

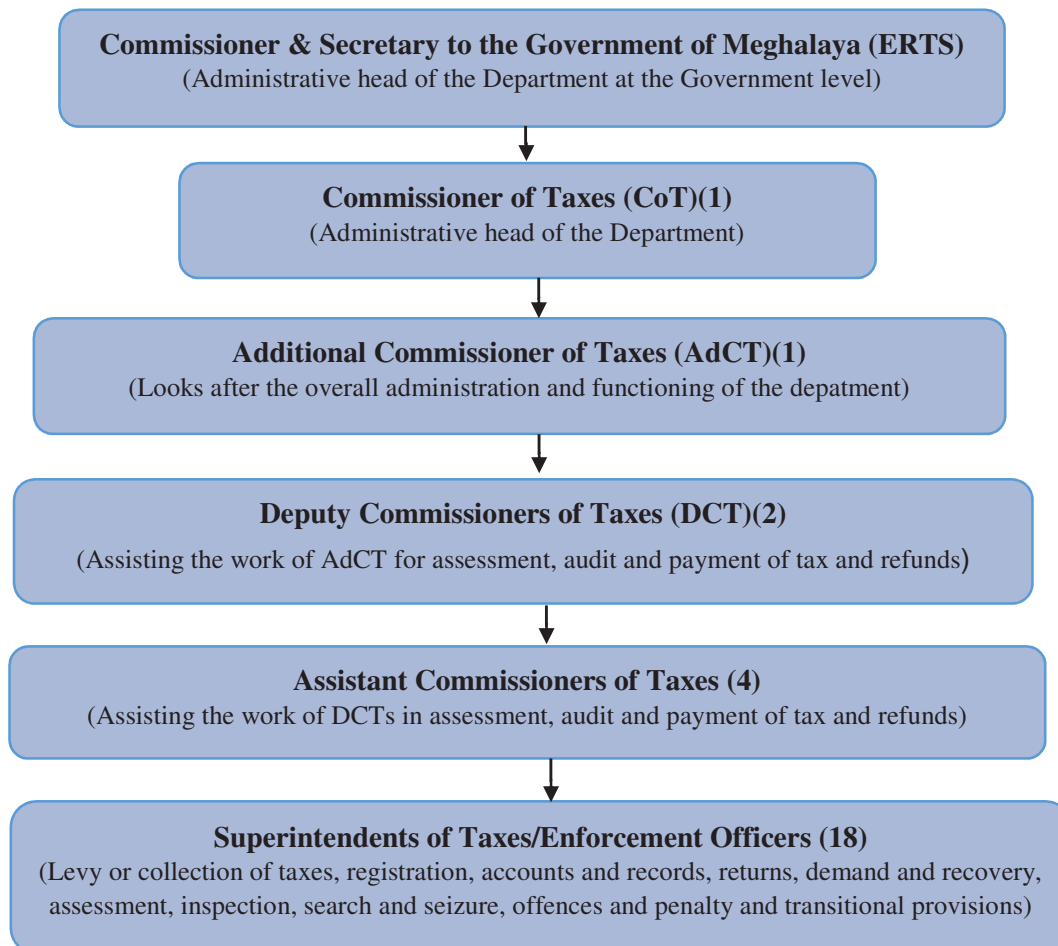
# **APPENDICES**



### Appendix-2.3.1

## Organisational set-up of the Goods and Services Tax Department, Government of Meghalaya

(Reference: Paragraph 2.3.1)



**Appendix-2.3.2**

**Statement containing 56 manual refund cases not produced to Audit by the Department**

*(Reference: Paragraph 2.3.6)*

Sl. No.	Application Reference Number (ARN)	GSTIN	ARN Date	State Jurisdiction	Name	Category in which refund claimed	Amount of Refund claimed (₹)
1	AA170619001911A	17AABCA7375C2ZT	25-06-2019	ML008	Andhra Bank	ANYOTH	5129
2	AA170819000720C	17AAACH1766P1Z6	15-08-2019	ML008	Bharti Hexacom	ANYOTH	32271634
3	AA170819001313E	17AAECB9626Q1ZZ	26-08-2019	ML005	Bondada Engineering	EXBCL	6000
4	AA170819001314C	17AAECB9626Q1ZZ	26-08-2019	ML005	Bondada Engineering	XSPAY	37291
5	AA1701190000410	17BNEPP8158A1ZY	03-01-2019	ML006	C. Passah	EXBCL	1580
6	AA170819000558X	17ANGPP2327L1ZR	10-08-2019	ML008	Col Shishupal Security Consultancy & Services	EXBCL	372482
7	AA1707190022559	17AJKPD6135A1ZO	30-07-2019	ML008	Events and Outdoors Inc.	XSPAY	28828
8	AA1710180010230	17ANGPA7232F1ZD	27-10-2018	ML001	G.B. Enterprise	EXBCL	1675
9	AA170819000865W	17AODPK8282R1Z3	19-08-2019	ML005	Health Care Distributor	ANYOTH	51856
10	AA170419000630L	17AHDPC9234G1ZJ	18-04-2019	ML008	I.T. Plus	EXBCL	5614
11	AA1706190003569	17EYOPS8936R1ZV	06-06-2019	ML016	M/s Ahu Electrical	EXBCL	1530
12	AA170819000857T	17ACBPJ5778R1ZS	19-08-2019	ML012	M/s Annie Chems	INVITC	246627
13	AA170519000897V	17AHPBD1691E1ZR	17-05-2019	ML002	M/s Deys Garments	EXBCL	46000
14	AA170719000869Q	17CKFPS8523M1ZH	10-07-2019	ML016	M/s Emansing Sangma	EXBCL	5600
15	AA170219000235N	17BGBPS1372K1Z6	07-02-2019	ML007	M/s F. Syiem and Company	EXBCL	85234
16	AA170919000695V	17EOSPS1069K1Z3	16-09-2019	ML012	M/s Hopingstone Sumer	EXBCL	2400
17	AA1707190014556	17ACNPL0433F2ZS	18-07-2019	ML011	M/s Lalloo Enterprise	EXBCL	47488
18	AA1703190262377	17AKCPD9233A1ZP	25-04-2019	ML007	M/s Lignum	ANYOTH	1348
19	AA1706190020977	17BODPS5148M1ZD	27-06-2019	ML008	M/s M.D. Sohkhet	ANYOTH	1200
20	AA171118000646F	17AGEPY1759Q1ZF	21-11-2018	ML002	M/s M.S.N. Enterprise	EXBCL	325125
21	AA170819000180I	17AAECM3720E1ZU	03-08-2019	ML012	M/s Meghalaya Cast and Alloys Pvt. Ltd.	EXBCL	335000
22	AA170319000096H	17ANWPS8498M1ZE	04-03-2019	ML010	M/s Saha Traders	EXBCL	17073
23	AA170219000674D	17ABWPJ6890J1ZQ	17-02-2019	ML003	M/s Shyam Sundar Jalewa	EXBCL	65052
24	AA1705190008719	17CMTPM5666F1ZE	17-05-2019	ML014	M/s Spingshon Mawlieh	EXBCL	47600
25	AA1707170002779	17ARQPP6354H2Z6	15-03-2019	ML011	M/s Thadlaskein Oil Agency	XSPAY	22888
26	AA170619002145E	17ACKPD7607G3ZM	27-06-2019	ML016	M/s Tura Bonded Warehouse	EXBCL	3340
27	AA1708190008341	17BAFPM2224Q2ZE	19-08-2019	ML008	M/s Wanalin Marwein	EXBCL	27400
28	AA170419000105O	17AASPW7858C1ZW	03-04-2019	ML008	M/s Weskin Enterprise	EXBCL	7700
29	AA170419001063N	17CRFPB3344C1ZC	26-04-2019	ML003	M/S ZBL Enterprise	EXBCL	4000
30	AA170419000125M	17CWYPS8295K1Z1	03-04-2019	ML016	Madan Saha	EXBCL	36000

Sl. No.	Application Reference Number (ARN)	GSTIN	ARN Date	State Jurisdiction	Name	Category in which refund claimed	Amount of Refund claimed (₹)
31	AA170519000426C	17AABAM4195Q1ZX	09-05-2019	ML008	Meghalaya Rural Bank	EXBCL	3919226
32	AA1705190015277	17AAFAP5278F1ZB	27-05-2019	ML010	NA	EXBCL	904144
33	AA171118000612Q	17AABCP9823A1ZM	20-11-2018	ML011	NA	EXBCL	2425
34	AA170219000127M	17AOAPP1800P2ZU	05-02-2019	ML011	Obiwel Pohtam	EXBCL	200000
35	AA1705190008628	17AABCO1501G3ZY	17-05-2019	ML011	OML Entertainment Private Limited	EXBCL	350304
36	AA170319000625E	17AHTPS0476L3ZG	15-03-2019	ML003	Payal Cinema	EXBCL	12872
37	AA170519000090P	17AGDPS1726J2Z8	02-05-2019	ML003	Payal Tourist Hotel	EXBCL	7700
38	AA170519000078B	17AOCPPY7890N1ZU	02-05-2019	ML003	Ranjit Kumar Yadav	EXBCL	2602
39	AA171218000125R	17AQYPD8247Q1ZQ	05-12-2018	ML015	Ranjita Electronic	EXBCL	1990
40	AA171217000619C	17ABYPJ1841P1ZV	11-02-2019	ML002	Remi Drug Agency	XSPAY	69830
41	AA1710180010206	17AAEFR3067N1ZS	27-10-2018	ML012	Royko Traders	EXBCL	1953
42	AA170719001057A	17ABLFS4701Q1ZL	12-07-2019	ML002	Selections	XSPAY	3114
43	AA170719000996R	17KNAPS6254M1Z8	11-07-2019	ML015	Shri Leki Syih	EXBCL	11622
44	AA170819000062I	17BZNPD4885R1ZC	01-08-2019	ML011	Shri Nisanki Dkhar	EXBCL	30000
45	AA170919000121K	17ANFPN2307P1ZQ	03-09-2019	ML003	Shri Earning Star Niangmih	EXBCL	4280
46	AA170119000800Q	17BYZPD0410M1Z7	22-01-2019	ML015	Shri Jop Dkhar	EXBCL	25182
47	AA170519000979R	17CFOPD4384K1ZZ	19-05-2019	ML011	Shri.Plos Dkhar	EXBCL	1820
48	AA1708190016253	17DUJPP5054D2ZH	30-08-2019	ML011	Thywillbedone Phawa	EXBCL	27920
49	AA171018018035M	17ANMPH4091F1ZX	24-11-2018	ML011	Smti. Biloda Hinge	ANYOTH	22800
50	AA1701190001301	17APDPN1581P1ZE	05-01-2019	ML005	T N Enterprise	EXBCL	10000
51	AA170919000302G	17DUJPP5054D1ZI	06-09-2019	ML011	Thywillbedone Phawa	EXBCL	27920
52	AA171018001092V	17JIPPS6281H1ZC	29-10-2018	ML008	Treilang Shabong	EXBCL	2960
53	AA170318027819U	17BMTPD2981H1ZO	08-03-2019	ML003	Vicky Diengdoh	ANYOTH	17096
54	AA1708190008143	17AAACS4457Q1ZR	17-08-2019	ML008	Vodafone Mobile Services Limited	XSPAY	7043248
55	AA170819001233E	17AAACS4457Q1ZR	23-08-2019	ML008	Vodafone Mobile Services Limited	ANYOTH	2531908
56	AA170419000080S	17BJZPP9641R1ZO	02-04-2019	ML011	Wela Phawa	EXBCL	5220
<b>Total</b>							<b>49348830</b>

**References**

ARN- Application Reference Number.

GSTIN- Goods &amp; Services Taxpayer Identification number.

State Jurisdiction - Circle under which jurisdiction the dealer falls.

Name - Name of the claimant.

ANYOTH – Refund claimed in any other category.

EXBCL – Refund claimed due to excess balance in Cash Ledger.

XSPAY – Refund claimed due to excess payment of tax.

INVITC – Refund on account of ITC accumulated due to Inverted Tax Structure.

**Appendix-2.3.3 (A)**

**Statement showing 13 manual cases resulting in interest liability to the Department**

*{Reference: Paragraph 2.3.8.2(c)}*

Sl. No.	Name of Circle	Name of the Assessee	GSTIN No.	ARN No.	Date of filing Refund Application in case of manual filing	Date of order in Form GST RFD-06	Refund amount claimed (₹)					Refund amount sanctioned (₹)	Date of Actual Credit		Period of delay in days		Interest due not paid (₹)	
							IGST	CGST	SGST	Cess	Total		Central Tax	State Tax	Central Tax	State Tax		
1.	ML015	Roybok Lyngdoh	17AEUPL0345P2ZT	AA170719002172F	29-07-2019	17-12-2020	0	0	0	61644	61644	61644	17-12-2020	-	447	0	4530	
2.	ML011	OML Entertainment Private Limited	17AABCO1501G1Z0	AA1705190007365	15-05-2019	17-02-2020	0	250000	250000	0	500000	500000	27-10-2020	16-11-2020	471	491	39534	
3.	ML006	M/s Reliance Jio Infocomm Ltd.	17AABCI6363G1ZK	AA170318027894 W	13-03-2019	29-09-2019	3372	0	0	0	3372	3372	01-11-2019	-	173	0	96	
4.	ML008	M/s Bharti Airtel Limited	17AAACB2894G1Z0	AA170419001042R	25-04-2019	26-09-2019	431938	0	0	0	431938	431938	01-11-2019	-	130	0	9230	
5.	ML012	M/s Anabond Limited	17AACCA4158Q1Z9	AA1707180225460	10-11-2018	18-03-2019	1810674	129162	172394	0	2112230	2112230	22-03-2019	28-06-2019	72	170	27777	
6.	ML009	M/s B.K. Marak	17BDBPM5291A1ZT	AA1709190005171	12-09-2019	18-11-2019	0	62440	62440	0	124880	124880	18-11-2019	20-03-2020	7	130	1406	
7.	ML012	M/s Godrej Consumer Product Ltd.	17AABCG3365J1ZJ	AA170719001253E	16-07-2019	22-11-2019	0	3751992	5154	0	3757146	3757146	15-02-2020	19-03-2020	154	187	95140	
8.	ML012	North East Powerline Industries	17AADFN7524M1Z X	AA1701180000511	02-01-2019	21-06-2019	17450	0	0	0	17450	17450	02-07-2019	-	121	0	347	
9.	ML012	North East Powerline Industries	17AADFN7524M1Z X	AA1702180197461	08-04-2019	21-06-2019	134092	0	0	0	134092	134092	07-09-2019	-	92	0	2028	
10.	ML012	North East Powerline Industries	17AADFN7524M1Z X	AA17071700001GL	24-12-2018	21-06-2019	35963	6870	0	0	42833	42833	02-07-2019	-	130	0	915	
11.	ML012	North East Powerline Industries	17AADFN7524M1Z X	AA170817000026L	27-12-2018	21-06-2019	317399	0	0	0	317399	317399	02-07-2019	-	127	0	6626	
12.	ML012	North East Powerline Industries	17AADFN7524M1Z X	AA1709170000498	27-12-2018	21-06-2019	701006	0	0	0	701006	701006	15-02-2020	-	355	0	40908	
13.	ML012	North East Powerline Industries	17AADFN7524M1Z X	AA171017000037U	29-12-2018	21-06-2019	458884	0	0	0	458884	458884	02-07-2019	-	125	0	9429	
												<b>8662874</b>						<b>237966</b>

Note: The date of actual credit is as per reply received from Treasury Officer (SGST), PAO Central GST Commissionerate and forwarding of refund cases from COT, Shillong to Central GST.

## Appendix-2.3.3 (B)

## Statement showing 27 online cases resulting in interest liability to the Department

{Reference: Paragraph 2.3.8.2(c)}

Sl. No.	Name of Circle	Name of the Assessee	GSTN No.	ARN No. & Date	Date of issue of acknowledgment for GST-RFD-02	Date of order in Form GST RFD-06	Refund amount claimed (₹)	Refund amount sanctioned (₹)	Actual date of credit a/c to PFMS	Period of delay in days	Interest due not paid (₹)
1.	ML001	Sribas Shukabaidya	17CUAPS2110K1ZR	AA1701200007124 dt. 22-01-2020	22-01-2020	02-06-2020	3000	3000	05-06-2020	75	37
2.	ML001	Suren Chyne	17AIBPC5026H1ZQ	AA171019000068L dt. 03-10-2019	03-10-2019	17-02-2020	4500	4500	21-02-2020	81	60
3.	ML002	Hanumanbux Umadutt	17ABYPJ1862E2ZC	AA1702200012832 dt. 24-02-2020	24-02-2020	16-07-2020	203453	203453	21-07-2020	88	2943
4.	ML002	Pribee Technology	17AHSPB7442C2ZE	AA171119000610S dt. 20-11-2019	20-11-2019	27-02-2020	130000	130000	03-03-2020	44	940
5.	ML003	M/s W.K. Marbaniang	17AMVPM0127B1Z8	AA171119000924D dt. --	28-11-2019	05-02-2020	2600	2600	20-02-2020	24	10
6.	ML005	G.D. Hardware	17AFDPJ9530L1Z6	AA1701200008570 dt. 24-01-2020	24-01-2020	19-05-2020	188293	188293	22-05-2020	59	1826
7.	ML005	GTL Infrastructure	17AACCG2107K1ZU	AA1705200002324 dt. 17-05-2020	17-05-2020	16-07-2020	77526	77526	21-07-2020	5	64
8.	ML006	Reliance Jio Infocomm Ltd.	17AABCI6363G1ZK	AA171019000204V dt. 09-10-2019	09-10-2019	31-07-2020	2054	2054	05-08-2020	241	81
9.	ML006	C. Kharmalki	17APTPS7805M1ZW	AA1710190010006 dt. 28-10-2019	28-10-2019	13-03-2020	255248	255248	19-03-2020	83	3483
10.	ML006	Philososopher Iawphniaw	17AAFPJ8242M3ZC	AA171119000122X dt. 05-11-2019	05-11-2019	09-07-2020	1547300	1547300	15-07-2020	193	49090
11.	ML007	Spectrum	17AOHPD8942T1Z0	AA170320000826P dt. 24-03-2020	24-03-2020	05-06-2020	17127	17127	11-06-2020	19	53
12.	ML008	Shubham Enterprises	17ATYPS6094D1ZV	AA1701200002653 dt. 11-01-2020	11-01-2020	16-07-2020	307932	307932	21-07-2020	132	6682
13.	ML008	Bankyrshan Kshiar	17CVEPK8784N1ZN	AA170220001484W dt. 28-02-2020	28-02-2020	09-07-2020	800000	800000	15-07-2020	78	10258
14.	ML010	P.K. & Co. S.W. Marwein	17AAFAP5278F1ZB	AA170120000011K dt. 02-01-2020	02-01-2020	15-05-2020	2774806	2774806	20-05-2020	79	36034
15.	ML010	P.K. & Co. S.W. Marwein	17AAFAP5278F1ZB	AA170120000539S dt. 20-01-2020	20-01-2020	15-05-2020	515165	515165	20-05-2020	61	5166
16.	ML010	Smath Duha	17ATIPD9833B2ZS	AA170120000864T dt. 24-01-2020	24-01-2020	01-06-2020	2800	2800	04-06-2020	72	33
17.	ML010	P.K. & Co. S.W. Marwein	17AAFAP5278F1ZB	AA170220000885N dt. 13-02-2020	13-02-2020	15-05-2020	477769	477769	20-05-2020	37	2906
18.	ML010	M/s Daniel Nengminja Sangma	17EKEPS4895D2ZN	AA1702200010183 dt. 17-02-2020	17-02-2020	09-07-2020	47930	47930	15-07-2020	89	701
19.	ML010	M/s Saha Traders	17CHUPS5082B1ZW	AA171219000298A dt. 11-12-2019	11-12-2019	31-07-2020	67186	67186	05-08-2020	178	1966
20.	ML011	Aron Myrchiang	17EODPM1171K1ZT	AA170120000232C dt. 10-01-2020	10-01-2020	20-03-2020	280000	280000	27-03-2020	17	782
21.	ML011	Iaidribha Dkhar	17ARSPD7520P1Z6	AA1702200013715 dt. 26-02-2020	26-02-2020	02-06-2020	61600	61600	05-06-2020	40	405
22.	ML012	M/s Uranus Stone Products & Co.	17AAEFU9170D2Z1	AA170120000837Q dt. 24-01-2020	24-01-2020	05-06-2020	1758	1758	11-06-2020	79	23
23.	ML012	Synranlang Pamshong	17CJHPP1958A1Z8	AA170220001150D dt. 20-02-2020	20-02-2020	02-06-2020	11758	11758	05-06-2020	46	89
24.	ML015	Smt. Hiar Suiam	17FCEPS5103P1Z4	AA1704200000817 dt. 19-04-2020	19-04-2020	10-07-2020	114954	114954	15-07-2020	27	510
25.	ML016	M/s Sunny D. Shira	17IQLPS7387R1Z7	AA1702200010159 dt. 17-02-2020	17-02-2020	09-07-2020	339734	339734	15-07-2020	89	4970
26.	ML016	M/s Sunny D. Shira	17IQLPS7387R1Z7	AA1702200010167 dt. 17-02-2020	17-02-2020	02-06-2020	51458	51458	05-06-2020	49	414
27.	ML016	Partho S. Saha	17BBCPS4261F1ZO	AA170320000666P dt. 19-03-2020	19-03-2020	10-07-2020	4900	4900	15-07-2020	58	47
							<b>8290851</b>	<b>8290851</b>			<b>129573</b>

### Appendix-2.4.1

Statement showing delay in issue of demand notice to tax defaulters by AOs

(Reference: Paragraph 2.4.4.2)

(₹ in lakh)

Sl. No.	Name of Circle	No. of cases	Amount	Delay period (in days)
1.	ST Circle -I	9	9.92	100-560
2.	ST Circle -II	3	33.32	147-365
3.	ST Circle -III	12	540.76	36-341
4.	ST Circle -V	1	1.97	34
5.	ST Circle -VI	4	19.14	43-643
6.	ST Circle -VII	3	70.82	25-63
7.	ST Circle -XIII	2	6.80	217-366
	<b>Total</b>	<b>34</b>	<b>682.73</b>	



### Appendix-2.4.2

Statement showing non follow up action against tax defaulters in the selected circles

(Reference: Paragraph 2.4.4.2)

Sl. No.	Circle	No. of cases	Amount (₹ in lakh)	Period of delay
1.	ST Circle - I	12	11.14	215 to 803 days
2.	ST Circle - II	13	59.43	93 to 924 days
3.	ST Circle - III	23	546.15	70 to 4712 days
4.	ST Circle - V	19	12.03	384 to 516 days
5.	ST Circle - VI	14	26.57	195 to 757 days
6.	ST Circle - VII	14	280.46	250 to 984 days
7.	ST Circle - XIII	9	358.14	259 to 1505 days
	<b>Total</b>	<b>104</b>	<b>1293.92</b>	

**Appendix-2.4.3**

**Statement showing non forwarding of long pending arrear to the Bakijai Officer**

*(Reference: Paragraph 2.4.4.2)*

(₹ in lakh)

Sl. No.	Circle	No. of cases	Amount	Period of delay (in years)
1.	ST Circle - I	1	2.55	9 years
2.	ST Circle - II	2	0.32	7-8 years
3.	ST Circle - III	2	0.69	5 years
4.	ST Circle - V	2	6.74	5-6 years
5.	ST Circle - VI	1	4.30	5 years
6.	ST Circle - XIII	2	235.70	6-7 years
	<b>Total</b>	<b>10</b>	<b>250.30</b>	

**Appendix-2.5.1**  
**Statement showing short payment of Tax**  
*(Reference: Paragraph 2.5)*

(Amount in ₹)

Period	Turnover disclosed		Tax amount payable			Tax actually paid	Short payment of Tax
	MS	HSD	MS @ 22%	HSD @ 13.5%	Total tax payable <sup>1</sup>		
Mar-16	2024400	4274280	404880 <sup>2</sup>	577028	890919	493870	397049
Jun-16	1462560	3615360	321763	488074	707636	743226	-35590
Sep-16	1442520	1870200	317354	252477	492225	549917	-57692
Dec-16	2894550	4157864	636801	561312	1036846	396540	640306
Mar-17	1916592	5374476	421650	725554	1004567	515373	489194
Jun-17	1219200	3897600	268224	526176	697116	721567	-24451
Sep-17	1806645	1682875	397462	227188	536473	572719	-36246
Dec-17	1260004	3413804	277201	460864	645926	645925	1
Mar-18	2594440	5848352	570777	789528	1186738	847650	339088
Jun-18	1384861	4675333	304669	631170	821942	821939	3
Sep-18	1464324	3725732	322151	502974	721351	680000	41351
Dec-18	1443599	4882751	317592	659171	557911	551909	6002
Mar-19	3173398	5177291	698148	698934	821814	814014	7800
Jun-19	1273723	2596868	280219	350577	369338	359615	9723
Sep-19	1872832	6622271	412023	894007	877903	635403	242500
Dec-19	2349192	7555176	516822	1019949	1348703	1208248	140455
Mar-20	1317018	5983899	289744	807826	968221	678300	289921
<b>Total</b>	<b>30899858</b>	<b>75354132</b>	<b>6757481</b>	<b>10172808</b>	<b>13685630</b>	<b>11236215</b>	<b>2449415</b>

<sup>1</sup> Tax plus surcharge and minus rebate.

<sup>2</sup> This figures relate to sale of MS during the quarter ending 31 March 2016, where the rate was 20%. Therefore, the tax on sale of MS against this figure is calculated @20%, since the revised rate of 22% was notified on 15 March 2016.

**Appendix-2.6.1**

**Statement showing tax and interest payable by the dealers**

*(Reference: Paragraph 2.6)*

**(Amount in ₹)**

Sl. No.	Name of dealer	Quarter ending	Closing stock value (₹)	VAT rate	Amount of VAT leviable	Period of delay		No. of days	Interest payable @2% per month
						From	To		
1.	M/s Mohan Trading, Shillong	March 2017	11891058	14.5%	1724203	1.7.2017	31.3.2020	1004	1154067
2.	M/s KBS Motors, Shillong	June 2014	32539456	14.5%	4718221	1.10.2014	31.3.2020	2008	6316125
	<b>Total</b>		<b>44430514</b>		<b>6442424</b>			<b>3012</b>	<b>7470192</b>

## Appendix-3.3.1

Statement showing the utilisation of spirits and shortfall in production of IMFL below prescribed norms by Bottling Plants during the years 2015-16 to 2019-20

(Reference: Paragraph 3.3)

(Amount in ₹)

Name of the Bottling Plant	Total spirits utilised (in Bulk Litre)	Less by 1% wastage (0.50% for blending + 0.50% for racking)	Quantity of IMFL to be produced as per norms with utilisation of 3.90 Bulk Litres of spirit per case (in cases)	Quantity of IMFL declared produced by the Bottling Plants (in cases)	Shortfall in production of IMFL below norms (in cases)	Loss of excise duty (6* ₹ 810 per case)	Loss of VAT (6* ₹ 716 per case)
1	2	3	4	5	6 (4-5)	7	8
M/s CMJ Breweries Pvt. Ltd. (Bottling Unit).	ENA: 21283594 MS: 339791 CAB: 622594 <b>Total: 22245979</b>	222459.79	5647056	5408126	238930	193533468	171074029
M/s North East Bottling Plant	ENA: 11099484 MS: 95964 CAB: 158936.6 <b>Total: 11354384.6</b>	113543.85	2882267	2771668	110599	89585077	79188784
M/s Marwet Bottling Plant	ENA: 787578 MS: 17162 <b>Total: 804740</b>	8047.40	204280	196884	7396	5990885	5295646
M/s Oaken Gold Bottling Plant	ENA: 1200451 HBS <sup>3</sup> : 66595 Concentrate: 162378 <b>Total: 1429424</b>	14294.24	362854	340833	22021	17836836	15766882
<b>Total:</b>	<b>35834527.60</b>	<b>358345.28</b>	<b>9096457</b>	<b>8717511</b>	<b>378946</b>	<b>306946265</b>	<b>271325340</b>

Excise duty= ₹ 30,69,46,265

VAT = ₹ 27,13,25,340

Total= ₹ 57,82,71,605

<sup>3</sup> High Bouquet Spirit.

**Appendix-4.3.1**

**Checkpoint wise details of offences and the amount of short collection of penalties/fines**

*(Reference: Paragraph 4.3)*

Section	Nature of offence	Number of offences	Rate leviable	Rate levied	Rate difference	Total amount short collected
<b>1. Ratacherra (w.e.f. 16.09.2019 to 07.10.2019)</b>						
177	General offence	41	500	200 & 300	21x200 20x300	10200
179	Disobedience of order of authorities	47	2000	500	1500	70500
181	Driving without licence	38	5000	500	4500	171000
196	Driving without insurance	35	2000	1000	1000	105000
190 (2)	Violating air and noise pollution	212	10000	1000 & 2000	13x8000 199x9000	1895000
192 (A)	Vehicle without permit and violating permit conditions	11	10000	2000	8000	88000
<b>Total</b>						<b>2339700</b>
<b>2. 7<sup>th</sup> Mile (w.e.f. 16.09.2019 to 11.10.2019)</b>						
177	General offence	4	500	300	200	800
179	Disobedience of order of authorities	67	2000	500	1500	100500
181	Driving without licence	49	5000	500	4500	220500
194 (1)	Overloading goods vehicle	1	20000 + 2000/extra tonne	2000 + 1000/extra tonne	18000+1000	19000
190 (2)	Violating air and noise pollution	129	10000	1000 & 2000	10x8000 119x9000	1150000
<b>Total</b>						<b>1490800</b>
<b>3. Amsarin (w.e.f. 16.09.2019 to 28.09.2019)</b>						
177	General offence	27	500	100, 200 & 300	17x200 5x300 5x400	6900
179	Disobedience of order of authorities	38	2000	500	1500	57000
181	Driving without licence	21	5000	500	4500	94500
194 (1)	Overloading goods vehicle	2	20000 + 2000/extra tonne	2000 + 1000/extra tonne	18000 + 1000	38000
196	Driving without insurance	1	2000	1000	1000	1000
190 (2)	Violating air and noise pollution	13	10000	1000	9000	117000
192 (A)	Vehicle without permit and violating permit conditions	2	10000	2000	8000	16000
<b>Total</b>						<b>330400</b>
<b>4. Umtyr-A (w.e.f. 16.09.2019 to 08.10.2019)</b>						
177	General offence	8	500	100,200 & 300	2x400 5x300 1x200	2500
179	Disobedience of order of authorities	9	2000	300 & 500	4x1700 5x1500	14300
181	Driving without licence	31	5000	500	4500	139500

Section	Nature of offence	Number of offences	Rate leviable	Rate levied	Rate difference	Total amount short collected
194 (1)	Overloading goods vehicle	19	20000 + 2000/extra tonne	2000 + 1000/extra tonne	18000+1000	361000
196	Driving without insurance	19	2000	1000	1000	19000
190 (2)	Violating air and noise pollution	51	10000	1000	9000	459000
192 (A)	Vehicle without permit and violating permit conditions	6	10000	2000	8000	48000
<b>Total</b>						<b>1043300</b>
<b>5. Byrnihat (w.e.f. 16.09.2019 to 23.09.2019)</b>						
179	Disobedience of order of authorities	2	2000	500	1500	3000
181	Driving without licence	2	5000	500	4500	9000
190 (2)	Violating air and noise pollution	696	10000	1000	9000	6264000
192 (A)	Vehicle without permit and violating permit conditions	46	10000	2000	8000	368000
196	Driving without insurance	3	2000	1000	1000	3000
<b>Total</b>						<b>6647000</b>
<b>6. Majai (w.e.f. 16.09.2019 to 24.09.2019)</b>						
190 (2)	Violating air and noise pollution	8	10000	1000	9000	72000
192 (A)	Vehicle without permit and violating permit conditions	38	10000	2000	8000	304000
194 (1)	Overloading goods vehicle	1	20000 + 2000/extra tonne	2000 + 1000/extra tonne	19000	19000
196	Driving without insurance	8	2000	1000	1000	8000
<b>Total</b>						<b>403000</b>
<b>7. Iewsyiem (w.e.f. 16.09.2019 to 24.09.2019)</b>						
177	General offence	36	500	100 & 300	1x400 35x200	7400
179	Disobedience of order of authorities	7	2000	500	1500	10500
192 (A)	Vehicle without permit and violating permit conditions	1	10000	2000	8000	8000
196	Driving without insurance	1	2000	1000	1000	1000
<b>Total</b>						<b>26900</b>
<b>Grand-Total</b>						<b>1,22,81,100</b>

