2016
21.	RTO, Pathanamthitta	KL-05-P-3577	21	48	29910	30/09/2015	22/12/2016	1.33	39,880	1/02/2016 to 31/03/2016
22.	RTO, Pathanamthitta	KL-03-J-4581	21	38	23490	30/09/2015	19/11/2016	1	23,490	1/01/2016 to 31/03/2016
23.	RTO, Pathanamthitta	KL-06-C-2702	21	38	23490	30/09/2015	01/07/2018	2	46,980	Not filed
24.	RTO, Pathanamthitta	KL-11-X-6597	20	36	22080	30/09/2015	11/09/2017	2	44,160	Not filed
25.	RTO, Pathanamthitta	KL-10-R-950	21	38	23490	31/12/2015	10/04/2015	1	23,490	Not filed
Total									10,46,716	

Appendix XXVI
(Reference: Paragraph 3.7)
Short levy of one time tax

Sl. No.	Name of Office	No. of cases	Amount (₹)
1	RTO Ernakulam	13	51,980
2	RTO Kasargod	3	4,84,745
3	RTO Kottayam	1	78,583
4	RTO Pathanamthitta	3	29,126
5	RTO Thiruvananthapuram	4	2,02,000
6	SRTO Guruvayoor	1	13,296
7	SRTO Mallappally	1	22,526
8	SRTO North Paravoor	5	61,040
9	SRTO Sulthan Bathery	9	10,564
10	SRTO Tirurangadi	48	91,124
11	SRTO Wadakkancherry	2	14,796
Total		90	10,59,780

Appendix XXVII
(Reference: Paragraph 3.8)
Short collection of advertisement fee

Sl. No.	Name of Office	No. of cases	Amount (₹)
1	RTO Attingal	3	23,805
2	RTO Ernakulam	21	1,12,540
3	RTO Kasargod	1	13,630
4	RTO Kollam	11	1,00,103
5	RTO Kottayam	5	19,720
6	RTO Kozikode	4	25,388
7	RTO Malappuram	14	81,049
8	RTO Palakkad	2	21,600
9	RTO Thrissur	22	1,66,471
10	SRTO Angamali	5	27,430
11	SRTO Aluva	2	14,000
12	SRTO Chalakkudy	3	11,420
13	SRTO Karunagappally	2	16,921
14	SRTO Kodungallur	2	13,160
15	SRTO Koduvally	3	20,263
16	SRTO Kottarakkara	10	60,646
17	SRTO Koyilandy	2	10,580
18	SRTO Punalur	3	19,008
19	SRTO Tirur	3	18,374
20	SRTO Tirurangadi	2	11,145
Total		120	7,87,253

Appendix XXVIII

(Reference: Paragraph 3.9)

Application of incorrect rate of tax for goods carriages

Sl. No.	Name of Office	No. of cases	Amount (₹)
1	RTO Attingal	3	24,380
2	RTO Kannur	7	13,673
3	RTO Kasargod	7	22,261
4	RTO Kollam	21	41,133
5	RTO Pathanamthitta	6	21,029
6	RTO Thiruvananthapuram	6	66,920
7	RTO Thrissur	16	24,104
8	RTO Vatakara	21	12,030
9	SRTO Changanassery	7	19,275
10	SRTO Kazhakkuttom	2	14,028
11	SRTO Kodungallur	4	10,960
12	SRTO Koyilandy	4	9,360
13	SRTO Neyyattinkara	2	32,940
14	SRTO Pala	8	21,280
15	SRTO Taliparamba	19	30,715
16	SRTO Thalassery	10	14,840
17	SRTO Udumbanchola	6	90,720
18	SRTO Vandiperiar	12	46,462
Total		161	5,16,110

Appendix XXIX

(Reference: Paragraph 3.10)

Short levy of one time tax on percentage basis on reclassified vehicles

Sl. No.	Name of office	No. of cases	Amount (₹)
1	RTO Alappuzha	33	1,64,477
2	RTO Attingal	23	2,75,778
3	RTO Ernakulam	32	5,71,288
4	RTO Idukki	7	34,052
5	RTO Kasargod	24	4,53,906
6	RTO Kollam	44	5,69,624
7	RTO Kottayam	61	9,79,736
8	RTO Kozikode	32	4,06,558
9	RTO Malappuram	41	5,94,965
10	RTO Palakkad	17	1,80,663
11	RTO Pathanamthitta	20	2,01,815
12	RTO Thiruvananthapuram	52	7,98,258
13	RTO Thrissur	109	24,06,049
14	RTO Vatakara	3	1,11,762
15	RTO Wayanad	20	1,41,711
16	SRTO Adoor	23	1,47,114
17	SRTO Alathur	9	1,71,147
18	SRTO Aluva	10	52,538
19	SRTO Angamali	7	63,666
20	SRTO Chalakkudy	18	3,11,689
21	SRTO Changanassery	13	82,254
22	SRTO Chengannur	16	1,09,073
23	SRTO Chittur	2	12,073
24	SRTO Devikulam	11	1,50,794
25	SRTO Guruvayoor	82	15,24,508
26	SRTO Irinjalakkuda	27	2,51,828
27	SRTO Kanjirappally	7	1,20,964
28	SRTO Karunagappally	14	95,575
29	SRTO Kayamkulam	28	1,81,567
30	SRTO Kazhakkuttom	8	1,01,616
31	SRTO Kodungallur	18	2,52,604
32	SRTO Koduvally	57	4,25,293
33	SRTO Kothamangalam	18	97,561
34	SRTO Kottarakkara	29	3,14,102
35	SRTO Koyilandy	18	2,48,056
36	SRTO Kunnathur	10	72,802

Appendix XXIX - Concl'd.

(Reference: Paragraph 3.10)

Short levy of one time tax on percentage basis on reclassified vehicles

Sl. No.	Name of office	No. of cases	Amount (₹)
37	SRTO Kuttanad	13	64,735
38	SRTO Mallappally	17	1,50,960
39	SRTO Mananthavady	8	64,656
40	SRTO Mannarkkad	27	2,53,966
41	SRTO Mavelikkara	26	2,60,386
42	SRTO Muvattupuzha	34	2,03,923
43	SRTO Nedumangad	36	3,16,891
44	SRTO Neyyattinkara	23	3,32,263
45	SRTO Nilambur	7	33,437
46	SRTO North Paravoor	9	78,230
47	SRTO Ottapalam	23	1,79,787
48	SRTO Pala	15	1,29,423
49	SRTO Parassala	9	61,330
50	SRTO Pattambi	14	1,24,647
51	SRTO Perinthalmanna	14	1,16,657
52	SRTO Perumbavoor	45	3,78,857
53	SRTO Punalur	27	2,30,636
54	SRTO Ranni	20	1,71,325
55	SRTO Sulthan Bathery	12	87,339
56	SRTO Thalassery	13	1,41,453
57	SRTO Thiruvalla	9	85,087
58	SRTO Thodupuzha	7	32,533
59	SRTO Thrippunithura	11	73,727
60	SRTO Tirur	91	6,67,994
61	SRTO Tirurangadi	15	76,759
62	SRTO Udumbanchola	13	75,138
63	SRTO Uzhavoor	3	60,403
64	SRTO Vaikom	11	1,34,295
65	SRTO Vandiperiyar	11	1,09,093
66	SRTO Wadakkancherry	53	8,49,309
Total		1,559	1,82,22,675

Appendix XXX

(Reference: Paragraph 4.4.2.1)

Buildings escaped assessment

Sl. No.	Taluk Office	No. of cases	Total amount due (₹)
1	Aluva	16	23,56,500
2	Ambalapuzha	43	58,22,700
3	Chalakkudy	46	20,62,500
4	Chavakkad	58	19,84,800
5	Kanayannur	26	38,43,000
6	Kannur	8	84,300
7	Kottayam	14	11,85,000
8	Kozhikode	22	2,23,88,400
9	Kunnathunadu	31	42,28,800
10	Mallappally	47	2,70,300
11	Neyyattinkara	19	7,28,550
12	Thiruvananthapuram	30	1,49,35,350
13	Thrissur	7	23,74,200
Total		367	6,22,64,400

Appendix XXXI

(Reference: Paragraph 4.4.2.2)

Buildings escaped assessment detected during joint physical inspection

Sl. No.	Taluk Office	No. of cases	BT leviable (₹)
1	Aluva	5	15,67,800
2	Chalakkudy	2	46,200
3	Chavakkad	3	10,08,000
4	Chirayinkeezhu	2	1,69,800
5	Kanayannur	3	68,57,550
6	Kannur	7	17,47,800
7	Kunnathunadu	5	59,84,700
8	Mananthavady	8	10,73,600
9	Neyyattinkara	17	13,37,700
10	Sulthan Bathery	10	22,18,950
11	Thalassery	1	1,33,200
12	Thaliparamba	4	86,400
13	Thiruvananthapuram	7	68,98,500
14	Thrissur	7	32,74,200
15	Vythiri	2	25,800
Total		83	3,24,30,200

Appendix XXXII

(Reference: Paragraph 4.4.2.3)

Non assessment of additional construction of existing buildings

SI No	Taluk Office	Village	C/M/SGP/P ¹	Name and address of the owner of the building	OB/RB ²	Plinth area assessed before JPI ³ (M ²)	Plinth area assessed during JPI (M ²)	Date of completion of additional construction	Total building tax assessable (₹)	Building tax already paid (₹)	Balance amount leviable (₹)
1	Chalakkudy	Potta	M	Our own Marbles	OB	987	1,360.8	05/2016	4,35,600	2,98,800	1,36,800
2	Chavakkad	Punnayurkkulam	SGP	Dr. Rajesh Krishnan, Santhi Nursing Home	OB	551.84	5,171.66	2014-15	18,07,200	29,550	17,77,650
3	Chirayinkeezhu	Attingal	M	Alsafa Tower	OB	2,196.47	2,613.22	2015	8,85,600	3,67,200	5,18,400
4	Chirayinkeezhu	Attingal	M	Smt Saraswathy	OB	362.62	784.22	2010	1,13,400	37,800	75,600
5	Chirayinkeezhu	Avanacherry	M	Dr.P Radhakrishnan Nair, Amar Hospital	OB	1,213.33	2,677.06	2015	9,07,200	1,90,800	7,16,400
6	Thaliparambu	Payyannur	M	Smt Mariyambee	RB	682.17	736.46	2015	1,26,000	1,14,000	12,000
7	Thaliparambu	Thaliparambu	M	The Branch Manager, LIC of India	OB	790.12	981.51	03/1999	1,49,400	1,15,200	34,200
8	Thiruvananthapuram	Pattom	C	Cosmopolitan Hospital, Murinjapalam-	OB	9,212.35	15,319.41	2012	34,15,500	13,63,500	20,52,000
9	Thiruvananthapuram	Ulloor	C	Aqua Rocks Hotel, Mannanthala	OB	1,572.00	1,950.24	2009	4,09,500	3,24,000	85,500
10	Thrissur	Oorakam	SGP	Shri. Nalanan	RB	294.67	345.36	04/2016	32,400	20,400	12,000
11	Thrissur	Vallachira	SGP	Smt Latha Vasudevan, Akkarakkattil House	RB	205.86	261.84	2015	13,200	10,800	2,400
12	Thrissur	Chembukavu	C	Shri. E.V Paul, Erinjery House	OB	4,542.89	8,895.76	07/2014	39,42,000	9,92,250	29,49,750
13	Vythiri	Kalpetta	M	Smt Raihanarth, Kuruthordarth	RB	273.9	324.1	11/2013	13,800	7,800	6,000
Total											83,78,700

¹ C-Corporation/M-Municipality/SGP-Special Grade Panchayat/P-Panchayat.² OB-Other Building/RB-Residential Building.³ JPI-Joint Physical Inspection.

Appendix XXXIII

(Reference: Paragraph 4.4.2.4)

Short levy of building tax due to application of incorrect rate/incorrect computation of building tax

(Amount in ₹)

Sl. No	Taluk Office	Name of the assessee	Village	Panchayat/Spl Grd Panachayat/Corporation	Type of building (*)	Actual plinth area of building in M ² (#)	Total building tax leviable	Total building tax levied	Short levy of building tax
1	Kozhikode	B. Ravindran Pillai	Kasaba	Corporation	OB	12,607.39	56,11,500	30,53,250	25,58,250
2	Kozhikode	Nithyanand Kammath & others	Kacheri	Corporation	OB	1,655.57	6,84,000	3,96,000	2,88,000
3	Kozhikode	Ashraf	Kottuly	Corporation	OB	1,515.86	6,21,000	3,87,000	2,34,000
4	Kozhikode	N.M Mujeeb Rahman & N.M Nissar Muhammed	Nagaram	Corporation	OB	1,247.07	4,99,500	2,67,750	2,31,750
5	Kozhikode	Jamal Muhammed	Nagaram	Corporation	OB	1,103.33	4,36,500	2,65,000	1,71,500
6	Kottayam	Sindhu A K	Muttampalam	Municipality	OB	984.73	2,98,800	1,49,400	1,49,400
7	Peermade	Biju Paul	Kumily	Spl Grade Panchayath	OB	(@)1,016.34	1,54,800	75,600	79,200
								Total	37,12,100

(*) The Buildings are classified into Residential Buildings and Other Buildings for the purpose of calculating building tax.

(#) For Other Buildings, ₹ 18,000 plus ₹ 1,800 for every additional 10 square meteres in case of Grama Panchayats, ₹ 36,000 plus ₹ 3,600 for every additional 10 square metres in case of Spl Grade Grama Panchayat/Town Panchayat/Municipal Council and ₹ 54,000 plus ₹ 4,500 for every additional 10 square metres in case of Municipal Corporation from 1 April 2014.

For Other Buildings, ₹ 9,000 plus ₹ 900 for every additional 10 square meteres in case of Grama Panchayats, ₹ 18,000 plus ₹ 1,800 for every additional 10 square metres in case of Spl Grade Grama Panchayat/Town Panchayat/Municipal Council and ₹ 27,000 plus ₹ 2,250.

For every additional 10 square metres in case of Municipal Corporation before 1 April 2014.

(@) Pre-revised rate of building tax is applicable.

Appendix XXXIV

(Reference: Paragraph 4.4.2.5)

Non-assessment of building tax in respect of buildings reported by Village Officers

Sl. No.	Taluk Office	No. of cases not assessed	Amount involved (₹)
1	Aluva	83	66,66,450
2	Ambalapuzha	155	25,72,500
3	Chalakydy	23	2,41,650
4	Chavakkad	102	37,25,700
5	Chirayinkeezhu	10	2,11,200
6	Ernad	105	23,64,900
7	Idukky	82	23,30,400
8	Kanayannur	109	51,10,500
9	Kannur	12	1,86,300
10	Kodungallur	26	2,28,000
11	Kondotty	49	15,07,500
12	Kottarakkara	153	10,57,200
13	Kottayam	575	1,81,46,925
14	Kozhencherry	86	6,43,950
15	Kozhikode	190	3,17,06,700
16	Kunnathunadu	66	28,11,000
17	Kuttanad	36	79,800
18	Mallappally	135	13,80,900
19	Mananthavady	31	6,37,200
20	Mannarkad	108	13,39,650
21	Pattambi	60	2,45,100
22	Peermade	15	4,45,800
23	Thalassery	21	2,19,150
24	Thaliparamba	2	38,100
25	Thiruvananthapuram	145	1,00,70,475
26	Thrissur	130	45,60,750
27	Tirur	132	17,19,600
28	Tirurangadi	23	5,35,875
29	Udumbanchola	29	2,76,825
30	Varkala	49	11,89,950
Total		2,742	10,22,50,050

Appendix XXXV

(Reference: Paragraph 4.4.2.6)

Non-assessment of flats/apartments to building tax

Sl. No.	Name of flat /apartment	Taluk Office	Village	C/M/SGP/P ⁴	Date of reporting	Date of completion	Plinth area (in Sq.m)
1	Felix Simon, Noah's Apartments	Aluva	Nedumbassery	SGP	Not reported	07-08-2015	8,053.19
2	K.P Jose, My Home Villas & Apartments	Aluva	Chengamanad	P	Not reported	28-11-2012	2,693.00
3	Joseph Lukose, Primrose Apartments	Aluva	Chengamanad	P	Not reported	18-10-2013	9,058.92
4	Madhav Niketan Apartments	Chavakkad	Thycaud	M	Not reported	24-07-2009	7,120.05
5	Soorya Madhavam Apartments	Chavakkad	Guruvayoor	M	Not reported	17-04-2015	11,610.44
6	M/s DLF Southern Towns Pvt Ltd	Kanayannur	Kakkanad	C	Not reported	17-03-2015	1,37,222.70
7	SB Developers	Kannur	Chirakkal	SPG	22-07-2015	10-06-2015	7,854.00
8	West Bay Apartments	Kannur	Puzhathi	SPG	01-02-2016	17-02-2016	7,420.10
9	SI Property ,Endura, Cheruvakkal	Thiruvanthapuram	Cheruvakkal	C	15-09-2014	29-08-2013	9,860.00
10	Skyline Plaza, Kazhakkuttom	Thiruvanthapuram	Kazhakkuttom	C	19-01-2017	05-10-2016	12,280.42
11	Intimate Homes Pvt Ltd, Kazhakkuttom	Thiruvanthapuram	Kazhakkuttom	C	30-01-2017	18-08-2016	6,841.68
12	Heera Grace, Kowdiar	Thiruvanthapuram	Kowdiar	C	21-08-2016	23-10-2009	9,230.00
13	Heera Cresent, Kowdiar	Thiruvanthapuram	Kowdiar	C	21-12-2012	16-11-2010	13,403.20
14	Heera Golden Hill, Kowdiar	Thiruvanthapuram	Kowdiar	C	20-12-2016	04-07-2013	9,236.86
15	Soupamika City Crown, Thycaud	Thiruvanthapuram	Thycaud	C	30-11-2016	06-07-2015	17,481.87
16	Marutham Apts., Vattiyoorkavu	Thiruvanthapuram	Vattiyoorkavu	C	22-10-2016	05-08-2016	7,784.70
17	Skyline, Vattiyoorkavu	Thiruvanthapuram	Vattiyoorkavu	C	30-11-2016	30-01-2016	10,203.08
18	Soupamika, Vattiyoorkavu	Thiruvanthapuram	Vattiyoorkavu	C	02-12-2016	10-04-2012	7,732.64
19	Marutham Apts, Pettah	Thiruvanthapuram	Pettah	C	30-11-2016	23-05-2016	6,721.88
20	K.S. Hareendra nath, Cheruvakkal	Thiruvanthapuram	Cheruvakkal	C	31-12-2013	15-01-2013	692.00
21	Swan Hill Luxury Apt, Pangappara	Thiruvanthapuram	Pangappara	C	21-12-2016	29-04-2013	4,230.00
22	Silver Castle Homes, Vattiyoorkavu	Thiruvanthapuram	Vattiyoorkavu	C	23-03-2017	19-04-2016	3,812.86
23	B Canti River Park Apts, Sasthamangalam	Thiruvanthapuram	Sasthamangalam	C	22-01-2017	21-06-2010	5,635.00
24	Artech, Sasthamangalam	Thiruvanthapuram	Sasthamangalam	C	02-01-2017	12-06-2013	5,610.50
25	Cristal Group ONYX.C, Attipra	Thiruvanthapuram	Attipra	C	04-10-2016	05-12-2015	21,082.00

⁴ C-Corporation/M-Municipality/SGP-Special Grade Panchayat/P-Panchayat.

Appendix XXXV - Concl.

(Reference: Paragraph 4.4.2.6)

Non-assessment of flats/apartments to building tax

Sl. No.	Name of flat /apartment	Taluk Office	Village	C/M/SGP /P ⁵	Date of reporting	Date of completion	Plinth area (in Sq.m)
26	Cristal Group ONYX.I, Attipra	Thiruvanthapuram	Attipra	C	04-10-2016	18-11-2014	1,480.00
27	Cristal Group ONYX.G, Attipra	Thiruvanthapuram	Attipra	C	04-10-2016	15-12-2014	1,480.00
28	Cristal Group ONYX.F, Attipra	Thiruvanthapuram	Attipra	C	04-10-2016	19-12-2015	1,480
29	Cristal Group ONYX.E, Attipra	Thiruvanthapuram	Attipra	C	04-10-2016	19-12-2015	14,167.98
30	Cristal Group ONYX.H, Attipra	Thiruvanthapuram	Attipra	C	04-10-2016	19-12-2015	1,480.00
31	Cristal Group ONYX.D, Attipra	Thiruvanthapuram	Attipra	C	04-10-2016	23-12-2014	14,167.00
32	Souparnika Apts, Kadakampally	Thiruvanthapuram	Kadakampally	C	30-05-2016	16-11-2014	10,968.00
33	SI Property, Sasthamangalam	Thiruvanthapuram	Sasthamangalam	C	20-08-2016	05-09-2013	2,025.00
34	Asset Homes, Sasthamangalam	Thiruvanthapuram	Sasthamangalam	C	27-05-2016	24-02-2016	9,256.8
35	Heera Construction	Thiruvanthapuram	Kowdiar	C	19-10-2016	15-05-2014	10,252.43 (RB) & 6,071.55 (OB)

⁵ C-Corporation/M-Municipality/SGP-Special Grade Panchayat/P-Panchayat.

Appendix XXXVI

(Reference: Paragraph 4.4.3)

Non-levy/collection of luxury tax

Sl. No.	Taluk Office	Non levy of luxury tax		Non/ short collection of luxury tax		Total No. of assessees	Total non/short realisation of luxury tax (₹)
		No. of assessees	Amount (₹)	No. of assessees	Amount (₹)		
1	Aluva	0	0	5	56,000	5	56,000
2	Chavakkad	0	0	4	44,000	4	44,000
3	Chengannur	0	0	61	3,54,000	61	3,54,000
4	Chirayankeezhu	0	0	108	9,16,000	108	9,16,000
5	Ernad	0	0	378	7,56,000	378	7,56,000
6	Kanayannur	0	0	360	32,46,000	360	32,46,000
7	Kannur	0	0	913	50,10,000	913	50,10,000
8	Kollam	0	0	124	12,36,000	124	12,36,000
9	Kondotty	0	0	277	5,54,000	277	5,54,000
10	Kottayam	0	0	186	19,80,000	186	19,80,000
11	Kunnathunadu	0	0	7	66,000	7	66,000
12	Mannarkad	0	0	9	66,000	9	66,000
13	Thalassery	0	0	3	24,000	3	24,000
14	Thaliparambu	0	0	10	48,000	10	48,000
15	Thiruvananthapuram	0	0	716	41,40,000	716	41,40,000
16	Tirurangadi	0	0	267	5,34,000	267	5,34,000
17	Udumbanchola	1	12,000	20	1,34,000	21	1,46,000
Total		1	12,000	3,448	1,91,64,000	3,449	1,91,76,000

Appendix XXXVII
(Reference: Paragraph 4.4.4)

Non levy/collection of Housing Project Cess

SI No.	Taluk Office	Period of audit	No. of cases pointed out	Non-levy/collection of Housing Project Cess (₹)
1	Ambalappuzha	2014-2016	3	5,016
2	Chengannur	2014-2016	17	7,640
3	Chirayinkeezhu	2014-2016	12	10,974
4	Ernad	2014-2016	9	11,604
5	Kollam	2014-2016	70	1,41,568
6	Kondotty	2014-2016	6	1,968
7	Kottayam	2014-2016	41	95,328
8	Mannarkad	2014-2016	12	9,358
9	Thiruvananthapuram	2014-2016	9	11,916
10	Thrissur	2014-2016	5	13,440
Total			184	3,08,812

Appendix XXXVIII

(Reference: Paragraph 6.3.1)

Core functions and responsibilities of organising State, distributors/selling agents and customers in the lottery process and their inter-relationship

Element	Core functions and responsibilities
Director of State Lotteries	Conduct the lottery and sell the tickets either in its own territory or in the territory of any other State(s) or both; shall charge a minimum of ₹ five lakh per draw of bumper draw and ₹ 10,000 for any other draws; publish the results through national newspapers; responsible to ensure that distributors or selling agents act in conformity with the provisions of the Act and Rules; print lottery tickets at a Government Press or any other high security press included in the panel of the RBI or Indian Banks' Association; keep record of tickets printed, sold, that remaining unsold and the prize winning tickets and amount of prizes in respect of each draw; ensure that the sale proceeds received from the distributors/selling agents are deposited into the Public Accounts or the Consolidated Fund of the State; give the prize to winners, following prescribed procedures and ensure deduction of Income Tax, wherever applicable; conduct an annual financial and systems audit of the various lottery schemes organized by it; take suitable steps to effectively supervise the processes and to avoid malpractices; pay to the distributors or selling agents any commission due to them and the prize amounts disbursed by them to the winners, if any.
Distributors/selling agents	Maintain records of the tickets obtained from the DSL, tickets sold and those remaining unsold, details of sub agents appointed, etc.
Customers	Preserve the tickets and in case of winning a prize, produce the same to the distributors/selling agents in case of prize up to ₹ 5,000 and along with required documents to the Department in case of prize above ₹ 5,000 for disbursement of the prize amount.
Karunya Benevolent Fund	The method adopted for transfer of funds from KBF to the treatment in the case of government hospitals was first authorisation letter would be issued to the hospital to which treatment was proposed and after sanction by State Level Committee, a bulk fund proportionate to the amount authorised would be transferred to the designated bank account of the hospitals opened for this purpose. In the case of private accredited hospitals, the pre-agreed amount was reimbursed to them after the completion of the treatment.

Appendix XXXIX

(Reference: Paragraph 6.3.2.1)

Lack of transparency and control in the appointment of selling agents

SI No.	Number of agents taken registration during the period from 2010-11 to 2016-17									Total number of registered lottery agents in the district as on 31 March 2017
	Name of the DLO	Period								
		2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	Total	
1	Alappuzha	576	294	294	122	233	195	222	1,936	4,913
2	Ernakulam	1,050	349	268	125	275	304	360	2,731	8,564
3	Idukki	298	184	167	73	173	291	130	1,316	4,024
4	Kannur	377	148	174	128	215	226	203	1,471	5,076
5	Kasargod	105	22	53	54	65	87	53	439	1,096
6	Kollam	559	348	652	131	416	478	419	3,003	5,944
7	Kottayam	737	451	417	234	404	405	342	2,990	7,997
8	Kozhikode	458	228	182	90	286	306	240	1,790	5,902
9	Malappuram	339	139	223	70	356	224	165	1,516	3,914
10	Palakkad	604	273	540	195	495	422	229	2,758	5,272
11	Pathanamthitta	264	144	189	98	236	200	145	1,276	2,647
12	Thiruvananthapuram	587	483	679	299	478	436	430	3,392	6,665
13	Thrissur	811	270	358	213	411	489	398	2,950	1,612
14	Wayanadu	254	80	115	53	111	131	144	888	1,453
	Total	7,019	3,413	4,311	1,885	4,154	4,194	3,480	28,456	65,079

Appendix XL

(Reference: Paragraph 6.3.2.4)

Multiple payments of prizes for a single ticket

(Amount in ₹)

Sl. No.	Name of Office	Name of lottery	No. of draws	No. of tickets won the prizes	No. of prizes claimed	Amount won	Amount claimed	Excess claim
1	DLO Ernakulam	Bhagyanidhi	3	4	8	5,600	11,200	5,600
2		Dhanasree	2	2	4	5,100	10,200	5,100
3		Karunya	3	3	6	10,050	20,100	10,050
4		Monsoon Bumper - 2011	1	2	4	200	400	200
5		Pournami	3	4	8	650	1,300	650
6		Pratheeksha	4	7	14	1,600	3,200	1,600
7	DLO Kozhikode	Win-Win	18	30	60	2,230	4,460	2,230
8		Akshaya	3	3	6	600	1,200	600
9		Bhagyanidh	4	4	8	250	500	250
10		Dhanasree	1	1	2	100	200	100
11		Karunya	2	2	4	550	1,100	550
12		Pournami	2	2	6	550	1,200	650
13		Pratheeksha	1	1	2	100	200	100
14		Vishu Bumper-2011	1	2	4	200	400	200
15		Win-Win	23	82	169	27,030	54,240	27,210
16	DLO Palakkad	Akshaya	1	1	2	50	100	50
17		Bhagyanidhi	1	1	2	50	100	50
18		Dhanasree	2	2	4	200	400	200
19		Karunya	4	4	8	1,600	3,200	1,600
20		Pournami	2	2	4	100	200	100
21		Pratheeksha	3	15	30	1,500	3,000	1,500
22	DLO Thiruvananthapuram	Akshaya	2	2	5	600	1,700	1,100
23		Dhanasree	1	1	2	1,000	2,000	1,000
24		Karunya	2	2	4	550	1,100	550
25		Pournami	1	1	3	50	150	100
26		Pratheeksha	2	2	4	1,000	2,000	1,000
27		Win-Win	17	42	84	2,020	4,040	2,020
28		Akshaya	6	61	122	5,250	10,500	5,250
29	DLO Thrissur	Vishu Bumper	2	2	4	200	400	200
30		Win-Win	30	186	374	30,330	60,780	30,450
31		Akshaya	10	38	76	80,350	1,60,700	80,350
32		Karunya	3	3	7	1,050	2,600	1,550
33		Pournami	4	8	16	25,150	50,300	25,150
34		Pratheeksha	3	3	6	700	1,400	700
35		Thiruvonam Bumper - 2012	1	1	2	2,000	4,000	2,000
36		Win-Win	19	42	85	16,980	33,980	17,000
Total			187	568	1,149	2,25,540	4,52,550	2,27,010

Appendix XLI

(Reference: Paragraph 6.3.2.5 – bullet 1)

Illustrative cases of ₹ 10,000 prize tickets collected by agents and prize amount appropriated against the cost of tickets

Sl. No.	Name of Office	Name of lottery	Draw number	Year	Agent code	Name of winner (Shri)	Number of tickets claimed	Amount paid (₹)	Vr. No.	Date
1	DLO Thiruvananthapuram	Pournami	RN58	2012-13	T4232	HM Shafi	2	20,000	10686	30.11.2012
2	DLO Thrissur	Win-Win	W320	2015-16	R4457	SS Manian	3	30,000	5420	13.8.2015
3	DLO Thrissur	Win-Win	W320	2015-16	R4457	SS Manian	3	30,000	6072	17.8.2015
4	DLO Thrissur	Win-Win	W320	2015-16	R4457	SS Manian	3	30,000	6070	17.8.2015
5	DLO Thrissur	Bhaghyanidhi	BN200	2015-16	R4119	K.Arumugham	3	30,000	8542	22.8.2015
6	DLO Thrissur	Bhaghyanidhi	BN200	2015-16	R4119	K.Arumugham	3	30,000	4842	12.8.2015
7	DLO Thrissur	Bhaghyanidhi	BN200	2015-16	R4119	K.Arumugham	3	30,000	6166	17.8.2015
8	DLO Thrissur	Win-Win	W290	2014-15	R5949	TB Dayanandan	7	70,000	3326	8.1.2015
9	DLO Thrissur	Bhaghyanidhi	BN200	2015-16	R4119	K.Arumugham	3	30,000	7683	20.8.2015
10	DLO Thrissur	Karunya	KR203	2015-16	R4119	K.Arumugham	3	30,000	10636	31.8.2015

Appendix - XLII

(Reference: Paragraph 6.3.2.5 – bullet 2)

Disbursement of ₹ one lakh prizes on tickets unauthorisedly collected by agents from the prize winners

(₹ in crore)

Sl. No.	Name of Office	Name of the winner Shri/Smt	Agent code	Number of prizes won	Amount
1	DLO Ernakulam	Rajagopal V	E5390	40	0.40
2	DLO Ernakulam	Rajesh Babu.S.R	E4583	27	0.27
3	DLO Ernakulam	Brushnev T.B	E4612	24	0.24
4	DLO Ernakulam	M.K. Ajith Kumar	E1177	21	0.21
5	DLO Ernakulam	Ajesh Kumar.N	E5529	13	0.13
6	DLO Ernakulam	Krishnakumar.K.	E5779	10	0.10
7	DLO Palakkad	P.A.Rajeshmani	P2844	87	0.87
8	DLO Palakkad	P G Bhakthavalsalan	P2988	65	0.65
9	DLO Palakkad	Vaiyapuri K S	P2870	57	0.57
10	DLO Palakkad	A Kajahussain	P1844	54	0.54
11	DLO Palakkad	Shajahan	P3030	49	0.49
12	DLO Palakkad	P Haridas	P300	36	0.36
13	DLO Palakkad	R. Krishnadas	P1859	27	0.27
14	DLO Palakkad	Jaison P F	P1857	23	0.23
15	DLO Palakkad	M Shanmugasundaram	P2204	22	0.22
16	DLO Palakkad	P.Rakesh	P3614	21	0.21
17	DLO Palakkad	K.Asokan	P3337	18	0.18
18	DLO Palakkad	Saravanan.V	P2880	15	0.15
19	DLO Palakkad	Senthil Kumar.M	P2929	15	0.15
20	DLO Palakkad	R. Kannan	P1938	13	0.13
21	DLO Palakkad	S Babitha	P2180	12	0.12
22	DLO Palakkad	Jameesha.M	P2784	11	0.11
23	DLO Palakkad	P.Mohanan	P321	10	0.10
24	DLO Palakkad	Satheesh.V	P3267	10	0.10
25	DLO Palakkad	P. Haridasan	P2058	10	0.10
26	DLO Thiruvananthapuram	S. Mohamed Yazeen	T2441	155	1.55
27	DLO Thiruvananthapuram	K Narayanan	T3502	29	0.29
28	DLO Thiruvananthapuram	P Thankarajan	T2356	23	0.23
29	DLO Thiruvananthapuram	C N Mithran	T3796	16	0.16
30	DLO Thiruvananthapuram	G Manicka Selvam	T3856	12	0.12
31	DLO Thiruvananthapuram	P.Ummer Khan	T3957	12	0.12
Total				937	9.37

Appendix XLIII

(Reference: Paragraph 6.3.2.6)

Illustrative case of existence of fake tickets

Sl. No.	Name of Office where payment effected	Name of lottery	Lottery series	Ticket series	Ticket digit	Name of the person whose claim admitted Shri/Smt	Prize amount (₹)	Name of the Office where ticket of the same number presented	Name of the person who was denied payment Shri/Smt
1.	DLO Ernakulam	Akshaya	AK213	AU	924176	Jiji Mon.K.T.	1,000	DLO Alappuzha	V.G.Vijayan Nair
2.	DLO Ernakulam	Akshaya	AK51	AM	407676	Kadermytheen	1,00,000	DLO Idukki	T M Kader
3.	DLO Ernakulam	Pratheeksha	PR39	PS	392172	Shaji.P.S	10,000	DLO Kottayam	Shaji P.S
4.	DLO Ernakulam	Karunya	KR46	KL	204526	Brushnev T.B	5,000	DLO Ernakulam	Mukundan.K.
5.	DLO Ernakulam	Pratheeksha	PR100	PW	373127	Sinkaram Lottery	5,000	DLO Ernakulam	Seena Lenin
6.	DLO Ernakulam	Karunya	KR127	KT	190617	Kannan Pillai	5,000	DLO, Ernakulam	Vargheese K.G
7.	DLO Ernakulam	Win-Win	W305	WU	472038	M K Ajithkumar.	5,000	DLO Ernakulam	Cyril Chacko
8.	DLO Idukki	Win-Win	W178	WH	304175	Sumeesh KM	2,000	DLO Idukki	Mathew K.J
9.	DLO Idukki	Bhagyanidhi	BN86	BL	123451	Sunny John	5,000	DLO Idukki	Raveendran M.R
10.	DLO Idukki	Akshaya	AK202	AE	126183	C.K.Divakaran	1,000	DLO Idukki	T.N Kasi
11.	DLO Idukki	Pournami	RN243	RG	363442	M Parvathy Muthu	5,000	DLO Ernakulam	Sinkaram
12.	DLO Kannur	Bhagyanidhi	BN155	BL	321034	P Prakashan	1,000	DLO Kozhikkode	K. Viswanathan
13.	DLO Kasaragod	Akshaya	AK182	AR	625568	Remya.G	5,000	DLO Kasaragod	N T Prakashan
14.	DLO Kasaragod	Vishu Bumper - 2015	BR43	VB	247046	Preetha Jayachandran	10,000	DLO Kasaragod	S. Madhusoodhanan
15.	DLO Kollam	Karunya	KR83	KM	487857	Meenakshy Lotteries	1,000	DLO Palakkad	Syedibrahim
16.	DLO Kollam	Karunya	KR164	KY	388764	Rasheed .J	1,000	DLO Kollam	Lathika.S
17.	DLO Kollam	Win-Win	W282	WB	589640	Shengottaisingam,T	5,000	DLO Kollam	J.K.Enterprises
18.	DLO Kollam	Pournami	RN273	RJ	510373	Remain unsold	2,000	DLO Thiruvananthapuram	Muhammed Yassin
19.	DLO Kollam	WinWin	W395	WZ	652202	Mukesh Thevar	5,000	DLO Ernakulam	Sasi Balan
20.	DLO Kottayam	Dhanasree	DS10	DL	279958	Biji Suresh	10,000	DLO Kottayam	Meenakshy Lotteries
21.	DLO Kottayam	Pournami	RN11	RR	140903	Meenakshy Lotteries	10,000	DLO Kottayam	T.K.Madhu
22.	DLO Kottayam	Pournami	RN209	RU	430942	V.G. Prasannan	5,000	DLO Kottayam	Biji Suresh
23.	DLO Kottayam	Karunya Plus	KN130	PL	624811	Manikandan	1,000	DLO Thrissur	Pradeep
24.	DLO Kozhikode	Win-Win	W241	WD	913256	K. Viswanathan	2,000	DLO, Kozhikkode	P.Mohanan
25.	DLO Kozhikode	Pournami	RN241	RK	141212	P.A.Ganesh	5,000	DLO, Kozhikkode	K.V.Rajeesh
26.	DLO Kozhikode	Vishu Bumper - 2014	BR37	UB	274374	K.V.Rajeesh	5,000	DLO Thrissur	Geever M.J

Appendix XLIII - Concl.
(Reference: Paragraph 6.3.2.6)

Illustrative case of existence of fake tickets

Sl. No.	Name of Office where payment effected	Name of lottery	Lottery series	Ticket series	Ticket digit	Name of the person whose claim admitted Shri/Smt	Prize amount (₹)	Name of the Office where ticket of the same number presented	Name of the person who was denied payment Shri/Smt
27.	DLO Malappuram	Bhagyanidhi	BN40	BY	692447	Mahesh	1,000	DLO Malappuram	M.Prabhakaran
28.	DLO Malappuram	Akshaya	AK90	AL	324331	K.Unnikrishnan	5,000	DLO Malappuram	Abdul Khadar
29.	DLO Malappuram	Pratheeksha	PR128	PW	216600	Vipin Chas M.P	5,000	DLO Malappuram	Balan. K
30.	DLO Malappuram	WinWin	W383	WW	453739	K Sajesh	5,000	DLO Malappuram	KP Unnikrishnan
31.	DLO Palakkad	Akshaya	AK145	AB	726670	Abdul Rehim.K.M	5,000	DLO Palakkad	N.Subramanian
32.	DLO Palakkad	Pournami	RN186	RC	677001	K.Vijayakumar	1,00,000	DLO Palakkad	Abdul Rehim.K.M
33.	DLO Thiruvananthapuram	Akshaya	AK240	AT	842114	P.Ummer Khan	5,000	DLO Thrissur	Anoob Kumar
34.	DLO Thiruvananthapuram	Dhanasree	DS35	DR	300139	M.S. Hameed	5,000	DLO Thiruvananthapuram	S. Sivakumar
35.	DLO Thiruvananthapuram	Bhagyanidhi	BN115	BT	744828	Shereef	2,000	DLO Thiruvananthapuram	Prem Nazer. M
36.	DLO Thiruvananthapuram	Akshaya	AK211	AH	102995	S. Suran	5,000	DLO Thiruvananthapuram	Sheeju K
37.	DLO Thrissur	Summer Bumper - 2013	BR30	SB	336222	Vijoy K	10,000	DLO Pathanamthitta	Meenakshy Lotteries
38.	DLO Thrissur	Karunya	KR28	KW	138783	Sivadas.R	500	DLO, Ernakulam	Krishnakumar.K.
39.	DLO Thrissur	Win-Win	W88	WH	481812	S.S.Manian	500	DLO, Kozhikkode	P.A.Ganesh
40.	DLO Thrissur	Karunya	KR29	KB	238478	Sivadas.R	5,000	DLO Thrissur	Rakeshkumar.M
41.	DLO Thrissur	Pournami	RN55	RS	394902	Udayakumar P.K	5,000	DLO Thrissur	Rajan P.K.
42.	DLO Thrissur	Akshaya	AK110	AL	987534	Anirudhan P.P	5,000	DLO Thrissur	P V Bhaskaran
43.	DLO Thrissur	Akshaya	AK278	AY	767607	K Vijoy	5,000	DLO Malappuram	KV Govindan
44.	DLO Thrissur	Pournami	RN249	RH	734537	TP Lohidasan	2,000	DLO Thrissur	SS Maniyan
45.	DLO Thrissur	Pournami	RN274	RY	603991	PV Pradeep	1,000	DLO Ernakulam	Rajesh babu
46.	DLO Thrissur	Karunya	KR229	KA	778381	PT Seythalavi	2,000	DLO Malappuram	KP Somasundaram
47.	DLO Wayanadu	Dhanasree	DS51	DT	287098	P.V.Valsala Kumari	5,000	DLO Wayanadu	Kannan V
48.	DLO Wayanadu	Bhagyanidhi	BN164	BL	307063	Noushad.M.K.	5,000	DLO Wayanadu	Gopi.T.G
49.	Judicial 1 st Class Magistrate	Karunya	KR 103			Confiscated			
50.	Judicial 1 st Class Magistrate	Karunya	KR 103			Confiscated			
51.	Judicial 1 st Class Magistrate	Karunya	KR 103			Confiscated			

Appendix XLIV

(Reference: Paragraph 6.3.2.7)

Illustrative cases of non/short deduction of Income Tax from the agents prize disbursed

(Amount in ₹)

Sl. No.	Name of Office	Year	Name of agent Shri/Smt	Agent code	Total agent prize disbursed	Exemption granted	% of tax to be collected for exempted amount	Agent prize taxable after exemption	Tax for exempted amount	Tax due	Total tax due	Income Tax collected	Short collection
A	B	C	D	E	F	G	H	I	J	K	L	M	N=(L-M)
1	DLO Palakkad	2014-15	P Chidambaran	P439	1,82,655	1,00,000	1	82,655	1000	8,266	9,266	7,172	2,094
2	DLO Palakkad	2015-16	P Chidambaran	P439	1,63,190	1,00,000	0	63,190	0	6,319	6,319	2,860	3,459
3	DLO Palakkad	2014-15	E K Mohammed	P548	18,265	1,00,000	1	0	1000	0	1,000	772	228
4	DLO Palakkad	2014-15	K B Kunjappa	P797	70,040			70,040	0	7,004	7,004	2,877	4,127
5	DLO Palakkad	2011-12	L. Kailasam	P1395	18,150	2,00,000	1	0	2000	0	2,000	599	1,401
6	DLO, Ernakulam	2015-16	B.S Ramachandran	E1389	40,110	33,365	0	6,745	0	675	675	219	456
7	DLO, Ernakulam	2012-13	M V Chakko	E1942	18,905		0	18,905	0	1,891	1,891	0	1,891
8	DLO, Ernakulam	2012-13	T.B Chandran	E2745	17,175			17,175	0	1,718	1,718	666	1,052
9	DLO Thiruvananthapuram	2011-12	A. Shajahan	T530	54,805	50,000	0	4,805	0	481	481	189	292
10	DLO Thiruvananthapuram	2012-13	A. Shajahan	T530	2,57,830	2,00,000	0	57,830	0	5,783	5,783	0	5,783
11	DLO Thiruvananthapuram	2011-12	S. Syed Ibrahim	T807	20,660			20,660	0	2,066	2,066	0	2,066
12	DLO Thiruvananthapuram	2012-13	S. Syed Ibrahim	T807	49,495			49,495	0	4,950	4,950	2	4,948
13	DLO Thiruvananthapuram	2011-12	C.Joseph Fernandez	T945	19,710			19,710	0	1,971	1,971	123	1,848

Appendix XLV

(Reference: Paragraph 6.3.2.8)

Illustrative cases of non-deduction of Income Tax

Sl. No.	Name of Office	Name of lottery	Lottery draw number	Name of winner Shri/Smt	Voucher No./date	Number of tickets claimed	Amount paid (₹)
1	DLO Thiruvananthapuram	Karunya Plus	KN 71	N.Arun, T 3793	10201/31.8.15	4	40,000
2	DLO Thiruvananthapuram	Karunya	KR 202	N.Arun, T 3793	7900/22.8.15	4	40,000
3	DLO Thiruvananthapuram	Karunya Plus	KN 69	S Mohammed Yazeen, T 2441	9117/25.8.15	5	50,000
4	DLO Thiruvananthapuram	Win Win	W 320	HM Rafi, T 2062	4249/12.8.15	7	70,000
5	DLO Thiruvananthapuram	Win Win	W 319	N.Arun, T 3793	1768/05.8.15	7	70,000
6	DLO Thiruvananthapuram	Win Win	W 318	P.Thankarajan, T 2356	418/1.8.15	2	20,000
7	DLO Thiruvananthapuram	Win Win	W 318	P.Thankarajan, T 2356	7626/21.8.15	2	20,000
8	DLO Thiruvananthapuram	Karunya	KR 202	HM Rafi, T 2062	3844/11.8.15	3	30,000
9	DLO Kozhikode	Akshaya	AK 193	Sahadevan PK, D 3967	4869/11.6.2015	5	50,000
10	DLO Kozhikode	Bumper	BR 43	Kunhan.K, D 3612	4490/16.6.2015	5	50,000
11	DLO Kozhikode	Win Win	W 304	MK Babu, D 4962	5079/12.5.2015	4	40,000
12	DLO Kozhikode	Karunya	KR 187	KV Rajeesh, D 4565	1779/4.5.2015	3	30,000
13	DLO Kozhikode	Akshaya	AK 190	Gireesh, D 5363	10199/26.5.2015	7	70,000

Appendix XLVI

(Reference: Paragraph 6.3.2.9)

Details of Service Tax collected and remitted

(Amount in ₹)

Month	Year	Service Tax collected	Service Tax including cess remitted	Balance
November	2015	4,80,85,916	3,42,29,943	1,38,55,973
December	2015	7,55,47,793	7,52,99,840	2,47,953
January	2016	7,95,26,143	8,00,97,645	-5,71,502
February	2016	8,14,75,787	7,16,43,430	98,32,357
March	2016	9,31,38,863	8,67,42,859	63,96,004
April	2016	9,69,10,404	8,72,91,439	96,18,965
May	2016	9,11,61,011	9,87,42,869	-75,81,858
June	2016	8,87,43,831	9,21,49,718	-34,05,887
July	2016	10,31,91,225	9,65,07,425	66,83,800
August	2016	11,76,99,339	9,59,40,573	2,17,58,766
September	2016	11,71,24,119	11,35,91,086	35,33,033
October	2016	11,76,53,081	10,47,48,110	1,29,04,971
November	2016	5,96,32,608	2,91,43,542	3,04,89,066
December	2016	8,34,33,407	0	8,34,33,407
January	2017	9,03,57,963	8,06,00,000	97,57,963
February	2017	9,10,29,779	7,82,26,290	1,28,03,489
March	2017	10,48,55,374	9,35,81,028	1,12,74,346
Total		1,53,95,66,643	1,31,85,35,797	22,10,30,846

Appendix XLVII

(Reference: Paragraph 6.3.3.3)

Non-remittance of interest accrued in the KBF

(Amount in ₹)

Sl. No.	Name of the hospital	Consolidated deposit and interest credited by Banks (₹)										Total interest
		2012-13		2013-14		2014-15		2015-16		2016-17		
		Deposit	Interest	Deposit	Interest	Deposit	Interest	Deposit	Interest	Deposit	Interest	
1	District Hospital, Palakkad	1,20,000	4,677	116,350	15,977	19,65,598	38,147	1,67,49,583	1,17,246	12,41,78,143	5,91,708	7,67,755
2	General Hospital, Ernakulam	1,79,77,166	62,974	3,75,64,975	9,09,430	4,49,95,534	18,81,626	4,25,68,340	28,78,363	13,15,83,130	20,87,947	78,20,340
3	KBF Account, Pattom Office	44,47,37,212	1,35,965	78,43,31,758	24,19,448	10,07,25,223	43,08,858	1,36,24,21,215	58,71,968	6,74,70,018	28,88,725	1,56,24,964
4	Medical College Chest Hospital, Thrissur	84,34,843	52,059	2,56,27,941	4,33,581	9,54,06,000	14,83,110	3,11,02,500	33,71,781	15,59,13,155	14,67,325	68,07,856
5	Medical College Hospital, Thiruvananthapuram	811,41,952	10,00,000	15,80,09,327	24,81,263	22,02,18,889	36,43,921	15,53,81,956	28,46,794	34,79,67,458	3,32,039	1,03,04,017
6	Medical College Hospital, Kozhikode	10,73,37,314	5,18,588	22,91,93,500	48,79,030	33,74,52,590	97,34,894	13,26,08,292	1,22,89,536	41,93,45,986	86,31,199	3,60,53,247
7	Regional Cancer Centre, Thiruvananthapuram	12,36,40,925	72,329	32,12,19,434	47,04,195	53,62,90,044	1,15,32,452	22,03,73,252	1,70,51,813	81,27,21,118	3,27,30,033	6,60,90,822
Total			18,46,592		1,58,42,924		3,26,23,008		4,44,27,501		4,87,28,976	14,34,69,001

Appendix XLVIII

(Reference: Paragraph 6.3.3.4)

Illustrative cases of violation of agreements by accredited hospitals

(Amount in ₹)

Sl. No.	Name of hospital	Name of the patient Shri/Smt	Reference No.	Amount sanctioned	Bill amount	Amount paid by the beneficiaries
1.	Amala Cancer Hospital and Research Centre, Thrissur	Sobhana T.P	135977	75,000	1,27,847	52,847
2.	Amala Cancer Hospital and Research Centre, Thrissur	Bhaskaran M D	110384	65,000	1,17,090	52,090
3.	Amala Cancer Hospital and Research Centre, Thrissur	Rajan VN	131804	88,000	1,71,940	83,940
4.	Baby Memorial Hospital, Kozhikode	Ummerul Farooq	92011	2,00,000	3,15,252	1,15,252
5.	Baby Memorial Hospital, Kozhikode	Kanaran	112355	50,000	2,23,196	1,73,196
6.	Baby Memorial Hospital, Kozhikode	Safeer MP	78882	2,00,000	3,57,228	1,57,228
7.	Baby Memorial Hospital, Kozhikode	Unnikrishnan P	66049	88,000	2,53,420	1,65,420
8.	Baby Memorial Hospital, Kozhikode	Naseera	57466	2,00,000	3,47,709	1,47,709
9.	Baby Memorial Hospital, Kozhikode	Sumesh	98451	2,00,000	3,58,650	1,58,650
10.	Baby Memorial Hospital, Kozhikode	Sreejith	107396	2,00,000	3,40,391	1,40,391
11.	Baby Memorial Hospital, Kozhikode	Raneesh	87363	2,00,000	3,00,000	1,00,000
12.	Baby Memorial Hospital, Kozhikode	Rameez	93742	2,00,000	3,28,482	1,28,482
13.	Baby Memorial Hospital, Kozhikode	Girivasan	93396	2,00,000	3,16,884	1,16,884
14.	Baby Memorial Hospital, Kozhikode	Saranya	90257	2,00,000	3,00,000	1,00,000
15.	Baby Memorial Hospital, Kozhikode	Bijin	65682	2,00,000	3,75,000	1,75,000
16.	Baby Memorial Hospital, Kozhikode	Dheeraj	60015	2,00,000	3,25,000	1,25,000
17.	Caritas Hospital, Kottayam	Varghese T Lawrence		77,000	1,98,230	1,21,230
18.	EMS Co-operative Hospital & Research Centre, Perinthalmanna	Abdul Khader	77533	65,000	1,30,449	65,449
19.	EMS Co-operative Hospital & Research Centre, Perinthalmanna	Hamza	79291	60,000	1,21,529	61,529
20.	EMS Co-operative Hospital & Research Centre, Perinthalmanna	Chandrasekharan	74381	60,000	1,44,769	84,769
21.	EMS Co-operative Hospital & Research Centre, Perinthalmanna	Krishnan	71160	65,000	1,29,429	64,429
22.	EMS Co-operative Hospital & Research Centre, Perinthalmanna	Kandu	77490	65,000	1,34,233	69,233

Appendix XLVIII - Concl'd.
(Reference: Paragraph 6.3.3.4)

Illustrative cases of violation of agreements by accredited hospitals

(Amount in ₹)

Sl. No.	Name of hospital	Name of the patient Shri/Smt	Reference No.	Amount sanctioned	Bill amount	Amount paid by the beneficiaries
23.	EMS Co-operative Hospital & Research Centre, Perinthalmanna	Rasiya	79085	90,000	1,52,756	62,756
24.	EMS Co-operative Hospital & Research Centre, Perinthalmanna	Vasanthakumari	178507	65,000	1,45,010	80,010
25.	EMS Co-operative Hospital & Research Centre, Perinthalmanna	Ummer	177728	65,000	1,63,132	98,132
26.	EMS Co-operative Hospital & Research Centre, Perinthalmanna	Ali N P	175689	65,000	1,37,500	72,500
27.	EMS Co-operative Hospital & Research Centre, Perinthalmanna	Ibrahim	181236	60,000	1,43,320	83,320
28.	EMS Co-operative Hospital & Research Centre, Perinthalmanna	Rasheed	180035	60,000	1,26,211	66,211
29.	EMS Co-operative Hospital & Research Centre, Perinthalmanna	Kadeeja	175510	1,90,000	6,07,945	4,17,945
30.	EMS Co-operative Hospital & Research Centre, Perinthalmanna	Mohanan	181288	60,000	1,25,492	65,492
31.	EMS Co-operative Hospital & Research Centre, Perinthalmanna	Latheef	184963	60,000	1,58,091	98,091
32.	EMS Co-operative Hospital & Research Centre, Perinthalmanna	Parikutty	184809	60,000	1,37,870	77,870
33.	EMS Co-operative Hospital & Research Centre, Perinthalmanna	Madhavan	182168	60,000	1,33,882	73,882
34.	EMS Co-operative Hospital & Research Centre, Perinthalmanna	Pareekutty	181325	60,000	1,59,140	99,140
35.	Lisie Hospital, Ernakulam	Rajesh M R	IP 002649	2,00,000	2,28,080	28,080
36.	Lisie Hospital, Ernakulam	Manzoor C P	IP 002545	2,00,000	2,69,990	69,990
37.	Lisie Hospital, Ernakulam	Nishad P H	IP 003019	2,00,000	2,89,920	89,920