

Appendix – I

(Reference: Paragraph 1.2)

Arrears of revenue

(₹ in crore)

Sl. No.	Head of revenue	Total amount outstanding as on 31 March 2018	Amount outstanding for more than 5 years as on 31 March 2018	Remarks of Departments
1.	0040- Tax on sales, trade etc.	9,956.91	4,285.76	In State Goods and Services Tax Department, an amount of ₹ 9,167.22 crore is pending due from individuals, private firms, private companies. An amount of ₹ 640.64 crore is pending due from public sector undertakings of Government of India, ₹ 111.35 crore from public sector undertakings of Government of Kerala, ₹ 37.66 crore from other State Governments and ₹ 0.03 crore from local bodies. An amount of ₹ 5,528.54 crore is under revenue recovery proceedings, recoveries involving ₹ 3,233.75 crore are under stay by High Court and other judicial authorities and by Government. The Department attributed (November 2018) 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 ₹ 3,233.75 crore (32.48 per cent) out of a total of ₹ 9,956.91 crore were covered under judicial intervention.
2.	0041-Taxes on vehicles	2,117.78	590.22	The Department stated (November 2018) that out of the total arrears of ₹ 2,117.78 crore, the dues from the Kerala State Road Transport Corporation is ₹ 1,612.34 crore and the balance of ₹ 505.44 crore is from individuals, private firms and private companies. A demand of ₹ 189.28 crore is covered by Revenue Recovery Certificate and ₹ 1,846.64 crore is under other stages. The Department also stated that demand notices were sent to the registered owners of the respective vehicles.
3.	0043-Taxes and Duties on Electricity	1,537.71	14.55	An amount of ₹ 1,507.84 crore was due from public sector undertakings of Government of Kerala, ₹ 14.13 crore from local bodies and ₹ 15.74 crore was due from individuals, private firms, private companies etc. The Department attributed (June 2018) the reason for delay in collecting the revenue to non-remission of dues regularly by persons/institutions concerned. The Department stated that revenue recovery steps had already been initiated to realise the arrears
4.	0406-Forestry and Wild Life	366.57	245.17	The Principal Chief Conservator of Forests stated (January 2019) 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 ₹ 0.67 crore pending for more than five years is due from Government of India, ₹ 0.05 crore from other State Governments, ₹ 0.73 crore from Local Bodies, ₹ 4.88 crore from public sector undertakings of Government of India, ₹ 347 crore from public sector undertakings of Government of Kerala and other States and ₹ 13.24 crore from individuals, private companies etc. The Department attributed the reason for delay in collecting the revenue to pending revenue recovery steps against the defaulters, court cases, stay orders etc. The Department stated that necessary action has been

Sl. No.	Head of revenue	Total amount outstanding as on 31 March 2018	Amount outstanding for more than 5 years as on 31 March 2018	Remarks of Departments
				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	187.28	90.57	The nature of demand in the Police Department is cost of police guard. An amount of ₹ 96.08 crore is pending from Government of India, ₹ 13.30 crore from public sector undertakings of Government of India, ₹ 63.32 crore from public sector undertakings of Government of Kerala, ₹ 7.58 crore from other State Governments and ₹ 7 crore from individuals, private firms and private companies. The major defaulters were Southern Railway and KSEB.
6.	0039-State Excise	205.94	204.21	The Excise Commissioner stated (August 2018) that the abkari arrears in the Department are pending from 1952 onwards. The abkari arrears of ₹ 205.94 crore are due from individuals, private firms, private companies etc. Of this, an amount of ₹ 196.75 crore is pending realisation from 354 defaulters from whom rupees one lakh or more is due. The Department attributed 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 ₹ 49.05 crore (23.82 per cent) out of a total ₹ 205.94 crore was covered under judicial intervention. The Department stated that revenue recovery action was initiated and is continuing. Amnesty Scheme was also introduced for speedy recovery of arrears.
7.	0029- Land Revenue	378.57	77.98	In the Revenue and Disaster Management Department, the nature of demand includes land revenue and revenue recovery dues. An amount of ₹ 332.10 crore is under stay by High Courts and other judicial authorities and by Government. The Department attributed (November 2018) the reasons for delay in collection of revenue to stays by Government, Court and appellate authorities and that the Department has taken legal steps to realise the arrears.
8.	0070-60-110- Fees for Government audit	49.22	Not furnished	The Director, Kerala State Audit Department stated (August 2018) that the arrears of revenue pending collection towards audit charge are ₹ 22.64 crore from universities, ₹ 2.86 crore from Devaswom Boards, ₹ 0.69 crore from temples, ₹ 18.07 crore from development authorities and Kerala State Housing Boards and ₹ 4.25 crore from miscellaneous institutions. The Kerala State Audit Department attributed the reasons for pendency to the lack of initiative from auditee institutions in remitting the audit charge. The Director stated 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	32.70	Not furnished	The Registration Department stated (July 2018) that out of ₹ 32.70 crore which was due from individuals, ₹ 5.38 crore is covered by revenue recovery certificates and ₹ 9.61 crore are under stay by courts. The Department

Sl. No.	Head of revenue	Total amount outstanding as on 31 March 2018	Amount outstanding for more than 5 years as on 31 March 2018	Remarks of Departments
				had not furnished the details of stages of action for the remaining amount of ₹ 17.71 crore.
10.	0230-00-101-Receipts under labour laws	4.47	2.80	The Labour Commissioner stated (October 2018) that the nature of demand in the Labour Department was revenue receipts under labour laws. The amount of arrears of ₹ 0.83 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 that inspection and follow up action is being taken to realise the arrears.
11.	1051-Ports and Light Houses	5.03	2.46	The Director of Ports stated (October 2018) that the amounts due to the Ports Department are ₹ 2.67 crore from individuals, private firms, private companies etc. and ₹ 2.30 crore from public sector undertakings of Government of Kerala. The Director stated that non-payment by the Departments/offices concerned is the reason for revenue pending collection.
12.	0853-Non-Ferrous Mining and Metallurgical Industries	61.63	0.39	The Director of Mining & Geology stated (June 2018) that the main source of revenue is from the royalty and other fees derived from the grant of mineral concessions and its regulation. The arrears of revenue pending collection are ₹ 0.51 crore from Co-operative Society, ₹ 0.37 crore from public sector undertakings of Government of Kerala and ₹ 60.72 crore from individuals, private firms, private companies etc. The Department stated 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.	0230-00-103-Fees for inspection of Steam Boilers	1.10	0.03	The Director of Factories and Boilers stated (October 2018) that the nature of demand of the Department of Factories and Boilers was fee for renewal of licence of factories. An amount of ₹ 1.09 crore is due from individuals, private firms and private companies. The Director stated that the delay in collection was due to the fact that most of the factories, which have arrears, are not working.
	Total	14,904.91	5,514.14	

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	KVAT	Total
1	STO, Special Circle, Kannur	2014-15	-	1	1
		2015-16	-	12	12
2	STO Special Circle, Thiruvananthapuram	2015-16	-	1	1
3	STO, Special Circle II, Kozhikode	2015-16	-	23	23
4	STO, Special Circle, Kasargod	2015-16	-	13	13
5	STO, Special Circle, Kollam	2015-16	-	21	21
6	STO, (WC<), Kollam	2015-16	-	6	6
7	STO, (WC<), Kasargod	2015-16	-	29	29
8	STO (WC<), Pathanamthitta	2015-16	-	21	21
9	STO Special Circle(Produce), Mattancherry	2016-17	-	1	1
10	STO, Special Circle I, Ernakulam	2016-17	-	3	3
11	STO, Special Circle III, Ernakulam	2016-17	-	3	3
12	STO, (WC<), Ernakulam	2016-17	-	10	10
13	STO, (WC<), Mattancherry	2016-17	1	0	1
Total			1	144	145

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									
	2013-14		2014-15		2015-16		2016-17		2017-18	
	KGST	KVAT	KGST	KVAT	KGST	KVAT	KGST	KVAT	KGST	KVAT
STO (WC<), Kasaragod									Usha Kumari	
	-	-	-	-	-	-	-	-	0	29
STO, Perinthalmanna			M.V.Suresh		Mohd. Ali Pouthukadan				Musthak Ali	
	-	-	0	28	0	29	-	-	0	28
STO Special Circle II, Kozhikode									Rahena P	
	-	-	-	-	-	-	-	-	0	23
STO, Special Circle Kollam	M. Gopalakrishnan		Belraj Kumar G.		M. Gopalakrishnan		Latha A Pillai		Latha A Pillai	
	0	167	0	251	0	28	0	21	0	21
STO (WC<), Pathanamthitta	P. Ajith, F. Amina Beevi		P. Ajith, F. Amina Beevi		P. Ajith		Gopakumar P K, Cheriyam Jose		Gopakumar P K, Zahari Muhemmad	
	0	21	0	36	0	55	0	33	0	21
STO, I Circle, Thiruvananthapuram	Sishir SV Sheela Solomon Sheela KK Mohan		Sheela Solomon		Salil.D		Salil.D Vijayakumar Winston .S Jayasree		Winston S	
	0	162	0	95	0	23	0	22	0	18
STO, Attingal									Rameshan Nair	
	-	-	-	-	-	-	-	-	0	17
STO , II Circle, Kalamassery			C.G.Harendranath		C.D. Babu		P.R. Bindu		V.O Shain	
	-	-	0	151	0	98	0	18	0	14
STO Special Circle, Kannur	T.K. Raveendran				Chippy Jayan		Mohammed Ashraf		Mohammed Ashraf Appattillath	
	0	19	-	-	0	14	0	5	0	13
STO Special Circle, Kasaragod	P.V.Sreedharan				Madhu M Panickar		K.V Padmakumar		M. Dinesh Kumar	
	0	1	-	-	0	12	0	16	0	13
STO, II Circle, Thiruvananthapuram	Bindu K		Tharun Roy Y				Luzy George		Lathika Paul.D	
	53	76	0	191	-	-	0	8	0	12
STO, Tirur	Mohammed Salim C.M. Thomas K Malathy		M.R. Suresh		Suresh M.R. T.V. Pramod T.P. Subramanian				Velayudhan K.P	
	0	9	0	12	0	27	-	-	0	12

Name of office	No. of files /Name of Head of office									
	2013-14		2014-15		2015-16		2016-17		2017-18	
	KGST	KVAT	KGST	KVAT	KGST	KVAT	KGST	KVAT	KGST	KVAT
STO, Nilambur					K.Mansoorali		Rajeswari		Subabu V.P	
	-	-	-	-	0	41	0	16	0	11
STO (WC<), Ernakulam	P.K. Satheesh Kumar		V.A. Raghunathan, Raji. S, Anil. V. Nair, Anil Kumar A, Bazil L. Kizhekaden, C.J. Johny, C.K. Premji, M.O. Johnson,		Anil V Nair				Jayasankar P	
	0	394	0	736	0	613	-	-	0	10
STO, Kundara									Seena R	
	-	-	-	-	-	-	-	-	0	10
STO, Koothuparamba	VP Kiran				Sreelatha KS CP Pushpavally		K Sree Latha		Suresh B P	
	159	0	-	-	0	40	159	50	0	10
STO , I Circle, Kalamassery	A.G. Jessy		T.V. Charabalu		Veena Krishnan		Veena Krishnan		Meera Bai	
	0	18	0	30	0	30	0	27	0	10
STO, Neyyattinkara	B.N. Jayakumar		S.Sabukumar K. Vijayakumar C.S.Anil		K. Vijayakumar		S.Suresh Kumar D. Latha Pole Ambili		S. Suresh Kumar	
	0	6	0	36	0	55	0	33	0	10
STO I Circle, Alappuzha	Johnson Chacko		Johnson Chacko						Sawdha A Baker	
	0	6	0	17	-	-	-	-	0	9
STO, Ponnani	K.Malathy		K.Malathy				A.V. Babu Yoosaffali		A.V. Babu Yoosaffali	
	0	18	0	3	-	-	0	5	0	9
STO, Nedumangad									A Rafeek	
	-	-	-	-	-	-	-	-	0	7
STO, Hosdurg					P.J. Philip				Merwin Antony	
	-	-	-	-	0	8	-	-	0	5
STO (WC<), Kollam									Sheela S	
	-	-	-	-	-	-	-	-	0	6
STO II Circle, Alappuzha			Raveena Rasheed				KK.Shiji, S. Nanadakumar Latha P.J		Seena M. Vijayan	
	-	-	4	2	-	-	0	17	6	0
STO, Ottapalam	P.Vishwanathan		V.Harishankar		V. Harishankar				Suresh P	
	0	2	0	10	0	18	-	-	0	5
STO, II Circle, Mattancherry	C.M. Varghese		C.M. Varghese		C.M. Varghese				Johnson MO	
	140	67	41	0	164	62	-	-	0	4

Name of office	No. of files /Name of Head of office									
	2013-14		2014-15		2015-16		2016-17		2017-18	
	KGST	KVAT	KGST	KVAT	KGST	KVAT	KGST	KVAT	KGST	KVAT
STO, I Circle, Mattancherry	T.R. Vipimachand		Daisy M Thomas		Omana TA		Judee Prasad		Judee Prasad	
	0	53	0	111	0	54	0	6	0	4
STO, III Circle, Thrissur	P.S. Nissar		Shyam Mohan Unni		P.K. Nasima				Jayasree KG	
	132	98	132	99	0	49	-	-	4	0
STO, Chalakudy	Manilal R		Manilal R		K.V. Haridas				K.S Ganesan	
	129	43	113	64	0	46	-	-	0	4
STO, Adimali							Betsy T		Betsy T	
	-	-	-	-	-	-	0	8	0	4
STO Special Circle III, Ernakulam	V.G. Umadevi		V.G. Umadevi		B.T Vijayamohan		C.G. Hareendranath		Issac Benjamin	
	0	27	0	370	41	363	0	21	0	3
STO Special Circle I, Ernakulam	Sudhir				K.L Deepa		Rehna P		B.B Remasan	
	42	220	-	-	0	58	0	10	0	3
STO, II Circle, Ernakulam			M.D. Jayan		Syamalakumari.E		Syamalakumari.E		Jasamme Issac	
	-	-	341	1	346	1	0	3	0	2
STO Special Circle, Thiruvananthapuram	Pratibha Jnanasundram		Suresh Kumar S. Manacaud		Suresh Kumar S Manacaud, Mohammed Shafeer, Sribindu		Sribindu		Lene. S	
	0	344	70	179	24	109	0	21	0	1
STO Special Circle (Produce), Mattancherry	K. Sugathan, E.P. Chandra babu								M.C Agasthi Kutty	
	318	61	-	-	-	-	-	-	0	1
STO (WC<), Mattancherry	A.V. Salila N.R. Raghunathan		N. Santhosh Kumar, Johnson Chacko		N Santhosh Kumar				K Anitha, P.R Radhakrishnan Nair	
	19	174	0	226	69	169	-	-	1	0
STO, Kottarakkara									Subash R Pillai	
	-	-	-	-	-	-	-	-	0	1

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 2013	Performance Audit on Assessment, levy and collection of VAT on transfer of goods involved in the execution of works/supply contract	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 subhead 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 defects/deficiencies promptly • various declaration forms in support of claims for concession/exemptions are verified properly. 	PA examined by the Committee on Public Accounts (2016-19) on 25 July 2018 and 10 October 2018.
	Land Management by the Government of Kerala with special focus on land for Aranmula Airport and Smart City	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 	PA examined by the Committee on Public Accounts (2019-21) on 27 August 2019.

Year of Report	Name of the PA	No. of recommendations	Details of recommendations	Status
	Kochi (Standalone)		<ul style="list-style-type: none"> • 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. • 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 impacts • 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	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). 	Action taken explanatory notes have not been received.

Year of Report	Name of the PA	No. of recommendations	Details of recommendations	Status
	Information System (KVATIS) in the Tax Administration of Commercial Taxes Department (Standalone)		<ul style="list-style-type: none"> • 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. • 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. 	

Year of Report	Name of the PA	No. of recommendations	Details of recommendations	Status
			<ul style="list-style-type: none"> • Proper controls be built into the system so that the system can scrutinise returns collecting details from different databases. • Department/Government 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. • 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. 	Action taken explanatory notes have not been received.

Year of Report	Name of the PA	No. of recommendations	Details of recommendations	Status
			<ul style="list-style-type: none"> • 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/subordinate 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. 	
	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. • 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. 	Action taken explanatory notes have not been received.

Year of Report	Name of the PA	No. of recommendations	Details of recommendations	Status
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 • 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 authorization by State Executive Committee 	Action taken explanatory notes have not been received.
31 March 2017	Infrastructure facilities in the Commercial	5	<p>The Department may</p> <ul style="list-style-type: none"> • prepare a time bound plan relating to e-governance activities and ensure funds utilisation by expediting the procurement of IT assets. 	Action taken explanatory notes have not been received.

Year of Report	Name of the PA	No. of recommendations	Details of recommendations	Status
	Taxes Department		<ul style="list-style-type: none">• take steps for timely renewal of the annual maintenance contract of IT infrastructure and to make suitable clauses for preventive maintenance and closely monitor the annual maintenance contract service providers.• take steps to ensure uninterruptible power supply to all the offices to facilitate smooth functioning by putting in place uninterruptible power supply in case of power failures from Electricity Board.• update the Agricultural Income Tax and Sales Tax Manual and also review the staffing norms.• formulate a scheme with a time frame, for creation of modern workstations with space for IT equipment and paper work, efficient file management and space for effective records management.	

Appendix - V

(Reference: Paragraph 2.4.2)

Dealers who have not filed appeal but paid 20 per cent of the disputed amount for obtaining stay

Sl No	Assessing Circle	No of cases	Balance tax for which no appeal was filed (₹)	Pendency range (in days)
1	STO, II Circle, Alappuzha	1	67,798	837
2	AC, Spl. Circle, Alappuzha	1	18,56,651	577
3	AC, Spl. Circle I, Ernakulam	11	34,59,675	472 to 713
4	STO (WC), Ernakulam	1	9,23,412	547
5	STO, IV Circle, Ernakulam	11	11,32,025	407 to 616
6	STO, IV Circle, Kozhikode	1	67,264	700
7	STO, Vatakara	31	18,23,464	417 to 1069
8	STO, I Circle, Kollam	11	6,23,073	458 to 825
9	STO, Punalur	2	86,427	472 to 708
10	STO, Anchal	3	2,80,860	591 to 1047
11	STO, III Circle, Kollam	33	19,91,738	284 to 1614
12	STO (WC), Kollam	30	72,89,136	396 to 1027
13	AC, Spl. Circle, Kottarakara	1	1,04,544	497
14	STO, Karunagapally	46	76,88,831	155 to 839
15	STO, I Circle, Mattanchery	7	8,12,084	524 to 809
16	STO, Aluva	75	60,50,895	306 to 2222
17	STO, Angamaly	13	25,35,614	496 to 1099
18	STO, North Paravur	1	1,96,097	682
19	AC, Spl. Circle, Mattanchery at Aluva	4	12,02,824	839 to 1158
20	AC, Spl. Circle (P), Mattanchery	9	46,39,000	426 to 1183
21	STO (WC), Mattanchery	16	52,77,440	398 to 761
22	STO (LT) Mattanchery	7	20,49,836	490 to 585
23	IAC, Muvattupuzha	86	1,42,58,479	125 to 1035
24	AC, Spl. Circle, Thrissur	3	4,60,845	414 to 988
25	STO, Attingal	14	21,27,027	182 to 1076
26	STO, I Circle, Thiruvananthapuram	3	66,962	217 to 342
27	STO, II Circle, Thiruvananthapuram	14	26,42,464	192 to 986
28	STO, III Circle, Thiruvananthapuram	2	1,09,429	762 to 867
29	AC (WC), Thiruvananthapuram	1	55,205	680
30	STO, Nedumangadu	35	1,26,47,188	125 to 1008
31	AC, Spl. Circle, Thiruvananthapuram	17	1,34,50,278	244 to 907
32	STO, Neyyatinkara	4	6,56,388	400 to 488
33	STO, II Circle, Kottayam	27	36,08,574	157 to 1040

SI No	Assessing Circle	No of cases	Balance tax for which no appeal was filed (₹)	Pendency range (in days)
34	STO, Ettumanoor	1	7,00,149	670
35	STO, Vaikom	1	83,749	639
36	STO (WC), Palakkad	7	17,20,819	239 to 906
37	STO, II Circle, Palakkad	4	2,52,486	183 to 404
38	STO, Pattambi	6	1,53,737	326 to 767
39	AC, Spl. Circle, Palakkad	4	6,01,198	160 to 1517
40	STO, III Circle, Palakkad	4	11,27,789	211 to 306
41	STO, Mannarkkad	4	1,11,638	595
42	STO, I Circle Palakkad	5	7,16,623	175 to 311
Total		557	10,57,09,715	

Appendix - VI
(Reference: Paragraph 2.4.3)
Cases pending modification/collection

Sl No	Assessing Circle	Appellate Authority	No of Cases	Amount (₹)	Remarks
1	STO, II Circle, Kozhikode	AC(A) Kozhikode	1	7,14,792	-
2	STO, V Circle, Kozhikode	AC(A) Kozhikode	1	40,78,676	-
3	STO (WC), Ernakulam	DC(A) Ernakulam	112	93,58,37,924	-
4	AC, Spl. Circle III, Ernakulam	DC(A) Ernakulam	24	8,60,53,944	-
5	AC, Spl. Circle, Kollam	DC(A) Kollam	33	1,03,02,000	-
6	AC, Spl. Circle I, Ernakulam	DC(A) Ernakulam	14	12,26,60,852	-
7	AC, Spl. Circle II, Ernakulam	DC(A) Ernakulam	51	1,46,74,33,288	-
8	AC, Spl. Circle, Kottayam	DC(A) Kottayam	8	17,33,883	-
9	AC, Spl. Circle, Kannur	DC(A) Kozhikode	4	1,12,46,159	-
10	STO, Special Circle I, Kozhikode	DC(A) Kozhikode	3	2,18,41,935	-
11	AC, Spl. Circle II, Kozhikode	DC(A) Kozhikode	3	45,88,789	-
12	AC, Spl. Circle, Palakkad	AC(A) Palakkad	1	9,01,213	-
13	AC, Spl. Circle, Thrissur	DC(A) Ernakulam	17	2,75,85,054	-
14	STO, II Circle, Palakkad	AC(A) Palakkad	3	25,01,000	-
15	STO, III Circle, Palakkad	AC(A) Palakkad	3	10,91,000	-
16	STO, III Circle, Ernakulam	DC(A) Ernakulam	2	56,465	-
17	STO, Kundara	DC(A) Kollam	1	10,00,000	-
18	STO, Neyyatinkara	DC(A) Thiruvananthapuram	1	15,50,848	-
19	STO (LT), Kannur	DC(A) Kozhikode	1	11,94,417	-
20	STO (WC), Kannur	DC(A) Kozhikode	4	52,10,467	-
21	STO (WC), Kozhikode	DC(A) Kozhikode	6	1,31,63,983	-
22	STO, I Circle, Kalamassery	DC(A) Ernakulam	1	0	-
23	STO, I Circle, Thripunithura	AC(A) Ernakulam	1	2,02,979	-
24	STO, Pathanamthitta	DC(A) Kollam	1	1,79,000	-
25	STO, Ranni	DC(A) Kollam	2	3,78,000	-
26	IAC, Kottayam	DC(A) Kottayam	2	49,11,630	-
27	IAC, Pathanamthitta	DC(A) Kollam	3	18,49,224	-
28	STO, I Circle, Kozhikode	AC(A) Kozhikode	2	32,47,255	-
29	STO, III Circle, Kozhikode	AC(A) Kozhikode	15	60,52,709	-
30	STO, IV Circle, Kozhikode	AC(A) Kozhikode	9	37,55,132	-
31	STO (WC), Alappuzha	DC(A) Kollam	10	1,63,60,000	-

SI No	Assessing Circle	Appellate Authority	No of Cases	Amount (₹)	Remarks
32	STO, III Circle, Thiruvananthapuram	DC(A) Thiruvananthapuram	3	62,04,112	-
33	STO (WC), Kottayam	DC(A) Kottayam	1	60,79,115	-
34	STO, II Circle, Kottayam	DC(A) Kottayam	1	40,94,355	-
35	AC, Spl. Circle, Thiruvananthapuram	DC(A), Thiruvananthapuram	1	12,88,142	-
		Total	345	2,77,53,48,342	
Cases pending modification due to misplacement of files					
36	AC, Spl. Circle II, Ernakulam	DC(A) Ernakulam	39	24,89,21,986	not traceable
37	STO, I Circle, Ernakulam	DC(A) Ernakulam	5	10,10,110	not traceable
38	STO, I Circle, Thripunithura	DC(A) Ernakulam	3	1,41,433	not traceable
39	IAC, Kottayam	DC(A) Kottayam	4	1,78,21,490	not traceable
40	AC, Spl. Circle, Mattanchery at Aluva	DC(A) Ernakulam	8	5,76,04,837	not traceable
		Total	59	32,54,99,856	
Cases pending modification due to non receipt of appellate orders					
41	AC, Spl. Circle, Kozhikode	DC(A) Kozhikode	1	9,22,568	dismissed
42	STO (WC), Alapuzha	DC(A) Kollam	1	2,31,000	Modified
43	STO, II Circle, Ernakulam	AC(A) Ernakulam	1	0	dismissed
44	STO (WC), Thrissur	AC(A) Thrissur	1	10,93,706	Modified
45	STO, III Circle, Thrissur	AC(A) Thrissur	1	32,75,670	Modified
46	STO, II Circle, Kalamassery	DC(A) Ernakulam	4	13,16,018	Modified
47	STO, III Circle, Ernakulam	DC(A) Ernakulam	20	64,17,423	dismissed
48	STO, II Circle, Ernakulam	AC(A) Ernakulam	8	0	Modified
49	AC, Spl. Circle, Kannur	DC(A) Kozhikode	1	4,10,00,000	Modified
		Total	38	5,42,56,385	
Dismissed cases pending collection					
50	AC, Spl. Circle, Thrissur	DC(A) Ernakulam	5	39,25,219	not traceable
51	AC, Spl. Circle II, Ernakulam	DC(A) Ernakulam	25	56,37,57,306	not traceable
52	STO, I Circle, Alappuzha	DC(A) Kollam	4	1,91,000	not traceable
53	STO, II Circle, Kalamassery	DC(A) Ernakulam	3	29,71,528	not traceable
		Total	37	57,08,45,053	
		Grand Total	479	3,72,59,49,636	

Summary

No of cases	Amount (₹)	Remarks
345	2,77,53,48,342	Cases pending modification
59	32,54,99,856	Cases pending modification due to misplacement of files
38	5,42,56,385	Cases pending due to non receipt of appellate orders
37	57,08,45,053	Dismissed cases pending collection

Appendix – VII

(Reference: Paragraph 2.6)

Failure to levy IGST on the import of ENA by Distilleries

Sl. No	Name of the purchaser of ENA in the State and GSTIN	Value of ENA imported (₹)	IGST due @ 18% (₹)	IGST paid (₹)	Non-levy of IGST (₹)
1	Allied Blenders and Distillers Pvt.Ltd C/o Empee Distilleries Ltd 32AAACY3486K1Z6	3,35,46,420	60,38,356	0	60,38,356
2	Amrut Distilleries Private Limited, Kanjikode 32AACCA6529R1ZC	10,65,24,480	1,91,74,406	0	1,91,74,406
3	Amrut Distilleries Pvt. Ltd., C/o United Distilleries, Kozhikode , KERALA 32AACCA6529R1ZC	10,53,38,000	1,89,60,840	0	1,89,60,840
4	Amruth Distilleries C/o SDF 32AACCA6529R1ZC	1,52,62,000	27,47,160	7,65,000	19,82,160
5	Brima Sagar Maharashtra Distilleries Ltd. C/o Empee Distilleries Ltd. 32AADCB4956E1ZY	2,75,12,480	49,52,246	0	49,52,246
6	Cassanova Distilleries Pvt Ltd, Kottayam 32AAACC9033E1Z6	1,84,99,160	33,29,849	0	33,29,849
7	Devicolam Distilleries Ltd,Kakkanad, Kochi 32AABCT4046M1ZC	2,00,23,732	36,04,272	0	36,04,272
8	Devicolam Distilleries Ltd,Kakkanad, Kochi A/c of Saraya Distillery 32AABCT4046M1ZC	1,51,62,444	27,29,240	0	27,29,240
9	Empee Distilleries Ltd. 32AAACE1687N1ZH	4,29,55,000	77,31,900	0	77,31,900
10	India Glycols Ltd C/o SDF Industires Ltd 32AACI7246P1ZA	2,04,81,400	36,86,652	0	36,86,652
11	Indo Scottish Brand Pvt. Ltd, (Distillery), C/o Normandy Breweries and Distilleries Pvt. Ltd., Kasaragod 32AABCI2511E1ZE	1,56,37,000	28,14,660	0	28,14,660
12	Indo Scottish Brand Pvt. Ltd 32AABC12511E1ZE	72,42,000	13,03,560	4,53,600	8,49,960
13	Indo Scottish Brand Pvt. Ltd A/c of M/s Oasis Distilleries, Ernakulam 32AAACO3509R1ZA	2,30,36,000	41,46,480	0	41,46,480
14	K.S Distillery, Kannur 32AADCS2627M1ZC	13,40,17,120	2,41,23,082	1,56,600	2,39,66,482
15	Kaycee Distilleries, Thrissur,32AADF0631N1ZK	12,70,35,600	2,28,66,408	68,55,100	1,60,11,308
16	Kerala Alcoholic Products Pvt Ltd 32AAACK9860F1ZL	15,39,09,000	2,77,03,620	0	2,77,03,620

Sl. No	Name of the purchaser of ENA in the State and GSTIN	Value of ENA imported (₹)	IGST due @ 18% (₹)	IGST paid (₹)	Non-levy of IGST (₹)
17	MGM Distillery c/o DDL 32AAGCS9705F1ZF	3,64,26,870	65,56,837	0	65,56,837
18	MGM Distillery C/o Empee Distillery 32AAGCS9705F1ZF	1,86,71,250	33,60,825	0	33,60,825
19	Normandy Breweries and Distilleries Pvt Ltd - 32AACCN8334R1Z0	4,19,20,300	75,45,654	12,42,000	63,03,654
20	Oasis Distilleries Limited, C/o United Distilleries, Kozhikode 32AAACK9432G1ZS	4,91,18,000	88,41,240	0	88,41,240
21	Oasis Distilleries Ltd, C/o SDF Industries Ltd 32AAACO3509R1ZA	12,54,49,740	2,25,80,953	0	2,25,80,953
22	Polsons Distillery, 32AAFFP9247F1Z8, A/c of John Distilleries Pvt Ltd, 32AAACJ4322P1ZM	1,00,32,720	18,05,890	0	18,05,890
23	Polsons Distillery, 32AAFFP9247F1Z8, A/c of The Ugar Sugar Works Ltd, 32AAACT7580R1ZQ	2,07,08,400	37,27,512	0	37,27,512
24	Polsons Distillery, Chalakudy, 32AAACA2513K1Z8 A/C of Radico Khaitan Ltd	8,77,30,360	1,57,91,465	0	1,57,91,465
25	Polsons Distillery, Chalakudy, A/c of Tilaknagar Industries Ltd, 32AAACT6047R1ZY	9,18,45,060	1,65,32,111	0	1,65,32,111
26	Radico Khaitan Ltd. C/o Empee Distilleries Ltd. 32AAACA2513K1Z8	3,66,05,000	65,88,900	0	65,88,900
27	S.D. Beverages Pvt. Ltd C/o United Distilleries , Kozhikode 32AALCS7253H1Z7	1,15,58,000	20,80,440	0	20,80,440
28	SDF Industires Ltd. 32AADCS2637K1ZE	8,00,95,000	1,44,17,100	0	1,44,17,100
29	Seven Seas Distilleries Pvt.Limited 32AADCS0200Q1ZN	47,06,58,189	8,47,18,474	45,72,000	8,01,46,474
30	Seven Seas Distillery Pvt. Ltd C/o Imperial Spirits Limited, Govindapuram 32AADCS0200Q1ZN	32,24,56,000	5,80,42,080	1,25,11,800	4,55,30,280
31	Seven Seas Distillery Pvt. Ltd, C/o Elite Distilleries & Beverages Co, Thrissur 32AADCS0200Q1ZN	13,46,88,000	2,42,43,840	7,74,000	2,34,69,840
32	Simbhaoli Sugars Ltd., C/o United Distilleries, Kozhikode 32AABCS9972P1ZM	89,80,000	16,16,400	0	16,16,400

Sl. No	Name of the purchaser of ENA in the State and GSTIN	Value of ENA imported (₹)	IGST due @ 18% (₹)	IGST paid (₹)	Non-levy of IGST (₹)
33	Tilaknager Industries Ltd, C/o Imperial Spirits, Govindapuram 32AAACT6047R1ZY	8,16,00,000	1,46,88,000	0	1,46,88,000
34	Travancore Sugars & Chemicals Ltd. 32AAACT7594F1Z9	25,63,85,840	4,61,49,451	24,39,000	4,37,10,465
Grand Total		2,75,11,10,565	49,51,99,902	2,97,69,100	46,54,30,816

Appendix - VIII

(Reference: Paragraph 3.4.3)

Loss of interest due to parking of fund in the non-interest bearing accounts of Implementing Agencies instead of the interest bearing account opened by KRSA in erstwhile SBT at Vazhuthacaud branch

Sl No	Implementing agency	Name of project	Date of allotment	Amount allotted (₹)	Date of utilisation	No of months	Amount utilised (₹)	Loss of interest @4%	Amount unutilised (₹)	Date of refund	No of months (Till July 2018)	Loss of interest (₹)	Total interest lost (₹)
1	Health	Establishment of Trauma care centers	20-11-09	5,00,00,000	22-03-16	77	2,46,70,059	1,28,33,333	2,53,29,941	5.2.16 (2,25,86,701)	--	0	1,28,33,333
2	Police	Student Police Cadet	09-01-12	1,00,00,000	05-12-14	35	1,00,00,000	11,66,667	0	--	--	0	11,66,667
3	Police	Warning blinker - Sabarimala	03-12-12	2,00,00,000	31-03-17	52	2,00,00,000	34,66,667	0	--	--	0	34,66,667
4	Police	Road safety scheme 11-12	15-11-13	5,00,00,000	30-05-18	55	4,50,13,877	91,66,667	49,86,123	--	2	33,241	91,99,908
5	Police	Road safety scheme 13-14	15-11-13	3,10,00,000	30-05-18	55	3,09,99,997	56,83,333	0	--	--	0	56,83,333
6	Police	Subhayathra 2015	24-02-16	6,00,00,000	27-03-18	25	2,25,60,000	50,00,000	3,74,40,000	--	4	4,99,200	54,99,200
7	Police	Subhayatra – SPC	27-05-15	1,00,00,000	04-04-18	34	1,00,00,000	11,33,333	0	--	0	0	11,33,333
8	Police	Traffic signals at Pothencode, Vembayam etc	01-03-17	42,77,321	14-02-18	11	38,86,252	1,56,835	3,91,069	--	5	6,518	1,63,353
9	Police	Traffic signals at Poojappura Jn	13-04-17	13,92,087	--	--	0	0	13,92,087	--	15	69,604	69,604
10	PWD (NH)	Development of Thalapady Kalikadavu	27-05-15	4,97,75,269	23-01-18	32	2,85,09,062	53,09,362	2,12,66,207	25.5.18	4	2,83,549	55,92,911
11	NATPAC	11 Research Dev. projects	03-06-15	1,25,00,000	09-10-17	28	92,79,616	11,66,667	32,20,384	--	9	96,612	12,63,279
12	NATPAC	12 Research projects	08-02-16	1,87,00,000	--	--	0	0	1,87,00,000	--	30	18,70,000	18,70,000
13	NATPAC	Road safety education through schools	01-03-17	1,00,00,000	--	--	0	0	1,00,00,000	--	17	5,66,667	5,66,667
Total													4,85,08,255

Appendix - IX

(Reference: Paragraph 3.5 (a))

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

Sl. No.	Name of Office	Audit Period	No. of cases	Amount (₹)
1	RTO Alappuzha	2016-17	17	95,554
2	RTO Attingal	2016-17	25	2,22,776
3	RTO Ernakulam	2016-17	49	6,01,101
4	RTO Idukki	2015-16 & 2016-17	39	2,92,318
5	RTO Kannur	2016-17	49	6,04,135
6	RTO Kasargod	2016-17	37	3,70,933
7	RTO Kottayam	2016-17	79	7,21,589
8	RTO Kozhikode	2016-17	37	3,88,864
9	RTO Malappuram	2016-17	127	9,96,110
10	RTO Muvattupuzha	2016-17	31	2,14,947
11	RTO Palakkad	2016-17	21	1,34,785
12	RTO Pathanamthitta	2016-17	27	2,15,921
13	RTO Thrissur	2016-17	108	22,48,102
14	RTO Vada kara	2016-17	15	1,04,331
15	RTO Wayanad	2016-17	11	1,73,984
16	SRTO Adoor	2016-17	42	6,62,805
17	SRTO Alathur	2016-17	13	2,24,588
18	SRTO Aluva	2016-17	34	4,47,731
19	SRTO Angamaly	2016-17	8	39,444
20	SRTO Chalakudy	2016-17	23	3,09,491
21	SRTO Changanassery	2016-17	25	2,69,247
22	SRTO Chengannur	2016-17	12	89,855
23	SRTO Cherthala	2016-17	32	2,25,372
24	SRTO Devikulam	2015-16 & 2016-17	20	1,98,628
25	SRTO Guruvayoor	2016-17	51	8,34,952
26	SRTO Irinjalakuda	2016-17	34	3,18,281
27	SRTO Kanhangad	2016-17	46	5,72,489
28	SRTO Kanjirappally	2016-17	16	45,250
29	SRTO Kayamkulam	2016-17	17	2,42,189
30	SRTO Kodungallur	2016-17	8	83,605
31	SRTO Koduvally	2016-17	19	1,74,952
32	SRTO Kothamangalam	2016-17	15	64,366
33	SRTO Koyilandy	2016-17	29	2,66,764

Sl. No.	Name of Office		Audit Period	No. of cases	Amount (₹)
34	SRTO	Kuttanad	2016-17	4	16,961
35	SRTO	Mallappally	2016-17	21	2,26,186
36	SRTO	Mannarkad	2016-17	37	3,66,874
37	SRTO	Mattanchery	2016-17	20	1,26,987
38	SRTO	Mavelikara	2016-17	9	1,38,352
39	SRTO	North Paravur	2016-17	20	3,00,852
40	SRTO	Nedumangad	2016-17	172	12,24,998
41	SRTO	Nilambur	2016-17	16	93,536
42	SRTO	Ottappalam	2016-17	25	98,720
43	SRTO	Pala	2016-17	35	1,79,818
44	SRTO	Pattambi	2016-17	18	1,51,956
45	SRTO	Perinthalmanna	2016-17	17	1,47,837
46	SRTO	Perumbavoor	2016-17	27	6,62,949
47	SRTO	Ranni	2016-17	18	73,774
48	SRTO	Sulthan Bathery	2016-17	78	5,22,700
49	SRTO	Thalassery	2016-17	16	2,30,510
50	SRTO	Taliparamba	2016-17	48	5,20,596
51	SRTO	Thiruvalla	2016-17	13	88,738
52	SRTO	Thodupuzha	2015-16 & 2016-17	42	2,63,055
53	SRTO	Thrippunithura	2016-17	15	48,432
54	SRTO	Tirur	2016-17	62	3,44,869
55	SRTO	Tirurangadi	2016-17	42	3,35,247
56	SRTO	Udumbanchola	2015-16 & 2016-17	51	2,90,319
57	SRTO	Uzhavoor	2016-17	11	50,528
58	SRTO	Vaikom	2016-17	16	99,598
59	SRTO	Vandiperiyar	2015-16 & 2016-17	82	7,27,042
60	SRTO	Wadakkancherry	2016-17	61	8,38,531
Total				2,092	2,06,25,424

Appendix – X

(Reference: Paragraph 3.5 (b))

Short levy of one time tax

Sl No	Office		Audit Period	No of case	Amount in ₹
1	RTO	Kozhikode	2016-17	1	17,423
2	RTO	Malappuram	2016-17	3	8,999
3	RTO	Palakkad	2016-17	1	11,280
4	RTO	Thiruvananthapuram	2016-17	14	3,16,764
5	SRTO	Kazhakkuttam	2016-17	2	53,338
6	SRTO	Nedumangad	2016-17	6	64,075
7	SRTO	Parassala	2016-17	2	8,477
8	SRTO	Sulthan Bathery	2016-17	1	2,996
9	SRTO	Tirur	2016-17	2	4,42,670
10	SRTO	Udumbanchola	2015-16, 2016-17	2	34,804
Total				34	9,60,826

Appendix - XI

(Reference: Paragraph 3.6)

Non-levy of Green Tax

Sl. No.	Name of Office		Audit Period	No. of cases	Amount (₹)
1	RTO	Alappuzha	2016-17	204	62,300
2	RTO	Attingal	2016-17	213	70,300
3	RTO	Ernakulam	2016-17	378	1,25,100
4	RTO	Kannur	2016-17	317	94,700
5	RTO	Kasargod	2016-17	355	1,07,500
6	RTO	Kottayam	2016-17	748	2,16,900
7	RTO	Kozhikode	2016-17	551	1,75,100
8	RTO	Malappuram	2016-17	754	2,28,700
9	RTO	Muvattupuzha	2016-17	476	1,34,600
10	RTO	Palakkad	2016-17	654	1,94,200
11	RTO	Vadakara	2016-17	269	68,900
12	RTO	Wayanad	2016-17	91	36,400
13	SRTO	Alathur	2016-17	493	1,27,400
14	SRTO	Aluva	2016-17	225	79,800
15	SRTO	Angamaly	2016-17	17	28,300
16	SRTO	Chalakydy	2016-17	509	1,48,500
17	SRTO	Changanassery	2016-17	239	68,800
18	SRTO	Chengannur	2016-17	136	39,800
19	SRTO	Cherthala	2016-17	312	92,600
20	SRTO	Guruvayoor	2016-17	381	1,11,900
21	SRTO	Irinjalakuda	2016-17	541	1,68,900
22	SRTO	Kanhangad	2016-17	241	70,100
23	SRTO	Kanjirappally	2016-17	194	52,600
24	SRTO	Kayamkulam	2016-17	194	58,100
25	SRTO	Kodungallur	2016-17	271	73,400
26	SRTO	Koduvally	2016-17	244	74,100
27	SRTO	Kothamangalam	2016-17	330	90,100
28	SRTO	Koyilandy	2016-17	408	1,05,100
29	SRTO	Kuttanad	2016-17	53	16,400
30	SRTO	Mallappally	2016-17	8	3,200
31	SRTO	Mananthavady	2016-17	54	18,600
32	SRTO	Mannarkad	2016-17	393	1,04,300
33	SRTO	Mattanchery	2016-17	397	1,33,800
34	SRTO	Mavelikara	2016-17	114	36,200

Sl. No.	Name of Office		Audit Period	No. of cases	Amount (₹)
35	SRTO	North Paravur	2016-17	372	1,11,700
36	SRTO	Nedumangad	2016-17	339	1,10,900
37	SRTO	Nilambur	2016-17	179	48,400
38	SRTO	Ottappalam	2016-17	265	72,400
39	SRTO	Pala	2016-17	293	85,200
40	SRTO	Pattambi	2016-17	418	1,07,100
41	SRTO	Perinthalmanna	2016-17	378	99,800
42	SRTO	Perumbavoor	2016-17	458	1,29,300
43	SRTO	Ranni	2016-17	42	16,800
44	SRTO	Sulthan Bathery	2016-17	312	85,500
45	SRTO	Thalassery	2016-17	530	1,52,300
46	SRTO	Taliparamba	2016-17	136	43,400
47	SRTO	Thiruvalla	2016-17	127	50,800
48	SRTO	Thrippunithura	2016-17	321	1,00,800
49	SRTO	Tirur	2016-17	400	99,300
50	SRTO	Tirurangadi	2016-17	492	1,25,600
51	SRTO	Uzhavoor	2016-17	153	45,000
52	SRTO	Vaikom	2016-17	274	82,900
53	SRTO	Wadakkancherry	2016-17	299	86,000
Total				16,552	48,69,900

Appendix – XII

(Reference: Paragraph 3.7)

Non-remittance of tax during the operated period

Sl. No.	Name of RTO	Audit Period	No of cases	Amount in ₹
1	Attingal	2016-17	2	37,662
2	Ernakulam	2016-17	7	1,73,398
3	Kannur	2016-17	6	2,30,055
4	Kottayam	2016-17	26	10,50,400
5	Kozhikode	2016-17	12	2,52,435
6	Malappuram	2016-17	34	10,08,365
7	Muvattupuzha	2016-17	1	41,400
8	Palakkad	2016-17	16	5,22,052
9	Pathanamthitta	2016-17	3	98,970
10	Thrissur	2016-17	19	5,15,355
11	Vadakara	2016-17	11	4,07,670
12	Wayanad	2016-17	2	41,200
Total			139	43,78,962

Appendix – XIII

(Reference: Paragraph 4.4.6)

Delay in finalisation of ceiling cases

Status of ceiling cases initiated viz-a-viz the selected district

Name of District	No. of cases initiated	Pending cases	
		No. of case	Extent in ha
Kasaragod	8,136	202	1,875.3761
Kottayam	2,637	57	1,362.8910
Malappuram	11,389	232	2,106.7024
Palakkad	16,638	205	6,305.8592
Wayanad	508	213	11,137.4211
Total	39,308	909	22,788.2498

Source: Records of TLBs

Age wise and stage wise details of cases pending finalisation.

Age wise			Stage wise		
Period of pendency	No. of cases	Area in ha	Reason for pendency	No. of cases	Area in ha
Less than one year	17	173.2586	Pending with Advocate General	6	246.4356
One year to less than two years	35	532.7676	Pending with Court	71	2,952.9830
Two years to less than five years	125	2,681.2038	Pending with Forest Department	22	1,275.2466
Five years to less than 10 years	70	1,019.5866	Pending with Government	2	9.7327
10 years to less than 20 years	169	2,833.2379	Pending with SDT	194	4,894.9187
20 years to less than 30 years	266	4,190.2074	Pending with State Land Board	11	36.8483
30 years to less than 40 years	71	2,904.9524	Pending with Survey	17	179.3027
40 years and above	156	8,453.0355	Pending with Tahsildar/VO	45	506.5565
			Pending with TLB for finalisation	541	12,686.2257
Total	909	22,788.2498	Total	909	22,788.2498

Source: Records of TLBs.

Appendix – XIV

(Reference: Paragraph 4.4.8)

Removal of valuables from acquired Surplus land

Sl No	Surplus land taken from	Taluk/Village Office	Remarks
1	Smt Kanjanamala	Thenkurissi village in Alathur Taluk	M/s Deepam Granites removed 11,764.5 M ³ of metal granites from the surplus land. A land conservancy case was booked and a stop memo was issued to them (18 February 2018).
2	Smt Sarojini Amma	Puthukode village in Alathur Taluk	M/s Global Granites removed granite metals from the surplus land. The Geologist (21 August 2017) calculated removal of 15,712.15 M ³ (39,280 Metric Ton) of Granite Metals and also stated that M/s Global Granites is to pay an amount of ₹ 0.20 crore as seigniorage and fine. As per Hon'ble High Court direction, the Deputy Secretary, Industries Department directed the <i>Tahsildar</i> vide proceedings (19 December 2017) to modify the order and <i>Tahsildar</i> ordered (22 February 2018) M/s Global Granites to pay an amount of ₹ 0.08 crore to the Government which was not paid.
3	Sri CM Chandukutty	Amabalavayal village in Sulthan Bathery Taluk	Quarrying operations were carried out by Shri. C. Luka and five others in the surplus land of 17.3488 ha and it was prohibited by the <i>Tahsildar</i> (7 August 2016).

Appendix – XV

(Reference: Paragraph 4.4.9)

Irregular assignment of surplus land

SI No	Name of institution	Taluk/Village Office	Remarks
1	Plantation Corporation of Kerala Ltd., and other institutions	Cheemeni Village in Hosdurg Taluk	The Government handed over (13 June 1977) 513.4409 ha (1,268.74 acres) of surplus land acquired from Smt. Chechamma Thomas, W/o Shri George Thomas to the Plantation Corporation of Kerala Ltd (PCKL) for interim management. The Government again ordered (30 June 2004) to lease out 1,503.2533 ha (3,714.62 acres) to PCKL including that already possessed by PCKL for 99 years with effect from 1977. Audit noticed that these lands were not reserved for public purpose and hence come under the provisions of KLR Act and control of SLB. Thus the transfer of land for interim management/lease to PCKL by the Government overlooking the powers of SLB is irregular and violating the provisions of KLR Act/Rules.
2	Indiraji Memorial Society	Wandoor village in Nilambur Taluk	The Government acquired (25 June 1988) 3.8445 ha (9.50 acres) of surplus land from Smt. Umadevi Antharjanam in Wandoor village of Nilambur taluk. Out of this, 3.0149 ha (7.45 acres) were reserved for public purpose by the Land Board for a Sports School (11 October 2005). The Government ordered (8 August 2014) for assignment of 2.0234 ha (five acres) of land from this reserved land on lease for 30 years to a private organisation, Indiraji Memorial Society, Wandoor under the KLA Act/Rules. The land was de-reserved by the SLB on 31 October 2014. Audit observed that the transfer of land reserved for public purpose to a private society was irregular. It may also be noted that when the land is de-reserved, it shall again become ordinary surplus land and come under the purview of KLR Act. Thus the assignment of more than one acre of surplus land by Government bypassing the powers of SLB becomes irregular.
3	Deseeya Mahila Samajam	Kalpetta village in Vythiri Taluk	Sanction was accorded (10 February 1986) for the assignment of an extent of 0.2023 ha (50 cents) of surplus land vested with the Government in Kalpetta village of Vythiri taluk to the Deseeya Mahila Samajam, Nadakkavu, Calicut for the construction of a Working Women's Hostel at Kalpetta on the basis of the provisions contained in Section 3 of the KLA Act. As per the conditions (Rule 8 (2)(3) of KLA Rules 1964), the land assigned shall be used for the intended purpose and if there is any violation of conditions, the land shall be regained by the Government. During Joint Physical Inspection, it was noticed that a private organisation was functioning at the place. Audit observed that the Department did not identify the violation of conditions.
4	SN Trust and SNDP Yogum	Teekoy village in Meenachil Taluk	The SLB reserved 229.6146 ha (567.39 acres) of surplus lands for public purpose (DDis.18471/81/E5 dated 28 April 1981 of DC, Kottayam) in Teekoy village of Meenachil Taluk. Out of the reserved land, the Government (13 September 2012) assigned 10.1171 ha (25 Acres) of land to two private organisations namely SNDP Yogam assigned with an area of 6.0702 ha (15 acres) for a Temple Complex and to SN Trust assigned with an area of 4.0468 ha (10 acres) for the construction of a Cultural Complex. The assignment of the land reserved for public purpose to private society/trust was irregular.

Appendix – XVI

(Reference: Paragraph 4.5)

Non-levy of building tax due to buildings escaping assessment

Sl. No.	Taluk Office	No. of cases	Total amount due (₹)
1.	Changanassery	29	29,24,400
2.	Chittur	2	2,48,400
3.	Devikulam	25	2,72,400
4.	Fort Kochi	25	18,34,200
5.	Karthikappally	27	3,58,200
6.	Karunagappally	28	14,86,800
7.	Kothamangalam	50	14,93,100
8.	Kunnathur	28	2,80,800
9.	Kuttanad	14	61,500
10.	Mavelikara	29	3,37,200
11.	Mukundapuram	14	2,82,000
12.	Muvattupuzha	72	14,83,500
13.	Nilambur	66	4,93,050
14.	Ottapalam	64	36,40,200
15.	Peermade	17	10,26,900
16.	Ranni	20	2,98,500
17.	Thalassery	15	3,84,000
18.	Thalappilly	10	3,06,000
19.	Thaliparamba	202	78,03,300
20.	Thamarassery	2	38,400
21.	Thodupuzha	42	8,45,700
22.	Vaikom	10	1,60,200
23.	Vadakara	4	2,95,200
24.	Vythiri	3	6,37,200
Total		798	2,69,91,150

Appendix – XVII
(Reference: Paragraph 4.6)
Short/non levy of Basic Tax

(Amount in ₹)

SI No	Name and Address	Taluk Office	Village	C/M/GP/ SGP	Area (Hectare)	Area (Are)	Year	Amount Due	Amount collected	Short collection of basic tax
1	M/s Green Acres Estate Pvt Ltd	Chittur	Nelliyampathy	Nelliyampathy GP	237.6142	23,761.4200	2014-17	3,19,376	0	3,19,376
2	Tata Global Beverages Limited	Devikulam	KDH Village, Mankulam, Anaviratty and Pallivasal	Munnar GP	23,715.5300	23,71,553.0000	2014-17	3,20,24,211	2,84,58,638	35,65,573
3	TP 14, Tyford tea company ltd	Peermade	Elappara	Elappara SGP	299.4817	29,948.1700	2014-17	4,02,923	2,99,620	1,03,303
4	TP 80, Heliberia tea estate company pvt ltd	Peermade	Elappara	Elappara SGP	348.3952	34,839.5200	2014-17	4,68,976	3,88,864	80,112
5	TP 85, Tyford tea company ltd, Tyford estate	Peermade	Elappara	Elappara SGP	552.7546	55,275.4600	2014-17	7,44,945	5,52,850	1,92,095
6	Kora John and others	Peermade	Manjumala	Vandiperiyar SGP	181.7925	18,179.2500	2014-17	2,43,994	0	2,43,994
7	MD KSIDC	Thalassery	Cheruvanchery	Patyam GP	32.0120	3,201.2000	2014-17	41,729	28,814	12,915
8	KSIDC Veliyavelicham	Thalassery	Manatheri	Chittariparamba GP	68.9356	6,893.5600	2014-17	91,591	62,131	29,460
9	Abdul Jabbar, Hotel & Mgmt Pvt Ltd	Thalassery	Paduvilayi	Vengadu GP	13.3546	1,335.4600	2014-17	16,533	0	16,533
10	Rasila A V, Sharifa & others	Thalassery	Thalassery	Thalassery M	9.1300	913.0000	2014-17	21,657	11,540	10,117

SI No	Name and Address	Taluk Office	Village	C/M/GP/ SGP	Area (Hectare)	Area (Are)	Year	Amount Due	Amount collected	Short collection of basic tax
11	Chairman, Devasom Alapadamba	Thaliparrambu	Alapadamba	Kankol-Alapadamba GP	32.0862	3,208.6200	2014-17	41, 829	32,088	9,741
12	Messer's Nives Imports & Exports Company	Thaliparrambu	Korom	Payyanur M	5.5846	558.4600	2014-17	12, 081	5,258	6,823
13	Asst Manager, KINFRA Textiles Park	Thaliparrambu	Panniyur	Panniyur GP	20.1943	2,019.4300	2014-17	25,770	13,539	12,231
14	Glorias Hotel Private Limited, SP Oberoi	Vaikom	Vechoor	Vechoor GP	10.8541	1,085.4100	2014-17	13,157	5,223	7,934
15	M/s Hindustan Newsprint Limited	Vaikom	Vellore	Vellore SGP	276.2529	27,625.2900	2014-17	3,71,554	2,48,634	1,22,920
Total										47,33,127

Appendix XVIII

(Reference: Paragraph 5.8)

Unauthorised reconstitution of Board of Directors of companies/ firms holding Foreign Liquor licences

Sl. No.	Name of Company	Date of reconstitution of Board of Directors	No. of occasions
Ernakulam District			
1	Hotel Trident, Wellington Island, Ernakulam (Eih Associated Hotels Ltd.)	05.08.2016	1
2	Vivanta By Taj (Hotel Taj Malabar), Wellington Island, Ernakulam (Oriental hotels Pvt. Ltd.)	12.05.2016, 23.01.2017 25.07.2017, 23.01.2018	4
3	Cochin Heritage Hotel, Eroor, Ernakulam (M Star Hotel Pvt Ltd.)	14.07.2017	1
4	Intercontinental Hotels Group (India) Private Limited (Holiday Inn) Ernakulam	17.11.2017 19.02.2018	2
5	Olive Down Town, Kadavanthra, Ernakulam (Highland Star Hotels and Resorts Private Ltd.)	13.04.2016	1
6	Fragarant Nature, Fort Kochi (Fragrant nature retreat and resort pvt Ltd.)	10.10.2016	1
7	Hotel OG & Blue, 11/588a, Kundanoor, Maradu, Ernakulam (OG Estates Private Ltd.)	16.10.2017	1
8	Le Maritime Kochi (Sea Lagoon Hotels Pvt. Ltd.), XIV/144 A to J, Puthuvype, Vypeen, Ernakulam-682510	02.12.2016	1
9	Taj Kerala Hotels And Resorts Ltd. Gate Way Hotel (Taj Residency)	02.05.2016, 09.08.2017 25.09.2017, 20.02.2018	4
Kottayam District			
10	Hotel Breezeland, Changanacherry	27.01.2017	1
Thiruvananthapuram District			
11	Kovalam Resorts Pvt Ltd., Kovalam	16.11.2016	1
12	Taj Residency, Kovalam (Dodla International Limited)	24.03.2016	1
13	Estuary Island, Poovar (Verdant Estuary Retreat Pvt Ltd.)	06.09.2017	1
14	The South Park, M.G. Road, Thiruvananthapuram (Fortune Park Hotels Ltd.)	21.03.2016 02.02.2018	2
15	Turtle on the Beach, Kovalam (Kovalam Turtle Annexe Pvt Ltd.)	01.07.2016	1
16	Hotel Chola International, Thampanoor, Thiruvananthapuram (Chola Hotels Pvt Ltd)	26.08.2017	1
17	Niraamaya Retreats Pvt Ltd., Kovalam (Niraamaya Retreats Surya Samudra)	20.06.2017, 01.07.2017 13.02.2018	3
Thrissur District			
18	Alankar Elite Inns and Hotels Private Limited	31.08.2017	1
19	Fort Gate Hotels and Resorts Private Limited	31.08.2017	1
20	Hotel Waylord Private Limited	30.09.2017	1
Total			30

Appendix – XIX

(Reference: Paragraph 5.12 – Audit Findings)

The objectives of OPEN PEARL Project are as follows:

- Complete the registration process and to return the document in one hour;
- Scan the original document and store the image in the database and also separately in compact disc;
- Search and prepare encumbrance certificate;
- Maintain data dictionary of possible types of transactions including rates of stamp duty, registration fee etc;
- Stamp duty and fees are worked out automatically;
- Maintain database complete in all respects about documents registered;
- Maintain details of undervaluation cases reported;
- Projection and achievement of revenue collection;
- Issue marriage certificates, list certificate;
- Automatic preparation of indexes, memos, various accounts, registers, revenue collection statements, monthly statement and other reports;
- Reduce departmental work load and prevent loss and damage of documents;
- Eliminate bound volumes and facilitate electronic document retrieval;
- E-stamping;
- Standard format for document preparation for ensuring availability of document in electronic form for registration;
- Issue of digitally signed document after registration;
- Scanning and attaching to the document the record of right (RoR) or *thandapper pakarppu* (maintained using *bhurekha* software) and FMB sketch of the land transacted (maintained using *collabland* software);
- Transfer of data to village offices for enabling automatic transfer of revenue registry;
- Collection of transfer fee for transfer of registry;
- Provision for e-payment (proposed in the budget 2013-14).

Appendix – XX

(Reference: Paragraph 5.12.7.3, bullet 4)

Details of delay in return of registered documents

Sl. No.	Name of District	Name of SRO	Total documents registered (March 2018)	Whether date of issue recorded in Open Pearl database	Whether date of issue recorded in manual issue register	Number of cases where documents issue date not identifiable in manual register	Registered documents issued in time (within 3 days)	Registered documents not issued in time	Range of delay in days
1	Idukki	Peerumed	452	No	Yes	78	10	364	1 to 45
2		Kattappana	572	No	Yes	412	52	108	1 to 70
3		Udumpanchola	343	No	Yes	64	81	198	1 to 9
4		Thodupuzha#	435	No	No	NR	NR	NR	NR
5	Palakkad	Palakkad#	683	No	No	NR	NR	NR	NR
6		Parli	265	No	Yes	0	0	265	1 to 36
7		Mannarkad	784	No	Yes	679	16	89	1 to 21
8		Kozhinjampara	242	No	Yes	0	9	233	1 to 14
9	Pathanamthitta	Pathanamthitta#	378	No	No	NR	NR	NR	NR
10		Kadapra	95	No	Yes	7	9	79	1 to 21
11		Perunadu*	170	Yes	No@	0	2	168	1 to 27
12		Pandalam#	350	No	No	NR	NR	NR	NR
13	Thiruvananthapuram	Pattom#	551	No	No	NR	NR	NR	NR
14		Kazhakuttom#	445	No	No	NR	NR	NR	NR
15		Navaikulam	268	No	Yes	85	7	176	1 to 31
16		Kattakada	286	No	Yes	180	45	61	1 to 10
Total			6,319			1,505	231	1,741	

* In case of SRO Perunadu the documents became ready for issue with a delay of 7 to 20 days in case of 168 documents as per database.

The date of return is neither recorded in OPEN PEARL database nor in manual issue register in these six SROs and the total number of documents registered were 2,842.

@ As the date of issue was already recorded in the database, it was not recorded in manual register.

Appendix – XXI

(Reference: Paragraph 5.12.7.4, bullet 5)

Details of payment of excess stamp duty

Sl. No.	Name of District	Name of SRO	Number of cases (March 2018)	Number of cases where excess SD paid	Excess amount (₹)
1	Idukki	Peerumedu	452	42	1,566
2		Kattappana	572	70	8,904
3		Udumpanchola	343	32	1,220
4		Thodupuzha	435	64	9,369
5	Palakkad	Palakkad	683	97	16,875
6		Parli	265	54	8,691
7		Mannarkad	784	113	14,615
8		Kozhinjampara	242	33	5,594
9	Pathanamthitta	Pathanamthitta	378	43	5,065
10		Kadapra	95	9	814
11		Pandalam	350	33	1,946
12	Thiruvananthapuram	Pattom	551	28	6,686
13		Kazhakuttom	445	47	6,639
14		Navaikulam	268	43	4,160
15		Kattakada	286	10	654
Total			6,149	718	92,798

Appendix – XXII

(Reference: Paragraph 5.12.7.7, bullet 1)

Delay in issue of Encumbrance Certificate (EC)

Sl. No.	Name of District	Name of SRO	Total number of EC applications received in March 2018	Number of ECs issued within 7 days	Number of ECs issued beyond 7 days	ECs not issued due to additional ownership, for want of information from other SROs etc.	Range of delay in issue of ECs referred in column 6 (days)
1	2	3	4	5	6	7	8
1	Idukki	Peerumedu	1,158	904	181	73	1 to 112
2		Kattappana	1,429	1,207	178	44	1 to 40
3		Udumpanchola	858	813	37	8	1 to 27
4		Thodupuzha	1,017	299	702	16	1 to 50
5	Palakkad	Palakkad	1,901	1,710	178	13	1 to 57
6		Parli	957	894	45	18	1 to 70
7		Mannarkad	1,436	1,360	53	23	1 to 69
8		Kozhinjampara	495	469	23	3	1 to 28
9	Pathanamthitta	Pathanamthitta	729	706	15	8	1 to 51
10		Kadapra	224	218	3	3	2 to 17
11		Perunadu	516	495	17	4	1 to 25
12		Pandalam	539	510	21	8	1 to 67
13	Thiruvananthapuram	Pattom	974	854	101	19	1 to 58
14		Kazhakuttom	930	898	21	11	2 to 67
15		Navaikulam	521	504	10	7	1 to 58
16		Kattakada	648	609	35	4	1 to 65
Total			14,332	12,450	1,620	262	

Appendix – XXIII

(Reference: Paragraph 5.12.8.4)

Details of Accounts A to H

Account Name	Purpose
Account A	Account of Stamp duty and Registration fee relating to documents registered in Book1 ¹ , Book3 ² and Book 4 ³
Account B	Account of miscellaneous fees (fee for private attendance, safe custody fees etc.)
Account C	Account of fees relating to Deficit Stamp duty and penalty, undisbursed pay and allowances, batta and travelling allowances for attendances at private residences and VAT realised on sale of priced forms
Account D	Account of the search fees and copying fees
Account F	Gist of all the various transactions conducted each day in a Sub Registry Office
Account G	Account of the number of documents admitted to registration, pending admission to registration, copied, uncopied, returned, unclaimed, applications for copies and encumbrance certificates accepted and complied with etc.
Account H	Daily account showing the total collection under each account and the total cash balance at the close of the day

¹ Book 1 - Register of non –testamentary documents, such as deeds relating to Sale, Partitions, Settlement etc., relating to immovable property.

² Book 3 - Register of wills and Authorities to adopt.

³ Book 4 - Miscellaneous register such as deeds relating to Power of Attorney etc.

Appendix – XXIV

(Reference: Paragraph 5.12.8.4, bullet 1)

Details of document value, Stamp duty and Registration fee of registered documents missing in the database

(₹ in lakh)

Sl. No.	Name of District	Name of SRO	Total number of documents registered as per mdocument table between 2013-18	Number of document missing in maccount table	Value of documents missing	SD missing	RF missing
1	Idukki	Peerumedu	17,526	2,363	6,539.87	238.34	118.39
2	Idukki	Katappana	19,804	2,775	5,496.27	180.47	86.79
3	Idukki	Udumpanchola	11,673	1,746	3,929.18	124.47	58.46
4	Idukki	Thodupuzha	15,742	725	239.47	10.30	6.99
5	Palakkad	Palakkad	37,177	3,886	9,364.11	404.05	168.67
6	Palakkad	Parli	15,383	2,025	4,051.20	128.64	67.90
7	Palakkad	Mannarkkad	34,846	103	339.53	9.99	5.53
8	Palakkad	Kozhinjampara	10,995	723	1,355.90	44.71	23.20
9	Pathanamthitta	Pathanamthitta	16,624	513	2,387.64	80.28	9.75
10	Pathanamthitta	Kadapra	5,725	71	291.17	8.63	4.60
11	Pathanamthitta	Perunad	9,165	2,239	5,996.64	151.76	84.18
12	Pathanamthitta	Pandalam	14,601	1,389	996.57	17.76	15.39
13	Trivandrum	Pattom	22,114	2,129	3,235.86	1,048.21	365.87
14	Trivandrum	Kazhakuttom	22,551	2,092	16,890.59	712.69	286.51
15	Trivandrum	Navaikulam	11,998	541	902.87	31.02	13.82
16	Trivandrum	Kattakada	11,415	122	204.68	3.66	3.10
Total			2,77,339	23,442	62,221.55	3,194.98	1,319.15

Appendix – XXV

(Reference: Paragraph 5.12.8.4, bullet 2)

Details of variation in document values, Stamp Duty and Registration Fee in the database due to duplicate, triplicate and/or incorrect database entries

(₹ in lakh)

Sl. No.	Name of district	Name of SRO	Total number of documents registered as per document table between 2013-18	Total number of duplicate/triplicate/incorrect entries found in maccount table	Number of cases in which duplication/triplication/incorrect entries found in maccount table	Overstated/understated value of documents duplicated/triplicated/incorrect entries	Overstated/understated stamp duty in database	RF overstated/understated in database
1	Idukki	Peerumedu	17,526	338	169	234.18	17.11	5.88
2		Udumpanchola	11,673	20	10	19.93	0.16	0.03
3		Thodupuzha	15,742	26	13	4,780.10	1.21	1.56
4	Palakkad	Palakkad	37,177	43	40	886.40	1.25	0.57
5		Mannarkkad	34,846	610	293	426.34	14.35	-9.45
6		Kozhinjampara	10,995	42	24	55.96	3.29	2.21
7	Pathanamthitta	Pathanamthitta	16,624	9,666	4,579	28,108.99	698.34	359.90
8		Kadapra	5,725	4,935	2,439	9,414.66	261.48	127.21
9		Pandalam	14,601	60	30	228.45	3.72	4.81
10	Thiruvananthapuram	Pattom	22,114	111	54	2,020.62	126.10	42.64
11		Kazhakuttom	22,551	176	87	18,723.53	52.79	27.92
12		Navaikulam	11,998	775	378	736.54	28.14	15.07
13		Kattakada	11,415	75	38	70.94	201.41	1.23
Total			2,32,987	16,877	8,154	65,706.64	1,409.35	579.58

Appendix – XXVI

(Reference: Paragraph 5.12.8.4, bullet 3)

Details of differences between Cash Book, Manual Accounts Registers and System Generated Accounts Registers.

(Amount in ₹)

Sl. No.	Name of District	Name of SRO	Accounts	Number of days in which Difference noticed	Amount collected as per Cash Book accounts (March 2018)	Amount collected as per manual registers (March 2018)	Amount collected as per system generated accounts (March 2018)	Net difference between Cash Book accounts and system generated accounts	Net difference between manual accounts and system generated accounts
1	Idukki	Thodupuzha	Account A	18	78,02,390	77,68,355	79,54,050	-1,51,660	-1,85,695
2		Peerumed	Account A	24	12,281	58,49,285	58,49,285	-58,37,004	0
3		Peerumed	Account B	4	10,650	10,650	8,550	0	2,100
4		Thodupuzha	Account B	16	14,700	4,150	11,350	3,350	-7,200
5		Thodupuzha	Account C	14	34,961	34,961	33,651	0	1,310
6		Peerumed	Account C	18	63,144	81,544	63,844	-700	17,700
7		Kattappana	Account C	22	97,925	97,925	74,630	23,295	23,295
8		Udumpanchola	Account C	22	1,78,320	1,78,320	1,55,280	0	23,040
9		Thodupuzha	Account D	6	1,80,125	1,79,925	1,80,125	0	-200
10	Palakkad	Parli	Account A	1	15,43,940	15,43,940	15,43,680	260	260
11		Kozhinjampara	Account A	11	0	19,76,693	20,28,353	-20,28,353	-51,660
12		Mannarkad	Account A	19	47,11,392	47,10,655	47,11,392	0	-737
13		Palakkad	Account A	21	1,11,59,217	1,14,58,662	1,11,59,217	0	2,99,445
14		Mannarkad	Account B	1	26,900	26,900	26,903	-3	-3
15		Palakkad	Account B	18	17,600	17,600	17,600	0	0
16		Mannarkad	Account C	15	8,923	8,923	6,300	2,623	2,623
17		Parli	Account C	19	16,120	16,120	2,800	13,320	13,320
18		Palakkad	Account C	20	1,42,047	1,42,047	1,14,350	27,697	27,697
19		Kozhinjampara	Account D	1	54,410	54,260	54,410	0	-150
20		Palakkad	Account D	4	4,93,705	4,93,355	4,93,705	0	-350
21		Parli	Account D	4	1,95,995	1,94,915	1,95,995	0	-1,080
22		Mannarkad	Account D	14	2,71,350	2,74,785	2,71,350	0	3,435
23	Pathanamthitta	Pathanamthitta	Account A	9	30,96,197	30,76,710	31,04,932	-8,735	-28,222
24		Pandalam	Account A	10	29,51,305	29,50,715	29,51,305	0	-590
25		Pandalam	Account B	5	11,000	11,000	11,000	0	0
26		Pathanamthitta	Account B	14	18,450	14,200	18,450	0	-4,250
27		Kadapra	Account C	3	9,720	9,720	6,960	2,760	2,760
28		Pandalam	Account C	4	5,308	5,308	4,100	1,208	1,208

Sl. No.	Name of District	Name of SRO	Accounts	Number of days in which Difference noticed	Amount collected as per Cash Book accounts (March 2018)	Amount collected as per manual registers (March 2018)	Amount collected as per system generated accounts (March 2018)	Net difference between Cash Book accounts and system generated accounts	Net difference between manual accounts and system generated accounts
29		Perunadu	Account C	11	23,230	23,230	15,300	7,930	7,930
30		Pathanamthitta	Account C	15	31,815	3,037	29,675	2,140	-26,638
31		Pandalam	Account D	2	1,67,045	1,67,255	1,67,045	0	210
32		Pathanamthitta	Account D	6	1,39,800	1,39,670	1,39,800	0	-130
33	Thiruvananthapuram	Kattakada	Account A	5	15,39,490	15,39,270	15,39,490	0	-220
34		Pattom	Account A	15	2,02,40,049	2,03,92,589	2,02,40,049	0	1,52,540
35		Kazhakuttom	Account A	16	1,02,51,440	1,02,41,906	1,02,42,225	9,215	-319
36		Navaikulam	Account A	19	10,07,303	9,12,168	10,07,303	0	-95,135
37		Pattom	Account B	2	23,970	23,970	23,970	0	0
38		Kazhakuttom	Account B	2	24,450	23,400	24,850	-400	-1,450
39		Navaikulam	Account B	5	6,770	7,770	7,550	-780	220
40		Navaikulam	Account C	9	28,725	28,725	24,270	4,455	4,455
41		Kazhakuttom	Account C	14	60,560	60,560	47,060	13,500	13,500
42		Pattom	Account C	17	2,55,408	2,55,408	2,30,768	24,640	24,640
43		Kattakada	Account C	20	33,085	33,085	23,570	9,515	9,515
44		Pattom	Account D	2	3,34,195	3,33,875	3,34,195	0	-320
45		Navaikulam	Account D	4	1,52,495	1,51,755	1,52,495	0	-740
46	Kazhakuttom	Account D	9	2,03,790	2,03,240	2,03,790	0	-550	

Appendix XXVII

(Reference: Paragraph 5.13)

Loss of revenue due to non-registration of agreements entered into between flat/apartment owners and developers/builders

Sl. No.	Year	Document No.	Trans. Date	Doc. Amount in ₹	Regn. Fee in ₹	Stamp Duty in ₹	Village	Survey No.	Claimant	Claimant Address	Tower No/ Apartment No
1	2016	4586	31/12/2016	1,62,08,868	3,24,178	6,48,400	Ernakulam	843	Jahamgir Ebrahimkutty	Kanjiramkuzhiyil	I/3C
2	2017	208	20/01/2017	1,44,89,100	2,89,782	5,79,600	Ernakulam	843	Mathew Joseph Thonikadavil	Thonikadavil	IV/12C
3	2017	209	20/01/2017	1,25,79,300	2,51,586	5,03,200	Ernakulam	843	Stephen Menachery George	Menachery	II/18C
4	2017	210	20/01/2017	2,47,39,868	4,94,798	9,89,600	Ernakulam	843	Sumith Mohan Cheeran	Cheerans House	II/16A
5	2017	211	20/01/2017	1,98,54,076	3,97,082	7,94,200	Ernakulam	843	Ravi John Mathai	4/1710	I/14D
6	2017	212	20/01/2017	1,71,19,076	3,42,382	6,84,800	Ernakulam	843	Sunitha Sara Alex	466/11 Defence Officers Enclave	I/7C
7	2017	213	20/01/2017	2,26,52,750	4,53,056	9,06,200	Ernakulam	843	Sebastian Madona Joseph	Madona House	III/12A
8	2017	214	20/01/2017	2,58,37,148	5,16,744	10,33,500	Ernakulam	843	Rajiv Zachariah	Vathollore	II/23A
9	2017	215	20/01/2017	1,78,25,800	3,56,516	7,13,100	Ernakulam	843	Chelakara Subramanian Venkiteswaran	B 307 Ashok Towers	IV/5D
10	2017	216	20/01/2017	2,18,03,181	4,36,064	8,72,200	Ernakulam	843	V P Vinod	Valayanchira	III/15B
11	2017	450	10/02/2017	2,00,13,800	4,00,276	8,00,600	Ernakulam	843	Perumal Gie Mathew	Mulamoottil Padippurackal	II/6D
12	2017	451	10/02/2017	3,07,57,725	6,15,156	12,30,400	Ernakulam	843	Joshua Easow	Alackal	I/18B
13	2017	452	10/02/2017	1,55,28,400	3,10,568	6,21,200	Ernakulam	843	V A Raviendran	Sree Krishna Leela	IV/20C
14	2017	453	10/02/2017	1,38,87,400	2,77,748	5,55,500	Ernakulam	843	Renji John	Pathackattil	IV/5C
15	2017	454	10/02/2017	1,66,02,708	3,32,056	6,64,200	Ernakulam	843	Liza Elizabeth Varghese	41/2271	III/2D

Sl. No.	Year	Document No.	Trans. Date	Doc. Amount in ₹	Regn. Fee in ₹	Stamp Duty in ₹	Village	Survey No.	Claimant	Claimant Address	Tower No/ Apartment No
16	2017	455	10/02/2017	2,32,24,250	4,64,486	9,29,000	Ernakulam	843	Philiph Plamootil Joseph	Pulinchimoovil Milly Villa	III/17A
17	2017	456	10/02/2017	2,12,94,866	4,25,898	8,51,800	Ernakulam	843	Yazir Parambathkandy Moideen	Parambathkandy	IV/18B
18	2017	457	10/02/2017	2,19,10,880	4,38,218	8,76,500	Ernakulam	843	P K Vijayakumar	Peraketh	I/17D
19	2017	556	20/02/2017	1,86,00,352	3,72,008	7,44,100	Ernakulam	843	Sudheendran alias Sudheendran Achuthan	Saguna Cottage	I/11C
20	2017	557	20/02/2017	2,45,11,268	4,90,226	9,80,500	Ernakulam	843	Shaju Devassykutty Thattil	Thattil	II/14A
21	2017	558	20/02/2017	1,50,90,800	3,01,816	6,03,700	Ernakulam	843	Dr Vinod V Thomas	P16 NITK Quarters	III/12C
22	2017	559	20/02/2017	1,59,00,630	3,18,014	6,36,100	Ernakulam	843	C G S Mani	27/401 NRI Complex Sea Wood Estates Ltd	II/16B
23	2017	560	20/02/2017	1,83,48,732	3,66,976	7,34,000	Ernakulam	843	Dr Sridhar Kalyanasundaram	H207 S And P Living Spaces Chennai	IV/6D
24	2017	561	20/02/2017	3,28,64,720	6,57,296	13,14,600	Ernakulam	843	Yohannan Daniel	Kurunkattil Garderns	I/22B
25	2017	562	20/02/2017	1,84,66,076	3,69,322	7,38,700	Ernakulam	843	Manu Venkitesh Kesavan	Gayathri	I/12C
26	2017	563	20/02/2017	1,92,71,260	3,85,426	7,70,900	Ernakulam	843	John Daniel	74 H Block	II/10C
27	2017	689	04/03/2017	2,20,39,888	4,40,798	8,81,600	Ernakulam	843	Manikantadas Vallikkat Thachaparambil	Madampath	I/23D
28	2017	690	04/03/2017	1,84,58,132	3,69,164	7,38,400	Ernakulam	843	Anit Abraham Antony	3838/37 Skyline Orion Park	IV/7D
29	2017	691	04/03/2017	1,96,52,780	3,93,056	7,86,200	Ernakulam	843	Dr Chinnamma George	Kadungamparambil	II/24C
30	2017	692	04/03/2017	2,53,15,940	5,06,320	10,12,700	Ernakulam	843	Kollody Madhavan Sudhakaran	Raj Bhavan	III/14B

Sl. No.	Year	Document No.	Trans. Date	Doc. Amount in ₹	Regn. Fee in ₹	Stamp Duty in ₹	Village	Survey No.	Claimant	Claimant Address	Tower No/ Apartment No
31	2017	693	04/03/2017	1,45,43,800	2,90,876	5,81,800	Ernakulam	843	Afsal Musaliar Jalaluddin	Maison Armitage	III/7C
32	2017	694	04/03/2017	1,99,21,904	3,98,440	7,96,900	Ernakulam	843	Siddharth Prashant	101 Gulmohanr Building	I/13D
33	2017	695	04/03/2017	3,27,42,109	6,54,844	13,09,700	Ernakulam	843	Mohamed Iqubal Poovath Hassan	Poovath	I/24B
34	2017	696	04/03/2017	1,82,85,280	3,65,706	7,31,500	Ernakulam	843	Tinku V J	Valiyakunnam	III/17D
35	2017	697	04/03/2017	1,54,19,000	3,08,380	6,16,800	Ernakulam	843	Vinay Nair Harikumaran	A26 Kanaka Nagar	III/15C
36	2017	698	04/03/2017	1,83,72,800	3,67,456	7,35,000	Ernakulam	843	Surej Babykutty John	Thunduvilayil	IV/10D
37	2017	732	07/03/2017	3,01,85,996	6,03,720	12,07,500	Ernakulam	843	H Ramdas Nayak	5C Skyline Amity Park	I/13B
38	2017	733	07/03/2017	1,95,73,800	3,91,476	7,83,000	Ernakulam	843	Isaac Cherian	7A2 Orchid Meadow	II/7A
39	2017	734	07/03/2017	1,48,81,160	2,97,624	5,95,300	Ernakulam	843	Koyakutty Nazar	36/1300B Judges Avenue	II/6D
40	2017	735	07/03/2017	2,36,19,728	4,72,396	9,44,800	Ernakulam	843	Dr N V Radhakrishnan	62/1806 Bhakti Vilas	II/6B
41	2017	736	07/03/2017	1,63,64,300	3,27,286	6,54,600	Ernakulam	843	Silvi Xavier Valliamukath	Sandhram	II/5C
42	2017	737	07/03/2017	1,79,60,581	3,59,212	7,18,500	Ernakulam	843	Dr Joseph Kurien	36/1741	I/6D
43	2017	738	07/03/2017	1,60,20,700	3,20,414	6,40,900	Ernakulam	843	Sheela Antony	3C Regency Manor	II/11C
44	2017	739	07/03/2017	1,68,56,516	3,37,132	6,74,300	Ernakulam	843	Saira Naushad	Wood Grove	II/9D
45	2017	740	07/03/2017	2,40,92,930	4,81,860	9,63,800	Ernakulam	843	M K Obaidulla	Shangri La	II/18B
46	2017	741	07/03/2017	1,89,87,628	3,79,754	7,59,600	Ernakulam	843	Vidya Prabhakaran Menon	Vrindavan Arthanatt	III/23C
47	2017	742	07/03/2017	1,58,28,480	3,16,570	6,33,200	Ernakulam	843	Minu Sebastian	Pynadath	II/19D
48	2017	792	10/03/2017	2,14,00,992	4,28,020	8,56,100	Ernakulam	843	Dilip Radhakrishnan	Aiswarya	I/24D
49	2017	793	10/03/2017	2,41,58,310	4,83,168	9,66,400	Ernakulam	843	Neethi Varghese	Nechupadam	III/17B
50	2017	794	10/03/2017	2,79,61,350	5,59,228	11,18,500	Ernakulam	843	Latha K Nair	Rohini	I/3B

Sl. No.	Year	Document No.	Trans. Date	Doc. Amount in ₹	Regn. Fee in ₹	Stamp Duty in ₹	Village	Survey No.	Claimant	Claimant Address	Tower No/ Apartment No
51	2017	795	10/03/2017	1,55,43,800	3,10,876	6,21,800	Ernakulam	843	Philip Jose Urasala	Oorasala	IV/11C
52	2017	796	10/03/2017	2,25,53,995	4,51,080	9,02,200	Ernakulam	843	Arun Jagadeesan Pillai	3E White Waters	II/23B
53	2017	797	10/03/2017	2,31,78,530	4,63,572	9,27,200	Ernakulam	843	Kuriappillil Parameswaran Jayalal	Kuriappillil	II/10B
54	2017	798	10/03/2017	1,42,15,600	2,84,312	5,68,700	Ernakulam	843	Samuel Thomas Managalasseril	S6 Compound Kristal Tiara	IV/8C
55	2017	799	10/03/2017	2,80,29,422	5,60,590	11,21,200	Ernakulam	843	Saju Paul	Palathullil	II/8A
56	2017	800	10/03/2017	1,49,60,900	2,99,218	5,98,500	Ernakulam	843	Dr Joseph Sebastian	Manickanamparambil	IV/9C
57	2017	807	10/03/2017	1,31,73,565	2,65,236	5,30,600	Ernakulam	843	Jacob Antony Kalloor	Kalloor	IV/6C
58	2017	820	13/03/2017	1,65,02,060	3,30,042	6,60,100	Ernakulam	843	Mathai Panachakalayil Thomas	A2/137 Paschim Vihar	III/19C
59	2017	821	13/03/2017	1,94,11,219	3,88,226	7,76,500	Ernakulam	843	Bibu Johny	Puthenpurayil	II/1D
60	2017	822	13/03/2017	1,81,10,240	3,62,206	7,24,500	Ernakulam	843	Anupama Rajan Babu	Panikassery	III/22C
61	2017	823	13/03/2017	2,70,64,252	5,41,286	10,82,600	Ernakulam	843	Kozhikkattil Bava Faisal	44/1211A	I/15B
62	2017	824	13/03/2017	2,48,93,030	4,97,862	9,95,800	Ernakulam	843	Kurian Varkey Nellikunnel	NMV 11/338	II/25B
63	2017	825	13/03/2017	1,55,96,228	3,11,926	6,23,900	Ernakulam	843	Sajini Thampi	Pandialackal	III/1C
64	2017	826	13/03/2017	3,01,94,750	6,03,896	12,07,800	Ernakulam	843	Lynus Kalister Vadassery	Vadassery	I/10B
65	2017	827	13/03/2017	2,30,94,966	4,61,900	9,23,800	Ernakulam	843	Balasubramoniam Kavumkal Rajagopalan	Kavumkal	IV/25B
66	2017	828	13/03/2017	1,46,68,600	2,93,372	5,86,800	Ernakulam	843	Dharmarajan Hariharan	C4 Ashoka Amoga	IV/3C

Sl. No.	Year	Document No.	Trans. Date	Doc. Amount in ₹	Regn. Fee in ₹	Stamp Duty in ₹	Village	Survey No.	Claimant	Claimant Address	Tower No/ Apartment No
67	2017	829	13/03/2017	3,52,89,132	7,05,784	14,11,600	Ernakulam	843	Shobha Gopinathan Nair	34/1039C	I/14A
68	2017	830	13/03/2017	1,94,90,868	3,89,818	7,79,700	Ernakulam	843	Raju Pattathil Sasidharan	Sundarsanam	III/24C
69	2017	831	13/03/2017	1,44,34,400	2,88,688	5,77,400	Ernakulam	843	Vivek Anilkumar Saraf	Saraf Apartments 52/6	III/6C
70	2017	832	13/03/2017	1,49,81,400	2,99,628	5,99,300	Ernakulam	843	Anand Venkatachalam	F3/10 Godrej Hillside Colony	IV/15C
71	2017	833	13/03/2017	2,93,60,640	5,87,214	11,74,500	Ernakulam	843	Nirmala Nair	Sea Shell House	I/6A
72	2017	834	13/03/2017	2,16,56,054	4,33,122	8,66,300	Ernakulam	843	Hazra Hadee	VII/375	IV/10A
73	2017	885	15/03/2017	3,35,42,164	6,70,844	13,41,700	Ernakulam	843	Samia Ayyaril Sidhik	8c Swapnil Enclave	I/19A
74	2017	886	15/03/2017	3,13,53,196	6,27,064	12,54,200	Ernakulam	843	Mibu Jose	2A Link Heritage	I/21B
75	2017	887	15/03/2017	1,51,06,200	3,02,124	6,04,300	Ernakulam	843	Thomas John	Mechankara	III/3C
76	2017	888	15/03/2017	1,73,26,936	3,46,540	6,93,100	Ernakulam	843	Subramania Iyer	Manjakal	II/7C
77	2017	889	15/03/2017	1,97,31,064	3,94,622	7,89,300	Ernakulam	843	Rosh Varghese	9C Skyline Topaz	I/7D
78	2017	890	15/03/2017	1,36,95,950	2,73,920	5,47,900	Ernakulam	843	Biju Thomas	Kunnel Valiyaveedu	II/3C
79	2017	891	15/03/2017	3,25,26,746	6,50,536	13,01,100	Ernakulam	843	Rajeev Rajagopal	Thiruvathira	I/22A
80	2017	892	15/03/2017	1,32,62,983	2,65,260	5,30,600	Ernakulam	843	Gemmy Joseph	Keezheth	II/7C
81	2017	893	15/03/2017	1,56,37,800	3,12,756	6,25,600	Ernakulam	843	Manoj Kumar Viswam	Krishna Kripa	IV/21C
82	2017	913	16/03/2017	1,82,31,960	3,64,640	7,29,300	Ernakulam	843	Venkataraman S	12 B Skyline Oak Wood Apartments	IV/14D
83	2017	914	16/03/2017	2,44,05,783	4,88,116	9,76,300	Ernakulam	843	Ambareesh Vedantam Murty	401 B Wing Tina Bliss	III/13B
84	2017	915	16/03/2017	1,83,81,405	3,67,630	7,35,300	Ernakulam	843	Teresa Antony Alangaden	1C Avenue Crest	IV/6B
85	2017	916	16/03/2017	2,00,61,936	401,240	8,02,500	Ernakulam	843	Binu Thomas Mathews alias Thomas Binu	Manappallil	II/22C
86	2017	917	16/03/2017	1,55,83,100	3,11,662	6,23,400	Ernakulam	843	Joseph Abraham	Thekkekara	IV/22C

Sl. No.	Year	Document No.	Trans. Date	Doc. Amount in ₹	Regn. Fee in ₹	Stamp Duty in ₹	Village	Survey No.	Claimant	Claimant Address	Tower No/ Apartment No
87	2017	918	16/03/2017	1,69,06,840	3,38,138	6,76,300	Ernakulam	843	Biju Cheriyan Oommen	Karimplavelil	IV/11D
88	2017	919	16/03/2017	2,20,81,250	4,41,626	8,83,300	Ernakulam	843	Kesavath Parambil Abdul Hameed	K P House 5/416	III/7A
89	2017	920	16/03/2017	2,02,54,480	4,05,090	8,10,200	Ernakulam	843	Nitin Singhal	F81 Jaga Puri	I/11D
90	2017	921	16/03/2017	1,99,16,700	3,98,334	7,96,700	Ernakulam	843	Deepa Mariam Joseph	Jessy Villa 17/17B	II/10A
91	2017	922	16/03/2017	1,99,37,304	3,98,748	7,97,500	Ernakulam	843	Bindu Elizabeth George	Mamootil	I/4D
92	2017	925	16/03/2017	1,96,94,666	3,93,894	7,87,800	Ernakulam	843	Xavior Puthen Parambil Joseph	Puthen Parambil	IV/4B
93	2017	931	17/03/2017	1,83,37,876	3,66,758	7,33,600	Ernakulam	843	Pullooruthikary Varkey Alexander	Pullooruthikary	I/9C
94	2017	932	17/03/2017	1,99,08,920	3,98,180	7,96,400	Ernakulam	843	Ambalathu Veettil Eravalappil Aminu	K P House	III/7B
95	2017	933	17/03/2017	2,24,24,150	4,48,484	8,97,000	Ernakulam	843	Thomas Abraham	805 Green Gardens	III/10A
96	2017	934	17/03/2017	2,09,45,400	4,18,908	8,37,900	Ernakulam	843	Aneena Paul	Kayyalath	II/19A
97	2017	935	17/03/2017	2,30,87,090	4,61,742	9,23,500	Ernakulam	843	Suraj Thomas	Pazhukkaniyil	II/11B
98	2017	936	17/03/2017	1,49,42,100	2,98,842	5,97,700	Ernakulam	843	Sabitha Ansari	Mini Home	IV/7C
99	2017	937	17/03/2017	1,93,07,076	3,86,142	7,72,300	Ernakulam	843	Thomas Kuriakose Chennikara	Chennikara Ebenezer	I/9D
100	2017	962	18/03/2017	3,12,77,828	6,25,558	12,51,200	Ernakulam	843	Honey Antony	Koyithra	I/10A
101	2017	963	18/03/2017	1,71,91,280	3,43,826	6,87,700	Ernakulam	843	Asha Jose	75 Basha Street	III/7D
102	2017	964	18/03/2017	1,66,12,773	3,32,256	6,64,600	Ernakulam	843	Suresh Warriar	Ushus	III/21C
103	2017	965	18/03/2017	1,52,00,200	3,04,004	6,08,100	Ernakulam	843	Angelo Behin Justus	Smilin House	III/13C
104	2017	966	18/03/2017	2,12,36,892	4,24,738	8,49,500	Ernakulam	843	Sethu Madhavan Nair	Rajesh Bhavan	II/18D

Sl. No.	Year	Document No.	Trans. Date	Doc. Amount in ₹	Regn. Fee in ₹	Stamp Duty in ₹	Village	Survey No.	Claimant	Claimant Address	Tower No/ Apartment No
105	2017	967	18/03/2017	2,34,96,284	4,69,926	9,39,900	Ernakulam	843	Nikhil George Poonthottam	Poonthittathil	III/18B
106	2017	968	18/03/2017	1,93,74,904	3,87,500	7,75,000	Ernakulam	843	John Joseph	2 Pachayappas Hostel Road	I/8D
107	2017	969	18/03/2017	1,87,66,640	3,75,334	7,50,700	Ernakulam	843	Dr George Varghese Alias George C Varghese	Thundathil	II/10D
108	2017	970	18/03/2017	3,13,64,868	6,27,298	12,54,600	Ernakulam	843	Babu Kandamkulathy Lonappan	Kandamkulathy	I/20B
109	2017	971	18/03/2017	1,61,41,040	3,22,822	6,45,700	Ernakulam	843	Aju Abraham	Kochapillil	III/4C
110	2017	972	18/03/2017	1,92,30,900	3,84,618	7,69,300	Ernakulam	843	Priya Anil Kumar Varma	Sree Vihar	II/4A
111	2017	973	18/03/2017	2,15,08,204	4,30,166	8,60,400	Ernakulam	843	Cyriac Babu Joseph	1032 Casa Paradiso	II/23D
112	2017	974	18/03/2017	2,67,22,848	5,34,458	10,69,000	Ernakulam	843	Xavier Sebastian	C102 Ceebros Grayshott Bishop Garden Extn	II/22A
113	2017	975	18/03/2017	1,76,76,420	3,53,530	7,07,100	Ernakulam	843	Kannan V Gopinath	9C Heera Palace	II/13A
114	2017	977	20/03/2017	1,47,19,934	2,94,400	5,88,800	Ernakulam	843	Haseena Sadick	Alathattuparambil	III/17C
115	2017	978	20/03/2017	1,99,36,079	3,98,722	7,97,500	Ernakulam	843	Mariyambi Abdul Khader	Mezhukkattil	IV/23C
116	2017	979	20/03/2017	2,61,97,068	5,23,942	10,47,900	Ernakulam	843	Arun Kollenethu Thomas	Paranickal Green View	II/20A
117	2017	980	20/03/2017	1,32,62,982	2,65,260	5,30,600	Ernakulam	843	Anu Garg	18 Presteege Palmgreen Garden Villas	II/6C
118	2017	981	20/03/2017	1,82,40,304	3,64,808	7,29,700	Ernakulam	843	Sunil Kumar Pankajakshan	407C Venus Co Op Housing Society	III/8D
119	2017	982	20/03/2017	1,99,59,100	3,99,182	7,98,400	Ernakulam	843	Prathap Sukumaran	Karippurathu	II/2D

Sl. No.	Year	Document No.	Trans. Date	Doc. Amount in ₹	Regn. Fee in ₹	Stamp Duty in ₹	Village	Survey No.	Claimant	Claimant Address	Tower No/ Apartment No
120	2017	983	20/03/2017	2,10,66,266	4,21,326	8,42,700	Ernakulam	843	Thomas jacob	Kalekattil	IV/16B
121	2017	984	20/03/2017	1,75,50,590	3,51,012	7,02,100	Ernakulam	843	Liju Sunil Vachaparambil	9A Silver Oak	II/6A
122	2017	985	20/03/2017	1,87,86,416	3,75,730	7,51,500	Ernakulam	843	Santhakumar Raghavan Pillai	Raadham	IV/23C
123	2017	986	20/03/2017	3,30,33,964	6,60,680	13,21,400	Ernakulam	843	Rajesh Venugopal Kumbalath	Anirudha	I/21A
124	2017	987	20/03/2017	1,57,47,200	3,14,944	6,29,900	Ernakulam	843	George Poonthottam	Poonthottathil	III/18C
125	2017	988	20/03/2017	2,06,18,110	4,12,694	8,25,000	Ernakulam	843	Sindha Percy Jacob	Thekkanattu	IV/7B
126	2017	1004	20/03/2017	1,47,62,600	2,95,252	5,90,600	Ernakulam	843	Jayajith Sreedharan	Padeetharayil House	II/13C
127	2017	1005	20/03/2017	1,32,62,982	2,65,260	5,30,600	Ernakulam	843	Jith John John	Kallupalam House	II/9C
128	2017	1006	20/03/2017	1,98,67,204	3,97,346	7,94,700	Ernakulam	843	Jabson Varghese	Kuzhivila Puthen Veedu	II/17D
129	2017	1007	20/03/2017	1,47,07,900	2,94,158	5,88,400	Ernakulam	843	Sulaiman Muhammad Haneef	Heritage Apartments	IV/14C
130	2017	1009	20/03/2017	2,59,51,448	5,19,030	10,38,100	Ernakulam	843	Satyan Abraham	Oasis	II/24A
131	2017	1010	20/03/2017	2,01,13,640	4,02,274	8,04,600	Ernakulam	843	Sureshvenunathan Kottapurath	Kottapurath	II/15D
132	2017	1011	20/03/2017	1,64,58,300	3,29,166	6,58,400	Ernakulam	843	Mathews Varghese	Thachedath	II/15C
133	2017	1012	20/03/2017	2,14,87,766	4,29,756	8,65,600	Ernakulam	843	Tini Mathews	Chellattu Madhu Bhavan	IV/21B
134	2017	1013	20/03/2017	1,87,42,572	3,74,852	7,49,800	Ernakulam	843	Gladson Jose	Palamittath	I/24C
135	2017	1014	20/03/2017	2,13,73,466	4,27,470	8,61,000	Ernakulam	843	Siva Prakash Kumar	Sreemangalathu	IV/20B
136	2017	1015	20/03/2017	1,68,84,960	3,37,700	6,75,400	Ernakulam	843	Biji Sukumar	Thandayamgattil	IV/9D
137	2017	1016	20/03/2017	2,18,65,280	4,37,306	8,74,700	Ernakulam	843	Vimala Hariharan	Sreekrishna	IV/23B
138	2017	1017	20/03/2017	2,23,85,459	4,47,710	8,95,500	Ernakulam	843	Vimala Hariharan	Sreekrishna	IV/23A

Sl. No.	Year	Document No.	Trans. Date	Doc. Amount in ₹	Regn. Fee in ₹	Stamp Duty in ₹	Village	Survey No.	Claimant	Claimant Address	Tower No/ Apartment No
139	2017	1018	20/03/2017	3,20,91,450	6,41,830	12,83,700	Ernakulam	843	Arvind Bansi	Door No Tc 36/1308	I/23B
140	2017	1019	20/03/2017	3,14,61,162	6,29,224	12,58,500	Ernakulam	843	M.R. Sreenivas Bhat	Memana	I/5A
141	2017	1020	20/03/2017	1,46,53,200	2,93,064	5,86,200	Ernakulam	843	Nowfal Salam	Pattathil	III/8C
142	2017	1021	20/03/2017	1,52,00,200	3,04,004	6,08,100	Ernakulam	843	Nowfal Salam	Pattathil	IV/17C
143	2017	1037	21/03/2017	2,29,49,930	4,59,000	9,18,000	Ernakulam	843	Keshavas Hospitality Pvt Ltd rep by its Director V K Muralidharan	202 Raheja Arcade	II/8B
144	2017	1038	21/03/2017	1,76,76,420	3,53,530	7,47,100	Ernakulam	843	Poovalil Govindan Nair Ramakrishnan	Peeyush	II/15A
145	2017	1039	21/03/2017	1,46,53,200	2,93,064	5,86,200	Ernakulam	843	Viswanath Sankara Warriar	Vijaya Sadan	III/10C
146	2017	1040	21/03/2017	2,02,79,379	4,05,588	8,11,200	Ernakulam	843	Jiju George	Nechupadam	I/19D
147	2017	1041	21/03/2017	2,35,51,148	4,71,024	9,42,100	Ernakulam	843	Shaj Ulahannan Thayil	501 A Wing Deepali Cooperative Housing Society Limited	III/11A
148	2017	1042	21/03/2017	1,83,48,816	3,66,978	7,34,000	Ernakulam	843	Salim Eden Dar Al Salam	Thekkumparambath	I/19C
149	2017	1043	21/03/2017	2,22,38,527	4,44,772	8,89,600	Ernakulam	843	Ragesh Radhakrishnan Nair	A9 nanddham C H S	II/20B
150	2017	1044	21/03/2017	1,98,51,714	3,97,036	7,94,100	Ernakulam	843	Gokul Thotikamath	Ganges	III/10B
151	2017	1045	21/03/2017	2,65,75,846	5,31,518	10,63,100	Ernakulam	843	Sunoj Mathew Dan	103 Vijayeta	I/8B
152	2017	1046	21/03/2017	1,74,47,820	3,48,958	6,98,000	Ernakulam	843	Antony Thomas	Kottaram	II/11A
153	2017	1047	21/03/2017	2,39,32,910	4,78,660	9,57,400	Ernakulam	843	George Varkey Thalody	Thalody	II/22B
154	2017	1048	21/03/2017	1,80,03,028	3,60,062	7,20,200	Ernakulam	843	Koshy Philip	Pleasant Villa	II/5D
155	2017	1049	21/03/2017	2,09,06,504	4,18,132	8,36,300	Ernakulam	843	Aju Jacob	Nechuppadom	I/22D

Sl. No.	Year	Document No.	Trans. Date	Doc. Amount in ₹	Regn. Fee in ₹	Stamp Duty in ₹	Village	Survey No.	Claimant	Claimant Address	Tower No/ Apartment No
156	2017	1050	21/03/2017	2,42,30,090	4,84,602	9,69,300	Ernakulam	843	Jayakrishnan Nedunghat	Priya	II/21B
157	2017	1051	21/03/2017	3,03,31,896	6,06,638	12,13,300	Ernakulam	843	Nitha Mohankumar	Mazhuvancherry	I/14B
158	2017	1052	21/03/2017	2,92,70,328	5,85,408	11,70,900	Ernakulam	843	Thomachan Kalapura	Kizhakkal	I/17A
159	2017	1053	21/03/2017	1,76,74,828	3,53,498	7,07,000	Ernakulam	843	K J Varkey	1702 Apire Towers	III/20C
160	2017	1054	21/03/2017	1,79,77,560	3,59,552	7,19,200	Ernakulam	843	Thomas K Mathai	36/906	III/18D
161	2017	1055	21/03/2017	2,30,77,946	4,61,560	9,23,200	Ernakulam	843	Tina Mary George	A1 Nirmi Homes	II/12B
162	2017	1056	21/03/2017	2,01,71,620	4,03,434	8,06,900	Ernakulam	843	Saji Varkey Cherian	Purackal	I/18D
163	2017	1057	21/03/2017	1,65,21,990	3,30,440	6,60,900	Ernakulam	843	Meenu Antony	Kottaram	II/15B
164	2017	1058	21/03/2017	1,98,60,640	3,97,214	7,94,500	Ernakulam	843	Jolly Kurien Thekilkandathil	Lavany Door No 3/974A	II/20D
165	2017	1059	21/03/2017	2,42,82,668	4,85,654	9,71,400	Ernakulam	843	Texcel Engineers Private Limited	Ganapathy Colony Anna Nagar East	II/12A
166	2017	1060	21/03/2017	1,58,95,140	3,17,904	6,35,900	Ernakulam	843	Lovely Joseph	Kottaram	II/13B
167	2017	1083	22/03/2017	2,22,69,720	4,45,396	8,90,800	Ernakulam	843	Lekshmi Seemanthini	Ponnattil	III/12B
168	2017	1084	22/03/2017	1,32,62,982	2,65,260	5,30,600	Ernakulam	843	Philip Idicula Regie	Pazhangeril Mandirom	II/14C
169	2017	1085	22/03/2017	2,17,86,080	4,35,722	8,71,500	Ernakulam	843	Sakeer Hussain	Aikkapadath	I/25D
170	2017	1086	22/03/2017	2,04,94,766	4,09,896	8,19,800	Ernakulam	843	Thomas John	Pavureth Villa	IV/11B
171	2017	1087	22/03/2017	1,55,28,400	3,10,568	6,21,200	Ernakulam	843	Saju Augustine	Kooran Kallukaran House	III/16C
172	2017	1088	22/03/2017	1,89,74,500	3,79,490	7,59,000	Ernakulam	843	Mathew P Thomas	Grace Villa	II/11D
173	2017	1089	22/03/2017	2,42,78,096	4,85,562	9,71,200	Ernakulam	843	Sheela Thomas	Parokkaran	III/9A
174	2017	1090	22/03/2017	3,62,65,474	7,25,310	14,50,700	Ernakulam	843	George Arakal Joseph alias George Joseph	A92 Riviera Retreat	I/20A

Sl. No.	Year	Document No.	Trans. Date	Doc. Amount in ₹	Regn. Fee in ₹	Stamp Duty in ₹	Village	Survey No.	Claimant	Claimant Address	Tower No/ Apartment No
175	2017	1091	22/03/2017	2,06,87,704	4,13,756	8,27,600	Ernakulam	843	Achma Asokan Foster	Thekekanampuram	I/20D
176	2017	1092	22/03/2017	2,47,47,998	4,94,960	9,90,000	Ernakulam	843	Thomas George Mullackal	301 Kristal Ruby	II/19B
177	2017	1093	22/03/2017	1,75,19,480	3,50,390	7,00,800	Ernakulam	843	Abraham Joseph	Vattathara	III/11D
178	2017	1094	22/03/2017	2,98,37,284	5,96,746	11,93,500	Ernakulam	843	Susmitha Subu	802 Nellai Heights	I/16B
179	2017	1095	22/03/2017	1,88,27,904	3,76,560	7,53,200	Ernakulam	843	Ashok Bhat M R	Memana	I/3D
180	2017	1096	22/03/2017	3,15,37,670	6,30,754	12,61,600	Ernakulam	843	K N Madhusoodanan	Sreenikethan	I/19B
181	2017	1097	22/03/2017	2,88,67,060	5,77,342	11,54,700	Ernakulam	843	Silvan Varghese	Silex 3/69	I/9B
182	2017	1098	22/03/2017	1,82,31,958	3,64,640	7,29,300	Ernakulam	843	Joseph Manak	Manak Kannankeril	I/9D
183	2017	1099	22/03/2017	2,35,93,325	4,71,868	9,43,800	Ernakulam	843	Nibu Mathew Varghese	Parayirikum Pokayil	III/20B
184	2017	1100	22/03/2017	1,73,44,440	3,46,890	6,93,800	Ernakulam	843	Marylin Johnson	Kodinjoor	IV/15D
185	2017	1101	22/03/2017	1,74,62,592	3,49,252	6,98,600	Ernakulam	843	Roy Kondoor Chacko	C28 Namaskar Apartments	IV/24C
186	2017	1102	22/03/2017	3,04,07,764	6,08,156	12,16,400	Ernakulam	843	Shaju Jose Thaliath	806 C Kanjanjunga Apartments	I/3A
187	2017	1103	22/03/2017	2,36,35,730	4,72,716	9,45,500	Ernakulam	843	Bapoo Safeer Kavungada Basheer	Kavungada	II/14B
188	2017	1104	22/03/2017	1,53,25,000	3,06,500	6,13,000	Ernakulam	843	Porupunchail Cherian Abraham	Mayur Vihar Phase 2	III/5C
189	2017	1676	06/05/2017	1,88,69,476	3,77,390	7,54,800	Ernakulam	843	Arun Babu Panackal	Panackal	I/5D
190	2017	1961	31/05/2017	5,39,50,205	10,79,006	21,58,012	Ernakulam	843	Dr. Vallavanthara Joseph Sebastian	Flat No.14A Express Estate	IT/14B
191	2017	1962	31/05/2017	2,77,60,376	5,55,208	11,10,416	Ernakulam	843	Thomas Thysseril	Thysseril House	IT/7B
192	2017	2274	27/06/2017	3,92,67,820	7,85,358	15,70,716	Ernakulam	843	Navin Baby Mazhuvancherry	Mazhuvancherry	IT/7A
193	2017	2275	27/06/2017	3,62,63,108	7,25,264	14,50,528	Ernakulam	843	Augustine Renny Thomas	Vivarea 3103A	IT/21C
194	2017	2276	27/06/2017	5,20,93,055	10,41,862	20,83,724	Ernakulam	843	Akhila Sujith	2/103 Hakimi Niwas	IT/22B

Sl. No.	Year	Document No.	Trans. Date	Doc. Amount in ₹	Regn. Fee in ₹	Stamp Duty in ₹	Village	Survey No.	Claimant	Claimant Address	Tower No/ Apartment No
195	2017	2277	27/06/2017	3,08,83,385	6,17,668	12,35,336	Ernakulam	843	Roy Philip Sebastian	Panachayil	IT/8B
196	2017	2328	30/06/2017	3,89,01,116	7,78,024	15,56,048	Ernakulam	843	Iykkera Leela Mohandas	2003 Norita Towers	IT/24A
197	2017	2329	30/06/2017	3,13,26,365	6,26,528	12,53,056	Ernakulam	843	Thomas Markose	Mackal	IT/4B
198	2017	2330	30/06/2017	4,25,42,714	8,50,856	17,01,712	Ernakulam	843	Reghu Kumar Palayil Bhaskaran Pillai	Palayil	IT/11C
199	2017	2331	30/06/2017	5,32,24,819	10,64,498	21,28,996	Ernakulam	843	Bobby Thomas	Thomas Villa	IT/12B
200	2017	2332	30/06/2017	3,16,57,689	6,33,154	25,32,616	Ernakulam	843	Valiya Peedikakkal Mohammed Miandad	Valiya Peedikakkal	I/12B
201	2017	2333	30/06/2017	2,10,38,148	4,20,764	16,83,056	Ernakulam	843	Shrikant Pandey	B2/258A 32B Lane No 16	IV/14B
202	2017	2369	04/07/2017	4,22,27,300	8,44,546	16,89,092	Ernakulam	843	Hardeep Kaur Sagoo Berry	B4 Hauz Khas	IT/25A
203	2017	2370	04/07/2017	4,00,76,750	8,01,536	16,03,072	Ernakulam	843	Siby Kottarathil Thomas	Kottaram	IT/20C
204	2017	2472	12/07/2017	4,23,70,670	8,47,414	16,94,828	Ernakulam	843	Nandakumar K	TC 5/2527 3 TKV Nagar	IT/18C
205	2017	2520	15/07/2017	3,12,15,620	6,24,314	12,48,628	Ernakulam	843	Gopalakrishna Subraya Bhat	Kavanal	IT/11B
206	2017	2521	15/07/2017	3,92,62,206	7,85,246	15,70,492	Ernakulam	843	Srinivas Chidambaram	S283 Greater Kailash II	IT/12A
207	2017	2522	15/07/2017	5,02,91,620	10,05,834	20,11,668	Ernakulam	843	Julie Elizabeth Roy	Puthiaparambil	IT/24B
208	2017	2523	15/07/2017	3,82,12,940	7,64,260	15,28,520	Ernakulam	843	Sandhya Ashok	Aramathumadom	IT/7C
209	2017	2524	15/07/2017	4,03,63,490	8,07,270	16,14,540	Ernakulam	843	John Kurien	Melathethil	IT/4C
210	2017	2590	20/07/2017	3,79,40,537	7,58,812	15,17,624	Ernakulam	843	Suresh K Menon	B/7 Adinath Coop Housing Society	IT/16C
211	2017	2591	20/07/2017	4,25,14,040	8,50,282	17,00,564	Ernakulam	843	Joseph John Kottackal	7F DD Nest	IT/19C

Sl. No.	Year	Document No.	Trans. Date	Doc. Amount in ₹	Regn. Fee in ₹	Stamp Duty in ₹	Village	Survey No.	Claimant	Claimant Address	Tower No/ Apartment No
212	2017	2592	20/07/2017	3,11,04,875	6,22,098	12,44,196	Ernakulam	843	Geo Sea Food rep by its Mg Partner Kuttathiparambil George Lawrence	Door No 18/1905	IT/10B
213	2017	2593	20/07/2017	4,10,80,659	8,21,614	16,43,228	Ernakulam	843	Kattakath Syed Mohamed Rasheed	Kattakath Choolakada	IT/23A
214	2017	2594	20/07/2017	2,94,43,700	5,88,874	11,77,748	Ernakulam	843	Subash Chandran Nair	301 Vijaya Sree Durga Cooperative Housing Society	IT/5B
215	2017	2605	21/07/2017	4,62,80,176	9,25,604	18,51,208	Ernakulam	843	Nishad Azeem Konekkat Azeem	Lake Avenue	IT/18B
216	2017	2606	21/07/2017	4,03,63,490	8,07,270	16,14,540	Ernakulam	843	Ushasree Kunjulekshmi Amma Raghava Pillai	Hari Sree	IT/12C
217	2017	2607	21/07/2017	4,22,27,300	8,44,546	16,89,092	Ernakulam	843	Antony Pulikkal Verghese	Pulikkal	IT/25C
218	2017	2608	21/07/2017	4,06,50,230	8,13,006	16,26,012	Ernakulam	843	Rajeshwari Prabhakar	4 IRIS Kalyani Nagar	IT/24C
219	2017	2609	21/07/2017	3,86,74,910	7,73,500	15,47,000	Ernakulam	843	Jain Kuttappan Ayyappan	Thacheril	IT/9A
220	2017	2610	21/07/2017	3,76,50,207	7,53,006	15,06,012	Ernakulam	843	Annie Verghese	Paraikkamannil	IT/14C
221	2017	2611	21/07/2017	4,09,59,900	8,19,198	16,38,396	Ernakulam	843	Blue Water Foods Exports P Ltd MD Memana Ramachandra Sreenivasa Bhat	281/282 Industrial Area	IT/5C
222	2017	2617	22/07/2017	3,79,63,173	7,59,264	15,18,528	Ernakulam	843	Reeba Elizabeth Chacko	D-211 Century Park Apartments	IV/5A
223	2017	2817	07/08/2017	2,33,38,550	4,67,102	18,67,288	Ernakulam	843	Raju Nedumparambil Anthappan	Nedumparambil	III/18A
224	2017	2818	07/08/2017	2,49,10,050	4,98,532	19,93,008	Ernakulam	843	Jacob Kurian	Ayrumala	III/23A

Sl. No.	Year	Document No.	Trans. Date	Doc. Amount in ₹	Regn. Fee in ₹	Stamp Duty in ₹	Village	Survey No.	Claimant	Claimant Address	Tower No/ Apartment No
225	2017	2838	09/08/2017	1,77,82,040	3,55,962	14,22,768	Ernakulam	843/N/I/L	Veena S Bhat	Memana	II/19C
226	2017	2879	11/08/2017	1,93,09,264	3,86,516	15,44,944	Ernakulam	843	Jose Devassy Pekkattil	Pekkattil	I/10D
227	2017	3421	28/09/2017	2,52,78,532	5,05,572	20,22,488	Ernakulam	843	Sunil Kumar N	Palaplackel	III/23B
228	2017	3422	28/09/2017	1,81,75,880	3,63,848	14,54,272	Ernakulam	843	Prasannan Pozhakadavil Damodaran	51/1166	III/9C
229	2017	3423	28/09/2017	2,27,21,230	4,54,426	18,17,704	Ernakulam	843	Iyoob V A alias Valiyaveettil Ali Iyoob	30/934 C	IV/17B
230	2017	4206	30/11/2017	2,70,25,868	5,40,518	21,62,072	Ernakulam	843	Oppo Electronics Kerala Pvt Ltd rep by its Director CEO Liang Mingjun	No.180 Capital Tower	III/22A
231	2017	4207	30/11/2017	2,39,85,031	4,79,702	19,18,808	Ernakulam	843	Oppo Electronics Kerala Pvt Ltd rep by its Director CEO Liang Mingjun	No.180 Capital Tower	III/22B
232	2017	4219	30/11/2017	2,36,33,444	4,72,670	18,90,680	Ernakulam	843	Mishal Thomas Mathew	Kadavumbagom	IV/12A
233	2017	4220	30/11/2017	2,33,29,406	4,66,590	18,66,360	Ernakulam	843	Mishal Thomas Mathew	Kadavumbagom	IV/12B
234	2017	4517	29/12/2017	2,30,46,856	4,60,938	18,43,752	Ernakulam	843	Rahul Gopinath	Kalayil	II/5B
235	2017	4518	29/12/2017	3,04,96,763	6,09,936	24,39,800	Ernakulam	843	Megha Hanil Das	Chettiparan	I/7B
236	2017	4519	29/12/2017	1,60,75,400	3,21,508	12,86,032	Ernakulam	843	Mahesh Jaishankar	Pranam	IV/19C
237	2017	4538	30/12/2017	1,49,26,700	2,98,534	11,94,136	Ernakulam	843	Manish Kumar Gupta	Vrindavan	IV/16C
Total					11,06,13,796						

Appendix – XXVIII

(Reference: Paragraph 5.14, bullet 1)

Short collection of revenue due to misclassification of land

(Amount in ₹)

Sl. No.	Document No	Area in Are	Value at the rate of ₹ 1,12,500 per Are	Stamp duty due (6 %)	Stamp duty paid	Short payment of stamp duty	Regn. fee due (2%)	Regn. fee paid	Short payment of Regn. fee	Total short payment
1	3640/2015	148.12	1,66,63,500	9,99,810	2,00,500	7,99,310	3,33,270	66,880	2,66,390	10,65,700
2	3641/2015	153.79	1,73,01,375	10,38,083	2,08,000	8,30,083	3,46,028	69,300	2,76,728	11,06,810
3	3642/2015	158.65	1,78,48,125	10,70,888	2,15,000	8,55,888	3,56,963	71,530	2,85,433	11,41,320
4	3643/2015	146.50	1,64,81,250	9,88,875	2,00,000	7,88,875	3,29,625	66,580	2,63,045	10,51,920
5	3644/2015	151.36	1,70,28,000	10,21,680	2,05,000	8,16,680	3,40,560	68,220	2,72,340	10,89,020
6	3645/2015	159.86	1,79,84,250	10,79,055	2,16,000	8,63,055	3,59,685	72,080	2,87,605	11,50,660
7	3646/2015	161.48	1,81,66,500	10,89,990	2,18,500	8,71,490	3,63,330	72,780	2,90,550	11,62,040
8	3647/2015	113.72	1,27,93,500	7,67,610	1,53,600	6,14,010	2,55,870	51,280	2,04,590	8,18,600
9	3648/2015	99.96	1,12,45,500	6,74,730	1,35,000	5,39,730	2,24,910	45,080	1,79,830	7,19,560
10	3649/2015	97.54	1,09,73,250	6,58,395	1,32,000	5,26,395	2,19,465	43,980	1,75,485	7,01,880
Total										1,00,07,510