

APPENDICES

Appendix I

(Ref: Para: 2.3.6.4)

Statement showing position of dealers migrated from VAT to GST (circle-wise)

<i>Circle</i>	<i>Number of dealers registered under VAT upto 30 June 2017</i>	<i>Number of dealers registered with GST from 1 July 2017 to 31 March 2019 (under State jurisdiction)</i>	<i>Number of dealers registered with GST from 1 July 2017 to 31 March 2019 (under Centre jurisdiction)</i>	<i>Total number of dealers registered under GST in the State from 1 July 2017 to 31 March 2020</i>	<i>Number of dealers registered with GST from 1 July 2017 to 31 March 2019 (under State jurisdiction) who migrated from VAT</i>	<i>Number of dealers registered with GST from 1 July 2017 to 31 March 2019 (under Centre jurisdiction) who migrated from VAT</i>	<i>Total number of migrated dealers from VAT to GST</i>	<i>Percentage of VAT dealers who migrated to GST</i>	<i>Number of dealers who cancelled GST registration (State jurisdiction)</i>	<i>Percentage of cancelled GST registration (State jurisdiction)</i>
I	1333	992	492	1484	506	1185	10,329	33.76%	53	4.74%
II	1755	1219	400	1619	796				62	
III	3051	1606	513	2119	1002				86	
IV	952	487	195	682	309				37	
V	968	682	221	903	489				61	
VI	1808	1098	440	1538	659				64	
VII	1012	767	250	1017	437				52	
VIII	2081	1609	563	2172	817				104	
IX	2400	731	328	1059	359				30	
X	3999	1587	735	2332	680				47	
XI	1899	1954	725	2679	925				23	
XII	1793	1205	519	1724	714				91	
XIII	456	0	43	43	0				0	
XIV	2957	1226	765	1991	452				56	
XV	1375	891	354	1245	409				21	
XVI	2760	1628	964	2592	590				51	
	30599	17692	7507	25199	9144				838	

Source: Compilation of data from the back end system as provided by the Taxation Department

Appendix II

(Ref: Para: 2.3.6.6)

Statement showing position of returns filed by dealers registered under GST (State jurisdiction) during 1 July 2017 to 31 March 2019

Month	Normal dealers											Composition dealers			
	Total dealers registered	Total no of composition, TDS, TCS dealers	Total dealers registered other than Composition, TDS, TCS	Minimum GSTR 1 due	GSTR 1 filed	Percentage filed	Minimum GSTR 3B due	GSTR 3B filed	Percentage filed	GSTR 9 due to file	GSTR 9 filed	Percentage filed	GSTR 9 A due to file	GSTR 9 A filed	Percentage filed
Jul-17	10315	as on 31.03.18, Composition= 1107; TDS= 208 and TCS = 19	8981	8981	7918	88.13	8981	8988		12235	6444	52.67	1107	808	73
Aug-17	11301		9967	9967	4171	41.85	9967	9533	95.65						
Sep-17	11990		10656	10656	8701	81.65	10656	9896	92.87						
Oct-17	12323		10989	10989	4365	39.72	10989	9673	88.02						
Nov-17	12628		11294	11294	4463	39.52	11294	9630	85.27						
Dec-17	12897		11563	11563	8726	75.46	11563	9609	83.1						
Jan-18	13126		11792	11792	4434	37.6	11792	9675	82.05						
Feb-18	13302		11968	11968	4462	37.28	11968	9720	81.22						
Mar-18	13566		12232	12232	8945	73.13	12232	9852	80.54						
Apr-18	13988		upto 28.08.2020, Composition= 1841, TDS= 308 and TCS= 32	11807	11807	4025	34.09	11807	10104						
May-18	14806	12625		12625	4194	33.22	12625	10758	85.21						
Jun-18	15595	13414		13414	9579	71.41	13414	11340	84.54						
Jul-18	16260	14079		14079	4500	31.96	14079	11790	83.74						
Aug-18	16604	14423		14423	4535	31.44	14423	12016	83.31						
Sep-18	16813	14632		14632	10211	69.79	14632	12089	82.62						
Oct-18	16969	14789		14789	4566	30.87	14789	12120	81.95						
Nov-18	17144	14963		14963	4532	30.29	14963	12104	80.89						
Dec-18	17281	15100		15100	10072	66.7	15100	12100	80.13						
Jan-19	17440	15259		15259	4518	29.61	15259	12111	79.37						
Feb-19	17539	15358	15358	4482	29.18	15358	12115	78.88							

Mar-19	17692		15511	15511	9871	63.64	15511	12098	78						
				271402	131270		271402	227321		27749	8117		2948	986	

Source: Compilation of data from the back end system as provided by the Taxation Department

Appendix III

(Ref: Para: 2.3.6.6)

Statement showing position of returns filed by dealers registered under GST (State jurisdiction) during 1 July 2017 to 31 March 2019

Month	Tax deduction at source							Tax collection at source			
	Total TDS dealers	Minimum GSTR 7 due	Minimum GSTR 7A due	GSTR 7 filed	GSTR 7A filed	Percentage of GSTR 7 filed	Percentage of GSTR 7A filed	Total TCS dealers	Minimum GSTR 8 due	GSTR 8 filed	Percentage of GSTR 8 filed
Jul-17	as on 31.03.18, 208 TDS dealers were registered	208	208	NA	NA	NA	NA	as on 31.03.18, 19 TCS dealers were registered	19	NA	0
Aug-17		208	208	NA	NA	NA	NA		19	NA	
Sep-17		208	208	NA	NA	NA	NA		19	NA	
Oct-17		208	208	NA	NA	NA	NA		19	NA	
Nov-17		208	208	NA	NA	NA	NA		19	NA	
Dec-17		208	208	NA	NA	NA	NA		19	NA	
Jan-18		208	208	NA	NA	NA	NA		19	NA	
Feb-18		208	208	NA	NA	NA	NA		19	NA	
Mar-18		208	208	NA	NA	NA	NA		19	NA	
Apr-18		upto 28.08.2020, 308 TDS dealers were registered	208	208	NA	NA	NA		NA	upto 28.08.2020, 32 TCS dealers were registered	
May-18	208		208	NA	NA	NA	NA	19	NA		
Jun-18	208		208	NA	NA	NA	NA	19	NA		
Jul-18	208		208	NA	NA	NA	NA	19	NA		
Aug-18	208		208	NA	NA	NA	NA	19	NA		
Sep-18	208		208	NA	NA	NA	NA	19	NA		
Oct-18	208		208	22	9	10.58	4.33	19	1		5.26
Nov-18	208		208	42	24	20.19	11.54	19	12		63.16
Dec-18	208		208	73	58	35.1	27.88	19	11		57.89
Jan-19	208		208	57	36	27.4	17.31	19	12		63.16
Feb-19	208	208	64	42	30.77	20.19	19	12	63.16		
Mar-19	208	208	127	105	61.06	50.48	19	14	73.68		

Source: Compilation of data from the back end system as provided by the Taxation Department

Appendix IV

(Ref: Para: 2.3.6.8)

Statement showing composition dealers who crossed the threshold of ₹50 lakhs in 2017-18 but still continued to pay GST as composition dealer in 2018-19

(in ₹)

Sl. No.	GST No.	Name	Circle	Turnover as on 31/3/2018	Turnover in 2018-19	Tax payable	Tax paid	Tax unpaid	Rate of tax	Interest @ 24%	Penalty @10%
1	17AAJHV3072Q1ZC	Vivek Chokhani & Sons (Huf)	ML002	6240751	4940528	247026	49405	197621	5%	35572	19762
2	17ABPPC5804Q1Z6	Sampati Devi Chomal	ML005	5196802	6095547	304777	60955	243822	5%	43888	24382
3	17AEIPD6629N1Z3	Gauranga Kumar Das	ML001	5557130	5729370	286469	57294	229175	5%	41251	22917
4	17AFJPC0037K1ZP	Abhishek Chokhani	ML003	5369950	5132460	256623	51325	205298	5%	36954	20530
5	17AGRPB4101G1ZS	Debabrat Bordoloi	ML008	8660156	12121933	1454632	121219	1333413	12%	240014	133341
6	17AIXPG9164A1ZZ	Rajkumar Goyal	ML015	5224662	4115025	740705	41150	699554	18%	125920	69955
7	17ALQPR0243K1ZQ	Uday Kumar Ray	ML001	6184868	5397381	269869	53974	215895	5%	38861	21590
8	17AYNPM4105H1ZE	Bajrangi Prasad Maurya	ML015	5827346	4062380	203119	40624	162495	5%	29249	16250
9	17AZOPP2175J2ZS	Rajesh Pandey	ML010	5165752	1727113	207254	17271	189982	12%	34197	18998
10	17FQAPK3771B1Z2	Shanborpat Kharlyngdoh	ML014	6153991	6822976	341149	68230	272919	5%	49125	27292
11	17HFUPS7185J1Z6	Lari Iaki Samati	ML011	7248411	2225882	267106	22259	244847	12%	44072	24485
13	17AFJPC0037K1ZP	M/s Ganesh Store	ML003	5369950	5132460	256623	51325	205298	5%	36954	20530
14	17ABPPC5804Q1Z6	M/s S D C Motors	ML005	5196802	6095547	304777	60955	243822	5%	43888	24382
15	17AGRPB4101G1ZS	Sanjivinee Ayurveda	ML008	8660156	8581347	429067	85813	343254	5%	61786	34325
Total				86056727	78179950	5569196	781799	4787396		861731	478740

Appendix V

(Ref: Para:2.3.6.8)

Statement showing composition dealers who crossed the threshold of ₹50 lakhs in different quarters of 2018-19 but still continued to pay as composition dealer

(in ₹)

Sl. No.	GSTIN	Circle	Trade Name	Total Turnover in 2018-19	Turnover upto the quarter crossing 50 lakh limit	Tax paid	Quarter in which 50 lakh limit exceeded	Turnover from next Quarter	Tax paid	Min. Tax payable	Revenue loss	Interest @24%	Penalty @10%
1	17ADRPP0677L1ZS	ML001	M/s S. Paul & Brothers	8342599	6339904	63396	Dec-18	2002695	20027	100135	80108	19226	8011
2	17AXUPS3713K1ZS	ML001	M/s Md Shahban	6916485	5189725	51896	Dec-18	1726760	17268	86338	69070	16577	6907
3	17BHTPR7010Q1ZG	ML003	M/s. Harison Enterprise	7225205	5580345	55804	Dec-18	1644860	16449	82243	65794	15791	6579
4	17BYGPD1181A1Z1	ML005	R K Deb	10000724	6141330	61413	Sep-18	3859394	38594	192970	154376	37050	15438
5	17ABWPA7279C1ZD	ML005	M/s Spare Auto Centre	7337644	5327221	53276	Dec-18	2010423	20104	100521	80417	19300	8042
6	17AICPD1797K1Z3	ML005	S.M. Drugs Store	6885750	5015161	50150	Dec-18	1870589	18706	93529	74824	17958	7482
7	17FDLPS2908J1Z0	ML006	Anjalee Automobile	9099598	7191198	71912	Dec-18	1908400	19084	95420	76336	18321	7634
8	17AACHJ9394N1ZG	ML006	M/s Giftorium	8558707	5821430	58214	Dec-18	2737277	27373	136864	109491	26278	10949
9	17BCTPP0872R1ZI	ML006	Randolf Howard Pariat	7387240	5557865	55578	Dec-18	1829375	18294	91469	73175	17562	7318
10	17ADYPN2156R1ZH	ML008	M/s Procyling	7367788	5362628	53626	Dec-18	2005160	20052	100258	80206	19250	8021
Total				79121740	57526807	575265		21594933	215949	1079747	863797	207311	86380

Appendix VI

(Ref:Para: 2.3.6.10)

Statement showing list of dealers claimed excess ITC for the period from July 2017 to March 2019

(in ₹)

Sl. No.	Name	Circle	GSTN Number	ITC availed (GSTR 3B)	ITC available (GSTR 2A)	Excess ITC claimed	Interest @24% as on Dec 19	Penalty
1	Itc Ltd	ML012	17AAACI5950L1ZB	428840680	383063068	45777612	8239970	4577761
2	Maithan Alloys	ML012	17AABCM7758B1ZH	108421840	32405703	76016137	13682905	7601614
3	Nezone Pipes	ML012	17AAHFN6854E1Z3	748671650	342639779	406031871	73085737	40603187
4	Ribhoi Ispat & Rolling Mills	ML012	17AALFR5078E1ZX	100588929	85614688	14974241	2695363	1497424
5	M/S Umesh & Co	ML012	17AHTPP6878K1Z5	3350761	3122372	228389	41110	22839
6	Shiv Hardware	ML012	17ACGPG8443D1ZR	3020138	2547287	472851	85113	47285
7	M/s Meghalaya Bitchem Pvt Ltd	ML012	17AADCM9849B1ZB	78016844	35848808	42168036	7590246	4216804
8	M/s Megha Agencies	ML012	17AEBPC3532N1ZN	100512433	97579646	2932787	527902	293279
9	Bhajanlal	ML002	17ADXPB5652K1Z1	81776063	77942518	3833544	690038	383354
10	Hanumanbux Motilal	ML002	17ACRPJ7703N1ZZ	26136784	18119539	8017245	1443104	801725
11	M/s Reliance Retail Ltd	ML002	17AABCR1718E1ZQ	203140970	118598478	84542492	15217649	8454249
12	Mukund System & Networking Pvt	ML002	17AAECM5260H1ZH	51091326	42496037	8595289	1547152	859529
13	M/s Jc Infra Corporation Ltd	ML002	17AABCI9987D1Z5	37679786	16579945	21099841	3797971	2109984
14	M/s Goldstone Cements Ltd	ML015	17AADCG2870Q1Z3	454148189	195315434	258832756	46589896	25883276
15	M/s Hill Cement Company ITd	ML015	17AABCH4787P1ZU	113360079	107994425	5365654	965818	536565
16	Rajasthan Food Grain Store	ML01	17AACFR1007L1ZE	152928296	146488454	6439842	1159172	643984
17	M/s City Sales Agency	ML01	17AYUPD9616R1ZD	30471635	29272594	1199041	215827	119904
Total				2722156403	1735628774	986527629	177574973	98652763

Appendix – VII

(Ref: Para 2.4)

Statement showing non/short collection of tax and non levy of interest from the dealers

(₹ in crore)

Nature of Non-Compliance as per Table 2.3	Circle	Name of dealer	Period of tax	Turnover	Tax liability	Shortfall
1 – Incorrect application of rate of tax	ST, Circle V, Shillong	M/s Banti Agarwala	July 2015 to March 2016	1.68	0.34	0.34
	ST, Circle II, Shillong	M/s RAM Bonded Warehouse	June 2016 to September 2018	11.16	3.79	1.56
	ST, Circle IV, Shillong	M/s OS Bonded Warehouse	June 2017 to June 2018	1.65	0.66	0.33
	ST, Circle VII, Shillong	M/s AP Bonded Warehouse	September and December 2017	0.48	0.20	0.10
	-	-	-	14.97	4.99	2.33
2 – Concealment /Suppression of turnover	ST, Circle VIII, Shillong	M/s Shillong Hyundai	April 2005 to March 2017	2.49	0.36	0.36
	ST, Circle I, Shillong	M/s Achates International Pvt Ltd	April 2005 to June 2017	4.60	0.67	0.67
	-	-	-	7.09	1.03	1.03
4 – Irregular claim of concessional rate of tax	ST, Nongstoin	M/s Porla Ply Products'	April 2015 to March 2017	12.09	0.54	0.54
	ST, Nongstoin	M/s Dledringnad Wahlang	April 2012 to March 2015	5.41	0.25	0.25
	-	-	-	17.50	0.79	0.79
5 – Concealment of purchase of motor spirits/high speed diesel	ST, Jowai	M/s Bilsina Passah Refilling Station, Wapung	April 2017 to March 2018	0.71	0.10	0.10
	-	-	-	0.71	0.10	0.10
6 – Incorrect claim of input tax credit	ST, Circle VII, Shillong	M/s Melinda Langrin	June 2014 to December 2016	0.80	0.07	0.07
	ST, Nongpoh	M/s Hi Tech Construction	December 2015 to June 2017	8.24	0.58	0.58
	-	-	-	9.04	9.69	0.65
Total	-	-	-	49.31	16.60	4.90

Appendix - VIII

(Ref: para 3.3)

Non-renewal of licences by licencees

Name of Commissioner/SE	Category	Sl. No.	Name of the licencee	Period not renewed	Amount of licence fee payable (₹)
Superintendent of Excise, Nongpoh	IMFL licencees	1	Tracy Massar	2017-18 2018-19	300000
		2	Erica Dkhar	2017-18 2018-19	300000
		3	Joel G. Dorphang	2017-18 2018-19	300000
		4	Esnolin Myrboh	2017-18 2018-19	300000
		5	Beatrice Mukhim	2017-18 2018-19	300000
		6	Icydora Paliar	2017-18 2018-19	300000
		7	Amica Sawian	2017-18 2018-19	300000
		8	J. Khongwir	2018-19	150000
		9	Puspa Majhong	2018-19	150000
	Bar licencees	10	Johny's Bar	2017-18 2018-19	150000
		11	Maplinsina Diengdoh	2017-18 2018-19	150000
		12	Boss Bar	2017-18 2018-19	150000
Superintendent of Excise, Williannagar	IMFL licencees	13	Biginath Ch. Marak	2017-18 2018-19	300000
		14	Manseng Sangma	2017-18 2018-19	300000
		15	Easyborn Marak	2017-18 2018-19	300000
		16	Senggaline Sangma	2017-18 2018-19	300000
		17	Limberth Sangma	2017-18 2018-19	300000
		18	Najip G Momin	2017-18 2018-19	300000
		19	Marconi S Mankin	2017-18 2018-19	300000
		20	Lereritha Sangma	2017-18 2018-19	300000
		21	Luson R Marak	2017-18 2018-19	300000
		22	Gatchen N Sangma	2017-18 2018-19	300000
Assistant Commissioner of Excise, Shillong	IMFL Licencees	23	Punsuklang Hynniewta	2018-19	150000
		24	Anthony Momin	2018-19	150000
		25	Lucas Majaw	2018-19	150000
		26	Banrilang Wahlang	2018-19	150000
		27	Ilinda Massar	2018-19	150000
		28	Janet Dkhar	2018-19	150000
		29	Kelly Nongbet	2018-19	150000
		30	J.R. Kurbah	2018-19	150000
		31	Sanjay Sharma	2018-19	150000
		32	N.R. Kurbah	2018-19	150000
		33	K.M. Warjri	2018-19	150000
		34	Jaspal Singh	2018-19	150000
		35	Lolita Ryntathiang	2018-19	150000
		36	Happy Kharwanlang	2018-19	150000
		37	Chrisfeda Lyngdoh	2018-19	150000
		38	Ignatius Lyngdoh	2018-19	150000
		39	Ajay Kr. Agarwal	2018-19	150000
		40	H. Soanes	2018-19	150000
		41	Shanborlang Sohtun	2018-19	150000
		42	Lorina Nongsiej	2018-19	150000

		43	Yona Khyлле	2018-19	150000
		44	Danny Nongsiej	2018-19	150000
		45	Rebecca Jenny Nongkhlaw	2018-19	150000
		46	Darius Shangpliang	2018-19	150000
		47	Kerbhalin Kurbah	2018-19	150000
		48	Ripil Rymbai	2018-19	150000
		49	G.M. Blah	2018-19	150000
		50	Martinette Shallam	2018-19	150000
		51	Phidamon Lamare	2018-19	150000
		52	Tinora Nongkynrih	2018-19	150000
		53	Merita Wallang	2018-19	150000
		54	Evelyne M. Wahlang	2018-19	150000
		55	Rajest D. Sangma	2018-19	150000
		56	George Clearance Sunn	2018-19	150000
		57	Laphlang Lynshiang	2018-19	150000
		58	Banshanlang L. Mawphlang	2018-19	150000
		59	D. Khonglah	2018-19	150000
		60	Debashish Barun Laloo	2018-19	150000
	Bar licencees	61	Malcolm Warjri	2018-19	75000
		62	Antad Laloo (starred hotel)	2018-19	150000
		63	Vikash C. Gupta	2018-19	75000
		64	Ritalang Tariang	2018-19	75000
		65	Jiswat K	2018-19	75000
		66	M/s Pegasus Crown (starred hotel)	2018-19	150000
		67	Simon Bany Jaiswal	2018-19	75000
		68	Namgyal Dorjee	2018-19	75000
		69	Agness L. Passah	2018-19	75000
		70	Slem Liang	2018-19	75000
		71	Mark Rahmi Lyngdoh (starred hotel)	2018-19	150000
		72	M/s Pinewood Hotel (starred hotel)	2018-19	150000
		73	M/s Magie Bar	2018-19	75000
		74	M/s Orchid Hotel (starred hotel)	2018-19	150000
	Canteen	75	Canteen Officer, HQ 24 Maountain Brigade Umroi	2018-19	75000
		76	Canteen Officer, HQ 101 Area	2018-19	75000
		77	Canteen Officer, DGM(HQ) CSD Canteen, Laitkor	2018-19	75000
		78	Sq. Ltd Officer-in-Charge, Wet Canteen, HQ Eastern Airforce	2018-19	75000
		79	The Commandant Assam Rifles Signal Unit, Happy Valley	2018-19	75000
<i>Superintendent of Excise, Khliehriat</i>	IMFL licencees	80	Showme Suchiang	2017-18 2018-19	300000
		81	Heimonki Sayoo	2017-18 2018-19	300000
		82	Ieidlin Suchiang	2017-18 2018-19	300000
		83	Kmenbha Kyndiah	2017-18 2018-19	300000
		84	Rimika Dkhar	2017-18 2018-19	300000
		85	Nimis Dkhar	2017-18 2018-19	300000
		86	Johny Rymbai	2017-18 2018-19	300000
		87	Myplease Siangshai	2017-18 2018-19	300000
		88	Roy Siangshai	2017-18 2018-19	300000

		89	Justin Rymbai	2017-18 2018-19	300000
		90	Shillong Dkhar	2017-18 2018-19	300000
		91	Wansuk Syiem	2018-19	150000
		92	Brass Talang	2017-18 2018-19	300000
		93	Hun Shylla	2017-18 2018-19	300000
		94	Plol Siangshai	2017-18 2018-19	300000
		95	Jublis Swer	2017-18 2018-19	300000
		96	Ken Langstang	2017-18 2018-19	300000
		97	Koi Chyrmang	2017-18 2018-19	300000
		98	Donald Paul Chyrmang	2018-19	150000
		99	Francis Dkhar	2017-18 2018-19	300000
		100	Simon Dhar	2017-18 2018-19	300000
		101	Martin Shylla	2017-18 2018-19	300000
		102	Melis Bang	2017-18 2018-19	300000
		103	Abraham Kyndait	2017-18 2018-19	300000
		104	Tyngshain Phawa	2017-18 2018-19	300000
		105	TSD Dkhar	2017-18 2018-19	300000
		106	Phrit Chyrmang	2017-18 2018-19	300000
		107	Wanchwa Nongtdu	2017-18 2018-19	300000
		108	Arils Chyrmang	2017-18 2018-19	300000
		109	Shortimon Jamu	2018-19	150000
		110	B.S. Dkhar	2018-19	150000
		111	Jenally Dkhar	2018-19	150000
<i>Superintendent of Excise, Jowai</i>	IMFL licences	112	K. Papang	2017-18	150000
		113	W. Suchiang	2017-18	150000
		114	P. Siangshai	2017-18	150000
		115	E. Dkhar	2017-18	150000
		116	D. Laloo	2017-18	150000
		117	International Wine Shop	2017-18	150000
		118	Y. Ymbon	2017-18	150000
Total					23250000

Appendix - IX
(Ref: Para 3.4)

Statement showing non-realisation of licence fee from bonded warehouses

Sl. No.	Name of the Bonded Warehouse	Period	Turnover during 2017-18 (₹)	Amount of licence fee payable (₹)	No of Import permits issued
1	M/s Valentine Bonded Warehouse, Shillong	2019-20	277321666	1500000	49
2	M/s V.W. Bonded Warehouse, Shillong	2019-20	156102158	1200000	24
3	M/s Reliance Bonded Warehouse, Shillong	2019-20	6718720	350000	5
4	M/s RAM Bonded Warehouse, Shillong	2019-20	156474827	1200000	29
5	M/s B.A. Bonded Warehouse, Shillong	2019-20	137191195	1200000	56
6	M/s A.P. Bonded Warehouse, Shillong	2019-20	74766733	350000	12
7	M/s Mohan Meakin Ltd, Shillong	2019-20	173447705	1200000	26
8	M/s O.S. Bonded Warehouse, Shillong	2019-20	221989108	1500000	41
9	M/s S.K. Bonded Warehouse, Shillong	2019-20	191594241	1200000	39
10	M/s V.R. Bonded Warehouse, Shillong	2019-20	106588743	1200000	52
11	M/s T.D. Bonded Warehouse, Khanapara	2019-20	126205019	1200000	41
12	M/s Suchona Bonded Warehouse, Baridua	2019-20	126494304	1200000	57
13	M/s O.S. Sub-Depot Bonded Warehouse, Baridua	2019-20	58376450	350000	10
14	M/s Nico Bonded Warehouse, Baridua	2019-20	2907878	350000	0
15	M/s Jorabat Bonded Warehouse, Jorabat	2019-20	4248005	350000	4
16	M/s Purbanchal Bonded Warehouse, Byrnihat	2019-20	3747487	350000	4
17	M/s SRS Bonded Warehouse, 8th Mile, Baridua	2019-20	27332842	350000	50
18	M/s Megha Bonded Warehouse, Tura	2019-20	95016401	350000	25
19	M/s Gloria Bonded Warehouse, Tura	2019-20	86590824	350000	74
20	M/s Hill View Bonded Warehouse, Tura	2019-20	51554392	350000	4
21	M/s Gogaira Bonded Warehouse, Tura	2019-20	17871106	350000	6
22	M/s Tura Bonded Warehouse, Tura	2019-20	86590824	350000	10
23	M/s Planet Bonded Warehouse, Baghmara	2019-20	75952841	350000	15
24	M/s Narombi Bonded Warehouse, Jadigitm	2019-20	3258428	350000	0
25	M/s DMB Bonded Warehouse, Williamnagar	2019-20	31691702	350000	10
26	M/s Simsang Bonded Warehouse, Williamnagar	2019-20	4281944	350000	2
27	M/s Twinkle Bonded Warehouse, Williamnagar	2019-20	26881799	350000	13
28	M/s Sweeti Bonded Warehouse, Ampati	2019-20	83325138	350000	53
29	M/s D.S. Bonded Warehouse, Lad Rymbai	2019-20	73406691	350000	5
30	M/s LBS Bonded Warehouse, Lad Rymbai	2019-20	71622938	350000	12
31	M/s JPD Bonded Warehouse, Diengshynrum	2019-20	9253289	350000	2
32	M/s Western Bonded Warehouse, Nongstoin	2019-20	31054909	350000	3
33	M/s J.N. Bonded Warehouse, Jowai	2019-20	18146345	350000	11
34	M/s O.K. Bonded Warehouse, Jowai	2019-20	96373364	350000	36
35	M/s VRF Bonded Warehouse, Jowai	2019-20	4036379	350000	11
36	M/s Wasa Bonded Warehouse, Resubelpara	2019-20	62814424	350000	15
37	M/s SNNS Bonded Warehouse, Mendipathar	2019-20	24374050	350000	13
38	M/s N.A. Bonded Warehouse, Dainadubi	2019-20	-	350000	11
TOTAL				22400000	830

Appendix – X**(Ref Para 3.5)*****Registration of brand names without realisation of registration fee***

Sl No	Name of the Company	Name of the Distillery	Brand's name	Size (in ml)	Period of registration	Amount (₹)
1	Radico Khaitan Ltd	Radico Khaitan Ltd, Bareilly Road, Rampur - 244901 (UP)	M2 Magic Moments Remix Grapefruit & Watermelon smooth flavoured Vodka	750	2017-18	35000
				375		35000
				180		35000
			M2 Magic Moments Remix Cucumber & Wild Green Lemon smooth flavoured Vodka	750		35000
				375		35000
				180		35000
2	Edrington Kyndal India Pvt Ltd	M/s Gemini Distilleries (GOA) Pvt Ltd, Phase-III B, Sancoale Industrial Estate, Zuarinagar, Goa - 403726	Cutty Sark Blended Scotch Whisky	750	2017-18	60000
3	Bols Kyndal India Pvt Ltd	M/s Bols Kyndal India Pvt Ltd (Lessee) Gemini Distilleries (Goa) Pvt Ltd, Sancoale Industrial Estate, Zuarinagar, Goa - 403726	Bootz Dark Jamaican Rum	750	2017-18	60000
				375		60000
				180		60000
			Bols Premiere XO Excellence Brandy	750		60000
				375		60000
				180		60000
4	Axis Enterprise	M/s Axis Enterprise Pvt Custom Bonded Warehouse, Sikaria Compound, G.S. Road, Guwahati - 781005	Grey Goose Vodka	750	2017-18	50000
			Bombay Sapphire Distilled London Dry Gin	750		50000
			Tequila Camino Real Blanco	750		50000
			Tequila Camino Real Gold	750		50000
5	Crown Beers India Pvt Ltd	M/s Tulsi Global Logistics Pvt Ltd, C/O Central Warehousing Corp, F-82 Okhla Ind. Area Phase-1, New Delhi - 110020	Stella Artois Beer	330	2017-18	50000
			Hoegarden Wit Blanc	330		50000
			Lefee Blonde Blond Beer	330		50000
			Corona Extra Beer	355		50000
6	United Spirits Limited	M/s CMJ Breweries Pvt Ltd, Extended EPIP, Umtru Road, PO Byrnihat, Ri-Bhoi District, Meghalaya - 793101	Captain Morgan the Original Rum	750	2017-18	60000
				375		60000
				180		60000
7	United Spirits Limited	M/s CMJ Breweries Pvt Ltd, Extended EPIP, Umtru Road, PO Byrnihat, Ri-Bhoi District, Meghalaya - 793101	Antiquity Blue Ultra Premium Whisky	750	2017-18	60000
				375		60000
				180		60000
			Signature Premiere Grain Whisky	750		60000
				375		60000
				180		60000
8	Spencer Distilleries & Breweries Pvt Ltd	M/s Spencer Distilleries & Breweries Pvt Ltd, Plot No-86, Tupudana Industrial Area, PO Hatia, Ranchi - 834003	Kick Strong Beer	500	2017-18	35000

9	Mangallam Distilleries & Bottling Industries	M/s Marwet Bottling Industries, Them Marwet, Dist Ri-Bhoi, Khanapara, Meghalaya	Pacific Blue Whisky	750	2018-19	60000
				375		60000
				180		60000
			Twist Vodka	750		35000
				375		35000
				180		35000
			Old Harbour Rum	750		60000
				750(P)		60000
				375		60000
				180		60000
						60000
			10	Crown Beers India Pvt Ltd		M/s Priviledge Industries Ltd Plot No C2, MIDC, Lonand, Khandala, Taluka Dist Satara, Maharashtra - 415521
	500	35000				
11	Klassic Business Advisory Pvt Ltd	M/s Klassic Business Advisory Pvt Ltd, C/O SM & Daughters Pvt Ltd, Central Warehousing Corporation Custom Bonded Warehouse, 4-B Maligaon, Guwahati - 781011	Lindemans premiere Selection Shiraz Cabernet (Red Wine)	750	2018-19	50000
			Lindemans premiere Selection Chardonay (White Wine)	750		50000
			Korean Soju Chum Churum Wine (Original)	360		50000
			Korean Soju Chum Churum Wine (Apple)	360		50000
			Rahaua Makkoli (Korean Rice Beer)	350		50000
			Cass Fresh Korean's No. 1 Beer (Bottle)	330		50000
			Cass Fresh Korean's No. 1 Beer (Can)	355		50000
						50000
12	Duomo Distribution Pvt Ltd	M/s DUOMO Distributor Pvt Ltd, 1st Floor NBBC Inox Tower Plot, No 17, Sector-16A, Noida - 201301	Acapulco Tequila Silver	700	2018-19	50000
			Glen Forest Single Malt Scotch Whisky	700		50000
			Sangiovese Wine	750		50000
			London Dry Gin	700		50000
			Triple Sec Liquer	700		50000
Total						2800000

Appendix – XI**(Ref: Para 3.6)*****Non-renewal of lapsed security deposits***

Name of the ACE/SE	Category	SI No	Name of the Licencee	Date of expiry of security deposit	Amount payable (₹)	Delay upto	Period of delay (in days)
Assistant Commissioner of Excise, Shillong	IMFL Licence	1	Shri Darius	29/10/2015	50000	31/03/2019	1249
		2	Smt Aloka Das	30/10/2015	50000	31/03/2019	1248
		3	Smt Juliana Khongwir	04/11/2010	50000	31/03/2019	3069
		4	Shri L.J. Blah	06/11/2015	50000	31/03/2019	1241
		5	Smt Biola Biam	08/11/2015	50000	31/03/2019	1239
		6	Shri Herbert Diengdoh	08/11/2015	50000	31/03/2019	1239
		7	Shri R.D. Laloo	08/11/2015	50000	31/03/2019	1239
		8	Smt Phidamon Lamare	09/01/2015	50000	31/03/2019	1542
		9	Shri R. Ranee	16/11/2015	50000	31/03/2019	1231
		10	Shri D.K. Choudhury	08/11/2015	50000	31/03/2019	1239
		11	Shri Satbir Kapoor	09/11/2015	50000	31/03/2019	1238
		12	Shri Ignatius Lyngdoh	09/11/2015	50000	31/03/2019	1238
		13	Shri B.M. Syiem	10/11/2015	50000	31/03/2019	1237
		14	Shri O.W. Kharkongor	09/11/2015	50000	31/03/2019	1238
		15	Smt Arlynda Warjri	09/11/2015	50000	31/03/2019	1238
		16	Shri C. Marbaniang	12/11/2015	50000	31/03/2019	1235
		17	Shri Anvil Lyngdoh	10/11/2015	50000	31/03/2019	1237
		18	Shri Rajesh D. Sangma	08/11/2015	50000	31/03/2019	1239
		19	Smt Happy Janong	08/11/2015	50000	31/03/2019	1239
		20	Shri Ajay Kumar	11/11/2015	50000	31/03/2019	1236
		21	Smt B. Kurbah	12/11/2015	50000	31/03/2019	1235
		22	Shri K.M. Warjri	11/11/2015	50000	31/03/2019	1236
		23	Smt Rita Malniang	09/11/2015	50000	31/03/2019	1238
		24	Shri Kamino Tyngkan	16/11/2015	50000	31/03/2019	1231
		25	Shri Vincent Sohliya	06/11/2015	50000	31/03/2019	1241
		26	Shri Luckas Majaw	15/11/2015	50000	31/03/2019	1232
		27	Smt Happy	22/11/2015	50000	31/03/2019	1225
		28	Shri Sanjay Sharma	18/11/2015	50000	31/03/2019	1229
		29	Shri James Roy	25/04/2015	50000	31/03/2019	1436
		30	Shri L.S. Marbaniang	19/11/2015	50000	31/03/2019	1228
		31	Smt O.B. Tariang	25/11/2015	50000	31/03/2019	1222
		32	Smt I. Synnah	25/11/2015	50000	31/03/2019	1222
		33	Smt Merita Wahlang	19/11/2015	50000	31/03/2019	1228
		34	Smt D. Khonglah	02/12/2015	50000	31/03/2019	1215
		35	Shri Embar Laloo	01/12/2015	50000	31/03/2019	1216
		36	Smt R. Syiemiong	01/12/2015	50000	31/03/2019	1216
		37	Shri B. Lyngdoh	08/11/2015	50000	31/03/2019	1239
		38	Shri D.M. Singhanian	12/05/2016	50000	31/03/2019	1053
		39	Smt N. Thangkhiew	30/04/2017	50000	31/03/2019	700
		40	Smt A. Khongsit	02/05/2016	50000	31/03/2019	1063
		41	Shri Shanborlang	01/05/2017	50000	31/03/2019	699
		42	Smt K. Pariat	10/05/2017	50000	31/03/2019	690
		43	Smt Distilda Dkhar	28/05/2017	50000	31/03/2019	672
		44	Shri Pynksanlang Siej	21/11/2016	50000	31/03/2019	860
		45	Shri Anthony Momin	22/01/2018	50000	31/03/2019	433

		46	Shri Dayobha Pyrbot	25/01/2018	50000	31/03/2019	430
		47	Shri F.P. Marbaniang	24/01/2018	50000	31/03/2019	431
		48	Smt Lung Pathaw	12/02/2018	50000	31/03/2019	412
		49	Smt Wandinecia	19/02/2018	50000	31/03/2019	405
		50	Smt Evelyne Wahlang	19/02/2018	50000	31/03/2019	405
		51	Smt R. Myrboh	19/02/2018	50000	31/03/2019	405
		52	Shri Ripil Rymbai	14/03/2018	50000	31/03/2019	382
		53	Smt Iona Khylllep	26/03/2018	50000	31/03/2019	370
	Bar Licence	54	Hotel Alpine Continental	08/11/2015	40000	31/03/2019	1239
		55	Eee Cee Bar	08/11/2015	40000	31/03/2019	1239
		56	Hotel Silk Route	08/11/2015	40000	31/03/2019	1239
		57	Fusion Bar	10/11/2015	40000	31/03/2019	1237
		58	Hotel Assembly	24/11/2015	40000	31/03/2019	1223
		59	Tango Bar	15/11/2015	40000	31/03/2019	1232
		60	Kawloon Bar	18/11/2015	40000	31/03/2019	1229
		61	Kimsang Bar	18/11/2015	40000	31/03/2019	1229
		62	Shotz Bar	24/05/2017	40000	31/03/2019	676
		63	Astoria Bar	30/04/2017	40000	31/03/2019	700
		64	Aqua Bar	26/03/2017	40000	31/03/2019	735
		65	The Shillong Club Ltd	15/05/2017	40000	31/03/2019	685
		66	The Shillong Golf Club	15/05/2017	40000	31/03/2019	685
Superintendent of Excise, Khliehriat	IMFL licence	67	Sharatimon Janu	21/02/2016	50000	31/03/2019	1134
		68	B.S. Dkhar	21/04/2016	50000	31/03/2019	1074
		69	Showme Suchiang	02/01/2016	50000	31/03/2019	1184
		70	Heimonki Saioo	02/11/2016	50000	31/03/2019	879
		71	Nimis Dhar	16/05/2016	50000	31/03/2019	1049
		72	Lucy Rymbai	02/11/2011	50000	31/03/2019	2706
		73	Johny Rymbai	06/06/2016	50000	31/03/2019	1028
		74	Jespar Bareh	01/07/2016	50000	31/03/2019	1003
		75	Myplease Siangshai	21/02/2017	50000	31/03/2019	768
		76	Ple (Trodis) Siangshai	19/12/2016	50000	31/03/2019	832
		77	Wanshwa Nongtdu	09/03/2016	50000	31/03/2019	1117
		78	Shillong Dkhar	11/03/2016	50000	31/03/2019	1115
		79	Augustine Susngi	06/04/2012	50000	31/03/2019	2550
		80	Yoorest Sympli	02/11/2016	50000	31/03/2019	879
		81	Wansuk Syiem	02/11/2016	50000	31/03/2019	879
		82	Nowell Siangshai	02/11/2011	50000	31/03/2019	2706
		83	Nirmali Siangshai	02/11/2016	50000	31/03/2019	879
		84	Phrit Chyrmang	02/11/2016	50000	31/03/2019	879
		85	Martin Shylla	24/04/2017	50000	31/03/2019	706
		86	Monica H. Rymbai	02/11/2011	50000	31/03/2019	2706
		87	Jubilis Swer	02/11/2016	50000	31/03/2019	879
		88	Tyngshain Phawa	01/09/2016	50000	31/03/2019	941
		89	Abraham Kyndait	13/01/2017	50000	31/03/2019	807
		90	Dapsngithiang Suting	28/11/2011	50000	31/03/2019	2680
Superintendent of Excise, Tura	IMFL licence	91	Shri Badith T. Sangma	28/01/2019	50000	31/03/2019	62
		92	Shri Jingjang Marak	21/03/2017	50000	31/03/2019	740
		93	Shri Rajesh M. Sangma	05/12/2017	50000	31/03/2019	481
		94	Shri Probin D. Marak	22/11/2016	50000	31/03/2019	859
		95	Shri Rajdeep Hajong	17/10/2016	50000	31/03/2019	895
		96	Smt Kalpana D. Sangma	16/07/2016	50000	31/03/2019	988
		97	Smt Sweety R. Marak	12/08/2016	50000	31/03/2019	961
		98	Smt Lucy Ch. Marak	10/12/2018	50000	31/03/2019	111

<i>Superintendent of Excise, Nongpoh</i>	<i>IMFL Licence</i>	99	Ranima G. Momin	21/11/2017	50000	31/03/2019	495
		100	Ratan Kr. Shome	28/08/2017	50000	31/03/2019	580
		101	Rajkumar Koch	29/06/2017	50000	31/03/2019	640
		102	Baleng D. Sangma	18/02/2018	50000	31/03/2019	406
		103	Tracy Massar	30/03/2016	50000	31/03/2019	1096
		104	Doris Mary Kharsati	31/03/2016	50000	31/03/2019	1095
		105	Macdonald Sawkmie	18/06/2016	50000	31/03/2019	1016
		106	Joel G. Dorphang	29/03/2016	50000	31/03/2019	1097
		107	Gudhuli Sohpdang	14/03/2016	50000	31/03/2019	1112
		108	Puspa Majhong	04/04/2016	50000	31/03/2019	1091
		109	M. Shadap	08/06/2016	50000	31/03/2019	1026
		110	J. Khongwir	13/06/2016	50000	31/03/2019	1021
		111	W.A. Nongkhlaw	26/08/2016	50000	31/03/2019	947
		112	B. Gudhi Kurbah	29/08/2016	50000	31/03/2019	944
		113	Erica Dkhar	04/08/2017	50000	31/03/2019	604
		114	Amica Sawian	28/06/2016	50000	31/03/2019	1006
		115	Markos Lapang	21/03/2017	50000	31/03/2019	740
116	Esnolin Myrboh	11/03/2017	50000	31/03/2019	750		
117	Beatrice Mukhim	17/03/2017	50000	31/03/2019	744		
<i>Superintendent of Excise, Williamnagar</i>	<i>Bar Licence</i>	118	Ananta Timung	15/07/2016	40000	31/03/2019	989
		119	Maplinsina Diengdoh	22/11/2017	40000	31/03/2019	494
<i>Superintendent of Excise, Williamnagar</i>	<i>IMFL Licence</i>	120	Easyborn Marak	29/06/2018	50000	31/03/2019	275
		121	Saljrang Ch. Momin	14/11/2014	50000	31/03/2019	1598
		122	Limberth Sangma	08/06/2017	50000	31/03/2019	661
		123	Bablu Sangma	08/06/2017	50000	31/03/2019	661
		124	Manseng Ch Sangma	08/06/2017	50000	31/03/2019	661
		125	Lereritha Sangma	09/06/2017	50000	31/03/2019	660
		126	Lohatson N. Marak	24/08/2017	50000	31/03/2019	584
		127	Doudstone C Marak	01/02/2018	50000	31/03/2019	423
		128	Jontilla N Sangma	25/02/2019	50000	31/03/2019	34
		129	Gredencestone R	19/07/2018	50000	31/03/2019	255
		<i>Bonded Warehouse Licence</i>	130	DMB Bonded Warehouse	11/05/2018	300000	31/03/2019
131	Simsang Bonded Warehouse		07/05/2018	300000	31/03/2019	328	
TOTAL					6900000		

Appendix – XII

(Ref: Para 3.6)

Security deposit not obtained from IMFL licencees who defaulted payment of licence fees

Sl. No.	Name of Licencee	Amount of security deposit payable (₹)	Period of licence fee not paid
1	Ieidlin Suchiang	50000	2016-17 to 2018-19
2	Kmenbha Kyndiah	50000	2016-17 to 2018-19
3	Rimika Dhar	50000	2016-17 to 2018-19
4	Hill Syrti	50000	Licence fee paid
5	Roy Siangshai	50000	2016-17 to 2018-19
6	Justin Rymbai	50000	Licence fee paid
7	Simon Dhar	50000	2016-17 to 2018-19
8	T.D.S. Dkhar	50000	Licence fee paid
9	Ken Langstang	50000	2016-17 to 2018-19
10	Hum Shylla	50000	2016-17 to 2018-19
11	Koi Chyrmang	50000	2016-17 to 2018-19
12	Plol Siangshai	50000	2016-17 to 2018-19
13	Donald Paul Chyrmang	50000	2018-19
14	Basterwell Bareh	50000	Licence fee paid
15	Chasmon Malang	50000	Licence fee paid
16	Brass Talang	50000	2016-17 to 2018-19
17	Francis Dkhar	50000	Licence fee paid
TOTAL		850000	

Appendix - XIII

(Ref: Para 3.7)

Statement showing details of import permits not executed, revalidated or cancelled

Sl No	Impor Permit No	Date of issue	Validity period	Name of the bonded warehouse	Name of the distillery/ bottling plant	Name of the brand	Size (in ml)	Quantity (in cases)	Rate of advalorem per case (₹)	Total advalorem (₹)
1	VWB/109	23.08.2017	23.08.2017 to 22.10.2017	VW bonded warehouse	Mahou India Pvt Ltd, Rajasthan	Dare Devil Extra Stong Premium Beer	650	200	137.87	27574
						Mahou Clasica Premium Beer	500	150	197.52	29628
						Mahou Clasica Premium Beer	330	300	144.88	43464
2	VWB/114	24.08.2017	24.08.2017 to 23.10.2017		United Spirits Limited, Nashik, Maharashtra	Black Dog Triple Gold Reserve Blended Scotch Whisky	750	20	1660.66	33213
							375	10	1660.66	16607
							180	10	1660.66	16607
3	OSB/97	09.07.2018	09.07.2018 to 07.09.2018	OS bonded warehouse	Celebrity Breweries Pvt Ltd, Hooghly, West Bengal	Haywards 5000 Super Strong Beer	500	1150	209.35	240753
4	VRB/87	06.07.2018	06.07.2018 to 04.09.2018	VR bonded warehouse	Celebrity Breweries Pvt Ltd, Hooghly, West Bengal	Haywards 5000 Super Strong Beer	500	1200	209.35	251220
5	RAMB/63	06.07.2018	06.07.2018 to 04.09.2018	RAM bonded warehouse	Celebrity Breweries Pvt Ltd, Hooghly, West Bengal	Haywards 5000 Super Strong Beer	500	1200	209.35	251220
6	RAMB/187	19.12.2018	19.12.2018 to 17.02.2019		Celebrity Breweries Pvt Ltd, Hooghly, West Bengal	Haywards 5000 Super Strong Beer	650	1000	120.85	120850
						Fosters Lager Beer	650	100	88.98	8898
							500	100	156.86	15686
TOTAL								5440	-	1055719

