

# **APPENDICES**



## ANNEXURE - 1

### (Refer Paragraph 2.5)

#### Short levy of tax due to application of incorrect rate of tax

(Amount in ₹)

Sl. No.	Name of the Circle	Name of the Dealer/ TIN	Period	Commodity	Rate of tax leviable/ levied (in per cent)	Sales amount on which difference rate is to be levied	Tax	Interest	Total	
1.	Gandhi Maidan	M/s R B Construction/ 10112549019	2015-16	Stone chips, Stone boulders and ballast	13.5/5	200961590	17081735	4099616	21181351	
2.	Muzaffarpur West	M/s Progressive Constructions Ltd./ 10305071063	2014-15	Sand and GSB	13.5/5	12710955	1080431	283613	1364044	
		M/s Govardhan Traders/ 10309004027	2013-14 2014-15	Mobile Charger	13.5/5	12103200 24737400	1028772 2102679	455231 551953	1484003 2654632	
3.	Patna North	M/s Young Engineers/ 10104971046	2015-16	Stone chips, Stone boulders and ballast	13.5/5	6880620	584853	135978	720831	
		M/s Patna Plywood/ 10101095098	2015-16	Laminated sheet, Sunmica, Formica	13.5, 14.5/5	5480278	471664	106124	577788	
4.	Patna South	M/s Crystal thermotech Limited/ 10591308033	2015-16	Thermocol disposable cups	13.5/5	120990351	10284180	3239517	13523697	
5.	Patna Special	M/s Techno Electric & Engineering Company Limited/ 10010038094	2015-16	Stone chips, Stone boulders and ballast	13.5/5	9396002	798660	239598	1038258	
		M/s Adani Wilmar Limited/10010318036	2015-16	Atta, Maida, Suji and Besan	1/0	250672993	2506730	676817	3183547	
6.	Sasaram	M/s Isolux Corsan india C and C JV/ 10248367037	2015-16	Stone chips, Stone boulders and ballast	13.5/5	11591110	985244	258627	1243871	
<b>Total</b>							<b>655524499</b>	<b>36924948</b>	<b>10047074</b>	<b>46972022</b>

**ANNEXURE-2**  
**(Refer Paragraph 3.3)**  
**Non-remittance of establishment charges into the Consolidated Fund of the State**

Sl. No.	Name of the district	Name of the project	Period between which Land was under acquisition	Cost of acquisition Amount of compensation received/disbursed	Amount of establishment charges to be remitted	Amount of establishment charges remitted	Non/short remittance of establishment charge
1	Ara (Bhojpur)	Construction of SH-81 Sakadi Nasrigunj	March 2011 and November 2017	315914266 316000000	52647064	49401961	3245103
2	Bhabhua (Kaimur)	Kudra Bhabhua path ki 20 km ke antim chhor par bypass 4-laning of Mohania-Ara (Section of NH-30) Project under PPP mode NH-2 ke 6 lane ka chaurikaran	2012-13 and 2017-18 2012-13 and 2016-17	7341306 7268625 1304056371 200000000 1265400000 1265400000	1209591	120951	1088640
3.	Nawada	NH-82 SH-83	2014-17 2012-16	982415686 636897332 12413248 33580000	163113918	65672960	97440958
4.	Patna	Power sub station 220/132 KV Grid Solid Sewage treatment	2007-08 2008-09	329800000 332405153 1622369828 1622369828	50774526	0	50774526
		Railway overbridge approach road (Kankarbagh) Railway overbridge near Patna Sahib	2009-10 2011-12	96600000 70775195 441400000 341695443	2928722	0	2928722
		NH-83 Patna Gaya Dobhi four lane NH 98 Anisabad Arval four lane NHAI	2012-14 2012-16	20187900000 8530000000 687700000 668623802	3362312250	1332769942	2029542308
		NH 31 Bakhtiyarpur Khagaria four lane SH-78 Bihra Sarmera highway	2013-15 2010-14	6208700000 2845100000 5515600000 3900000000	144947096	114141856	30805240
5	Vaishali	Police thana bhawan nirman 132/133 KV grid sub station	2007-11 2010-11	20872743 13604105 23481312 31104924	1008678289	909378137	99300152
				39021964760 20814824407	625682	223094	454055232
		<b>Total</b>			5821446652	2824988551	2996458101

**ANNEXURE-3**  
**(Refer Paragraph 5.4 - 2<sup>nd</sup> bullet)**  
**Short realisation of stamp duty and registration fee due to undervaluation of property**

Sl no.	Name of the District Sub Registrar /Sub Registrar	No. of deed/ type	Date of registration	Valuation of property as per sale deeds	Actual Value of land as per MVR including structure on land, if any	Stamp Duty		Registration fee at the rate of two per cent			Total short realisation	Remarks	
						Required	Paid	Short paid	Required	Paid			Short paid
1.	Araria	1/sale	May 2015	2420000	11220000	897600	193600	704000	224400	49125	175275	879275	50 decimal of land was split with a view to reduce leviabale stamp duty and registration fee as is evident from the fact that bigger portion (44 decimal) of land was registered on 13 May 2015 classifying the land as developing and remaining portion (6 decimal) of land was registered on 16 May 2015 classifying the land as principal road commercial. In both cases seller was same person and buyers were mother and her son. This misclassification resulted in undervaluation of property and consequential short levy of stamp duty and registration fee.

Sl no.	Name of the District Registrar /Sub Registrar	No. of deed/ type	Date of registration	Valuation of property as per sale deeds	Actual Value of land as per MVR including structure on land, if any	Stamp Duty			Registration fee at the rate of two per cent			Total short realisation	Remarks
						Required	Paid	Short paid	Required	Paid	Short paid		
2.	Bhojpur	2/lease	May 2015	14996000	14996000	449880	136000	313880	149960	45000	104960	418840	In two cases land was given on lease to education trust for opening school for 30 years, however the DSR applied rate of SD and RF applicable to lease for less than 30 years. This resulted in short levy of stamp duty and registration fee.
3.	Danapur	1/sale	March 2017	29400000	72800000	655200	265600	389600	218400	89700	128700	518300	36 decimal of land was split with a view to reduce leviable stamp duty and registration fee as is evident from the fact that bigger portion (28 decimal) of land was registered on 29 March 2017 classifying the land situated on commercial branch road and remaining portion (8 decimal) of land was registered on 31 March 2017 classifying the land as principal road commercial. In both cases buyer and seller were same person. This misclassification resulted in undervaluation of property and consequential short levy of stamp duty and registration fee.

Sl no.	Name of the District Sub Registrar /Sub Registrar	No. of deed/ type	Date of registration	Valuation of property as per sale deeds	Actual Value of land as per MVR including structure on land, if any	Stamp Duty			Registration fee at the rate of two per cent			Total short realisation	Remarks
						Required	Paid	Short paid	Required	Paid	Short paid		
4.	Gaya	1/sale	May 2016	25040000	56726760	4538141	2004200	2533941	1134535	503695	630840	3164781	The land was situated on NH-83 in Bodh Gaya locality and hence it should be categorised as commercial land, however the DSR allowed it as residential other road.
		1/gift	March 2017	36611000	84970200	6797616	2928880	3868736	1699404	733020	966384	4835120	As per recital of the document, a pucca asbestos godown was shown on land, however spot verification report revealed that structure was of RCC. Thus, misclassification of structure resulted in undervaluation of property and consequential short levy of stamp duty and registration fee.
5.	Purnia	1/sale deed	Between March and April 2017	3915000	23475000	1878000	313200	1564800	469500	79350	390150	1954950	In first case land was categorised as 'under-developed residential' category and rate applied was ₹ 25,000 per decimal and in second case land was categorised as 'national highway residential' and rate applied was ₹ 1.50 lakh per decimal.

*Audit Report (Revenue Sector) for the year ended 31 March 2018*

Sl no.	Name of the District Sub Registrar /Sub Registrar	No. of deed/ type	Date of registration	Valuation of property as per sale deeds	Actual Value of land as per MVR including structure on land, if any	Stamp Duty			Registration fee at the rate of two per cent			Total short realisation	Remarks
						Required	Paid	Short paid	Required	Paid	Short paid		
6.	Rohtas	4/sale deed	Between August 2015 and April 2016	167470000	462870000	351822000	132117000	219705000	92574000	335986000	589754000	278680400	These lands were situated adjacent to each other and therefore should be categorised in same category considering the fact that in both cases seller of the property was same and purchaser of these properties in one case was mother and in other case was her son.  In one recital of the document and cross verification of subsequent sale deed of same land depicts it as commercial category, however the DSR allowed it as irrigated category. In other three cases lands were situated in Rohtas Industrial area and hence land should be categorised as commercial category, however, the DSR allowed these land as residential gali category.
<b>Total</b>						<b>50398637</b>	<b>19053180</b>	<b>31345457</b>	<b>13153599</b>	<b>4859750</b>	<b>8293849</b>	<b>39639306</b>	