Chapter-II
Taxes/VAT on Sales and Trade

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2.1 Tax administration

The Financial Commissioner Taxation and Principal Secretary to the Government of Punjab is overall in-charge of the Department of State Taxes. The Department administers Goods and Services Tax as well as Punjab Value Added Tax Act (PVAT Act)/Central Sales Tax Act (CST Act) in the State subject to overall control and superintendence of the Commissioner of State Tax (CST) with the help of Additional Commissioners of State Tax (Addl. CSTs), Joint Commissioners of State Tax (JCSTs) at the Headquarters, Deputy Commissioners of State Tax (DCSTs) at the divisional level and Assistant Commissioners of State Tax (ACSTs), State Tax Officers (STOs) and other allied staff at the district level. The authorities performing duties within jurisdictions as specified by the Government under the PVAT Act are called Designated Officers (DOs).

2.2 Results of audit

There were 39 auditable units in the Department consisting of 26 district offices of ACSTs and 13 mobile wings. Out of these, audit selected 37[1] units for test check during the year 2019-20. Audit of 34[2] units was conducted during 2019-20 and 03 units were not audited due to Covid-19 pandemic. Test check of 14,691 cases out of the total 39,683 cases of VAT assessment and refund showed excess allowance of input tax credit (ITC), non/short levy of output tax and other irregularities of ₹ 184.25 crore in 5,478 cases (0.93 *per cent* of receipt of ₹ 19,845.07 crore under VAT for the year under audit) which fell under the following categories:

Table 2.1: Results of Audit

Sl. No.	Categories	No. of cases	Amount (₹ *in crore*)
1.	Excess allowance/claim of ITC	33	9.38
2.	Non/short levy /output tax/Punjab infrastructure Development Fund	179	110.71
3.	Non/Short reversal of ITC/Short retention of ITC	45	12.69
4.	Non/Short levy of interest	69	46.75
5.	Other irregularities	5,152	4.72
Total		**5,478**	**184.25**

Source: Data prepared by office

Category-wise audit findings noticed under Taxes/VAT on Sales and Trade are depicted in **Chart 2.1**.

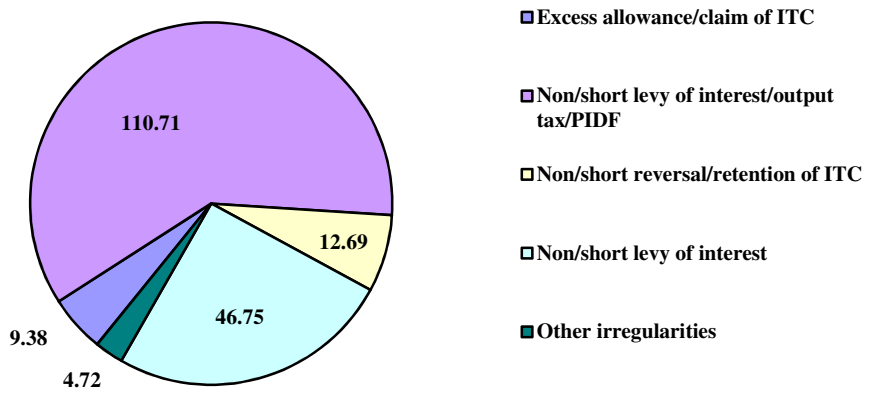
[1] 26 district offices and 11 mobile wings

[2] 26 district offices and 08 mobile wings

Chart 2.1

Results of Audit

(₹ in crore)



Audit had pointed out similar omissions in the earlier years also. The Department accepted and recovered ₹ 36.48 lakh in 14 cases out of which ₹ 4.93 lakh in 03 cases pertained to 2019-20 and the rest pertained to earlier years.

Significant audit observations (07) having a financial implication of ₹ 37.70 crore in 38 cases are discussed in the following Paragraphs 2.3 to 2.9.

2.3 Non-levy of fee under Punjab Infrastructure (Development and Regulation) Act

In 16 assessment cases under seven Assistant Commissioners of State Tax, the Designated Officers did not levy fee of ₹ 32.54 crore under Punjab Infrastructure (Development and Regulation) Act 2002.

Section 25(1) of the Punjab Infrastructure (Development and Regulation) Act 2002 (PIDR Act), provides for levy of fee on sale or purchase of goods specified in Schedule III[3] of the Act. Section 25(3) of the Act provides that the authorities empowered to assess and collect the tax under the Punjab Value Added Tax Act 2005 (PVAT Act) will also assess and collect the fee under the PIDR Act and the provisions of the PVAT Act relating to assessment and collection shall apply accordingly. The rate of fee on the agricultural produces was raised from two *per cent* to three *per cent* w.e.f. 24 September 2008 except for cotton for which the rate remained two *per cent*. Further, the Government, in September and November 2012, exempted fee on purchase of paddy to the extent rice[4] from such paddy is exported, and in February 2014, exempted fee on purchase of

[3] Petrol, Diesel and all agricultural produces as defined in Punjab Agricultural Produce Markets Act 1961 except fruits, vegetables and pulses. The fee is to be levied at first stage of sale or purchase, as the case may be, in the State of Punjab.

[4] Clause regarding exemption from fee on non-basmati rice was added w.e.f. 25 September 2012 and that on basmati rice was added w.e.f. 07 November 2012.

cotton seed and cotton (ginned and un-ginned). The Government ordered (27 July 2017) that fee collected under the PIDR Act will be credited[5] to the Consolidated Fund of State.

Scrutiny of records of seven[6] Assistant Commissioners of State Tax, revealed that 16 dealers purchased paddy worth ₹ 953.14 crore at first stage[7] during the period 2011-12 and cotton worth ₹ 197.47 crore during the period 2011-12 and 2012-13. The DOs, while assessing the cases (between May 2018 and November 2018), did not levy Punjab Infrastructure Development Fee of ₹ 32.54 crore,[8] which was payable on the purchases for 2011-12 and 2012-13. This resulted in non-levy of Punjab Infrastructure Development Fee of ₹ 32.54 crore.

The matter was reported to the Government/Department (January and March 2021). The Department accepted the audit observation in respect of 15 cases involving ₹ 32.28 crore and levied the fee. In one case of Ferozepur involving amount of ₹ 0.26 crore, the Department stated that the unit was export oriented unit and the dealer had exported more than 90 *per cent* of rice produced from paddy. Hence, fee under PIDR Act was not leviable in that case.

The reply in respect of ACST Ferozepur is not acceptable as exemption from payment of fee under PIDR Act in case of export of rice became available w.e.f. November 2012 i.e. 2012-13 whereas the instant case pertains to 2011-12. Hence, the exemption was not available in this case.

The Government may direct the Department to recover fee of ₹ 32.54 crore in the pointed-out cases.

2.4 Inadmissible allowance of concession of tax

Designated Officer (ACST Sangrur) allowed the concession of applicable tax in four assessment cases without ensuring the validity of statutory declaration forms ('C' and 'F' forms) which resulted in inadmissible allowance of concession of ₹ 0.32 crore.

Section 6A and Section 8 of Central Sales Tax (CST) Act 1956 read with Rule 12 of CST Rules provides that exemption /concession of central sales tax in case of branch transfer/interstate sale is not available to a registered dealer unless he furnishes to the assessing authority, declarations in Form 'C' (for claiming concession of tax on interstate sale) and 'F' (for claiming exemption from tax on branch transfer) obtained from the prescribed authority of the concerned State. Further, Section 9(2) and Rule 2(cc) of CST Act/Rules provide that prescribed authority in this case is the sale tax authority of the appropriate State.

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5 Before 27 July 2017, the fee was credited to a Development Fund called Punjab Infrastructure Development Fund, created under PIDR Act.

6 Bathinda, Faridkot, Fazilka, Ferozepur, Mansa, Muktsar and Sangrur

7 First stage of purchase means purchase made from farmers either directly or through *arhtia* (commission agent)

8 ₹ 3.95 crore (two *per cent* of ₹ 197.47 crore of cotton) + ₹ 28.59 crore (three *per cent* of ₹ 953.14 crore of paddy)

Scrutiny of four assessment cases for 2011-12 and 2012-13, assessed in 2018-19 and 2019-20 under Assistant Commissioner of State Tax (ACST) Sangrur, revealed that three dealers claimed exemption /concession of central sales tax on branch transfer/interstate sale of goods worth ₹ 25.95 crore and submitted declaration forms 'F/C'. However, on cross verification with issuing authority of the concerned State (Chandigarh, Haryana and New Delhi), audit noticed that 12 'C' forms and four 'F' forms covering goods worth ₹ 8.39 crore were not issued by the prescribed authority of the concerned State and hence were not genuine. However, Designated Officers allowed the exemption/ concession of ₹ 0.32 crore without ensuring that these forms were issued by the prescribed authority. This resulted in inadmissible allowance of exemption/ concession of tax of ₹ 0.32 crore. Department should investigate the matter and responsibility may be fixed.

The matter was reported to the Government and Department (between August 2019 and April 2021). The Department accepted the audit observation in two cases and issued rectification order; reply in respect of remaining two cases was awaited.

The Government may direct the Department to investigate the source of induction and circulation of fake statutory declaration forms and recover tax of ₹ 0.32 crore in the assessment cases referred to in this para.

2.5 Non-levy of surcharge on tax

In Assistant Commissioner of State Tax Jalandhar-II, the Designated Officers short levied output tax of ₹9.27 lakh due to non-levy of surcharge on tax amount.

Section 8-B of PVAT Act 2005 provides for levy of surcharge at the rate of 10 *per cent* of tax payable under the Act. Section 8(2) of Central Sales Tax Act 1956 read with Section 8(1) of the CST Act and Rule 12 of CST Rules provides that in case of interstate sale not supported with statutory declarations, the tax payable by a dealer on such sale shall be at the rate applicable to sale or purchase of such goods inside the appropriate State under the sales tax law of that State.

Audit scrutiny of the records of Assistant Commissioner of State Tax Jalandhar-II revealed that, in two assessment cases for 2011-12 and 2014-15, the Designated Officers omitted to levy surcharge at the rate of 10 *per cent* of tax amount of ₹ 92.66 lakh resulting in non-levy of surcharge of ₹ 9.27 lakh.

The matter was brought to the notice of the Department and the Government (February 2021). The Department replied in one case involving amount of ₹ 1.50 lakh that the surcharge was correctly levied and, in another case of ₹ 7.77 lakh, rectification order has been issued and surcharge has been levied (August 2019).

The reply of the Department that in one case of ₹ 1.50 lakh, the surcharge was correctly levied is not tenable as surcharge was levied only on output tax on

local sale. Surcharge was not levied on interstate sale though the tax was calculated at the rate applicable to sale within State due to non-submission of statutory declaration.

Government may direct the Department to recover the tax of ₹ 9.27 lakh in the two cases referred to in this paragraph.

2.6 Short reversal of input tax credit

A) On tax-free sale

In three assessment cases under three Assistant Commissioners of State Tax, the Designated Officers reversed input tax credit of ₹0.29 crore from the available input tax credit of ₹ 1.27 crore, whereas ₹ 0.71 crore was required to be reversed on account of sale of tax-free goods worth ₹ 24.70 crore. This resulted in short reversal of input tax credit of ₹0.42 crore.

Section 13 of the Punjab VAT Act 2005 provides that VAT paid on local purchase of goods is available as input tax credit. Section 13-A of the Act provides that the entry tax[9] paid would be admissible as input tax credit subject to the provisions of the Act. Section 13(5)(h) of the Act provides that a taxable person shall not qualify for input tax credit on goods used in manufacture, processing or packing of tax-free goods and proportionate input tax credit is required to be reversed.

Scrutiny of assessment cases of three[10] Assistant Commissioners of State Tax (ACSTs) revealed that three dealers sold goods worth ₹ 37.33 crore during 2011-12 and 2016-17. Out of total sale of ₹ 37.33 crore, ₹ 24.70 crore was on account of sale of tax-free goods. Input tax credit of ₹ 1.27 crore was availed by the dealers on account of VAT paid on local purchases and entry tax paid on interstate purchases. The dealers were not eligible for input tax credit of ₹ 0.71 crore availed on goods consumed in manufacturing of tax-free goods and the Designated Officers were required to reverse input tax credit of ₹ 0.71 crore at the time of assessment. However, the Designated Officers reversed input tax credit of ₹ 0.29 crore only. This resulted in short reversal of input tax credit of ₹ 0.42 crore.

The matter was reported to the Department and the Government (January and March 2021); the Department replied that reversal of entry tax was not required to be made in view of provisions contained in Section 3(6) of Punjab Tax on Entry of Goods into Local Area Act 2000. The provisions of Section 13(4) and Section 13(5) apply to ITC of tax paid on local purchases and do not apply to entry tax which is paid on interstate purchases.

The reply of the Department is not acceptable as Section 3(6) states that reduction from tax was available where the dealer was liable to tax under PVAT

[9] Entry tax is tax paid to the State of Punjab at the time of entry of goods into the State of Punjab.

[10] Amritsar-I, Ludhiana-II and Ludhiana-III

Act. In the instant case, the dealer manufactured tax-free goods by using goods purchased from out of state on which entry tax was paid. Since, the dealer did not become liable to tax under PVAT Act due to manufacture of tax-free goods, the entry tax was not admissible as input tax credit. Further, Section 13-A clearly provides that admissibility of entry tax as input tax credit is subject to the provisions of the Act. Hence, provisions of Section 13(4) and Section 13(5) apply to input tax credit of entry tax also. Moreover, in one case of ACST Ludhiana-II, audit observation is in respect of input tax credit on local purchases for which no reply was furnished by the Department.

B) On concessional interstate sale

In Assistant Commissioner of State Tax Bathinda, the Designated Officer made short reversal of input tax credit on Schedule-H items consumed in manufacture of goods that were sold interstate at concessional rate of tax which resulted in excess allowance of input tax credit of ₹14.54 lakh.

Section 13(1) of Punjab Value Added Tax (PVAT) Act 2005 provides that VAT paid on local purchase of goods is available as input tax credit. Section 19(4) of the Act provides that purchase tax paid by a taxable person shall be admissible as input tax credit. Section 19(5) of the Act provides that input tax credit on goods specified in Schedule 'H'[11] or products made therefrom when sold in the course of inter-state trade or commerce, shall be available only to the extent of Central Sales Tax chargeable under the Central Sales Tax Act 1956.

Scrutiny of assessment records of Assistant Commissioner of State Tax (ACST) Bathinda revealed that a dealer purchased Schedule-H goods (cotton/*narma*) worth ₹ 78.78 crore[12] from within the State and ₹ 0.74 crore from outside the State of Punjab during 2011-12. The case was assessed in November 2018. Gross sale of the dealer was ₹ 106.83 crore, of which ₹ 16.82 crore was in the course of inter-state sales, on which Central Sales Tax of ₹ 33.64 lakh at the concessional rate of two *per cent* was paid. Audit calculated the input tax credit availed on local purchase of cotton/*narma* used in manufacture of goods for interstate sale. It was found that cotton/*narma* worth ₹ 11.34 crore was consumed in manufacture of goods that were sold interstate for ₹ 16.82 crore at concessional rate of tax. Input tax credit of ₹ 49.91 lakh[13] was availed on value of cotton consumed in manufacture of goods sold interstate whereas the dealer was eligible for input tax credit of ₹ 33.64 lakh. The Designated Officer was required to reverse input tax credit of ₹ 16.28 lakh whereas only ₹ 1.73 lakh was reversed. This resulted in excess allowance of input tax credit of ₹ 14.54 lakh.

11 Paddy, Wheat, Cotton, Sugarcane and Milk

12 ₹ 65.58 crore under Section 19(1) + ₹ 13.20 crore under Section 13(1)

13 4.40 *per cent* of ₹ 11.34 crore

The matter was reported (January and March 2021) to the Government/ Department. The Department intimated that rectification of assessment order is under process.

The Government may direct the Department to recover tax of ₹ 14.54 lakh as referred to in the para.

2.7 Non/Short levy of interest

Application of incorrect provision relating to levy of interest in assessment orders by six ACSTs, resulted in short levy of interest of ₹ 3.83 crore in six cases.

Section 32(1) of the PVAT Act 2005 provides that if a person fails to pay the amount of tax due from him as per provisions of this Act, he shall be liable to pay simple interest on the amount of tax at the rate of half *per cent* per month from the due date of payment till the date he actually pays the amount of tax. Further, Section 32(3) provides that if a person fails to declare the amount of tax in a return, which should have been declared, such a person shall be liable to pay simple interest at the rate of one and half *per cent* per month on such amount of tax from the due date of payment till the date he actually pays such amount of tax. Further, Section 9(2B) of the CST Act 1956 provides that all the provisions of the sales tax law of each State relating to due date for payment of tax, rate of interest, assessment and collection of interest for delayed payment of tax, shall apply in relation to tax due under the CST Act.

Scrutiny of records of six[14] Assistant Commissioners of State Tax (ACSTs) during 2019-20, revealed that six dealers declared interstate sale/branch transfer of taxable goods in their annual returns for the period from 2011-12 to 2014-15 and availed concession/exemption from Central Sales Tax. The dealers were required to avail concession/exemption from tax on the basis of statutory declarations available with them and declare due tax in the returns accordingly. However, at the time of assessment, the dealers failed to produce the statutory declarations in respect of the transactions on which concession/exemption from tax had been already availed. Thus, the dealers failed to declare the amount of due tax in their annual returns. While assessing the cases, the Designated Officers (DOs) raised additional tax demands of ₹ 4.03 crore. However, in three cases pertaining to three[15] ACSTs, the DO levied interest of ₹ 0.84 crore at the rate of 0.5 *per cent* per month instead of applicable interest of ₹ 4.36 crore at the rate of 1.5 *per cent* per month. In the remaining three cases under three[16] ACSTs, the DOs did not levy any interest, whereas interest of ₹ 0.31 crore was leviable at the rate of 1.5 *per cent* per month. This resulted in short levy of interest of ₹ 3.83 crore[17].

[14] Bathinda, Jalandhar-II, Ludhiana-I, Ludhiana-II, Ludhiana-III and SAS Nagar (Mohali)

[15] Jalandhar-II, Ludhiana-I, and SAS Nagar (Mohali)

[16] Bathinda, Ludhiana-II and Ludhiana-III

[17] (₹ 4.36 crore - ₹ 0.84 crore) + ₹ 0.31 crore = ₹ 3.83 crore

The matter was reported to the Government/Department (December 2020 and January 2021). The Department replied that in case of non/short submission of statutory forms, transaction was duly declared and the dealer had *bona-fide* belief that he will be able to produce statutory forms. Since Section 32 (3) has an element of penal interest inherent in it and it can be applied only in case *mala-fide* is proven, this section is not applicable in such cases.

The reply of the Department is not acceptable as provisions regarding submission of statutory forms are clear. Thus, non-declaration of tax in annual return on short statutory forms is tantamount to failure in declaration of due tax. Similar view was adopted by Karnataka High Court in its decision dated 5 November 2014 in case of Fosroc Chemical India Private Limited v/s State of Karnataka. Hence, in these cases, interest under Section 32(3) was chargeable at the rate of 1.5 *per cent* per month. Similar findings were also included in earlier Reports of the year 2017-18 and 2018-19.

The Government may direct the Department to recover interest of ₹ 3.83 crore in six cases.

2.8 Inadmissible input tax credit of entry tax on furnace oil, lubricants and diesel

In three Assistant Commissioner of State Tax offices, the Designated Officers, in six assessment cases of four dealers, did not reverse input tax credit of ₹34.83 lakh on entry tax paid on furnace oil, lubricants and diesel.

Section 13(4) of the Punjab Value Added Tax (PVAT) Act 2005 provides that input tax credit on furnace oil, lubricants etc. shall be allowed only to the extent by which the amount of tax paid in the State exceeds a specific rate[18]. The ITC was required to be reversed at the rate of four *per cent* up to 3 December 2012 and five *per cent* from 4 December 2012 onwards. Section 13(5)(b) provides that input tax credit on diesel shall not be available unless the selling dealer is in the business of selling of such products. Further, Section 13-A of the Act provides that entry tax[19] paid on interstate purchases of goods will be available as input tax credit subject to the provisions of the Act. Section 13(1-A)[20] provided that the tax collected in advance under sub-section(7) of Section 6 shall be treated as input tax credit.

[18] Rates of entry tax

Date	Rate of entry tax on Furnace oil (in *per cent*)	Rate of entry tax on Lubricants (in *per cent*)	Rate of entry tax on Diesel (in *per cent*)	Rate of reversal of entry tax u/s 13(4) of PVAT Act (in *per cent*)
Up to 17 Sep 2012	4	12.5	8.80	4
18 Sep 2012 to 03 Dec 2012	4.5	13	8.75	4
04 Dec 2012 to 03 Oct 2013	4.5	13	8.75	5

[19] Government of Punjab exempted taxable persons registered under Punjab VAT Act 2005 from payment of entry tax w.e.f. 4 October 2013 (Notification No.-S.O.89/P.A.9/2000/S.3-A/2013 dated 4 October 2013). However, at the same time, Government levied advance VAT under Section 6(7) of Punjab VAT Act w.e.f. 4 October 2013 on all items on which entry tax was leviable (Notification No.-S.O.90/P.A.8/2005/S.6/2013 dated 4 October 2013).

[20] Omitted w.e.f. 4 October 2013

Scrutiny of six assessment cases (2019-20) for the years 2010-11 to 2013-14 under three[21] Assistant Commissioners of State Tax revealed that four dealers availed input tax credit of ₹ 61.44 lakh on account of entry tax paid on interstate purchase of furnace oil, lubricants and diesel valuing ₹ 8.07 crore. Since availability of entry tax as input tax credit was subject to the provisions of the Punjab VAT Act, the provision of reversal of input tax credit under Section 13(4) was also applicable to input tax credit on account of entry tax. Out of ₹ 61.44 lakh, entry tax of ₹ 38.35 lakh was not available as input tax credit as per provisions, *ibid* and was required to be disallowed during assessment. However, the Designated Officer disallowed input tax credit of ₹ 3.52 lakh only. The omission resulted in inadmissible allowance of input tax credit of ₹ 34.83 lakh.

The matter was reported to Government/Department (June 2019 and January 2021); the Department replied that reversal of entry tax was not required to be made in view of provisions contained in Section 3(6) of Punjab Tax on Entry of Goods into Local Area Act 2000. The provisions of Section 13(4) and Section 13(5) apply to ITC of tax paid on local purchases and do not apply to entry tax which is paid on interstate purchases.

The reply of the Department that Section 13(4) and Section 13(5) do not apply to entry tax is not acceptable as Section 13-A clearly provides that admissibility of entry tax as input tax credit is subject to the provisions of the Act. Hence, provisions of Section 13(4) and Section 13(5) apply to input tax credit of entry tax also.

The Government may direct the Department to recover tax of ₹ 34.83 lakh in these six cases.

2.9 Irregular release of detained vehicles

Mobile wings under two Assistant Commissioners of State Tax released detained vehicles, in 43 cases, without ensuring payment of tax/penalty of ₹ 77.03 lakh in Government account. Recovery of ₹ 70.76 lakh was made after audit observation and ₹ 6.27 lakh was pending for recovery.

Section 129 of Central/State Goods and Services Tax (GST) Act provides that where any person transports any goods or stores any goods while they are in transit in contravention of the provisions of this Act or the rules made there under, all such goods and conveyance used as a means of transport for carrying the said goods and documents relating to such goods and conveyance shall be liable to detention or seizure and after detention or seizure, shall be released on payment of the applicable tax/penalty/fine etc. As per Section 73 of the Act, tax officer is required to verify the payment received from the tax payer and shall issue notice to tax payer in case such amount paid falls short of the amount actually payable. Further, payment of tax, interest or penalty in GST regime is

[21] Ludhiana-I, Ludhiana-II and SAS Nagar (Mohali)

to be made by a dealer through electronic cash ledger. For this, a dealer may deposit requisite amount to electronic cash ledger and amount available in the electronic cash ledger may be used for making any payment in the prescribed form[22] towards tax, interest, penalty, fees or any other amount payable.

Scrutiny of records of mobile wings relating to detention of vehicles and levy of penalty during 2017-19 under two[23] Assistant Commissioners of State Tax (ACSTs) revealed that in 43 cases of detention of vehicles, the State Tax Officer cum Proper Officer levied tax/penalty of ₹ 77.03 lakh and issued demand notices manually. Before releasing the vehicles/goods, the State Tax Officer was required to verify that the dealers had credited the tax/penalty of ₹ 77.03 lakh in the Government account by debiting their electronic cash ledgers. However, these vehicles were released after the dealers had deposited the amount equal to the amount of tax/penalty in their electronic cash ledgers but further debit to electronic cash ledger and credit to Government account through DRC-03 was not made. Release of vehicles by State Tax Officer without verifying credit of tax/penalty to Government account was in violation of the provision of Section 129 *ibid* and resulted in non-realisation of tax/penalty of ₹ 77.03 lakh[24].

The matter was reported to Department and Government (January and March 2021). The Department intimated that facility to set off through DRC-07 was made functional in the month of February, 2019. While facility of DRC-03 was available sometime earlier, the same was not in the notice of enforcement officers. Enforcement officers started using DRC-03 from December, 2018 onwards. There were other issues in set-off including the issue of transfer of enforcement officers who had left before the functionality came into existence. Orders were passed by Additional CST-1 for set off of all pending cases. Most of the cases were set off except some cases, where the record was not-traceable or there were issues due to transfer of charges. Amounts of ₹ 4.33 lakh in ACST Fazilka and ₹ 1.94 lakh in ACST Chandigarh-II are pending to be set off. Recovery in remaining cases have been made by setting off the amounts with cash/credit ledger.

Government may direct the Department to recover the balance tax/penalty of ₹ 6.27 lakh from the dealers as per provisions of Central/State GST, Act.

[22] Form GST DRC-03 is a digital intimation of payment made by the taxpayer voluntarily or made against show cause notice towards tax/interest/penalty liability.

[23] Chandigarh-II and Fazilka

[24] ACST Fazilka - ₹ 48.87 lakh and ACST Chandigarh II - ₹ 28.16 lakh