

ANNEXURES

ANNEXURE -I
(Refer Paragraph:2.3.2)
Suppression of purchase turnover

Sl. No.	Name of the Circle	Name of the dealer/ TIN	Period	Commodity/ Rate (in per cent)	Actual purchase	purchase accounted for	Value Suppressed	Tax	Penalty- Interest	Total	Difference found in
1	Patliputra	M/s Tafe Motors & Tractors Ltd./ 10050327044	2016-17	Tractors, Threshers, Harvesters & spare parts 5	1761764626	1728567260	33197366	2006781	<u>6020343</u> 903051	8930175	RT-III and Suvidha
		M/s Sony India (P) Limited/ 10050067084	2016-17	IT products 14.5 & 5	1734083060	1718087652	15995408	2218563	<u>6655689</u> 1014993	9889245	RT-III and Suvidha
		Total			3495847686	3446654912	49192774	4225344	<u>12676032</u> 1918044	18819420	

(Amount in ₹)

ANNEXURE -2
(Refer paragraph:2.4)
Short levy of tax due to incorrect availing/claim of deduction

(Amount in ₹)

Sl. No.	Name of the circle	Name of the dealer/TIN	Period	Item of inadmissible deduction	Rate (in Per cent)	Amount of such deduction	Allowance deduction	Excess deduction allowed on which tax is leviable	Tax on excess deduction claimed/ allowed	Interest	Total
1	Patliputra	M/s Sony India (P) Limited/ 10050067084	2016-17	Schedule-I goods	5, 14.5 & 15	34674075	22990381	11683694	1620528	741391	2361919
		M/s Panasonic India Private Limited/ 10051222031	2016-17	Schedule-I goods	5, 6, 14.5 & 15	30297340	24232909	6064431	680429	316399	996828
		M/s Phillips India Limited/ 10050266031	2016-17	Schedule-I goods	6, 14.5 & 15	31858718	24602561	7256157	1035453	481486	1516939
2	Patna Special	M/s Proctor & Gamble Home Product L/ 10010196010	2016-17	Schedule-I goods	15	62716123	17716123	45000000	6750000	2683125	9433125
		M/s VIP Industries Limited/ 10010073014	2016-17	Schedule-I goods	14.5 & 15	33539347	30188749	3350598	495004	196764	691768
		M/s Intas Pharmaceuticals Ltd./ 10010194070	2016-17	Schedule-I goods	5 & 6	12040288	0	12040288	678350	279819	958169
		Total				205125891	119730723	85395168	11259764	4698984	15958748

ANNEXURE -3
(Refer paragraph:2.5 1st bullet)
Non/Short Payment of admitted tax and interest

		(Amount in ₹)						
Name of the Circle	Name of the dealer/TIN	Period	Tax payable	Tax paid	Short payment	Interest	Total	
1	Patliputra M/s Guinea Motors Pvt. Ltd./ 10050098027	2016-17	64821721	58047649	6774072	3149943	9924015	
2	Patna Special M/s VST Industries Limited/ 10010573049	2016-17	486134529	472740350	13394179	5525099	18919278	
Total			550956250	530787999	20168251	8675042	28843293	

ANNEXURE -4
(Refer paragraph:2.5 2nd bullet)
Non/Short Payment of admitted tax and interest

(Amount in ₹)

Sl. No.	Name of the Circle	Name of the dealer/TIN	Year	Tax Payable	Amount of tax paid with delay	Delay in days	Interest leviable
1	Patna Special	M/s South Bihar Distribution Company Ltd./ 10011238081	2016-17	220815656	26267345	6 to 356 days	1028962
		M/s Bharat Petroleum Corporation Lt./ 10010121029	2016-17	12914232367	5234726966	15 to 714 days	42815395
		Total		13135048023	5260994311		43844357

ANNEXURE -5
(Refer paragraph:2.6)
Interest not levied on delayed payment of entry tax

Sl. No.	Name of the Circle	Name of the dealer/TIN	Year	Tax Payable	Amount of tax paid with delay	Delay in days	Interest payable	Interest paid	Interest leviable
1	Patliputra	M/s Guinea Motors Pvt. Ltd./ 10050098027	2016-17	19197225	27474291	2 to 251 days	660826	149837	510989
2	Patna Special	M/s Bharat Petroleum Corporation Lt/ 10010121029	2016-17	4163267920	2449921055	13 to 16 days	18225654	0	18225654
		M/s Ahluwalia Contract (India) Limited/ 10011073014	2016-17	25318921	16059086	7 to 156 days	400759	0	400759
		Total		4207784066	2493454432		19287239	149837	19137402

ANNEXURE -6
(Refer: paragraph -3.3.2)
Non-remittance of establishment charges into the consolidated fund of the State

Sl. No.	District	Name of Project	No. of Mauza	Period of approval of estimate	Gross Estimated cost	Compensation Amount	Gross Fund Received	Realisable amount of Establishment charge	Eshtablishment charge proportional to gross fund receipt	Establishment charge deposited	Balance amount of Establishment charges	Balance Amount	Balance amount kept in PD/ Bank
1	Gaya	NH-02	53	April 2015- May-2015	2005674193	1664885351	1613955565	333397476	268283210.5	115612640	152670570.5	972307902	IndusInd Bank
2		Muchlind Sarovar Vistar Yojna	1	Aug-16	116647226	97038731	116647226	19407746	19407746	0	19407746	104705345	PD Account
3		Nh-83 (Patna-Gaya-Dobhi)	51	Jan-2016 to May-2017	4641304548	3856067077	6320603696	771213416	771213416	265524367	505689049	4222031277	IndusInd Bank
4		Bandhua to Paimar Flyover	13	Jan-2018 to Oct-2018	480870436	463215731	518626607	15346120	15346120	0	15346120	465577363	PD Account
5		BSF Quarter Nirman	2	2017	262789548	217913905	262789548	43582781	43582781	659738	42923043	64136355	PD Account
6	Khagaria	Rupauli Nauranga Families rehabilitation and resettlement	1	Oct-14	45575045	37818440	45575045	7563688	7563688	0	7563688	7756605	PD Account
7		Resettlement of naya gaon of affected families	1	Sep-17	26958535	22363153	26095010	4472631	4329365.474	0	4329365.474	6943846	PD Account
8		Collector Residence	2	Oct-2017 to Nov-2017	165699271	137466714	137458895	27493343	22807611.2	0	22807611.2	75493563	PD Account

9	Saharsa	Hathi Kothi se biraal path	2	Oct-18	56770061	55355385.57	83219260	1107108	1107108	0	1107108	33823265	PD Account
10		33/11 Vidyut shakti upkendra	2	July 2013 to November 2013	5567309	4620000	5567272	924016	924009.859	0	924009.859	2867272	PD Account
11		132/33 Kv power sub station	1	Apr-18	25374371	21056003.84	35992011	4211200	4211200	0	4211200	22676508	PD Account
12		33/11 Kv powerstation	1	Jul-13	2044391	1696440	2055072	339318	339318	0	339318	383952	PD Account
13		Matsyagandha Jalashay Project	4	December 2009 To June 2013	11857833	9753146	15634226	2053544	2053544	950199	1103345	6718707	PD Account
14		Simari baktiyarpur SDO Bhawan Nirman	1	Oct-13	24800726	20578890	17828531	4116303	2959092.231	0	2959092.231	305624	PD Account
15		NH-107	10	Dec-18	513501071	500866655	562851707	10017688	10017688	0	10017688	413884596	IndusInd Bank
16		Approach road at river Koshi between baluwaha ghat and gandaul	6	August-2013 to May-2015	258302067	214444169	283664406	42911406	42911406	0	42911406	118569201	PD Account
17	Saran	Gandak nadi par RCC pul cum pahunch path nirman	7	Feb-2019 to July-2019	132658245	129338021	200000000	2586761	2586761	0	2586761	194100000	PD Account
18		Digha Sonapur Rail cum approach road	4	June-2018 to November-2108	686200386	646454629	624600000	36078671	32839879.38	0	32839879.38	285200000	Axis Bank
19		Chhapra-Muzaffarpur new badi rail line	10	March-2018 to September-2019	1588983334	1540258458	2057359306	40611923	40611923	0	40611923	1806100000	Different Bank
		Total			11051578596	9641190899	12930523383	1367435139	1293095868	382746944	910348924	8934313618	

ANNEXURE -7
(Refer: paragraph. 3.3.3 1st bullet)
Incorrect calculation of additional compensation in estimates

(Amount in ₹)

Sl. No.	Name of the district	Name of the project	Name of Mauja	Period between which estimate was approved	Date of Notification	Date of possession	Period during which notification of the social impact analysis was published	Market value of the land on which additional compensation was to be calculated Value on which additional compensation was calculated	Days for which additional compensation is leviable Period for which additional compensation was levied	Additional compensation leviable Additional compensation levied	Excess calculation of additional compensation
1	Patna	Bakhitiyarpur Khagaria NH 31	Dariyapur	November 2016	06 July 2013	29-Jan-16	Not applicable	<u>22947018</u> 22947018	<u>973</u> 1065	<u>7068939</u> 8033751	964812
			Murarpur	November 2016	20-May-13	29-Jan-16	Not applicable	<u>13841469</u> 13841469	<u>984</u> 1065	<u>4477810</u> 4845898	368088
			Auta	November 2016	20-May-13	29-Jan-16	Not applicable	<u>31893200</u> 31893200	<u>984</u> 1065	<u>10317669</u> 11165809	848140
			Dharampur	November 2016	20-May-13	29-Jan-16	Not applicable	<u>1613642</u> 1613642	<u>984</u> 1065	<u>522024</u> 564936	42912
			Karjan	December 2016	6-Jan-13	8-Aug-15	Not applicable	<u>39091220</u> 39091220	<u>944</u> 1096	<u>12132202</u> 14084567	1952365
			Chanda	November 2016	6-Jul-13	29-Jan-16	Not applicable	<u>7196540</u> 7196540	<u>937</u> 1065	<u>2216929</u> 2519509	302580
			Madhopur	December 2016	6-Jan-13	13-Aug-15	Not applicable	<u>34345376</u> 34345376	<u>949</u> 1096	<u>10715757</u> 12374639	1658882
			Bihari Bigha	December 2016	6-Jan-13	13-Aug-15	Not applicable	<u>22423133</u> 22423133	<u>949</u> 1096	<u>6996017</u> 8079055	1083037

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2	Saran	GandankNadi per RCC Pul cum Pahuch Path Nirman	Lakhanpur	March 2019				From 18.08.17 to 28.02.19	788575 1577149	18 Month	141943 283887	141943
			Semri	February 2019				From 18.08.17 to 28.02.19	2405301 4810602	18 Month	432954 865908	432954
			Bairagibhuie	February 2019				From 05.08.17 to 04.02.19	1959605 3919209	12 Month	235153 470305	235153
			PakriNarottam	July 2019				From 18.08.17 to 04.07.19	3207647 6415293	23 Month	737759 1475517	737759
			Belaur	July 2019				From 18.08.17 to 04.05.19	13635044 27270089	21 Month	2863359 5726719	2863359
			Bagdiha	February 2019				From 18.08.17 to 28.02.19	378817 757633	18 Month	68187 136374	68187
			Bijauli	February 2019				From 05.08.17 to 04.02.19	5239093 10478186	12 Month	628691 1257382	628691
		Chapra Muzaffarpur New Rail Line	Vishunpura	July 2019				from 08.12.15 to 07.01.2019	123996287 154995359	37 Month	45878626 57348283	11469657
			Parsa	September 2019				from 04.11.17 to 04.09.19	16928591 33857182	22 Month	3724290 7448580	3724290
			Bariyarpur	September 2019				from 04.11.17 to 04.09.19	10395513 20791026	22 Month	2287013 4574026	2287013
			Hela	September 2019				from 04.11.17 to 04.09.19	4537634 9075267	22 Month	998279 1996559	998279

	Arana	September 2019				from 04.11.17 to 04.09.19	<u>3218136</u> 6436271	22 Month	<u>707990</u> 1415980	707990
	Pachlakh	September 2019				from 04.11.17 to 04.09.19	<u>2718040</u> 5436080	22 Month	<u>597969</u> 1195938	597969
	Basatpur	July 2019				from 05.08.17 to 04.02.19	<u>41076419</u> 82152839	18 Month	<u>7393755</u> 14787511	7393755
	Sirshabali	February 2019				from 05.08.17 to 04.02.19	<u>17937357</u> 35874715	18 Month	<u>3228724</u> 6457449	3228724
	Govindchak	November 2018				From 25.11.16 to 06.11.18	<u>68519198</u> 126760519	24 Month	<u>16444607</u> 30422525	13977917
	Karnpura	June 2016				Not applicable	<u>20360399</u> 27303601	24 Month	<u>4886496</u> 6552864	1666368
	SadhpurChhatar	June 2016				Not applicable	<u>16014924</u> 29948148	24 Month	<u>3843582</u> 7187556	3343974
	Banwar	July 2016				Not applicable	<u>13922600</u> 13967000	24 Month	<u>3341424</u> 3352080	10656
	Maki	May 2016				Not applicable	<u>29019808</u> 29440208	24 Month	<u>6964754</u> 7065650	100896
	Repura	June 2016				Not applicable	<u>19807001</u> 24667186	24 Month	<u>4753680</u> 5920125	1166445
	Hela	November 2016				Not applicable	<u>6528020</u> 7829564	24 Month	<u>1566725</u> 1879095	312370
	Takiya	April 2016				Not applicable	<u>1456289</u> 2792079	24 Month	<u>349509</u> 670099	320590
	Katsa	April 2016				Not applicable	<u>4339116</u> 4969778	24 Month	<u>1041388</u> 1192747	151359
	Garkha	May 2016				Not applicable	<u>32535374</u> 32925221	24 Month	<u>7808490</u> 7902053	93563

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	Saraybaks	April 2016			Not applicable	<u>2693276</u> 3208476	24 Month	<u>646386</u> 770034	123648
	Fursatpur	April 2016			Not applicable	<u>3403413</u> 3810373	24 Month	<u>816819</u> 914490	97671
	Basouta	April 2016			Not applicable	<u>1754198</u> 3560799	24 Month	<u>421008</u> 854592	433584
	Molanapur	April 2016			Not applicable	<u>13230684</u> 17078217	24 Month	<u>3175364</u> 4098772	923408
	Pirmaker	May 2016			Not applicable	<u>51477663</u> 51719118	24 Month	<u>12354639</u> 12412588	57949
	Kasbamaker	December 2016			Not applicable	<u>29547348</u> 30486421	24 Month	<u>7091364</u> 7316741	225377
	Fulwariya	May 2016			Not applicable	<u>6712148</u> 7328998	24 Month	<u>1610916</u> 1758960	148044
	PatrahaiKhurad	July 2016			Not applicable	<u>2125103</u> 4698383	24 Month	<u>510025</u> 1127612	617587
					Total				87147744

ANNEXURE -8
(Refer: paragraph 3.3.3 2nd bullet)
Incorrect calculation of additional compensation in estimates

Sl. No.	Name of the district	Name of the project	Name of Mauja	Period between which estimate was approved	Period during which notification of the social impact analysis was published	Market value of the land on which additional compensation to be calculated Value on which additional compensation was calculated	Days for which additional compensation is leviable Period for which additional compensation was levied	Additional compensation leviable Additional compensation levied	short calculation of additional compensation
1	Saran	Madhaura Locomotive Factory	Wajidbohra	May 2016	NA	43312766	From 23-04-2008 to 31-12-2013 (68 Months)	29452681 0	29452681
			Talpuraiyna	May 2016	NA	51293189	From 23-04-2008 to 31-12-2013 (68 Months)	34879369 0	34879369
			Wajidbohra	May 2016	NA	78948800	From 01-01-2014 to 14-08-2015 (20 Months)	15789760 0	15789760
			Talpuraiyna	May 2016	NA	120559600	From 01-01-2014 to 14-08-2015 (20 Months)	24111920 0	24111920
		ChapraMuzaffarpur New Rail line	Sherpur	March-2018	NA	13352573 13352573	24 Months	3204617 1068206	2136411
		DighaSonepur Rail approach road	Chausiya	June-2018	25.11.16 to 09.07.18	19 Months	48471009 48471009	9209492 3877681	5331811
			Kharika	July-2018	25.11.16 to 09.07.18	19 Months	16381600 16381600	3112504 1310528	1801976
			Sultanpur	June-2018	25.11.16 to 09.06.18	18 Months	10688775 10688775	2988024 1328011	1660014

Sl. No.	Name of the district	Name of the project	Name of Mauja	Period between which estimate was approved	Period during which notification of the social impact analysis was published	Market value of the land on which additional compensation was to be calculated Value on which additional compensation was calculated	Days for which additional compensation is leviable Period for which additional compensation was levied	Additional compensation leviable Additional compensation levied	short calculation of additional compensation		
2	Muzaffarpur	NH-102	Sadipur	February-2015	NA	<u>13966194</u> 13966194	29 Months	<u>4050196</u> 1638235	2411961		
			Marwanbhoj	April-2015	NA	<u>385320</u> 385320	29 Months	<u>111743</u> 57143	54600		
			Pokhrai	May-2015	NA	<u>14803945</u> 14803945	29 Months	4293144 2339023	1954121		
			Akhtiyarpur	Jan-2016	NA	<u>1705041</u> 1705041	29 Months	<u>494462</u> 372211	122251		
			PakuhiKhas	Nov-2015	NA	<u>6082375</u> 6082375	29 Months	<u>1763889</u> 902016	861873		
			Unser	Oct-2018	NA	32381102 32381102	607 days	6462026 5297548	1164478		
			Basghatta	Nov-2018	NA	<u>39752086</u> 39752086	726 days	<u>9488224</u> 6304681	3183543		
			Khangauradih	Oct-2018	NA	<u>6323003</u> 6323003	684 days	<u>1421896</u> 1002829	419068		
			Borwara	Oct-2018	NA	884847 884847	602 days	<u>175127</u> 140336	34791		
			Jajuar	March-2019	NA	<u>135389010</u> 135389010	745days	<u>33161034</u> 22149642	11011392		
			Ramnagar	Oct-2018	NA	<u>32156352</u> 32156352	725 days	<u>7664665</u> 5260779	2403886		
			Chakmahiuddin	May-2018	NA	<u>5978388</u> 5978388	595 days	<u>1169471</u> 948172	221299		
					NH-527C						

Sl. No.	Name of the district	Name of the project	Name of Mauja	Period between which estimate was approved	Period during which notification of the social impact analysis was published	Market value of the land on which additional compensation was to be calculated Value on which additional compensation was calculated	Days for which additional compensation is <u>leviable</u> Period for which additional compensation was levied	Additional compensation <u>leviable</u> Additional compensation levied	short calculation of additional compensation
			Nagwara	May-2018	NA	<u>12810421</u> 12810421	725 days	<u>3053443</u> 2031733	1021710
			HasnaGadhi	Oct-2018	NA	<u>15015254</u> 15015254	597 days	<u>2947104</u> 2456496	490608
			Bhusra	May-2018	NA	<u>29215615</u> 29215615	602 days	<u>5782290</u> 4633597	1148694
			Devgan	May-2018	NA	<u>525820</u> 525820	626 days	<u>108218</u> 83395	24823
			Rajdhur f Salempur	June-2018	NA	<u>24515317</u> 24515317	598days	<u>4819779</u> 3888129	931649
			Katra	June-2018	NA	<u>34373388</u> 34373388	633 days	<u>7153432</u> 5623486	1529945
			Dhanaur	June-2018	NA	<u>53730819</u> 53730819	630 days	<u>11128904</u> 8790362	2338542
			Saidpur	June-2018	NA	<u>28897791</u> 28897791	633 days	<u>6013907</u> 4727679	1286229
			Vishunpur	May-2018	NA	<u>9491408</u> 9491408	612 days	<u>1909723</u> 1505337	404386
			Pahsaul	May-2018	NA	<u>15315746</u> 15315746	630 days	<u>3172248</u> 2429077	743170
			Tambolia	June-2018	NA	<u>9070251</u> 9070251	595 days	<u>1774290</u> 1483893	290397
			RaghopurMajha	June-2018	NA	<u>1662281</u> 1662281	602 days	<u>328995</u> 271949	57046

Sl. No.	Name of the district	Name of the project	Name of Mauja	Period between which estimate was approved	Period during which notification of the social impact analysis was published	Market value of the land on which additional compensation was to be calculated Value on which additional compensation was calculated	Days for which additional compensation is leviable Period for which additional compensation was levied	Additional compensation leviable Additional compensation levied	short calculation of additional compensation
3	Saharsa	Approach road on Koshi river b/w baluwahaghat to Gandaul	BazidpurMajha	June-2018	NA	<u>11933429</u> 11933429	597 days	<u>2342222</u> 1952309	389913
			Bahlolpur	June-2018	NA	<u>7198199</u> 7198199	602 days	<u>1424652</u> 1177625	247026
			Ram Khangura	May-2018	NA	<u>11871669</u> 11871669	645 days	<u>2517444</u> 1882847	634598
			Pranpur	Oct-2013	NA	<u>11051331</u> 11051331	316 days	<u>1148127</u> 0	1148127
			Thanvar	Oct-2013	NA	<u>18474005</u> 18474005	304 days	<u>1846388</u> 0	1846388
			Belahi	Oct-2013	NA	<u>14226328</u> 14226328	250 days	<u>1169287</u> 0	1169287
			Badhwah hat	May-2015	NA	<u>20045605</u> 20045605	175 days	<u>1153309</u> 0	1153309
			Khiroh	Nov-2013	NA	<u>16825709</u> 16825709	211 days	<u>1167197</u> 0	1167197
			Gandaul	August-2013	NA	<u>62702</u> 62702	358 days	<u>7380</u> 0	7380
			Atlakha	May 2015	NA	<u>362165</u> 362165	1001 days	<u>119187</u> 0	119187
			Paita	July 2013	NA	<u>1125000</u> 1125000	235 days	<u>86918</u> 0	86918
Gwalpara	Nov 2013	NA	<u>800000</u> 800000	235 days	<u>61808</u> 0	61808			

Sl. No.	Name of the district	Name of the project	Name of Mauja	Period between which estimate was approved	Period during which notification of the social impact analysis was published	Market value of the land on which additional compensation to be <u>calculated</u> Value on which additional compensation was calculated	Days for which additional compensation is <u>leviable</u> Period for which additional compensation was levied	Additional compensation <u>leviable</u> Additional compensation levied	short calculation of additional compensation
		Construction of Sub Divisional Office in Simri Bakhtiyarpur	Madhuban	Oct 2013	NA	8574537 8574537	386 days	1088144 0	1088144
		Matashyagandha Jalashay Project	Gowargra	Dec 2009	NA	853608 1280412	906 days	254258 153650	100608
			Aguwanpur	Dec 2009	NA	681630 1022445	906 days	203033 122693	80340
			Sahpur	Dec 2009	NA	94719 142079	906 days	28213 17050	11163
					Total				158585797

ANNEXURE -9
(Refer: paragraph-4.3.10)

Deficiency in system of registration of Vehicles at dealer point

Sl. No.	Name of DTOs	No. of dealer	No. of vehicle test checked	No. of vehicle sold by authorised dealer			Tax paid between	Vehicle sold between	Delay in days	Temporery registration tax leviable for 2 wheeler at the rate of ₹50	Temporery registration tax leviable for 3 wheeler/ LMV at the rate of ₹100	Temporery fee leviable at the rate of ₹20	Total
				Two wheeler	Three wheeler	LMV & other							
1	Arawal	6	1109	1040	17	12	04/18 to 03/19	01/18 to 03/19	01 to 190	52000	2900	21380	76280
2	Aurangabad	28	10236	9385	231	620	03/18 to 03/19	02/17 to 03/19	01 to 766	469250	85100	204720	759070
3	Begusarai	33	26590	22890	78	1526	02/18 to 04/19	03/17 to 03/19	02 to 639	1144500	160400	489880	1794780
4	Bhagalpur	52	19639	17730	340	1241	02/18 to 03/19	10/17 to 03/19	02 to 512	886500	158100	386220	1430820
5	Darbhanga	44	28471	22078	403	811	02/18 to 04/19	03/16 to 03/19	01 to 783	1103900	121400	465840	1691140
6	East Champaran	29	30267	29455	209	600	03/18 to 03/19	12/15 to 03/19	01 to 1110	1472750	80900	605280	2158930
7	Gaya	54	40012	37172	215	1650	02/18 to 04/19	08/16 to 03/19	01 to 772	1858600	186500	780740	2825840
8	Kaimur	6	3349	3306	0	0	04/18 to 03/19	03/17 to 03/19	01 to 550	165300	0	66120	231420
9	Muzaffarpur	28	73924	60972	0	7222	02/18 to 05/19	03/17 to 03/19	01 to 724	3048600	722200	1363880	5134680
10	Nalanda	45	23199	22564	257	315	02/18 to 03/19	01/18 to 03/19	01 to 368	1128200	57200	462720	1648120
11	Patna	72	83160	75504	30	15721	02/18 to 03/19	08/14 to 03/19	01 to 1402	3775200	1575100	1825100	7175400

Sl. No.	Name of DTOs	No. of dealer	No. of vehicle test checked	No. of vehicle sold by authorised dealer			Tax paid between	Vehicle sold between	Delay in days	Temporery registration tax leviable for 2 wheeler at the rate of ₹50	Temporery registration tax leviable for 3 wheeler/ LMV at the rate of ₹100	Temporery fee leviable at the rate of ₹20	Total	
				Two wheeler	Three wheeler	LMV & other								Total
12	Purnia	28	31056	27168	631	3196	30995	03/18 to 02/19	03/13 to 02/19	01 to 1997	1358400	382700	619900	2361000
13	Sheohar	4	1952	1944	0	0	1944	04/18 to 03/19	03/17 to 03/19	01 to 596	97200	0	38880	136080
14	Siwan	28	33482	31821	27	1327	33175	02/18 to 03/19	03/17 to 03/19	01 to 530	1591050	135400	663500	2389950
15	Vaishali	31	31672	22949	0	1240	24189	02/18 to 04/19	02/17 to 03/19	01 to 414	1147450	124000	483780	1755230
	Total	488	438118	385978	2438	35481	423897				19298900	3791900	8477940	31568740

ANNEXURE -10
(Refer paragraph-4.3.13.1)
Non levy of Road Safety Cess for renewal of DLs due to non-mapping of RSC in SARATHI software

(Amount in ₹)

Sl. No.	Name of DTOs	Renewal of DL (₹100+₹150)	Renewed between 01/09/16 and 31/03/2019	RSC leviable
1	Arawal	446	Sep-16	111500
2	Aurangabad	2834	Sep-16	708500
3	Begusarai	7025	Sep-16	1756250
4	Bhagalpur	1665	Sep-16	416250
5	Darbhanga	3216	Sep-16	804000
6	East Champaran	2681	Sep-16	670250
7	Gaya	7954	Sep-16	1988500
8	Kaimur	2016	Sep-16	504000
9	Muzaffarpur	8567	Sep-16	2141750
10	Nalanda	1481	Sep-16	370250
11	Patna	33174	Sep-16	8293500
12	Purnia	4776	Sep-16	1194000
13	Sheohar	771	Sep-16	192750
14	Siwan	5252	Sep-16	1313000
15	Vaishali	9880	Sep-16	2470000
	Total	91738		22934500

ANNEXURE -11
(Refer to Para 4.3.16)
Fitness certificate of vehicles not renewed

Sl. No.	Name of DTOs	Period of validity of fitness		No. of vehicle registered	Period of tax paid		No. of vehicles for which fitness were expired			Fitness renewal fee at the rate of ₹200	Testing fee at the rate of ₹400 and ₹600	Period of delay (in days)	Fine at the rate of ₹50 per day	Total
		From	To		From	To	OTT	Annual	Total					
1	Arawal	Mar-17	Jan-20	2608	Mar-10	Jul-36	853	10	863	172600	345600	03 to 1050	15667400	16185600
2	Aurangabad	Jan-17	Oct-19	12315	Aug-02	Jan-37	6671	423	7094	1418800	2851600	03 to 1033	175073600	179344000
3	Begusarai	Jan-17	Jun-19	19775	Apr-90	Jul-32	5256	609	5865	1173000	2359200	31 to 941	124875700	128407900
4	Bhagalpur	Jan-17	Jul-19	12775	Apr-03	Nov-35	4974	47	5021	1004200	2017800	03 to 941	112243900	115265900
5	Darbhanga	Jan-17	Jun-19	26778	Mar-99	May-37	7749	201	7950	1590000	3187600	03 to 910	179095000	183872600
6	East Champaran	Jan-17	Sep-19	18769	Apr-03	Jan-37	6969	187	7156	1431200	3024600	30 to 1032	204514850	208970650
7	Gaya	Jan-18	Apr-19	18472	Dec-06	May-33	5677	1151	6828	1365600	3060600	03 to 479	72397800	76824000
8	Kaimur	Jan-17	Oct-19	10319	May-03	Sep-37	2775	279	3054	610800	1232200	15 to 1048	80432450	82275450
9	Muzaffarpur	Jan-17	May-19	78572	Jan-10	Oct-36	9452	1299	10751	2150200	4343200	30 to 910	261167250	267660650
10	Nalanda	Jan-17	Nov-19	14091	Nov-95	Jul-37	5268	432	5700	1140000	2298400	15 to 1078	125312700	128751100
11	Patna	Jan-18	Mar-19	45000	Jul-09	Dec-36	8671	2127	10798	2159600	5095800	03 to 425	114449800	121705200
12	Purnia	Mar-18	Mar-19	20858	Jan-10	Sep-29	6417	514	6931	1386200	3013800	03 to 377	65335300	69735300
13	Saran	Jan-17	Aug-19	15775	Oct-04	Jun-37	3920	334	4254	850800	1872600	03 to 972	97571200	100294600
14	Sheohar	Jun-17	Jan-20	478	Feb-12	Sep-31	319	1	320	64000	128200	05 to 956	7338400	7530600
15	Siwan	Feb-17	Dec-19	10012	Sep-11	Jun-33	4200	76	4276	855200	1710400	03 to 1046	66956100	69521700
16	Vaishali	Jan-17	May-19	12978	Sep-02	Jun-32	4559	388	4947	989400	1995600	03 to 880	110827700	113812700
			Total	319575			83730	8078	91808	18361600	38537200		1813259150	1870157950

(Amount in ₹)

ANNEXURE-12
(Refer paragraph-4.3.17.2)
Delivery of Certificate of Registration without realisation of tax

(Amount in ₹)

Sl. No.	Name of DTOs	Vehicle Class							No. of vehicles test checked	Registered between		Delivery of certificate of registration between	Tax due	Fine due	Total	
		Tractor	3 wheeler	LGV	Motor Cab	Motor Car	E -rickshaw	Total Vehicle		Apr-16	Jul-16					
1	Arawal	1	2	1	0	0	0	0	4	Apr-16	Jul-16	Feb-18	Sep-19	71050	142100	213150
2	Aurangabad	0	0	0	1	0	0	0	1	Jun-16	Jun-16	Apr-18	Apr-18	57325	114650	171975
3	Begusarai	7	2	0	2	0	0	0	11	Jan-16	Oct-18	Jun-17	Sep-18	356870	713740	1070610
4	Darbhanga	1	2	1	0	0	0	0	4	Jan-18	Sep-18	Apr-18	Sep-18	54999	109999	164998
5	East Champaran	17	0	0	0	0	1	0	18	Jan-17	Nov-18	Mar-18	Apr-19	380195	760390	1140585
6	Gaya	6	2	2	0	0	0	0	10	Jul-16	Jul-18	Feb-18	Apr-19	180137	360274	540411
7	Kaimur	16	0	0	0	0	0	0	16	Jul-16	Dec-17	Oct-16	Oct-18	340382	680764	1021146
8	Muzaffarpur	47	4	4	4	16	0	0	75	Aug-17	Mar-19	Mar-18	Jun-19	2459790	2808220	5268010
9	Nalanda	8	0	0	0	0	0	0	8	Jan-16	Aug-16	Jul-18	Dec-18	170357	340714	511071
10	Patna	9	1	4	5	0	4	0	23	May-16	Mar-19	Aug-16	Jul-19	455670	911340	1367010
11	Purnia	1	1	1	0	0	0	0	3	Aug-17	Dec-18	Jun-18	Dec-18	40123	80246	120369
12	Sheohar	2	0	0	0	0	0	0	2	Oct-15	Jul-16	Sep-17	Feb-18	39512	79024	118536
13	Siwan	0	1	4	0	0	0	0	5	Mar-15	Dec-16	May-18	Apr-18	68500	137000	205500
	Total	115	15	17	12	16	5	180	129853					4674910	7238461	11913371

ANNEXURE-13
(Refer: Para No.-5.4)

Short realisation of stamp duty and registration fee due to undervaluation of property

(Amount in ₹)

Sl no.	Name of the District Sub Registrar /Sub Registrar	No. of deed/ type	Date of registration	Area of land Valuation of property as per sale deeds	Actual Value of land as per MVR including structure on land if any	Stamp Duty			Registration fee at the rate of two per cent			Total short realisation	Remarks
						Leviable	Paid	Short paid	Leviable	Paid	Short paid		
1	2	3	4	5	6	7	8	9	10	11	12	13 (Col.9+12)	14
1.	DSR/Patna	1/sale	26.06.19	158900000	172550000	13804000	10005000	3799000	3451000	2502000	949000	4400000	As per recital of the document entire land of 98 decimal land was situated on principal road and bought for commercial purpose whose market value was ₹ 17.26 crore, however, the DSR calculated SD and RF on consideration value of ₹ 12.51 crore only in spite of the fact that valuation as per recital was ₹ 15.89 crore. This resulted into short levy of SD and RF
2	DSR/Aurangabad	1/Sale	24.05.15	14364000	75222000	4287654	818748	3468906	1429218	272916	1156302	4625208	219.5 decimal of land was registered on 24 May 2018 as three sell deeds. Of this 199.5 decimal of land was a single plot which was split in three parts. Bigger portion 161 decimal was shown as agriculture category whereas smaller portion adjacent to main road was shown as residential category. In all three cases of sale deeds both buyer and seller were same person. Thus it is evident that land was split with a view to evade higher valuation which resulted in short levy of SD and RF
Total				173264005	247772006	18091661	10823756	7267915	4880228	2774927	2105314	9025208	

ANNEXURE -14
(Refer: Paragraph- 6.3)

Non-levy of penalty for irregular procurement of minerals by works contractors

(Amount in ₹)

Sl. No	Name of the Mining Office	Name of the works division	Period	Amount of royalty deducted	Penalty leviable equivalent to royalty
1	Bettiah	EE, Water Drainage Division, Bettiah	2017-18 to 2018-19	63,14,949	63,14,949
		EE, Minor Irrigation Division, Bettiah	2017-18	23,86,027	23,86,027
2	Gaya	EE, RWD works division, Tekari, Gaya	2017-18 to 2018-19	4,53,39,171	4,53,39,171
		EE, RWD works division, NeemchakBathani, Gaya	2017-18 to 2018-19	2,87,26,405	2,87,26,405
		EE, RWD works division, Sherghati, Gaya	2017-18 to 2018-19	4,35,30,874	4,35,30,874
3	Jamui	EE, RCD, Jamui	2016-17 to 2018-19	86,48,415	86,48,415
		EE, Irrigation Division, Sikandra	2016-17	16,21,037	16,21,037
4	Muzaffarpur	EE, RWD works division, (West) Muzaffarpur	2017-18 to 2018-19	2,94,11,700	2,94,11,700
		EE, RWD works division, (East-1) Muzaffarpur	2017-18 to 2018-19	4,73,61,474	4,73,61,474
		EE, RWD works division, (East-2) Muzaffarpur	2017-18 to 2018-19	4,11,25,104	4,11,25,104
		DGM, PIUBSRDCL, Muzaffarpur	2017-18 to 2018-19	21,69,337	21,69,337
		EE, LAEO works division-01, Muzaffarpur	2017-18 to 2018-19	1,01,59,586	1,01,59,586
5	Nawada	EE, RWD works division, Nawada	2017-18 to 2018-19	3,39,11,051	3,39,11,051
		EE, RWD works division, Rajauli	2017-18 to 2018-19	2,48,70,898	2,48,70,898
		EE, DUDA, Nawada	2017-18 to 2018-19	12,91,354	12,91,354
6	Saran	EE, RWD works division-1, Chapra	2017-18 to 2018-19	69,38,271	69,38,271
		EE, RWD works division, Sonapur	2016-17 to 2018-19	3,83,93,036	3,83,93,036
		EE, RWD works division-2, Chapra	2016-17 to 2018-19	2,10,78,841	2,10,78,841
		EE, LAEO division-1, Chapra	2016-17 to 2018-19	67,73,697	67,73,697
		EE, Saran canal division, Chapra	2016-17 to 2018-19	86,93,078	86,93,078
		EE, Saran canal division, Madhaura	2016-17 to 2018-19	2,69,55,520	2,69,55,520
		EE, Flood Control and Drainage Division Chapra	2016-17 to 2018-19	2,66,48,954	2,66,48,954
		EE, NH division, Chapra	2016-17 to 2018-19	18,37,304	18,37,304
Total				46,41,86,083	46,41,86,083

ANNEXURE-15
(Refer: Paragraph- 6.5)
Non-realisation of interest from lessees of stone quarry and sand ghat

Sl. No.	Name of the Mining office	Name of the lessee (Type of Mineral)	Period of lease	Auctioned Amount	Installment No./ Amount of installment	Due date	Amount Paid	Date of payment	Balance Amount	Delay in payment	Interest at the rate of 24 per cent per annum upto 60 days and thereafter at the rate of 15 per cent per annum	Non-realisation of interest	
1	ADM, Gaya	IL & FS Engineering and Construction Company Limited (Stone)	5 years from the date of lease execution (17.08.2015)	37,00,00,000	3rd instalments for the year 2017/7,40,00,000 4th instalments for the year 2018/7,40,00,000	31.01.2017 31.01.2018	74000000 74000000	06.02.2017 08.02.2018 to 09.03.2018	0 0	6 days 8 days to 37 days	291945 1609644	291945 1609644	
2	ADM, Nawada	M/s Jai Mata Di Enterprises (Sand)	2015 to 2019	7,66,00,000 (with a condition of enhancement at the rate of 20 per cent of settlement amount of 2015 for the next consecutive years)	Excess royalty for the year 2017/14286694 (1 st instalment of 2018) /66182400 (2nd instalments of 2018)/ 33091200 Excess royalty for the year 2018/14635082 (1 st instalment of 2019) /79418880	31.12.2017 15.12.2017 15.04.2018 31.12.2018 15.12.2018	14286694 66182400 33091200 14635082 79418880	31.03.2018 15.12.2017 to 27.12.2017 04.05.2018 to 14.05.2018 16.03.2019 17.12.2018	0 0 0 0 0	90 days 12 days 19 days to 29 days 75 days 2 days	739776 206590 565246 667600 104441	739776 206590 565246 667600 104441	
Total							355614256		0			4185242	4185242