
APPENDICES

**Appendix-I: Status of certification of revenue under Section 7(3)(b) of
Goods and Services Tax (Compensation to States) Act, 2017
for 2017-18**

(Reference: Paragraph 1.5)

Sl. No.	State/UT
Certified	
1	Andhra Pradesh
2	Arunachal Pradesh
3	Assam
4	Chhattisgarh
5	Goa
6	Himachal Pradesh
7	Jammu and Kashmir
8	Jharkhand
9	Karnataka
10	Kerala
11	Manipur
12	Meghalaya
13	Mizoram
14	Nagaland
15	Orissa
16	Puducherry
17	Sikkim
18	Tamil Nadu
19	Tripura
Under process	
20	Delhi
21	Gujarat
22	Haryana
23	Punjab
24	Rajasthan
25	West Bengal
Not certified due to non-receipt of requisite information/records from State Government	
26	Bihar
27	Madhya Pradesh
28	Maharashtra
29	Telangana
30	Uttar Pradesh
31	Uttarakhand

Appendix-II: Key Validations/functionality not aligned to provisions

(Reference Paragraph 3.5.1)

Para No.	Issue in brief	Provided in SRS	Implementation failure
Refund Module			
3.7.3.3	Deficient re-crediting facility of ITC where Deficiency Memo was issued on second and subsequent occasion	Yes	Yes
3.7.3.4	Excess refund allowed by system in case of export without payment of tax (LUT)	No	-
3.7.3.5	Mandatory validation not put into the system (Endorsement detail of invoices of supplies to SEZ was not made mandatory)	Yes	Yes
3.7.3.6	Non implementation of “Withhold” request functionality at Back Office	Yes	Yes
3.7.3.7	Functionality for interest on delayed payment of Refund were not implemented in the system	No	-
3.7.3.8	Non allocation of RFD 10 of ‘Other notified persons’ to State jurisdictional Authority	Yes	Yes
3.7.3.9	Absence of auto-exclusion functionality to deduct the ITC of Capital goods	No	-
3.7.3.10	Excess claim of refund in the absence of adequate controls/validations	No	-
3.7.3.11	Functionality for unregistered person / consumer to apply for refund not implemented	Yes	Yes
3.7.3.12.1	Reconciliation between GST Portal and ICES	Yes	Yes
3.7.3.12.2	Non-deployment of validation to restrict the shipping bills having higher rate of duty drawback	No	-
3.7.3.12.3	Absence of system validation led to excess IGST Refund amount	Yes	Yes

Returns Module			
3.8.3.3	Incorrect creation of GSTR-2A led to irregular availability of ITC	No	---
3.8.3.4	Absence of validation on turnover, leading to no restriction being imposed on composition taxpayers, in regard to filing of GSTR-4, even after crossing the threshold limit.	Yes	Yes
3.8.3.5	Absence of provisions in the system, leading to non-payment of tax on RCM basis by NRTPs.	No	--
3.8.3.6	Incorrect mapping of Rule to SRS diluted the criteria of declaring HSN details in GSTR-1 by relevant taxpayers.	No	--
3.8.3.7	Non-computation of actual interest liability and non-enforcement of payment thereof through the system.	Yes	Yes
E-way Bills (EWB)			
3.9.5.1	Rejection of EWBs	Yes	Yes
3.9.5.2	Supply to or by SEZ	Yes	Yes
3.9.5.3	Extension of EWBs	Yes	Yes
3.9.5.4	Automatic calculation of distance based on PIN Code	No	-
3.9.5.5	Multivehicle Mode of Transport	Yes	Yes
3.9.5.6	Transportation by Rail	Yes	Yes

Appendix – III: Status of corrective action taken on audit observations of IT Audit of GSTN (Phase – I)

(Reference Paragraph 3.6)

Table A (Summary)

Status	Status of corrective action	Number of observations
S	Corrective action successfully implemented.	19
1	Issues still persist despite GSTN assuring corrective action	6
2	Corrective action is being taken up by GSTN and will be implemented in due course	12
3	Rectificatory action is pending at the end of other agencies	5

Table B (List of all observations with status)

Para No.	Caption	Status
Registration module		
2.1 (a)	Same PAN holder found under Composition Levy Scheme as well as Normal Taxpayer	S
2.1 (b)	Ineligible tax payers allowed registration under Composition Levy Scheme	S
2.2 (a)	Different legal name of the same PAN holder	S
2.2 (b)	Non-validation of Type of assessee in PAN with the Type of business registered at GSTN	S
2.2 (c)	PAN made optional for registration of Other Notified Persons (ONPs)	S
2.3	Registration for ONPs – Non-availability of facility for validating notification number or for obtaining/uploading the required documents	2
2.5	Non Resident Taxable Person (NRTP)/Casual Taxpayer -Tax Officer not alerted for non-registration	S
2.6	Delay in issuance of ARN, GSTIN and UIN	2
2.7	Tax deductor / Tax collector - Deficiencies in Registration process	S
2.8	GST Registrations allowed under restricted HSN Codes due to inadequate validation	2
2.9	Non-validation of CIN of Companies	1
2.10	TDS/TCS: Legal Name and Approving authority found blank	S
2.11 (a)	Upload of vital documents not provisioned yet in Online Information Database Access and Retrieval Services (OIDAR)	S
2.11 (b)	Non-validation of mandatory field TIN	S
2.11 (c)	Credentials of authorised representatives for OIDAR applicants not captured	S
2.13	Incorrect SMS of validation	S

2.14	Search gave output beyond the criteria period at GST portal	1
2.15.1	No option for different Languages at GSTN portal	2
2.15.3	Registration for multiple business verticals	2
2.15.5	Prerequisite of Unique combination of PAN, email and mobile on registration of taxpayer in violation of GST rules	S
2.15.6	No record for officers' contact or office address on GST Portal	S
2.15.7 (a)	Selection of Centre/State GST jurisdiction are left with taxpayer who entered them incorrectly	2
2.15.7 (b)	Incorrect address of Place of business	2
2.15.8	Complaint/Grievances Portal	S
Payments module		
3.1	(i) ECL credited without confirmation from Bank	3
	(ii) ECL was not credited on real-time where payment made successful	S
	(iii) Payment confirmation received from RBI e-scroll but the same was not received from GSTN by PCCA.	S
	(iv) Issues of delay in remittances, bank rating and penalty mechanism to be discussed with Banks and PCCA	3
3.2	Non-acceptance of payment where payment details are received after expiry of Challan	2
3.3	System level controls found absent in reconciliation files	S
3.4	Payment through debit/credit cards not provided in the GSTN System	3
3.6	Display of messages are not in sync with the actual status of the transaction	S
IGST Settlement		
4.1	Reports not being prepared	2
4.2	Non-utilisation of import data, IGST portion of appeal, refund, and prosecution data are not being utilised for generation of respective reports	2
4.4	Non-Settlement of interest	2
4.5	Duplicate records	1
4.6	Incorrect computation of IGST Settlement	2
4.7	Both way cross-utilisation for the same return period for the same taxpayer	S
4.8	Erroneous entries in settlement report STL 01.02/ 01.03	1
4.9	Erroneous entries in settlement report STL 01.04	3
4.1	Erroneous entries in settlement report STL 01.05	1
4.11	Erroneous entries in settlement report STL 01.06	1
4.13	Mismatch of entries in STL 01.04	S
4.14	Unrealistic claims of ITC of IGST	3

Table C (Details of observations that have not been implemented so far)

Issues still persist despite GSTN assuring corrective action has been taken	Corrective action is being taken up by GSTN and will be implemented in due course	Rectificatory action is pending at the end of other agencies
Registration		
<ul style="list-style-type: none"> – Search gave output beyond the criteria period at GST portal – Non-validation of Corporate Identification Number (CIN) of Companies 	<ul style="list-style-type: none"> – Registration for Other Notified Persons – Non-availability of facility for validating notification number or for obtaining/uploading the required documents – Delay in issuance of Application Reference Number, GSTIN and Unique Identification Number – GST Registrations allowed under restricted HSN Codes due to inadequate validation – No option for different languages at GSTN portal – Registration for multiple business verticals – Selection of Centre / State GST jurisdiction are left with taxpayer who entered them incorrectly – Incorrect address of Place of business 	
Payments		
	<ul style="list-style-type: none"> – Non-acceptance of payment where payment details were received after expiry of challan. 	<ul style="list-style-type: none"> – ECL getting updated without confirmation from banks and issues of delay in remittances, bank rating – Penalty mechanism to be discussed with Banks and PCCA

		– Payment through debit/credit cards not provided in the GST IT system
IGST Settlement		
<ul style="list-style-type: none"> – Duplicate records – Erroneous entries in settlement reports (STL) 01.02, 01.03, 01.05 and 01.06. 	<ul style="list-style-type: none"> – Reports not being prepared – Non-utilisation of import data, IGST portion of appeal, refund, and prosecution data are not being utilised for generation of respective reports – Non-Settlement of interest – Incorrect computation of IGST Settlement 	<ul style="list-style-type: none"> – Erroneous entries in STL 01.04 – Unrealistic claims of Input Tax Credit (ITC) of IGST

Appendix-IV: Overview of audit of transitional credits

(Reference: Paragraph 4.6.1)

(₹ in lakh)

DAP No.	Name of Commissionerates involved	No. of cases	Objection Amount	Accepted Amount	Recovered Amount
Paragraph 4.6.2: Irregular claim of transitional credit on input services in transit					
35	Belapur, Bhiwandi, Mumbai south and Pune I	18	3676.52		
Paragraph 4.6.3 : Irregular availing of cess of earlier regime as credit					
4	Bengaluru East	1	10.56	10.56	10.56
9	Bengaluru East	2	26.23		
12	Chennai Outer	1	85.63	85.63	
19	Delhi South	1	17.68	17.68	17.68
21	Delhi East	1	13.97		
22	Hyderabad (Audit – 1)	1	13.45	13.45	13.45
23	Hyderabad (Audit – 1)	1	38.87	38.87	38.87
37	Bengaluru North	2	77.01	77.01	77.01
42	Bengaluru South	1	15.83		
63B	Howrah	1	12.31		
83	Vadodara I	1	67.75		
84	Ahmedabad South	1	13.60	13.60	13.60
93	Visakhapatnam	1	48.62	48.62	
4.6.4 Irregular claim of transitional credit on stock entered in books of accounts after the permissible period					
3	Daman	1	10.25	10.25	10.25
10	Chennai North	1	21.35	21.35	
11	Chennai North	1	336.00	336.00	
16	Coimbatore (Audit)	1	43.92	43.92	29.94
25	Hyderabad (Audit – 1)	1	33.09	33.09	
27	Visakhapatnam (Audit – 1)	1	23.97	23.97	

DAP No.	Name of Commissionerates involved	No. of cases	Objection Amount	Accepted Amount	Recovered Amount
46	Vadodara II	1	21.29	21.29	
63A	Kolkata North	1	43.45		
63C	Bolpur	1	24.76		
68	Tiruchirapalli	1	62.26	62.26	
69	Tiruchirapalli	1	21.05	21.05	
87	Ahmedabad South	1	14.02		
88	Gandhinagar	1	11.62	11.62	
Paragraph 4.6.5: Irregular carry forward of excess Cenvat credit					
6	Bengaluru East	1	41.34		
7	Bengaluru East	1	46.54		
18	Kochi	1	74.05	74.05	77.08
20	Delhi East	1	10.95	10.95	
35	Pune – I	1	34.69		
49	Guwahati	1	14.81	14.81	
56	Chennai South	1	30.18		
61	Coimbatore	1	17.18	17.18	
64	Dimapur East	1	14.68		
81	Bengaluru North	1	35.94	35.94	
82	Delhi West	1	21.52	21.52	
92	Medchal	1	45.71	45.71	
101	Ludhiana	1	13.70		
Paragraph 4.6.6 : Irregular availment of transitional credit on exempted goods					
1	Gandhinagar	1	26.62	26.62	
13	Coimbatore (Audit)	1	290.83		
59	Coimbatore	1	116.22	116.22	
60	Madurai	1	124.00		
65	Guntur	1	10.57	10.57	5.42
77	Madurai	1	111.33		

DAP No.	Name of Commissionerates involved	No. of cases	Objection Amount	Accepted Amount	Recovered Amount
86	Ahmedabad South	1	36.84	36.84	
Paragraph 4.6.7 : Irregular claim of transitional credit on goods in stock					
35	Pune – I	5	769.00		
Paragraph 4.6.8: Irregular availment of transitional credit without filing the ER-1/ST-3 returns					
8	Bengaluru South	1	14.75		
35	Pune – I, Belapur	2	180.17		
50	Chennai Outer	1	39.02		
Paragraph 4.6.9: Irregular claim of transitional credit which do not fall in the ambit of inputs, input services and capital goods					
17	Chennai outer	1	29.00	29.00	18.83
52	Guntur	1	14.54		
53	Medchal	1	25.17		
Paragraph 4.6.10: Other cases					
2	Gandhinagar	1	20.33	20.33	
5	Bengaluru East	1	481.00		
11	Chennai North	1	24.00	24.00	
14	Coimbatore (Audit)	1	15.89	15.89	16.86
24	Hyderabad	1	19.76	19.76	19.76
26	Hyderabad (Audit-I)	1	36.92	36.92	
29	Bhubaneswar & Rourkela	2	79.91	79.91	
35	Belapur, Bhiwandi, Mumbai south and Pune I	12	357.27		
40	Ranchi	1	216.00	216.00	
66	Visakhapatnam	1	10.69	10.69	10.69
74	Hyderabad (Audit-I)	1	16.72	16.72	
85	Ahmedabad South	1	221.00	221.00	
89	Bhubaneswar	1	114.00	114.00	

DAP No.	Name of Commissionerates involved	No. of cases	Objection Amount	Accepted Amount	Recovered Amount
90	Coimbatore (Audit)	1	93.20		
94	Guntur	1	13.04	13.04	

Appendix-V: Overview of audit of refund claims

(Reference: Paragraph 4.7)

(₹in lakh)

DAP No.	Name of Commissionerates involved	No. of cases	Objection Amount	Accepted Amount	Recovered Amount
38	Bengaluru West	1	13.53	16.06	16.06
41	Ludhiana	1	15.22	16.48	16.48
45	Chennai Outer	1	110.00	110.00	110.00
57	Vadodara II	1	31.98		
47	Mumbai East	19	402.00		
67	Kochi	1	227.00		

Appendix-VI: Other irregularities noticed during GST audit

(Reference: Paragraph 4.8)

(₹in lakh)

DAP No.	Name of Commissionerates involved	No. of cases	Objection Amount	Accepted Amount	Recovered Amount
28	Rourkela	1	315.00	315.00	1.03
30	Varanasi	1	9.71	9.71	9.71
33	Ranchi	1	56.30	56.30	56.30
54	Jaipur	1	126.00		
58	Ranchi	1	127.00	127.00	225.90
75	Jamshedpur	1	17.67	17.67	17.67
76	Jamshedpur	1	25.46	25.46	29.11
32	Agra	1	NA		

Appendix-VII: Impact on State Goods and Services Tax

(Reference: Paragraph 4.9)

(₹in lakh)

DAP No.	Name of State	Audit Para No.	Number of cases	Nature of audit observation	SGST amount involved	SGST amount accepted	SGST amount recovered
41	Punjab	4.7	1	Irregular claim of refund of ineligible input tax credit	8.24	8.24	8.24
57	Gujarat	4.7	1	Grant of Excess Refund	15.99	0.00	0.00
47	Maharashtra	4.7	8	<ul style="list-style-type: none"> • Excess grant of refund due to non-consideration of minimum balance in ECL • Irregular refund of ITC of IGST despite drawback at higher rate • Irregular grant of refund on ITC pertaining to capital goods 	136.89	0.00	0.00
67	Kerala	4.7	1	Payment of excess GST refund	25.64	0.00	0.00
40	Jharkhand	4.6.10(c)	1	Ineligible ITC under SGST in Tran-1	216.00	216.00	0.00
28	Orissa	4.8.1	1	Non-payment of interest	137.00	0.00	0.00
30	Uttar Pradesh	4.8	1	Non-payment of GST	4.85	4.85	4.85
58	Jharkhand	4.8.2	1	Non-payment of GST	2.01	2.01	2.01
76	Jharkhand	4.8	1	Non-payment of GST	8.06	8.06	8.06

**Appendix-VIII:
List of observations issued based on Audit conducted in FY19 & FY20
(Reference: Paragraph: 6.3)**

(₹ in crore)

Sl. No.	DAP No.	Category	Amount Objected	Amount Accepted	Amount Recovered	Name of Commissionerate
Section A: Lapses not detected by Internal Audit						
1	26D	ST	0.11	0.11	0.11	Chennai Outer
2	28D	ST	0.19	0.19		Rourkela
3	71D	ST	183.37	183.37		Bhubaneswar
4	75D	ST	0.33			Bengaluru East
5	90D	ST	1.11	1.11		Bengaluru West
6	27D	ST	0.11	0.11	0.11	Rourkela
7	59D	ST	0.42	0.42	0.27	Bengaluru East
8	85D	ST	0.39			Raipur
9	12D	ST	0.18		0.18	Palghar
10	46D	ST	0.32			Bhopal
11	63D	ST	0.16	0.16	0.16	Daman
12	55D	ST	0.34		0.34	Bengaluru North
13	88D	ST	4.22			Belagavi
14	54D	ST	1.13	1.13		Bengaluru East
15	58D	ST	0.18	0.18	0.18	Bengaluru East
16	76D	ST	0.92			Bengaluru North
17	91D	ST	0.21			Ahmedabad South
18	93D	ST	0.39			Aurangabad
19	10D	CX	6.06			Daman
20	20D	CX	0.13			Surat
21	4D	CX	0.43	0.43	0.43	Chennai Outer
22	23D	CX	34.84			Bengaluru North
23	32D	CX	0.44	0.44		Rourkela
24	7D	CX	1.02	1.02	1.02	Chennai South
25	33D	CX	9.37			Raipur
26	18D	CX	0.21	0.21	0.06	Surat
27	11D	CX	6.83			Daman
28	13D	CX	0.30	0.30		Medchal
29	16D	CX	0.92			Nagpur I
30	31D	CX	0.69			Rourkela
Section B: List of observations of non-compliance by the assesseees						
Non-payment of Service Tax/Central Excise duty						
31	30D	ST	0.46	0.46		Delhi South
32	34D	ST	5.7	5.7		Delhi South
33	43D	ST	2.95	2.95		Hyderabad

Sl. No.	DAP No.	Category	Amount Objected	Amount Accepted	Amount Recovered	Name of Commissionerate
34	21D	ST	0.40	0.40	0.40	Hyderabad
35	37D	ST	0.27	0.27	0.27	Allahabad
36	48D	ST	0.41		0.03	Bengaluru South
37	62D	ST	0.70		0.70	Chennai Outer
38	77D	ST	0.44			Bengaluru East
39	81D	ST	0.62		0.13	Ranchi
40	15D	ST	1.12	1.12	0.78	Medchal
41	26A	ST	0.57	0.57		Raipur
42	11B	ST	0.15	0.15	0.15	Chennai Outer
43	14B	ST	0.29	0.29	0.29	Daman
44	4B	ST	0.54	0.54		Thane
45	12B	ST	0.15	0.15	0.15	Thiruvananthapuram
46	3A	ST	5.93	5.93		Bengaluru North
47	18B	ST	0.13	0.13	0.13	Delhi South
48	16B	ST	0.14	0.14		Gandhinagar
49	17B	ST	0.25	0.25		Gandhinagar
50	10A	ST	0.72			Bengaluru North
51	20B	ST	0.14	0.14	0.07	Bengaluru North
52	21B	ST	0.32	0.32	0.08	Bengaluru East
53	23A	ST	1.30	1.30		Bengaluru North
54	26B	ST	0.15	0.15	0.15	Bengaluru East
55	27B	ST	0.12	0.12	0.08	Belagavi
56	31A	ST	0.18			Guntur
57	32A	ST	0.21			Medchal
58	10B	CX	1.90	1.90		Ujjain
59	14D	CX	6.74	6.74	1.98	Allahabad
Short payment of Service Tax/Central Excise duty						
60	44D	ST	0.42	0.42		Hyderabad
61	22D	ST	1.93	1.93	1.93	Mumbai South
62	50D	ST	0.35		0.35	Bengaluru East
63	19D	ST	0.2	0.2	0.2	Hyderabad
64	84D	ST	2.89		2.89	Bengaluru East
65	13B	ST	29.60	29.60		Mumbai East
66	1A	ST	1.69	1.69	0.11	Pune-II
67	22B	ST	0.11	0.11	0.03	Bengaluru East
68	22A	ST	2.64	2.64	0.15	Bengaluru East
69	24A	ST	2.53			Bengaluru North
70	25A	ST	0.76	0.76	0.48	Bengaluru East
71	19A	ST	0.21	0.21		Guntur
72	30A	ST	1.89			Guntur

Sl. No.	DAP No.	Category	Amount Objected	Amount Accepted	Amount Recovered	Name of Commissionerate
73	92D	ST	0.28			Chandigarh
74	5A	CX	0.26	0.26		Pune-II
75	8B	CX	0.25	0.25		Medchal
76	11B	CX	0.17	0.17		Tirupati
77	12B	CX	0.75	0.75		Medchal
78	8D	CX	1.80			Ranga Reddy
Irregular availing/utilisation of CENVAT credit						
79	47D	ST	1.13		0.06	Bengaluru South
80	60D	ST	0.27	0.27	0.27	Kochi
81	2A	ST	0.33	0.33		Jodhpur
82	15B	ST	3.08	3.08		Goa
83	7B	ST	0.37	0.37		Goa
84	21A	ST	0.69			Bengaluru East
85	10A	CX	2.70		2.20	Belagavi
86	34D	CX	1.02			Raipur
87	37D	CX	0.83			Vadodara II
88	9B	CX	0.32	0.32	0.32	Mumbai East
89	13B	CX	0.20	0.20		Jaipur
90	9A	CX	0.33			Tirupati
91	25D	CX	0.22	0.22	0.22	Chennai North
92	6B	CX	0.17	0.17	0.17	Chennai Outer
Non/short reversal of CENVAT credit						
93	32D	ST	0.30	0.30		Delhi West
94	83D	ST	0.14	0.14		Bengaluru South
95	19B	ST	0.72	0.72	0.37	Bengaluru North
96	23B	ST	0.21	0.21	0.06	Bengaluru East
97	25B	ST	0.11	0.11	0.03	Bengaluru East
98	27A	ST	4.04	4.04		Bengaluru North
99	28A	ST	1.49	1.49		Bengaluru East
100	39D	ST	14.72	14.72		Bengaluru East
101	8A	CX	0.49	0.49		Ujjain
102	35D	CX	0.61			Raipur
103	41D	CX	12.16			Belagavi
Non-payment of Interest						
104	31D	ST	0.54	0.54	0.54	Delhi West
105	45D	ST	0.38	0.38		Guntur
106	41D	ST	0.18	0.18	0.17	Allahabad
107	23D	ST	0.24	0.24	0.24	Chandigarh
108	18D	ST	0.17	0.17	0.17	Hyderabad
109	20D	ST	0.20	0.20	0.20	Hyderabad
110	24D	ST	0.17	0.17	0.17	Thiruvananthapuram

Sl. No.	DAP No.	Category	Amount Objected	Amount Accepted	Amount Recovered	Name of Commissionerate
111	35D	ST	0.17	0.17		Delhi South
112	42D	ST	0.5	0.5	0.1	Thiruvananthapuram
113	57D	ST	0.26			Bengaluru East
114	78D	ST	0.14		0.14	Bengaluru North
115	17A	ST	0.13	0.13	0.05	Delhi South
116	11A	ST	4.82	4.82	4.82	Rajouri Garden
117	24B	ST	0.17	0.17	0.17	Bengaluru North
Non-payment of Cess						
118	30D	CX	0.31	0.31		Bhopal
Section C: List of observations indicating lapse in Departmental functions						
Irregularity in processing of refunds						
119	33D	ST	0.71			Delhi South
120	15D	CX	0.34		0.34	Goa
121	24D	CX	0.39	0.39		Rohtak
Irregularities in issuing/monitoring of SCNs						
122	29D	ST	0.34	0.34		Mumbai Central
123	25D	ST	0.56			Mumbai Central
124	82D	ST	0.29			Delhi South
125	94D	ST	NMV			Thane Rural
126	26D	CX	0.20	0.20		Salem
127	29D	CX	0.29	0.29		Nashik
Ineffective monitoring of call book cases						
128	12D	CX	NMV	NMV		Bengaluru East
129	22D	CX	NMV			Bengaluru North
130	27D	CX	NMV			Patna-II
131	38D	CX	NMV			Bengaluru South
132	39D	CX	NMV			Belagavi
Non-levy of late fee/penalty						
133	36D	ST	0.24		0.07	Ghaziabad
134	38D	ST	0.49	0.49	0.07	Dehradun
135	52D	ST	0.19		0.03	Bengaluru North
136	28D	CX	0.11	0.11		Ghaziabad
Non-completion of anti-evasion investigations						
137	61D	ST	57.80			Belagavi
138	87D	ST	0.20			Belagavi
Observations regarding broadening of tax base						
139	72D	ST	0.35	0.35		Lucknow
140	49D	ST	11.05			Bengaluru North
Lack of timely action by departmental officer						
141	40D	ST	0.49			Rourkela
142	51D	ST	0.56	0.56	0.28	Bengaluru East

Sl. No.	DAP No.	Category	Amount Objected	Amount Accepted	Amount Recovered	Name of Commissionerate
143	53D	ST	0.58		0.1	Mysuru
Irregularities in recovery of arrears						
144	86D	ST	5.04			Bengaluru North
145	89D	ST	NMV			Belagavi
146	40D	CX	NMV			Belagavi
	Total		472.30	295.78	25.75	

Appendix-IX**List of observations issued based on Audit conducted in period prior to FY19.**

(Reference: Paragraph: 6.6)

(₹ in crore)

Sl. No.	DAP No.	Category	Amount Objected	Amount Accepted	Amount Recovered	Name of Commissionerate
Section A: Cases in which rectificatory action is pending						
1	2D	ST	1.91			Mumbai East
2	79D	ST	2.92			Kolkata North
3	80D	ST	18.31			Lucknow, Agra, Allahabad, GB Nagar, Greater Noida, Ghaziabad, Kanpur, Meerut, Noida and Varanasi
4	10D	ST	0.54		0.24	Bengaluru West
5	74D	ST	3.06			Bengaluru West
6	67D	ST	0.87			Surat
7	70D	ST	0.67			Varanasi
8	20A	ST	433			Mumbai East
9	18A	ST	0.44			Bengaluru West
10	33A	ST	2.60			Bengaluru East
11	17D	CX	1.61			Ahmedabad North
12	1A	CX	0.65	0.65		Ahmedabad North
13	21D	CX	1.31			Bengaluru North West
14	36D	CX	2.51			Raipur
Section B: Cases in which rectificatory action has been taken by the department						
15	15A	ST	0.26	0.26	0.15	Chennai South
16	13A	ST	1.70	1.70		Bengaluru East
17	14A	ST	3.44	3.44		Bengaluru North
18	6A	ST	6.5	6.5		Vadodara-I
19	5A	ST	1.92	1.92	1.15	Bengaluru South
20	65D	ST	1.99	1.99		Bengaluru East
21	29A	ST	0.2	0.2		Raipur
22	73D	ST	10.37	10.37		Bengaluru East
23	16A	ST	0.28	0.28	0.09	Salem
24	66D	ST	1.87	1.87		Daman
25	12A	ST	0.18	0.18		Vadodara-II
26	7A	ST	4.07	4.07		Patna-I
27	8A	ST	0.21	0.21		Patna-I
28	8D	ST	1.82	1.82		Mangalore
29	69D	ST	0.22	0.22	0.1	Meerut
30	9A	ST	0.3	0.3		Patna-II

Sl. No.	DAP No.	Category	Amount Objected	Amount Accepted	Amount Recovered	Name of Commissionerate
31	68D	ST	0.41	0.41	0.41	Jamshedpur
32	4A	ST	1.43	1.43		Hyderabad
33	1D	ST	30.67	30.67		Mumbai Central
34	3D	ST	0.67	0.67	0.67	Mumbai East
35	1B	ST	0.11	0.11	0.11	Ludhiana
36	14D	ST	1.49	1.49	1.49	Medchal
37	13D	ST	1.02	1.02	1.02	Hyderabad
38	16D	ST	0.29	0.28	0.18	Jaipur
39	10B	ST	0.41	0.41	0.41	Jaipur
40	4D	ST	0.52	0.52		Bengaluru North
41	5D	ST	0.37	0.37	0.37	Mangalore
42	6D	ST	0.45		0.45	Bengaluru North
43	7D	ST	0.19	0.19	0.19	Bengaluru West
44	2B	ST	0.18	0.18	0.17	Mumbai Central
45	3B	ST	0.30	0.30	0.30	Palghar
46	17D	ST	0.35			Udaipur
47	8B	ST	94.71	94.71		Jaipur
48	9D	ST	15.48			Belagavi
49	11D	ST	0.33			Belagavi
50	9B	ST	1.16	1.16		Mumbai East
51	6B	ST	4.19	4.19		Mumbai West
52	5B	ST	3.60	3.60		Mumbai West
53	1B	CX	0.33	0.33	0.33	Pune-I
54	1D	CX	0.38	0.38		Daman
55	2A	CX	0.20	0.20		Palghar
56	2B	CX	0.27	0.27	0.14	Nagpur-I
57	2D	CX	0.15		0.15	Vadodara-II
58	3A	CX	0.16	0.16		Palghar
59	3B	CX	0.16	0.16	0.16	Mangalore
60	3D	CX	0.15		0.15	Bengaluru North
61	4A	CX	0.56			Ranchi
62	4B	CX	0.27	0.27	0.27	Palghar
63	5B	CX	0.15	0.15	0.06	Nagpur-I
64	5D	CX	0.20	0.20		Ranchi
65	6D	CX	0.36			Medchal
66	9D	CX	0.31	0.31	0.31	Ahmedabad North
	Total		667.71	180.12	9.07	

