

**APPENDIX-I**  
**Failure to cancel the settlement of shops and forfeiture of basic licence fee (BLF)/license fee (LF) and security deposit**  
*(Reference Para No. 2.3)*

													(Amount in ₹)
Sl. No.	Name of the Unit	Year	Type of shops	No. of shops	No. of shops checked	No. of shops in which objection found	Period of late deposit of BLF/LF in days	Period of late deposit of Security Deposit in days	Overall Period of late deposit of BLF/LF and Security Deposit in days	Renewal fee/ Earnest Money required to be forfeited	Basic License Fee/License Fee required to be forfeited	Security Deposit required to be forfeited	Total Amount required to be forfeited
<b>Delay upto 15 days</b>													
1	DEO Agra	2019-20	Country Liquor	307	150	16	6 to 15	2 to 12	2 to 15	6,50,000	86,57,200	16,11,678	1,09,18,878
		2019-20	Country Liquor	272	170	3	1 to 4	3 to 9	1 to 9	0	1,20,160	0	1,20,160
		2019-20	Foreign Liquor	224	125	44	2 to 15	5 to 15	2 to 15	23,05,000	1,80,15,000	15,74,750	2,18,94,750
		2019-20	Foreign Liquor	172	125	1	0	11	11	0	21,00,000	0	21,00,000
		2019-20	Model Shop	26	15	2	2	5	2 to 5	0	0	0	0
2	DEO Aligarh	2019-20	Country Liquor	224	55	4	5 to 12	0	5 to 12	2,00,000	0	5,15,168	7,15,168
		2019-20	Foreign Liquor	102	25	7	2 to 13	0	2 to 13	4,30,000	0	5,08,500	9,38,500
3	DEO Azamgarh	2019-20	Country Liquor	300	135	51	1 to 15	1	1 to 15	17,10,000	51,53,400	74,19,110	1,42,82,510
		2017-18	Country Liquor	299	100	5	9 to 14	0	9 to 14	0	0	54,89,135	54,89,135
		2018-19	Country Liquor	300	128	13	0	1 to 15	1 to 15	0	17,68,165	0	17,68,165
4	DEO Badaun	2018-19	Beer	44	25	16	5 to 9	0	5 to 9	0	4,37,000	0	4,37,000
		2019-20	Beer	44	25	13	1 to 7	0	1 to 7	4,95,000	14,70,000	90,000	20,55,000
		2018-19	Country Liquor	253	51	34	1 to 15	2 to 15	1 to 15	0	53,11,959	0	53,11,959
		2019-20	Country Liquor	252	51	32	2 to 10	0	2 to 10	11,60,000	32,08,860	28,74,546	72,43,406
		2018-19	Foreign Liquor	59	25	8	4 to 9	8	4 to 9	0	9,15,000	0	9,15,000
		2019-20	Foreign Liquor	58	25	8	2 to 7	0	2 to 7	4,70,000	58,90,000	4,31,250	67,91,250
5	DEO Bareilly	2019-20	Country Liquor	357	72	4	3 to 11	1 to 4	1 to 11	0	4,65,650	2,15,520	6,81,170
6	DEO Bijnor	2019-20	Beer	67	25	4	2 to 15	0	2 to 15	2,20,000	8,62,500	1,22,750	12,05,250
		2019-20	Country Liquor	186	40	7	7 to 9	0	7 to 9	4,90,000	12,54,600	21,21,747	38,66,347
		2019-20	Foreign Liquor	90	25	2	8 to 13	0	8 to 13	1,50,000	13,82,500	3,67,000	18,99,500
7	DEO Chitrakoot	2016-17	Country Liquor	57	30	1	2 to 12	12	2 to 12	0	0	10,77,342	10,77,342
		2017-18	Country Liquor	57	30	4	3 to 6	6	3 to 6	0	2,92,200	11,77,234	14,69,434
		2015-16	Foreign Liquor	28	28	1	12	0	12	0	2,00,000	0	2,00,000

**Audit Report (Revenue Sector) for the year ended 31 March 2020**

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8	DEO Farrukhabad	2016-17	Foreign Liquor	29	29	4	11	5	5 to 11	0	36,00,000	89,000	36,89,000
		2018-19	Beer	43	25	2	3 to 6	0	3 to 6	0	57,000	0	57,000
		2019-20	Beer	43	25	4	2 to 6	0	2 to 6	1,30,000	11,70,500	60,250	13,60,750
		2018-19	Country Liquor	192	46	18	1 to 9	8	1 to 9	0	34,50,952	0	34,50,952
		2019-20	Country Liquor	192	45	3	2 to 7	0	2 to 7	1,65,000	19,80,900	3,93,167	25,39,067
		2018-19	Foreign Liquor	57	25	12	1 to 9	0	1 to 9	0	42,94,000	0	42,94,000
		2019-20	Foreign Liquor	57	25	4	2 to 8	0	2 to 8	1,15,000	26,99,000	1,42,750	29,56,750
9	DEO Firozabad	2017-18	Country Liquor	267	55	8	1 to 15	0	1 to 15	0	4,08,125	28,28,910	32,37,035
		2019-20	Country Liquor	278	70	11	2 to 13	0	2 to 13	5,25,000	53,87,100	8,00,695	67,12,795
		2018-19	Country Liquor	308	265	4	7 to 13	0	7 to 13	0	20,04,975	0	20,04,975
		2018-19	Foreign Liquor	156	145	5	2 to 11	0	2 to 11	0	48,78,000	98,500	49,76,500
10	DEO G.B.Nagar	2019-20	Beer	129	26	12	2 to 8	0	2 to 8	6,50,000	13,40,000	2,40,250	22,30,250
		2019-20	Country Liquor	216	43	18	5 to 15	5	5 to 15	10,00,000	1,04,67,790	20,17,222	1,34,85,012
		2019-20	Foreign Liquor	115	25	9	11 to 12	4	4 to 12	5,70,000	64,11,000	6,36,500	76,17,500
		2018-19	Foreign Liquor	115	24	23	1 to 7	0	1 to 7	0	1,10,77,500	0	1,10,77,500
		2019-20	Model Shop	23	23	5	5 to 8	0	5 to 8	4,50,000	2,09,93,020	11,67,500	2,26,10,520
		2018-19	Model Shop	23	23	21	5 to 7	0	5 to 7	0	98,07,000	0	98,07,000
11	DEO Gaziabad	2019-20	Country Liquor	191	39	27	7	0	7	16,50,000	0	35,76,955	52,26,955
12	DEO Gazipur	2019-20	Country Liquor	205	45	22	1 to 12	0	1 to 12	5,55,000	18,52,600	36,34,308	60,41,908
13	DEO Gorakhpur	2019-20	Country Liquor	280	56	4	1 to 12	5	1 to 12	1,50,000	6,15,000	3,79,380	11,44,380
		2019-20	Foreign Liquor	115	35	5	5 to 12	11	5 to 12	3,95,000	0	3,01,500	6,96,500
		2019-20	Model Shop	12	7	2	8	0	8	55,000	0	2,00,000	2,55,000
14	DEO Hapur	2018-19	Country Liquor	131	40	20	0	2 to 14	2 to 14	0	50,40,735	0	50,40,735
		2018-19	Foreign Liquor	52	30	17	0	6 to 9	6 to 9	0	49,71,000	0	49,71,000
		2018-19	Model Shop	9	7	7	0	9	9	0	28,98,500	0	28,98,500
15	DEO Hardoi	2019-20	Country Liquor	374	80	2	1 to 3	12	1 to 12	0	7,20,900	0	7,20,900
		2018-19	Country Liquor	374	80	8	2 to 9	0	2 to 9	0	9,09,572	0	9,09,572

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16	DEO Jaunpur	2019-20	Country Liquor	272	55	45	1 to 6	0	1 to 6	24,75,000	29,38,320	66,54,605	1,20,67,925
		2018-19	Country Liquor	0	54	41	4 to 9	4 to 9	4 to 9	0	50,60,630	18,22,175	68,82,805
		2019-20	Foreign Liquor	107	26	19	2 to 6	0	2 to 6	13,00,000	26,86,500	10,74,500	50,61,000
		2018-19	Foreign Liquor	0	27	29	6 to 9	0	6 to 9	0	33,10,500	0	33,10,500
17	DEO Jhansi	2019-20	Beer	57	25	5	4	3	3 to 4	3,25,000	10,22,500	1,17,000	14,64,500
		2017-18	Country Liquor	233	50	20	1 to 15	0	1 to 15	0	0	1,74,46,298	1,74,46,298
		2017-18	Foreign Liquor	72	25	14	2 to 13	0	2 to 13	0	0	18,10,500	18,10,500
18	DEO Kanpur Nagar	2018-19	Country Liquor	341	70	22	2 to 9	2 to 15	2 to 15	0	41,38,949	0	41,38,949
		2019-20	Country Liquor	341	70	26	11 to 15	2 to 5	2 to 15	14,45,000	0	47,98,640	62,43,640
		2018-19	Foreign Liquor	221	50	20	7 to 9	2 to 12	2 to 12	0	55,44,500	0	55,44,500
		2019-20	Foreign Liquor	221	48	15	2 to 15	2 to 11	2 to 15	10,00,000	13,98,000	12,60,250	36,58,250
		2018-19	Model Shop	10	10	6	8 to 9	3 to 12	3 to 12	0	22,37,000	0	22,37,000
19	DEO Lucknow	2019-20	Foreign Liquor	177	40	20	7 to 12	1 to 10	1 to 12	1,70,000	23,00,000	11,98,500	36,68,500
20	DEO Mathura	2017-18	Country Liquor	178	45	16	6	2 to 14	2 to 14	0	16,78,375	63,23,617	80,01,992
		2019-20	Country Liquor	171	74	18	1 to 13	9	1 to 13	7,90,000	17,73,750	10,28,251	35,92,001
		2019-20	Foreign Liquor	200	64	5	7	2 to 9	2 to 9	2,80,000	15,47,000	1,35,000	19,62,000
21	DEO Meerut	2019-20	Beer	97	42	35	2 to 5	2	2 to 5	14,35,000	99,87,600	7,02,750	1,21,25,350
		2019-20	Country Liquor	167	74	70	4 to 7	2 to 5	2 to 7	24,65,000	2,92,22,246	55,58,138	3,72,45,384
		2019-20	Foreign Liquor	105	32	28	1 to 5	2 to 8	1 to 8	16,35,000	2,44,87,500	16,15,250	2,77,37,750
22	DEO Moradabad	2017-18	Country Liquor	157	39	32	8	0	8	0	0	2,96,04,644	2,96,04,644
		2019-20	Country Liquor	156	39	30	5 to 14	0	5 to 14	11,40,000	37,24,792	0	48,64,792
		2019-20	Foreign Liquor	60	25	21	7	0	7	14,40,000	0	17,02,500	31,42,500
23	DEO Muzaffarnagar	2019-20	Beer	67	40	27	1 to 4	2 to 7	1 to 7	6,65,000	5,52,000	3,32,750	15,49,750
		2019-20	Beer	0	40	6	7	7 to 14	7 to 14	4,96,500	1,000	0	4,97,500
		2019-20	Country Liquor	161	80	2	7 to 10	8	7 to 10	59,250	0	0	59,250
		2019-20	Foreign Liquor	67	40	21	2 to 4	2 to 6	2 to 6	10,00,000	25,45,000	12,36,750	47,81,750
		2019-20	Foreign Liquor	0	40	4	5 to 7	7 to 14	5 to 14	7,70,500	2,62,500	0	10,33,000

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		2019-20	Model Shop	7	7	4	5 to 12	7 to 11	5 to 12	23,36,000	0	0	23,36,000
24	DEO Prayagraj	2019-20	Beer	190	60	9	1 to 7	3 to 15	1 to 15	80,000	9,81,750	1,48,250	12,10,000
		2019-20	Foreign Liquor	199	80	16	5 to 15	2 to 8	2 to 15	0	9,80,000	3,99,750	13,79,750
25	DEO Saharanpur	2019-20	Beer	79	25	1	0	10	10	0	4,85,000	0	4,85,000
26	DEO Shravasti	2016-17	Country Liquor	62	25	7	8	15	8 to 15	49,000	0	14,08,538	14,57,538
		2018-19	Country Liquor	62	25	1	0	12	12	0	3,05,727	0	3,05,727
		2019-20	Foreign Liquor	28	25	6	6 to 12	8 to 11	6 to 12	1,15,000	22,43,000	30,750	23,88,750
27	DEO Siddharath Nagar	2018-19	Country Liquor	148	30	18	1 to 9	2 to 13	1 to 13	0	35,30,924	3,40,000	38,70,924
		2018-19	Model Shop	4	4	3	0	2 to 10	2 to 10	0	5,82,000	0	5,82,000
28	DEO Varanasi	2019-20	Country Liquor	308	80	1	4	15	4 to 15	75,000	1,020	1,24,436	2,00,456
		2018-19	Country Liquor	308	80	41	5 to 15	2 to 13	2 to 15	0	51,79,643	0	51,79,643
		2018-19	Foreign Liquor	167	49	27	6 to 9	2 to 14	2 to 14	0	54,68,500	0	54,68,500
<b>Total</b>				<b>12,964</b>	<b>4,532</b>	<b>1,288</b>			<b>1 to 15</b>	<b>3,62,36,250</b>	<b>29,07,15,589</b>	<b>12,90,36,459</b>	<b>45,59,88,298</b>
<b>Delay between 16 days and 30 days</b>													
*	DEO Agra	2019-20	Country Liquor	0	0	16	1 to 25	11 to 29	1 to 29	7,00,000	91,96,980	10,69,629	1,09,66,609
		2019-20	Country Liquor	0	0	4	2 to 16	18 to 29	2 to 29	0	67,356	0	67,356
		2019-20	Foreign Liquor	0	0	16	13 to 16	2 to 29	2 to 29	8,65,000	62,72,000	5,74,750	77,11,750
		2019-20	Foreign Liquor	0	0	3	0	0	0	0	0	0	0
*	DEO Azamgarh	2019-20	Country Liquor	0	0	16	16 to 27	1	1 to 27	6,25,000	2,00,160	21,94,250	30,19,410
		2016-17	Country Liquor	290	100	9	16	16	16	0	22,10,750	1,40,92,160	1,63,02,910
		2018-19	Country Liquor	0	0	10	0	7 to 29	7 to 29	0	18,98,504	0	18,98,504
*	DEO Badaun	2018-19	Country Liquor	0	0	4	1 to 5	17 to 30	1 to 30	0	0	0	0
29	DEO Basti	2018-19	Model Shop	3	3	1	0	18	18	0	1,80,500	0	1,80,500
		2017-18	Country Liquor	187	42	5	24 to 30	5 to 21	5 to 30	0	0	49,60,248	49,60,248
		2018-19	Country Liquor	187	42	8	4 to 12	1 to 26	1 to 26	0	11,86,681	0	11,86,681

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*	DEO Chitrakoot	2016-17	Country Liquor	0	0	5	0	16	16	0	31,42,400	27,43,068	58,85,468
		2017-18	Country Liquor	0	0	2	0	23 to 25	23 to 25	0	10,06,300	9,94,852	20,01,152
*	DEO Farrukhabad	2019-20	Beer	0	0	1	27	0	27	0	80,000	0	80,000
		2017-18	Country Liquor	192	46	1	15 to 19	0	15 to 19	0	0	8,08,764	8,08,764
		2018-19	Country Liquor	0	0	1	2	1 to 23	1 to 23	0	20,62,972	0	20,62,972
		2018-19	Foreign Liquor	0	0	1	0	22	22	0	2,18,000	0	2,18,000
		2019-20	Foreign Liquor	0	0	2	27	0	27	0	8,54,000	0	8,54,000
*	DEO Firozabad	2017-18	Country Liquor	0	0	2	18 to 25	27	18 to 27	0	0	15,06,820	15,06,820
		2018-19	Country Liquor	0	0	3	16 to 18	0	16 to 18	0	17,22,440	0	17,22,440
		2019-20	Foreign Liquor	154	44	3	16	0	16	1,90,000	22,36,500	1,59,750	25,86,250
		2018-19	Foreign Liquor	0	0	7	18 to 21	0	18 to 21	0	49,40,995	0	49,40,995
*	DEO G.B.Nagar	2019-20	Beer	0	0	6	16	0	16	3,40,000	3,87,500	2,05,750	9,33,250
		2019-20	Country Liquor	0	0	1	16	0	16	75,000	20,12,040	3,30,869	24,17,909
		2019-20	Model Shop	0	0	2	19	0	19	1,80,000	0	4,33,500	6,13,500
		2018-19	Model Shop	0	0	1	25	0	25	0	4,67,000	0	4,67,000
*	DEO Gorakhpur	2019-20	Country Liquor	0	0	17	2 to 25	2 to 30	2 to 30	7,65,000	10,29,000	22,99,232	40,93,232
		2019-20	Foreign Liquor	0	0	13	12 to 27	10	10 to 27	10,45,000	0	9,94,250	20,39,250
		2019-20	Model Shop	0	0	2	5 to 17	11	5 to 17	1,45,000	12,50,000	2,00,000	15,95,000
*	DEO Hardoi	2019-20	Country Liquor	0	0	1	1	16	1 to 16	0	3,35,160	0	3,35,160
*	DEO Jaunpur	2018-19	Country Liquor	0	0	6	22 to 27	22 to 27	22 to 27	0	6,35,611	0	6,35,611
*	DEO Jhansi	2019-20	Beer	0	0	1	4	24	4 to 24	65,000	0	30,250	95,250
		2017-18	Country Liquor	0	0	6	19 to 21	0	19 to 21	0	0	32,94,502	32,94,502
*	DEO Kanpur Nagar	2018-19	Country Liquor	0	0	25	2 to 9	2 to 28	2 to 28	0	65,73,706	0	65,73,706
		2019-20	Country Liquor	0	0	17	5 to 30	2 to 30	2 to 30	5,70,000	0	19,61,982	25,31,982
		2018-19	Foreign Liquor	0	0	22	7 to 9	4 to 30	4 to 30	0	50,96,500	0	50,96,500
		2019-20	Foreign Liquor	0	0	9	21 to 30	2	2 to 30	3,70,000	0	4,81,250	8,51,250
		2018-19	Model Shop	0	0	2	9	18 to 20	9 to 20	0	7,05,000	0	7,05,000

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*	DEO Lucknow	2019-20	Country Liquor	502	100	47	2 to 30	0	2 to 30	0	0	75,58,203	75,58,203
		2019-20	Foreign Liquor	0	0	2	12	20 to 23	12 to 23	0	0	1,47,500	1,47,500
*	DEO Mathura	2017-18	Country Liquor	0	0	8	16	18	16 to 18	0	2,64,750	44,22,806	46,87,556
		2019-20	Foreign Liquor	0	0	3	8 to 12	10 to 17	8 to 17	1,45,000	3,95,000	1,50,500	6,90,500
*	DEO Meerut	2019-20	Country Liquor	0	0	1	5	25	5 to 25	75,000	17,02,000	3,40,180	21,17,180
		2019-20	Foreign Liquor	0	0	1	1	16	1 to 16	30,000	5,57,500	39,750	6,27,250
*	DEO Muzaffarnagar	2019-20	Beer	0	0	7	5 to 13	16 to 27	5 to 27	5,76,052	0	0	5,76,052
		2019-20	Country Liquor	0	0	8	7 to 26	9 to 29	7 to 29	12,02,814	0	14,48,320	26,51,134
		2019-20	Foreign Liquor	0	0	1	29	2	2 to 29	55,000	0	52,750	1,07,750
		2019-20	Foreign Liquor	0	0	3	5 to 12	19	5 to 19	3,63,945	0	0	3,63,945
*	DEO Prayagraj	2019-20	Beer	0	0	8	23 to 30	2 to 30	2 to 30	65,000	5,46,500	1,04,500	7,16,000
		2019-20	Foreign Liquor	0	0	14	27 to 30	2 to 15	2 to 30	30,000	0	4,92,750	5,22,750
*	DEO Saharanpur	2019-20	Foreign Liquor	85	25	2	0	21 to 22	21 to 22	0	81,55,000	0	81,55,000
*	DEO Shravasti	2016-17	Country Liquor	0	0	2	16	16	16	0	0	10,10,610	10,10,610
		2018-19	Country Liquor	0	0	2	2 to 9	11 to 17	2 to 17	0	1,71,800	73,260	2,45,060
		2019-20	Foreign Liquor	0	0	3	12 to 26	16	12 to 26	60,000	6,93,000	23,000	7,76,000
*	DEO Siddharath Nagar	2018-19	Country Liquor	0	0	4	2 to 9	16 to 17	2 to 17	0	3,62,880	0	3,62,880
*	DEO Varanasi	2019-20	Country Liquor	0	0	2	1 to 26	0	1 to 26	1,50,000	0	5,26,023	6,76,023
		2018-19	Country Liquor	0	0	5	4 to 21	4 to 19	4 to 21	0	2,46,557	0	2,46,557
		2018-19	Foreign Liquor	0	0	1	8	18	8 to 18	0	3,94,000	0	3,94,000
<b>Total</b>				<b>1,600</b>	<b>402</b>	<b>377</b>			<b>Upto 30</b>	<b>97,54,608</b>	<b>6,94,57,042</b>	<b>5,57,26,028</b>	<b>13,49,37,678</b>
<b>Delay more than 30 days</b>													
*	DEO Agra	2019-20	Country Liquor	0	0	26	1 to 16	11 to 239	1 to 239	14,00,000	1,86,00,580	25,17,222	2,25,17,802
		2019-20	Country Liquor	0	0	89	1 to 54	13 to 243	1 to 243	0	46,60,606	0	46,60,606

													(Amount in ₹)
Sl. No.	Name of the Unit	Year	Type of shops	No. of shops	No. of shops checked	No. of shops in which objection found	Period of late deposit of BLF/LF in days	Period of late deposit of Security Deposit in days	Overall Period of late deposit of BLF/LF and Security Deposit in days	Renewal fee/ Earnest Money required to be forfeited	Basic License Fee/License Fee required to be forfeited	Security Deposit required to be forfeited	Total Amount required to be forfeited
		2019-20	Foreign Liquor	0	0	16	8 to 30	10 to 200	8 to 200	10,30,000	1,60,37,500	6,64,250	1,77,31,750
		2019-20	Foreign Liquor	0	0	35	6 to 51	33 to 185	6 to 185	0	43,87,000	50,000	44,37,000
		2019-20	Model Shop	0	0	5	2 to 5	42 to 122	2 to 122	0	27,89,500	0	27,89,500
*	DEO Aligarh	2019-20	Country Liquor	0	0	10	1 to 12	61 to 115	1 to 115	3,55,000	13,62,240	9,71,202	26,88,442
		2019-20	Foreign Liquor	0	0	9	5 to 11	36 to 79	5 to 79	4,25,000	12,96,000	7,63,500	24,84,500
*	DEO Azamgarh	2019-20	Country Liquor	0	0	2	3 to 113	1	1 to 113	50,000	0	2,81,398	3,31,398
		2017-18	Country Liquor	0	0	12	9 to 14	34 to 103	9 to 103	0	0	1,53,65,694	1,53,65,694
		2018-19	Country Liquor	0	0	13	0	1 to 141	1 to 141	0	37,27,631	2,82,917	40,10,548
*	DEO Badaun	2018-19	Country Liquor	0	0	3	3 to 5	38 to 39	3 to 39	0	4,25,796	0	4,25,796
*	DEO Bareilly	2019-20	Country Liquor	0	0	1	0	45	45	0	30	27,72,960	27,72,990
*	DEO Basti	2019-20	Country Liquor	0	0	2	4 to 12	1 to 50	1 to 50	0	1,13,534	0	1,13,534
		2017-18	Model Shop	3	3	1	31	89	31 to 89	0	32,85,000	1,83,140	34,68,140
		2018-19	Model Shop	0	0	1	53	36	36 to 53	0	4,67,000	0	4,67,000
*	DEO Bijnor	2019-20	Beer	0	25	1	0	89 to 114	89 to 114	55,000	6,65,000	25,500	7,45,500
		2019-20	Country Liquor	0	40	1	0	32 to 111	32 to 111	0	22,50,000	0	22,50,000
		2019-20	Country Liquor	0	40	1	0	79	79	70,000	14,39,100	2,80,319	17,89,419
		2019-20	Foreign Liquor	0	25	2	0	36 to 112	36 to 112	1,50,000	52,35,000	1,90,000	55,75,000
*	DEO Chitrakoot	2015-16	Country Liquor	53	25	14	37 to 42	25 to 38	25 to 42	0	49,78,200	47,00,460	96,78,660
		2017-18	Country Liquor	0	0	6	3	31 to 43	3 to 43	0	14,50,800	37,12,366	51,63,166
		2015-16	Foreign Liquor	0	0	6	37 to 49	29 to 39	29 to 49	0	27,02,500	2,60,000	29,62,500
*	DEO Farrukhabad	2018-19	Beer	0	0	20	32 to 197	0	32 to 197	0	8,58,000	0	8,58,000
		2017-18	Country Liquor	0	0	5	15 to 64	70 to 161	15 to 161	0	41,525	31,52,689	31,94,214
		2018-19	Country Liquor	0	0	20	7 to 205	7 to 187	7 to 205	0	14,01,933	0	14,01,933
		2018-19	Foreign Liquor	0	0	9	197 to 280	0	197 to 280	0	10,16,000	0	10,16,000
*	DEO Firozabad	2018-19	Country Liquor	0	0	5	2 to 191	0	2 to 191	0	34,13,093	2,95,310	37,08,403
		2019-20	Foreign Liquor	0	0	2	197	0	197	1,70,000	25,92,000	1,07,500	28,69,500

*Audit Report (Revenue Sector) for the year ended 31 March 2020*

													(Amount in ₹)
Sl. No.	Name of the Unit	Year	Type of shops	No. of shops	No. of shops checked	No. of shops in which objection found	Period of late deposit of BLF/LF in days	Period of late deposit of Security Deposit in days	Overall Period of late deposit of BLF/LF and Security Deposit in days	Renewal fee/ Earnest Money required to be forfeited	Basic License Fee/License Fee required to be forfeited	Security Deposit required to be forfeited	Total Amount required to be forfeited
*	DEO G.B. Nagar	2019-20	Country Liquor	0	0	13	3 to 15	89 to 122	3 to 122	8,05,000	88,11,740	17,78,756	1,13,95,496
		2019-20	Foreign Liquor	0	0	6	1 to 12	111 to 135	1 to 135	5,00,000	1,02,60,000	6,23,250	1,13,83,250
*	DEO Gazipur	2019-20	Country Liquor	0	0	1	134	0	134	0	0	45,000	45,000
*	DEO Gorakhpur	2019-20	Country Liquor	0	0	11	6 to 89	31 to 76	6 to 89	5,75,000	44,92,320	20,02,090	70,69,410
		2019-20	Foreign Liquor	0	0	6	16 to 19	36 to 75	16 to 75	5,10,000	0	6,14,250	11,24,250
		2019-20	Model Shop	0	0	3	12 to 19	45 to 171	12 to 171	2,70,000	0	4,62,000	7,32,000
*	DEO Hardoi	2019-20	Country Liquor	0	0	1	0	51	51	0	2,62,200	0	2,62,200
		2018-19	Country Liquor	0	0	2	9	31 to 37	9 to 37	0	36,960	73,394	1,10,354
*	DEO Jhansi	2019-20	Beer	0	0	4	4	37 to 64	4 to 64	2,60,000	0	1,10,750	3,70,750
		2017-18	Country Liquor	0	0	4	19 to 101	40	19 to 101	0	0	41,84,156	41,84,156
		2019-20	Country Liquor	225	50	44	1 to 38	36 to 292	1 to 292	25,35,000	1,92,69,260	39,08,832	2,57,13,092
*	DEO Kanpur Nagar	2018-19	Country Liquor	0	0	8	2 to 149	2 to 47	2 to 149	0	18,45,413	0	18,45,413
		2019-20	Country Liquor	0	0	13	11 to 31	2 to 131	2 to 131	5,70,000	0	14,44,520	20,14,520
		2018-19	Foreign Liquor	0	0	8	7 to 9	31 to 88	7 to 88	0	11,64,500	0	11,64,500
		2019-20	Foreign Liquor	0	0	4	31	2	2 to 31	3,40,000	0	3,80,250	7,20,250
		2018-19	Model Shop	0	0	2	39 to 68	4 to 30	4 to 68	0	9,14,000	0	9,14,000
30	DEO Kaushambi	2017-18	Country Liquor	68	40	22	1 to 20	34 to 123	1 to 123	0	36,75,625	40,43,297	77,18,922
*	DEO Lucknow	2019-20	Country Liquor	0	0	1	39	0	39	0	0	1,18,681	1,18,681
		2019-20	Foreign Liquor	0	0	6	5 to 12	43 to 85	5 to 85	0	0	1,81,000	1,81,000
*	DEO Mathura	2019-20	Beer	215	46	19	2 to 35	80 to 253	2 to 253	0	56,91,420	0	56,91,420
		2019-20	Beer	0	40	28	7 to 12	9 to 232	7 to 232	10,65,000	39,14,500	4,79,500	54,59,000
		2017-18	Country Liquor	0	0	3	16	178 to 190	16 to 190	0	0	6,71,324	6,71,324
		2019-20	Country Liquor	0	0	55	2 to 28	50 to 244	2 to 244	23,45,000	90,70,520	29,67,106	1,43,82,626
		2019-20	Foreign Liquor	0	0	41	2 to 13	12 to 232	2 to 232	22,85,000	77,80,224	18,43,000	1,19,08,224
*	DEO Meerut	2019-20	Beer	0	0	1	5	138	5 to 138	35,000	1,25,000	8,500	1,68,500
		2019-20	Country Liquor	0	0	3	5	79 to 141	5 to 141	75,000	5,09,120	63,144	6,47,264
		2019-20	Foreign Liquor	0	0	2	1 to 2	32 to 38	1 to 38	1,15,000	17,92,510	1,28,000	20,35,510

													(Amount in ₹)
Sl. No.	Name of the Unit	Year	Type of shops	No. of shops	No. of shops checked	No. of shops in which objection found	Period of late deposit of BLF/LF in days	Period of late deposit of Security Deposit in days	Overall Period of late deposit of BLF/LF and Security Deposit in days	Renewal fee/ Earnest Money required to be forfeited	Basic License Fee/License Fee required to be forfeited	Security Deposit required to be forfeited	Total Amount required to be forfeited
*	DEO Muzaffarnagar	2019-20	Beer	0	0	4	35 to 36	0	35 to 36	1,80,000	0	66,750	2,46,750
		2019-20	Beer	0	0	6	5 to 10	55 to 84	5 to 84	3,38,138	6,30,911	0	9,69,049
		2019-20	Country Liquor	0	0	14	7 to 13	42 to 153	7 to 153	20,82,750	26,25,000	23,03,901	70,11,651
		2019-20	Country Liquor	0	50	1	34	43	34 to 43	0	55,37,700	0	55,37,700
		2019-20	Foreign Liquor	0	0	6	7 to 10	27 to 139	7 to 139	14,81,276	0	0	14,81,276
		2019-20	Model Shop	0	0	1	10	35	10 to 35	2,17,500	0	0	2,17,500
*	DEO Prayagraj	2019-20	Beer	0	0	17	3 to 30	8 to 173	3 to 173	30,000	3,06,000	1,50,250	4,86,250
		2019-20	Foreign Liquor	0	0	29	2 to 45	3 to 178	2 to 178	30,000	7,62,000	6,38,500	14,30,500
*	DEO Saharanpur	2019-20	Beer	0	0	12	1 to 4	47 to 133	1 to 133	0	52,51,118	0	52,51,118
		2019-20	Country Liquor	151	40	17	0	28 to 180	28 to 180	0	1,67,52,195	0	1,67,52,195
		2019-20	Country Liquor	0	40	8	0	128 to 181	128 to 181	0	2,48,85,720	0	2,48,85,720
		2019-20	Country Liquor	0	40	8	0	71 to 225	71 to 225	5,80,000	1,62,16,200	15,00,780	1,82,96,980
		2019-20	Foreign Liquor	0	0	13	0	34 to 161	34 to 161	0	2,59,02,816	0	2,59,02,816
		2019-20	Model Shop	3	3	2	0	37 to 158	37 to 158	0	70,81,250	0	70,81,250
31	DEO Sant Kabir Nagar	2017-18	Country Liquor	107	25	8	0	35 to 166	35 to 166	0	0	79,26,928	79,26,928
		2016-17	Country Liquor	107	25	6	0	52 to 128	52 to 128	0	19,55,750	12,45,188	32,00,938
*	DEO Sharawasti	2019-20	Foreign Liquor	0	0	1	0	113	113	30,000	1,50,000	5,250	1,85,250
*	DEO Siddharth Nagar	2018-19	Country Liquor	0	0	1	9	53	9 to 53	0	1,22,170	0	1,22,170
*	DEO Varanasi	2017-18	Country Liquor	312	80	59	5 to 15	15 to 249	5 to 249	0	23,84,750	5,99,77,102	6,23,61,852
		2019-20	Country Liquor	0	0	9	18 to 27	2 to 31	2 to 31	5,25,000	11,88,720	13,63,064	30,76,784
		2018-19	Country Liquor	0	0	6	5 to 21	4 to 108	4 to 108	0	15,16,966	0	15,16,966
<b>Total</b>				<b>1,244</b>	<b>637</b>	<b>856</b>			<b>1 to 292</b>	<b>2,14,84,664</b>	<b>27,80,80,146</b>	<b>13,78,84,940</b>	<b>43,74,49,750</b>
<b>Grand Total</b>				<b>15,808</b>	<b>5,571</b>	<b>2,521</b>			<b>1 to 292</b>	<b>6,74,75,522</b>	<b>63,82,52,777</b>	<b>32,26,47,427</b>	<b>1,02,83,75,726</b>

Source: Information available on the basis of Audit findings.

**APPENDIX-II**  
**Loss of additional consideration fee due to anomaly in the Excise Policy 2018-19**  
*(Reference Para No. 2.4)*

(Amount in ₹)																
Sl. No.	Name of the distillery	Name of the brand	Category of IMFL	Calculated by	Capacity (in ml)	EDP (per bottle)	Consideration fee (per bottle)	Whole sellers' margin	Retailers' Margin	MRP Without rounding off (7+8+9+10)	MRP rounded to next ten rupees	Additional consideration fee (12-11)	Net (8+13)	Short levy of additional consideration fee (per 180ml bottle)	Quantity despatched in bottles	Additional consideration fee short levied (15x16)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
1		Officer Choice Original Whisky	Economy	Department	750	54.20	280.65	5.38	70.84	411.07	420	8.93	289.58			
					180	14.30	67.36	1.29	17.00	99.95	100	0.05	67.41			
				Audit	180	13.73	67.36	1.29	17.00	99.38	100	0.62	67.98	0.57	21,27,168	12,12,486
2	M/s Dhampur Sugar Mills Ltd. FL 3A (Distillery Div) Bijnor	Officer Choice Blue Grain Original Whisky	Medium	Department	750	82.67	327.79	6.31	76.53	493.30	500	6.70	334.49			
					180	21.42	78.67	1.51	18.37	119.96	120	0.04	78.71			
				Audit	180	20.56	78.67	1.51	18.37	119.11	120	0.89	79.56	0.85	65,27,184	55,48,106
3		Sterling Reserve B7 Special Blended Whisky	Medium	Department	750	121.67	359.77	7.41	84.33	573.18	580	6.82	366.59			
					180	31.17	86.34	1.78	20.24	139.53	140	0.47	86.81			
				Audit	180	29.92	86.34	1.78	20.24	138.28	140	1.72	88.06	1.25	12,56,736	15,70,920
4		Sterling Reserve B10 Superior Blended Whisky	Regular	Department	750	244.50	462.94	10.85	99.45	817.74	820	2.26	465.20			
					180	61.88	111.11	2.60	23.87	199.45	200	0.55	111.66			
				Audit	180	59.40	111.11	2.60	23.87	196.98	200	3.02	114.13	2.47	1,42,800	3,52,716
5	Mohan Meakin Limited, Ghaziabad	Solan No. 1 Black Rare & Premium Whisky	Medium	Department	750	110.00	350.20	7.08	82.00	549.28	550	0.72	350.92			
					180	28.25	84.05	1.70	19.68	133.68	140	6.32	90.37			
				Audit	180	27.12	84.05	1.70	19.68	132.55	140	7.45	91.50	1.13	52,176	58,959

(Amount in ₹ )																
Sl. No.	Name of the distillery	Name of the brand	Category of IMFL	Calculated by	Capacity (in ml)	EDP (per bottle)	Consideration fee (per bottle)	Wholesellers' margin	Retailers' Margin	MRP Without rounding off (7+8+9+10)	MRP rounded to next ten rupees	Additional consideration fee (12-11)	Net (8+13)	Short levy of additional consideration fee (per 180ml bottle)	Quantity despatched in bottles	Additional consideration fee short levied (15x16)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
6		Old Monk White Rum	Medium	Department	750	94.57	337.55	6.65	78.91	517.68	520	2.32	339.87			
					180	24.39	81.01	1.60	18.94	125.94	130	4.06	85.07			
				Audit	180	23.42	81.01	1.60	18.94	124.97	130	5.03	86.04	0.97	81,984	79,524
7		Old Monk The Legend Rum Very Old Vatted	Regular	Department	750	181.10	410.31	9.07	93.11	693.59	700	6.41	416.72			
					180	46.03	98.47	2.18	22.35	169.02	170	0.98	99.45			
				Audit	180	44.18	98.47	2.18	22.35	167.18	170	2.82	101.29	1.84	2,34,288	4,31,090
8		7 Year Old Blended Old Monk Matured XXX Premium Rum Very Old Vatted	Medium	Department	750	81.05	326.46	6.27	76.21	489.99	490	0.01	326.47			
					180	21.01	78.35	1.50	18.29	119.15	120	0.85	79.20			
				Audit	180	20.17	78.35	1.50	18.29	118.31	120	1.69	80.04	0.84	86,88,576	72,98,404
9		Solan No.1 Whisky	Medium	Department	750	82.66	327.78	6.31	76.53	493.28	500	6.72	334.50			
					180	21.42	78.67	1.51	18.37	119.96	120	0.04	78.71			
				Audit	180	20.56	78.67	1.51	18.37	119.11	120	0.89	79.56	0.85	86,880	73,848
10		Triple Filter Knight Rider Premium Vodka	Medium	Department	750	85.32	329.96	6.39	77.06	498.73	500	1.27	331.23			
					180	22.08	79.19	1.53	18.49	121.29	130	8.71	87.90			
				Audit	180	21.20	79.19	1.53	18.49	120.41	130	9.59	88.78	0.88	98,688	86,845

**Audit Report (Revenue Sector) for the year ended 31 March 2020**

(Amount in ₹ )																
Sl. No.	Name of the distillery	Name of the brand	Category of IMFL	Calculated by	Capacity (in ml)	EDP (per bottle)	Consideration fee (per bottle)	Wholesellers' margin	Retailers' Margin	MRP Without rounding off (7+8+9+10)	MRP rounded to next ten rupees	Additional consideration fee (12-11)	Net (8+13)	Short levy of additional consideration fee (per 180ml bottle)	Quantity despatched in bottles	Additional consideration fee short levied (15x16)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
11		Old Monk Gold Reserve Premium Rum	Medium	Department	750	94.16	337.21	6.64	78.83	516.84	520	3.16	340.37			
					180	24.29	80.93	1.59	18.92	125.73	130	4.27	85.20			
				Audit	180	23.32	80.93	1.59	18.92	124.76	130	5.24	86.17	0.97	6,06,336	5,88,146
12		Old Monk Lemon Rum	Regular	Department	750	138.00	374.54	7.86	88.80	609.20	610	0.80	375.34			
					180	35.25	89.89	1.89	21.31	148.34	150	1.66	91.55			
				Audit	180	33.84	89.89	1.89	21.31	146.93	150	3.07	92.96	1.41	19,440	27,410
13	Wave Distillery and Breweries, Ltd. Aligarh	Bagpiper Superior Whisky	Economy	Department	750	54.28	280.71	5.38	70.86	411.23	420	8.77	289.48			
					180	14.32	67.37	1.29	17.01	99.99	100	0.01	67.38			
				Audit	180	13.75	67.37	1.29	17.01	99.42	100.00	0.58	67.95	0.57	2,59,70,016	1,48,02,909
14		McDowell's Green Label The Rich Blend Whisky	Economy	Department	750	70.00	292.50	5.85	74.00	442.35	450	7.65	300.15			
					180	18.25	70.20	1.40	17.76	107.61	110	2.39	72.59			
				Audit	180	17.52	70.20	1.40	17.76	106.88	110.00	3.12	73.32	0.73	25,38,144	18,52,845
15		Whit mischief Ultra Pure Vodka	Economy	Department	750	70.00	292.50	5.85	74.00	442.35	450	7.65	300.15			
					180	18.25	70.20	1.40	17.76	107.61	110	2.39	72.59			
				Audit	180	17.52	70.20	1.40	17.76	106.88	110.00	3.12	73.32	0.73	5,34,912	3,90,486
16		Evening Special Premium Whisky	Economy	Department	750	54.28	280.71	5.38	70.86	411.23	420	8.77	289.48			
					180	14.32	67.37	1.29	17.01	99.99	100	0.01	67.38			
				Audit	180	13.75	67.37	1.29	17.01	99.42	100.00	0.58	67.95	0.57	28,52,928	16,26,169
17		Raffles Matured	Economy	Department	750	54.28	280.71	5.38	70.86	411.23	420	8.77	289.48			

(Amount in ₹ )																	
Sl. No.	Name of the distillery	Name of the brand	Category of IMFL	Calculated by	Capacity (in ml)	EDP (per bottle)	Consideration fee (per bottle)	Wholesellers' margin	Retailers' Margin	MRP Without rounding off (7+8+9+10)	MRP rounded to next ten rupees	Additional consideration fee (12-11)	Net (8+13)	Short levy of additional consideration fee (per 180ml bottle)	Quantity despatched in bottles	Additional consideration fee short levied (15x16)	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	
18		XXX Rum			180	14.32	67.37	1.29	17.01	99.99	100	0.01	67.38				
				Audit	180	13.75	67.37	1.29	17.01	99.42	100.00	0.58	67.95	0.57	12,64,896	7,20,991	
		Raffles Grain Vodka	Economy	Department	750	54.28	280.71	5.38	70.86	411.23	420	8.77	289.48				
				Audit	180	14.32	67.37	1.29	17.01	99.99	100	0.01	67.38				
19		McDowell's No.1 Celebration XXX Rum	Economy	Department	750	70.00	292.50	5.85	74.00	442.35	450	7.65	300.15				
					180	18.25	70.20	1.40	17.76	107.61	110	2.39	72.59				
				Audit	180	17.52	70.20	1.40	17.76	106.88	110.00	3.12	73.32	0.73	77,17,776	56,33,976	
<b>Total</b>														<b>0.57 to 2.47</b>	<b>6,19,78,992</b>	<b>4,30,27,328</b>	

Source: Information available on the basis of Audit findings.

**Notes:** (1) As per the Excise Policy, EDP of 180 ml bottle is calculated after adding ₹ three to the EDP of 750 ml bottle.

(2) Consideration Fee (per 750 ml bottle) –

Regular-₹ 260+83 per cent of EDP

Medium-₹ 260+82 per cent of EDP

Economy -₹ 240+75 per cent of EDP

(3) Wholesalers' margin -

Regular/Medium-₹ 4+2.80 per cent of EDP

Economy- 3.75+3.00 per cent of EDP

(4) Retailers' margin -

Regular-₹ 75+10 per cent of EDP

Medium/Economy-₹ 60+20 per cent of EDP

**APPENDIX-III**  
**Application of incorrect rate of tax**  
*(Reference Para No. 3.3)*

								(₹ in lakh)	
Sl. No.	Name of the Unit	Number of dealers	Assessment year (month and year of assessment)	Name of the commodity	Value of goods	Rate of tax leviable (per cent)	Rate of tax levied (per cent)	Tax short levied	
1	DC Sec. 1 CT Ambedkar Nagar	1	2016-17 (February 2019)	Gitti and Morrum	7,413.25	5.0	0	635.28	
				Black metal	4,335.42				
				MBCB	77.00				
				Cement pipe	440.00				
				Crash barrier	440.00	4.0	0		404.18
				Iron steel	10,065.97				
				Coal	22.00				
				Food grain	16.50	14.5	0		102.08
				Bitumin	627.00				
				Emulsion CCS	77.00	15.5	0		1,221.35
Cement	7,879.69								
2	JC (CC) CT G B Nagar	1	2016-17 (May 2018)	AAC Block	395.89	14.5	5	37.61	
3	DC Sec. 17 CT Ghaziabad	1	2015-16 (March 2019)	Fabricated ROB girder	722.25	14.0	5	65.00	
		1	2015-16 (March 2019)	Chopped dry dates and powder	529.06	14.0	5	47.62	
4	JC (CC) CT Meerut	1	2014-15 (July 2017)	Renewal energy certificate	774.27	5.0	0	38.71	
5	DC Sec CT Kanpur Dehat	1	2013-14 (December 2016)	Cereals deemed as seed	676.84	4.0	0	27.07	
			2015-16(March 2017)	Cereals deemed as seed	616.82	4.0	0	24.67	
6	DC Sec. 14 CT Noida	1	2015-16 (July 2019)	Cosmetics	444.94	14.0	5	40.04	
<b>Total</b>		<b>7</b>			<b>35,553.90</b>			<b>2,643.61</b>	

Source: Information available on the basis of Audit findings.

**APPENDIX-IV**  
**Turnover escaping assessment**  
*(Reference Para No. 3.4)*

							(₹ in lakh)
Sl. No.	Name of the unit	Number of dealers	Assessment year (month and year of assessment)	Name of commodity	Escaped turnover	Rate of tax leviable (per cent)	Tax short/not levied
1	JC (CC) I CT Kanpur	1	2015-16 (March 2019)	Electrical goods	8,831.58	14.0	1,236.42
2	JC (CC) II CT Kanpur	1	2014-15 (March 2018)	MS Ingot and MS bar	443.76	4.0	17.75
			2015-16 (March 2019)		321.15	4.0	12.85
		1	2015-16 (January 2019)	Detergent	74,307.00	14.0	10,403.00
				Others	69,386.00	5.0	3,469.00
3	DC Sec. 20 CT Lucknow	1	2015-16 (March 2019)	Payment received against works contract	750.38		26.16
4	DC Sec. 14 CT Noida	1	2015-16 (March 2019)	Cement	706.68	15.5	109.54
				Steel	405.75	4.0	16.23
				Concrete	14.40	14.5	2.09
		1	2015-16 (August 2018)	Payment received against works contract	511.14	14.0	71.56
					1,464.77	14.5	212.39
<b>Total</b>		<b>6</b>			<b>1,57,142.61</b>		<b>15,576.99</b>

Source: Information available on the basis of Audit findings.

**APPENDIX-V**  
**Inadmissible ITC allowed to dealers**  
*(Reference Para No. 3.6)*

							(₹ in lakh)
Sl. No.	Name of the Unit	Number of dealers	Assessment year (month and year of assessment)	Amount of ITC irregularly allowed	Reason for disallowance	Period of interest (days)	Interest leviable
1	JC (CC) CT Bareilly	1	2015-16 (January 2019)	19.12	Excess claim of ITC	01.10.2015 to 22.01.2020 (1,575)	12.38
2	JC (CC) CT G B Nagar	1	2016-17 (July 2018)	9.57	ITC claimed on capital goods adjusted in the same year	01.10.2016 to 20.11.2019 (1,146)	4.51
			2015-16 (June 2018)	7.64	ITC claimed on capital goods adjusted in the same year	01.10.2015 to 20.11.2019 (1,512)	4.75
3	DC Sec. 5 CT Ghaziabad	1	2015-16 (June 2018)	22.27	Excess claim of ITC	01.10.2015 to 03.10.2019 (1,464)	13.40
4	JC (CC) CT Range A Noida	1	2015-16 (May 2018)	40.86	ITC claimed on higher rate	01.10.2015 to 14.11.2019 (1,506)	25.29
<b>Total</b>		<b>4</b>		<b>99.46</b>			<b>60.33</b>

Source: Information available on the basis of Audit findings.

**APPENDIX-VI**  
**Fitness certificates of transport vehicles not renewed**  
*(Reference Para No. 4.3, first bullet)*

(Amount in ₹)																
Sl. No	Name of the Unit		No. of vehicles registered	No. of vehicles checked by Audit	No. of vehicles in which objection found	Period in which fitness expired	Heavy Vehicle (HV) (₹ 600+ ₹ 600+ ₹ 200) per vehicle)	Amount involved in Heavy Vehicle	Medium Vehicle (MV) (₹ 600+ ₹ 600+ ₹ 200) per vehicle)	Amount involved in Medium Vehicles	Light Vehicle (LV) commercial and three wheelers (₹ 400+ ₹ 400+ ₹ 200) per vehicle)	Amount involved in Light Vehicle commercial and three wheelers (TW)	Total Vehicles	Amount involved in (HV+ MV+ LV+ TW)	Penalty (₹ 5,000 per vehicle)	Total amount involved
1	RTO	Aligarh	29,739	2,450	530	10/17 to 11/19	233	3,26,200	12	16,800	285	2,85,000	530	6,28,000	26,50,000	32,78,000
2	ARTO	Ambedkar Nagar	6,687	3,330	389	01/18 to 12/19	3	4,200	0	0	386	3,86,000	389	3,90,200	19,45,000	23,35,200
3	RTO	Azamgarh	26,835	5,370	416	04/17 to 11/19	80	1,12,000	9	12,600	327	3,27,000	416	4,51,600	20,80,000	25,31,600
4	ARTO	Badaun	1,607	352	173	12/16 to 12/19	40	56,000	29	40,600	104	1,04,000	173	2,00,600	8,65,000	10,65,600
5	ARTO	Ballia	5,211	2,353	882	04/17 to 11/19	0	0	0	0	882	8,82,000	882	8,82,000	44,10,000	52,92,000
6	RTO	Banda	1,385	635	475	02/17 to 12/19	0	0	0	0	475	4,75,000	475	4,75,000	23,75,000	28,50,000
7	RTO	Bareilly	26,441	2,720	366	11/18 to 11/19	152	2,12,800	20	28,000	194	1,94,000	366	4,34,800	18,30,000	22,64,800
8	RTO	Basti	8,147	3,260	173	01/17 to 12/19	49	68,600	36	50,400	88	88,000	173	2,07,000	8,65,000	10,72,000
9	ARTO	Chitrakoot	3,232	994	463	12/17 to 12/19	57	79,800	10	14,000	396	3,96,000	463	4,89,800	23,15,000	28,04,800
10	ARTO	Fatehpur	1,328	1,328	278	10/17 to 12/19	7	9,800	0	0	271	2,71,000	278	2,80,800	13,90,000	16,70,800
11	ARTO	G.B.Nagar	6,570	999	86	12/18 to 11/19	33	46,200	53	74,200	0	0	86	1,20,400	4,30,000	5,50,400
12	RTO	Ghaziabad	6,885	799	423	10/18 to 11/19	45	63,000	21	29,400	357	3,57,000	423	4,49,400	21,15,000	25,64,400
13	ARTO	Ghazipur	17,493	5,229	639	01/17 to 01/20	152	2,12,800	14	19,600	473	4,73,000	639	7,05,400	31,95,000	39,00,400
14	RTO	Gorakhpur	26,104	5,242	214	02/19 to 01/20	15	21,000	2	2,800	197	1,97,000	214	2,20,800	10,70,000	12,90,800
15	ARTO	Hatharas	2,880	608	143	01/17 to 11/19	49	68,600	4	5,600	90	90,000	143	1,64,200	7,15,000	8,79,200

**Audit Report (Revenue Sector) for the year ended 31 March 2020**

(Amount in ₹)																
Sl. No	Name of the Unit		No. of vehicles registered	No. of vehicles checked by Audit	No. of vehicles in which objection found	Period in which fitness expired	Heavy Vehicle (HV) (₹ 600+ ₹ 600+ ₹ 200) per vehicle)	Amount involved in Heavy Vehicle	Medium Vehicle (MV) (₹ 600+ ₹ 600+ ₹ 200) per vehicle)	Amount involved in Medium Vehicles	Light Vehicle (LV) commercial and three wheelers (₹ 400+ ₹ 400+ ₹ 200) per vehicle)	Amount involved in Light Vehicle commercial and three wheelers (TW)	Total Vehicles	Amount involved in (HV+ MV+ LV+ TW)	Penalty (₹ 5,000 per vehicle)	Total amount involved
16	ARTO	Jaunpur	4,029	4,029	1,055	08/17 to 12/19	29	40,600	0	0	1,026	10,26,000	1,055	10,66,600	52,75,000	63,41,600
17	RTO	Jhansi	885	410	297	05/17 to 11/19	0	0	0	0	297	2,97,000	297	2,97,000	14,85,000	17,82,000
18	RTO	Kanpur Nagar	31,099	6,439	438	10/18 to 11/19	309	4,32,600	99	1,38,600	30	30,000	438	6,01,200	21,90,000	27,91,200
19	RTO	Lucknow	1,886	300	159	12/18 to 01/20	15	21,000	103	1,44,200	41	41,000	159	2,06,200	7,95,000	10,01,200
20	ARTO	Maharajganj	11,030	2,501	431	09/17 to 01/20	53	74,200	19	26,600	359	3,59,000	431	4,59,800	21,55,000	26,14,800
21	ARTO	Mathura	9,337	2,406	483	08/17 to 12/19	197	2,75,800	147	2,05,800	139	1,39,000	483	6,20,600	24,15,000	30,35,600
22	ARTO	Mau	7,619	2,140	693	07/17 to 01/20	0	0	0	0	693	6,93,000	693	6,93,000	34,65,000	41,58,000
23	RTO	Meerut	2,655	1,345	789	01/19 to 12/19	15	21,000	0	0	774	7,74,000	789	7,95,000	39,45,000	47,40,000
24	RTO	Mirzapur	6,646	1,565	501	09/17 to 12/19	97	1,35,800	4	5,600	400	4,00,000	501	5,41,400	25,05,000	30,46,400
25	RTO	Moradabad	2,300	300	91	02/19 to 12/19	42	58,800	0	0	49	49,000	91	1,07,800	4,55,000	5,62,800
26	ARTO	Muzaffar Nagar	1,578	320	229	03/18 to 07/19	0	0	0	0	229	2,29,000	229	2,29,000	11,45,000	13,74,000
27	RTO	Prayagraj	2,309	1,155	605	11/18 to 01/20	0	0	0	0	605	6,05,000	605	6,05,000	30,25,000	36,30,000
28	ARTO	Rampur	8,278	1,686	215	08/17 to 12/19	18	25,200	3	4,200	194	1,94,000	215	2,23,400	10,75,000	12,98,400
29	ARTO	Shahjahanpur	10,443	845	279	03/17 to 12/19	124	1,73,600	16	22,400	139	1,39,000	279	3,35,000	13,95,000	17,30,000
30	ARTO	Sonebhadra	2,030	1,070	938	09/17 to 12/19	0	0	0	0	938	9,38,000	938	9,38,000	46,90,000	56,28,000
31	RTO	Varanasi	7,796	1,000	431	03/19 to 07/19	0	0	0	0	431	4,31,000	431	4,31,000	21,55,000	25,86,000
<b>Total</b>			<b>2,80,464</b>	<b>63,180</b>	<b>13,284</b>	<b>12/16 to 01/20</b>	<b>1,814</b>	<b>25,39,600</b>	<b>601</b>	<b>8,41,400</b>	<b>10,869</b>	<b>1,08,69,000</b>	<b>13,284</b>	<b>1,42,50,000</b>	<b>6,64,20,000</b>	<b>8,06,70,000</b>

Source: Information available on the basis of Audit findings.

**APPENDIX-VII**  
**Private vehicle plying without certificate of fitness**  
*(Reference Para No. 4.3, second bullet)*

Sl. No.	Name of the Unit		No. of vehicles registered	No. of vehicles checked by Audit	No. of vehicles in which objection found	Period in which fitness expired	Light Private Vehicles (₹ 400+ ₹ 400+ ₹ 200) per vehicle)	Amount involved in Light Vehicles	Penalty amount @ ₹ 5,000 per vehicle	(Amount in ₹)
										Total amount involved
1	RTO	Agra	800	400	286	01/2019 to 11/2019	286	2,86,000	14,30,000	17,16,000
2	RTO	Aligarh	82,468	1,170	406	10/2017 to 11/2019	406	4,06,000	20,30,000	24,36,000
3	RTO	Azamgarh	30,295	6,070	203	04/2017 to 11/2019	203	2,03,000	10,15,000	12,18,000
4	ARTO	Badaun	305	305	302	04/2017 to 12/2019	302	3,02,000	15,10,000	18,12,000
5	ARTO	Ballia	529	529	249	04/2017 to 12/2019	249	2,49,000	12,45,000	14,94,000
6	RTO	Bareilly	82,468	1,170	245	11/2018 to 11/2019	245	2,45,000	12,25,000	14,70,000
7	ARTO	Chitrakoot	121	121	113	07/2017 to 11/2019	113	1,13,000	5,65,000	6,78,000
8	ARTO	GB Nagar	300	200	103	12/2018 to 11/2019	103	1,03,000	5,15,000	6,18,000
9	RTO	Ghaziabad	350	200	118	10/2018 to 11/2019	118	1,18,000	5,90,000	7,08,000
10	ARTO	Hathras	500	300	194	01/2017 to 11/2019	194	1,94,000	9,70,000	11,64,000
11	ARTO	Jaunpur	1,298	1,298	361	08/2017 to 12/2019	361	3,61,000	18,05,000	21,66,000
12	RTO	Jhansi	587	350	174	01/2018 to 10/2019	174	1,74,000	8,70,000	10,44,000
13	RTO	Kanpur Nagar	19,475	4,003	508	10/2018 to 11/2019	508	5,08,000	25,40,000	30,48,000
14	RTO	Lucknow	873	530	376	12/2018 to 01/2020	376	3,76,000	18,80,000	22,56,000
15	ARTO	Mathura	2,740	600	238	08/2017 to 04/2019	238	2,38,000	11,90,000	14,28,000
16	ARTO	Mau	482	482	174	07/2017 to 11/2019	174	1,74,000	8,70,000	10,44,000
17	RTO	Meerut	110	110	85	02/2019 to 12/2019	85	85,000	4,25,000	5,10,000
18	RTO	Mirzapur	1,625	601	198	09/2017 to 12/2019	198	1,98,000	9,90,000	11,88,000
19	RTO	Moradabad	154	154	72	02/2019 to 07/2019	72	72,000	3,60,000	4,32,000
20	RTO	Prayagraj	1,594	800	363	11/2018 to 11/2019	363	3,63,000	18,15,000	21,78,000
21	ARTO	Rampur	353	171	149	08/2017 to 12/2019	149	1,49,000	7,45,000	8,94,000
22	RTO	Saharanpur	1,550	1,550	749	07/2017 to 11/2019	749	7,49,000	37,45,000	44,94,000
23	ARTO	Shahjahanpur	33,151	460	206	03/2017 to 11/2019	206	2,06,000	10,30,000	12,36,000
24	RTO	Varanasi	379	379	173	03/2019 to 12/2019	173	1,73,000	8,65,000	10,38,000
<b>Total</b>			<b>2,62,507</b>	<b>21,953</b>	<b>6,045</b>	<b>01/2017 to 01/2020</b>	<b>6,045</b>	<b>60,45,000</b>	<b>3,02,25,000</b>	<b>3,62,70,000</b>

Source: Information available on the basis of Audit findings.

**APPENDIX-VIII**  
**Non-imposition of penalty on delayed payment of additional tax by UPSRTC buses**  
*(Reference para No. 4.4)*

							(Amount in ₹)
Sl. No.	Name of the Unit	Total no. of cases	No. of cases checked by Audit	No. of cases in which objection found	Period (Penalty on Additional Tax leviable)	Delay in deposit (in months)	Total amount of penalty on delayed payment of Additional Tax
1	RTO Ghaziabad	573	573	573	10/2018 to 12/2019	01 to 05	72,82,976
2	RTO Mirzapur	74	74	74	09/2017 to 12/2019	01 to 02	14,69,895
3	RTO Moradabad	533	533	481	02/2019 to 12/2019	01 to 01	32,48,153
4	RTO Kanpur Nagar	475	475	450	10/2018 to 11/2019	01 to 01	50,61,350
5	RTO Jhansi	242	242	241	04/2018 to 11/2019	01 to 01	33,61,886
6	ARTO Muzaffarnagar	84	84	78	01/2018 to 12/2019	01 to 01	15,18,910
7	RTO Lucknow	141	141	141	12/2018 to 12/2019	01 to 03	26,80,676
8	RTO Prayagraj	386	386	386	10/2018 to 01/2020	01 to 02	59,87,850
9	ARTO Shahjahanpur	168	168	168	07/2017 to 12/2019	01 to 01	36,00,360
10	RTO Aligarh	740	740	740	10/2017 to 12/2019	01 to 02	99,91,084
11	RTO Meerut	610	610	608	02/2019 to 12/2019	01 to 02	68,13,947
12	ARTO Rampur	57	57	57	08/2017 to 12/2019	01 to 01	12,27,881
13	RTO Varanasi	470	470	470	03/2019 to 12/2019	01 to 01	42,59,000
<b>Total</b>		<b>4,553</b>	<b>4,553</b>	<b>4,467</b>	<b>07/2017 to 01/2020</b>	<b>01 to 05</b>	<b>5,65,03,968</b>

Source: Information available on the basis of Audit findings.

**APPENDIX-IX**  
**Authorisation of National Permit not renewed**  
*(Reference para No. 4.5)*

(Amount in ₹)										
Sl. No.	Name of the Unit		Total no. of vehicles covered with National Permit	No. of Goods vehicles checked by Audit	No. of Goods vehicles in which objection found	Period of authorisation expired	Composite fee per vehicle	Renewal fee per vehicle	Total fee per vehicle	Total revenue involved
1	RTO	Agra	3,386	396	285	09/2018 to 11/2019	16,500	1,000	17,500	49,87,500
2	RTO	Bareilly	8,680	570	128	02/2019 to 11/2019	16,500	1,000	17,500	22,40,000
3	RTO	Jhansi	275	98	84	01/2018 to 10/2019	16,500	1,000	17,500	14,70,000
4	RTO	Kanpur Nagar	8,071	2,080	182	01/2019 to 11/2019	16,500	1,000	17,500	31,85,000
5	RTO	Saharanpur	202	60	58	12/2018 to 11/2019	16,500	1,000	17,500	10,15,000
6	RTO	Aligarh	6,118	1,711	236	06/2018 to 12/2019	16,500	1,000	17,500	41,30,000
7	RTO	Banda	709	150	77	10/2018 to 12/2019	16,500	1,000	17,500	13,47,500
8	RTO	Ghaziabad	4,517	600	102	01/2019	16,500	1,000	17,500	17,85,000
9	RTO	Lucknow	6,972	300	237	12/2018 to 01/2020	16,500	1,000	17,500	41,47,500
10	RTO	Meerut	1,972	500	282	02/2019 to 11/2019	16,500	1,000	17,500	49,35,000
11	RTO	Moradabad	1,116	195	60	03/2019 to 04/2019	16,500	1,000	17,500	10,50,000
12	RTO	Varanasi	289	289	144	03/2019 to 12/2019	16,500	1,000	17,500	25,20,000
<b>Total</b>			<b>42,307</b>	<b>6,949</b>	<b>1,875</b>	<b>01/2018 to 01/2020</b>				<b>3,28,12,500</b>

Source: Information available on the basis of Audit findings.

APPENDIX-X

Permit fee, application fee and penalty not levied on vehicles plying without permit  
(Reference Para No. 4.6)

(Amount in ₹)									
Sl. No.	Name of the Unit	Type of vehicles	Total no. of vehicles	No. of vehicles checked by Audit	No. of vehicles in which objection found	Application fees per vehicle	Permit fee leviable per vehicle	Penalty per vehicle	Revenue not realised (in ₹)
1	RTO Aligarh	Goods Carrier	1,711	840	94	1,200	7,500	5,000	12,87,800
2	RTO Bareilly	Goods Carrier	1,277	819	59	1,200	7,500	5,000	8,08,300
3	RTO Faizabad	School Bus	250	250	96	1,200	4,500	5,000	10,27,200
		School Maxi Cab			66	600	4,500	5,000	6,66,600
4	RTO Ghaziabad	Stage Carriage	660	200	03	1,200	7,500	5,000	41,100
		Goods Carrier	6,521	500	10	1,200	7,500	5,000	1,37,000
		Tanker	669	200	07	1,200	7,500	5,000	95,900
5	RTO Gorakhpur	Three Wheeler	15,919	3,197	205	600	2,000	5,000	15,58,000
6	RTO Kanpur Nagar	School Bus	1,238	250	20	1,200	4,500	5,000	2,14,000
		Stage Carriage	1,102	222	28	1,200	7,500	5,000	3,83,600
		Goods Carrier	11,049	2,250	59	1,200	7,500	5,000	8,08,300
		Tanker	1,957	395	07	1,200	7,500	5,000	95,900
		Three Wheeler	3,914	792	93	600	2,000	5,000	7,06,800
7	RTO Lucknow	School Bus	235	100	28	600	4,500	5,000	2,82,800
		School Maxi Cab							
		Goods Carrier	7,634	873	121	1,200	7,500	5,000	16,57,700
		Tanker	720	300	13	1,200	7,500	5,000	1,78,100
8	RTO Meerut	Three Wheeler	1,153	300	189	600	2,000	5,000	14,36,400

(Amount in ₹)									
Sl. No.	Name of the Unit	Type of vehicles	Total no. of vehicles	No. of vehicles checked by Audit	No. of vehicles in which objection found	Application fees per vehicle	Permit fee leviable per vehicle	Penalty per vehicle	Revenue not realised (in ₹)
9	RTO Prayagraj	Three Wheeler	1,778	440	260	600	2,000	5,000	19,76,000
10	RTO Mirzapur	School Bus	601	125	3	1,200	4,500	5,000	32,100
		School Maxi Cab			6	600	4,500	5,000	60,600
		Goods Carrier	4,424	889	40	1,200	7,500	5,000	5,48,000
		Three Wheeler	4,618	925	303	600	2,000	5,000	23,02,800
11	RTO Varanasi	Three Wheeler	1,049	260	250	600	2,000	5,000	19,00,000
<b>Total</b>			<b>68,479</b>	<b>14,127</b>	<b>1,960</b>				<b>1,82,05,000</b>

Source: Information available on the basis of Audit findings.

**APPENDIX-XI**  
**Tax/additional tax from surrendered vehicles not realised**  
*(Reference para No. 4.8)*

(Amount in ₹)								
Sl. No.	Name of the Unit	Total no. of vehicles surrendered	No. of vehicles checked by the Audit	No. of vehicles in which objection found	Category of vehicle	Period of surrendered vehicle	Period of tax leviable	Tax leviable
1	RTO Bareilly	385	293	65	Goods vehicles/Passenger Vehicles	07/2017 to 08/2019	11/2017 to 11/2019	6,78,792
2	ARTO Etawah	72	72	28	Goods vehicles/Passenger Vehicles	03/2017 to 06/2018	06/2017 to 11/2018	6,97,061
3	ARTO Firozabad	138	138	14	Goods vehicles/Passenger Vehicles	01/2017 to 10/2017	04/2017 to 09/2018	3,63,315
4	ARTO Hardoi	230	230	09	Goods vehicles/Passenger Vehicles	05/2017 to 06/2018	09/2017 to 01/2019	6,05,406
5	RTO Kanpur Nagar	65	65	34	Goods vehicles/Passenger Vehicles	05/2017 to 05/2018	09/2017 to 09/2018	6,75,267
6	ARTO Kanpur Dehat	117	117	09	Goods vehicles/Passenger Vehicles	04/2017 to 04/2018	08/2017 to 09/2018	3,12,458
7	RTO Lucknow	302	302	83	Goods vehicles/Passenger Vehicles	06/2017 to 06/2019	10/2017 to 01/2020	29,52,835
8	RTO Meerut	312	312	31	Goods vehicles/Passenger Vehicles	11/2017 to 09/2018	03/2018 to 01/2019	4,77,293
9	ARTO Raibareli	56	56	20	Goods vehicles/Passenger Vehicles	06/2017 to 06/2018	10/2017 to 12/2018	4,41,383
10	RTO Varansai	444	444	14	Goods vehicles/Passenger Vehicles	02/2018 to 08/2018	06/2018 to 02/2019	2,57,401
11	ARTO Ambedakarnagar	24	24	06	Goods vehicles/Passenger Vehicles	06/2017 to 08/2019	10/2017 to 12/2019	5,37,560
12	RTO Azamgarh	58	12	10	Goods vehicles/Passenger Vehicles	09/2017 to 05/2019	01/2018 to 11/2019	5,47,807
13	ARTO Badaun	588	34	14	Goods vehicles/Passenger Vehicles	03/2017 to 05/2018	07/2017 to 12/2019	14,94,349
14	ARTO Bijnor	140	54	52	Goods vehicles/Passenger Vehicles	06/2017 to 08/2019	11/2017 to 12/2019	13,43,885
15	RTO Jhansi	132	55	16	Goods vehicles/Passenger Vehicles	05/2017 to 05/2019	10/2017 to 11/2019	11,55,425
16	ARTO Shahjahanpur	45	39	35	Goods vehicles/Passenger Vehicles	02/2017 to 11/2019	06/2017 to 12/2019	18,34,364
<b>Total</b>		<b>3,108</b>	<b>2,247</b>	<b>440</b>		<b>01/2017 to 11/2019</b>	<b>04/2017 to 01/2020</b>	<b>1,43,74,601</b>

Source: Information available on the basis of Audit findings.

**APPENDIX-XII**  
**Short levy of stamp duty on mining lease deeds**  
*(Reference para No. 5.4)*

(Amount in ₹)									
Sl. No.	Name of the Unit	No. of objections found	Total royalty recoverable in five years	Total DMF recoverable in five years	Total amount of royalty and DMF contribution	Rounded to thousand for calculation of stamp duty	Leviable Stamp Duty	Stamp duty paid	Difference of stamp duty
1	DMO Azamgarh	2	53,44,39,234	5,34,43,923	58,78,83,157	58,78,83,000	1,17,57,660	68,51,100	49,06,560
2	DMO Sant Kabir Nagar	3	1,90,86,28,563	19,08,62,856	2,09,94,91,419	2,09,94,91,000	4,19,89,820	3,81,74,050	38,15,770
3	DMO Prayagraj	7	1,63,71,43,616	16,37,14,362	1,80,08,57,978	1,80,08,58,000	4,25,85,348	3,81,06,203	44,79,145
<b>Total</b>		<b>12</b>	<b>4,08,02,11,413</b>	<b>40,80,21,141</b>	<b>4,48,82,32,554</b>	<b>4,48,82,32,000</b>	<b>9,63,32,828</b>	<b>8,31,31,353</b>	<b>1,32,01,475</b>

Source: Information available on the basis of Audit findings.

**APPENDIX-XIII**  
**Royalty and contribution to DMFT not deposited**  
*(Reference para No. 5.5)*

(Amount in ₹)											
Sl. No.	Name of the Unit	Total no. of leases checked by Audit	No. of lessees under objection	Amount of royalty due	Period of royalty	Amount of royalty Paid	Difference amount of royalty	Contribution to be made to DMFT	Contribution made to DMFT	Difference amount of contribution to DMFT	Total due of royalty and contribution to DMFT
1	DMO Auraiya	2	2	101024825	07/2018 to 04/2019	91449412	9575413	10102483	1184350	8918133	18493546
2	DMO Ballia	1	1	31939600	01/2019 to 04/2019	0	31939600	3193960	0	3193960	35133560
3	DMO Gonda	3	3	118035720	01/2018 to 04/2019	106792840	11242880	11803572	0	11803572	23046452
4	DMO Jhansi	25	18	74660651	12/2018 to 04/2019	65191030	9469621	7466065	0	7466065	16935686
5	DMO Mahoba	31	20	20710676	04/2019	0	20710676	2071068	0	2071068	22781744
6	DMO Prayagraj	25	7	139093500	01/2019 to 04/2019	1400000	137693500	13909350	0	13909350	151602850
7	DMO Sant Kabir Nagar	3	3	244896776	01/2018 to 04/2019	244896776	0	24489678	14755606	9734072	9734072
8	DMO Sonebhadra	29	5	251322138	04/2019	0	251322138	25132214	0	25132214	276454352
<b>Total</b>		<b>119</b>	<b>59</b>	<b>981683886</b>	<b>01/2018 to 04/2019</b>	<b>509730058</b>	<b>471953828</b>	<b>98168390</b>	<b>15939956</b>	<b>82228434</b>	<b>554182262</b>

Source: Information available on the basis of Audit findings.

**APPENDIX-XIV**  
**Price of minerals and penalty not realised from contractors for works executed without transit passes**  
*(Reference para No. 5.6.1, first bullet)*

(Amount in ₹)									
Sl. No.	Name of the Unit	Total no. of cases	No. of cases checked by Audit	No. of objections found	Period of royalty	Paid royalty	Price of mineral due	Penalty leviable	Total amount due
1	DMO Basti	140	41	41	11/2016 to 01/2019	10,84,464	54,22,320	10,25,000	64,47,320
2	DMO Bijnore	135	135	135	06/2017 to 05/2019	11,04,308	55,21,540	33,75,000	88,96,540
3	DMO Hapur	160	41	41	05/2015 to 12/2018	26,31,345	1,31,56,725	10,25,000	1,41,81,725
4	DMO Jhansi	236	236	40	11/2018 to 06/2019	10,85,116	54,25,580	10,00,000	64,25,580
5	DMO Lucknow	1,215	144	137	04/2015 to 05/2019	3,28,37,430	16,41,87,150	34,25,000	16,76,12,150
6	DMO Meerut	791	224	224	04/2016 to 05/2019	95,23,323	4,76,16,615	56,00,000	5,32,16,615
7	DMO Prayagraj	1,296	430	430	04/2015 to 06/2019	5,28,69,351	26,43,46,755	1,07,50,000	27,50,96,755
<b>Total</b>		<b>3,973</b>	<b>1,251</b>	<b>1,048</b>		<b>10,11,35,337</b>	<b>50,56,76,685</b>	<b>2,62,00,000</b>	<b>53,18,76,685</b>

Source: Information available on the basis of Audit findings.

## APPENDIX-XV

**Non-deduction of royalty, price of mineral and penalty on illegal transportation of mineral from the bills of contractors by the executing agencies**

*(Reference para No. 5.6.1, second bullet)*

(Amount in ₹)									
Sl. No.	Name of the Unit	No. of cases checked by Audit	No. of objections found	Royalty deducted from bills (at lower rate)	Royalty to be deducted	Difference of royalty	Price of mineral due	Penalty	Total amount due
1	2	4	5	6	7	8	9	10	11
1	DMO Lucknow	245	10	2,71,80,880	2,85,37,088	13,56,208	14,26,85,440	2,50,000	14,42,91,648
2	DMO Mathura	305	60	18,01,435	28,57,079	10,55,644	1,42,85,395	15,00,000	1,68,41,039
3	DMO Meerut	94	28	0	36,49,218	36,49,218	1,82,46,089	7,00,000	2,25,95,307
4	DMO Prayagraj	820	414	55,15,292	1,19,40,999	64,25,707	5,97,04,995	1,03,50,000	7,64,80,702
5	DMO Raebareli	30	28	55,15,513	3,26,93,379	2,71,77,866	16,34,66,896	7,00,000	19,13,44,762
<b>Total</b>		<b>1,494</b>	<b>540</b>	<b>4,00,13,120</b>	<b>7,96,77,763</b>	<b>3,96,64,643</b>	<b>39,83,88,815</b>	<b>1,35,00,000</b>	<b>45,15,53,458</b>

Source: Information available on the basis of Audit findings.

## APPENDIX-XVI

**Non-realisation of royalty and price of mineral due to submission of fake/irregular MM-11 forms before the executing agencies  
(Reference para No. 5.6.2)**

**Submission of fake/duplicate/office copy/check post copy of MM-11 forms as evidence of royalty paid (part 'A' of the para)**

(Amount in ₹)										
Sl. No.	Name of the Unit	No. of cases test-checked	No. of objections found	Quantity in cu.m.	Royalty due	Royalty deducted	Difference of royalty	Price of mineral due	Penalty leviable	Total amount due
1	DMO Prayagraj	675	197	3,643.50	2,88,210	0	2,88,210	14,41,050	49,00,000	66,29,260
2	DMO Lucknow	135	7	86.00	7,370	0	7,370	36,850	1,75,000	2,19,220
<b>Total</b>		<b>810</b>	<b>204</b>	<b>3,729.50</b>	<b>2,95,580</b>	<b>0</b>	<b>2,95,580</b>	<b>14,77,900</b>	<b>50,75,000</b>	<b>68,48,480</b>

Source: Information available on the basis of Audit findings.

**Dates of MM-11 forms were after the dates of completion of work (part 'B' of the para)**

(Amount in ₹)										
Sl. No.	Name of the Unit	No. of cases test-checked	No. of objections found	Quantity in cu.m.	Royalty due	Royalty deducted	Difference of royalty	Price of mineral due	Penalty leviable	Total amount due
1	DMO Prayagraj	395	104	908.56	1,07,075	0	1,07,075	5,35,375	26,00,000	32,42,450
2	DMO Lucknow	220	42	377.70	48,915	0	48,915	2,44,575	10,50,000	13,43,490
<b>Total</b>		<b>615</b>	<b>146</b>	<b>1,286.26</b>	<b>1,55,990</b>	<b>0</b>	<b>1,55,990</b>	<b>7,79,950</b>	<b>36,50,000</b>	<b>45,85,940</b>

Source: Information available on the basis of Audit findings.

**MM-11 forms were meant for other destinations (part 'C' of the para)**

(Amount in ₹)										
Sl. No.	Name of the Unit	No. of cases test-checked	No. of objections found	Quantity in cu.m.	Royalty due	Royalty deducted	Difference of royalty	Price of mineral due	Penalty leviable	Total amount due
1	DMO Prayagraj	240	24	297.84	41,721	0	41,721	2,08,605	6,00,000	8,50,326
2	DMO Lucknow	1,233	902	11,399.50	16,20,019	0	16,20,019	81,00,095	2,25,50,000	3,22,70,114
<b>Total</b>		<b>1,473</b>	<b>926</b>	<b>11,697.34</b>	<b>16,61,740</b>	<b>0</b>	<b>16,61,740</b>	<b>83,08,700</b>	<b>2,31,50,000</b>	<b>3,31,20,440</b>

Source: Information available on the basis of Audit findings.

**More than one MM-11 form issued for one vehicle at the same time (part 'D' of the para)**

(Amount in ₹)										
Sl. No.	Name of the Unit	No. of cases test-checked	No. of objections found	Quantity in cu.m.	Royalty due	Royalty deducted	Difference of royalty	Price of mineral due	Penalty leviable	Total amount due
1	DMO Prayagraj	210	36	417	48,000	0	48,000	2,40,000	9,00,000	11,88,000
2	DMO Lucknow	320	74	843	93,660	0	93,660	4,68,300	18,50,000	24,11,960
<b>Total</b>		<b>530</b>	<b>110</b>	<b>1,260</b>	<b>1,41,660</b>	<b>0</b>	<b>1,41,660</b>	<b>7,08,300</b>	<b>27,50,000</b>	<b>35,99,960</b>

Source: Information available on the basis of Audit findings.

**Submission of cancelled MM-11 forms (part 'E' of the para)**

(Amount in ₹)										
Sl. No.	Name of the Unit	No. of cases test-checked	No. of objections found	Quantity in cu.m.	Royalty due	Royalty deducted	Difference of royalty	Price of mineral due	Penalty leviable	Total amount due
1	DMO Prayagraj	60	16	156	24,960	0	24,960	1,24,800	4,00,000	5,49,760
<b>Total</b>		<b>60</b>	<b>16</b>	<b>156</b>	<b>24,960</b>	<b>0</b>	<b>24,960</b>	<b>1,24,800</b>	<b>4,00,000</b>	<b>5,49,760</b>

Source: Information available on the basis of Audit findings.

**APPENDIX-XVII**  
**Royalty, permit application fees and DMFT contribution not realised from the brick kiln owners**  
*(Reference para No. 5.7, first bullet)*

(Amount in ₹)											
Sl. No.	Name of the Unit	Category	No. of cases checked by the Audit	No. of objections found	Period of royalty	Royalty due	Royalty due on palothan soil	Total royalty due	Permit application fees due	Contribution to be made to DMFT	Total Royalty, palothan, permit application fee and DMFT contribution due from the brick kiln owners
1	DMO Auraiya	A	150	34	2014-15 to 2017-18	66,98,700	7,67,610	74,66,310	86,000	4,54,005	80,06,315
2	DMO Bijnore	A	100	60	2017-18	89,64,000	8,96,400	98,60,400	1,20,000	9,86,040	1,09,66,440
3	DMO Ghazipur	C	240	179	2016-17& 2017-18	1,45,44,900	14,54,490	1,59,99,390	3,66,000	15,99,939	1,79,65,329
4	DMO Gonda	C	110	56	2017-18	44,65,800	4,46,580	49,12,380	1,12,000	4,91,238	55,15,618
5	DMO Mau	C	85	58	2017-18	42,44,400	4,24,440	46,68,840	1,16,000	4,66,884	52,51,724
6	DMO Raebareli	B	300	87	2015-16 to 2017-18	1,70,50,500	23,44,950	1,93,95,450	2,78,000	19,39,545	2,16,12,995
7	DMO Sultanpur	C	115	106	2016-17& 2017-18	1,03,22,100	10,32,210	1,13,54,310	2,54,000	11,35,431	1,27,43,741
<b>Total</b>			<b>1,100</b>	<b>580</b>		<b>6,62,90,400</b>	<b>73,66,680</b>	<b>7,36,57,080</b>	<b>13,32,000</b>	<b>70,73,082</b>	<b>8,20,62,162</b>

Source: Information available on the basis of Audit findings.

**APPENDIX-XVIII**  
**Regulating fees and permit application fees not realised from the brick kiln owners**  
*(Reference para No. 5.7, second bullet)*

(Amount in ₹)								
Sl. No.	Name of the Unit	Category	No. of cases checked by Audit	No. of objections found	Period of regulating fee	Regulating fees due	Permit application fees due	Total regulating fees and permit application fee due
1	DMO Auraiya	A	30	27	2018-19	44,19,900	54,000	44,73,900
2	DMO Bijnore	A	90	46	2018-19	69,82,200	92,000	70,74,200
3	DMO Gonda	C	110	71	2018-19	56,18,700	1,42,000	57,60,700
4	DMO Mathura	A	52	34	2018-19	55,24,200	68,000	55,92,200
5	DMO Mirzapur	C	96	96	2018-19	89,42,400	1,92,000	91,34,400
6	DMO Moradabad	A	150	62	2018-19	95,36,400	1,24,000	96,60,400
7	DMO Raebareli	B	100	65	2018-19	78,92,100	1,30,000	80,22,100
<b>Total</b>			<b>628</b>	<b>401</b>		<b>4,89,15,900</b>	<b>8,02,000</b>	<b>4,97,17,900</b>

Source: Information available on the basis of Audit findings.