

Appendix – I
(Reference: Paragraph 1.2)
Arrears of revenue

(₹ in crore)

Sl. No.	Head of revenue	Total amount outstanding as on 31 March 2019	Amount outstanding for more than 5 years as on 31 March 2019	Remarks of Departments
1.	0040- Tax on sales, trade etc.	13,305.88	4,204.65	In State Goods and Services Tax Department, an amount of ₹ 11,697.01 crore is pending due from individuals, private firms, private companies. An amount of ₹ 1,166.41 crore is pending due from public sector undertakings of Government of India, ₹ 436.68 crore from public sector undertakings of Government of Kerala, ₹ 5.69 crore from other State Governments and ₹ 0.08 crore from local bodies. A huge amount of arrears is due from Government/Government bodies (12.09 per cent). An amount of ₹ 6,821.31 crore is under revenue recovery proceedings, recoveries involving ₹ 4,776.57 crore are under stay by High Court, other judicial authorities and by Government. Around 51 per cent of the arrears is under Revenue Recovery and 36 per cent is under stay by Judiciary/ Government. The Department attributed (September 2020) the reason for delay in collection of revenue to stay of proceedings by various authorities, closing of business of dealers and insolvent dealers.
2.	0041-Taxes on vehicles	2,457.16	748.20	The Department stated (October 2019) that out of the total arrears of ₹ 2,457.16 crore, the dues from the Kerala State Road Transport Corporation is ₹ 1,796.75 crore and the balance of ₹ 660.42 crore is from individuals, private firms and private companies. The major share of arrears is due from KSRTC, a Government owned Corporation alone (73.12 per cent). A demand of ₹ 223.71 crore is covered by Revenue Recovery Certificate and ₹ 2,147.99 crore is under other stages. The Department also stated that demand notices were sent to the registered owners of the respective vehicles.
3.	0043-Taxes and Duties on Electricity	1,486.50	10.81	An amount of ₹ 1,461.37 crore was due from public sector undertakings of Government of Kerala, ₹ 9.21 crore from local bodies, ₹ 0.03 crore from public sector undertakings of Government of India, ₹ 0.01 crore from other State Governments and ₹ 15.87 crore was due from individuals, private firms, private companies etc. The major share of arrears is due from Government/Government bodies (98.93 per cent). The Department attributed (June

Sl. No.	Head of revenue	Total amount outstanding as on 31 March 2019	Amount outstanding for more than 5 years as on 31 March 2019	Remarks of Departments
				2020) the reason for delay in collecting the revenue to non remittance of amount even after repeated reminders to the consumers including KSEB, KWA, PWD, Irrigation etc. The Department stated that Government constituted a committee for finalising the issue with KSEB and periodical reminders are sent to other cases.
4.	0406-Forestry and Wild Life	407.12	264.92	The Additional Principal Chief Conservator of Forests stated (November 2019) that the nature of demand in the Forest Department includes value of timber, teak stumps, lease rent, penal interest, re-auction loss, centage charges etc. An amount of ₹ 0.27 crore pending for more than five years is due from Government of India, ₹ 0.02 crore from other State Governments, ₹ 0.06 crore from Local Bodies, ₹ 5.84 crore from public sector undertakings of Government of India, ₹ 387.49 crore from public sector undertakings of Government of Kerala and other States and ₹ 13.44 crore from individuals, private companies etc. The major share of arrears is due from Government/Government bodies (96.70 per cent) and 65 per cent of the total arrears is pending for more than five years. The Department attributed the reason for delay in collecting the revenue to pending revenue recovery steps against the defaulters, court cases, stay orders etc. The Department stated that necessary action has been initiated to realise the amount in auction and to realise defaulted arrears of lease rent and other dues from departments and public sector undertakings through discussions at Government level.
5.	0055-Police	249.40	146.81	The nature of demand in the Police Department is cost of police guard. An amount of ₹ 56.53 crore is pending due from Government of India, ₹ 87.66 crore from public sector undertakings of Government of India, ₹ 89.98 crore from public sector undertakings of Government of Kerala, ₹ 8.83 crore from other State Governments and ₹ 6.39 crore from individuals, private firms and private companies. The major share of arrears is due from Government/Government bodies (97.43 per cent). The major defaulters were Southern Railway and KSEB whose arrears aggregate to ₹ 146.31 crore (58.66 per cent).
6.	0039-State Excise	258.80	255.48	The Excise Commissioner stated (September 2019) that the <i>Abkari</i> arrears in the Department are pending from 1952 onwards. The <i>Abkari</i> arrears of ₹ 258.80 crore are due from individuals, private firms, private companies etc.

Sl. No.	Head of revenue	Total amount outstanding as on 31 March 2019	Amount outstanding for more than 5 years as on 31 March 2019	Remarks of Departments
				The Department attributed the reasons for delay in collection of revenue to pending revenue recovery action and stay by court. The reason furnished by the Commissioner is not acceptable since only ₹ 57.32 crore (22.15 per cent) out of a total ₹ 258.80 crore was covered under judicial intervention. The Department stated that revenue recovery action was initiated and is continuing.
7.	0029- Land Revenue	450.71	129.12	In the Revenue and Disaster Management Department, the nature of demand includes land revenue and revenue recovery dues. An amount of ₹ 379.75 crore is under stay by High Courts and other judicial authorities and by Government. The Department attributed (October 2020) the reasons for delay in collection of revenue to stays by Court, Government and appellate authorities. The Department stated that strict instructions have been given to District Collectors to vacate the stay cases.
8.	0030-Stamps and Registration Fees	1,401.62	Not furnished	The Registration Department stated (October 2019) that out of ₹ 1,401.62 crore which was due from individuals, ₹ 5.25 crore is covered by revenue recovery certificates and ₹ 15.72 crore are under stay by courts. The Department had not furnished the details of stages of action for the remaining amount of ₹ 1,380.65 crore.
9.	0070-60-110- Fees for Government audit	47.83	Not furnished	The Director, Kerala State Audit Department stated (October 2020) that the arrears of revenue pending collection towards audit charge are ₹ 17.83 crore from universities, ₹ 5.07 crore from Devaswom Boards, ₹ 1.17 crore from temples, ₹ 18.39 crore from development authorities and Kerala State Housing Boards. The entire arrears are from Government institutions. The Kerala State Audit Department attributed the reasons for pendency to the lack of initiative from auditee institutions in remitting the audit charge. The Director stated that demand notices are being sent to auditee institutions and proposals have been submitted to the Government for realising audit charge from the grants given to the auditee institutions.
10.	0230-00-101-Receipts under labour laws	5.35	2.86	The Labour Commissioner stated (October 2019) that the nature of demand in the Labour Department was revenue receipts under labour laws. The amount of arrears of ₹ 5.35 crore is pending collection from individuals, private firms and private companies. The reasons for delay in collection of revenue were non-

Sl. No.	Head of revenue	Total amount outstanding as on 31 March 2019	Amount outstanding for more than 5 years as on 31 March 2019	Remarks of Departments
				submission of application for renewal of registration and negligence from the employers in renewing the registration certificates in due time. The Labour Commissioner stated that inspection and follow up action is being taken to realise the arrears.
11.	1051-Ports and Light Houses	5.29	2.58	The Director of Ports stated (June 2020) that the amounts due to the Ports Department are ₹ 2.74 crore from individuals, private firms, private companies etc., ₹ 1.95 crore from PSUs of Government of India, ₹ 0.08 crore from Government of India and ₹ 0.52 crore from public sector undertakings of Government of Kerala. The major share of arrears is due from Government/Government bodies (48.20 per cent). The reply of the Director is silent regarding the steps taken by the department to realise the arrears.
12.	0853-Non-Ferrous Mining and Metallurgical Industries	69.76	0.39	The Director of Mining & Geology stated (August 2019) that the main source of revenue is from the royalty and other fees derived from the grant of mineral concessions and its regulation. The arrears of revenue pending collection are ₹ 0.51 crore from Co-operative Society, ₹ 0.84 crore from public sector undertakings of Government of Kerala and ₹ 68.41 crore from individuals, private firms, private companies etc. The Department stated that the reasons for delay in collection of revenue were disputes regarding the claims, court stays, appeals and Government stays and that action was being taken to redress the dispute and to vacate the stays.
13.	0230-00-103-Fees for inspection of Steam Boilers	0.97	0.02	The Director of Factories and Boilers stated (August 2019) that the nature of demand of the Department of Factories and Boilers was fee for renewal of licence of factories. An amount of ₹ 0.93 crore is due from individuals, private firms and private companies. The Director stated that the delay in collection was due to the fact that most of the factories, which have arrears, are not working. However, it is stated that instructions have been given to all the officers concerned for collecting maximum arrears.
Total		20,146.39	5,765.84	

Appendix – II

(Reference: Paragraph 1.7.3)

Statement showing details of Special circles and Works Contract Offices where non production of files were noticed.

Sl. No.	Name of office	Year in which it was to be audited	Number of assessment cases not submitted		
			KGST	VAT	Total
1	STO, (WC<), Thiruvananthapuram	2016-17	-	18	18
2	STO, Special Circle, Kollam	2016-17	-	19	19
3	STO, Special Circle, Kottarakara	2016-17	-	12	12
4	STO, Special Circle, Alappuzha	2016-17	-	6	6
5	STO, (WC<), Ernakulam	2016-17	-	15	15
6	STO, (WC<), Mattancherry	2016-17	-	8	8
7	STO, Special Circle, Thrissur	2016-17	-	1	1
8	STO, Special Circle, Malappuram	2016-17	-	9	9
9	STO, Special Circle I, Kozhikode	2016-17	-	2	2
10	STO, (WC<), Kasargod	2016-17	-	2	2
Total			0	92	92

Appendix – III

(Reference: Paragraph 1.9)

Details of Performance Audits featured in the Reports for the last five years and their status

Year of Report	Name of the PA	No. of recommendations	Details of recommendations	Status
31 March 2014	(No Performance Audits featured in this Audit Report)			
31 March 2015	System of Assessment under KVAT	8	<ul style="list-style-type: none"> • Department may take measures to bring all dealers into the tax net by utilising the inputs available in KVATIS and with other agencies. • Government may examine the guidelines issued for selection of files for desk review by CBDT/CBEL and similar system of selection with relevant parameters be put in place in the State for VAT cases. • The CCT may issue guidelines to the DCs regarding the aspects to be considered while reviewing the monthly quarterly reports. • Government may consider fixing the time limit for completion of assessments. • Department may prepare a manual detailing all aspects of assessment to ensure uniformity in the system of assessment. Further, it may be ensured that necessary reports are generated automatically from the KVATIS. • A system may be established to collect the data relating to the taxable events from other departments and transfer the results of analysis to the lower/subordinate level for utilising in the assessment process. • Department may ensure that the final assessments are completed by utilising the data captured in KVATIS. • Department may ensure the quality of assessments by adopting the system prevailing in Central Receipts as basis so that the number of cases which are failing in judicial review would be on a lower side. 	Action taken explanatory notes have been partly received.

Year of Report	Name of the PA	No. of recommendations	Details of recommendations	Status
	Levy, Collection and Accounting of Electricity Duty, Surcharge and Inspection Fee	5	<ul style="list-style-type: none"> • Government may identify all LV installations/cable TV poles which are now left out and instruct licensees not to issue permit to Cable TV operators without production of safety certificate from the Department and work out a practical process of assessing and realising the revenue from the inspection of Cable TV poles. • In order to prevent non/short levy, Government may consider taking the following measures: instruct CEI to ensure that the licensees are levying electricity duty/license fee from consumers/persons liable to pay it, licensees may be directed to calculate electricity duty on the price of energy indicated in the invoice and evolve a mechanism to collect the electricity duty/license fee payable by the consumers/persons liable for their payment. • Department may expedite revenue recovery proceedings for early realisation of arrears of government revenue. Government may include interest leviable from KSEBL while netting off. • Government may: avoid irregular grant of exemptions to railways and for lighting, amend Rule relating to collection charges which should be in line with the Act and in the interest of the Government and objective of the Act and consider amendment of the Act incorporating the treatment of excess T&D loss. • Government may take remedial measures to take care of inspection of lifts and escalators under regulations issued by Central Government and to ensure that MV installations and accounts of licensee are inspected as per periodicity prescribed, invoke penal provision on licensees not submitting returns, ensure that receipts involved in netting off with KSEBL were included in Government accounts and ensure that remittances through JSK are reconciled as per Kerala Budget Manual. 	Action taken explanatory notes have not been received.
31 March 2016	Disaster Management in the State	16	<ul style="list-style-type: none"> • Instructions may be issued by the Government to prepare the Disaster Management plan at departmental, village and local levels • Government may take steps to submit the Annual Report to the legislature and appoint full time members in KSDMA • Dedicated staff may be provided for DM activities • Instructions may be issued by the Government to set up VDMCs • Government may take steps to establish Civil Defence set up • Government may take steps to constitute NGO coordination committee 	Action taken explanatory notes have not been received.

Year of Report	Name of the PA	No. of recommendations	Details of recommendations	Status
			<ul style="list-style-type: none"> • SEOC and DEOCs may be made operational 24 x 365 with sufficient communication networks • Infrastructure and DM plans may be put in place for hospital preparedness • Steps may be taken to create awareness of disaster among school children • Steps may be taken to identify buildings other than school buildings to run relief camps • Steps may be taken to implement the annual plan and to refund the unutilised funds before close of the financial year • Dedicated SDR Force may be made functional by recruiting category wise staff • Retrofitting of lifeline buildings in the State may be done at the earliest and necessary amendments be carried out in the regulations to incorporate multi hazard safety measures in new constructions • Government may take steps for preparation of budget after assessing requirements and efficient management of finance related to disaster management activities • Government may take steps to establish mitigation funds as per the prescribed procedure • State Disaster Relief fund should be spent as per SDRF guidelines after due authorisation by State Executive Committee 	
31 March 2017	Infrastructure facilities in the Commercial Taxes Department	5	<p>The Department may</p> <ul style="list-style-type: none"> • prepare a time bound plan relating to e-governance activities and ensure funds utilisation by expediting the procurement of IT assets. • take steps for timely renewal of the annual maintenance contract of IT infrastructure and to make suitable clauses for preventive maintenance and closely monitor the annual maintenance contract service providers. • take steps to ensure uninterruptible power supply to all the offices to facilitate smooth functioning by putting in place uninterruptible power supply in case of power failures from Electricity Board. • update the Agricultural Income Tax and Sales Tax Manual and also review the staffing norms. 	Action taken explanatory notes have not been received.

Year of Report	Name of the PA	No. of recommendations	Details of recommendations	Status
			<ul style="list-style-type: none"> formulate a scheme with a time frame, for creation of modern workstations with space for IT equipment and paper work, efficient file management and space for effective records management. 	
31 March 2018	Functioning of OPEN PEARL in Registration Department	14	<ul style="list-style-type: none"> Steps may be taken to prepare the URS, enter into SLAs, fix timelines, and ensure handing over the project to the Department along with proper documentation. Necessary steps may be taken to prepare and document BCP/DRP and provision may be made to uplink the backup server. Provision may be made in OPEN PEARL for population of personal details of each individual based on the unique identity such as Aadhar, etc., and generate printable electronic documents. Printing of e-stamps be permitted online only and number of prints may be restricted to one. Provision may be made for issue of revised e-stamp in cases where additional stamps are required. Provision for recording the serial number of the e-stamp has to be made in OPEN PEARL. Steps may be taken to integrate the fair value of land application with OPEN PEARL. Provision may be made in OPEN PEARL to collect the fee for transfer of registry and the Government may take steps for updating data in ReLIS database to enable automatic transfer of registry. Steps may be taken for entry and/or validation of details of documents registered in earlier years in OPEN PEARL. Provision may be made in the OPEN PEARL to issue digitally signed list certificates, certified copies and marriage certificates. Steps may be taken to dispense with the manual accounts after ensuring the accuracy of generated accounts and to prepare annual revenue collection statements and monthly reconciliation statements online. Necessary legal enablement for keeping the copies of registered documents in digital format may be made. Necessary provision may be made in the OPEN PEARL to generate revenue collection statement and trend analysis statement for over a period of time. Action may be taken to rectify the duplicate and incorrect data entries in the database and tally the system generated accounts with the manual accounts. Steps may be taken to ultimately eliminate manual accounts. 	Action taken explanatory notes have not been received.

Year of Report	Name of the PA	No. of recommendations	Details of recommendations	Status
			<ul style="list-style-type: none">• Action may be taken to make available the RoR and FMB to the SR so as to enable him to append them to the documents registered.• Necessary steps may be taken to record the refund details against the original receipt entries in the OPEN PEARL.• Necessary orders or guidelines may be issued by the Government/IGR for conducting internal audit in the OPEN PEARL environment. An audit module may also be provided in the application.	

Appendix – IV

(Reference: Paragraph 2.4.9)

Dealers having turnover above ₹ one crore during 2016-17 and opted GST composition scheme in 2017-18

Sl. No.	Registered person	GSTIN	TIN	Name of office and District	Total Turnover in 2016-17(₹)
1	Mampilly Rayappan Dhanesh Kumar	32AJQPD2249B1ZP	32071336942	STO, II Circle, Kalamassery Ernakulam	1,04,16,728
2	Sandhya Vinod	32ALIPV7121J1ZX	32071358924	STO, II Circle, Kalamassery Ernakulam	1,42,54,911
3	Maliakal Antony Tiju	32AFLPT4430R1ZV	32071340417	STO, III Circle, Ernakulam	1,76,88,739
4	Krishnankutty Retnamma Jithin syamkrishna	32APFPJ6393H1ZT	32020901807	STO, Karunagappally, Kollam	1,28,58,094
5	Alangadan Ishaqali	32ABEPI2765F1Z0	32100484926	AIT & STO, Kottakkal, Malappuram	1,33,34,865
6	Thottiyil Abdurahiman	32ACNPA3011A1ZQ	32101092988	AIT & STO, Kottakkal, Malappuram	1,08,98,912
7	Nowfal Babu	32ANUPN0795N1Z7	32100747186	STO, Perinthalmanna, Malappuram	1,29,48,395
8	Maya Hari Krishnan	32BONPK6623M1ZL	32100847661	STO, Ponnani, Malappuram	1,05,35,096
9	M/S Payyappilly Cycles	32AADFM2480P1Z3	32150900305	STO, N Paravur, Mattancherry	1,14,74,789
10	Regis Lenin Morais	32ADMPM1613N1ZI	32150937699	STO, N Paravur, Mattancherry	1,09,06,081
11	Alavumkudy Moosan Alshas	32AUWPA0124D1ZA	32090523118	STO, I Circle, Palakkad	1,15,30,431
12	Melarcod Radio Company	32AAEFM7563N1ZW	32090546035	STO, I Circle, Palakkad	1,01,63,260
13	Sree Venkiteswara Auto Service	32AAIFS7795J1ZK	32091436225	STO, Alathur, Palakkad	17,54,70,698
14	Swapna Thomas	32AGOPT8112G1ZA	32091245739	STO, Mannarkkad, Palakkad	1,14,02,530
15	Vip Biriyan Store	32AAIFV9330Q1ZK	32091246977	STO, Mannarkkad, Palakkad	1,00,82,120
16	Weber Electrical Supermarket	32AAAFW6260E1ZH	32091022484	STO, Ottappalam, Palakkad	1,72,15,672

Sl. No.	Registered person	GSTIN	TIN	Name of office and District	Total Turnover in 2016-17(₹)
17	Manojlal Mohanakumari Sundaresan	32BBIPS8097R1ZJ	32010833608	STO, I Circle, Thiruvananthapuram	1,02,66,241
18	Nizar Muhamme Kunju	32AWYPM2815R1ZP	32011074549	STO, Nedumangad, Thiruvananthapuram	1,38,82,907
19	Sainudeen Anshad	32ANIPA7435Q1ZR	32011046122	STO, Nedumangad, Thiruvananthapuram	1,40,62,888
20	Shibu Gopalan	32BONPG2558D1Z6	32010705966	STO, Neyyattinkara, Thiruvananthapuram	1,00,04,148
21	Pandipurath Abraham Philipkutty	32APCPP5731N2ZO	32010635889	STO, III Circle, Thiruvananthapuram	1,07,22,584
22	Shafi Kasali	32AFEPK4201Q1ZK	32011358714	AC (WC), Thiruvananthapuram	1,11,54,194
23	Supreme Food Products	32AAIFS8599L1ZC	32081018534	STO, Kodungallur, Thrissur	1,02,61,101
24	Valiyaparambil Ramankunhji Unnikrishnan	32AAFPU8352E1ZO	32081089318	STO, Kodungallur, Thrissur	1,06,00,031

Appendix – V

(Reference: Paragraph 2.4.9)

Works contractors who opted GST composition scheme in 2017-19

Sl. No.	Registered person	GSTIN	TIN	Name of office and District	Period
1	Prince Children S Park Equipments	32AICPP4828R1ZR	32072054782	AC Special Circle I, Ernakulam	2017-18 & 2018-19
2	Teena Jacob	32APKPT5992H1ZB	32072004336	AC Special Circle I, Ernakulam	2017-18 & 2018-19
3	Aestetiks	32AEMPP9619Q1ZL	32072034352	AC(WC), Ernakulam	2017-18 & 2018-19
4	Riyaz, Chengazhathu Constructions	32AGAPM7410J1ZP	32021606373	AC(WC), Kollam	2017-18 & 2018-19
5	Cochin Agrifarm	32ACUPU7670A2Z9	32151035079	AC(WC), Mattancherry	2017-18 & 2018-19
6	Bethel Aluminium Fabrication	32BRIPS1542P1ZE	32030765853	AC(WC), Pathanamthitta	2017-18 & 2018-19
7	Jude Engineering Works	32CKJPK2571B1ZK	32030745862	AC(WC), Pathanamthitta	2017-18 & 2018-19
8	Abdul Salam	32BCEPM0521P1ZQ	32011314952	AC(WC), Thiruvananthapuram	2018-19
9	Anilkumar K Contractor	32EEOPK2350K1ZE	32011350333	AC(WC), Thiruvananthapuram	2017-18 & 2018-19
10	Arappura Electronics Industry	32AASPT7882P1ZG	32011385477	AC(WC), Thiruvananthapuram	2017-18 & 2018-19
11	Arbious Engineering	32ASGPV8919H1ZA	32011343921	AC(WC), Thiruvananthapuram	2017-18 & 2018-19
12	Intarch Engineering Services	32AQHPR8504M1ZH	32011353606	AC(WC), Thiruvananthapuram	2018-19
13	Krishnadas	32AFKPK5045G1ZN	32011370245	AC(WC), Thiruvananthapuram	2017-18 & 2018-19
14	Geevee Electronics	32AAMFG1514B1Z4	32011392609	AC(WC), Thiruvananthapuram	2017-18 & 2018-19
15	Mohammed Ali	32DNQPS5604N1ZD	32011361289	AC(WC), Thiruvananthapuram	2017-18 & 2018-19

Appendix – VI

(Reference: Paragraph 2.4.10.1)

Irregular carry forward of transitional credit not reflected in last VAT return

Sl. No.	Registered Person and GSTIN	Office and District	Balance credit in VAT return	Amount claimed in Credit ledger	Excess amount SGST(₹)
1	Elite Printers 32AADFE7379M1Z1	STO, IV Circle, Ernakulam	24,795	49,590	24,795
2	Maritime Montering Norinco India 32AAGCM7744J1Z9	STO, IV Circle, Ernakulam	NIL	26,13,319	26,13,319
3	Progility Technologies 32AAKCS5375F1Z9	STO, IV Circle, Ernakulam	NIL	44,19,673	44,19,673
4	Winter Wood Interiors 32AJJPA6599A1ZG	AC (WC), Ernakulam	5,66,591	20,88,707	15,22,116
5	Gmd International 32AABFG8896R2ZI	AC, Special Circle II, Ernakulam	39,61,099	41,16,854	1,55,755
6	FciOen Connectors 32AAACO2006RIZK	AC, Special Circle III, Ernakulam	NIL	3,70,620	3,70,620
7	Rak Ceramics India Pvt Ltd 32AACCR6424N1Z9	AC Special Circle III, Ernakulam	2,81,431	3,22,727	41,296
8	Synthite Industries 32AADCS5616E1ZQ	AC, Special Circle III, Ernakulam	3,91,010	11,83,053	7,92,043
9	Muthodam Mill Stores 32AAEFM1686N1Z0	STO, I Circle, Kollam	NIL	35,410	35,410
10	Shanavas Hassan 32ACIPH9662B1ZT	IAC, Muvattupuzha, Mattancherry	NIL	23,88,155	23,88,155
11	Techno Rubbers 32ACRPV8118R1ZK	STO, North Paravur Mattancherry	52,639	83,924	31,285
12	Jerry Rubbers 32ABKPD1028L1Z0	IAC, Pathanamthitta	NIL	47,430	47,430
13	Technocrats Appliances Pvt Ltd 32AAACT9827F1ZD	STO, I Circle, Thiruvananthapuram	61,082	2,50,748	1,89,666
14	Rb Agencies 32HDKPS6542F1ZA	STO, II Circle, Thiruvananthapuram	354	53,488	53,134
15	Maharaja Medical Centre Pvt Ltd 32AABCM6034G1ZW	STO, III Circle, Thiruvananthapuram	NIL	56,441	56,441
16	Mookkens Pharmacy 32AAAAM0938JIZT	STO, I Circle, Thrissur	NIL	1,31,124	1,31,124
17	Choorakkal Anthony Shaijan	AC, Special Circle, Thrissur	NIL	52,468	52,468

Sl. No.	Registered Person and GSTIN	Office and District	Balance credit in VAT return	Amount claimed in Credit ledger	Excess amount SGST(₹)
	32CVVPS2347J1ZZ				
18	Kalyan Jewellers India Ltd 32AADCK6079K1ZA	AC, Special Circle, Thrissur	18,89,740	1,19,63,240	1,00,73,500
19	Prabhu Sons 32AAHFP5708M1Z1	STO, Kodungallur Thrissur	86,194	1,72,388	86,194
20	Nila Agro 32AAKFN9857G1ZV	STO, Wadakkancheri Thrissur	98,083	2,80,256	1,82,173
Total					2,32,66,597

Appendix – VII

(Reference: Paragraph 2.4.10.2)

Irregular carry forward of transitional credit in cases where TRAN-1 return showed ‘Nil’ credit

Sl. No.	Registered Person and GSTIN	Office and District	Amount claimed	
			CGST (₹)	SGST (₹)
1	Essjay Traders 32AACFE2245H1ZY	STO, I Circle, Kalamasseri, Ernakulam	44,673	
2	Health & Glow Pvt Ltd 32AAACF4045K1ZW	STO, II Circle, Ernakulam	9,46,700	
3	Lotus Technologies 32AADFL1399N1Z0	STO, II Circle, Ernakulam	10,825	
4	MV Alias & Co 32AAMFM5168M1ZT	STO, II Circle, Ernakulam		1,82,413
5	Oriflame India 32AAACO0256B1Z9	STO, II Circle, Thrissur, Ernakulam	2,58,578	
6	Saju Joison 32ADXPJ6039L1Z0	STO, II Circle, Thrissur, Ernakulam		3,89,104
7	Vytila Mobility Hub 32AABTT7784P1Z0	STO, II Circle, Thrissur, Ernakulam	40,665	
8	Smart Fuels 32ABHPR5839G1ZH	STO, III Circle, Ernakulam	25,829	
9	Kottaram Agencies & Distributors India 32AADCK3576F1ZP	AC Special Circle II, Ernakulam	8,69,658	
10	Lachmandas & Co 32AAAFL9554C1ZL	AC Special Circle II, Ernakulam	1,39,66,021	
11	Salam Al Manama Trading Pvt Ltd 32AAUCS2144L1Z1	AC Special Circle, Kollam		1,61,676
12	Haleema Nazeer 32AUEPN8150G1ZR	STO, Karunagappally, Kollam		25,764
13	Mahima Tyres 32AVOPR3476J1Z1	STO, Kottarakkara, Kollam		2,28,808
14	Yoga & Co 32AAOFM7021P1ZX	STO(Works Contract), Kollam		4,87,309
15	Bentech Power Systems 32ADNPV3985F1Z2	STO, Kottakkal, Malappuram		43,300
16	Galaxy World 32AALFG9690B1ZC	STO, Perinthalmanna, Malappuram		48,763
17	Kr Traders 32AEJPU6740G1ZC	STO, Ponnani, Malappuram		49,981
18	Ceramic Studio 32AAJFT0128K1ZB	STO, Tirurangadi, Malappuram		6,44,500

Sl. No.	Registered Person and GSTIN	Office and District	Amount claimed	
			CGST (₹)	SGST (₹)
19	Safa Global Venture 32ABSFS2222F1ZD	STO, Tirurangadi, Malappuram		47,596
20	Parekh Sons 32AACFP8587B1ZA	STO, I Circle, Mattancherry		38,750
21	Acellor Steels 32AAJCA1459M1ZK	STO, Angamali, Mattancherry	1,24,57,656	4,81,477
22	Leelamma Pulose 32ADDPL5199B1ZS	STO, Angamali, Mattancherry	71,467	
23	New Jayamurali 32AAMFN8177H1ZW	STO, Angamali, Mattancherry		54,238
24	Kottakkal Arya Vaidyasala Varapuzha 32BHNPS0620P1Z1	STO, North Paravur, Mattancherry	29,743	
25	KM Traders 32AAKFK4235F1ZM	STO, I Circle, Palakkad		9,334
26	Vescotech Industries 32AAMFV9035G2ZY	STO, I Circle, Palakkad	10,65,389	15,381
27	Noble Digital Signage 32AAFFN7451D1ZK	STO, II Circle, Palakkad		1,35,973
28	Noble Sign Point 32AFZPA8817K1ZZ	STO, II Circle, Palakkad		49,304
29	Sharon Extrusions 32AANFS2676K1ZR	IAC, Palakkad		34,174
30	Bee Path Castings P Ltd 32AACCB0558P1ZM	AC Special Circle, Palakkad	3,51,524	
31	KM Petroleum Agencies 32ADMPR2766H1ZA	STO, Ottappalam, Palakkad		1,51,754
32	Aps Trademart 32CZPPS2139J1ZZ	STO, Pattambi, Palakkad		31,896
33	Aslam Agencies 32AAMFA9689B1ZA	STO, Pattambi, Palakkad		1,97,321
34	Marunnamkattu Paints 32HVLPS4728A1ZI	STO, Pattambi, Palakkad		6,768
35	Jil Farm Products 32AJRPK7734K1ZQ	IAC, Pathanamthitta		1,93,479
36	Kerala State Mineral Development Corporation Ltd 32AAACK9746N1Z3	STO, I Circle, Thiruvananthapuram		1,55,570
37	R S Fertilisers 32BASPA2398L1ZD	STO, Neyyattinkara, Thiruvananthapuram		62,907
38	Francis Diamond 32AAEFF0663N1ZG	STO, I Circle, Thrissur		1,96,906

Sl. No.	Registered Person and GSTIN	Office and District	Amount claimed	
			CGST (₹)	SGST (₹)
39	Avaran Bike House 32ABCFA5882B1ZV	STO, Irinjalakkuda, Thrissur	25,06,036	35,800
40	Aiswarya Book Depot 32ABFFA9001M1ZM	STO, Kunnamkulam, Thrissur	81,496	
Total			3,27,26,260	41,60,246

Appendix – VIII

(Reference: Paragraph 2.4.10.2)

Carry forward of transitional credit in excess of amount reported in TRAN 1 return

Sl. No.	Registered Person and GSTIN	Office and District	Amount in TRAN-1 Return	Amount claimed in Credit ledger	Excess amount claimed	
					CGST (₹)	SGST (₹)
1	Troikaa Pharmaceuticals Ltd 32AABCT6866H1Z7	STO, III Circle, Ernakulam	11,26,065	12,80,065	1,54,000	
2	Aditya Papers 32ABGFA2971H2ZM	STO, IV Circle, Ernakulam	2,82,619	3,39,427		56,808
3	Samco Techno Soutions 32AAICS5656B1ZJ	STO, IV Circle, Ernakulam	41,827	54,015	12,188	
4	Excide 32AAACE6641E1Z4	AC, Special Circle I, Ernakulam	2,31,75,022	2,55,14,374	23,39,352	
5	Poomkandy Agencies 32AABCP4410D1Z7	AC Special Circle I, Ernakulam	15,07,070	17,67,756	2,60,686	
6	Ajanta Pharma 32AAACA5579P1ZA	AC Special Circle II, Ernakulam	21,07,567	25,27,849	4,20,282	
7	Antonat Franklin 32AAAPF6509K1Z0	AC Special Circle II, Ernakulam	60,990	1,77,216	81,206	35,020
8	Chettinad Cement Corporation Pvt Ltd 32AAACC3130A1ZS	AC Special Circle II, Ernakulam	42,29,363	84,58,726	42,29,363	
9	HPL Electric & Power Ltd 32AAACH0165J1ZZ	AC Special Circle II, Ernakulam	40,67,996	42,73,441	2,05,445	
10	Bharati Airtel Ltd 32AAACB2894G1ZW	AC Special Circle III, Ernakulam	3,33,23,849	41,67,90,671	38,34,66,822	
11	Cognizant Technology Solutions India Pvt Ltd 32AAACD3312M1Z2	AC Special Circle III, Ernakulam	24,52,521	45,18,220	20,65,699	
12	F D C Limited 32AAACF0253H1Z9	AC Special Circle III, Ernakulam	1,07,174	1,54,701	47,527	
13	Kag India Pvt Ltd 32AADCK5381Q1Z3	AC Special Circle III, Ernakulam	3,29,905	17,59,464	14,29,559	
14	Omega Motors Pvt Ltd 32AAACO3908N2ZE	AC Special Circle III, Ernakulam	69,80,389	92,88,789	23,08,400	
15	Swiss Time House Retail Pvt Ltd 32AAMCS9965P1ZA	AC Special Circle III, Ernakulam	3,75,646	5,43,241	1,67,595	

Sl. No.	Registered Person and GSTIN	Office and District	Amount in TRAN-1 Return	Amount claimed in Credit ledger	Excess amount claimed	
					CGST (₹)	SGST (₹)
16	Jose & Co 32AALFJ4533G1ZJ	IAC Kottarakkara, Kollam	1,34,699	1,72,152	37,453	
17	Gibson Innovations India Pvt Ltd 32AABCW4074G1ZI	STO, North Paravur, Mattancherry	8,87,978	10,49,552	1,61,574	
18	Bisleri International Pvt Ltd 32AACCA4355K2ZT	IAC, Palakkad	47,827	95,654	47,827	
19	Us Technology International Private Limited 32AAACU5628B1ZT	IAC, Thiruvananthapuram	1,47,55,937	4,15,41,199	2,67,85,262	
20	Asianet Communications Pvt Ltd. 32AAACA2460P1ZS	AC Special Circle, Thiruvananthapuram	9,88,858	14,32,110	4,43,252	
21	TV Sundaram Iyengar & Sons Pvt Ltd 32AABCT0159K1ZI	AC Special Circle, Thiruvananthapuram	22,50,02,535	22,74,48,477		24,45,942
Total					42,46,63,492	25,37,770

Appendix – IX

(Reference: Paragraph 2.4.10.3 (a))

Irregular carry forward of transitional credit (CGST) for stock having no evidence for tax payment by dealers registered under the existing law

Sl. No.	Registered Person and GSTIN	Office and District	Nature of business	CGST(₹)
1	Vishva Electrotech Limited 32AACCV9292L1ZT	STO, II Circle, Thrippunithura, Ernakulam	Supplier of services	4,17,585
2	Prakash Deepak Aswani 32ACXPA6845N1Z1	STO, III Circle, Thrippunithura, Ernakulam	Supplier of services	72,050
3	Aviation Baba 32AAGCA7533H1ZV	AC(WC), Ernakulam	Works contract	1,40,559
4	Ess Dee Projects 32AADCE5699P1ZY	AC(WC), Ernakulam	Works contract	80,554
5	Gilbarco Veeder 32AADCG4992P1Z2	AC(WC), Ernakulam	Works contract and Supplier of services	2,45,475
6	Autocop India Pvt Ltd 32AABCA5282A1ZC	AC, Special Circle I, Ernakulam	Works contract and Supplier of services	8,88,842
7	Exide Industries Limited 32AAACE6641E1Z4	AC, Special Circle I, Ernakulam	Supplier of services	19,23,994
8	Focuz Automobile Services Limited 32AACCF0227B1ZL	AC, Special Circle I, Ernakulam	Works contract and Supplier of services	4,33,715
9	Focuz Corporation Pvt Ltd 32AAACB9529J1ZN	AC, Special Circle I, Ernakulam	Works contract and Supplier of services	7,83,029
10	Focuz Parts Mart Limited 32AACCF6985E1ZM	AC, Special Circle I, Ernakulam	Supplier of services	54,23,366
11	Godrej And Boyce Manufacturing Co Ltd 32AAACG1395D1Z3	AC, Special Circle I, Ernakulam	Works contract and Supplier of services	98,58,727
12	Goodyear India Ltd 32AAACG3511H1Z9	AC, Special Circle I, Ernakulam	Supplier of services	2,61,335
13	Havells India Limited 32AAACH0351E1ZE	AC, Special Circle I, Ernakulam	Supplier of services	1,03,47,836
14	Intex Technologies (India) Limited 32AAACI4265L1ZL	AC, Special Circle I, Ernakulam	Supplier of services	6,44,252
15	Manikandan Motor Private Limited 32AAECM3998G1ZA	AC, Special Circle I Ernakulam	Supplier of services	13,61,720
16	Metalex Agencies 32AAEFM0555A1Z1	AC, Special Circle I Ernakulam	Supplier of services	1,31,986

Sl. No.	Registered Person and GSTIN	Office and District	Nature of business	CGST(₹)
17	Mps Telecom Private Limited 32AAICM6530C1ZW	AC, Special Circle I, Ernakulam	Supplier of services	71,025
18	New Bharath Tyres India Private Limited 32AACCN5160H1ZR	AC, Special Circle I, Ernakulam	Supplier of services	7,69,116
19	Oriental Metals India Private Limited 32AABCO1875H1ZL	AC, Special Circle I, Ernakulam	Supplier of services	3,63,349
20	Osram Lighting Private Limited 32AACCO2671C1ZY	AC, Special Circle I, Ernakulam	Works contract and Supplier of services	3,45,693
21	Poomkudy Agencies Private Limited 32AABCP4410D1Z7	AC, Special Circle I, Ernakulam	Supplier of services	17,25,941
22	Star Traders 32ACDPJ7185J1ZH	AC, Special Circle I, Ernakulam	Supplier of services	14,691
23	Surya Roshni Ltd 32AAACS3558C1ZS	AC, Special Circle I, Ernakulam	Supplier of services	14,27,138
24	Thomson Trading Agencies 32AABFT2118B1Z0	AC, Special Circle I, Ernakulam	Supplier of services	1,48,500
25	Voltas Limited 32AAACV2809D1ZV	AC, Special Circle I, Ernakulam	Works contract and Supplier of services	85,19,004
26	Apollo Tyres Limited 32AAACA6990Q1Z7	AC, Special Circle II Ernakulam	Manufacturer and Supplier of services	7,46,323
27	Blue Star Limited 32AAACB4487D1Z1	AC, Special Circle II, Ernakulam	Works contract and Supplier of services	9,37,948
28	Lulu International Shopping Mall Private Limited 32AABCL0212H1ZB	AC, Special Circle II, Ernakulam	Supplier of services	1,55,06,677
29	Sharp Business Systems (India) Private Limited 32AAECS2980A1ZS	AC, Special Circle II, Ernakulam	Supplier of services	2,66,727
30	Evm Motors & Vehicles India Private Limited 32AACCE0045L1Z1	AC, Special Circle III, Ernakulam	Works contract and Supplier of services	7,84,939
31	Kerala Cars Private Limited 32AABCK4746M2ZD	AC, Special Circle III, Ernakulam	Supplier of services	7,20,746
32	Pon Pure Chemical India Private Limited 32AACCP3026E1Z2	AC, Special Circle III, Ernakulam	Works contract and Supplier of services	77,750

Sl. No.	Registered Person and GSTIN	Office and District	Nature of business	CGST(₹)
33	Reliance Retail Limited 32AABCR1718E1ZY	AC, Special Circle III, Ernakulam	Supplier of services	1,78,79,257
34	Saint - Gobain India Private Limited 32AABCS4338M1ZA	AC, Special Circle III, Ernakulam	Manufacturer	5,93,503
35	V Guard Industries Ltd 32AAACV5492Q1ZR	AC, Special Circle III, Ernakulam	Supplier of services	1,58,61,924
36	A M Mobikes 32AAKFA7231R1Z5	AC, Special Circle, Malappuram	Supplier of services	1,05,955
37	A M Motors 32AAHFA8699Q1ZK	AC, Special Circle, Malappuram	Supplier of services	41,13,171
38	KVR Autocars (P) Ltd 32AACCK9035G1ZQ	AC, Special Circle, Malappuram	Supplier of services	5,68,845
39	Uniride Honda 32AACFU6335Q1ZS	AC, Special Circle, Malappuram	Supplier of services	2,18,574
40	Innovative Technologies 32AAFFI7526L1Z8	AC, Special Circle, Mattancherry at Aluva	Manufacturer	4,13,110
41	Sri Bhagavathy Traders Private Limited 32AARCS1532M1Z4	AC, Special Circle, Mattancherry at Aluva	Supplier of services	70,09,225
42	Hindustan Coca Cola Beverages Private Limited 32AAACH3005M1Z0	AC, Special Circle, Palakkad	Manufacturer	4,86,626
43	Pepsico India Holdings Pvt Ltd 32AAACP1272G1ZW	AC, Special Circle, Palakkad	Manufacturer	16,39,836
44	Kims Pinnacle Cancer Care & Research Centre 32AADCK4030A1ZG	STO, III Circle, Thiruvananthapuram	Supplier of services	5,18,223
45	Logtech Systems 32AERP1617A1Z0	AC, Special Circle Thiruvananthapuram	Supplier of services	7,16,878
46	Jyothy Laboratories Limited 32AAACJ3213B1ZJ	AC, Special Circle, Thrissur	Manufacturer	1,52,75,735
Total				13,08,41,454

Appendix – X

(Reference: Paragraph 2.4.10.3 (b))

Irregular carry forward of transitional credit without filing return in FORM GST TRAN-2

Sl. No.	Registered Person and GSTIN	Office and District	Amount claimed	
			CGST(₹)	SGST(₹)
1	Cresta Paints India Ltd 32AAFCC1344P1ZO	AC, Special Circle II, Ernakulam	1,99,000	
2	Cyril Thoppil Kurian 32AFVPK1847D1ZG	AC, Special Circle II, Ernakulam	3,90,318	
3	Industrial Distributors Agencies 32AAAFI6080N1ZA	AC, Special Circle II, Ernakulam	11,25,054	
4	Kottakkal Arya Vaidyasala Varapuzha 32BHNPS0620P1Z1	STO, North Paravur, Mattancherry		29,743
5	Kottakkal Arya Vaidya Sala 32AHWPM0103H1ZM	STO, Thiruvalla, Pathanamthitta		72,794
6	Westyle Trading 32AACFW4016A1ZX	STO, I Circle, Thiruvananthapuram	19,512	
Total			17,33,884	1,02,537

Appendix – XI

(Reference: Paragraph 2.4.10.4)

Irregular carry forward of Transitional credit without adhering to the conditions stipulated in provisions

Sl. No.	Registered Person and GSTIN	Office and District	Amount claimed (₹)
1	P.J. Agencies 32ALVPT6628B1ZT	STO, I Circle, Ernakulam	88,972
2	Beta Exim 32AAMFB8239J1Z8	STO, I Circle, Kalamasseri Ernakulam	26,82,892
3	Alappat Traders Private 32AABCA9643H1ZT	STO, II Circle, Ernakulam	5,51,850
4	Kalyan Ram Chamayam 32AAJFK4376L1ZD	STO, II Circle, Thrippunithura, Ernakulam	1,06,575
5	Barath Agencies 32AAMFB9178L1ZW	STO, III Circle, Ernakulam	4,15,579
6	D J Vision 32AAHFD0801F1Z8	STO, III Circle, Ernakulam	4,79,565
7	Auto Mate 32AALFA4887C1ZJ	STO, III Circle, Thrippunithura, Ernakulam	2,91,603
8	International Trading Company 32AACFI6460N1Z8	STO, IV Circle, Ernakulam	1,75,889
9	Siva Vijay Sivadasan 32EGQPS6821D1Z7	STO, IV Circle, Thrippunithura Ernakulam	87,129
10	Aj Motors 32AAJFA8627Q1ZY	AC, Special Circle I, Ernakulam	1,01,037
11	Pai International Electronics Limited 32AADCP8329B1ZR	AC, Special Circle I, Ernakulam	11,91,390
12	Rubber World 32AFMPJ8073K1Z3	AC, Special Circle I, Ernakulam	4,96,282
13	Preethi Kitchen Appliances Private Limited 32AAFPC8830K1Z8	AC, Special Circle II, Ernakulam	20,22,651
14	Shoe Avenue Trades 32AOBPS6287G1ZR	AC, Special Circle II, Ernakulam	4,23,427
15	A M Distributors 32AANFM7361D1ZC	AC, Special Circle III, Ernakulam	8,79,865
16	Kavalackal Distributors 32AAGFK1858E1ZL	AC, Special Circle III, Ernakulam	5,02,348
17	Ushaspot 32ADHPR3085Q1ZY	STO, Karunagappally, Kollam	3,86,532
18	Kurumpelil Computers	STO, Kottarakkara, Kollam	13,621

Sl. No.	Registered Person and GSTIN	Office and District	Amount claimed (₹)
	32BAEPK0839G1Z2		
19	Kurumpelil Electronics 32ABVPT4540L1Z2	STO, Kottarakkara, Kollam	1,28,134
20	Babin Technologies Pvt. Ltd 32AAECB5466E1ZY	IAC, Manjeri, Malappuram	4,11,730
21	Malabar Latex 32A AFFM6124J1ZG	AC, Special Circle, Malappuram	4,69,260
22	Kalliyath Industries 32AKCPS6581Q1ZG	STO, Kottakkal, Malappuram	2,06,258
23	Muthuvadan Ibrahim 32ABTPI9668L1ZS	STO, Kottakkal, Malappuram	35,139
24	Muhammed Ali 32DEWPM9680B1Z1	STO, Manjeri, Malappuram	18,871
25	SR Locks And Ply 32ADIFS6300C1ZM	STO, Manjeri, Malappuram	24,850
26	VH Distributors 32AAK FV9107H1Z2	STO, Manjeri, Malappuram	1,34,996
27	Inside 32AKLPS9690R1ZX	STO, Perinthalmanna, Malappuram	2,08,790
28	Ragam Wood Industries 32AADFR1661F1ZM	STO, Perinthalmanna, Malappuram	1,57,385
29	Unais Kottappulavil 32DBAPK9703E1Z1	STO, Perinthalmanna, Malappuram	1,23,243
30	VH Agencies 32AACFV3261E1ZL	STO, Perinthalmanna, Malappuram	3,40,429
31	Kallingal Mohammed Ismail 32AAEPI3879B1Z1	STO, Ponnani, Malappuram	6,72,279
32	Ktm Traders 32AAOFK9584D1Z0	STO, Tirurangadi, Malappuram	9,15,056
33	Rani Agencies 32AAGFR3553B1ZO	STO, Tirurangadi, Malappuram	15,612
34	Ganesh Tea Trading Co. 32ALKPM3794L1ZL	STO, I Circle, Mattancherry	76,616
35	National Steels & Cements 32AIUPA0676L1Z2	AC, I Circle Perumbavur, Mattancherry	2,05,703
36	Spice Rich Seasonings Pvt Ltd 32AAOCS5895A1Z6	IAC, Muvattupuzha Mattancherry	31,26,905
37	Hemanand Spices 32ACFPK6011J1ZZ	AC, Special Circle Hill Produce, Mattancherry	5,85,139
38	Jayalakshmi Plastics 32ADOPB6243M1ZH	AC, Special Circle Hill Produce, Mattancherry	6,61,852

Sl. No.	Registered Person and GSTIN	Office and District	Amount claimed (₹)
39	Jk Tyre and Industries Limited. 32AAACJ6716F1ZX	AC, Special Circle Hill Produce, Mattancherry	51,99,200
40	Veliyath Steel Agencies 32AACFV2585P1ZP	AC, Special Circle, Mattancherry at Aluva	1,84,404
41	Kdd India Pvt Ltd 32AADCK5691B1ZT	AC, Special Circle, Mattancherry at Aluva	19,096
42	Opti Tech Trading Private Limited 32AABCO5847P1Z0	STO, Aluva, Mattancherry	1,91,346
43	Global Trade Links 32AAHFG9797M1ZL	STO, Angamali, Mattancherry	53,432
44	Lijan Greentech India P Ltd 32AACCL7439F1ZN	STO, Angamali, Mattancherry	79,814
45	VeliyathHardwares 32AACFV3270D1ZM	STO, Muvattupuzha, Mattancherry	49,586
46	Taye Fashions 32AFAPP6928D1Z0	STO, North Paravur, Mattancherry	35,195
47	Malabar Agro Products 32AAWPJ5498D1ZB	STO, I Circle, Palakkad	96,165
48	Narikot Tyres 32AIIPS6097B2Z5	STO, I Circle ,Palakkad	2,06,707
49	Helios 32AAIFH2073C1ZX	STO, II Circle, Palakkad	2,91,809
50	Krishna Enterprises 32AKZPK2079C1Z1	STO, Pattambi, Palakkad	12,20,156
51	The RohiniTyres 32AAHFT7858A1Z7	STO, I Circle, Thiruvananthapuram	3,76,303
52	Rekind Associates 32ANLPB9281G1Z0	STO, III Circle, Thiruvananthapuram	76,848
53	Hilton Hyundai 32ACFP4184J1ZV	AC, Special Circle, Thiruvananthapuram	9,18,919
54	Kerala State Electricity Board 32AAECK2277NBZ1	AC, Special Circle, Thiruvananthapuram	5,67,914
55	Thomson Home Depot 32AAGFT0723M1Z9	AC, Special Circle, Thiruvananthapuram	28,77,534
56	Tomlukes India 32ACJPT9548H1Z3	AC, Special Circle, Thiruvananthapuram	5,32,927
57	Ponnore Marketing 32AAJFP5810G1ZH	STO, I Circle, Thrissur	5,72,178
58	Extra Mall 32AACFE6201F1Z4	STO, II Circle, Thrissur	9,75,925
59	Good Luck Tyres	STO, III Circle, Thrissur	3,26,869

Sl. No.	Registered Person and GSTIN	Office and District	Amount claimed (₹)
	32ALQPB3111N1ZB		
60	Alathukattil Associates 32ACKPR7101H1ZR	AC, Special Circle, Thrissur	2,60,871
61	Alpha Steels 32AANFA9680M1ZV	AC, Special Circle, Thrissur	1,06,477
62	M C P Motors India Private Limited 32AAFPM9364F1ZF	AC, Special Circle, Thrissur	2,42,051
63	Ponoore Jose Saji 32AJGPS8300J1Z7	AC, Special Circle, Thrissur	5,02,385
64	Pulikottil Jacob Benny 32ALQPB3160P1ZY	AC, Special Circle, Thrissur	6,73,585
65	Varna Glass and Plywoods Trading Private Limited 32AACCV8487B1ZB	AC, Special Circle, Thrissur	4,13,626
66	Poothokaren Agencies 32AENPP9405K1Z4	AC, Special Circle, Thrissur	9,01,868
67	Akkaraparambil Chathanath Gopalakrishnan 32AZXPG6681K1ZO	STO, Wadakkancheri, Thrissur	55,380
68	Deepa 32AXVPD0284F1ZL	STO, Wadakkancheri, Thrissur	3,54,845
69	Kallazhi Anandapadmanabhan 32AJEPA5503D1Z5	STO, Wadakkancheri, Thrissur	9,910
70	Kizhakkiveetil Muralimohanam 32AFYPM4699E1ZT	STO, Wadakkancheri, Thrissur	2,48,942
71	Koomullam parambil Khalid Abdulgafoor 32ADYPA2577K1Z7	STO, Wadakkancheri, Thrissur	2,10,976
72	Naraynan Murali 32AOWPM1903Q1ZE	STO, Wadakkancheri, Thrissur	1,02,609
73	Nariyampully Abdulrahiman Kasim 32BBUPK4544H1ZG	STO, Wadakkancheri, Thrissur	99,993
74	Pooppampil Raveendran 32ACCPR1846F1ZV	STO, Wadakkancheri, Thrissur	1,31,733
75	Shahina Maqbool 32AUQPM1308M1ZH	STO, Wadakkancheri, Thrissur	4,90,876
76	Sp Traders & Wire Products 32ADFFS7644L1ZP	STO, Wadakkancheri, Thrissur	30,710
77	Newline Builders & Developers 32AALFN5071B2ZL	STO(Works Contract), Thrissur	7,78,064
Total			3,98,82,682

Appendix – XII

(Reference: Paragraph 2.4.10.5)

Irregular carry forward of transitional credit on capital goods

Sl. No.	Registered Person and GSTIN	Office and District	ITC due as per VAT return	ITC claimed as per TRAN-1 return	Excess amount claimed (₹)
1	HIL India Ltd 32AAACH0905Q1ZP	AC, Special Circle II, Ernakulam	NIL	2,37,996	2,37,996
2	Pipefield India Ltd 32AAHCP9150E1ZK	AC, Special Circle II, Ernakulam	NIL	10,42,925	10,42,925
3	Thiruvathira Indane Services 32ALJPL1761D1ZH	STO, Anchal, Kollam	67,052	1,34,104	67,052
4	Rajadhani Minerals 32AAHCR4013J1ZN	IAC, Manjeri, Malappuram	NIL	10,43,619	10,43,619
5	Kalliyath Steel 32AADFK0174A1Z5	AC, Special Circle, Malappuram	NIL	4,26,559	4,26,559
6	Malabar Latex 32AAFFM6124J1ZG	AC, Special Circle, Malappuram	1,44,228	2,31,547	87,319
7	Arafa Business 32DBAPK9703E1Z1	STO, Perinthalmanna, Malappuram	NIL	7,45,642	7,45,642
8	Foregon Polymers 32AAEFF0734G1ZZ	STO, Tirurangadi, Malappuram	NIL	2,54,360	2,54,360
9	VT Store 32ANCPV3240N1ZV	STO, Tirurangadi, Malappuram	NIL	1,30,313	1,30,313
10	Mohanan Bhaskaran Thozhali 32ADJPT7374E1ZB	STO, Muvattupuzha, Mattancherry	20,020	1,03,736	83,716
11	Rajesh Nedumthadathil 32ANGPV5131J1ZX	STO, Muvattupuzha, Mattancherry	NIL	1,16,491	1,16,491
12	Grand Hyundai 32AAKFG8115G1ZL	AC, Special Circle, Palakkad	NIL	2,04,945	2,04,945
13	Harvika Apparels Private Ltd 32AADCH9463N1Z5	AC, Special Circle, Palakkad	NIL	55,145	55,145
14	Gala Ice creams Pvt Ltd 32AABCG4282A1Z8	IAC, Pathanamthitta	1,98,210	2,12,820	14,610
15	Panachiyil Industries 32AAFFP5319J1ZA	IAC, Pathanamthitta	NIL	3,34,774	3,34,774
16	Al-Fas Laminations Pvt Ltd 32AAOCA5579K1Z6	STO, III Circle, Thiruvananthapuram	NIL	3,76,550	3,76,550
17	Excel Marketers 32AAEFE4638G1ZP	STO, III Circle, Thiruvananthapuram	NIL	1,21,763	1,21,763

Sl. No.	Registered Person and GSTIN	Office and District	ITC due as per VAT return	ITC claimed as per TRAN-1 return	Excess amount claimed (₹)
18	Goodwill Extrusions 32AAJFG8783H1Z2	STO, III Circle, Thiruvananthapuram	2,47,594	6,58,418	4,10,824
19	Rima Medicals 32BEKPK2839G1ZK	STO (WC <), Thiruvananthapuram	NIL	43,379	43,379
20	Mm Associates 32AAIFM0712H1ZS	AC, Special Circle, Thiruvananthapuram	NIL	93,294	93,294
21	Style Plus 32ACYPG2011M1ZM	AC, Special Circle, Thiruvananthapuram	NIL	81,751	81,751
22	Choice Food Products 32AWQPS0682L1ZY	STO, Chalakkudy, Thrissur	NIL	4,06,681	4,06,681
23	Olattupurathu Agencies 32AADFO6111D1ZY	STO, Kodungallur, Thrissur	1,52,453	1,68,233	15,780
24	Shakthi Hardwares 32AFNPR0209J1ZI	STO, Wadakkancheri, Thrissur	NIL	1,45,633	1,45,633
Total					65,41,121

Appendix – XIII

(Reference: Paragraph 2.4.11.1)

Ineligible refund in respect of zero rated supply of goods or services or both without payment of tax

Sl. No.	Registered Person and GSTIN	Office and District	Period of Refund	Ineligible refund	
				IGST(₹)	CGST(₹)
1	Sumi Mercantile Co Pvt Ltd 32AAECS0934N1ZB	STO, IV Circle, Ernakulam	Sep-17	43,075	79,901
2	Gemwood 32AABFG8896R2ZI	AC, Special Circle II, Ernakulam	Aug-17	56,489	56,489
3	Autofit Car Interiors (P) Ltd. 32AAHCA7294E1ZQ	AC, Special Circle III, Ernakulam	Aug-17	76,675	
4	Haridas Nanji & Sons 32AABFH45581ZS	STO, I Circle, Mattancherry	July-17		27,730
5	Wincom Trading 32AAACW2624H1ZP	STO, I Circle, Mattancherry	Aug-17	1,20,298	189
6	Sh Marine Exim 32ACMFS1676E1Z3	STO, II Circle, Mattancherry	July-17		1,67,501
7	Sh Marine Exim 32ACMFS1676E1Z3	STO, II Circle, Mattancherry	Aug-17		2,85,133
8	Bos Natural Flavours(P) Ltd. 32AABCH6957R1ZY	AC, Special Circle, Perumbavoor, Mattancherry	July-17	1,15,437	42,016
9	Bloom Exports 32A AFFB5336H1ZS	STO, I Circle, Palakkad	Aug-17		43,996
10	Bloom Exports 32A AFFB5336H1ZS	STO, I Circle, Palakkad	Sep-17		22,557
11	DSR International 32ACL PV2935N1Z1	STO, II Circle, Palakkad	July-17		1,67,601
12	DSR International 32ACL PV2935N1Z1	STO, II Circle, Palakkad	Aug-17	34,193	1,15,884
13	DSR International 32ACL PV2935N1Z1	STO, II Circle, Palakkad	Sep-17		1,51,405
14	Star Global Exports 32BAYPM4721M2Z5	STO, Pattambi, Palakkad	Aug-17 to Jan-18	2,01,312	
15	Krishna Traders 32AACFK9847P1ZP	STO, I Circle, Thiruvananthapuram	Aug-17		1,63,731
16	Daliya Exporters 32A AFFD4603F1Z2	STO, Attingal, Thiruvananthapuram	July-17		22,914
17	Daliya Exporters 32A AFFD4603F1Z2	STO, Attingal, Thiruvananthapuram	Aug-17		37,189

Sl. No.	Registered Person and GSTIN	Office and District	Period of Refund	Ineligible refund	
				IGST(₹)	CGST(₹)
18	Daliya Exporters 32AAFFD4603F1Z2	STO, Attingal, Thiruvananthapuram	Sep-17		1,11,909
19	Nandana Exports 32CUNPS5515H1ZE	STO, Attingal, Thiruvananthapuram	July-17		44,962
20	Nandana Exports 32CUNPS5515H1ZE	STO, Attingal, Thiruvananthapuram	Aug-17		44,364
21	Nandana Exports 32CUNPS5515H1ZE	STO, Attingal, Thiruvananthapuram	Sep-17		39,367
22	Rajeeb Enterprises 32ACSPR1381F1ZH	STO, Attingal, Thiruvananthapuram	July-17	21,151	2,00,847
23	Rajeeb Enterprises 32ACSPR1381F1ZH	STO, Attingal, Thiruvananthapuram	Aug-17		3,82,631
24	Rajeeb Enterprises 32ACSPR1381F1ZH	STO, Attingal, Thiruvananthapuram	Sep-17		40,139
25	Agro Pharma Exports 32ABAF9083E1ZQ	STO, Nedumangad, Thiruvananthapuram	July-17	78,186	
26	Agro Pharma Exports 32ABAF9083E1ZQ	STO, Nedumangad, Thiruvananthapuram	Aug-17	1,28,969	
27	Agro Pharma Exports 32ABAF9083E1ZQ	STO, Nedumangad, Thiruvananthapuram	Sep-17	1,03,498	
28	Elite Green (P) Ltd. 32AABCE9775A1ZU	STO, IV Circle, Thrissur	Aug-17	2,17,034	8,57,745
29	Elite Green (P) Ltd. 32AABCE9775A1ZU	STO, IV Circle, Thrissur	Sep-17	71,740	4,20,451
30	Jayalakshmi Enterprises 32AAPP2720K1ZU	AC, Special Circle, Thrissur	July-17	34,472	1,23,525
31	Jayalakshmi Enterprises 32AAPP2720K1ZU	AC, Special Circle, Thrissur	Aug-17	1,66,728	26,292
32	Jayalakshmi Enterprises 32AAPP2720K1ZU	AC, Special Circle, Thrissur	Sep-17	2,54,092	
33	Gee Kay International 32AAYPN7840F1ZB	STO, Chalakkudy, Thrissur	Aug-17		49,444
34	Gee Kay International 32AAYPN7840F1ZB	STO, Chalakkudy, Thrissur	Sep-17		1,52,871
35	Ontides Exports 32APQPD3411H1ZB	STO, Chavakkad, Thrissur	Aug-17	1,47,894	
36	Silver Exim 32ACIFS2395C1Z9	STO, Chavakkad, Thrissur	July-17		64,960
37	Silver Exim 32ACIFS2395C1Z9	STO, Chavakkad, Thrissur	Aug-17		93,091
38	Silver Exim	STO, Chavakkad, Thrissur	Sep-17		1,18,970

Sl. No.	Registered Person and GSTIN	Office and District	Period of Refund	Ineligible refund	
				IGST(₹)	CGST(₹)
	32ACIFS2395C1Z9				
39	Varsha And Varna Exporters 32AMPPS7837L1Z8	STO, Kodungallur, Thrissur	July-17		2,54,600
40	Varsha And Varna Exporters 32AMPPS7837L1Z8	STO, Kodungallur, Thrissur	Aug-17		5,37,367
41	Varsha And Varna Exporters 32AMPPS7837L1Z8	STO, Kodungallur, Thrissur	Sep-17	92,623	7,28,169
Total				19,63,866	56,75,940

Appendix – XIV

(Reference: Paragraph 2.4.11.2)

Excess refund due to erroneous application of formula

Sl. No.	Registered Person and GSTIN	Office and District	Period of Refund	Excess amount claimed		
				IGST(₹)	CGST(₹)	SGST(₹)
1	Elcko Mould Centre 32AIYPC4327N1ZW	STO, I Circle, Thripunithura, Ernakulam	Nov-17	30,852		
2	Baby Marine Eastern Exports 32AADFB7648A1ZX	STO, II Circle, Thripunithura, Ernakulam	July-17			48,979
3	Temproze Commodities Marketing 32AAMPJ0953F1ZZ	STO, II Circle, Thripunithura, Ernakulam	Nov-17			59,704
4	AMK Exports 32BGXPS2038G1Z4	AC, Special Circle, Kollam	July-17		69,586	59,586
5	Royal Food Exports 32ABRPN7526Q1ZU	AC, Special Circle, Kollam	Oct-17	44,967	5,63,283	5,63,283
6	Beffi Cashew Company 32AGBPG3085C1Z2	AC, Special Circle, Kottarakkara Kollam	July-17		2,80,060	2,80,060
7	Chemmaruthil Cashew Co. Ltd. 32AAFFC8071J1ZG	AC, Special Circle, Kottarakkara Kollam	Aug-17	2,45,548	43,856	43,856
8	St. Johns Cashew 32AAUPY0755G1ZA	AC, Special Circle, Kottarakkara Kollam	July-17	1,57,729	4,849	4,849
9	Safil Industries 32AAAQCS9178Q1Z7	STO, Kundara, Kollam	July-17		9,852	
10	Everest Wood Industries 32AAAAFE5857B1ZW	STO, I Circle, Perumbavoor, Mattancherry	July-17		5,998	5,998
11	LMJ International 32AAACL4483H1ZN	STO, II Circle, Mattancherry	July to Aug-17	1,04,108	4,31,579	4,31,579
12	Genlite Engineering 32AACCG7920Q1ZB	AC, Special Circle, Perumbavoor, Mattancherry	July-17			61,038
13	World Wide Medical Equipment 32AQBPB5648Q1ZO	STO, Ottappalam, Palakkad	Mar-18	3,63,310		
14	Spectra Labs 32AYCPS9738H1Z2	STO, I Circle, Thiruvananthapuram	July 17 to March 18			30,832
15	Hive Solar 32AADFC7267L1ZA	STO III Circle, Thiruvananthapuram	July-17	9,053	18,092	18,092
16	IBS Software Services Pvt Ltd 32AAACI6825N1ZF	AC, Special Circle, Thiruvananthapuram	Dec-17 to Jan-18	91,804	24,924	24,924

Sl. No.	Registered Person and GSTIN	Office and District	Period of Refund	Excess amount claimed		
				IGST(₹)	CGST(₹)	SGST(₹)
17	IBS Software Services(P) Ltd. 32AAACI6825N1ZF	AC, Special Circle, Thiruvananthapuram	Aug-17	3,55,680	1,33,968	1,33,968
18	DC Exports 32AMAPP4149H1Z8	STO, IV Circle, Thrissur	Aug-17 to Mar-18	5,99,782		
19	Varsha And Varna Exporters 32AMPPS7837L1Z8	STO, Kodungallur, Thrissur	Nov-17	20,099	55,008	55,008
20	Mechelec 32AATFM9616R1ZB	STO, Kunnamkulam, Thrissur	Apr-18	49,799		
21	Mechelec 32AATFM9616R1ZB	STO, Kunnamkulam, Thrissur	Jan to Mar-18	42,767		
22	Mechelec 32AATFM9616R1ZB	STO, Kunnamkulam, Thrissur	May to Dec-18	1,40,631	3,600	
Total				22,56,129	16,44,655	18,21,756

Appendix – XV

(Reference: Paragraph 2.4.11.3)

Excess allowance of refund due to erroneous inclusion of credit on ‘Capital goods’ in net ITC

Sl. No.	Registered Person and GSTIN	Office and District	Period of Refund	Sanctioned (₹)	Eligible (₹)	Excess (₹)
1	Oximus Ventures 32AAFFO5197F1Z8	STO, I Circle, Tripunithura, Ernakulam	Nov-17 to Dec-17	3,70,580	33,398	3,37,182
2	Alamy Images India Pvt Ltd 32AAECA6167D1Z1	STO, I Circle, Thiruvananthapuram	Sep-17 to Dec-17	12,32,656	6,53,826	5,78,830
3	Trensor Technology Solutions Pvt Ltd 32AAGCT2025H1ZR	STO, I Circle, Thiruvananthapuram	Aug-17	62,862	20,662	42,200
4	Trensor Technology Solutions Pvt Ltd 32AAGCT2025H1ZR	STO, I Circle, Thiruvananthapuram	Sep-17	65,114	33,228	31,886
5	Trensor Technology Solutions Pvt Ltd 32AAGCT2025H1ZR	STO, I Circle, Thiruvananthapuram	Oct-17	69,659	43,220	26,439
6	Trensor Technology Solutions Pvt Ltd 32AAGCT2025H1ZR	STO, I Circle, Thiruvananthapuram	Nov-17	54,189	46,314	7,875
7	Trensor Technology Solutions Pvt Ltd 32AAGCT2025H1ZR	STO, I Circle, Thiruvananthapuram	Dec-17	1,34,113	87,858	46,255
8	Trensor Technology Solutions Pvt Ltd 32AAGCT2025H1ZR	STO, I Circle, Thiruvananthapuram	Jan-18	80,957	44,791	36,166
9	Trensor Technology Solutions Pvt Ltd 32AAGCT2025H1ZR	STO, I Circle, Thiruvananthapuram	Mar-18	2,81,901	73,374	2,08,527
Total				23,52,031	10,36,671	13,15,360

Appendix – XVI

(Reference: Paragraph 2.4.11.4)

Sanction of refund by ineligible jurisdictional authority

Sl. No.	Registered Person and GSTIN	Office and District	Period of Refund	Amount sanctioned		
				IGST(₹)	CGST(₹)	SGST(₹)
1	Impals Exports And Imports 32EUEPS2820E1ZX	STO, Ponnani, Malappuram	Dec-17	32,965		7,092
2	Wincom Trading 32AAACW2624H1ZP	STO, I Circle, Mattancherry	Mar-18	1,40,472		
3	Vysali Pharmaceuticals Ltd 32AAACV5491P1ZU	STO, II Circle, Perumbavoor, Mattancherry	Mar-18	1,17,474		
4	Overseas Arabian Suppliers 32AACFO4915C1ZT	STO, North Paravur, Mattancherry	Nov-17	75,846		
5	Overseas Arabian Suppliers 32AACFO4915C1ZT	STO, North Paravur, Mattancherry	Dec-17	71,181		
6	Overseas Arabian Suppliers 32AACFO4915C1ZT	STO, North Paravur, Mattancherry	Jan-18	20,000	55,000	55,000
7	Anand International 32AEQPB3957B1ZT	STO, III Circle, Thiruvananthapuram	July-17, Sep-17 & Nov-17	7,210	6,386	6,386
8	Agro Pharma Exports 32ABAF9083E1ZQ	STO, Nedumangad, Thiruvananthapuram	July-17	19,975		
Total				4,85,123	61,386	68,478

Appendix – XVII

(Reference: Paragraph 2.5.1)

Short levy of tax due to incorrect assessment

SI No	Office/ Name of Assessee	Provision of the Act/ Rule	Nature of objection	Department reply
1	STO Special Circle, Palakkad M/s Pepsico India Holdings (P) Ltd, Palakkad	Section 6A of CST Act, Rule 66 (6)(ba) of KVAT Rules, 2005	The assessment for the year 2010-11 was completed in September 2017 allowing exemption for turnover of ₹ 57.76 crore as interstate stock transfer (out). But on verification of the assessment records it is revealed that the assessee had proved interstate movement of goods covering invoice value of ₹ 43.37 crore only for which exemption is allowable. However, the assessing authority admitted exemption for the entire turnover of ₹ 57.76 crore resulting in turnover escaped assessment of ₹ 14.39 crore and subsequent short levy of tax and interest of ₹ 5.14 crore.	On this being pointed out (May 2020), the Government stated that the movement of goods for ₹ 53.46 crore were reflected in KVATIS check post transaction and is to be accepted. The balance turnover of ₹ 4.29 crore is not proved with documents and is to be assessed. The audit objection is accepted to that extent and initiated action under section 56 of the KVAT Act 2003 read with Section 9(2) of the CST Act 1956 and notice issued to the assessee. Further progress is awaited.
2	STO (Special Circle), Mattancherry M/s Binani Zinc Limited, Kochi	Section 25(1) of KVAT Act, Section 6(A) of CST Act, 1956	Scrutiny of the assessment records of the assessee for the period 2011-12 revealed that the interstate stock transfer (out) reported by the assessee in his Annual Return in Form 10 was ₹ 378.16 crore and as per Certified Accounts in Form 13A was ₹ 382.53 crore. While finalising the assessment for the year 2011-12 in May 2017, the assessing authority did not consider the turnover of interstate stock transfer (out) of ₹ 382.53 crore which was certified by the Chartered Accountant and irregularly assessed the turnover of interstate stock transfer (out) as ₹ 378.16 crore resulting in escape of turnover of ₹ 5.02 crore. This resulted in short levy of tax and interest of ₹ 37.13 lakh.	On this being pointed out (February 2020), the Government stated that the assessment was completed creating an additional demand of ₹ 36.92 lakh. It was advised for revenue recovery and is pending with the Revenue authorities, Paravoor Taluk. Further progress is awaited.
3	STO (WC <) Ernakulam M/s IOT Anwasha Engineering and Construction Limited, Ernakulam	Section 25(1) and Section 6(1)(f) of KVAT Act 2003	Verification of the assessment records of the assessee revealed that while completing the assessment for the period 2014-15 in August 2017, the Assessing Authority irregularly assessed the turnover of ₹ 24.10 crore at the rate of 13.50 <i>per cent</i> instead of at the correct	On this being pointed out (November 2019), the Government stated that the assessment was rectified creating an additional demand of ₹ 34.22 lakh. The assessee filed appeal to Deputy Commissioner and as per the

Sl No	Office/ Name of Assessee	Provision of the Act/ Rule	Nature of objection	Department reply
			rate of 14.50 <i>per cent</i> . This resulted in short levy of tax and interest of ₹ 35.43 lakh	modified order, the demand of tax was ₹ 2.73 crore inclusive of the amount noticed in audit and the demand is under revenue recovery.
4	STO (WC<), Kalpetta, Wayanad Aravali Infrapower Ltd, Wayanad	Section 8(a)(i) of KVAT Act	Scrutiny of the assessment records of the assessee for the year 2015-16 revealed that the assessee had a contract receipt of ₹ 3.25 crore relating to works awarded by Kerala State Electricity Board Ltd. Even though the contract receipt was taxable at the rate of 7 <i>per cent</i> , the assessing authority while completing the assessment in November 2018, levied tax at the rate of 3 <i>per cent</i> . This resulted in short levy of tax and interest of ₹ 17.57 lakh.	On this being pointed out (February 2020), the Government stated that the original order was modified creating an additional demand of ₹ 17.05 lakh. The short levy was advised for revenue recovery to District Collector. Further progress of recovery is awaited.
5	STO, Adoor M/s S B Agencies, Pathanamthitta	Explanation V to Section 2(lii) of KVAT Act, 2003, Rule 10 (1) of KVAT Rules, 2005	Scrutiny of the assessment records of the assessee for the period 2018-19 revealed that as directed in appellate order the assessment order in respect of the assessee was modified in January 2019. The assessing officer exempted the turnover of price difference of ₹ 63.54 lakh received by the assessee during 2013-14 instead of including it as deemed turnover relating to the return period in which such amount is received. The irregular exemption of price difference resulted short levy of tax and interest amounting to ₹ 14.65 lakh.	On this being pointed out (February 2020), the Government stated (April 2020) that explanation V of Section 2(lii) is related to the assessment of price variation in respect of sales effected by the dealer and that price difference as mentioned in the accounts is 'other income' received from the supplier on the basis of credit notes relating to their purchase. As such, explanation V is not applicable. The reply is not acceptable, as in explanation V of Section 2(lii) where a dealer receives any amount due to price variation in respect of any sale effected during the return period, such amount shall be deemed to be turnover relating to the return period in which such amount is received. Key documents to prove that the price difference relate to purchase of the assessee is not furnished. Further progress is awaited.
6	STO, I Circle, Kalamassery M/s Leetha Press &	Section 11(5)(e) and Section 6 of	The scrutiny of assessment records during the period 2014-2015 and 2015-16 revealed that the assessee	On this being pointed out (February 2020), Government stated that the assessment has

SI No	Office/ Name of Assessee	Provision of the Act/ Rule	Nature of objection	Department reply
	Process (P) Ltd, Kalamassery	KVAT Act 2003 (as amended by Kerala Finance Act, 2017), Rule 12A of KVAT Rules 2005.	had ₹ 34.31 lakh and ₹ 16.46 lakh of exempted sales which is 39.91 <i>per cent</i> and 13.88 <i>per cent</i> of total sales. IPT credit is to be disallowed in proportion to exempted sale. The irregular claim of IPT against the exempted sales was accepted by the assessing authority in January 2019 and adjusted against the CST which resulted in short levy of tax and interest of ₹ 10.77 lakh.	been completed creating an additional demand of ₹ 7.80 lakh and ₹ 3.35 lakh for the years 2014-2015 and 2015-16 respectively including interest. The dealer has opted for Amnesty scheme and remitted ₹ one lakh for the year 2014-15.
7	STO Chengannur P.V.Mathew & Company, Anicadu	SRO 753/2011	The assessee is a dealer in Rubber sheets of all kind. The interstate sale of rubber sheets to registered dealers are exempted from tax under CST Act, subject to the condition that the purchase turnover of such rubber should have suffered tax under Kerala value Added Tax Act, 2003 within the state. The CST assessment of the dealer for the year 2015-16 was completed in December 2017 levying tax at the rate of two <i>per cent</i> instead of applying the correct rate of zero <i>per cent</i> on interstate sale of rubber sheet supported with C form which should have suffered the tax within the state for the turnover of ₹ 58.77 lakh. The assessing officer had recorded that this purchase is conceded as made from unregistered dealer and hence not suffered tax under VAT Act. As the assessing officer had levied tax at the rate of two <i>per cent</i> instead of the correct rate of zero <i>per cent</i> for the 'C' form supported interstate sale of rubber, purchased from agriculturist which resulted in short levy of tax and interest of ₹ 3.57 lakh under VAT Act.	On this being pointed out (April 2020), Government stated that the assessment under section 25(A) is completed demanding tax and interest of ₹ 3.57 lakh. The dealer opted for Amnesty scheme.

Appendix – XVIII

(Reference: Paragraph 3.4)

Short levy of one time tax due to incorrect computation of purchase price

Sl No	Name of Office		No of cases	Amount (₹)
1	RTO	Attingal	318	8,87,820
2	RTO	Ernakulam	205	11,01,325
3	RTO	Idukki	68	1,39,813
4	RTO	Kannur	466	24,12,526
5	RTO	Kasargod	289	16,56,245
6	RTO	Kollam	30	57,855
7	RTO	Kottayam	581	21,55,317
8	RTO	Kozhikode	848	41,00,472
9	RTO	Muvattupuzha	362	16,68,589
10	RTO	Thiruvananthapuram	1395	63,53,041
11	RTO	Vadakara	324	12,54,467
12	SRTO	Aluva	28	64,319
13	SRTO	Angamaly	185	7,91,407
14	SRTO	Changanassery	15	36,219
15	SRTO	Chittur	86	4,80,346
16	SRTO	Kanhangad	276	13,62,092
17	SRTO	Karunagappally	34	3,63,195
18	SRTO	Koduvally	286	11,47,219
19	SRTO	Nedumangad	173	3,49,275
20	SRTO	Neyyattinkara	130	5,19,840
21	SRTO	Pattambi	188	7,57,734
22	SRTO	Sulthan bathery	24	67,778
23	SRTO	Thalassery	439	30,90,075
24	SRTO	Thirurangadi	301	12,83,174
25	SRTO	Thodupuzha	185	11,70,559
26	SRTO	Tirur	338	18,67,601
27	SRTO	Vaikom	97	5,00,425
Total			7,671	3,56,38,728

Appendix – XIX

(Reference: Paragraph 3.5)

Non/short levy of One Time Tax in respect of vehicles reclassified from transport vehicles

Sl No	Name of Office		Non-levy of tax		Short-levy tax	
			No of cases	Amount (₹)	No of cases	Amount (₹)
1	RTO	Alappuzha	8	1,77,605	16	2,68,443
2	RTO	Attingal	10	1,18,278	36	2,63,799
3	RTO	Ernakulam	21	4,72,717	46	6,04,045
4	RTO	Idukki	3	62,839	5	46,782
5	RTO	Kannur	18	2,28,546	40	4,83,092
6	RTO	Kasargod	4	21,669	13	1,08,107
7	RTO	Kottayam	27	1,53,475	50	12,53,675
8	RTO	Kozhikode	26	4,22,415	25	3,30,694
9	RTO	Muvattupuzha	7	95,088	17	1,37,275
10	RTO	Thrissur	35	2,27,441	114	13,63,432
11	RTO	Thiruvananthapuram	6	69,169	136	29,48,488
12	RTO	Vadakara	5	53,315	4	1,20,958
13	RTO	Wayanad	4	18,741	11	70,205
14	SRTO	Adoor	15	2,73,872	9	1,95,736
15	SRTO	Aluva	23	4,90,262	15	81,401
16	SRTO	Angamaly	8	1,93,171	7	1,14,789
17	SRTO	Chalakyudy	1	7,446	41	4,82,842
18	SRTO	Chittur	3	18,867	9	75,858
19	SRTO	Irinjalakuda	6	40,142	53	5,83,527
20	SRTO	Kanhangad	17	2,34,789	27	1,73,674
21	SRTO	Karunagappally	6	70,265	24	1,86,499
22	SRTO	Kayamkulam	12	1,62,135	28	2,68,948
23	SRTO	Koduvally	8	1,36,864	29	1,79,493
24	SRTO	Kunnathur	4	38,152	5	59,724
25	SRTO	Nedumangad	11	2,52,951	26	1,83,495
26	SRTO	Neyyattinkara	0	0	31	1,31,255
27	SRTO	Pattambi	9	5,84,405	10	1,06,384
28	SRTO	Sulthan bathery	0	0	5	19,996
29	SRTO	Thalassery	60	6,09,476	4	30,807
30	SRTO	Thirurangadi	34	2,91,377	67	3,57,785
31	SRTO	Thiruvalla	11	2,86,829	23	2,99,201
32	SRTO	Thodupuzha	4	19,488	13	1,11,879
33	SRTO	Tirur	26	1,62,296	57	3,68,141
34	SRTO	Vaikom	2	9,403	27	2,43,133
Total			434	60,03,488	1,023	1,22,53,562

Appendix – XX
(Reference: Paragraph 3.6)
Non levy of Green Tax

SI No	Name of Office		No of cases	Amount (₹)
1	RTO	Alappuzha	481	1,42,500
2	RTO	Attingal	496	1,44,800
3	RTO	Ernakulam	1,563	4,97,100
4	RTO	Idukki	448	1,45,400
5	RTO	Kannur	891	2,69,900
6	RTO	Kasargod	767	2,22,200
7	RTO	Kozhikode	941	2,81,000
8	RTO	Muvattupuzha	753	2,77,200
9	RTO	Thiruvananthapuram	894	2,87,000
10	RTO	Vadakara	403	1,25,000
11	RTO	Wayanad	97	38,800
12	RTO	Pathanamthitta	66	26,400
13	SRTO	Adoor	417	1,13,200
14	SRTO	Aluva	658	1,93,300
15	SRTO	Angamaly	346	91,900
16	SRTO	Chittur	686	1,96,100
17	SRTO	Kanhangad	579	1,78,600
18	SRTO	Kayamkulam	533	1,45,000
19	SRTO	Koduvally	711	2,03,900
20	SRTO	Nedumangad	802	2,52,600
21	SRTO	Pattambi	507	1,29,700
22	SRTO	Sulthan bathery	712	1,93,200
23	SRTO	Thalassery	1,270	3,44,200
24	SRTO	Thirurangadi	807	2,06,300
25	SRTO	Thiruvalla	357	96,600
26	SRTO	Thodupuzha	1,061	3,53,800
27	SRTO	Tirur	487	1,94,900
28	SRTO	Vaikom	172	52,500
Total			17,905	54,03,100

Appendix – XXI

(Reference: Paragraph 4.4.3)

Department wise Trend of arrears

(₹ in crore)

Year	Opening Balance of arrears	Addition during the year	Total arrears	Recovery/ Adjustment of arrears	Percentage recovery of arrears	Closing balance of arrears
State Goods & Services Tax department						
2014-15	6,565.84	1,371.00	7,936.84	1,538.53	19.38	6,398.31
2015-16	6,398.31	1,028.01	7,426.32	542.34	7.30	6,883.98
2016-17	6,883.98	3,412.97	10,296.95	1,511.37	14.68	8,785.58
2017-18	8,785.58	2,419.15	11,204.73	1,247.82	11.14	9,956.91
2018-19	9,956.91	3,965.28	13,922.19	616.32	4.43	13,305.87
Transport department						
2014-15	1,001.50	335.09	1,336.59	57.13	4.27	1,279.46
2015-16	1,279.46	345.33	1,624.80	88.06	5.42	1,536.74
2016-17	1,536.74	304.88	1,841.62	76.04	4.13	1,765.58
2017-18	1,765.58	429.51	2,195.09	77.31	3.52	2,117.78
2018-19	2,117.78	412.31	2,530.09	72.92	2.88	2,457.16
Revenue & Disaster Management department						
2014-15	113.27	43.84	157.11	47.18	30.03	109.93
2015-16	109.93	66.16	176.09	43.48	24.69	132.61
2016-17	132.61	85.47	218.08	49.47	22.68	168.61
2017-18	168.61	253.96	422.57	44.00	10.41	378.57
2018-19	378.57	127.27	505.84	55.12	10.90	450.72
Forest & Wildlife department						
2014-15	215.40	76.57	291.97	0.28	0.10	291.69
2015-16	291.69	23.52	315.21	0.34	0.11	314.87
2016-17	314.87	29.96	344.83	4.80	1.39	340.03
2017-18	340.03	31.38	371.40	1.78	0.48	369.62
2018-19	369.62	37.86	407.48	0.36	0.09	407.12
Registration department						
2014-15	425.87	225.87	651.73	58.07	8.91	593.66
2015-16	593.66	287.53	881.19	73.77	8.37	807.42
2016-17	807.42	289.54	1,096.96	78.15	7.12	1,018.81
2017-18	1,018.81	236.54	1,255.35	46.65	3.72	1,208.70
2018-19	1,208.70	228.93	1,437.62	36.01	2.50	1,401.62

Appendix – XXII

(Reference: Paragraph 4.4.5 and 4.4.5.1)

Office wise pendency of arrear cases and amount in RR action non initiated cases
as on 31 March 2019

(₹ in crore)

Sl. No.	District	Office	Para 4.4.5 No. of Arrear cases	Para 4.4.5 Amount of Arrears	Para 4.4.5.1 No. of cases not reported for RR	Para 4.4.5.1 Amount of arrears not reported for RR
Forest and Wild Life department						
1	Ernakulam	DFO Kothamangalam	51	1.06	29	0.67
2		DFO Malayattur	31	11.39	3	10.63
3		DFO TSD Perumbavur	46	0.47	24	0.15
4	Idukki	DFO Mankulam	2	0.05	2	0.05
5		DFO Marayur	8	1.13	2	1.02
6		DFO Munnar	15	1.12	3	0.70
7		DFO PTR East Division	1	0.03	1	0.03
8		DFO PTR West Division	0	0.00	0	0.00
9	Malappuram	DFO Nilambur North	18	0.97	6	0.88
10		DFO Nilambur South	16	0.28	0	0.00
11	Thiruvananthapuram	DFO Thiruvananthapuram	23	5.20	6	4.61
12		DFO TSD Thiruvananthapuram	26	0.83	6	0.03
13	Thrissur	DFO Chalakudy	21	70.51	0	0.00
14		DFO Thrissur	19	2.52	7	2.21
15		DFO Vazhachal	18	0.48	3	0.08
Total Forest and Wild Life			295	96.04	92	21.05
R&DM department						
16	Ernakulam	Taluk Office Aluva	631	3.07	568	0.70
17		Taluk Office Fort Kochi	802	4.45	703	0.15
18		Taluk Office Kanayannur	6,594	148.43	5,886	2.60
19		Taluk Office Kothamangalam	1,354	0.48	67	0.13
20		Taluk Office Kunnathunadu	20,887	2.24	20,842	0.22
21		Taluk Office Muvattupuzha	3,663	1.17	3,621	0.05
22		Taluk Office North Paravur	76	1.17	29	0.02
23		Idukki	Taluk Office Devikulam	13,512	2.50	12,407
24	Taluk Office Idukki		59	0.45	36	0.06

Sl. No.	District	Office	Para 4.4.5 No. of Arrear cases	Para 4.4.5 Amount of Arrears	Para 4.4.5.1 No. of cases not reported for RR	Para 4.4.5.1 Amount of arrears not reported for RR
25		Taluk Office Udumbanchola	7,443	0.28	7,038	0.08
26		Taluk Office Peermedu	11,892	1.77	4,835	0.58
27		Taluk Office Thodupuzha	177	0.76	67	0.04
28	Malappuram	Taluk Office Eranad	47	0.28	0	0.00
29		Taluk Office Kondotty	57	0.13	16	0.01
30		Taluk Office Nilambur	55	0.18	0	0.00
31		Taluk Office Perinthalmanna	7	0.27	0	0.00
32		Taluk Office Ponnani	214	0.23	0	0.00
33		Taluk Office Thirurangadi	51	0.12	0	0.00
34		Taluk Office Tirur	2,114	0.57	12	0.01
35		Thiruvananthapuram	Taluk Office Chirayinkeezhu	298	3.38	259
36	Taluk Office Kattakada		7,786	0.22	7,783	0.12
37	Taluk Office Nedumangad		3,303	0.33	3,281	0.16
38	Taluk Office Neyyattinkara		34,942	0.33	34,889	0.13
39	Taluk Office Thiruvananthapuram		35,178	55.92	34,911	11.96
40	Taluk Office Varkala		7,089	0.80	7052	0.57
41	Thrissur	Taluk Office Chalakudy	122	166.81	86	0.21
42		Taluk Office Chavakkad	163	1.29	0	0.00
43		Taluk Office Kodungallur	16	0.14	3	0.00
44		Taluk Office Kunnankulam	333	0.16	326	0.04
45		Taluk Office Mukundapuram	26	0.39	7	0.03
46		Taluk Office Thalappilly	112	0.18	105	0.02
47		Taluk Office Thrissur	1,013	1.07	980	0.12
	Total R&DM		1,60,016	399.59	1,45,809	18.67
Mining & Geology department						
48	Ernakulam	M&G Ernakulam	117	18.30	75	17.16
49	Idukki	M&G Idukki	19	2.63	6	0.15
50	Malappuram	M&G Malappuram	10	1.09	1	0.04
51	Thiruvananthapuram	M&G Squad Thiruvananthapuram	0	0.00	0	0.00

Sl. No.	District	Office	Para 4.4.5 No. of Arrear cases	Para 4.4.5 Amount of Arrears	Para 4.4.5.1 No. of cases not reported for RR	Para 4.4.5.1 Amount of arrears not reported for RR
52		M&G Thiruvananthapuram	33	9.26	32	9.00
53	Thrissur	M&G Squad Thrissur	6	2.80	3	0.30
54		M&G Thrissur	48	8.31	20	0.71
	Total Mining & Geology		233	42.39	137	27.36
Registration department						
55	Ernakulam	DR Ernakulam	13,235	49.27	13,233	49.18
56	Idukki	DR Idukki	17,974	32.48	17,648	28.60
57	Malappuram	DR Malappuram	71,283	94.55	49,658	55.22
58	Thiruvananthapuram	DR Thiruvananthapuram	69,815	265.17	69,796	264.71
59	Thrissur	DR Thrissur	56,113	187.04	56,068	185.94
	Total Registration		2,28,420	628.51	2,06,403	583.64
State Goods & Services tax department						
60	Ernakulam	STO Aluva	1,526	46.76	0	0.00
61		STO Angamali	1,193	29.26	372	9.49
62		STO Special Circle I Ernakulam	1,084	544.73	98	93.05
63		STO Special Circle II Ernakulam	1,412	1,670.35	0	0.00
64		STO Special Circle III Ernakulam	1,506	480.33	675	26.11
65		STO Circle I Ernakulam	618	26.70	5	1.59
66		STO Circle II Ernakulam	273	13.16	0	0.00
67		STO Circle III Ernakulam	880	59.55	11	8.69
68		STO Circle IV Ernakulam	610	94.24	51	11.26
69		STO WC Circle Ernakulam	2,608	855.14	644	73.97
70		STO Circle I Kalamassery	1,142	175.47	17	9.17
71		STO Circle II Kalamassery	2,943	322.41	0	0.00
72		STO Kothamangalam	515	26.66	0	0.00
73		STO LT Circle Mattanchery	352	8.38	0	0.00
74		STO Special Circle Mattanchery (Produce)	374	134.08	0	0.00
75		STO Special Circle Mattanchery at Aluva	738	301.00	166	57.73
76		STO Circle I Mattanchery	447	10.83	154	0.86

Sl. No.	District	Office	Para 4.4.5 No. of Arrear cases	Para 4.4.5 Amount of Arrears	Para 4.4.5.1 No. of cases not reported for RR	Para 4.4.5.1 Amount of arrears not reported for RR
77		STO Circle II Mattanchery	1,745	49.46	795	9.51
78		STO WC Circle Mattanchery	837	194.92	172	26.85
79		STO Muvattupuzha	1,770	26.95	777	5.36
80		STO North Paravur	724	12.66	0	0.00
81		STO Special Circle Perumbavoor	715	101.25	0	0.00
82		STO Circle I Perumbavur	885	81.16	0	0.00
83		STO Circle II Perumbavur	2,224	116.16	0	0.00
84		STO Circle I Thripunithura	1,048	21.45	50	0.87
85		STO Circle II Thripunithura	1,029	129.11	129	44.49
86		Idukki	STO Adimali	340	8.91	90
87	STO Cheruthony		201	2.31	56	0.12
88	STO Devikulam		668	5.25	573	3.45
89	STO LT Circle Kattappana		757	61.26	474	45.38
90	STO Kattappana		504	4.42	282	0.76
91	STO WC Circle Kattappana		152	26.86	40	10.85
92	STO Nedumkandam		223	6.35	92	1.61
93	STO Peerumade		189	3.57	71	0.13
94	STO Circle I Thodupuzha		480	26.30	315	1.91
95	STO Circle II Thodupuzha		316	7.29	118	0.77
96	STO Special Circle Thodupuzha	240	9.37	111	1.30	
97	STO Vandiperiyar	550	6.58	0	0.00	
98	Malappuram	STO Kottakkal	214	5.69	137	1.72
99		STO Special Circle Malappuram	496	105.18	256	26.48
100		STO WC< Circle Malappuram	136	4.26	95	1.19
101		STO Manjeri	584	17.53	269	4.96
102		STO Nilambur	631	25.47	510	21.89
103		STO Perinthalmanna	773	10.13	338	3.47
104		STO Ponnani	215	21.45	113	2.29

Sl. No.	District	Office	Para 4.4.5 No. of Arrear cases	Para 4.4.5 Amount of Arrears	Para 4.4.5.1 No. of cases not reported for RR	Para 4.4.5.1 Amount of arrears not reported for RR	
105	Thiruvananthapuram	STO Tirur	213	17.50	56	1.84	
106		STO Tirurangadi	260	8.75	93	0.87	
107		STO LT Circle Trivandrum	0	0.00	0	0.00	
108		STO Special Circle Trivandrum	1,271	524.08	55	0.54	
109		STO Circle 1 Trivandrum	611	152.27	0	0.00	
110		STO Circle 2 Trivandrum	1,041	41.36	0	0.00	
111		STO Circle 3 Trivandrum	1,221	39.90	0	0.00	
112		STO Attingal	318	24.56	0	0.00	
113		STO Nedumangad	583	31.78	17	0.08	
114		STO Neyyattinkara	1,797	37.69	395	5.94	
115		STO WC Circle Trivandrum	1,512	403.11	20	14.95	
116		Thrissur	STO Chalakudy	519	20.50	141	4.25
117			STO Chavakkad	528	29.06	155	4.99
118			STO Circle I Thrissur	433	41.16	100	2.13
119			STO Circle II Thrissur	203	18.00	68	1.29
120	STO Circle III Thrissur		562	53.71	153	2.74	
121	STO Circle IV Thrissur		510	41.76	0	0.00	
122	STO Irinjalakkuda		865	30.14	81	2.15	
123	STO Kodungallur		419	16.38	81	1.34	
124	STO Kunnankulam		340	31.49	80	1.50	
125	STO Special Circle Thrissur		801	496.88	130	175.32	
126	STO WC< Circle Thrissur		355	73.50	25	6.54	
127	STO Wadakkanchery	376	15.52	0	0.00		
	Total SGST		51,605	8,039.45	9,706	735.55	
Transport department							
128	Ernakulam	RTO Aluva	1,916	4.37	1,422	2.30	
129		RTO Angamali	1,728	3.97	672	1.04	
130		RTO Ernakulam	2,978	43.11	2,724	42.83	
131		RTO Kothamangalam	1,311	1.57	957	0.73	
132		RTO Mattanchery	3,287	13.22	3,185	12.82	
133		RTO Muvattupuzha	3,453	3.45	2,903	2.21	
134		RTO North Paravur	3,131	6.52	2,799	5.51	
135		RTO Perumbavur	6,534	16.29	5,589	13.41	

Sl. No.	District	Office	Para 4.4.5 No. of Arrear cases	Para 4.4.5 Amount of Arrears	Para 4.4.5.1 No. of cases not reported for RR	Para 4.4.5.1 Amount of arrears not reported for RR
136		RTO Thripunithura	2,730	5.75	2,220	3.58
137	Idukki	RTO Devikulam	1,678	2.19	932	1.36
138		RTO Idukki	869	4.76	561	2.32
139		RTO Thodupuzha	2,489	2.20	2,277	1.80
140		RTO Udumbanchola	1,088	1.06	403	0.16
141		RTO Vandiperiyar	2,714	2.56	2018	1.54
142		Malappuram	RTO Malappuram	13,482	28.12	13,104
143	RTO Nilambur		3,871	3.39	3,766	3.19
144	RTO Perinthalmanna		2,237	6.91	1,436	5.16
145	RTO Ponnani		3,663	8.28	2,673	3.53
146	RTO Thirurangadi		2,872	3.56	2,534	2.48
147	RTO Tirur		13,230	19.14	13,086	18.43
148	Thiruvananthapuram	RTO Attingal	5,860	19.47	3,918	15.26
149		RTO Kattakada	96	0.04	96	0.04
150		RTO Kazhakuttam	3,395	6.50	2,723	4.59
151		RTO KL 15	29,439	1,796.75	29,439	1,796.75
152		RTO Nedumangad	9,215	16.71	5,964	12.16
153		RTO Neyyattinkara	3,348	6.31	2,710	5.74
154		RTO Parassala	4,256	9.09	3,398	5.87
155		RTO Thiruvananthapuram	10,108	29.83	6,212	19.47
156		Thrissur	RTO Chalakudy	1,850	4.10	1,794
157	RTO Guruvayur		3,353	8.69	2,978	7.52
158	RTO Irinjalakuda		8,624	15.87	7,934	14.76
159	RTO Kodungallur		2,856	9.80	2,373	8.40
160	RTO Thrissur		6,046	43.94	5,857	40.91
161	RTO Wadakkanchery		4,138	12.85	3,997	12.32
	Total Transport		1,67,845	2,160.37	1,44,654	2,098.70
	Grand Total		6,08,414	11,366.35	5,06,801	3,484.97

Source: Information furnished by the field offices

Appendix – XXIII

(Reference: Paragraph 4.4.5.1)

Age wise pendency in RR action non initiated arrear cases in the selected Departments

(₹ in crore)

Name of Department	Age wise pendency	No. of cases	Percentage of cases	Amount	Percentage of arrears
Forest & Wildlife	Less than one year	7	7.61	1.09	5.18
	One year to less than two years	4	4.35	1.63	7.75
	Two years to less than five years	6	6.52	0.05	0.23
	Five years to less than 10 years	2	2.17	4.03	19.16
	Ten years and above	73	79.35	14.25	67.68
	Total	92	100.00	21.05	100.00
R&DM	Less than one year	92,997	63.78	8.12	43.49
	One year to less than two years	15,788	10.83	3.87	20.70
	Two years to less than five years	18,090	12.41	2.96	15.83
	Five years to less than 10 years	15,118	10.37	2.37	12.71
	Ten years and above	3,816	2.62	1.36	7.27
	Total	145,809	100.00	18.67	100.00
Mining & Geology	Less than one year	30	21.90	1.06	3.88
	One year to less than two years	27	19.71	13.06	47.71
	Two years to less than five years	61	44.53	10.32	37.72
	Five years to less than 10 years	19	13.87	2.92	10.68
	Ten years and above	0	0.00	0.00	0.00
	Total	137	100.00	27.36	100.00
Registration	Less than one year	5,539	2.68	28.71	4.92
	One year to less than two years	7,244	3.51	27.49	4.71
	Two years to less than five years	12,812	6.21	46.52	7.97
	Five years to less than 10 years	28,987	14.04	80.69	13.83
	Ten years and above	1,51,821	73.56	400.23	68.57
	Total	2,06,403	100.00	583.64	100.00
SGST	Less than one year	3,659	37.70	397.95	54.10
	One year to less than two years	2,034	20.96	188.48	25.62
	Two years to less than five years	2,570	26.48	69.18	9.41
	Five years to less than 10 years	1,249	12.87	64.48	8.77
	Ten years and above	194	2.00	15.46	2.10
	Total	9,706	100.00	735.55	100.00

Name of Department	Age wise pendency	No. of cases	Percentage of cases	Amount	Percentage of arrears
Transport	Less than one year	37,223	25.73	283.47	13.51
	One year to less than two years	34,942	24.16	257.88	12.29
	Two years to less than five years	34,786	24.05	512.53	24.42
	Five years to less than 10 years	27,631	19.10	888.76	42.35
	Ten years and above	10,072	6.96	156.06	7.44
	Total		1,44,654	100.00	2,098.70
	Grand Total	5,06,801		3,484.97	

Source: Information furnished by the field offices

Appendix – XXIV

(Reference: Paragraph 4.4.7)

Non disposal of attached property

Sl No	Name of Taluk Office	No. of cases attached under RR	No. of cases auctioned after attachment	No. of cases under stay after attachment	No. of cases not auctioned after attachment
1	Aluva	3	0	0	3
2	Chalakydy	9	1	0	8
3	Chavakkad	20	5	3	12
4	Chirayinkeezhu	53	3	33	17
5	Eranad	4	0	0	4
6	Fort Kochi	13	7	0	6
7	Kanayannur	14	4	7	3
8	Kattakada	17	1	3	13
9	Kodungallur	13	0	2	11
10	Kothamangalam	13	4	4	5
11	Kunnamkulam	9	0	2	7
12	Kunnathunadu	27	0	27	0
13	Mukundapuram	48	14	14	20
14	Muvattupuzha	44	1	4	39
15	Nedumangad	57	39	2	16
16	Neyyattinkara	274	253	21	0
17	Nilambur	12	6	0	6
18	North Paravur	2	0	0	2
19	Peermade	6	0	2	4
20	Perinthalmanna	14	5	0	9
21	Ponnani	18	13	1	4
22	Thalappilly	42	13	24	5
23	Thirurangadi	14	2	2	10
24	Thiruvananthapuram	25	7	4	14
25	Thodupuzha	11	0	11	0
26	Thrissur	24	5	7	12
27	Tirur	7	0	7	0
28	Udumbanchola	32	31	1	0
29	Varkala	9	0	0	9
	Total	834	414	181	239

Source: Information furnished by the *Tahsildars* (RR)

Appendix – XXV

(Reference: Paragraph 4.5)

Non assessment of Building tax in cases reported by the Village Officers

Sl. No.	Name of Taluk Office	No. of cases	BT leviable (₹)
1	Ambalapuzha	70	37,56,600
2	Chengannur	33	3,34,800
3	Cherthala	21	84,900
4	Chirayinkeezhu	20	17,55,900
5	Ernad	111	52,89,300
6	Idukki	7	12,67,800
7	Iritty	47	8,38,500
8	Kodungallur	22	8,21,100
9	Kollam	77	9,88,200
10	Kondotty	9	10,95,300
11	Kottarakara	60	15,62,850
12	Kottayam	287	1,93,40,250
13	Kozhenchery	99	27,87,000
14	Kozhikode	211	4,07,64,750
15	Mallappally	13	9,74,400
16	Mananthawady	29	5,10,300
17	Mannarkadu	30	78,84,900
18	Nedumangadu	46	29,74,800
19	Neyyatinkara	9	4,75,350
20	Pattambi	186	24,24,150
21	Punalur	21	4,45,500
22	Sulthan Bathery	6	1,78,200
23	Thiruvalla	170	71,12,700
24	Tirur	345	1,00,27,950
25	Tirurangadi	462	1,52,46,750
26	Udumbanchola	34	5,63,700
27	Varkala	16	2,55,900
28	Vellarikundu	12	1,89,000
	Total	2,453	12,99,50,850

Appendix – XXVI

(Reference: Paragraph 4.6)

Non levy of building tax due to buildings escaping assessment

Sl No.	Name of Taluk Office	Name of the local body	No. of cases	BT leviable (₹)
1	Ambalapuzha	Alappuzha (M)	20	7,27,200
2	Chalakydy	Chalakydy (M) Kodakara (SGP)	75	14,04,600
3	Chengannur	Mulakuzha (P) Budhanoor (P)	17	3,49,800
4	Cherthala	Cherthala (M)	1	13,200
5	Idukki	Kattapana (M)	3	42,000
6	Iritty	Ayyankunnu (P)	15	36,000
7	Kondotty	Kondotty (M) Pallickal (P)	28	22,58,700
8	Kottarakara	Kottarakara (M)	5	6,49,200
9	Kottayam	Kottayam (M)	66	1,30,28,400
10	Kozhenchery	Pathanamthitta (M)	82	34,27,200
11	Kozhikode	Kozhikode (C)	83	3,55,62,600
12	Mananthavady	Mananthavady (M)	4	5,58,000
13	Mannarkad	Mannarkad (M)	3	1,35,300
14	Neyyatinkara	Neyyatinkara (M)	33	14,82,000
15	Pattambi	Pattambi (M) Nagalassery(P) Ongallur(P)	295	16,92,150
16	Sultan Bathery	Sultan Bathery (M)	19	17,82,000
17	Thirurangadi	Thirurangadi (M) Vengara (P)	48	9,03,900
18	Thiruvalla	Thiruvalla (M)	14	8,96,400
19	Varkala	Varkala (M)	43	21,10,800
20	Vellarikundu	Panathady (P)	44	1,32,000
		Total	898	6,71,91,450

Appendix – XXVII

(Reference: Paragraph 4.7)

Short/Non levy of Basic/Land Tax

(₹ in lakh)

SI No	Name of Taluk Office	No. of cases of Land tax due on extent above 2 ha of land	No. of cases in which Land tax not levied	Land Tax due
1	Aluva	450	76	1.66
2	Chalakudy	315	12	0.48
3	Chavakkad	109	5	5.61
4	Chirayinkeezhu	54	3	0.12
5	Devikulam	534	95	6.34
6	Ernad	1,044	96	2.44
7	Fort Kochi	45	5	0.25
8	Idukki	253	29	2.11
9	Kanayannur	294	34	7.31
10	Kattakada	114	13	0.36
11	Kodungallur	55	4	0.14
12	Kondotty	166	0	0
13	Kothamangalam	852	137	4.9
14	Kunnankulam	167	6	0.14
15	Kunnathunadu	695	78	56.58
16	Mukundapuram	419	9	0.36
17	Muvattupuzha	1,423	61	1.65
18	Nedumangad	132	12	0.37
19	Neyyattinkara	66	4	0.29
20	Nilambur	914	0	0
21	Paravur	315	88	4.81
22	Peermade	541	68	55.16
23	Perinthalmanna	1,298	25	0.45
24	Ponnani	50	0	0
25	Talappilly	745	63	2.61
26	Thirurangadi	286	5	0.5
27	Thiruvananthapuram	100	6	37.91
28	Thodupuzha	773	117	8.24
29	Thrissur	342	14	0.78
30	Tirur	20	0	0
31	Udumbanchola	111	89	35.07
32	Varkala	34	8	0.31
Total		12,716	1,162	236.95