

Appendices

Appendix 1.1*(Referred to in Table 1.2, Footnote 5)***Receipts under Heads of non-tax revenue
included in 'Others' at Sr. No. 1 under sub-heading Non-Tax Revenue of
Table 1.2**

Sr. No.	Head of Revenue	Receipt (₹ in crore)		Percent increase (+) or decrease (-) over 2019-20
		2019-20	2020-21	
1.	0050-Dividend and Profits	4.24	1.26	(-) 70.28
2.	0051-Public Service Commission	5.39	46.53	(+) 763.27
3.	0056-Jails	2.26	2.08	(-) 7.96
4.	0057-Supplies and Disposals	0.09	0.18	(+) 100.00
5.	0058-Stationery and Printing	12.33	6.29	(-) 48.99
6.	0071-Contributions and Recoveries towards Pension and Other Retirement Benefits	121.88	209.90	(+) 72.22
7.	0211-Family Welfare	0.03	0.03	0.00
8.	0215-Water Supply and Sanitation	53.83	8.76	(-) 83.73
9.	0216-Housing	6.45	6.36	(-) 1.40
10.	0217-Urban Development	44.53	49.78	(+) 11.79
11.	0220-Information and Publicity	0.04	0.07	(+) 75.00
12.	0230-Labour and Employment	29.22	27.44	(-) 6.09
13.	0235-Social Security and Welfare	95.47	44.00	(-) 53.91
14.	0250-Other Social Services	54.95	45.35	(-) 17.47
15.	0401-Crop Husbandry	18.92	7.62	(-) 59.73
16.	0403-Animal Husbandry	10.65	6.19	(-) 41.88
17.	0404-Dairy Development	0.02	0.08	(+) 300.00
18.	0405-Fisheries	0.93	0.17	(-) 81.72
19.	0435-Other Agricultural Programmes	4.45	2.77	(-) 37.75
20.	0515-Other Rural Development Programmes	43.96	3.44	(-) 92.17
21.	0801-Power	0.02	0.0021	(-) 89.50
22.	0851-Village and Small Industries	0.53	0.41	(-) 22.64
23.	0852-Industries	0.03	0.01	(-) 66.67
24.	1053-Civil Aviation	0.01	0.06	(+) 500.00
25.	1054-Roads and Bridges	7.65	0.01	(-) 99.87
26.	1055-Road Transport	176.35	110.17	(-) 37.53
27.	1275-Other Communication Services	0.0002	0.0001	(-) 50.00
28.	1452-Tourism	0.21	0.50	(+) 138.10
29.	1456-Civil Supplies	175.12	178.45	(+) 1.90
30.	1475-Other General Economic Services	48.66	24.92	(-) 48.79
Total		918.22	782.83	(-) 14.74

Appendix 2.1

(Referred to in Paragraph 2.1)

Details of districts where schemes for installation of RO plants were implemented

Sr. No.	Name of Scheme and Districts			Districts where actually schemes were implemented
	NABARD-XIX	NABARD-XXII	NITI Aayog	
1.	Amritsar	Amritsar	Amritsar	Amritsar
2.	Barnala	Barnala	Barnala	Barnala
3.	Bathinda	Bathinda	Bathinda	Bathinda
4.	Fatehgarh Sahib	Fatehgarh Sahib	Fatehgarh Sahib	Fatehgarh Sahib
5.	Fazilka	Fazilka	Ferozepur	Ferozepur
6.	Ferozepur	Ferozepur	Gurdaspur	Gurdaspur
7.	Gurdaspur	Gurdaspur	Hoshiarpur	Hoshiarpur
8.	Hoshiarpur	Hoshiarpur	Jalandhar	Jalandhar
9.	Jalandhar	Ludhiana	Mansa	Kapurthala
10.	Kapurthala	Pathankot	Patiala	Ludhiana
11.	Ludhiana	Rup Nagar	Sangrur	Moga
12.	Moga	SBS Nagar	SAS Nagar	Patiala
13.	Patiala	Moga	--	Rup Nagar
14.	Rup Nagar	Jalandhar	--	Sangrur
15.	Sangrur	Patiala	--	SBS Nagar
16.	SBS Nagar	Sangrur	--	Tarn Taran
17.	Tarn Taran	Tarn Taran	--	--

Source: Departmental data

Appendix 2.2*(Referred to in Paragraph 2.4.5)***Details of non-arrangement of disposal of rejected water of RO Plants
by contractors**

Sr. No.	Name of Division	No. of ROs	Arrangement of disposal	Arrangement of disposal
			No (No. of cases)	Yes (No. of cases)
1.	Water Supply & Sanitation Division No. 1 Moga	11	0	11
2.	Water Supply & Sanitation Division Khanna	20	20	0
3.	Water Supply & Sanitation Division No. 2 Ludhiana	58	58	0
4.	Water Supply & Sanitation Division Barnala	56	56	0
5.	Water Supply & Sanitation Division No. 1 Amritsar	38	38	0
6.	Water Supply & Sanitation Division No. 1 Jalandhar	1	01	0
7.	Water Supply & Sanitation Division Sangrur	33	15	18
8.	Water Supply & Sanitation Division Talwara	11	11	0
9.	Water Supply & Sanitation Division No. 3 Ludhiana	42	42	0
10.	Water Supply & Sanitation Division No. 1 Ludhiana	15	15	0
11.	Water Supply & Sanitation Division No. 1 Hoshiarpur	2	0	2
12.	Water Supply & Sanitation Division No. 2 Hoshiarpur	5	0	5
	Total	292	256	36

Source: Departmental data

Appendix 3.1

(Referred to in Note below Table 3.1, Paragraph 3.8)

Category-wise details of cases included in Audit Paragraphs

(₹ in crore)

Sr. No.	Para No.	Excess* (E)		Less* (L)		Matching* (M)		Non-filers* (N)		Total# taken in Table 2.6 (L+M)		Total	
		Case	Amt	Case	Amt	Case	Amt	Case	Amt	Case	Amt	Case	Amt
1	3.10.1	65	3.02	0	0	0	0	0	0	0	0	65	3.02
2	3.10.2	2	1.84	0	0	4	0.11	0	0	4	0.11	6	1.95
3	3.10.3 (A)	0	0	2	0.43	6	12.71	2	6.08	8	13.14	10	19.22
4	3.10.3 (B)	0	0	0	0	1	0.14	0	0	1	0.14	1	0.14
5	3.10.4A(i)	1	0.07	1	0.33	0	0	0	0	1	0.33	2	0.4
	3.10.4A(ii)	0	0	0	0	1	0.15	0	0	1	0.15	1	0.15
	3.10.4B(i)	0	0	1	1.1	0	0	0	0	1	1.1	1	1.1
	3.10.4B(ii)	0	0	1	0.24	0	0	0	0	1	0.24	1	0.24
	3.10.4B(iii)	0	0	0	0	1	0.1	0	0	1	0.1	1	0.1
	3.10.4	1	0.07	3	1.67	2	0.25	0	0	5	1.92	6	1.99
6	3.10.5	2	0.53	1	0.03	0	0	0	0	1	0.03	3	0.56
7	3.10.6	0	0	0	0	1	0.62	0	0	1	0.62	1	0.62
8	3.10.7(i)	0	0	4	14.37	1	0.73	0	0	5	15.1	5	15.1
	3.10.7(ii)	1	0.03	3	0.05	2	1.28	0	0	5	1.33	6	1.36
	3.10.7(iii)	1	0.31	9	2.17	4	0.24	0	0	13	2.41	14	2.72
	3.10.7(iv)	2	0.11	0	0	0	0	0	0	0	0	2	0.11
	3.10.7	4	0.45	16	16.59	7	2.25	0	0	23	18.84	27	19.29
9	3.10.8(i)	0	0	0	0	1	0.1	0	0	1	0.1	1	0.1
	3.10.8(ii)	0	0	0	0	1	0.22	0	0	1	0.22	1	0.22
	3.10.8(iii)	1	0.01	1	0.51	0	0	0	0	1	0.51	2	0.52
	3.10.8(iv)	0	0	0	0	2	0.03	0	0	2	0.03	2	0.03
	3.10.8	1	0.01	1	0.51	4	0.35	0	0	5	0.86	6	0.87
10	3.10.9	2	0	0	0	0	0	0	0	0	0	2	0
Total		77	5.92	23	19.23	25	16.43	2	6.08	48	35.66	127	47.66

* Excess in the above table defines those cases, where transitional credit claimed in Tran-1 was in excess of input tax credit balances available in pre-GST returns.

Less in the above table defines those cases, where transitional credit claimed in Tran-1 was lesser than input tax credit balances available in pre-GST returns.

Matching in the above table defines those cases, where transitional credit claimed in Tran-1 matched with input tax credit balances available in pre-GST returns within limits of ± ₹ 10,000.

Non-filers in the above table defines those cases, where transitional credit was claimed without filing pre-GST returns for the last six months.

Total includes number of cases and money value of only those cases, which belong to 'Less' and 'Matching' category. The values shown under this column have been included in the Table 3.1 of the report. The number and money value of cases belonging to category 'Excess' and 'Non-Filer' is already comprehensively covered under Para 3.10 A(i) and 3.10 B respectively.

Appendix 3.2

(Referred to in Paragraph 3.9.1)

Inadmissible transitional credit due to non-validation of data

(Amount in ₹)

Sr. No.	ACST	ARN	Total Turnover for which 'C'-Form, 'F' Form Pending	Total tax to be reversed for pending forms
1	Fatehgarh Sahib	AA031017014847G	78,42,262	1,56,846
2		AA031017024753N	69,03,081	2,13,236
3		AA031017025165T	11,37,341	21,041
4		AA031017015909D	59,07,230	1,09,284
5		AA030817084894O	10,99,16,801	20,33,461
6	Hoshiarpur	AA030817077558P	1,11,94,24,648	2,28,96,645
7	Jalandhar-I	AA031117266142O	5,10,000	6,500
8	Ludhiana-I	AA030817083322A	2,07,38,262	3,83,658
9	Patiala	AA0308170813446	33,50,897	1,35,712
10		AA031117243952E	11,80,385	47,806
11	Sangrur	AA031117249326F	6,91,56,677	29,38,433
12		AA031217014305U	14,74,000	74,737
13	SAS Nagar	AA031217004884G	31,51,34,995	66,64,923
14		AA031217008005Y	4,68,59,844	18,97,824
15		AA030917036943Z	2,37,14,955	9,60,456
16		AA030817089931T	3,45,64,646	8,39,914
Total			1,76,78,16,024	3,93,80,476

Appendix 3.3

(Referred to in Paragraph 3.10(A))

Details showing excess claim of transitional credit

(Amount in ₹)

Sr. No.	ACST	ARN	Amount brought to ECL through claim in Tran-1	Credit available	Input Tax Credit as per VAT return	Difference between ECL and VAT returns
1.	Amritsar-I	AA0309170052969	18,90,543	4,90,934	VAT-20	13,99,609
2.		AA030917018221L	10,14,621	6,97,596	VAT-20	3,17,025
3.		AA031117255507D	29,02,272	21,53,348	VAT-20	7,48,924
4.		AA0311172667927	57,42,155	29,25,843	VAT-20	28,16,312
5.		AA0311172637376	10,58,146	3,659	VAT-20	10,54,487
6.		AA031017020568K	6,91,978	6,76,172	VAT-20	15,806
7.		AA030817073370B	9,53,849	8,88,028	VAT-20	65,821
8.		AA031117265284F	10,00,174	79,390	VAT-20	9,20,784
9.		AA0309170267170	11,79,047	11,19,303	VAT-20	59,744
10.		AA030817076500B	8,52,918	7,46,628	VAT-20	1,06,290
11.	Amritsar-II	AA031117247713G	8,84,981	7,92,250	VAT-20	92,731
12.		AA0308170741639	7,95,500	0	VAT-20	7,95,500
13.		AA030817074322B	5,27,843	0	VAT-20	5,27,843
14.		AA030817087822W	13,85,879	0	VAT-20	13,85,879
15.		AA0311170658374	23,72,319	19,00,364	VAT-15	4,71,955
16.		AA0309170291773	20,80,865	16,59,663	VAT-15	4,21,202
17.		AA030817083895N	5,49,700	1,02,536	VAT-15	4,47,164
18.	Barnala	AA030318513274K	24,09,500	23,34,102	VAT-20	75,398
19.		AA031117260843E	11,90,734	11,78,102	VAT-20	12,632
20.		AA030817080312E	6,77,715	6,64,108	VAT-20	13,607
21.		AA030917046954U	5,79,107	4,05,588	VAT-20	1,73,519
22.	Bathinda	AA031217016355N	11,75,064	2,31,473	VAT-20	9,43,591
23.		AA031017025648F	8,45,417	4,36,343	VAT-20	4,09,074
24.		AA031017016926G	5,17,579	4,29,579	VAT-20	88,000
25.		AA031117018782I	3,86,316	8,484	VAT-20	3,77,832
26.		AA031217015671O	2,17,32,956	45,43,413	VAT-20	1,71,89,543
27.		AA0311172598726	7,70,743	1,81,808	VAT-20	5,88,935
28.		AA031117245971C	6,71,471	5,15,690	VAT-20	1,55,781
29.		AA031217000507S	5,40,555	0	VAT-15	5,40,555
30.		AA030817069039Z	9,74,708	0	VAT-15	9,74,708
31.		AA0308170675309	7,27,803	4,74,855	VAT-15	2,52,948
32.		AA0310170170308	31,86,159	30,89,561	VAT-15	96,598
33.		AA031117264466A	17,60,029	7,73,920	VAT-15	9,86,109
34.		AA0308170774234	20,46,876	0	VAT-15	20,46,876
35.		AA0311172568860	16,00,000	4,495	VAT-15	15,95,505
36.	Faridkot	AA031117036923G	10,59,613	7,15,798	VAT-20	3,43,815
37.		AA031117123488E	28,58,745	26,44,194	VAT-20	2,14,551
38.		AA0311172598560	9,77,315	5,91,947	VAT-15	3,85,368
39.	Fatehgarh Sahib	AA031217016413T	6,65,029	0	VAT-20	6,65,029
40.		AA031017014537N	8,43,308	21,981	VAT-20	8,21,327
41.		AA031117240523Q	6,50,601	2,25,531	VAT-20	4,25,070
42.		AA031217016801Q	5,98,963	5,88,812	VAT-20	10,151
43.		AA031117248117J	25,79,828	23,44,344	VAT-20	2,35,484
44.		AA031117076868W	5,91,845	5,78,980	VAT-20	12,865
45.		AA030817084906R	5,27,004	27,004	VAT-20	5,00,000
46.		AA031117243821L	45,83,443	45,17,650	VAT-20	65,793
47.		AA031117262316J	7,07,700	5,04,232	VAT-20	2,03,468
48.		AA031217000127Y	33,18,028	27,15,137	VAT-20	6,02,891
49.	AA031117004880Q	14,94,944	14,83,238	VAT-20	11,706	

Sr. No.	ACST	ARN	Amount brought to ECL through claim in Tran-1	Credit available	Input Tax Credit as per VAT return	Difference between ECL and VAT returns
50.		AA030917036310K	19,09,499	15,39,728	VAT-20	3,69,771
51.		AA0310170171710	6,59,803	5,13,164	VAT-15	1,46,639
52.		AA0312170005030	44,78,815	31,08,994	VAT-15	13,69,821
53.		AA0311172555859	22,31,508	21,90,999	VAT-20	40,509
54.		AA031117256125M	5,11,097	4,77,935	VAT-20	33,162
55.		AA031117259927Z	15,50,980	15,40,785	VAT-20	10,195
56.		AA031117256051T	30,74,077	27,63,059	VAT-20	3,11,018
57.		AA031117260752H	14,65,026	13,90,027	VAT-20	74,999
58.		AA0310170240060	7,82,361	32,651	VAT-20	7,49,710
59.		AA031117256802G	10,20,733	4,43,527	VAT-20	5,77,206
60.		AA031117251404P	25,01,926	10,31,224	VAT-20	14,70,702
61.		AA031117255454G	33,77,892	5,18,595	VAT-20	28,59,297
62.		AA031117262282M	34,96,943	34,78,158	VAT-20	18,785
63.		AA031117254824C	13,46,35,049	2,30,90,548	VAT-20	11,15,44,501
64.		AA031117255952A	21,09,291	5,43,385	VAT-20	15,65,906
65.	Ferozepur	AA031117010961Q	33,64,245	33,47,301	VAT-20	16,944
66.		AA031117256084K	23,15,110	22,24,909	VAT-20	90,201
67.		AA031117256070T	29,40,640	1,09,120	VAT-15	28,31,520
68.		AA031117246288A	20,16,942	0	VAT-15	20,16,942
69.		AA031117246155L	68,27,076	0	VAT-15	68,27,076
70.		AA031017020783O	24,75,930	0	VAT-15	24,75,930
71.		AA031217016009Q	25,80,238	6,95,118	VAT-15	18,85,120
72.		AA031117246315L	10,70,111	0	VAT-15	10,70,111
73.		AA031117259306F	32,84,224	29,34,768	VAT-15	3,49,456
74.		AA0311172578546	6,69,951	6,40,261	VAT-15	29,690
75.		AA031117256171P	12,95,380	10,64,617	VAT-15	2,30,763
76.		AA0311172667167	1,64,60,906	24,75,702	VAT-20	1,39,85,204
77.		AA0309170424465	1,29,85,455	1,09,49,177	VAT-20	20,36,278
78.		AA030817076960X	4,27,388	0	VAT-20	4,27,388
79.		AA031217014952J	8,73,966	8,52,062	VAT-20	21,904
80.		AA0311172666284	10,70,737	9,25,783	VAT-20	1,44,954
81.	Gurdaspur	AA030817073609U	57,00,147	55,96,787	VAT-20	1,03,360
82.		AA031117010673R	12,98,776	68,485	VAT-20	12,30,291
83.		AA031117010665O	7,24,783	28,722	VAT-20	6,96,061
84.		AA031117263551K	49,98,052	10,00,002	VAT-20	39,98,050
85.		AA031117262454H	12,92,853	4,26,884	VAT-20	8,65,969
86.		AA031117266879T	54,66,562	44,09,683	VAT-15	10,56,879
87.		AA030817061938R	7,85,540	70,540	VAT-20	7,15,000
88.		AA031117246530P	10,17,766	5,44,887	VAT-20	4,72,879
89.	Hoshiarpur	AA030817087598J	11,14,682	10,50,886	VAT-20	63,796
90.		AA031017014542W	13,76,258	9,03,649	VAT-20	4,72,609
91.		AA031117263416G	19,38,362	16,69,158	VAT-20	2,69,204
92.		AA031117259027H	11,35,797	58,971	VAT-20	10,76,826
93.		AA0311172656558	9,03,237	0	VAT-20	9,03,237
94.		AA031217000386Q	17,98,637	17,63,809	VAT-20	34,828
95.		AA031117007086R	6,64,538	6,23,302	VAT-20	41,236
96.		AA0309170541582	57,14,042	56,18,245	VAT-20	95,797
97.	Jalandhar-I	AA031117079203L	5,31,809	0	VAT-20	5,31,809
98.		AA031117246701M	5,27,579	5,00,120	VAT-20	27,459
99.		AA031017021721X	9,98,202	9,69,142	VAT-15	29,060
100.		AA0310170144121	5,02,380	158	VAT-15	5,02,222
101.		AA0309170017666	13,78,906	6,23,158	VAT-15	7,55,748
102.		AA031017014842Q	2,63,53,704	2,59,73,572	VAT-20	3,80,132
103.	Jalandhar-II	AA031117260174N	5,24,398	3,92,883	VAT-20	1,31,515
104.		AA031217017525L	1,74,06,488	1,19,77,350	VAT-20	54,29,138

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Sr. No.	ACST	ARN	Amount brought to ECL through claim in Tran-1	Credit available	Input Tax Credit as per VAT return	Difference between ECL and VAT returns	
105.	Jalandhar-II	AA0309170204974	6,86,321	68,632	VAT-20	6,17,689	
106.		AA031117009610W	7,93,680	7,82,741	VAT-20	10,939	
107.		AA031117260447E	29,02,808	28,03,996	VAT-20	98,812	
108.		AA031117244717B	13,25,435	3,30,969	VAT-20	9,94,466	
109.		AA030817074529T	8,52,363	8,40,806	VAT-20	11,557	
110.		AA030917013164I	11,16,872	10,79,948	VAT-20	36,924	
111.		AA031217000393V	13,21,405	21,022	VAT-20	13,00,383	
112.		AA031117266302O	11,53,417	2,67,576	VAT-20	8,85,841	
113.		AA031117266128E	10,40,385	2,17,137	VAT-20	8,23,248	
114.		AA0309170335456	6,72,261	7,602	VAT-20	6,64,659	
115.		AA0311172534978	29,741	51	VAT-20	29,690	
116.		AA031217017019O	1,86,57,096	1,08,86,636	VAT-20	77,70,460	
117.		AA030917030549I	50,86,664	34,46,699	VAT-20	16,39,965	
118.		AA031217007659A	1,19,65,930	62,32,633	VAT-20	57,33,297	
119.		AA031117252680K	1,53,07,914	19,27,607	VAT-20	1,33,80,307	
120.		AA0311172589444	23,20,034	6,351	VAT-20	23,13,683	
121.		AA031217009327L	23,21,126	7,61,651	VAT-20	15,59,475	
122.		AA031117005037W	14,75,123	2,19,350	VAT-20	12,55,773	
123.		AA0311172449664	17,54,510	11,09,274	VAT-20	6,45,236	
124.		AA031217002257R	51,76,245	8,77,315	VAT-20	42,98,930	
125.		AA0311170049797	52,84,680	10,92,578	VAT-20	41,92,102	
126.		AA031117264782A	11,88,279	3,18,292	VAT-20	8,69,987	
127.		AA031217014586G	24,02,115	8,02,115	VAT-20	16,00,000	
128.		AA031117264798X	7,25,329	6,67,535	VAT-20	57,794	
129.		AA0311172587935	7,40,874	0	VAT-20	7,40,874	
130.		AA031117256072P	13,10,368	9,63,241	VAT-15	3,47,127	
131.		AA031217016946A	11,10,220	2,27,613	VAT-15	8,82,607	
132.		AA031117252318H	44,91,745	10,227	VAT-15	44,81,518	
133.		AA030917026893Y	19,84,405	19,35,946	VAT-15	48,459	
134.		Kapurthala	AA0309170197517	6,49,788	3,57,707	VAT-20	2,92,081
135.			AA0311172477946	5,40,527	22,523	VAT-20	5,18,004
136.		Ludhiana-I	AA0311170854881	15,77,495	14,53,477	VAT-20	1,24,018
137.			AA031117264571H	13,66,817	64,237	VAT-20	13,02,580
138.	AA031217000087U		17,31,410	16,44,135	VAT-20	87,275	
139.	AA030917022561F		5,55,300	0	VAT-20	5,55,300	
140.	AA031217000459L		21,66,270	16,58,303	VAT-20	5,07,967	
141.	AA0308170804932		5,58,111	4,40,375	VAT-20	1,17,736	
142.	AA031117255103T		11,91,530	7,63,657	VAT-20	4,27,873	
143.	AA0311172653596		7,56,269	80,510	VAT-20	6,75,759	
144.	AA031117264153N		7,04,613	18,095	VAT-20	6,86,518	
145.	AA031117266633D		10,05,500	7,11,247	VAT-20	2,94,253	
146.	AA0311170089488		5,54,795	4,93,999	VAT-20	60,796	
147.	AA031017029357I		8,57,273	8,21,956	VAT-20	35,317	
148.	AA031117243561N		25,10,616	4,37,080	VAT-20	20,73,536	
149.	AA031217015274Q		29,22,745	90,196	VAT-20	28,32,549	
150.	AA031117260502Q		10,59,042	8,83,840	VAT-20	1,75,202	
151.	AA0312170001509		5,86,611	3,87,223	VAT-20	1,99,388	
152.	AA030917047954T		7,50,357	6,79,936	VAT-20	70,421	
153.	AA031217016351V		5,61,962	5,08,615	VAT-20	53,347	
154.	AA031117261424L		4,22,856	1,14,646	VAT-20	3,08,210	
155.	AA031117265526B		5,20,000	13,405	VAT-20	5,06,595	
156.	AA031117254288A		7,15,117	4,05,099	VAT-20	3,10,018	
157.	AA031217012630X	10,55,537	9,35,382	VAT-20	1,20,155		
158.	AA0311172656839	10,86,627	9,62,944	VAT-20	1,23,683		
159.	AA0311172603997	21,61,595	16,20,474	VAT-20	5,41,121		

Sr. No.	ACST	ARN	Amount brought to ECL through claim in Tran-1	Credit available	Input Tax Credit as per VAT return	Difference between ECL and VAT returns
160.	Ludhiana-I	AA031117014345S	7,21,291	7,06,614	VAT-20	14,677
161.		AA031217000569I	11,25,952	3,39,021	VAT-20	7,86,931
162.		AA031217018286I	35,97,59,328	5,52,80,301	VAT-20	30,44,79,027
163.		AA031117018275N	5,63,993	5,19,856	VAT-20	44,137
164.		AA031017027871K	10,64,222	9,35,254	VAT-20	1,28,968
165.		AA031217010268O	52,55,907	34,72,923	VAT-20	17,82,984
166.		AA0308170791064	13,39,353	6,66,477	VAT-20	6,72,876
167.		AA031217010233I	53,82,522	18,21,651	VAT-20	35,60,871
168.		AA031117183858X	5,23,317	1,06,849	VAT-20	4,16,468
169.		AA030917029338I	5,02,603	4,62,474	VAT-20	40,129
170.		AA0308170676133	6,89,634	2,33,286	VAT-20	4,56,348
171.		AA031117158732E	55,82,156	55,16,600	VAT-20	65,556
172.		AA031017025281X	5,90,683	5,26,574	VAT-20	64,109
173.		AA0309170258715	6,08,429	5,80,451	VAT-20	27,978
174.		AA031117067080R	43,51,677	43,31,651	VAT-20	20,026
175.		AA0312170170312	48,44,906	0	VAT-20	48,44,906
176.		AA030917024831A	12,74,199	2,91,693	VAT-20	9,82,506
177.		AA031117089806I	18,89,558	18,72,359	VAT-20	17,199
178.		AA031017013473U	81,99,470	0	VAT-20	81,99,470
179.		AA031117002688G	29,18,518	16,58,576	VAT-20	12,59,942
180.		AA031217017075Q	68,13,158	61,37,389	VAT-20	6,75,769
181.		AA0308170616923	22,93,417	0	VAT-20	22,93,417
182.		AA031117260432P	8,10,312	7,66,592	VAT-15	43,720
183.		AA031017017351Y	9,47,155	0	VAT-15	9,47,155
184.		AA030917038804I	6,52,517	2,60,513	VAT-15	3,92,004
185.		AA031217015885B	36,70,415	0	VAT-15	36,70,415
186.		AA031117251416K	7,01,160	6,44,491	VAT-15	56,669
187.		AA031117265286B	14,57,823	2,34,020	VAT-15	12,23,803
188.		AA031217000381O	1,32,19,608	51,05,064	VAT-15	81,14,544
189.		AA031117262481K	51,90,214	28,584	VAT-15	51,61,630
190.		AA031117014146U	11,53,349	10,77,133	VAT-15	76,216
191.		AA0308170727126	20,47,250	5,48,902	VAT-15	14,98,348
192.	AA030917057787M	24,97,620	7,721	VAT-15	24,89,899	
193.	Ludhiana-II	AA031117010810Z	9,05,416	8,94,762	VAT-20	10,654
194.		AA031017019622R	11,82,815	0	VAT-20	11,82,815
195.		AA031117261940H	19,57,115	16,67,830	VAT-20	2,89,285
196.		AA031117252950H	5,02,073	4,56,339	VAT-20	45,734
197.		AA031117266024O	11,84,336	5,53,219	VAT-20	6,31,117
198.		AA030817093757N	9,09,277	4,25,337	VAT-20	4,83,940
199.		AA031017020766K	11,38,316	10,31,805	VAT-20	1,06,511
200.		AA0311172644199	20,55,917	20,36,422	VAT-20	19,495
201.		AA031017024337P	12,88,974	11,77,547	VAT-20	1,11,427
202.		AA031117255653E	9,00,382	8,33,682	VAT-20	66,700
203.		AA031117258275D	12,48,541	9,65,136	VAT-20	2,83,405
204.		AA031117259305H	25,21,912	25,10,647	VAT-20	11,265
205.		AA030917032010U	22,29,313	16,18,233	VAT-20	6,11,080
206.		AA030917037502C	6,84,232	3,00,966	VAT-20	3,83,266
207.		AA031217013428L	34,51,056	0	VAT-20	34,51,056
208.		AA030917031039B	23,38,002	2,68,781	VAT-20	20,69,221
209.		AA030917038896O	25,07,723	21,75,361	VAT-20	3,32,362
210.	Ludhiana-III	AA031117260634H	46,90,967	45,31,337	VAT-20	1,59,630
211.		AA031117036567C	13,69,620	15,496	VAT-20	13,54,124
212.		AA0308170690266	7,91,577	7,64,476	VAT-20	27,101
213.		AA031117036625I	5,18,551	61,950	VAT-20	4,56,601
214.		AA0308170775406	19,26,538	17,98,807	VAT-20	1,27,731

Compliance Audit Report for the year ended 31 March 2021

Sr. No.	ACST	ARN	Amount brought to ECL through claim in Tran-1	Credit available	Input Tax Credit as per VAT return	Difference between ECL and VAT returns
215.	Ludhiana-III	AA030917042423D	5,41,375	5,11,799	VAT-20	29,576
216.		AA031017016478H	66,39,400	66,19,242	VAT-20	20,158
217.		AA0310170261610	8,64,338	1,55,717	VAT-20	7,08,621
218.		AA031117265182L	9,08,559	1,14,407	VAT-20	7,94,152
219.		AA0311172657762	49,34,346	49,01,863	VAT-20	32,483
220.		AA0309170268813	5,22,684	3,64,504	VAT-20	1,58,180
221.		AA031117257779W	12,40,835	6,48,900	VAT-20	5,91,935
222.		AA031117243304R	38,61,263	26,18,916	VAT-20	12,42,347
223.		AA031117249702H	14,01,088	53,891	VAT-20	13,47,197
224.		AA0311172617477	10,74,000	10,49,375	VAT-15	24,625
225.		AA031217014363S	7,84,166	0	VAT-15	7,84,166
226.		AA031217004347O	40,05,607	38,62,255	VAT-15	1,43,352
227.		Mansa	AA031117255407F	7,50,66,384	2,30,90,548	VAT-20
228.	AA031117255517C		1,45,45,093	0	VAT-20	1,45,45,093
229.	AA031117261694A		13,89,002	11,78,748	VAT-20	2,10,254
230.	AA031117244610R		9,62,389	8,66,897	VAT-20	95,492
231.	AA0312170035003		26,91,833	5,07,040	VAT-20	21,84,793
232.	Moga	AA031117266644A	44,35,198	40,26,811	VAT-20	4,08,387
233.		AA0311172558358	19,10,074	18,38,653	VAT-20	71,421
234.		AA031117262110Z	2,35,61,649	2,30,90,548	VAT-20	4,71,101
235.		AA031117004651V	79,48,298	78,22,349	VAT-20	1,25,949
236.		AA0311170179768	65,06,463	7,50,302	VAT-20	57,56,161
237.		AA031117004759D	6,65,058	1,00,011	VAT-20	5,65,047
238.		AA030917007218B	24,82,619	22,79,145	VAT-20	2,03,474
239.	Mukatsar Sahib	AA031117265219C	73,34,956	0	VAT-20	73,34,956
240.		AA031117263067H	26,12,382	10,23,339	VAT-20	15,89,043
241.		AA031117198359Y	6,52,418	5	VAT-20	6,52,413
242.		AA031217016640S	5,71,471	3,49,250	VAT-20	2,22,221
243.		AA0311172410601	18,22,843	981	VAT-20	18,21,862
244.		AA031217016475J	37,96,506	26,28,602	VAT-20	11,67,904
245.		AA031117254806A	24,74,762	24,34,478	VAT-20	40,284
246.		AA0311172497647	5,52,054	4,15,972	VAT-20	1,36,082
247.		AA031117260288C	9,31,180	9,13,783	VAT-20	17,397
248.		AA031117207383P	5,96,279	5,58,828	VAT-20	37,451
249.	Pathankot	AA031117259157C	83,19,999	74,71,440	VAT-20	8,48,559
250.		AA030817074395Y	16,46,961	15,70,091	VAT-20	76,870
251.		AA031117259623D	8,87,221	7,94,995	VAT-20	92,226
252.		AA031117219763F	7,24,847	6,75,417	VAT-20	49,430
253.		AA031217017660P	8,71,227	5,84,554	VAT-20	2,86,673
254.		AA030917042893Y	22,88,562	17,26,804	VAT-20	5,61,758
255.		AA031217015616K	6,63,246	6,25,657	VAT-20	37,589
256.		AA0308170761934	39,00,299	20,03,538	VAT-20	18,96,761
257.		AA030917035362C	13,69,431	13,45,560	VAT-20	23,871
258.		AA030817070065B	10,76,170	10,63,850	VAT-20	12,320
259.	Patiala	AA0311172556766	6,82,874	3,27,230	VAT-20	3,55,644
260.		AA031117262852D	5,07,583	25,548	VAT-20	4,82,035
261.		AA031217000687I	26,76,752	16,47,132	VAT-20	10,29,620
262.		AA031117018057P	7,33,015	2,199	VAT-20	7,30,816
263.		AA0309170574450	7,63,133	7,30,556	VAT-20	32,577
264.		AA0308170614159	29,89,246	27,35,976	VAT-20	2,53,270
265.		AA031117264510P	5,91,616	5,73,063	VAT-20	18,553
266.		AA031117265998S	13,56,104	4,03,561	VAT-20	9,52,543
267.		AA030917016162J	6,64,328	5,70,007	VAT-20	94,321
268.		AA0309170480764	11,52,136	1,26,422	VAT-20	10,25,714
269.		AA031117251026R	51,72,914	50,38,185	VAT-20	1,34,729

Sr. No.	ACST	ARN	Amount brought to ECL through claim in Tran-1	Credit available	Input Tax Credit as per VAT return	Difference between ECL and VAT returns
270.	Patiala	AA030817083687O	6,61,177	0	VAT-20	6,61,177
271.		AA031117265959U	10,45,903	10,26,551	VAT-20	19,352
272.		AA0311172668751	5,79,843	0	VAT-20	5,79,843
273.		AA030817072280D	36,22,189	36,03,631	VAT-20	18,558
274.		AA031117266187A	32,65,171	29,33,089	VAT-15	3,32,082
275.	Ropar	AA031217017213W	5,95,776	0	VAT-20	5,95,776
276.		AA031217008902M	13,91,356	13,13,030	VAT-20	78,326
277.	Sangrur	AA031117039542L	9,54,867	9,12,935	VAT-20	41,932
278.		AA031017017953I	6,15,947	4,58,314	VAT-20	1,57,633
279.		AA031117233479A	11,87,065	9,59,565	VAT-20	2,27,500
280.		AA0311172485486	31,12,783	30,46,714	VAT-20	66,069
281.		AA0311172567375	11,97,340	10,59,207	VAT-20	1,38,133
282.		AA031117013138S	27,68,423	26,61,196	VAT-20	1,07,227
283.	SAS Nagar	AA031117265861B	19,21,193	16,80,467	VAT-20	2,40,726
284.		AA0309170067091	1,30,55,721	86,76,715	VAT-20	43,79,006
285.		AA031217015571Q	10,06,323	8,26,595	VAT-20	1,79,728
286.		AA031017012853P	6,26,783	5,12,783	VAT-20	1,14,000
287.		AA030817072774W	16,56,427	16,45,445	VAT-20	10,982
288.		AA030817076743X	8,23,073	6,90,530	VAT-20	1,32,543
289.		AA031217015672M	13,06,123	11,30,572	VAT-20	1,75,551
290.		AA0312170082301	3,10,649	1,10,940	VAT-20	1,99,709
291.		AA030917031185C	7,06,571	6,71,857	VAT-20	34,714
292.		AA031217004884G	2,64,80,197	2,62,76,885	VAT-20	2,03,312
293.		AA030917032731C	35,43,478	37,838	VAT-20	35,05,640
294.		AA031117265304L	50,07,853	49,96,617	VAT-20	11,236
295.		AA030917046859M	48,18,336	47,59,873	VAT-20	58,463
296.		AA030817089554T	15,54,689	15,31,220	VAT-20	23,469
297.		AA031217017373O	24,82,345	24,64,421	VAT-20	17,924
298.		AA031017030887C	39,46,702	27,08,177	VAT-20	12,38,525
299.		AA031217014407O	5,58,93,565	5,09,35,786	VAT-20	49,57,779
300.		AA031117260205Q	3,07,81,716	20,16,041	VAT-20	2,87,65,675
301.		AA031217000465S	1,99,70,287	61,75,101	VAT-20	1,37,95,186
302.		AA030917025818X	32,43,291	31,40,837	VAT-20	1,02,454
303.		AA031117155475D	25,75,242	69,611	VAT-20	25,05,631
304.		AA031117022177P	15,48,013	12,03,935	VAT-20	3,44,078
305.		AA0309170446617	33,53,659	32,97,606	VAT-20	56,053
306.		AA030917003188A	44,07,585	41,98,273	VAT-20	2,09,312
307.		AA031117249059C	20,18,810	18,47,707	VAT-20	1,71,103
308.		AA031117266059B	77,34,621	68,57,162	VAT-20	8,77,459
309.		AA031117252711N	3,42,223	3,13,624	VAT-20	28,599
310.		AA0310170232314	74,58,850	16,330	VAT-20	74,42,520
311.		AA0309170296343	20,42,449	1,30,799	VAT-20	19,11,650
312.		AA031217000547O	56,13,803	0	VAT-20	56,13,803
313.		AA031117266380K	9,79,132	4	VAT-15	9,79,128
314.		AA0311172539093	49,54,499	49,28,946	VAT-15	25,553
315.	AA030917051949O	6,07,135	1,06,490	VAT-15	5,00,645	
316.	AA0311172538772	26,13,017	23,45,642	VAT-15	2,67,375	
317.	03ABBFM1521G1ZZ	8,06,698	7,16,616	VAT-15	90,082	
318.	AA031117262971B	10,40,733	55,802	VAT-15	9,84,931	
319.	AA031117008647G	71,36,905	43,64,359	VAT-15	27,72,546	
320.	AA031217014581Q	1,11,87,370	72,99,766	VAT-15	38,87,604	
321.	AA0311172149785	6,21,554	6,00,657	VAT-15	20,897	
322.	Tarn Taran	AA031217018014X	20,06,996	16,47,672	VAT-15	3,59,324
Total			1,50,49,65,854	65,50,96,706		84,98,69,148

Appendix 3.4

(Referred to in Paragraph 3.10(B))

Transitional credit claimed without filing legacy returns

(Amount in ₹)

Sr. No.	ACST	ARN	Tran-1 Filing Date	Amount claimed in Tran-1
1.	Bathinda	AA031117030650V	09-12-2017	10,16,435
2.		AA0311172565783	27-12-2017	20,42,254
3.	Fatehgarh Sahib	AA031017015652S	18-10-2017	20,47,906
4.	Fazilka	AA031117250512R	25-12-2017	8,82,232
5.		AA031117250226O	25-12-2017	5,93,399
6.	Ferozepur	AA031117265167D	27-12-2017	7,55,244
7.		AA031117265308D	27-12-2017	13,45,886
8.		AA0311170113025	21-11-2017	11,13,915
9.		AA031117014692N	25-11-2017	1,59,82,500
10.		AA031117255977Y	26-12-2017	13,04,950
11.		AA031017018261Y	21-10-2017	42,91,562
12.		AA031117258639I	27-12-2017	28,22,813
13.		AA031117266142O	27-12-2017	10,00,000
14.	Jalandhar-I	AA030917015936Z	12-09-2017	8,17,929
15.		AA031117014749C	25-11-2017	14,60,697
16.	Jalandhar-II	AA031117129129I	19-12-2017	24,18,980
17.	Ludhiana-I	AA0311172657564	27-12-2017	7,99,342
18.		AA030917004075I	02-09-2017	3,68,24,698
19.		AA0311172508379	26-12-2017	8,49,515
20.		AA031017012479J	14-10-2017	2,40,12,223
21.		AA031117031355Q	09-12-2017	23,25,871
22.		AA031017016796D	20-10-2017	5,39,207
23.		AA030917016443D	13-09-2017	33,45,895
24.		AA030917057829M	11-10-2017	24,79,930
25.		AA0311170161230	28-11-2017	24,88,411
26.		AA0309170322297	24-09-2017	6,29,710
27.		AA030917025637I	19-09-2017	22,60,316
28.	Ludhiana-II	AA031117266039D	27-12-2017	11,29,183
29.		AA031117266181M	27-12-2017	6,02,891
30.	Ludhiana-III	AA031117014206W	25-11-2017	28,72,859
31.		AA030817080809R	28-08-2017	22,87,233
32.		AA031217015620V	26-12-2017	28,652
33.		AA031117260277F	27-12-2017	10,87,487
34.	Sangrur	AA031117248802G	25-12-2017	12,01,060
35.	SAS Nagar	AA030917032799Q	25-09-2017	36,47,564
36.		AA030817093628Q	31-08-2017	33,07,438
37.		AA030917015543C	12-09-2017	24,38,036
38.		AA031117260017P	27-12-2017	20,65,749
39.		AA031117017583L	30-11-2017	21,99,913
Total				13,93,19,885

Appendix 3.5

(Referred to Paragraph 3.10.1)

Non-reversal of excess transitional credit after finalizing annual VAT-20 returns

(Amount in ₹)

Sr. No.	ACST	ARN	VAT-20 2017-18 C/F	VAT-15 2017-18 C/F	Tran-I Claim	Excess claim
1.	Amritsar-I	AA031017020568K	6,76,172	6,91,977	6,91,978	15,806
2.		AA030817073370B	8,88,028	9,53,849	9,53,849	65,821
3.		AA031117265284F	79,390	10,00,174	10,00,174	9,20,784
4.		AA0309170267170	11,19,303	11,79,047	11,79,047	59,744
5.		AA030817076500B	7,46,628	8,52,919	8,52,918	1,06,290
6.	Amritsar-II	AA031117247713G	7,92,250	8,84,980	8,84,981	92,731
7.		AA030817087822W	0	13,85,879	13,85,879	13,85,879
8.	Barnala	AA030318513274K	23,34,102	24,09,500	24,09,500	75,398
9.		AA030917046954U	4,05,588	5,79,107	5,79,107	1,73,519
10.	Bathinda	AA031017025648F	4,36,343	8,45,425	8,45,417	4,09,074
11.	Faridkot	AA031117036923G	7,15,798	10,59,613	10,59,613	3,43,815
12.	Fatehgarh Sahib	AA031117248117J	23,44,344	25,79,829	25,79,829	2,35,485
13.		AA031117076868W	5,78,980	5,91,845	5,91,845	12,865
14.		AA031117262316J	5,04,232	7,07,700	7,07,700	2,03,468
15.	Ferozepur	AA031117010961Q	33,47,301	33,64,246	33,64,245	16,944
16.	Gurdaspur	AA030817076960X	0	4,27,388	4,27,388	4,27,388
17.		AA030817073609U	55,96,787	57,00,147	57,00,147	1,03,360
18.	Hoshiarpur	AA030817087598J	10,50,886	11,14,682	11,14,682	63,796
19.		AA031017014542W	9,03,649	13,76,258	13,76,258	4,72,609
20.	Jalandhar-II	AA031117264798X	6,67,535	7,25,329	7,25,329	57,794
21.	Kapurthala	AA0309170197517	3,57,707	6,49,788	6,49,788	2,92,081
22.	Ludhiana-I	AA031117085488I	14,53,477	15,77,495	15,77,495	1,24,018
23.		AA031017029357I	8,21,956	8,57,274	8,57,273	35,317
24.		AA0312170001509	3,87,223	5,86,711	5,86,611	1,99,388
25.		AA030917047954T	6,79,936	7,50,359	7,50,357	70,421
26.		AA031217016351V	5,08,615	5,62,347	5,61,962	53,347
27.		AA030917029338I	4,62,474	5,02,603	5,02,603	40,129
28.		AA0308170676133	2,33,286	6,89,634	6,89,634	4,56,348
29.		AA031117158732E	55,16,600	55,82,163	55,82,156	65,556
30.		Ludhiana-II	AA031117261940H	16,67,830	19,79,133	19,57,115
31.	AA031117266024O		5,53,219	11,85,951	11,84,336	6,31,117
32.	AA031017020766K		10,31,805	11,38,317	11,38,316	1,06,511
33.	AA031017024337P		11,77,547	12,88,974	12,88,974	1,11,427
34.	AA031117258275D		9,65,136	12,48,540	12,48,541	2,83,405
35.	AA031117259305H		25,10,647	25,21,912	25,21,912	11,265
36.	AA031217013428L		0	34,51,052	34,51,056	34,51,056
37.	Ludhiana-III	AA0308170775406	17,98,807	19,26,538	19,26,538	1,27,731
38.		AA031117257779W	6,48,900	12,47,456	12,40,835	5,91,935
39.		AA031117249702H	53,891	14,01,088	14,01,088	13,47,197
40.	Mansa	AA031117244610R	8,66,897	9,62,389	9,62,389	95,492
41.	Moga	AA031117004651V	78,22,349	79,48,298	79,48,298	1,25,949
42.	Sri Muktsar Sahib	AA031117198359Y	5	6,52,413	6,52,418	6,52,413
43.		AA031117241060I	981	18,22,846	18,22,843	18,21,862
44.	Pathankot	AA031217017660P	5,84,554	8,71,212	8,71,227	2,86,673
45.		AA0308170761934	20,03,538	39,00,299	39,00,299	18,96,761
46.		AA030917035362C	13,45,560	13,69,431	13,69,431	23,871
47.		AA030817070065B	10,63,850	10,76,170	10,76,170	12,320
48.	Patiala	AA031217000687I	16,47,132	26,76,752	26,76,752	10,29,620
49.		AA0309170574450	7,30,556	7,63,133	7,63,133	32,577
50.		AA031117264510P	5,73,063	5,91,616	5,91,616	18,553
51.		AA031117265998S	4,03,561	13,56,095	13,56,104	9,52,543
52.		AA0309170480764	1,26,422	11,52,138	11,52,136	10,25,714
53.		AA030817083687O	0	6,61,177	6,61,177	6,61,177

Compliance Audit Report for the year ended 31 March 2021

Sr. No.	ACST	ARN	VAT-20 2017-18 C/F	VAT-15 2017-18 C/F	Tran-I Claim	Excess claim
54.	Sangrur	AA031017017953I	4,58,314	6,15,942	6,15,947	1,57,633
55.		AA031117233479A	9,59,565	11,87,064	11,87,065	2,27,500
56.	SAS Nagar	AA031117265861B	16,80,467	19,21,193	19,21,193	2,40,726
57.		AA031017012853P	5,12,783	6,26,783	6,26,783	1,14,000
58.		AA031117265304L	49,96,617	50,07,853	50,07,853	11,236
59.		AA030917046859M	47,59,873	48,18,336	48,18,336	58,463
60.		AA030817089554T	15,31,220	15,54,689	15,54,689	23,469
61.		AA031017030887C	27,08,177	39,46,702	39,46,702	12,38,525
62.		AA030917025818X	31,40,837	32,43,291	32,43,291	1,02,454
63.		AA0309170446617	32,97,606	33,53,658	33,53,659	56,053
64.		AA030917003188A	41,98,273	44,07,585	44,07,585	2,09,312
65.		AA031217000547O	0	56,13,803	56,13,803	56,13,803
Total			8,94,28,572	11,96,78,097	11,96,47,375	3,02,18,803

Appendix 3.6

(Referred to in Paragraph 3.10.2)

Allowance of transitional credit twice against same input tax credit

(Amount in ₹)

Sr. No.	ACST	ARN	VAT-20 2017-18 C/F	Tran-I Claim		Tran-1 objected
				Table 5C Col 10	Table 7C Col 8	
1.	Amritsar-I	AA031117265284F	79,390	10,00,174	10,00,174	10,00,174
2.	Gurdaspur	AA030817079822W	4,98,299	4,98,299	4,98,299	4,98,299
3.	Jalandhar-II	AA031217017525L	1,19,77,350	1,74,06,488	1,74,06,037	1,74,06,037
4.	Ludhiana-I	AA031117257742D	1,29,212	1,29,212	1,29,212	1,29,212
5.		AA0309170254680	1,49,819	1,49,819	1,49,819	1,49,819
6.		AA0308170824427	2,91,003	2,94,892	2,94,895	2,94,895
Total			1,31,25,073	1,94,78,884	1,94,78,436	1,94,78,436

Appendix 3.7

(Referred to in Paragraph 3.10.3(A))

Input tax credits on suspected sales/purchases

(Amount in ₹)

Sr. No.	ACST	ARN	Year	Suspected Purchase	ITC involved	Tran-1 claimed	Tran-1 objected
1.	Bathinda	AA031217000352I	2016-17	3,55,47,263	12,90,365	21,23,484	12,90,365
2.	Ludhiana-I	AA031017012479J	2016-17	54,48,35,691	3,38,78,990	2,40,12,223	2,40,12,223
3.		AA030917006054K	2017-18	78,78,34,875	8,89,32,939	7,84,91,739	7,84,91,739
4.		AA030917004075I	2017-18	36,39,76,122	4,03,41,819	3,68,24,698	3,68,24,698
5.		AA0308170827132	2017-18	2,50,76,63,557	26,28,99,468	3,52,56,576	3,52,56,576
6.		Ludhiana-II	AA031117236711N	2016-17	1,85,44,950	11,21,970	12,32,200
	2017-18			1,26,93,755	7,00,273		
7.		AA031117255911G	2017-18	6,50,44,125	73,60,522	30,66,309	30,66,309
8.	Ludhiana-III	AA030817084725V	2017-18	45,00,87,370	2,72,30,285	14,89,229	14,89,229
9.		AA031217007261X	2014-15	14,96,43,489	90,53,431	89,75,846	89,75,846
10.		AA0309170016593	2016-17	8,85,09,150	32,12,882	15,70,784	15,70,784
Total				5,02,43,80,347	47,60,22,944	19,30,43,088	19,22,09,969

Appendix 3.8-A*(Referred to in Paragraph 3.10.3 (A)(ii), Footnote 28)***Detail of red flagged 'C' forms***(Amount in ₹)*

Sr. No.	ACST	ARN	Year	C Form No.	Value of goods involved	Issuing State
1	Ludhiana-I	AA030917006054K	2017-18	6333922	2,46,070	Maharashtra
				TN-2012CTC-OH/2555443	3,39,915	Tamilnadu
				TN-2012CTC-OH/2555441	29,813	Tamilnadu
				3526667	4,52,53,381	Maharashtra
				8554772	4,51,83,162	Maharashtra
				7445851	2,20,565	Maharashtra
Total					9,12,72,906	

Appendix 3.8-B*(Referred to in Paragraph 3.10.3 (B), Footnote 33)***Detail of red flagged 'C' forms***(Amount in ₹)*

Sr. No.	ACST	ARN	Year	C Form No.	Value of goods involved	Issuing State
1	Amritsar-II	AA0309170095175	2016-17	TN-2012-CTC-OH 5236369	16,35,187	Tamil Nadu
2	Fatehgarh Sahib	AA030817091389Q	2017-18	HR13C12200013	91,47,368	Haryana
				HR13C22017773	10,66,948	Haryana
3	Ferozepur	AA030917033192F	2016-17	08V 2221411	19,40,000	J & K
4	Ludhiana-III	AA0309170016593	2017-18	1518537	1,13,35,840	Uttar Pradesh
Total					2,51,25,343	

Appendix 3.9

(Referred to in Paragraph 3.10.4A(i))

Accumulation of ineligible input tax credit

(Amount in ₹)

Sr. No.	ACST	ARN	Tran-1 allowed	Tax free sale	Non/short reversal of ITC on tax-free sale	Tran-1 objected
1.	Ludhiana-II	AA030917037502C	6,84,232	10,30,38,600	3,83,267	6,84,232
				3,05,66,518	3,00,966	
2.	SAS Nagar	AA0312170001442	58,50,000	10,65,03,098	33,36,895	33,36,895
Total			65,34,232	24,01,08,216	40,21,128	40,21,127

Appendix 3.10*(Referred to in Paragraph 3.10.5)***Transitional credit against refunded input tax credit***(Amount in ₹)*

Sr. No.	ACST	ARN	Tran-1 allowed	Refund out of ITC balance allowed	Input tax credit rejected during refund	Tran-1 objected
1.	Ludhiana-I	AA031117002688G	29,18,518	14,46,402	2,12,042	16,58,444
2.		AA031217015885B	36,70,413	30,44,474	6,25,939	36,70,413
3.	Ludhiana-II	AA0312170177695	13,56,908	2,89,147	14,046	3,03,193
Total			79,45,839	47,80,023	8,52,027	56,32,050

Appendix 3.11

(Referred to in Paragraph 3.10.7(i))

VAT demands not adjusted/recovered from transitional credit

(Amount in ₹)

Sr. No.	ACST	ARN	Year of return assessed	Total Demand	Tran-1 allowed	Tran-1 objected
1.	Ferozepur	AA031117246304O	2017-18	45,870	6,79,988	22,214
2.	Gurdaspur	AA031217015477G	2016-17	1,08,36,909	73,32,920	73,32,920
3.	Ludhiana-III	AA031217008380U	2010-11	6,97,86,914	11,01,38,076	11,01,38,076
			2011-12	61,64,131		
			2012-13	2,94,08,360		
			2013-14	9,04,98,358		
4.	Sangrur	AA031217012590T	2015-16	2,34,00,269	3,20,96,162	3,20,96,162
			2016-17	2,35,10,211		
			2017-18	78,006		
5.	SAS Nagar	AA030817067123C	2015-16	1,73,805	2,94,60,933	14,41,332
			2016-17	70,064		
			2017-18	11,97,463		
Total				25,51,70,360	17,97,08,079	15,10,30,704

Appendix 3.12

(Referred to in Paragraph 3.10.7(ii))

Excess allowance of transitional credit in cases assessed by Department

(Amount in ₹)

Sr. No.	ACST	ARN	Tran-I Claimed	Transitional credit eligible as per Verification report/assessment order	Excess claim in Tran-I
1.	Barnala	AA0311172493893	5,26,612	5,12,312	14,300
2.	Moga	AA031117010964K	1,27,93,978	0	1,27,93,978
3.		AA031017010463Y	16,32,718	14,02,435	2,30,283
4.		AA031217016847A	37,98,797	35,69,732	2,29,065
5.	Pathankot	AA0308170761934	39,00,299	35,75,299	3,25,000
6.	Sangrur	AA031217013683L	27,60,682	26,88,130	72,552
Total			2,54,13,086	1,17,47,908	1,36,65,178

Appendix 3.13

(Referred to in Paragraph 3.10.7(iii))

Excess transitional credit despite issue of refunds and reduced ITC in assessments

(Amount in ₹)

Sr. No.	ACST	ARN	VAT Assessed C/F 2016-17	Refund issued in 2016-17	B/F VAT 2017-18	Balance ITC in VAT-20 2017-18	Tran-1 claimed	Excess claim in Tran-1
1.	Ferozepur	AA031117259306F	30,90,753	30,90,753	27,95,262	29,34,768	32,84,224	31,44,718
2.		AA031117256008K	40,12,126	29,00,902	92,65,422	96,08,496	47,63,721	33,09,423
3.		AA0311172557863	9,91,678	13,58,845	13,01,306	22,13,050	17,85,614	12,41,037
4.		AA031117258415F	16,21,869	15,78,637	39,68,556	38,68,369	34,79,371	34,79,371
5.		AA031117255979U	21,88,292	--	23,17,117	29,18,764	28,56,860	66,921
6.		AA0308170905235	14,06,676	--	30,54,654	38,09,645	33,09,397	11,47,730
7.		AA0311172569652	41,17,505	--	1,63,89,373	1,64,72,280	44,79,793	2,79,381
8.		AA030917033192F	10,35,418	--	99,25,332	1,04,24,317	97,00,362	81,65,959
9.		AA031117246176H	2,89,447	--	35,52,028	38,27,335	18,27,331	12,62,577
10.		AA031117249362J	9,728	--	8,72,170	8,70,559	8,70,560	8,62,443
11.		AA031117249506D	-2,231	--	5,41,229	5,46,197	5,46,197	5,43,460
12.		AA031117261790G	4,35,242	--	42,70,430	38,25,447	27,04,451	27,04,451
13.	Jalandhar-II	AA031017025371W	43,31,947	--	53,09,616	70,10,019	70,10,019	9,77,669
14.	Kapurthala	AA031117263663D	9,53,577	--	9,73,262	9,73,413	9,73,413	19,685
Total			2,44,82,027	89,29,137	6,45,35,757	6,93,02,659	4,75,91,313	2,72,04,825

Appendix 4.1*(Referred to in Paragraph 4.5)***Category-wise audit universe and sample selection**

Sl. No.	Category	Audit Universe	Sample Selection
1	Export of Services - With payment of tax (EXWP)	63	7
2	Export of goods/services-Without payment of Tax i.e. ITC accumulated (EXWOP)	1,469	207
3	Deemed Export (Recipient) (EXPRDE)	43	6
4	Deemed Export (Supplier) (EXPSDE)	16	9
5	Excess balance in Electronic Cash ledger (EXBCL)	1,182	66
6	ITC accumulated due to inverted tax structure (INVITC)	7,053	1,364
7	Tax paid on intra-State supply which is subsequently held to be inter-State supply and vice versa (INTRVC)	13	4
8	On account of supplies made to SEZ units/SEZ Developers (with payment of tax) (SEZWP)	7	7
9	On account of supplies made to SEZ unit/SEZ developer (Without payment of tax) (SEZWOP)	7	5
10	On account of assessment/provisional assessment/appeal/any other order (ASSORD)	6	6
11	Excess payment of tax (XSPAY)	31	6
12	Any other (ANYOTH)	112	19
Total		10,002	1,706

Appendix 7.1

(Referred to in Paragraph 7.3.2.2(iii))

Non-execution of approved/allotted road infrastructure items

Sr. No	Name of Division	Name of work	Road safety/ infrastructure items allotted/approved	Works not executed
1.	Construction Division Mukerian	Widening/strengthening of Mukerian - Talwara-Mubarakpur road upto Himachal Pradesh boundary from km 0.00 to 45.700	Cautionary Boards, Identification Sign Boards, Village Sign Board, Project Sign Board, Overhead Sign Boards	Various Road infrastructure work
2.	Provincial Division, Sangrur	Up gradation of Sant Harchand Singh Ji Longowal Marg (Gurudwara kambwal to Gidriani via Shahpur Kalan, Jharon, Cheema, Tolewal, Dharamgarh & Fatehgarh Road)	Identification Board, Direction Board, Overhead cantilever Sign Board, Cautionary Sign Boards, installation of various delineators, reflective pavements markers and RCC Building pillars	The allotted road infrastructure works
3.	Provincial Division, Bathinda	Widening/ strengthening of Barnala-Bajakhana Road in Bathinda – MDR 43 (from RD 29.29 Km to 58.26 Km)	Overhead Sign Board of 900x1500mm, overhead board of 6000x1500mm, cantilever type double sideboard, direction board, identification sign board of 900x600mm, mandatory/informatory sign boards	Various informatory or sign boards
4.	Construction Division No 1, Amritsar	Up gradation of Patti Tarn Taran (MDR-62)	Cautionary Sign Boards, informatory/display Sign Boards and Mandatory Sign Board of various sizes	Various informatory or sign boards
5.	Provincial Division, SBS Nagar	Strengthening Of Machhiwara- Rahon – Nawan Shahar Road (Mdr-53) Km. 33.600 To 55.100	Informatory board/direction board (1800x1200), cautionary board (900x900), construction of drainage, chute on embankment, slopes of approaches of bridges.	Various informatory or sign boards
6.	Provincial Division, Sangrur	Upgradation of Gandhi Nagar to Bhalwan via Bhawanigarh Kakra Sakraudi Sehlan Rasulpur, Channa and kheri Chadwan	Cautionary Boards, Identification Sign Boards, Village Sign Board, Project Sign Board, Overhead Sign Boards, reflective pavement markers, Horizontal mark sign boards, mandatory sign boards, road marking with hot thermoplastic, providing/fixing RCC Kilometer stones	Various Road infrastructure work
7.	Provincial Division, Sangrur	Cheema to Jakhepal to Ugrahan, Chhajla to Sunam-lehra road	Cautionary Boards, Identification Sign Boards, Village Sign Board, Project Sign Board, Overhead Sign Boards, reflective pavement markers, Horizontal mark sign boards, mandatory sign boards, road marking with hot thermoplastic, providing/fixing RCC Kilometer stones	Various Road infrastructure work
8.	Construction Division, Nabha	Strengthening of Rurki to Chanarthal Road	Cautionary Boards, Identification Sign Boards, Village Sign Board, Project Sign Board, Overhead Sign Boards	Various informatory or sign boards

Source: Departmental data

Appendix 7.2

(Referred to in Paragraph 7.3.3.2)

Details of divisions where funds were received with delay

Sr No.	Name of Division	Name of Work	Date of Demand	Release of Funds	Amount (₹ in lakh)	Delay (in Months)
1.	Central Works Division No. 2, Amritsar	Widening of Amritsar –Sohian –Fateh Garh Churian Road Km 7.00 to 26.68	12.07.2019	27.09.2019	102.11	3
			09.09.2020	21.10.2020	252.54	1
				Total	354.65	--
				Say	3.55 crore	--
		Strengthening of Attari – Chogawan- Ajanala Road from Km 6.00 to 31.00	23.02.2017	09.10.2017	280.00	8
			17.03.2017	16.2.2018	312.00	11
			09.10.2017	02.05.2018	300.00	7
				Total	892	--
				Say	8.92 crore	--
2.	Provincial Division, Sangrur	Up-gradation of Sangrur Bhalwan road to Dhuri Via ganga Singhwala, Zulam, mann wala	24.12.2018	09.04.2019	262.94	4
			12.07.2019	26.09.2019	507.98	2
			15.05.2020	18.07.2020	129.09	2
			28.05.2020	18.07.2020	138.14	2
				Total	1038.17	--
				Say	10.38 crore	--
		Strengthening and raising of Gandhi Nagar to Bhalwan via Bhawanigarh Kakra, Gehlan , sakroudi , Rasulpur Channa (existing carriageway 5.50 Mtr.)	13.06.2019	26.09.2019	120.35	3
			12.07.2019	26.09.2019	62.85	2
				Total	183.20	--
				Say	1.83 crore	--
		Up-gradation of NH07 to SH 12 A (BSBK Road)via Rampura, Reitgarh to Kapial Akbarpur	24.12.2018	9.4.2019	137.79	4
			16.06.2020	11.09.2020	58.69	3
			15.12.2020	25.01.2021	49.22	1
				Total	245.70	--
				Say	2.46 crore	--

Sr No.	Name of Division	Name of Work	Date of Demand	Release of Funds	Amount (₹ in lakh)	Delay (in Months)
	Provincial Division, Sangrur	Widening and strengthening of Lehragagga to Duggal Road via Khandebad, Kalbanjara, Jaloor,Raidharana, Shahdihari, Nihalgarh	12.07.2019	26.09.2019	326.97	3
				Say	3.27 crore	--
		Strengthening and Raising of sant Harchand singh Ji Longowal Marg (Gurudwara Kambowal to Gidriani via Shahpur Kaalan, Jharon, Cheema, Tolewal, Dharamgarh & Fatehgarh (3.75 Mtr. Carriageway)	12.07.2019	26.09.2019	50.66	3
				Say	0.51 crore	--
		Up- gradation of 4 Nos of Roads in CRF – Scheme 2018-19 Sunam-Lehra-Khadial- Taranjikhera upto Sullar (NH-71) Road Sunam-Lehra road to Samadh, SUS College Veterinary Hospital, Sitasar Mandir to BSBK road to Mata modi Chowk to Aggarsain Chowk upto SUS Chowk Sunam road Sunam to Baretta via Bakshiwala, Ugrahan, Fatehgarh Cheema to Jakhepal to Ugrahan , Chhajla to Sunam – Lehra Road	12.07.2019	26.9.2019	264.54	3
			21.04.2020	19.06.2020	208.19	2
			15.05.2020	19.06.2020	172.08	1
			7.09.2020	21.10.2020	100.00	2
			7.09.2020	26.10.2020	49.63	2
				Total	794.45	--
	Say	7.94 crore	--			
3.	Construction Division, Nabha	Strengthening of Rurki Chanarthal Km 0.00-12.40	28.03.2019	26.09.2019	289.57	6
			17.06.2020	10.09.2020	260.89	3
			07.01.2021	17.05.2021	31.17	4
			16.04.2021	26.05.2021	14.87	1
				Total	596.50	--
				Say	5.96 crore	--

Sr No.	Name of Division	Name of Work	Date of Demand	Release of Funds	Amount (₹ in lakh)	Delay (in Months)
4.	Construction Division, Mukerian	Mukerian Talwara Mubarikpur road upto H.P Boundary	06.12.2016	14.02.2017	610.02	2
			09.02.2017	10.05.2017	236.14	3
			16.06.2017	20.12.2017	699.77	6
			29.12.2017	22.03.2018	200.00	3
			19.02.2018	23.05.2018	599.99	3
			13.04.2018	11.09.2018	555.00	5
			01.10.2018	15.11.2018	300.46	2
			15.03.2019	22.04.2019	360.60	1
			12.07.2019	10.01.2020	341.80	6
			17.03.2020	30.10.2020	190.34	7
			15.10.2020	10.02.2021	324.68	4
				Total	4418.80	--
				Say	44.19 crore	--
5.	Provincial Division Bathinda	Widening and strengthening of Barnala - Bajakhana Road	18.07.2019	28.09.2019	209.18	2
			09.12.2020	30.03.2021	105.00	4
			09.12.2020	27.05.2021	19.31	6
			Total	333.49	--	
			Say	3.33 crore	--	
			Widening and strengthening of Baghapurana Nathana Bhagta Bhucho Road	18.07.2019	28.09.2019	20.81
		Total	20.81	--		
		Say	0.21 crore	--		
6.	Construction Division Rupnagar	Improvement of Rupnagar Nurpur Bedi Jhajj Road (See Bainsa Nurpur Bedi –Jhajj) Km 12.50-32.62	14.03.2016	17.05.2016	204.12	2
			16.08.2016	28.11.2016	115.09	3
			15.11.2016	13.02.2017	180.69	4
			28.11.2016	13.02.2017	38.44	4
			21.03.2017	10.05.2017	62.78	2
			13.06.2017	20.12.2017	74.96	6
			16.08.2017	20.12.2017	125.04	4
			12.02.2018	23.03.2018	101.74	1
			28.09.2018	19.11.2018	247.16	2
				Total	1150.02	
				Say	11.50 crore	

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Sr No.	Name of Division	Name of Work	Date of Demand	Release of Funds	Amount (₹ in lakh)	Delay (in Months)
			26.06.2019	22.11.2019	169.94	5
			26.06.2019	10.01.2020	36.22	6
			14.10.2019	11.03.2020	80.51	5
			21.05.2020	17.07.2020	129.66	2
			01.06.2020	13.10.2020	166.54	4
			16.06.2020	13.10.2020	78.18	4
			07.09.2020	10.02.2020	113.58	5
				Total	774.63	--
				Say	7.75 crore	--
7	Provincial Division SBS Nagar	Strengthening of Machhiwara-Rahon-Nawanshehr Road (MDR-53) Km 33.600 to 55.100	29.08.2017	09.10.2017	350.00	1
			22.02.2018	01.05.2018	300.00	2
				Total	650.00	--
				Say	6.50 Crore	--
Grand total					118.30 crore*	--

Source: Departmental data

*3.55+8.92+10.38+1.83+2.46+3.27+0.51+7.94+5.96+44.19+3.33+0.21+11.5+7.75+6.5 = ₹ 118.30 crore.

Appendix 7.3

(Referred to in Paragraph 7.3.3.2)

Payment of interest due to late payment of contractors' bills

Sr. No.	Name of Division	Name of Work	Date of Allotment	Allotment Amount (₹ in crore)	Delay (in Days)	Interest Paid (₹ in lakh)
1.	Construction Division, Rupnagar	Improvement of Ropar Nurpur Bedi Jhajj Road (See Bainsa Nurpur Bedi –Jhajj) Km 12.50-32.62	31.12.2015	30.09	3 to 169	34.92 9.90
2.	Construction Division, Mukerian	Widening/Strengthening of Mukerian Talwara Mubarikpur road upto H.P Boundary	28.11.2016	53.79	1 to 224	59.02
3.	Provincial Division, SBS Nagar	Strengthening of Machhiwara-Rahon-Nawanshehar Road (MDR-53) Km 33.600 to 55.100	06.12.2016	14.33	38 to 400	80.40
Total						184.24 say ₹ 1.84 crore

Source: Departmental data

Appendix 7.4

(Referred to in Paragraph 7.3.3.3)

Delay in submission of Utilisation Certificates

(₹ in lakh)

Sr. No.	Name of Division	Name of Work	Funds received		UCs submitted		Short submission of UC	Delay in months (upto November 2021)
			Date	Amount	Date	Amount		
1.	Construction Division No. 1, Amritsar	Up-gradation of Patti Tarn Taran road (MDR-62)	18.08.19	712.25	30.09.19	482.18	230.07	No delay
			27.09.19	647.63	25.01.21	173.76	473.87	16 months
			01.10.19	191.05	0	0	191.05	25 months
			11.03.2020	366.10	0	0	366.10	19 months
			22.10.2020	248.85	0	0	248.85	13 months
			Total	2165.8		655.94	1509.86	
2.	Central Works Division No. 2, Amritsar	i) Amritsar Sohian Fatehgarh Churian Road km 7.00 to 26.68 & ii) Strengthening of Ajnala Chogawan Road km 6.00 to 31.00	17.01.20	303.72	09.09.20	303.72	--	8 months
			03.11.20	417.63	08.06.21	417.63	--	7 months
			30.06.21	192.12	0	0	192.12	5 months
			Total	913.47		721.35	192.12	
		II) Improvement four laning of Chogawan – Rania 0 to 12.15	02.05.18	747.49	27.10.18	742.97	4.52	6 months
			29.10.18	313.03	28.03.19	200.54	112.48	5 months
			15.04.2019	228.29	22.09.19	228.29		5 months
	1288.80		1171.80	117.00				
3.	Construction Division, Nabha	Strengthening of Rurki Chanarthal Road km 0.00 to 12.40 ODR 58	26-09-2019	289.57	17-06-2020	289.57	--	8 months
			10-09-2020	260.89	7-1-2020	260.89	--	4 months
				550.46		550.46	--	
4.	Construction Division, Mukerian	Widening/Strengthening of Mukerian-Mubarakpur road upto HP Boundary 0.00 to 43.700 under CRF	14.02.17	610.02	16.06.17	610.02		4 months
			15.11.18	300.46	15.03.19	300.46		4 months
			30.10.20	190.34	24.03.21	190.34		5 months
				1100.82		1100.82		
	Provincial Division	Widening and strengthening of	4.05.2019	266.00			266.00	UC

Sr. No.	Name of Division	Name of Work	Funds received		UCs submitted		Short submission of UC	Delay in months (upto November 2021)
			Date	Amount	Date	Amount		
5.	Bathinda	Bagha Purana , NATHANA Bhagta Bhai road	27.09.2019	140.00			140.00	not submitted
			27.09.2019	186.00			186.00	
			28.09.2019.	95.27			95.27	
			30.09.2019	453.00			453.00	
			16.01.2020	305.00			305.00	
			17.010.2020	109.00			109.00	
			18.06.2020	250.00			250.00	
			09.09.2020	114.00			114.00	
			09.09.2020	101.00			101.00	
		21.11.2017	75.43			75.43		
		23.02.2018	33.77			33.77		
		23.02.2018	8.00			8.00		
		23.02.2018	49.00			49.00		
		05.03.2018	151.00			151.00		
		05.11.2018	180.00			180.00		
		31.072018	145.00			145.00		
		29.11.2018	048.00			048.00		
		29.11.2018	057.00			057.00		
		29.11.2018	063.00			063.00		
		04.05.2019	097.00			097.00		
		28.09.2019	209.00			209.00		
		30.09.2019	035.00			035.00		
		30.03.2021	105.00			105.00		
	3275.47			3275.47				
		BARNALA BAJAKHANA Road MDR -43 Rd 29.29 to 58.26						

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Sr. No.	Name of Division	Name of Work	Funds received		UCs submitted		Short submission of UC	Delay in months (upto November 2021)
			Date	Amount	Date	Amount		
6.	Provincial Division SBS Nagar	Machhiwara Rahon , Nawan Shahar Raod Km 33.600 to 55.10	20.07.2017	150.00			150.00	UC not submitted
			09.10.2017	350.00			350.00	
			01.05.2018	300.00			300.00	
			26.07.2018	533.93			533.93	
			28.12.2018	218.99			218.99	
			02-05-2018	95.99			95.99	
			05.04.2019	280.21			280.21	
			26.09.2019	361.15			361.15	
			15.01.2020	215.92			215.92	
			09.09.2020	97.59			97.59	
			16.10.2020	159.27			159.27	
			06.11.2020	80.40			80.40	
			31.03.2021	59.35			59.35	
	2902.80			2902.80				
7.	Construction Division Rupnagar	Improvement of Ropar Nurpur Bedi Jhaji Road (See Bainsa Nurpur Bedi –Jhaji) Km 12.50-32.62	10.2.16	3.27				68 months
			17.5.16	403.88				62 months
			28.11.16	115.1	UCs of Rs. 3857.52 lakh was Submitted 31.08.2021			57 months
			13.2.17	508.56				55 months
			10.5.17	120.52				51 months
			20.12.17	200				44 months
			23.3.18	185				41 months
			27.3.18	38.18				41 months
			23.5.18	535.64				39 months
			31.7.18	576.83				37 months
			16.11.18	101.16				33 months
			19.11.18	247.16				33 months

Sr. No.	Name of Division	Name of Work	Funds received		UCs submitted		Short submission of UC	Delay in months (upto November 2021)
			Date	Amount	Date	Amount		
			22.11.19	169.94				33 months
			10.1.20	36.22				19 months
			13.12.19	91.27				9 months
			18.01.19	134.57				31 months
			10.02.21	137.61				6 months
			11.3.20	122.95				17 months
			17.7.20	129.66				13 months
				3857.52				
8.	Provincial Division Sangrur	Up-gradation of Sangrur Bhalwan Road to Dhuri Via ganga Singhwala, Zulam, mann wala	04.2019	262.95	28.08.2019	262.95		05 months
		Strengthening and raising of Gandhi Nagar to Bhalwan via Bhawanigarh Kakra, Gehlan, sakroudi , Rasulpur Channa (existing carriageway 5.50 Mtr.)	07.2021	131.39		Nil	131.39	04 months
		Up-gradation of NH07 to SH 12 A (BSBK Road) via Rampura, Reitgarh to Kapial Akbarpur	04.2019	137.80	28.08.2019	137.80	--	05 months
		Widening and strengthening of Cheema to Jakhepal Ugraha Chhajala to Sunam Lehra Road	19.06.2020	172.09	15.12.2020	172.09	---	06 months
			19.06.2020	162.36			162.36	18 months
			25.01.2021	60.12			60.12	10 months
				926.71		572.84		

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Sr. No.	Name of Division	Name of Work	Funds received		UCs submitted		Short submission of UC	Delay in months (upto November 2021)
			Date	Amount	Date	Amount		
9.	Provincial Division, Amritsar	Work of improvement of Amritsar to Pathankot road (NH) to Amritsar Mehta road NH via sirhali tahli sahib Mahmood pura to udhke	12.5.17	65.00	5.10.20		143.61	40 months
			21.12.17	65.00	5.10.20			33
			21.12.17	400.00	5.10.20			33
			23.3.18	673.00	5.10.20			30
			23.5.18	599.03	5.10.20			28
			11.9.18	221.85	5.10.20	2141.13		15
			27.9.19	117.25	5.10.20			24
			3.11.20	143.62	5.10.20			UC not submitted
			2284.75		2141.13			
			19266.68		10773.21	2316.46		

Source: Departmental data

UC required to be submitted - ₹ 192.67 crore.

UC submitted - ₹ 107.73 crore.

UC not submitted - ₹ 3275.47 + ₹ 2902.80 = ₹ 6178.27 lakh say ₹ 61.78 crore (Total of figures mentioned at Sr. No. 5 and 6).

UC short submitted - ₹ 23.16 crore.

Appendix 7.5

(Referred to in Paragraph 7.3.4.1)

Irregular expenditure due to execution of work beyond approved length

(₹ in crore)

Sr. No.	Name of Work/Road	Approved Length (in Kms)	RD of Road allotted (In Kms)	Length of Road allotted (In Km)	Additional Length executed (in Kms)	Allotment cost	Expenditure incurred	Extra expenditure
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9) =(8)/(5)*(6)
1.	Improvement of Ropar to Nurpur Bedi Jhajj section Bainsa to Nurpur Bedi RD 20.100 to 32.620 Kms	12.52	12.500 to 26.148	13.648	7.600	27.29	26.76	14.90
2.	Improvement/Four laning of Amritsar Chogwan Rania Road Km 0.00 to 12.15 Kms	12.15	0.00 to 14.00	14.00	1.85	47.09	26.64	3.52
3.	Sunam to Bareta via Bakshiwala, Ugrahan, Fatehgarh road from 0.00 to 20.600 Kms	20.60	0.00 to 22.00	22.00	1.400	5.26	5.01	0.32
Total		45.27		49.648	10.85	79.64	58.41	18.74

Source: Departmental data

Appendix 7.6

(Referred to in Paragraph 7.3.4.2)

Irregular expenditure due to change of scope of work

(₹ in crore)

Sr. No.	Name of Division	Name of Work	Original Allotted Work/Items	Revised/ Change in the Work/Items	Reasons specified by the Department	Percentage Change in the Allotted Works (in per cent)	Original cost	Revised cost	Enhancement
1.	Construction Division no 2, Amritsar	Widening/strengthening of Patti Khem Karan Road MDR 62	Widening of existing Road from 0.00 to 27.06 Kms from 6.70 Mtrs to 10.00 Mtrs	Road from RD 0.00 to 4.160 Km was to be four laned with 7 Metres width on each side, provision of Interlocking Tiles in full Land width, widening of Drainage Main Sewer Hole.	Due to increase in Traffic from RD 0.00 to 4.160 Km falling in Town on the road	39	27.72	38.59	10.87
2.	Construction Division no 1, Amritsar	Up-gradation of Patti Tarn MDR 62	Widening of Road from 7 Meters to 10 Meters	Road from RD 16.400 to 18.870 falling in Patti Town was to be Four laned with 7 Meters width on each side, provision of Interlocking Tiles in full Land width, widening of Drainage Main Sewer Hole.	Due to increase in Traffic in Patti Town	28	22.83	29.26	6.43
3.	Central Works Division no 2, Amritsar	Widening of Amritsar - Sohian -Fateh Garh Churian road Km 7.00 to 26.68 Km	Widening the road from 5.50 Meters to 7 Meters	Widening of road of RD 7.00 Kms to 16.68 Kms from 5.50 to 10.00 Meters.	Due to celebration of 550 th Birth Anniversary of Sh. Guru Nanak Dev Ji in November 2019	40 (Curtailing the approved Length by 10 Kms)	21.03	29.47	8.44
4.	Provincial Division, SBS Nagar	Strengthening of Machhiwara Rahon-Nawan Shaher Road Km 33.600 to 55.100 Kms	Earthwork excavation providing and laying of GSB, WMM, Primer Coat, Tack Coat, BM, DBM, Bituminous Concrete on various reaches of the road.	Increased all the allotted items up to 29 Percent	Reasons were not specified	29	14.33	18.50	4.17

Sr. No.	Name of Division	Name of Work	Original Allotted Work/Items	Revised/ Change in the Work/Items	Reasons specified by the Department	Percentage Change in the Allotted Works (in per cent)	Original cost	Revised cost	Enhancement
5.	Provincial Division, Amritsar	Amritsar Pathankot Road -Mehta via Sirhali Tahli Sahib Mehmoodpura udhoke	Orginally work was alootted for ₹ 19.46 Crore	Work was enchanced upto 25.64 Crore.	No reasons were specified.	32	19.46	25.64	6.18
		Total							36.09
6.	Provincial Division, Sangrur	Up- gradation of Gandhi Nagar to Bhalwan Via BhawaniGarh kakra Sakraudi Gehla Rasulpur Channa and Kehri Chadwan	Earthwork excavation providing and laying of GSB, Brick edging, WBM, First Coat Dressing, Tack Coat, DBM, Bituminous Concrete on various reaches of the road.	Increased all the allotted item between 46 Percent to 655 Percent.	No reasons were specified.	Work was in progress on date of audit			

Source: Departmental data

Appendix 7.7

(Referred to in Paragraph 7.3.4.3(i))

List of works delayed beyond 24 months

(₹ in crore)

Sr. No.	Name of work	Length	Date of A/A	A/A amount	Date of allotment	Stipulated date of completion	Date of completion	Expenditure	Delay in months
1.	Improvement of Ropar Nurpur Bedi Jhajj Road (Sec Bainsa -Nurpur Bedi-Jhajj) km 12.50-32.62	20.120	27.8.15	42.51	31.12.15	30.9.17	31.10.20	41.50	38
2	Widening/Strengthening of Malout Fazilka road Km. 0.00-10.00 MDR 40	10.00	14.10.16	29.88	30.12.16	29.6.17	22.5.19	11.23	7
3	Widening/Strengthening of Malout Fazilka road Km. 10.00-21.00 MDR 40	11.00	14.10.16		26.12.16	25.6.17	22.4.19	11.29	6
4.	Widening of Malout-Fazilka Road (Km. 21.00 to 34.00)	13.00	14.10.16	30.44	26.5.17	25.2.18	22.4.19	13.57	6
5.	Widening of Malout-Fazilka Road (Km.34.00 to 48.86)	14.86	14.10.16		30.12.16	29.9.17	22.4.19	15.38	6
6.	Widening of Morinda Chunni road	16.35	14.10.16	40.81	2.12.16	1.3.18	30.6.19	28.02	8
7.	Strengthening of Machhiwara Rahon-Nawanshahar road. (MDR-53) Km 33.600 to 55.100	21.500	14.10.16	16.91	6.12.16	5.9.17	31.7.20	16.70	21
8.	Widening & Improvement of Amritsar Pathankot Road (NH-15) to Amritsar Mehta road (NH) via Sirhala Tahli Sahib Mehmoodpur. udhoke	24.700	14.10.16	25.64	26.12.16	25.3.17	31.12.19	22.60	14
9.	Widening & Improvement of Amritsar Sohian Road to Amritsar Mehta Road via Majitha. Kathunangal. Tahli Sahib. Boparai	31.700	14.10.16	21.73	23.12.16	22.3.18	31.5.19	19.72	7
10.	Widening/Stg. Kapurthala to Subhanpur road	11.400	14.10.16	15.59	9.12.16	8.12.17	31.10.20	14.95	24
11.	Mukerian Talwara Mubarikpur road upto H.P. Boundary	45.700	14.10.16	77.12	28.12.16	27.5.18	28.4.21	51.87	30
12.	Widening & strengthening Section Jalandhar -Jandiala-Nurmehal-Taiwan Road Km. 5.21 to 34.S7	29.36	14.10.16	29.75	1.5.18	31.10.20	30.6.21	14.94	32

Sr. No.	Name of work	Length	Date of A/A	A/A amount	Date of allotment	Stipulated date of completion	Date of completion	Expenditure	Delay in months
13.	Widening & Strengthening of Bhadargarh Seel Ghanour Shambhu Road Km 0.00-15.10	15.10	14.10.16	48.97	30.12.16	29.9.17	20.3.21	26.41	29
14.	Widening & Strengthening of Bhadargarh Seel Ghanour Shambhu Road Km 15.10.- 28.00	12.90	14.10.16		30.12.16	29.9.17	15.8.21	17.07	34
15.	Widening & Strengthening of Lehragaga to Duggal Road via Khandebad, Kalbanjara, Jaloor, Raidharana, Shadihari, Nihalgarh	25.40	19.11.18	16.83	25.1.19	24.10.19	31.3.21	16.83	4
16.	Widening & Strengthening of Badbar to Sunam via Longowal	18.23	19.11.18	12.56	7.2.19	6.12.19	31.1.21	12.54	2
17.	Strengthening & Raising of Sant Harchand Singh Ji Longowal Marg (Gurudwara Kambowal to Gidriani via Shahpur Kalan, Jharon, Cheema, Tolewal, Dharmgarh & Fatehgarh (3.75 mtr. carriageway) Widening & Strengthening of Sant Attar Singh ji Marg	37.42 22.00	19.11.18	11.21 5.73	7.2.19	6.12.19	11.6.21	16.54	7
18.	Strengthening of Rurki to Chanarthal km 0.00-12..40	12.40	19.11.18	8.55	28.1.19	27.9.19	31.7.21	5.82	8
19.	Widening & strengthening of Faridkot-Sadak-Deepsinghwala-Guruharsahai-Goluka road from Km 1.80 to 31.20 including improvement of Sadak chowk towards Ferozepur side	29.40	19.11.18	40.18	18.2.19	17.12.19	15.7.21	17.94	8
20.	Strengthening & Raising of Elwal Chowk to Sunam via Sangrur Upli Chathe Lakhminwala including Mata Gujri School road (existing carriageway 5.50 mtr.)	30.55	19.11.18	17.57	11.2.19	10.11.19	31.7.21	19.48	8
21.	Widening & Strengthening of Sunam Lehra road to Kohrian via Chhajli Sangtiwala Bhaike Pishour. Widening & Strengthening of Chhahar to Lehra Bus Stand via Bhaike Pishore, Shekuwas & Ramgarh Sandhuan Widening & Strengthening of Chhajli to Dirba via Chathe Nanhere, Janal road	12.30 17.70 17.50	19.11.18	20.19	25.1.19	24.12.19	31.7.21	19.66	8

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Sr. No.	Name of work	Length	Date of A/A	A/A amount	Date of allotment	Stipulated date of completion	Date of completion	Expenditure	Delay in months
22.	Widening & Strengthening of Sunam Jagatpura Khadial Tarranjikhera upto Sullar (NH-71)	20.75	19.11.18	21.63	25.1.19	24.12.19	31.7.21	20.44	8
	Widening & Strengthening of Sunam to Bareta via Bakhshiwala Ugrahan Fatehagarh (Section Bakhshiwala to Nelloval road)	20.60							
	Widening & Strengthening of Sunam Lehra Road to Samadh, SUS College Veterinary Hospital, Sitasar Mandir to BSBK Road to Mata Modi Chowk to Aggarsain Chowk upto SUS Chowk Sunam	8.65							
	Widening & Strengthening of Cheema to Jakhepal Ugraha Chhajla to Sunam Lehra Road	16.00							
Total								434.51	

Source: Departmental data

Appendix 7.8

(Referred to in Paragraph 7.3.4.3(ii))

Details of works where escalation was paid beyond stipulated date of completion

Sr. No.	Name of Division	Name of Work	Date of Allotment	Allotment Amount (In crore)	Stipulated Date of completion	Work status	Price escalation paid (₹ in lakh)
1.	Provincial Division Amritsar	Widening and Improvement of Amritsar Pathankot Road (NH-15) to Amritsar Mehta Road (NH) via Sirhali Tahali Sahib Mehmoodpur, Udhoke	26.12.2016	19.47	25.03.2017	Completed on 31.12.2019	48.32
2.	Central works Division No -2 Amritsar	4-laning of Amritsar Chogawan Rania Road section Amritsar to Ram Tirath Km .0.00 to12.15/14	20.12.2016	47.09	19.03.2018	In Progress	69.75
3.	Construction Division No -1	Up-gradation of Patti Tarn Taran	23.12.2016	22.83	22.03.2018	In Progress	187.03
4.	Construction Division Rup Nagar	Improvement of Ropar Nurpur Bedi Jhajj Road (See Bainsa Nurpur Bedi -Jhajj) Km 12.50-32.62	31.01.2016	30.09	30.09.2017	Completed on 31.10.2020	254.60
5.	Construction Division, Mukerian	Mukerian Talwara Mubarikpur road upto H.P Boundary	28.11.16	53.79	27.05.2018	In progress	305.00
Total							864.70
Say							8.65 crore

Source: Departmental data

Appendix 7.9

(Referred to in Paragraph 7.3.4.3(iii))

Details of divisions where secured advance was not recovered

(₹ in crore)

Sr. No.		Work	Secured Advance Paid		Recovery	Balance (Delay in Recovery as on November 2021)
			Date	Amount		
1.	Central Works Division No. 2, Amritsar	Widening of Amritsar – Sohian –Fateh Garh Churian Road KM 7.00 to 26.68 Km	09/2020	1.22	-	1.22 (14 Months)
	-Do-	4-laning of Amritsar Chogawan Rania Road section Amritsar to Ram Tirath Km .0.00 to12.15/14	12/2016	4.23	2.34	1.89 (59 Months)
2.	Provincial Division, Bathinda	Widening and strengthening of Barnala - Bajakhana Road	05/2018	0.10	-	0.10 (42 Months)
3.	Construction Division No.1, Amritsar	Up-gradation of Patti Tarn Taran	02/19	2.48	1.16	1.32 (33 Months)
4.	Construction Division, Nabha	Strengthening of Rurki Chanarthal Km 0.00-12.40	20-12-19	0.44	0.34	0.10 (23Months)
				8.47	3.84	4.63

Source: Departmental data

Appendix 7.10

(Referred to in Paragraph 7.3.4.3(iv))

Details of works where sanction was given beyond permissible limit

Sr. No.	Name of Circle	Name of Work/Road	Date of Approval	Technical sanction		Expenditure (₹ in lakh)	Delay in months
				Date	Amount		
1.	Pathankot	Strengthening of Gurdaspur- Kahnuwan-Harchowal-Shri Hargobindpur road	01-09-2020	20-08-21	1912.87	620.89	8
2.	Jalandhar-2	Up-gradation of Phagwara-Jandiala road Km 0.00 to 8.60 (ODR-05)	01-09-2020	08-02-21	1565.74	0	1
3.	Amritsar	Strengthening of Attari-Chogawan-Ajnala road from Km 6.00 to 31.00	19-11-2018	27-11-20	1277.02	514.71	21
4.	Amritsar	Widening from 5.50 to 7.00 mtr. of Amritsar Sohian Fatehgarh Churian Road from Km 7.00 to 26.68	19-11-2018	04-12-20	1639.28	496.39	21
5.	Amritsar	Widening and Strengthening of Patti to Sirhali road	19.11.2018	04-12-20	611.31	453	24
6.	Faridkot	Up-gradation of Bhaghapurana to Bhagata Bhai to Nathana km 0.00 to 18.60 in Moga district.	01-09-2020	05-02-21	1124.96	222.34	1
7.	Sangrur	Strengthening & Raising of Gandhi Nagar to Bhalwan via Bhawanigarh Kakra, Gehlan, Sakroudi, Rasulpur Channa (existing carriageway 5.50 mtr.)	19-11-2018	28-02-20	1113.43	857	1
8.	Sangrur	Widening & Strengthening of Kishangarh To Dehlan Via Ladal, Kotra, Rampura Jawahrwala, Gobindpura Jawahrwala, Lehal Kalan	19-11-2018	28-02-20	1053.62	2088	12
9.	Sangrur	Widening & Strengthening of Lehra to Mandvi Road via Khai, Lehal Khurd, Bhutal Kalan, Bhutal khurd, Bhatuan, Hamirgarh	19-11-2018	28-02-20	742.36	0	12
10.	Sangrur	Widening & Strengthening of Lehragaga to Chottian via Rampura Jawahrwala, Gobindpura Jawahrwala, Bakhora Kalan	19-11-2018	19-06-19	585.88	0	3
11.	Sangrur	Widening & Strengthening of Malerkotla-Raikot Road to Km-48 Barnala-Raikot Road	19-11-2018	13-03-20	837.48	511.11	12
12.	Ferozepur	Constn. Of High Level Bridge over Sutlej River between Ferozepur & Taran Taran District at Kot Budha Pattan. Balance work of Constn. Of Protection Work of Approaches (Apron and Stone Pitching)	31-03-2011	26-12-11	5776.9	808.8	5
13.	Bathinda	Widening & Strengthening of Bhikhi-Budhlada-Ratia Road up to Haryana Border.	19-11-2018	21-06-19	2143.12	1572.95	3
14.	Bathinda	Construction of H/L bridge Single span 12M (N) 14.833 (S) eff. Over Boha Distributory X-ing Bhikhi Budhlada Ratia (MDR) at RD 25.400 km in District Mansa	19-11-2018	25-02-20	69.26	54.64	11
15.	Ferozepur	Widening & Strengthening of Muktsar-Guruhsahai road Km 14.00 to 27.65=13.65 Km (ODR-FZR-16)	19-11-2018	28-02-20	1063.28	736.21	12

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Sr. No.	Name of Circle	Name of Work/Road	Date of Approval	Technical sanction		Expenditure (₹ in lakh)	Delay in months
				Date	Amount		
16.	Ferozepur	Reconstruction of 2 span 5 mtr each slab type Culvert/Bridge at RD 24100 on x-ing Muktsar-Guruharsahai road (ODR-16) under CRF 2018-19 in District Ferozepur.		-		47.71	
17.	Ferozepur	Construction of H.L Bridge 3 span 7.50 M (N) 7.981 (S) eff. over Barkatwah drain x-ing Muktsar - Guruharsahai road (ODR-16) at RD 20500 in District Ferozepur (under CRF scheme)				120.02	
18.	Ferozepur	Widening & strengthening of Faridkot-Sadak-Deepsingh-wala-Guruharsahai-Goluka road from Km 31.20 to 43.96 including improvement of Sadak chowk towards Ferozepur side	19-11-2018	05-03-20	1740.28	1125	
19.	Ferozepur	Construction of RCC Entry Gate on Faridkot-Sadiq-Deep Singh Wala-Guruharsahai-Goluka road (MDR-46) under CRF 2018-19 in District Ferozepur under Head 5054.	-	-	0	15.08	12
20.	Ferozepur	Reconstruction of 3 span 10 mtr each bridge at RD 40600 over Jiwan Arian Drain x-ing Faridkot - Sadiq - Deep Singh Wala -Guruharsahai - Goluka road (MDR-46) under CRF 2018-19 in District Ferozepur.	-	-	0	182.96	
21.	Ferozepur	Up-gradation of Malout Chowk to Hanumangarh Bypass Chowk in Abohar town	01-09-2020	25-10-21	2000.43 (Revised)	774.84	10
22.	Ferozepur	Up-gradation of Malout Chowk to Sitoguno in Abohar town.	01-09-2020	23-08-21	668.91 685.51 (Revised)	398.03	8
23.	CWC Chandigarh	4- laning of Chandigarh-Landran-Chuni-Sirhind road from km 38.000 To 46.970	19-11-2018	13-01-21	1533.8	1153	22
24.	CWC Chandigarh	Job-04 (c). 4-L/widening of Patiala-Sangrur-Barnala Road RD 106.990 to 116.240	01-09-2020	26-07-21	2232.38/-	1240.45	7
25.	Bhatinda	Widening and Strengthening of Baghapurana Nathana Bhagta Bhucho Road	19-11-2018	31-05-19	2624	2279.98	2
26.	Chandigarh	Strengthening of Guru Gobind Singh Marg (Sec: Singh to Chamkaur Sahib)	19-11-2018	18-06-19	370.22 372.73 (Rev.)	364.89	3
27.	Chandigarh	Widening and Strengthening of road from Balachor to Nurpur Bedi.Km 0.00-11.43 (sec. Nurpur Bedi-Distt.boundary Roop nagar)	19-11-2018	19-06-19	1275.01 1112.7 (Rev.)	1112.75	3
28.	Jalandhar 2	Widening and Strengthening of road from Balachor to Nurpur Bedi.Km 0.00-14.50	19-11-2018	19-07-19	1213.62	1139	4
29.	Sangrur	Widening & Strengthening of Lehragaga to Duggal Road via Khandebad, Kalbanjara, Jaloor, Raidharana, Shadihari, Nihalgarh	19-11-2018	01-07-20	1697.32	1683	16
30.	Sangrur	Widening & Strengthening of Badbar to Sunam via Longowal	19-11-2018	08-07-19	1304	1254	4

Sr. No.	Name of Circle	Name of Work/Road	Date of Approval	Technical sanction		Expenditure (₹ in lakh)	Delay in months
				Date	Amount		
31.	Faridkot	Faridkot sadiq deep singh wala Guru Harsahay Goluka Road	19-11-2018	25-06-19	2391.68	1793.78	3
32.	Sangrur	Elwal Chowk to Sunam Via Sangrur upli chatthey Lakhmin wala	19-11-2018	28-02-20	1924.3	1948	12
33.	Sangrur	Sunam Lehra Road to Khorian via Chhajli Sanqtiwal Bhaikey Pishore	19-11-2018	13-06-19	565.62	1966	3
34.	Sangrur	Chhar to Lehra Bis stand via Bhaikey Pishore Ramgarh Sandhua	19-11-2018	19-06-19	550.72		3
35.	Sangrur	Chhajli to Dirba via Chhathe Nanherey Knal Road	19-11-2018	21-06-19	977.82		3
36.	Sangrur	Sunam Jagatpura Khadial TarnjiKhera upto Sullar	19-11-2018	28-02-20	691.94	2044	12
37.	Sangrur	Sunam to Baretta via Bakshiwala Ugrahan Fatehgarh	19-11-2018	13-06-19	524.37		3
38.	Sangrur	Sunam Lehra Road to Samadh	19-11-2018	10-06-19	360.94		3
39.	Sangrur	Cheema to Jakhepal Ugrahan Chhajala to Sunam Road	19-11-2018	30-06-19	688.51		3
40.	Pathankot	Construction of high level bridge over Hydrel Channel at Barth Sahib (length=75 m)	01-09-2020		0	56	0
41.	Roopnagar	Construction of Narrow and Low Bridge on SYL Canal	01-09-2020	-	0	0	0
42.	Amritsar	Amritsar Chogawn Rania Road 14 to 37.74	01-09-2020	-	0	988.18	0
43.	Faridkot	Construction of Twin Bridges on Rajastahan Feeder	19-11-2018	-	0	1206.07	0
44.	CC Patiala -1	Construction of approaches of ROB at Km 218/27-29 & LHS at Km 218/39-41	01-09-2020	-	0		0
45.	CHD	Up gradation of saabha raikot Road from 0.00 to 17.25.net length equal to 13.05	01-09-2020	-	0	300	0
Total					44105	32128.78	
						Say	
						₹ 321.29 crore	

Source: Departmental data

Appendix 7.11

(Referred to in Paragraph 7.3.4.4)

Details of divisions and roads where bridges were not widened

(₹ in crore)

Sr. No.	Name of Division	Name of Road	Existing Road/bride	Road widening upto	No. of Bridges	Width of Bridges	Expenditure on Road
1.	Construction Division, Rupnagar	Improvement of Ropar Nurpur Bedi Jhajj Road (See Bainsa Nurpur Bedi –Jhajj) Km 12.50-32.62	7.00/5.50	10.00	9	7.50	41.50
2.	Construction Division, Mukerian	Mukerian Talwara Mubarikpur road upto H.P Boundary	5.50	10.00	27	5.50	51.86
3.	Construction Division, Nabha	Strengthenig of Rurki Chanarthal Km 0.00-12.40	5.50	5.50	1	4.00	5.83
4.	Provincial Division, Sangrur	Widening and strengthening of Cheema to Jakhepal Ugraha Chhajala to Sunam Lehra Road	3.05	5.50	1	4.00	6.74
Total					38		105.93

Source: Departmental data

Appendix 7.12

(Referred to in Paragraph 7.9(a))

Details of irregular exemption/concession of tax on ingenuine 'C' Forms

(Amount in ₹)

Sr. No.	ACST	Assessment Year/Disposal No. / Date	Amount ¹	Tax Rate to be charged (% age)	Tax to be Charged	Tax/CST Charged @ 2%	Tax Short levied
1.	Ludhiana-I	2015-16 24/21.08.19	78,36,343	14.30	11,20,597	1,56,727	9,63,870
			63,50,896	14.30	9,08,178	1,27,018	7,81,160
Total			1,41,87,239		20,28,775	2,83,745	17,45,030

¹ 'C' Form Nos. 01CC7936525 and 01CC7963521.

Appendix 7.13

(Referred to in Paragraph 7.9(b))

Details of irregular exemption/concession of tax on ingenuine 'E-2' Forms

(Amount in ₹)

Sr. No.	ACST	Assessment Year/Disposal No. / Date	Amount ²	Tax Rate to be charged (% age)	Tax to be Charged	Tax Charged	Tax Short levied
1.	Fatehgarh Sahib	2012-13 75/05.11.19	73,76,868	4	2,95,075	0	2,95,075
			85,27,686	4	3,41,107	0	3,41,107
Total			1,59,04,554		6,36,182	0	6,36,182

² 'E-2' Form Nos. PB/E1/855476 and PB/E1/255474.

Appendix 7.14*(Referred to in Paragraph 7.10)***Non-levy of interest***(Amount in ₹)*

Sr. No	ACST	Assessment Year Disposal No./Date of Assessment	VAT Demand	CST Demand	Total	No. of Months	Interest not levied (@ 0.5% per month)
1	Ludhiana I	2012-13 94/19.11.19	0	42,87,011	42,87,011	80	17,14,804
2		2012-13 39/19.11.19	0	20,31,446	20,31,446	80	8,12,578
3		2012-13 41/19.11.19	0	7,50,026	7,50,026	80	3,00,010
4		2012-13 54/19.11.19	0	5,62,722	5,62,722	80	2,25,089
5		2012-13 439/14.11.19	0	5,00,477	5,00,477	80	2,00,191
6		2012-13 43/19.11.19	0	3,92,257	3,92,257	80	1,56,903
7		2013-14 21/09.09.19	0	4,08,237	4,08,237	66	1,34,718
8	Ludhiana II	2012-13 32/02.08.19	2,78,766	6,36,266	9,15,032	76	3,47,712
9		2016-17 109/13.11.19	0	22,21,139	22,21,139	31	3,44,277
10		2012-13 201/20.11.19	0	3,46,363	3,46,363	80	1,38,545
11	Ludhiana III	2012-13 29/18.11.19	0	14,24,444	14,24,444	80	5,69,778
Total			2,78,766	1,35,60,388	1,38,39,154		49,44,605

Appendix 7.15

(Referred to in Paragraph 7.11)

Details of purchase tax to be reversed

(Amount in ₹)

Sr. No.	Assessment Year/D.No. Date of Assessment	Shortage of Paddy (Year wise Break up)		MSP Rate Per Qtl	Purchase Cost	Rate of tax	Purchase tax involved
		Year	Qty (Qtl)				
1.	2012-13 69/20.11.2019	2009-10	1,447.50	1,030	14,90,925	4%	59,637
		2010-11	1,943.53	1,030	20,01,836	4%	80,073
		2011-12	82,339.40	1,110	9,13,96,734	5%	45,69,837
		2012-13	30,632.51	1,280	3,92,09,613	5%	19,60,481
Total			1,16,362.94		13,40,99,108		66,70,028

Appendix 7.16*(Referred to in Paragraph 7.12)***Details showing short levy of tax due to deficient 'C' forms***(Amount in ₹)*

Sr. No.	ACST	Assessment Year/ Disposal no. and Date	No. of 'C' forms	Value of 'C' forms assessed	Actual value of 'C' forms	Difference in value on which concession allowed	Short levy of output tax (13.75%-2%)
1.	SAS Nagar	2012-13 30/02.08.19	47	14,63,05,040	11,74,61,286	2,88,43,754	33,89,141

Appendix 7.17

(Referred to in Paragraph 7.13)

Detail of short-reversal of input tax credit on tax-free sale

(₹ in crore)

Sr. No.	ACST	Assessment Year Disposal No. / Date	Gross Sale	Tax-free Sale	ITC on purchase	ITC required to be reversed	ITC reversed	Non/ short reversal of ITC
1	Ludhiana-II	2011-12 161/19.03.18	23.97	21.71	0.38	0.21	0	0.21
2	Patiala	2012-13 74/18.11.19	34.32	34.13	0.27	0.23	0.17	0.06
Total			58.29	55.84	0.65	0.44	0.17	0.27

Calculation of reversal of input tax credit on tax-free sale

(by tracking consumption of taxable purchase)

Disposal No. 161 dated 19 March 2018 (Ludhiana-II)

(Amount in ₹)

Local taxable purchase during 2011-12		₹ 6,81,24,680
Less:		
1. Local Taxable Sale	₹ 2,00,05,951	
2. ISS against C Forms	₹ 7,50,000	
3. ISS taxable	₹ 18,91,697	
Value of total taxable sale	₹ 2,26,47,648	(-) ₹ 2,26,47,648
Balance Taxable goods that should have been available in the closing stock of 2011-12 and consequently in the opening stock of 2012-13		₹ 4,54,77,032
Value of goods in opening stock of 2012-13 as per trading account of the dealer	₹ 2,96,46,945	
Less: Value of tax-free goods in opening stock of 2012-13 (Out of ₹ 2,96,46,945) as declared by the dealer	₹ 2,17,97,044	
Balance value of taxable goods in opening stock of 2012-13 (2,96,46,945 - 2,17,97,044)	₹ 78,49,901	(-) ₹ 78,49,901
Difference (value of taxable goods consumed in manufacture of tax-free goods)		₹ 3,76,27,131
Tax implication at the rate of 5.5 per cent		₹ 20,69,492
ITC reversed		0
Non reversal of ITC		20,69,492

Disposal No. 74 dated 18 November 2019 (Patiala)

Local purchase of wheat during 2012-13 ₹ 3,46,61,019 (u/s 19/1) + ₹ 1,78,93,360 (Wheat as per Trading Account)		₹ 5,25,54,379
Less:		
1. Local Taxable Sale	₹ 11,92,473	
2. ISS taxable	₹ 7,14,700	
Value of total taxable sale	₹ 19,07,173	(-) ₹ 19,07,173
Balance value of wheat that should have been available in the Closing Stock of 2012-13		₹ 5,06,47,206
Actual value of wheat in Closing Stock		₹ 44,36,247
Difference (value of wheat consumed in manufacture of tax-free goods i.e. atta, maida)		₹ 4,62,10,959
Tax implication at the rate of 5 per cent		₹ 23,10,548
ITC reversed in Assessment Order		₹ 17,03,477
Short reversal of ITC		₹ 6,07,071

Appendix 7.18*(Referred to in Paragraph 7.16)***Details of deeds in which Stamp Duty, Registration Fee and Infrastructure Development Fee short levied due to misclassification of properties***(Amount in ₹)*

Sr. No	Name of Unit SR/JSR	Deed No./Date	##	Area of Property in Deed	Value as per Collector Rate	Value as per deed	Short levied (SD, SIC, RF, IDF)
1	Balachaur	211/20.08.18	C	7K 13M	1,84,59,450	50,00,000	9,39,813
2	Chamkaur Sahib	147/27.04.18	R	11K 7M 4.5S	45,38,625	20,00,000	2,03,090
3		148/27.04.18	R	7K 12M	30,32,400	13,50,000	1,34,592
4		150/27.04.18	R	2K	7,98,000	3,50,000	35,840
5		620/19.07.18	R	7K 3M	28,52,850	12,10,000	1,31,229
6	Derabassi	5743/13.02.20	C	2B 15B 0B	1,82,87,500	49,50,000	10,67,000
7		4430/10.12.19	I	3B 0B 3B	82,70,625	29,50,000	4,25,650
8	Kharar	6911/28.08.19	R	3K 18.5M	93,60,540	39,00,000	4,36,842
9		6094/08.08.19	R	4K 15.50M	1,74,92,138	48,00,000	7,61,528
10	Ludhiana (East)	20773/16.12.19	R	10K 5.5M	72,73,159	26,00,000	3,01,122
11		11940/14.08.19	R	5K	1,81,04,625	15,62,500	13,23,120
12		22311/03.01.20	I	230 SY	49,38,100	18,25,000	2,48,748
13	Ludhiana (South-Central)	8016/07.10.19	R	3K 15.5M	38,82,588	9,90,000	2,31,307
14		4046/28.06.19	R	4K 2.5M	42,07,500	9,90,000	2,57,300
15		6514/27.08.19	R	14K 9.25M	1,95,28,110	70,00,000	7,51,686
16		5565/01.08.19	R	4K 17.50M	68,13,056	17,50,000	4,05,045
17		5566/01.08.19	R	2K 1.33M	28,88,036	7,40,000	1,71,842
18		6328/22.08.19	R	5K 15.70M	86,44,815	15,57,000	5,66,945
19		9908/22.11.19	R	2K 11.5M	58,73,189	9,10,000	3,97,055
20		7688/27.09.19	R	62.69 SY	2,36,341	1,21,000	6,950
21		11073/19.12.19	R	0B 10B 11B	21,15,275	11,66,000	56,897
22		Ludhiana (West)	146/02.04.19	R	12K	72,60,000	4,00,000
23	602/08.04.19		R	5K 9M	1,38,48,450	34,65,000	8,30,577
24	5371/04.07.19		R	4K 8.75M	75,17,124	23,76,000	4,11,249
25	8550/13.09.19		R	1B 13B 7.5B	58,40,625	28,00,000	2,28,250
26	14609/27.01.20		R	5K 10M	1,39,75,500	17,70,000	7,32,330
27	13075/20.12.19		A + R	6K 6M	1,06,72,743	40,10,000	3,99,864
28	293/04.04.19		A + R	12K 7.5M	1,23,63,378	49,50,000	5,93,071
29	4541/21.06.19	A + R	11K 5M	1,25,65,850	58,28,000	5,38,709	
30	Machhiwara	37/11.04.18	R	4K 4M	44,52,000	8,33,000	2,00,460
31	Majri	1833/03.09.19	A + R	2K 2M	28,61,445	12,00,000	1,32,915
32	Mandi Gobindgarh	42/03.04.19	R+10%	4B 3B 10B	3,05,40,125	49,00,000	14,33,006
33	Morinda	568/06.07.18	C	25K 7M	1,62,24,000	25,00,000	10,97,820
34	Patiala	5358/09.07.19	C	2/3 Biswa	9,15,075	1,00,000	65,207
35		15966/27.02.20	C	107 SY	15,12,017	10,48,600	27,745
36		14893/10.02.20	C	107 SY	15,12,017	10,48,600	42,854
37	Payal	1104/28.01.19	G	1B 5B 0B	6,15,330	2,90,000	19,519
38	Phillaur	159/24.04.19	I	6K	32,40,000	14,60,000	1,42,300
39		1363/24.01.20	I	2K	10,80,000	4,90,000	35,400
40	Sahnawal	3509/07.11.19	R	1A 6K 2M	1,86,39,143	49,32,000	10,96,291

Sr. No	Name of Unit SR/JSR	Deed No./Date	##	Area of Property in Deed	Value as per Collector Rate	Value as per deed	Short levied (SD, SIC, RF, IDF)
41		4769/16.01.20	R	7K 13.5M	1,01,45,774	27,30,000	5,92,562
42		5157/03.02.20	R	8K 0M	96,55,800	22,61,000	5,91,444
43		3511/07.11.19	R	6K 2M	80,63,743	21,63,000	4,71,839
44		4665/09.01.20	R	6K 0M	79,31,550	20,75,000	4,68,425
45		4553/06.01.20	R	4K 0M	52,87,700	14,00,000	3,10,816
46		337/15.04.19	A + R	8K	90,61,707	30,00,000	4,84,936
47		Samrala	241/02.05.19	A	5K 0.25M	25,93,969	10,82,000
48	2233/13.03.20		R	3K 2.17M	34,50,435	7,30,000	2,17,634
49	Zirakpur	1328/03.05.19	R + C	9B 1B 0B	5,26,16,700	1,52,50,000	26,63,069
50		4306/16.07.19	R	1B 12B 0B	93,02,400	61,00,000	2,56,192
51		5672/26.08.19	R	3K 10M	12,15,445	2,10,000	80,435
Total					45,25,56,967	12,91,23,700	2,35,51,078

Actual classification of property as per Revenue Record (C-Commercial, R-Residential, I-Industrial, G-On GT Road, A-Agricultural)

Appendix 7.19

(Referred to in Paragraph 7.17)

Details of lease deeds in which stamp duty and registration fee short levied due to application of incorrect rate of stamp duty and multiplicative factor

(Amount in ₹)

Sr. No.	Name of Unit	Deed No. & Date	Period of Lease (in Years)	Average Annual Rent	Multiplicative factor	Consideration Value	SD Rate (%)	Leviable SD/RF	Levied SD/RF	Short levy
1	Patiala	733 18.04.19	33	50,69,759	4	2,02,79,036	3	6,08,371	97,500	6,78,395
								2,00,000	32,476	
2	Roopnagar	724 12.06.19	3	1,20,00,000	1	1,20,00,000	8	9,60,000	4,80,000	4,80,000
								1,20,000	1,20,000	
Total								18,88,371	7,29,976	11,58,395

Appendix 7.20

(Referred to in Paragraph 7.18)

Details showing non-collection of Social Security Surcharge on MVT

(Amount in ₹)

RTA	Depot	Period	Type of Buses	MVT Paid	Surcharge not collected
Amritsar	Amritsar-I	16.11.2018 to 31.03.2019	Punjab Roadways (Ordinary)	29,99,646	2,99,965
			PUNBUS (Ordinary)	43,76,313	4,37,630
			PUNBUS (HVAC)	2,89,179	28,917
			PUNBUS (VOLVO)	6,55,047	65,506
	Amritsar-II	16.11.2018 to 31.03.2019	Punjab Roadways (Ordinary)	16,00,344	1,60,034
			PUNBUS (Ordinary)	49,42,490	4,94,249
			PUNBUS (HVAC)	5,48,006	54,801
			PUNBUS (VOLVO)	4,67,321	46,733
	Patti-I	16.11.2018 to 31.03.2019	Punjab Roadways (Ordinary)	3,67,404	36,742
			PUNBUS (Ordinary)	46,91,349	4,69,133
Total				2,09,37,099	20,93,710
Ludhiana	Ludhiana	16.11.2018 to 31.03.2020	Punjab Roadways (Ordinary)	95,37,578	9,53,757
			PUNBUS (Ordinary)	2,24,27,858	22,42,786
			PUNBUS (HVAC)	43,59,542	4,35,954
			PUNBUS (VOLVO)	30,88,261	3,08,823
	Jagraon	16.11.2018 to 31.03.2020	Punjab Roadways (Ordinary)	66,51,218	6,65,124
			PUNBUS (Ordinary)	1,82,21,377	18,22,141
Total				6,42,85,834	64,28,585
Mohali	Ropar	16.11.2018 to 31.03.2019	Punjab Roadways (Ordinary)	11,86,796	1,18,681
			PUNBUS (Ordinary)	48,01,488	4,80,149
			PUNBUS (VOLVO)	11,73,170	1,17,318
	Nangal	16.11.2018 to 31.03.2019	Punjab Roadways (Ordinary)	11,65,981	1,16,598
			PUNBUS (Ordinary)	31,44,748	3,14,475
Total				1,14,72,183	11,47,221
Gross Total				₹ 9,66,95,116	₹ 96,69,516

Appendix 7.21

(Referred to in Paragraph 7.19)

Details showing non/short payment of motor vehicle tax by tourist permit vehicles

(Amount in ₹)

Sr. No.	Vehicle Regn. No.	Permit valid up to	Period of MVT	MVT Rate per seat per annum	Seating capacity	MVT and surcharge ³ Due	MVT and surcharge Paid	Short/Not paid
1	PB01A7851	29-Sep-2020	2019-20	7,000	40	2,85,385	73,158	2,12,227
2	PB01A7987	08-Nov-2020	2019-20	7,000	40	2,85,385	0	2,85,385
3	PB015432	04-Oct-2020	2019-20	7,000	40	2,85,385	73,161	2,12,224
4	PB01A2203	21-Dec-2020	2019-20	7,000	51	3,67,996	0	3,67,996
5	PB01A2222	31-Mar-2021	2019-20	7,000	40	2,85,385	73,161	2,12,224
6	PB01A2525	13-Sep-2022	2019-20	7,000	25	1,72,733	0	1,72,733
7	PB01A8184	14-Dec-2020	2019-20	7,000	40	2,85,385	0	2,85,385
8	PB01A8702	18-Feb-2021	2019-20	7,000	40	2,85,385	0	2,85,385
9	PB01C0066	11-Apr-2024	2019-20	7,000	42	3,00,406	25,668	2,74,738
10	PB01C1492	20-Dec-2023	2019-20	7,000	41	2,92,895	2,50,250	42,645
11	PB01C1530	02-Jan-2024	2019-20	7,000	39	2,77,875	1,92,506	85,369
12	PB01C1531	02-Jan-2024	2019-20	7,000	39	2,77,875	1,98,918	78,957
13	PB01C1722	24-Jan-2024	2019-20	7,000	43	3,07,915	75,075	2,32,840
14	PB01C1742	30-Jan-2024	2019-20	7,000	42	3,00,406	75,075	2,25,331
15	PB01A1301	04-Oct-2020	2019-20	7,000	51	3,67,996	94,332	2,73,664
16	PB01A1302	04-Oct-2020	2019-20	7,000	51	3,67,996	31,444	3,36,552
17	PB01A2211	05-Mar-2021	2019-20	7,000	40	2,85,385	73,161	2,12,224
18	PB01A2212	04-Mar-2021	2019-20	7,000	40	2,85,385	73,161	2,12,224
19	PB01A2221	31-Mar-2020	2019-20	7,000	25	1,72,733	90,486	82,247
20	PB01B5515	12-Sep-2022	2019-20	7,000	51	3,67,996	94,332	2,73,664
21	PB01B5516	12-Sep-2022	2019-20	7,000	51	3,67,996	0	3,67,996
22	PB01B5517	12-Sep-2022	2019-20	7,000	51	3,67,996	0	3,67,996
23	PB01B7039	27-Feb-2023	2019-20	7,000	47	3,37,956	2,86,369	51,587
24	PB01B7041	27-Feb-2023	2019-20	7,000	47	3,37,956	86,625	2,51,331
25	PB01C0141	07-Aug-2023	2019-20	7,000	30	2,10,284	1,99,678	10,606
26	PB01C1307	25-Nov-2023	2019-20	7,000	42	3,00,406	78,928	2,21,478
27	PB01C0666	02-May-2024	2019-20	7,000	42	3,00,406	2,56,680	43,726
28	PB01C2032	11-Mar-2024	2019-20	7,000	49	3,52,977	0	3,52,977
29	PB01C2035	11-Mar-2024	2019-20	7,000	49	3,52,977	0	3,52,977
30	PB01C2060	11-Mar-2024	2019-20	7,000	49	3,52,977	0	3,52,977
31	PB01A2004	07-Apr-2022	2019-20	7,000	42	3,00,406	26,310	2,74,096
32	PB01A2202	21-Dec-2020	2019-20	7,000	51	3,67,996	0	3,67,996
33	PB01B3594	14-Jul-2021	2019-20	7,000	41	2,92,895	2,84,433	8,462
34	PB01B3595	14-Jul-2021	2019-20	7,000	41	2,92,895	2,84,433	8,462
35	PB01B0301	13-Jun-2021	2019-20	7,000	41	2,92,895	1,43,327	1,49,568
36	PB01B9095	08-May-2023	2019-20	7,000	29	2,02,774	38,515	1,64,259
Total						1,08,89,694	31,79,186	77,10,508

³ Surcharge is ten per cent on the amount of motor vehicle tax.

Appendix 8.1

(Referred to in Paragraph 8.7.3.1)

Statement showing details of Joint inspection of passenger amenities at the selected bus stands

Name of the Amenity	Amritsar	Ludhiana	Moga	Nangal	Roopnagar	SBS Nagar
Drinking water	RO water and water coolers were not available. Water testing and water chamber cleaning were not done.	Water testing and water chamber cleaning were not done.	Water testing was not done	RO water and water coolers were not available. Water testing and water chamber cleaning were not done.	RO water was not available. Only one water cooler was operational. Water testing and water chamber cleaning were not done.	Only one water cooler was available. Water testing and water chamber cleaning were not done
Toilet and Urinals	Toilets and urinals were not clean. Toilet seats were broken and specially abled toilets were un maintained.	Toilets and urinals were not clean. Toilet seats were broken and door of specially abled toilet was broken.	--	Toilets and urinals were not clean. Toilet seats were broken.	Toilets and urinals were not clean. Toilet seats were broken	Toilets and urinals were not clean. Toilet seats and door were broken
Waiting rooms	Male and Female waiting rooms were found locked. Condition was filthy and unhygienic	Waiting rooms were filthy and unhygienic.	No male waiting room existed. Condition of female waiting room was filthy and unhygienic	No male waiting room existed. Female waiting room was locked. Condition was filthy and unhygienic	No Male and Female waiting rooms existed.	Waiting rooms were filthy and unhygienic.
Seating arrangements at platform	Concrete benches and steel chairs along with Broken sheds	Concrete benches and steel chairs	Concrete benches and steel chairs	Concrete benches and steel chairs	Broken and uncomfortable concrete benches	Concrete benches and steel chairs
Cloak Rooms	Available and maintained	Available but not maintained properly. Overcharging of facility	Available and not maintained	not available	not available	available

Name of the Amenity	Amritsar	Ludhiana	Moga	Nangal	Roopnagar	SBS Nagar
Complaint Register	Not available, Facility not displayed.	Not available, Facility not displayed	Available, Facility not displayed	Not available, Facility not displayed	Available, Facility not displayed	Not available, Facility not displayed
User Charges	Over and under charging of parking fees for different categories of vehicles. Shopkeepers were charging more than MRP	--	Over-charging of parking fees	Over-charging of parking fees. Rates not displayed	Over charging of parking fees. Rates not displayed	Over charging of parking fees. Rates not displayed
Dustbins and segregation of waste	Uncovered dustbins. No segregation of waste was being done.	Uncovered dustbins. No segregation of waste was being done.	Uncovered dustbins. No segregation of waste was being done.	Uncovered dustbins. No segregation of waste was being done. Piles of garbage inside bus stand premises.	No segregation of waste was being done.	Uncovered dustbins. No segregation of waste was being done. Piles of garbage inside bus stand premises.
Floor cleaning machines	Not used	Partially used	Not used	Not used	Not used	Not used

Appendix 8.2

(Referred to in Paragraph 8.7.3.2)

Statement showing details of Joint inspection of facilities for safety of passengers at the selected bus stands

Depot	Amritsar	Ludhiana	Moga	Nangal	Roopnagar	SBS Nagar
Security Guards	Six guards for a footfall of 90000	Four guards for a footfall of 80000	Four Day and Night guards	One day-time and two night guards for a footfall of 10000	No day-time guard. One guard for night	Two guards for a footfall of 10000
CCTV Vigilance	Full Footfall not covered. 14 CCTV out of 38 were operational. short backup. Unmanned control room	Full Footfall not covered. 18 CCTV cameras out of 25 were operational. Short backup. Manned control room	Full footfall covered, all cameras working, short backup unmanned control room	Full footfall covered, all cameras working, full backup, unmanned control room	Full footfall not covered, all cameras working, full backup, manned control room	Full footfall not covered. 04 CCTV cameras out of 06 were operational. Short backup. Unmanned control room
Women Helpline Number	Not displayed	Displayed	Displayed	Displayed	Not displayed	Not displayed
Fire Safety						
Fire Extinguishers	expired	expired	Not expired	expired	Expired	Not expired
First Aid Box						
First Aid Box	Not available	Not available	Not available	Not available	Not available	Not available

