

Appendices

Appendix-I
(Reference: Paragraph 1.7.3)

Action taken by the Government/PCBA on the recommendations

Year of Audit Report	Name of the Performance Audit	Reference of Paragraph	Recommendations	Action taken by the Department/Government
2014-15	Environmental degradation in the greater Guwahati area with special emphasis on the role of the Pollution Control Board, Assam (PCBA)	3.9	<ul style="list-style-type: none"> • The PCBA should prepare a time-bound action plan for use-based classification of surface water. • Monitoring of water on all the parameters identified by the CPCB should be taken up on priority in order to have a proper assessment and reliable database of the quality of water. • Action should be taken timely on defaulters. 	<p>Pollution Control Board, Assam has prepared Action Plan for five numbers of polluted rivers identified by the Central Pollution Control Board (CPCB) of the greater Guwahati are in compliance to the direction of Hon'ble NGT in OA. No. 673/2018 that has been already approved by Central Pollution Control Board. The activities pertaining to the Action plan has already commenced for rejuvenation and under implementation by the various concerned Stakeholder Departments.</p> <p>Monitoring of water quality under National Water Quality Monitoring Program (NWMP) by CPCB is carried out on monthly basis and as per the Standard Operating Procedure formulated by CPCB. The water quality data generated are transmitted on the EWQDES portal of CPCB on monthly basis in order to create a database of the water quality parameters of the surface water bodies.</p> <p>Directions issued by PCBA to all the industrial units which has failed to comply with the effluent discharged norms as per Section 5 of the Environment (Protection) Act, 1986, by PCBA.</p>
		4.7	<ul style="list-style-type: none"> • The PCBA should establish adequate air quality monitoring stations especially in eco-sensitive and commercial areas and monitor all parameters as prescribed. • Functioning of vehicular pollution emission testing 	<p>Under National Air Monitoring Programme (NAMP), PCBA has been operating six number of Manual Ambient Air Quality Monitoring Stations at residential area of Guwahati city. Further, under National Clean Air Programme (NCAP), PCBA has set up two numbers of Manual Ambient Air Quality Monitoring Stations at Industrial area of Guwahati (Metro) city.</p> <p>The data generated on real time has been displayed through Electronic Display Board located at Bamunimaidam and Panbazar. The same data has been transmitted to CPCB server which can be easily accessed by general public.</p> <p>PCBA has conducted inspection at various vehicular pollution emission testing centres and observed that the instruments are calibrated upto date and working</p>

Year of Audit Report	Name of the Performance Audit	Reference of Paragraph	Recommendations	Action taken by the Department/Government
			centres should be reviewed and strengthened in co-ordination with the Transport Department. The testing centres should be regularly monitored and strict action initiated against agencies issuing inaccurate PUC Certificate.	in satisfactory conditions. It is also observed that all the vehicular emission testing reports are made online now a days.
		5.9	<ul style="list-style-type: none"> • The PCBA should ensure that GMC obtains proper authorisation from them for management of MSW. • Awareness Campaigns should be initiated by the PCBA in schools and media to ensure that the general public is sensitised regarding scientific disposal of domestic waste. 	<p>PCBA has directed GMC to obtain Consent as well as authorisation from the Board prior to setting up and operation of integrated solid waste management facility.</p> <p>Mass awareness campaign are being organised from time to time. Also leaflets are being distributed among the general public and students, <i>etc.</i> regarding scientific disposal of domestic waste</p>
		6.12	<ul style="list-style-type: none"> • The Government must ensure that no HCEs, Veterinary institutions and Animal Houses operate without authorisation of the PCBA so that the lives and health of humans and animals are not endangered. • The PCBA should take penal action against the violators under Environmental (Protection) Act. 	<p>PCBA has issued direction to all the HCFs, <i>etc.</i> to obtain Consent as well as authorisation from the Board prior to setting up and operation of the same.</p> <p>PCBA imposes environmental compensation on non-complying industries and violators under “Polluters Pay Principle”.</p>

Year of Audit Report	Name of the Performance Audit	Reference of Paragraph	Recommendations	Action taken by the Department/Government
		7.5	<ul style="list-style-type: none"> • The PCBA should maintain updated information of all hazardous waste generating industries, recyclers, <i>etc.</i> and details of disposal of such waste. • In order to ensure scientific disposal of hazardous waste, the PCBA should insist on installation of Common Treatment, Storage and Disposal Facility. • The PCBA should take action against the unregistered plastic manufacturers in the State and ensure that carry bags less than 40 microns are not sold in the market. • All handlers of batteries may be brought under the PCBA's registration network and strict monitoring of collection of used batteries ensured. 	<p>Information of all hazardous waste generating industries, recyclers, co-processors, utilisers <i>etc.</i> is updated and maintained by PCBA. All the said information is compiled and forwarded to Central Pollution Control Board (CPCB) as Annual Report on or before 30th September every year.</p> <p>PCBA has initiated necessary steps for establishment of Common Hazardous Waste Treatment, Storage and Disposal Facility (TSDF) in the State. For the purpose, the Board had issued Request for Proposal (RFP) for selection of developers for TSDF and has subsequently undertaken the bid process. LOI has been issued to selected bidder and further follow up action is being initiated.</p> <p>PCBA monitors all plastic manufacturing industries to ensure that plastic carry bags below thickness of 75 microns are not manufactured.</p> <p>All battery manufacturers and recyclers are required to obtain consent to operate from the Board. Recycling and manufacture of batteries are being monitored by the Board. PCBA also registers dealers of batteries and receive half yearly data on sale and collection of batteries.</p>

Appendix –II
(Reference: Paragraph 1.8)

Number of auditable and audited units

Sl. No.	Department		Total number of auditable units	Total number of units due for audit during 2019-20	Units planned for audit during 2019-20	Units actually audited during 2019-20
1	Finance (Taxation)	Sales Tax	75	75	20	20
		Agricultural Income Tax				
2	Excise		52	52	24	23
3	Transport		54	54	30	30
4	Environment and Forests		94	94	14	14
5	Mines and Minerals (Geology and Mining)		3	3	2	2
6	Stamp Duty and Registration		82	82	41	39
Total			360	360	131	128

Appendix-III
(Reference: Paragraph 2.4.4)

Unit wise sample selected cases

(₹ in lakh)

Sl. No.	Unit Office	Refund cases selected under Pre Automation regime		Refund cases selected under Post Automation regime	
		No. of Cases	Amount involved	No. of Cases	Amount involved
1	GUWAHATI- A	2	4.47	2	35.03
2	GUWAHATI- B	28	188.70	9	659.34
3	GUWAHATI- C	17	55.64	14	111.97
4	GUWAHATI- D	21	650.16	22	776.56
5	DHUBRI	10	337.96	14	73.47
6	BONGAIGAON	9	84.89	6	132.87
7	SILCHAR	5	3.27	3	4.75
8	TINSUKIA	4	8.34	1	4.53
9	JORHAT	1	0.56	4	5.81
10	SIBSAGAR	3	2.85	3	16.84
11	MORIGAON	2	0.03	2	1.13
12	DIBRUGARH	2	4.56	1	9.00
13	DHEKIAJULI	1	0.96	1	0.46
14	DHEMAJI	1	0.01	1	4.91
15	GOALPARA	1	25.97	1	70.00
16	BARPETA	1	0.08	-	-
17	DIGBOI	1	0.22	-	-
18	DOOMDOOMA	1	0.15	-	-
19	NAGAON	1	0.16	-	-
20	TANGLA	2	0.26	-	-
21	GOLAGHAT	1	0.48	-	-
22	HAFLONG	1	0.77	-	-
23	KARIMGANJ	1	0.10	1	0.30
24	MANGALDOI	1	0.33	-	-
25	KOKRAJHAR	-		2	6.30
26	NAHARKATIA	-		2	2,488.87
27	DIPHU	-		4	3.80
28	HOJAI	-		2	0.67
29	TEZPUR	-		1	0.52
TOTAL		117	1,370.90	96	4,407.11

Appendix-IV
(Reference: Paragraph 2.4.6.1)

Statement showing refund cases with delay in issuance of acknowledgement (Pre-automation)

Sl. No.	Name of Audittee Unit	Name of the assessee	GSTIN	ARN	ARN Date	Date of filing Refund Application	Date of issue of acknowledgment in Form GST RFD-02	Refund amount claimed	Period of delay
1	Unit B	ZALONI TECHNOLOGIES INDIA PRIVATE LIMITED	18AAACZ2899R1Z6	AA180318000731J	12/21/2019	12/21/2019	1/22/2020	3285202	17
2	Unit B	ASSAM ALUMINIUM	18AARFA1978L1ZQ	AA180718130885P	12/3/2018	12/3/2018	1/3/2019	33276	16
3	Unit B	CENTURY LED LIMITED	18AACCC7275Q1ZX	AA180619003783Z	6/13/2019	6/13/2019	9/14/2019	1184856	78
4	Unit B	SANMATI UDYOG	18ABUPJ1707E1ZN	AA1805180120969	3/23/2019	3/23/2019	8/22/2019	33400	137
5	Unit B	ASSAM POLYMERS	18AATFA8358E2ZY	AA181218208127B	2/13/2019	2/13/2019	8/5/2019	527403	158
6	Unit B	PRINCE TYRES	18AASFP4792Q1ZY	AA180917201868N	12/7/2018	12/7/2018	2/8/2019	308903	48
7	Unit B	PODDAR TYRES	18AAHFP9288N1Z6	AA180419009090G	4/24/2019	4/24/2019	9/19/2019	1574	133
8	Unit D	HI-TECH CORPORATION	18AFRPP9172N1ZA	AA180919000593Z	9/3/2019	9/3/2019	11/20/2019	1624447	63
9	Unit D	UNILEVER INDIA EXPORTS LIMITED	18AAACI0991D1ZR	AA181017003781I	3/13/2019	3/13/2019	9/13/2019	50515	169
10	Unit D	UNILEVER INDIA EXPORTS LIMITED	18AAACI0991D1ZR	AA1811170049465	3/15/2019	3/15/2019	9/13/2019	4307616	167
11	Unit D	UNILEVER INDIA EXPORTS LIMITED	18AAACI0991D1ZR	AA1812170117674	3/18/2019	3/18/2019	9/13/2019	8748	164
12	Unit D	SWAPAN KUMAR GOGOI	18AGTPG2786N1ZH	AA1809190051552	9/13/2019	9/13/2019	10/22/2019	103000	24
13	Unit D	RAVI BROTHERS	18AAFFR6189N1ZC	AA180219144848P	6/6/2019	6/6/2019	10/1/2019	2558674	102
14	Unit D	KAMAKHYA INTERNATIONAL	18AMXPA9759R1ZN	AA180318211292G	11/7/2018	11/7/2018	7/16/2019	2228820	236
15	Unit D	Gee Traders	18ACOPG0340H1ZT	AA180619009664V	6/28/2019	6/28/2019	7/16/2019	1339270	3
16	Unit D	Gee Traders	18ACOPG0340H1ZT	AA180619009679K	6/28/2019	6/28/2019	7/16/2019	378070	3
17	Unit D	JAI BAJRANGBALI TRADERS	18GUGPK0493B1ZO	AA180719011608X	7/31/2019	7/31/2019	12/23/2019	476766	130
18	Unit D	MARUTI TRADERS	18AKGPK7676Q1Z4	AA180819006978F	8/20/2019	8/20/2019	10/20/2019	6465587	46
19	Bongaigaon	ALLIANCE MINERAL RESOURCES	18ABYPA3261C4ZO	AA1808190042339	8/12/2019	8/12/2019	10/15/2019	536636	49
20	Bongaigaon	M/S TIRUPATI ENTERPRISE	18ACHPA0578Q1Z7	AA1803180142868	3/8/2019	3/8/2019	6/28/2019	3993264	97
21	Bongaigaon	R.P. TRADE PVT LTD	18AABCR6675G1Z2	AA1801191312983	3/27/2019	3/27/2019	6/15/2019	1161725	65
22	Bongaigaon	R. P. SUPPLY SYNDICATE	18ADAPA0685Q2ZB	AA180119131303K	3/27/2019	3/27/2019	6/3/2019	192092	53
23	Dhubri	ABDUR RASHID BEPARI	18BRBPB5957J1ZL	AA181217000723J	12/27/2018	12/27/2018	3/15/2019	6450	63
24	Dhubri	M/S SREE MAHABIR FRAGRANCES (INDIA)	18AAHHP1658J1ZS	AA180818138481V	2/6/2019	2/6/2019	5/20/2019	333568	88
25	Mangaldoi	DEKA ENTERPRISES	18BJRPD3552P1ZK	AA1805190107270	5/30/2019	5/30/2019	9/11/2019	33120	89
26	Morigaon	JIMPI ENTERPRISE	18AEXPH5718P1ZI	AA1807190021963	7/5/2019	7/5/2019	9/16/2019	1840	58
27	Morigaon	JIMPI ENTERPRISE	18AEXPH5718P1ZI	AA180719002199X	7/5/2019	7/5/2019	9/16/2019	1140	58
28	Silchar	Hindusthan Commercial Agency	18AAHFH7233H1ZA	AA1806190034257	6/12/2019	6/12/2019	6/28/2019	17196	1
29	Doomdooma	M/s System & Trade	18AWRPS9600B1Z8	AA1806190045238	6/15/2019	6/15/2019	10/16/2019	15132	108
30	Golaghat	Laxmi Stores	18BAWPS5903D1Z9	AA180819006160C	8/18/2019	8/18/2019	11/18/2019	48000	77
31	Sivasagar	M/S D. S. ASSOCIATE	18ALPPD353Q1ZH	AA1806190092271	6/27/2019	6/27/2019	9/19/2019	34067	69
32	Sivasagar	M/S D. S. ASSOCIATE	18ALPPD353Q1ZH	AA180619010521E	6/30/2019	6/30/2019	9/19/2019	10453	66

Appendix-V
(Reference: Paragraph 2.4.6.1)

Statement showing the details of refund cases with delay in issuing acknowledgement of applications (Post-Automation)

Sl. No.	Name of Unit	Name of the assessee	GSTIN	ARN	ARN Date	Date of issue of acknowledgment in Form GST RFD-02	Refund amount claimed	Period of delay
1	BONGAIGAON	UTTAM BRAHMA	18CVRPB1406K1ZI	AA181019003645C	16-10-2019	08-01-2020	17400	69
2	DHUBRI	M/S SREE MAHABIR FRAGRANCES (INDIA)	18AAHHP1658J1ZS	AA181019001594D	09-10-2019	24-04-2020	136246	183
3	DHUBRI	SOCIAL WORKS	18AACAS6585R2ZF	AA1810190105687	24-10-2019	21-12-2019	40678	43
4	DHUBRI	M/S SREE MAHABIR FRAGRANCES (INDIA)	18AAHHP1658J1ZS	AA1811190133983	11-11-2019	21-12-2019	1422651	25
5	DHUBRI	M/S SREE MAHABIR FRAGRANCES (INDIA)	18AAHHP1658J1ZS	AA1811190137183	11-11-2019	21-12-2019	437136	25
6	DHUBRI	M/S SREE MAHABIR FRAGRANCES (INDIA)	18AAHHP1658J1ZS	AA1812190008069	03-12-2019	21-12-2019	1386939	3
7	DHUBRI	ABDULLA MIAH	18AZFPM6357C1ZA	AA180120002492Y	07-01-2020	04-02-2020	254271	13
8	GUWAHATI - A	UM GREEN LIGHTING PVT. LTD	18AABCU2552P2ZV	AA1812190034858	07-12-2019	26-12-2019	3383101	4
9	GUWAHATI-B	JPA SNACKS PVT LTD	18AADJC8786C1Z8	AA181019000989X	04-10-2019	29-10-2019	217000	10
10	GUWAHATI-B	SAINIK INDUSTRIES PRIVATE LTD.	18AAJCS1629P1ZQ	AA181219000185H	02-12-2019	21-12-2019	60000000	4
11	GUWAHATI-B	PARAMANANDA SINGHAL AND SONS	18AAEHM7498E1ZR	AA181119002535E	04-11-2019	04-01-2020	550878	46
12	GUWAHATI-D	UNILEVER INDIA EXPORTS LIMITED	18AAACI0991D1ZR	AA1811190105198	08-11-2019	24-12-2019	14534	31
13	GUWAHATI-D	BIOGENE SCIENTIFIC	18EUBPS9170Q1ZK	AA180220004527P	10-02-2020	03-03-2020	278510	7
14	GUWAHATI-D	NAVA AYUSH FRAGRANCES (UNIT - 2)	18AKYPD2803Q4ZF	AA181219003614D	07-12-2019	30-12-2019	143433	8
15	GUWAHATI-D	ASSAM GRAMIN VIKASH BANK	18AAAAA7147H2ZS	AA180220004790S	10-02-2020	29-02-2020	521189	4
16	JALUKBARI	BAHUBALI ENTERPRISES	18AUTPJ2296G1Z3	AA181119006116I	06-11-2019	05-12-2019	705960	14
17	JALUKBARI	BAHUBALI ENTERPRISES	18AUTPJ2296G1Z3	AA1811190315169	19-11-2019	05-12-2019	2889199	1
18	JORHAT	SIDDHANT LOGISTICS	18AAGHA8558P1ZJ	AA1812190094068	21-12-2019	10-02-2020	140670	36
19	JORHAT	SIDDHANT LOGISTICS	18AAGHA8558P1ZJ	AA181219009442C	21-12-2019	05-02-2020	81194	31
20	NAHARKATIA	OIL INDIA LIMITED	18AAACO2352C1ZW	AA1811190351783	25-11-2019	24-12-2019	244163204	14
21	BONGAIGAON	CHAWLA INTERNATIONAL	18AABFC5442M4Z8	AA1810190037864	16-10-2019	03-03-2020	7668197	124

Appendix-VI
(Reference: Paragraph 2.4.6.2)

Delay in sanction of refund order (Interest due-paid/not paid) Pre-automation

Sl. No.	Name of Audittee Unit	Name of the assessee	GSTIN	ARN	ARN Date	Date of Acknowledgement	Date of order in Form GST RFD-06	Refund amount claimed	Refund amount sanctioned	Period of delay	Interest due paid	Interest due not paid
1	Unit B	ZALONI TECHNOLOGIES INDIA PRIVATE LIMITED	18AAACZ2899R1Z6	AA180318000731J	21-12-2018	22-01-2019	02-08-2019	32,85,202	24,23,710	132	0	52591.19 ¹⁷³
						22-01-2019	01-10-2020		9,70,764	558	0	89044.33 ¹⁷⁴
2	Unit B	DARSHAN INTERNATIONAL	18AAAFD8126A1ZX	AA180818143398L	12-03-2019	12-03-2019	13-05-2019	1,35,055	1,35,055	2	0	44.40
3	Unit B	DARSHAN INTERNATIONAL	18AAAFD8126A1ZX	AA180918036439L	13-03-2019	13-03-2019	13-05-2019	11,67,389	11,67,389	1	0	191.90
4	Unit B	CENTURY LED LIMITED	18AACCC7275Q1ZX	AA180619003783Z	13-06-2019	14-09-2019	16-11-2019	11,84,856	11,84,856	3	0	584.31
5	Unit B	ASSAM POLYMERS	18AATFA8358E2ZY	AA180619004687S	15-06-2019	15-06-2019	19-10-2020	6,20,722	6,20,722	432	0	44079.77
6	Unit B	ASSAM POLYMERS	18AATFA8358E2ZY	AA180819009466R	26-08-2019	26-08-2019	19-10-2020	10,13,222	10,13,222	360	0	59960.53
7	Unit B	ASSAM POLYMERS	18AATFA8358E2ZY	AA180919007748J	21-09-2019	21-09-2019	19-10-2020	11,22,762	11,22,762	334	0	61644.25
8	Dhubri	JABBAR ALI	18BBGPA8170H1ZO	AA180718023401D	10-04-2019	10-04-2019	28-06-2019	76,387	76,387	19	0	238.58
9	Dhubri	M/S KEDIAS EXPORTS INTERNATIONAL	18DESPK2459N1ZL	AA180919005981R	16-09-2019	16-09-2019	18-12-2019	2,11,400	2,11,400	33	0	1146.77
10	Dhubri	M/S TAMSER ALI	18AYTPA0971D1ZG	AA1803182153368	07-12-2018	07-12-2018	28-06-2019	13,550	13,550	143	0	318.52
11	Dhubri	M/S ANOWARUL HOQUE SARKAR	18CKDPS6541P1ZD	AA1803180286228	04-04-2019	04-04-2019	04-07-2019	37,637	37,637	31	0	191.79
12	Dhubri	M/S ANOWARUL HOQUE SARKAR	18CKDPS6541P1ZD	AA181218246427Z	05-04-2019	05-04-2019	04-07-2019	8,68,708	8,68,708	30	0	4284.04
13	Silchar	HINDUSTHAN COMMERCIAL AGENCY	18AAHFH7233H1ZA	AA1806190034257	12-06-2019	28-06-2019	18-09-2019	17,196	17,196	22	0	62.19
14	Dibrugarh	M/S SINENSIS TEA COMPANY	18AIEPB3828P1ZZ	AA180318035916W	25-05-2019	25-05-2019	27-09-2019	4,44,501	4,44,501	65	0	4749.46
15	Dibrugarh	M/S KHAGEN GOGOI	18AXPPG8274L1ZN	AA181218001635D	07-12-2018	07-12-2018	11-09-2019	11,700	11,700	218	0	419.28
Total												3,19,551.30

¹⁷³ Case was filed in central Jurisdiction and sanctioned by central authority with delay

¹⁷⁴ The central authority sent the sanction order to state authority on 07.08.2019 for payment of SGST part but payment was made with delay

Appendix-VII
(Reference: Paragraph 2.4.6.2)

Statement showing the details of refund cases with delay in sanction of refund and Interest due-(paid/not paid) Post-automation

Sl. No.	Name of Unit	Name of the assessee	GSTIN	ARN	ARN Date	Date of order in Form GST RFD-06	Date of order in Form GST RFD-05	Refund amount claimed	Refund amount sanctioned	Period of delay	Interest due paid	Interest due not paid
1	BONGAIGAON	UTTAM BRAHMA	18CVRPB1406K1ZI	AA181019003645C	16-10-2019	05-03-2020	05-03-2020	17,400	17,400	81	0	232
2	DHUBRI	M/S SREE MAHABIR FRAGRANCES (INDIA)	18AAHHP1658J1ZS	AA181019001594D	09-10-2019	24-04-2020	24-04-2020	1,36,246	1,36,246	138	0	3,091
3	DHUBRI	SOCIAL WORKS	18AACAS6585R2ZF	AA1810190105687	24-10-2019	31-12-2019	31-12-2019	40,678	40,678	8	0	53
4	DHUBRI	M/S ROBIUL ISLAM SHEIKH	18CBJPS6597Q1Z8	AA181019011179B	24-10-2019	07-01-2020	07-01-2020	29,644	29,644	15	0	73
5	GUWAHATI-B	JPA SNACKS PVT LTD	18AADJC8786C1Z8	AA181019000989X	04-10-2019	06-02-2020	06-02-2020	2,17,000	2,17,000	65	0	2,319
6	GUWAHATI-B	PARAMANANDA SINGHAL AND SONS	18AAEHM7498E1ZR	AA181119002535E	04-11-2019	04-01-2020	04-01-2020	5,50,878	5,50,878	1	0	91
7	GUWAHATI-C	TECH-CONNECT RETAIL PRIVATE LIMITED	18AAICA4872D1ZN	AA1810190137367	25-10-2019	06-01-2020	06-01-2020	3,65,673	3,65,673	13	0	781
8	GUWAHATI-D	UNILEVER INDIA EXPORTS LIMITED	18AAACI0991D1ZR	AA1811190105198	08-11-2019	27-01-2020	27-01-2020	14,534	14,534	20	0	48
9	GUWAHATI-D	BREYA	18AAOCA3815A1ZY	AA181219012257A	26-12-2019	06-05-2020	06-05-2020	7,98,148	7,98,148	72	0	9,447
10	KARIMGANJ	JUPITER INFRACON ASSOCIATES ENTERPRISE	18AAJFJ8316K2ZW	AA180120005836L	13-01-2020	08-07-2020	08-07-2020	30,000	30,000	117	0	577
11	MORIGAON	ABUL KASHEM	18ALBPK1248C1ZK	AA181019004073O	17-10-2019	19-06-2020	19-06-2020	13,000	13,000	186	0	397
12	BONGAIGAON	CHAWLA INTERNATIONAL	18AABFC5442M4Z8	AA1810190037864	16-10-2019	03-03-2020	03-03-2020	76,68,197	76,68,197	79	0	99,582
Total												1,16,690

Appendix-VIII
(Reference: Paragraph 2.4.6.3(II))

Statement showing the detail debit -credit entries in ECL of M/s Zaloni Technologies India Private Limited

(₹ in lakh)

Sl. No.	Date	Description		IGST	CGST	SGST	Total	Remarks
1	12/21/2018	Refund claimed by debiting ITC in ECL	Debit	6.19	13.33	13.33	32.85	Refund application
2		Refund sanctioned		4.82	9.71	9.71	24.24	IGST & CGST amount deposited to claimant bank Account
3		Refund to be credited back to credit ledger	(1-2)	1.37	3.62	3.62	8.61	Difference of Refund sanction amount and Refund claimed amount
4	11/27/2019	Refund credited to ECL	credit	6.19	13.33	13.33	32.85	Amount credited to ECL due to rejection of Refund sanctioned by the Central Tax Authority
5	10/1/2020	Refund claimed debited in ECL	Debit	6.19	13.33	0	19.52	IGST & CGST debited
6	10/1/2020	Refund credited in ECL	Credit	1.37	3.62	0	4.99	IGST & CGST credited
SGST excess credited to the Electronic credit Ledger						9.71		
						(4 -3)		

Appendix-IX
(Reference: Paragraph 2.4.6.3(III))

Statement showing the excess grant of refund due to short consideration of adjusted total turnover

Details of the dealer	Adjusted Turnover determined by STA	Actual Adjusted Total Turnover as per GSTR-3B	Refund Sanctioned	Refund to be sanctioned considering Actual Adjusted TO	Excess Grant of Refund	Remarks
M/S BHAURAM JODHRAJ GSTIN-18AABFB6682L3Z0 ARN- AA180320009305S Date-21-03-2020 PERIOD- 2019-20 Jurisdiction- Circle 05 of ACT, Unit -C Guwahati	4,09,93,845	4,71,47,915	26,00,000	22,62,316 (2,44,86,630 x 43,55,988/ 4,71,47,915)	3,37,684	2,44,86,630- Zero rated Supply as per RFD-01 43,55,988- Net ITC as per RFD-01

Details of Adjusted Total Turnover as per GSTR-3B

Month	Adjusted Total Turnover
Oct-19	1,87,53,061
Nov-19	1,55,56,591
Dec-19	1,28,38,263
Total	4,71,47,915

Appendix-X
(Reference: Paragraph 2.4.6.3 (VI))

Details of invoices furnished by claimant and invoice reflected in GSTR-2A

Sl. No.	Invoice No.	Invoice Date	IGST	CGST	SGST	Cess
JABBAR ALI ARN-AA180718023401D						
1	JMDT/18-19/135	4/10/2018	0	4438	4438	10144
2	AE/17-18/0524	4/8/2018	0	2752	2752	8808
3	AE/17-18/0525	4/8/2018	0	2730	2730	8736
4	AE/17-18/0526	4/8/2018	0	3381	3381	10820
TOTAL				13301	13301	38508
SAHIDUL ISLAM MONDAL ARN-AA180319192298M						
1	SSCD/18-19/036	9/21/2018	0	3443	3443	10200
2	110	9/25/2018	0	5600	5600	8960
3	SSCD/18-19/023	9/13/2018	0	3510	3510	10400
4	SKM/621/2018-19	11/25/2018	0	3255	3255	8680
5	UE/18-19/0061	11/26/2018	0	3267	3267	8712
6	SKM/186/2018-19	12/13/2018	0	4260	4260	11360
7	SKM/247/2018-19	12/18/2018	0	3995	3995	10652
8	SE/18-19/01	1/1/2019	0	3309	3309	8824
9	NCT/558/18-19	1/15/2019	0	3774	3774	9984
10	PLE/18-19/1	1/26/2019	0	3254	3254	9176
11	AST/18-19/1518	3/25/2019	0	2600	2600	6400
12	AST/18-19/1519	3/31/2019	0	1970	1970	4848
13	AST/18-19/1514	3/21/2019	0	3331	3331	8200
14	ATC/17-18/005	1/22/2018	0	1961	1961	8964
15	ATC/17-18/006	1/22/2018	0	2330	2330	10652
16	ATC/17-18/013	2/15/2018	0	1965	1965	8984
17	NNE/17-18/002	1/24/2018	0	3737	3737	10872
18	558	1/15/2019	0	3744	3744	9984
19	GST/18-19/001	10/13/2018	0	3497	3497	0
TOTAL				62801	62801	165852
TAMSHER ALI ARN-AA1803182153368						
	NIL	NIL	NIL	NIL	NIL	NIL

Appendix-XI

(Reference: Paragraph 2.4.6.3(VI))

Statement showing the grant of refund on accumulated ITC not supported by invoices

Details of the dealer	Net ITC + CESS determined by proper officer while calculating refund as per formula	Actual Net ITC + CESS as per GSTR-2A	Refund Sanctioned by the PO	Refund to be sanctioned considering Actual ITC	Excess Grant of Refund (ITC & Cess)	Remarks
ABDUL KHALEK MONDAL, GSTIN-18BCPPM6468Q2ZC ARN-AA180620003588A Date-10.06.2020; PERIOD-2019-20 Jurisdiction-Circle 01 of ACT, Dhubri	125344 (43756 +81588)	77409 (27485+ 49924)	125344 (43756 + 81588)	77409 (27485+49924) {685415x77409/685415}	47935 (16271+31664)	Zero rated supply - 6,85,415/- (As per GSTR-3B)
SAHIDUL ISLAM MONDAL, GSTIN-18AVQPM3704J1Z7 ARN- AA180620003286K, Date-09-06-2020 PERIOD- 2019-20 Jurisdiction- Circle 03 of ACT, Dhubri	35907 (143496+215578)	2514 (2514+0)	359074 (143496+ 215578)	2514 (32,61,032x2514/32,61,032)	356560 (140982+215578)	Zero rated supply & Adj TO- 32,61,032 (As per GSTR-3B)
Total Excess Refund			4,84,418	79,923	4,04,495	
Invoice details as per GSTR-2A of ABDUL KHALEK MONDAL GSTIN-18BCPPM6468Q2ZC				Invoice details as per GSTR-2A of SAHIDUL ISLAM MONDAL GSTIN-18AVQPM3704J1Z7		
Month	Taxable Value	TAX	CESS	INPUT	TAX	CESS
Apr-19	0	0	0	0	0	0
May-19	0	0	0	0	0	0
Jun-19	272757	13637	17924	0	0	0
Jul-19	0	0	0	0	0	0
Aug-19	0	0	0	0	0	0
Sep-19	0	0	0	0	0	0
Oct-19	0	0	0	0	0	0
Nov-19	55000	2750	4400	0	0	0
Dec-19	117000	5850	15600	0	0	0
Jan-20	0	0	0	0	0	0
Feb-20	105000	5248	12000	0	0	0
Mar-20	0	0	0	8984	2514	0
TOTAL	5,49,757	27,485	49,924	8,984	2,514	0

Appendix-XII

(Reference: Paragraph 2.4.6.4(III))

Statement showing excess grant of refund due to wrong adjusted Total Turnover under Inverted Duty Structure

(Amount in ₹)

Details of the dealer	Adjusted Turnover determined by proper officer while calculating refund as per formula	Actual Adjusted Total Turnover as per GSTR-3B should be	Refund Sanctioned by the PO	Refund to be sanctioned considering Actual Adjusted TO	Excess Grant of Refund
1	2	3	4	5	6=(4-5)
NAVA AYUSH FRAGRANCES (UNIT - 2) GSTIN-18AKYPD2803Q4ZF ARN - AA181219003614D, Date- 07.12.2019 PERIOD-January 2018 to March 2018 Jurisdiction-Circle 7 of ACT, Unit-D Guwahati	29,50,060	31,75,254	1,43,433	1,22,798 ((29,50,060 x 2,90,936/31,75,254) - 1,47,503)	20,635
Total excess grant of Refund					20,635

Appendix-XIII
(Reference: Paragraph 2.4.6.6(I))

Details of sanctioned Refund case against which SGST amount remained unpaid

Sl. No.	Name of Audittee Unit	Name of the taxpayer	Nature/Category of refund	ARN	ARN Date	GSTIN	Date of order in Form GST RFD-06/04	Amount Sanctioned					Payment Status
								IGST	CGST	SGST	Cess	TOTAL	
1	Unit-B	ASSAM	INVITC	AA180819009466R	8/26/2019	18AATFA8358E2ZY	26-08-2019	958912	27155	27155	0	1013222	Not yet paid
2	Unit-B	POLYMERS	INVITC	AA180919007748J	9/21/2019	18AATFA8358E2ZY	21-09-2019	1011904	55429	55429	0	1122762	
3	Unit-B	SANMATI UDYOG	INVITC	AA1805180120969	3/23/2019	18ABUPJ1707E1ZN	23-03-2019	0	0	33400	0	33400	Not yet paid
4	Unit-C	SAVAN RETAILERS PRIVATE LIMITED	EXBCL	AA1801190058471	1/19/2019	18AAXCS8712M1ZC	1/19/2019	38603	44277	44277	0	127157	Not yet paid
5	Unit-C	CONSULTING ROOMS PRIVATE LIMITED	EXBCL	AA180119005849X	1/19/2019	18AAGCC4236P1Z8	1/19/2019	71621	51489	51489	0	174599	Not yet paid
6	Bongaigaon	BUSINESS AUXILIARIES	EXBCL	AA180619006918P	6/21/2019	18AAFFJ5439B1ZI	6/21/2019	0	6000	6000	0	12000	Not yet paid
7	Bongaigaon	ALLIANCE MINERAL RESOURCES	EXPWOP	AA1808190042339	08-12-2019	18ABYPA3261C4ZO	08-12-2019	160242	7251	7251	361892	174744	Not yet paid
8	Bongaigaon	M/S TIRUPATI ENTERPRISE	EXPWOP	AA1803180142868	03-08-2019	18ACHPA0578Q1Z7	03-08-2019	400000	1300000	1300000	993264	3000000	Not yet paid
9	Bongaigaon	R.P.TRADE PVT LTD	EXPWOP	AA1801191312983	3/27/2019	18AABCR6675G1Z2	3/27/2019	374625	93750	93750	599600	562125	Not yet paid
10	Bongaigaon	R. P. SUPPLY SYNDICATE	EXPWOP	AA180119131303K	3/27/2019	18ADAPA0685Q2ZB	3/27/2019	0	281664	281664	728764	563328	Not yet paid
11	Dhubri	JABBAR ALI	EXPWOP	AA180718023401D	04-10-2019	18BBGPA8170H1ZO	04-10-2019	11275	13302	13302	38508	368633	Not yet paid
12	Dhubri	M/S ANOWARUL	EXPWOP	AA1803180286228	04-04-2019	18CKDPS6541P1ZD	04-04-2019	0	9604	9604	18429	178581	Not yet paid
13	Dhubri	HOQUE SARKAR	EXPWOP	AA181218246427Z	04-05-2019	18CKDPS6541P1ZD	04-05-2019	325558	30057	30057	483036	4313483	
14	Dhubri	SAHIDUL ISLAM MONDAL	EXPWOP	AA180319192298M	05-05-2019	18AVQPM3704J1Z7	05-05-2019	0	267511	267511	201488	3415039	Not yet paid
15	Mangaldoi	Deka Enterprises	EXBCL	AA1805190107270	5/30/2019	18BJRPD3552P1ZK	5/30/2019	0	16560	16560	0	33120	Not yet paid
16	Silchar	Hindusthan Commercial Agency	EXBCL	AA1806190034257	06-12-2019	18ADRPD9628C1Z9	06-12-2019	0	8598	8598	0	17196	Not yet paid
17	Karimganj	Anima Medical Hall	EXBCL	AA1806190026634	06-10-2019	18AULPC6497L1ZW	06-10-2019	0	4850	4850	0	9700	Not yet paid
18	Golaghat	Laxmi Store	EXBCL	AA180819006160C	8/18/2019	18BAWPS5903D1Z9	8/18/2019	0	24000	24000	0	48000	Not yet paid

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Sl. No.	Name of Audittee Unit	Name of the taxpayer	Nature/ Category of refund	ARN	ARN Date	GSTIN	Date of order in Form GST RFD-06/04	Amount Sanctioned					Payment Status	
								IGST	CGST	SGST	Cess	TOTAL		
19	Jorhat	M/S A. Z. ENTERPRISE LTD.	EXBCL	AA180919003666R	09-10-2019	18AMUPK6590P1ZT	09-10-2019	0	27810	27810	0	55620	Not yet paid	
20	Sivasagar	M/s UMESH Ch. BORA	EXBCL	AA181118005522K	11/21/2018	18AHYPS6917R1ZT	11/21/2018	0	120000	120000	0	240000	Not yet paid	
21	Dibrugarh	M/s Sinensis Tea Company	EXPWOP	AA180318035916W	5/25/2019	18AIEPB3828P1ZZ	5/25/2019	341371	51565	51565	0	444501	Not yet paid	
22	Dibrugarh	M/s Khagen Gogoi	EXBCL	AA181218001635D	12-07-2018	18AXPPG8274L1ZN	5/25/2019	0	5850	5850	0	11700	Not yet paid	
23	Dhubri	ABDUR RASHID BEPARI	EXPWOP	AA181217000723J	12/27/2018	18BRBPB5957J1ZL	3/15/2019	0	3225	3225	0	6450	Not yet paid	
24	Dhubri	M/S KEDIAS EXPORTS INTERNATIONAL	EXBCL	AA180919005981R	9/16/2019	18DESPK2459N1ZL	12/18/2019	0	105700	105700	0	211400	Not yet paid	
Total												25,89,047		

Appendix-XIV
(Reference: Paragraph 2.4.6.6(III))

Abnormal delay in communicating refund orders to central tax authority

Sl. No.	Name of the Unit	Name of the assessee	GSTIN	ARN	ARN Date	Date of issue of Refund Sanction Order in Form GST - RFD-06	Total Amount of Refund sanctioned			Total	Date of forwarding of refund order related to IGST/CGST/Cess from the State nodal officer to the Central Nodal officer	Delay in forwarding from state nodal officer to the central authority
							IGST	CGST	Cess			
1	Unit-A	AB Chemicals	18AHSBP7521LIZY	AA180318005127F	3/18/2018	7/3/2018	6025	2250	0	8275	12/19/2018	162
2	Unit-A	Azury Communication	18ACQPB1845A2ZX	NA	NA	11/21/2019	0	77269	0	77269	12/11/2020	350
3	Unit-A	M/S N.C.KALITA	18AJOPK0257E1Z8	AA1807190090843	NA	11/21/2019	0	219577	0	219577	12/11/2020	350
4	Unit-B	M/s Assam Polymers	18AAFFA8358E2ZY	AA181018020419C	2/12/2019	2/28/2019	1631925	0	0	1631925	3/28/2019	21
5	Unit-C	ELECTRO FRIGO	18AEXPC8784N1ZB	AA180218000218J	NA	6/13/2018	0	85578	0	85578	8/13/2018	54
6	Unit-C	K. D. STORE	18ANFPG9243D1Z3	AA180518002421F	NA	8/1/2018	0	36642	0	36642	8/21/2018	13
7	Unit-C	SWAGOTA HOTEL & RESURTS	18ACDFS6411N1ZS	NA	NA	7/29/2019	0	352237	0	352237	11/21/2019	108
8	Unit-C	AASTHA HI TECH ENTERPRISE	18AKMPR6953K1Z9	AA181217007283G	NA	5/14/2018	24089	0	0	24089	5/28/2018	7
9	Unit-C	REETI DRUGS & SURGICALS	18AANFR4072L1ZM	AA181218002257E	12/10/2018	2/6/2019	0	0	28024	28024	2/17/2019	4
10	Unit-C	BHUPENDRA & CO	18AABFB8121G1ZR	AA181117012576A	NA	6/5/2018	0	2000	0	2000	6/22/2018	10
11	Unit-C	MONUJ BORUAH	18AXRPB9770A2Z9	AA181218000086J	12/1/2018	12/10/2018	10278	9369	0	19647	12/27/2018	10
12	Unit-C	KISHORE KUMAR SARMA	18AZZPS0365G3ZM	AA180118005932C	1/19/2018	6/15/2018	0	3200	0	3200	6/28/2018	6
13	Unit-D	M G Enterprise	18AJRPB7769D1ZT	NA	NIL	4/23/2018	0	39514	0	39514	5/16/2018	16
14	Unit-D	Bonsai Enterprise	18AQYPB1556E1ZP	NA	NIL	4/25/2018	0	3200	0	3200	5/16/2018	14
15	Silchar	AJOY PAUL	18APGPP2743E1ZW	AA181217003200Y	NA	1/31/2018	0	0	14300	14300	8/3/2018	177
16	Silchar	DEBASISH DUTTA	18AHLPD6418P1ZT	AA1801180068167	NA	7/26/2018	0	3800	0	3800	8/3/2018	1
17	Silchar	KHAIRUL ALAM MAZUMDER	18AVGPM4519H1ZF	AA1807180042664	NA	2/8/2018	0	2100	0	2100	8/3/2018	169
18	Silchar	ALOK PAUL	18AUHPP7409B1ZM	AA1804180071776	NA	9/18/2018	0	1100	0	1100	9/29/2018	4
19	Silchar	SREEMA STONE CRUSHER	18AAJFS8880R1ZX	AA1811170128491	NA	9/13/2018	0	6303	0	6303	9/29/2018	9
20	Silchar	SWAPAN CHAKRABARTY	18AEKPC1530R1ZA	AA180519011095A	NA	9/18/2019	0	454225	0	454225	9/27/2019	2
21	Silchar	MAZUMDER HARDWARE ENTERPRISE	18ARUPM5536E1ZC	NA	NA	8/10/2018	0	5250	0	5250	8/18/2018	1
22	Silchar	PAWAN AUTOMOBILES	18AABCP1164E1ZQ	AA180419002470H	NA	5/16/2019	0	3300	0	3300	9/21/2019	121
23	Silchar	PRASENJIT GHOSH	18AGZPG4473G1ZU	AA1807180042648	NA	3/12/2019	0	7240	0	7240	4/24/2019	36
24	Silchar	RUTTONPORE PLANTATIONS PRIVATE LIMITED	18AABCR1873N1ZX	AA180218003723F	NA	5/1/2018	0	0	88789	88789	7/9/2018	62

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Sl. No.	Name of the Unit	Name of the assessee	GSTIN	ARN	ARN Date	Date of issue of Refund Sanction Order in Form GST - RFD-06	Total Amount of Refund sanctioned			Date of forwarding of refund order related to IGST/CGST/Cess from the State nodal officer to the Central Nodal officer	Delay in forwarding from state nodal officer to the central authority	
							IGST	CGST	Cess			Total
25	Silchar	S S INDUSTRIES	18AAXFS6939H1Z8	AA180818006565W	NA	8/28/2018	0	3360	0	3360	9/29/2018	25
26	Silchar	RAJ KUMAR DUBEY	18AKYPD4173D1ZY	AA181217005326G	NA	6/1/2018	0	10865	0	10865	7/12/2018	34
27	Silchar	SUJIT KUMAR DEY	18APVPD1486R2ZY	AA1801190056194	NA	4/3/2019	0	88324	0	88324	4/24/2019	14
28	Barpeta	SHAH ALAM	18AXEPA3233G1ZY	AA180718009825T	7/28/2018	3/8/2018	0	800000	0	800000	6/12/2019	454
29	Barpeta	NEKI BAID	18AIHPB5361L2Z3	AA1802190072982	2/22/2019	9/25/2019	0	553885	553885	1107770	12/19/2019	78
30	Barpeta	DIMBESWAR DEKA	18ARBPD1971H1ZZ	AA1807180081191	7/24/2018	10/1/2019	0	5000	5000	10000	11/14/2019	37
31	Nagaon	SATYAM PLASTO TECH	18ABSFS8472MIZO	AA180218007134K	2/21/2018	6/15/2018	0	185075	362	185437	6/27/2018	5
32	Tangla	Puja Motor	18AQBPD6024E1ZD	AA1812170009095	NA	6/13/2018	0	3700	3700	7400	7/2/2018	12
33	Tangla	Bijoy Kundu	18ASEPK9647F1ZE	AA1801180088438	NA	7/4/2018	0	3400	3400	6800	12/6/2018	148
34	Tangla	Sneha Enterprise	18BBKPP5449N1ZS	AA1812170048754	NA	7/4/2018	0	3400	3400	6800	10/15/2018	96
35	Tangla	S M Hardware	18ASVPD7828C1ZF	AA1801180088719	NA	8/16/2018	0	3600	3600	7200	10/15/2018	53
36	Tangla	Annapurna Bhandar	18AHSFS8641L1ZA	AA1801180088355	NA	8/16/2018	0	3600	3600	7200	12/6/2018	105
37	Tangla	Brahmaputra Electric	18AFNPB6212R1Z1	AA1801180088371	NA	9/14/2018	0	3200	3200	6400	12/6/2018	76
38	Mangaldoi	Mariom Begum	18APSPB9561L2Z4	AA180118001026R	4/1/2018	7/7/2018	0	440	440	880	9/7/2018	55
39	Haflong	Ferminos Electronics & IT Solution	18ANYPJ6824G1ZE	AA180819009905P	NA	9/16/2019	0	3400	0	3400	9/29/2019	6
40	Jorhat	SANJIB KUMAR AGARWAL	18AFRPA9581N3Z1	AA1802180067638	2/20/2018	6/14/2018	0	168334	9257	177591	6/28/2018	7
41	Jorhat	MANOJ BORA	18AHYPB8237H1ZU	AA180118008520M	1/28/2018	5/7/2018	0	3300	0	3300	7/6/2018	53
42	Jorhat	BHARTIA AGENCIES	18ATYPA9395B1Z5	AA181217000333Q	12/1/2017	5/7/2018	0	3300	0	3300	7/6/2018	53
43	Jorhat	VIJAY KUMAR JAJODIA	18ABYPP1633P1ZV	AA180118008512J	1/28/2018	5/7/2018	0	3600	0	3600	7/6/2018	53
44	Jorhat	M/S DHANSHREE TEA INDUSTRIES	18AAEFD6424B1ZU	AA1802180073495	2/22/2018	6/13/2018	0	0	6023	6023	6/28/2018	8
45	Jorhat	CHIRANJILAL AGARWAL	18ABPA6977E1ZD1	AA1801180029755	1/10/2018	6/14/2018	1200	0	0	1200	6/28/2018	7
46	Jorhat	SUBHASH KUMAR DEY	18AGVPD1209M1Z4	AA180618003043J	6/9/2018	3/7/2018	0	15000	0	15000	7/3/2018	111
47	Jorhat	M/S AMBIKA STATIONERS	18AFGPA2920L1ZM	AA181217005698Z	12/18/2017	4/7/2018	0	21339	0	21339	7/4/2018	81
48	Jorhat	DULAL KANTI DEWANJI	18ACGPD4803L1ZN	AA181218207503E	2/12/2019	1/10/2019	0	1125	0	1125	10/1/2019	257
49	Jorhat	SUMANTA BORA	18APSPB1236J1ZT	AA180419004352F	4/12/2019	1/10/2019	0	2700	0	2700	10/1/2019	257
50	Jorhat	NOVA AUTOMOBILE(DILIP BARUAH)	18ACOPB6543K1ZA	AA180218003912E	2/12/2018	10/10/2018	161281	0	0	161281	12/3/2018	47
51	Jorhat	MONIMALA RAJKHOWA DUTTA	18APEPD9762P2Z5	AA180119010167G	NA	2/15/2019	0	3427150	0	3427150	7/19/2019	147
52	Jorhat	ANIL KUMAR GATTANI	18ACQPG7439P1ZO	AA180618002204I	NA	6/7/2018	0	400	400	800	8/8/2018	55
53	Golaghat	M/S Karni trading	18AAMFK7691K1ZH	AA1812170085673	12/26/2017	6/7/2018	0	0	27394	27394	7/12/2018	28
Total										92,21,223		

Appendix-XV
(Reference: Paragraph 2.4.6.6(III))

Statement showing the details of cases with delay in communicating refund orders from central tax authority

Sl. No.	Name of the unit	Name of the assessee	GSTIN	ARN	ARN Date	Date of issue of Refund Sanction Order in Form GST - RFD-06	Amount of SGST Refund sanctioned	Date of forwarding refund order to nodal officer of counterpart tax authority	Date of Payment to the Assessee	Delay in forwarding
1	Unit-D	North East Carriers Pvt. Ltd.	18AADCN2143F1ZR	NA	NA	22-03-2018	1823	27-04-2018	NA	29
2	Unit-D	Binod Lama	18ACZPL2589E1ZW	NA	NA	05-09-2019	3000	16-10-2019	NA	34
3	Unit-D	BLA-SGCCL(JV)	18AABAD8851A120	NA	NA	20-06-2019	1934977	09-12-2019	NA	165
4	Unit-D	Unicef	1817UN0000IUN4	NA	NA	20-11-2019	134627	09-12-2019	NA	12
5	Unit-D	Unicef	1817UN0000IUN4	NA	NA	20-06-2019	104848	09-12-2019	NA	165
6	Unit-D	TRAVELOGY HOLIDAYS PVT LTD	18AAFCT1712L1Z9	NA	NA	05-11-2019	150000	04-12-2019	NA	22
7	Dhubri	SRI NUR ISLAM PARAMANIK	18BYHPP5940E1Z7	NA	NA	23-02-2019	40907	17-04-2019	6/12/2019	46
8	Tinsukia	M/s Digboi Cabon	18AACCD2107L1ZT	NA	NA	08-05-2018	3550000	05-07-2018	NA	51
9	Tinsukia	M/s Bharat Engineering Works	18AAMFB4918J1Z4	AA180118012035P	NA	27-05-2019	17410	13-01-2020	NA	224
10	Tinsukia	M/s Bharat Engineering Works	18AAMFB4918J1Z5	NA	NA	06-08-2019	2679	26-02-2020	NA	197
11	Dibrugarh	Nomita Pharma	18BALPD1017L1ZT	AA180218005997U	23/5/2018	31-05-2018	3000	10-07-2018	NA	33
12	Dibrugarh	Dey Pharma	18BALPD1017L2ZS	AA180218005996W	23/5/2018	31-05-2018	3000	10-07-2018	NA	33
Total							59,46,271			

Appendix-XVI
(Reference: Paragraph 2.4.6.6(IV))

Non production of records

Sl. No.	Name of Auditee Unit	List of records(files/registers) in the auditee unit	Amount of refund claimed
1	Guwahati B	KAMAKHAYA PRASAD PODDAR	16,718
2	Guwahati B	FUTURE PLASTICS	2,580
3	Guwahati B	M/S K.B. ENTERPRISE	27,227
4	Guwahati C	PURBANCHAL ROLLING MILLS & INDUSTRIES PRIVATE LIMITED	1,67,000
5	Nagaon	NIKITA DRUG DISTRIBUTORS	16,000

Appendix – XVII
(Reference: Paragraph 2.5.5)

Selection criteria

The criteria for selection of the cases is based on the following parameters:

- i. Taxpayers who have claimed Transitional credit under table 5(a) in excess of the closing CENVAT credit balance available as per the legacy returns filed for the period immediately preceding the appointed day.
- ii. Taxpayers whose CENVAT claim in the last six months immediately preceding the appointed day shows a growth of 25%.
- iii. Transitional claims of manufacturers or service providers who have claimed transitional credit under column 7B of Table 7a.
- iv. Transitional claims in Table 5(a) or 6(a) without corresponding legacy data.

Based on the above parameters, 315 cases were selected and categorised into two;

Strata I: The List of taxpayers satisfying any of the data analytic checks, which would constitute potentially risk prone cases for verification; and

Strata II: List of taxpayers not satisfying the data analytic checks, which have comparatively less risk prone.

Appendix- XVIII
(Reference: Paragraph 2.5.5)

Details of cases selected for audit scrutiny

Sl. No.	Name of Unit Offices	No. of suspicious/high risk cases	No. of cases (other than suspicious/high risk cases)	Total number of Cases (3+4)	Number of duplicate cases
1	2	3	4	5	6
1	ACT Unit-A, Guwahati	16	15	31	3
2	ACT Unit-B, Guwahati	19	29	48	3
3	ACT Unit-C, Guwahati	23	19	42	1
4	ACT Unit-D, Guwahati	30	31	61	3
5	ST, Barpeta	1	2	3	0
6	ACT, Barpeta Road	1	1	2	0
7	ACT, Bongaigaon	2	5	7	1
8	ST, Kokrajhar	7	3	10	0
9	ST, Goalpara	3	5	8	0
10	ACT, Dhubri	4	2	6	0
11	ST, Mangaldoi	1	0	1	0
12	ST, Dhekiajuli	1	1	2	0
13	ACT, Tezpur	1	3	4	0
14	ACT, Nagaon	1	6	7	0
15	ACT, Golaghat	1	4	5	0
16	ST, North Lakhimpur	2	2	4	0
17	ST, Dhemaji	1	1	2	0
18	ACT, Jorhat	2	10	12	0
19	ACT, Dibrugarh	12	5	17	0
20	ACT, Tinsukia	6	8	14	0
21	ST, Digboi	2	2	4	0
22	ST, Naharkatia	2	2	4	1
23	ST, Diphu	1	1	2	0
24	ST, Haflong	1	0	1	0
25	ACT, Silchar	7	7	14	1
26	ST, Karimganj	0	1	1	0
27	ST, Biswanath Chariali	0	1	1	0
28	ST, Hojai	0	1	1	0
29	ST, Nalbari	0	1	1	0
Total		147	168	315	13

Appendix- XIX
(Reference: Paragraph 2.5.7)

Closing balance of the last returns (ER1) claimed in 5(a) of TRAN-1 return

(₹ in lakh)

Sl. No.	Name of the auditee unit	Name of the Taxpayer	GSTIN	TIN	CGST claimed in table 5(a) of TRAN-1 return
1	2	3	4	5	6
1.	ACT, Unit –A, Guwahati	M/s Triveni Smelters Pvt Ltd.	18AADCT3220B1ZX	18100248410	15.39
2.	ACT, Unit –B, Guwahati	M/s Jyothy Laboratories	18AAACJ3213B6Z4	18250036334	68.88
3.	ACT, Unit –C, Guwahati	M/s Balaji Koke	18ACXPM6340G4ZI	18180025557	8.47
4	ACT, Unit –C, Guwahati	M/s Shiv Polymers Industries	18ADAFS2032B1ZP	18210224730	111.80
5.	ACT, Unit –C, Guwahati	M/s Emami Ltd (Depot)	18AAACH7412G1ZS	18310206148	86.26
6.	ACT, Unit –C, Guwahati	M/s North East Granulators	18AANFN7701Q2ZH	18940249209	34.04
7.	ACT, Unit –C, Guwahati	M/s Assam Roofing Ltd.	18AABCA7734K1ZG	18060037166	71.72
8.	ACT, Unit –C, Guwahati	M/s North East Roofing Pvt Ltd.	18AABCN7052P1ZY	18780064512	2.52
9.	ACT, Unit –C, Guwahati	M/s Roatec Paving Professionals	18ABCFM7759D1ZI	18820224734	21.55
10.	ACT, Unit –D, Guwahati	M/s Skipper Ltd.	18AADCS7272A5ZC	18600172960	313.64
11.	ACT, Unit –D, Guwahati	M/s Star Cement Ltd.	18AACCC1465A4Z3	18280030837	14.81
12.	ST, Goalpara	M/s R. Ess Iron & Steel (P) Ltd.	18AABCR4253J1Z9	18750240438	1.04
13.	ACT, Tinsukia	M/s Assam Electricals	18AAFFA6934NIZO	18930023350	11.13
14.	ACT, Tinsukia	M/s Everlite Engineering Industries	18AABFE6096R1ZN	18020003141	00.00
Total					761.25

Appendix – XX
(Reference: Paragraph 2.5.7)
Un-availed credit on capital goods

					(₹ in lakh)
Sl. No.	Name of the auditee unit	Name of the taxpayer	GSTIN	TIN	CGST claimed in table 6(a) of TRAN-1 return
1	2	3	4	5	6
1.	ACT, Unit-C, Guwahati	M/s Shiv Polymers Industries	18ADAFS2032B1ZP	18210224730	0.44
2.	ACT, Unit-C, Guwahati	M/s Emami Ltd. (Depot)	18AAACH7412G1ZS	18310206148	1.55
3.	ACT, Unit-C, Guwahati	M/s Assam Roofing Ltd.	18AABCA7734K1ZG	18060037166	17.68
4.	ACT, Unit-C, Guwahati	M/s North East Roofing Pvt Ltd.	18AABCN7052P1ZY	18780064512	0.97
5.	ACT, Unit-D, Guwahati	M/s Skipper Ltd.	18AADCS7272A5ZC	18600172960	59.79
6.	ACT, Unit-D, Guwahati	M/s Star Cement Ltd.	18AACCC1465A4Z3	18280030837	1.99
Total					82.42

Appendix–XXI
(Reference: Paragraph 2.5.7)
Un-availed VAT input tax credit on capital goods

					(₹ in lakh)
Sl. No.	Name of the auditee unit	Name of the taxpayer	GSTIN	TIN	SGST claimed in table 6(b) of TRAN-1 return
1	2	3	4	5	6
1.	ACT, Unit-B, Guwahati	M/s Dhubri Plywood Factory	18AABCB0928L1ZN	18960138230	0.66
2.	ACT, Unit-C, Guwahati	M/s Assam Roofing Ltd.	18AABCA7734K1ZG	18060037166	27.09
3.	ACT, Unit-D, Guwahati	M/s Enn Aar Ashcraft	18AADFE4542Q1ZO	18250159912	1.61
Total					29.36

Appendix –XXII
(Reference: Paragraph 2.5.7)
Input tax credit claims with duty paid documents

					(₹ in lakh)
Sl. No.	Name of the auditee unit	Name of the Taxpayer	GSTIN	TIN	CGST claimed in table 7a(A) of TRAN-1 return
1	ACT, Unit-A, Guwahati	M/s Mahadeolal Hariram Pvt Ltd.	18AABCN6771A1ZM	18230014035	153.29
2		M/s Sahil Marketing	18ACTPB1169L1Z7	18890040056	0.02
3		M/s Poddar Trading Co.	18ADPPP8092B2Z3	18730060805	1.1
4		M/s BSPL (India) Pvt. Ltd.	18AABCD2229C1Z8	18760012046	71.07
5	ACT, Unit-B, Guwahati	M/s Mercantile Marketing (I) Pvt Ltd.	18AADCM8959Q1ZD	18300036937	25.87
6		M/s Gaurav Electronics.	18AHHPS0795E1ZI	18240023196	10.93
7		M/s Acepro International Pvt. Ltd.	18AAICA6172G1ZK	18590154681	16.49
8		M/s Ridhi Sidhi Enterprise	18AARFR4104P1ZL	18040174723	24.07
9		M/s Ariston Thermo India Pvt. Ltd.	18AAOCA7042D1ZP	18170243473	7.83
10		M/s Rishi Electronics & Appliances (Retail)	18AATFR7965G1ZB	18450222852	3.58
11		M/s Shivam Traders	18ANHPB4738N1ZN	18830154452	1.93
12		M/s Krishav Motors	18BDYPK9659R1ZV	18140237815	4.84
13		M/s Baril Marketing Pvt Ltd.	18AADCB2520L2ZS	18890094376	17.54
14		M/s Poddar Car World Ltd.	18AADCP5694D1Z7	18860057678	206.74
15		M/s Mahak Enterprise	18AEIPB4472K1ZC	18030243841	20.03
16		M/s Gulf Ashley Motors Ltd	18AACCG1194Q1Z3	18270039039	91.45
17		M/s Sky Vision	18AVYPS1988A1ZU	18730116871	0.53
18	M/s Next Digital Home	18SSNFN8228Q1ZA	18160250996	0.30	
19	M/s RBS Multimedia	18AAGFR6291Q1ZA	18740025055	22.70	
20	M/s Darjeeling Gardens Pvt. Ltd.	18AACCD9124D1ZV	18530148215	10.73	
21	ACT, Unit-C, Guwahati	M/s Fair graphics Media Services Pvt. Ltd.	18AAACF8914B1ZV	18340047003	0.44
22		M/s Channel Infomate	18AALFC5416F1ZI	18160234797	3.85
23		M/s Kamrup Cement Centre Pvt Ltd	18AACCK4133D1ZX	18200036216	0.03
24		M/s Roatec Paving Professionals	18ABCFM7759D1ZI	18820224734	8.38
25		M/s Great Eastern Trading Co.	18AABCG1740K1ZO	18890223774	1.22
26		M/s Emami Ltd	18AAACH7412G1ZS	18310206148	10.99

Sl. No.	Name of the auditee unit	Name of the Taxpayer	GSTIN	TIN	CGST claimed in table 7a(A) of TRAN-1 return
27	ACT, Unit-D, Guwahati	M/s Jyothi Labs Ltd.	18AAACJ3213BAZO	18800031812	1.33
28		M/s Tarang Appliances Pvt. Ltd.	18AACCT3658A1ZI	18030066816	0.49
29		M/s Fair Deals Overseas	18AAEFF6353M1ZI	18140031593	51.92
30		M/s Skipper Ltd.	18AADCS7272A5ZC	18600172960	1.19
31		M/s Indomech Industries	18AACFI0790B1ZQ	18560204313	1.95
32		M/s Ramdeo Agency	18AGYPM6972H1ZF	18470039317	0.52
33		M/s Aditya Medisales Ltd.	18AABCA9317J1ZJ	18440000194	16.27
34		M/s Crop Care	18AGUPB4448F3ZS	18810040585	57.07
35		M/s Surya Enterprise	18DKNPS5242A2ZO	18600143957	11.84
36		M/s Digi Co	18AAKED9895N1ZA	18960206809	18.79
37		M/s Jamunalal Nandkishore	18AAHFJ6350K1ZI	18490143193	11.13
38		M/s Patwary Brothers	18AJRPP9648M1ZY	18660038679	13.27
39		M/s Tirupati Enterprise	18ABXPA5744R1ZP	18280038888	2.20
40		M/s Enn Aar Ashcraft	18AADFE4542Q1ZO	18250159912	9.55
41		M/s Manas Enterprise	18AJQPP3553J1ZL	18980037145	1.11
42		ACT, Bongaigaon	M/s Islam & Sons	18AAJP17116A1Z2	18400043769
43	ST, Goalpara	M/s Fuel Source (India) Pvt. Ltd	18AAACF2978B2ZQ	18470138742	4.27
44	ACT, Dibrugarh	M/s Saligram Bridhichand	18AAPFS6751B1ZY	18130016709	1.38
45		M/s Drug House	18AABFD6509N1Z6	18980030549	0.27
46		M/s Trade & Technology Pvt. Ltd.	18AAACT7167L1ZT	18370002318	0.71
47	ST, Mangaldai	M/s Mahendra Kumar Saurana	18AGZPS1067L1ZF	18480022676	0.49
48	ACT, Nagaon	M/s Juharmal Jaskaran	18AFNPB3687G1Z7	18410007340	3.39
49	ACT, Nagaon	M/s J. J Distributors	18AEUPB4436P1ZU	18630071821	0.47
50	ACT, Silchar	M/s Rajdhani Automobiles	18AAGFR6294M1ZF	18280019876	3.89
51	ST, Karimganj	M/s Dutta Brothers	18AAHFD2933L1Z8	18940113700	2.57
Total					937.32

Appendix –XXIII
(Reference: Paragraph 2.5.7)

Input tax credit on duty paid stock without invoice

(₹ in lakh)

Sl. No.	Name of the auditee unit	Name of the Taxpayer	GSTIN	TIN	CGST claimed in table 7a(B) of TRAN-1 return
1	ACT, Unit-A, Guwahati	M/s Prince Pipe Corporation	18AARFP2897B1ZS	18860210841	13.46
2		M/s Poddar Trading Co.	18ADPPP8092B2Z3	18730060805	2.06
3		M/s Bharali Brothers	18AANFB4868J1ZU	18630189191	2.83
4		M/s Sahil Marketing	18ACTPB1169L1Z7	18890040056	0.85
5		M/s Adrij International	18GIGPS5384P1Z3	18420255897	5.10
6		M/s Modern Drug Promoter	18AACFM6984D2ZI	18050013552	85.05
7		M/s Vishal Garment	18AACFV5829L1ZM	18280013280	1.85
8		M/s Mahadeolal Hariram Pvt Ltd.	18AABCM6771A1ZM	18230014035	2.60
9	ACT, Unit-B, Guwahati	M/s Pasupati Creameries Pvt. Ltd	18AADCP5173D1ZH	18900246224	1.11
10		M/s BSM Agency	18AAGHB6847Q1ZK	18130102651	2.83
11		M/s Mercantile Marketing (I) Pvt Ltd.	18AADCM8959Q1ZD	18300036937	4.06
12		M/s Ariston Thermo India Pvt. Ltd.	18AAOCA7042D1ZP	18170243473	8.61
13		M/s Rishi Electronics & Appliances (Retail)	18AATFR7965G1ZB	18450222852	1.82
14		M/s Shivam Traders	18ANHPB4738N1ZN	18830154452	9.08
15		M/s Qwik Supply Chain Pvt. Ltd.	18AAACF5232A1Z8	18360216742	3.80
16	ACT, Unit-C, Guwahati	M/s Mahak Enterprise	18AEIPB4472K1ZC	18030243841	2.23
17		M/s Emami Ltd. (Depot)	18AAACH7412G1ZS	18310206148	16.57
18		M/s Keteki Mobile Trading Pvt. Ltd.	18AACCO1803E1ZW	18630216351	78.80
19		M/s Siddhi Vinayak Motors	18AVRPS2801B1ZL	18690244642	1.11
20		M/s Rongsheng Mobile India Pvt. Ltd.	18AAHCR1262P1ZW	18770204149	26.36
21		M/s Shubh Samay	18ACGPJ0520Q4ZE	18610067370	11.48
22		M/s Surabhi	18ACQPD2326J2ZI	18650028063	5.30
23		M/s Swastik Solution	18ADUPL2894G1ZV	18580142416	7.00
24		M/s Kamrup Cement Centre Pvt. Ltd.	18AACCK4133D1ZX	18200036216	0.003
25		M/s Satyam	18ACUFS0996F1ZE	18370029575	1.63
26	M/s Great Eastern Pvt. Ltd	18AABCG1740K1ZO	18890223774	12.70	
27	ACT, Unit-D, Guwahati	M/s Manoj Motors	18AFSPA7469J3ZQ	18070153803	3.95
28		M/s Sai Trade & Agencies	18ABQFS2237L1ZL	18260118827	1.91
29		M/s Fair Deals Overseas	18AAEFF6353M1ZI	18140031593	6.32
30		M/s Aditya Medisales Ltd.	18AABCA9317J1ZJ	18440000194	36.72
31		M/s Telecare Network (I) Pvt Ltd.	18AACCT3567A1ZI	18050108612	1.88
32		M/s VRS Trading Co.	18AAJFV5341E1Z3	18960160928	14.05
33		M/s Sports Retail	18ADGFS6982A1ZU	18980247635	1.34
34		M/s Digi Co	18AAKED9895N1ZA	18960206809	18.79
35		M/s Sargam Ventures Pvt. Ltd.	18AAMCS7047N1ZJ	18980107082	16.83

Sl. No.	Name of the auditee unit	Name of the Taxpayer	GSTIN	TIN	CGST claimed in table 7a(B) of TRAN-1 return
36		M/s Ceekay Associates	18AAMFC2169C1ZJ	18320047208	45.38
37		M/s Assam Automobiles	18AAFFA4737M1Z5	18270026623	0.51
38		M/s Chhabra Marketing	18AAHFC8783B1ZA	18670106719	6.20
39		M/s Subham Agencies Pvt Ltd.	18AAKCS5625K1ZQ	18380063277	8.56
40		M/s Patwary Brothers	18AJRPP9648M1ZY	18660038679	6.03
41		M/s Manas Enterprise	18AJQPP3553J1ZL	18980037145	3.91
Total					480.673

Appendix-XXIV
(Reference: Paragraph 2.5.7)
Input VAT credit on stock

(₹ in lakh)					
Sl. No.	Name of the auditee unit	Name of the Taxpayer	GSTIN	TIN	SGST claimed in table 7(c) of TRAN-1 return
1	2	3	4	5	6
1	ACT, Unit-A, Guwahati	M/s Mahadeolal Hariram Pvt. Ltd.	18AABCM6771A1ZM	18230014035	1.25
2	ACT, Unit-B, Guwahati	M/s Mandal & Brothers	18AAIFM1880A1ZH	18830035142	17.92
3	ACT, Unit-C, Guwahati	M/s Sky Vision	18AVYPS1988A1ZU	18730116871	7.64
4	ACT, Unit-C, Guwahati	M/s Next Digital Home	18AANFN8228Q1ZA	18160250996	7.16
5	ACT, Unit-D, Guwahati	M/s Tarang Appliances Pvt. Ltd.	18AACCT3658A1ZI	18030066816	8.63
6	ACT, Unit-D, Guwahati	M/s Sai Trade & Agencies	18ABQFS2237L1ZL	18260118827	8.05
7	ACT, Unit-D, Guwahati	M/s Indomech Industries	18AACFI0790B1ZQ	18560204313	1.72
8	ACT, Unit-D, Guwahati	M/s Ramdeo Agency	18AGYPM6972H1ZF	18470039317	11.09
9	ACT, Dibrugarh	M/s Saligram Bridhichand	18AAPFS6751B1ZY	18130016709	2.53
Total					65.99

Appendix-XXV
(Reference: Paragraph 2.5.7)

Documentary evidence of Input/input services in transit not furnished

(₹ in lakh)

Sl. No.	Name of the Auditee Units	Name of the Taxpayers	GSTIN/ TIN	CGST claimed	SGST claimed
1	ACT, Unit-D, Ghy.	M/s Jyothy Labs Ltd.	18AAACJ3213BAZ0 18800031812	5.84	0.28
2	ACT, Unit-D, Ghy.	M/s Star Cement Ltd.	18AACCC1465A4Z3 18280030837	84.91	0
3	ACT, Unit-C, Ghy.	M/s Emami ltd (Depot),	18AAACH7412G1ZS 18310206148	51.22	1.22
4	ACT, Tinsukia	M/s Assam Agencies	18AEDPG1530Q2Z3 18960014749	4.38	1.14
5	ACT, Tinsukia	M/s Assam Electricals	18AAFFA6934N1ZO 18930023350	0.45	0
Total				146.80	2.64

Appendix- XXVI
(Reference: Paragraph 2.5.9.1)

Excess carry forward of Input Tax Credit into ECL

(₹ in lakh)

Sl. No.	Name of the auditee Unit	Name of the Taxpayer, GSTIN and TIN	Claims of transitional credit as per TRAN-1	Date of transitional credit in the ECL	Audit finding	Actual credit should be	Excess credit (Tax)	Interest	Interest calculated up to (Months)	Total (Tax + Interest)
1	2	3	4	5	6	7	8	9	10	11
1.	ACT, Unit-A, Guwahati	M/s Shenglong Mobiles Services Pvt. Ltd., 18AAECR1934K2Z5 18070250124	11.66	27.12.2017	Scrutiny of monthly returns including revised return filed for the period from April 2017 to June 2017 revealed that balance ITC was ₹6.53 lakh. However, credit carried forward was ₹ 11.66 lakh in his ECL.	6.53	5.13	3.00	39 (up to 03/2021)	8.13
2	ACT, Unit-A, Guwahati	M/s Brahmaputra Drug Distributors, 18AADFD6649M1ZX 18070025569	10.22	27.12.2017	While completing scrutiny for returns for the year 2017-18, the Assessing Officer allowed ITC balance of ₹5.68 lakh- at the end of June 2017. However, the taxpayer credit forward credit of ₹ 10.22 lakh in his ECL.	5.68	4.54	2.66	39 (up to 03/2021)	7.20
3	ACT, Unit-A, Guwahati	M/s Sahil Marketing 18ACTPB1169L1Z7 18890040056	3.50	26.10.2017	Scrutiny of monthly returns of June 2017 revealed that the balance ITC carried forward was ₹1.85 lakh. However, the taxpayer carried forward credit of ₹ 3.50 lakh in his ECL	1.85	1.65	1.01	41 (up to 03/2021)	2.66
4	ACT, Unit-A, Guwahati	M/s Bhabani Offset Pvt. Ltd. 18AAECB1990K1ZE 18780135904	59.57	27.12.2017	Scrutiny of annual returns for the period 2017-18 revealed that the balance ITC carried forward was ₹29.12 lakh. However, the taxpayer carried forward credit of ₹ 59.57 lakh in his ECL	29.12	30.45	17.81	39 (up to 03/2021)	48.26
5	ACT, Unit-A, Guwahati	M/s Commercial Sales Corporation 18ACAPA3498E1ZU 18170011934	19.43	23.12.2017	The Assessing officer had scrutinised the returns for the period April 2017 to June 2017 and didn't allowed any amount to carry forward in ITC. However, the taxpayer carried forward credit of ₹19.43 lakh in his ECL.	0	19.43	11.37	39 (up to 03/2021)	30.80
6	ACT, Unit-B, Guwahati	M/s Trinetra Supply Centre 18ADWPC3184C1ZH 18860159916	30.86	26.12.2017	Scrutiny of monthly returns of June 2017 revealed that the balance ITC carried forward was ₹29.50 lakh. However, the taxpayer carried forward credit of ₹ 30.86 lakh in his ECL.	29.5	1.36	0.85	42 (up to 03/2021)	2.21
7	ACT, Unit-B, Guwahati	M/s Jyoty Laboratories 18AAACJ3213B6Z4 18250036334	16.90	27.10.2017	Scrutiny of monthly returns of June 2017 revealed that the balance ITC carried forward was ₹0.00 lakh. However, the taxpayer carried forward credit of ₹16.90 lakh in his ECL.	0	16.90	11.15	44 (up to 06/2021)	28.05
8	ACT, Unit-B, Guwahati	M/s Krishnashok Traders 18ADBPB9397B1ZM 18640037041	3.88	29.08.2017	Scrutiny of monthly returns of June 2017 revealed that the balance ITC carried forward was ₹3.19 lakh. However, the taxpayer carried forward credit of ₹3.88 lakh in his ECL.	3.19	0.69	0.47	46 (up to 06/2021)	1.16
9	ACT, Unit-B, Guwahati	M/s Umed Electronics 18AFSPC9795B1ZY	10.43	07.12.2017	Scrutiny of annual return 2017-18 revealed that the balance ITC carried forward was ₹4.26 lakh.	4.26	6.17	3.89	42 (up to 06/2021)	10.06

Sl. No.	Name of the auditee Unit	Name of the Taxpayer, GSTIN and TIN	Claims of transitional credit as per TRAN-1	Date of transitional credit in the ECL	Audit finding	Actual credit should be	Excess credit (Tax)	Interest	Interest calculated up to (Months)	Total (Tax + Interest)
		18890010859			However, the taxpayer carried forward credit of ₹10.43 lakh in his ECL.					
10	ACT, Unit-B, Guwahati	M/s Gaurav Electronics 18AHHPS0795E1ZI 18240023196	29.32	07.10.2017	The Assessing Officer had scrutinised the returns for the period April 2017 to June 2017 and allowed ITC carry forward amounting to ₹13.55 lakh. However, the taxpayer carried forward credit of ₹29.32 lakh in his ECL.	13.55	15.77	10.41	44 (up to 06/2021)	26.18
11	ACT, Unit-B, Guwahati	M/s Atlanta Modular Ltd. 18AADCA5797Q3ZP 18870204967 & 18260016977	18.49	26.09.2017	The Assessing Officer had assessed the returns for the period April 2017 to June 2017 and allowed ITC carry forward amounting to ₹14.53 lakh. However, the taxpayer carried forward credit of ₹18.49 lakh in his ECL.	14.53	3.96	2.67	45 (up to 06/2021)	6.63
12	ACT, Unit-B, Guwahati	M/s Jyoty Laboratories Ltd. Unit-II 18AAACJ3213BAZO 18850204784	36.48	18.10.2017	Scrutiny of annual return 2017-18 revealed that the balance ITC carried forward was ₹16.87 lakh. However, the taxpayer carried forward credit of ₹36.48 lakh in his ECL.	16.87	19.61	13.24	45 (up to 07/2021)	32.85
13	ACT, Unit-C, Guwahati	M/s Sushanta Kumar Nayak 18ADAPN8470E1ZH 18980013768	3.40	27.12.2017	Scrutiny of monthly returns of June 2017 revealed that the balance ITC carried forward was ₹1.27 lakh. However, the taxpayer carried forward credit of ₹3.40 lakh in his ECL.	1.27	2.13	1.34	42 (up to 06/2021)	3.47
14	ACT, Unit-C, Guwahati	M/s Unitech Solutions 18AKEPD5965H1ZO 18180159708 18180159708	4.55	20.11.2017	Scrutiny of monthly returns of June 2017 revealed that the balance ITC carried forward was ₹0.39 lakh. However, the taxpayer carried forward credit of ₹4.55 lakh in his ECL.	0.39	4.16	2.69	43 (up to 06/2021)	6.85
15	ACT, Unit-C, Guwahati	M/s Gulf Ashley Motors Ltd. 18AACCG1194Q1Z3 18270039039	24.70	27.12.2017	Scrutiny of monthly returns of June 2017 revealed that the balance ITC carried forward was ₹18.65 lakh. However, the taxpayer carried forward credit of ₹24.70 lakh in his ECL.	18.65	6.05	3.81	42 (up to 06/2021)	9.86
16	ACT, Unit-C, Guwahati	M/s Fairgraphis Media Services Pvt Ltd. 18AAACF8914B1ZV 18340047003	17.45	18.09.2017	The AO scrutinised return for the year 2017-18 and allowed ITC balance carried forwarded to ₹10.60 lakh instead of ₹17.45 as mentioned in the letter no. 815 dated 07.02.2020 issued by the ST, Unit -C, Guwahati. However, the taxpayer carried forward credit of ₹17.45 lakh in his ECL.	10.60	6.85	4.62	45 (up to 06/2021)	11.47
17	ACT, Unit-C, Guwahati	M/s J.K. Engineering & Agro Service	12.59	27.12.2017	Scrutiny of monthly returns of June 2017 revealed that the balance ITC carried forward was ₹5.57	5.57	7.02	4.42	42 (up to 06/2021)	11.44

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Sl. No.	Name of the auditee Unit	Name of the Taxpayer, GSTIN and TIN	Claims of transitional credit as per TRAN-1	Date of transitional credit in the ECL	Audit finding	Actual credit should be	Excess credit (Tax)	Interest	Interest calculated up to (Months)	Total (Tax + Interest)
		18ADVPN3665L4ZJ 18120189326			lakh. However, the taxpayer carried forward credit of ₹12.59 lakh in his ECL.					
18	ACT, Unit-C, Guwahati	M/s Nettrack Systems & Services 18AAKFN9139K1ZL 18310192956	8.95	20.12.2017	Scrutiny of monthly returns revealed that (A) ITC balance carried forward in the month of February 2017 ₹6.55 lakh whereas ITC brought forward in the month of March 2017 ₹9.55 lakh, resulted excess brought forward ITC ₹3.00 lakh (B) ITC balance carried forward to next period as per monthly return June 2017 ₹8.05 lakh + excess paid amount ₹3.65 lakh. As such, total ITC balance carried forward to next period should be ₹11,62,285/- As a result, actual ITC carried forward should be [B –A] ₹8.62 lakh. However, the taxpayer carried forward credit of ₹8.95 lakh in his ECL.	8.62	0.33	0.21	42 (up to 06/2021)	0.54
19	ACT, Unit-C, Guwahati	M/s Northeast Sillimanite 18AFPPK1188K5ZR 18050161380	12.44	27.12.2017	Scrutiny of monthly returns revealed that (A) ITC balance carried forward for the month of April 2017 ₹5.22 lakh whereas ITC brought forward in the month of May 2017 ₹7.12 lakh, resulted excess brought forward ITC ₹1.90 lakh. However, the taxpayer carried forward credit of ₹12.44 lakh in his ECL.	10.54	1.90	1.20	42 (up to 06/2021)	3.10
20	ACT, Unit-C, Guwahati	M/s Emami Ltd. (Depot) 18AAACH7412G1ZS 18120129089	10.28	27.12.2017	Scrutiny of monthly returns of June 2017 revealed that the balance ITC carried forward was ₹0.00 lakh. However, the taxpayer carried forward credit of ₹10.28 lakh in his ECL	0	10.28	6.48	42 (up to 06/2021)	16.76
21	ACT, Unit-C, Guwahati	M/s Roatec Paving Professionals 18ABCFM7759D1Z1 18820224734	5.97	28.08.2017	The Assessing Officer had scrutinised the returns for the period 2017-18 and allowed ITC carry forward amounting to ₹0.47 lakh. However, the taxpayer carried forward credit of ₹5.97 lakh in his ECL.	0.47	5.5	3.80	46 (up to 06/2021)	9.30
22	ACT, Unit-C, Guwahati	M/s Bhabani Offset & Imaging System Pvt. Ltd. 18AABCB9693E1ZE 18200191610	47.32	27.12.2017	Scrutiny of monthly returns for the month of January 2017 and February 2017 revealed that the taxpayer balance ITC carried forwarded amounting to ₹1.94 lakh in the month of January	4.18	43.14	27.18	42 (up to 06/2021)	70.32

Sl. No.	Name of the auditee Unit	Name of the Taxpayer, GSTIN and TIN	Claims of transitional credit as per TRAN-1	Date of transitional credit in the ECL	Audit finding	Actual credit should be	Excess credit (Tax)	Interest	Interest calculated up to (Months)	Total (Tax + Interest)
					2017 but in the month of February 2017 ITC brought forward amounting ₹45.07 lakh which indicate that the excess ITC brought forward amounting to ₹43.14 lakh. However, the taxpayer carried forward credit of ₹47.32 lakh in his ECL.					
23	ACT, Unit-C, Guwahati	M/s North East Roofing Pvt. Ltd. 18AABCN7052P1Z7 18780064512	7.70	26.08.2017	Scrutiny of monthly returns revealed that (i) ITC balance carried forward to next period amounting to ₹0.00 as shown in the monthly return of January -2017. Whereas, ITC balance brought from previous period as shown in February 2017 return ₹2.34 lakh as such, excess ITC claimed ₹2.34 lakh (ii) ITC balance carried forward to next period amounting to ₹0.00 as shown in the monthly return of February -2017. Whereas, ITC balance brought from previous period as shown in March 2017 return ₹1.23 lakh as such excess ITC claimed ₹1.23 lakh. As a result, total excess ITC carried forward [(i) + (ii)] was ₹3.57 lakh. However, the taxpayer carried forward credit of ₹7.70 lakh in his ECL	4.13	3.58	2.47	46 (up to 06/2021)	6.05
24	ACT, Unit-D, Guwahati	M/s B.K. Traders 18BLUPK0369L3ZB 18460150921	3.98	20.12.2017	Scrutiny of monthly returns of June 2017 revealed that the balance ITC carried forward was ₹0.85 lakh. However, the taxpayer carried forward credit of ₹3.98 lakh in his ECL	0.85	3.13	2.02	43 (up to 07/2021)	5.15
25	ACT, Unit-D, Guwahati	M/s Crop Care 18AGUPB4448F3Z5 18810040585	50.12	09.11.2017	Scrutiny of monthly returns of May 2017 revealed that the balance ITC carried forward was ₹19.40 lakh. But ITC balance brought forward from previous period as shown in the monthly return of June 2017 was ₹35.99 lakh, which indicated excess ITC carried forward was ₹16.59 lakh. However, the taxpayer carried forward credit of ₹50.12 lakh in his ECL.	33.53	16.59	10.70	43 (up to 07/2021)	27.29
26	ACT, Unit-D, Guwahati	M/s Ramdeo Agencies 18AGYPM6972H1ZF 18470039317	15.60	23.09.2017	Scrutiny of monthly returns revealed that (A) Excess ITC brought forward during June 2017 from May 2017 [₹13.41 lakh – ₹12.90 lakh	14.09	1.51	1.04	46 (up to 07/2021)	2.55

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Sl. No.	Name of the auditee Unit	Name of the Taxpayer, GSTIN and TIN	Claims of transitional credit as per TRAN-1	Date of transitional credit in the ECL	Audit finding	Actual credit should be	Excess credit (Tax)	Interest	Interest calculated up to (Months)	Total (Tax + Interest)
					= ₹0.51 lakh] (B) Excess ITC claimed in the Tran-1 return = (ITC claimed in Tran-1 return – ITC balance carried forwarded in the monthly return of June 2017) [₹15.60 lakh - ₹14.60 lakh = ₹1.00 lakh Overall excess claim of ITC (A+B) i.e. = ₹1.51 lakh					
27	ACT, Unit-D, Guwahati	M/s Star Venturs Marketing Pvt Ltd. 18AAOCS7223A1ZE 18560145434	10.94	27.12.2017	Scrutiny of monthly returns revealed that (A) ITC balance carried forward to next period as shown in the monthly return April 2017 was ₹0.00 lakh. Whereas ITC balance brought forward incorrectly for the month of May 2017 ₹11.13 lakh (B) Tax balance (excess paid) as per monthly return of June 2017 is ₹0.19 lakh As a result, net excess ITC balance brought forwarded of ₹10.94 lakh (₹11.13 lakh - ₹0.19 lakh)	0	10.94	6.89	42 (up to 07/2021)	17.83
28	ACT, Unit-D, Guwahati	M/s Tirupati Enterprises 18ABXPA5744R1ZP 18280038888	7.99	26.12.2017	Scrutiny of monthly return revealed that excess ITC brought forward during from March 2017 to April 2017 [₹9.99 lakh- – ₹9.96 lakh= ₹0.03 lakh]	7.96	0.03	0.01	43 (up to 07/2021)	0.04
29	ACT, Unit-D, Guwahati	M/s New Assam Drug Agency 18AXRPD8162E1Z8 18730132585	36.01	27.12.2017	Scrutiny of monthly returns of June 2017 revealed that the balance ITC was ₹0.89 lakh. However, credit carried forward was ₹36.01 lakh in his ECL.	0.89	35.12	22.66	43 (up to 07/2021)	57.78
30	ACT, Unit-D, Guwahati	M/s Linkquest Quippo Infra LLP 18AAFFL7288Q1ZA 18570214929	7.14	26.12.2017	Scrutiny of monthly returns of June 2017 revealed that the balance ITC was ₹6.77 lakh. However, credit carried forward was ₹7.14 lakh in his ECL.	6.77	0.37	0.24	43 (up to 07/2021)	0.61
31	ACT, Unit-D, Guwahati	M/s Star Cement Ltd. 18AACCC1465A4Z3 18280030837	166.75	27.12.2017	Scrutiny of monthly returns of June 2017 revealed that the balance ITC was ₹0.00 lakh. However, credit carried forward was ₹166.75 lakh in his ECL.	0	166.75	107.56	43 (up to 07/2021)	274.31

Sl. No.	Name of the auditee Unit	Name of the Taxpayer, GSTIN and TIN	Claims of transitional credit as per TRAN-1	Date of transitional credit in the ECL	Audit finding	Actual credit should be	Excess credit (Tax)	Interest	Interest calculated up to (Months)	Total (Tax + Interest)
32	ST, Goalpara	M/s R. Ess Iron & Steel (P) Ltd. 18AABCR4253J1Z9 18750240438	6.50	21.09.2017	Scrutiny of monthly returns of June 2017 revealed that the balance ITC was ₹1.01 lakh. However, credit carried forward was ₹6.50 lakh in his ECL.	1.01	5.49	3.87	47 (up to 08/2021)	9.36
33	ST, Barpeta	M/s H.L Motors 18AAHFH6122P1ZZ 18590197264	3.79	26.12.2017	Scrutiny of monthly returns of June 2017 revealed that the balance ITC was ₹2.97 lakh. However, credit carried forward was ₹3.79 lakh in his ECL.	2.97	0.82	0.53	43 (up to 07/2021)	1.35
34	ACT, Dibrugarh	M/s Commercial Equipment House 18AACFC3243P1Z9 18920002646	8.12	26.12.2017	As per audit report 2017-18 the balance ITC carried forward was ₹1.22 lakh. However, credit carried forward was ₹8.12 lakh in his ECL.	1.22	6.90	4.56	44 (up to 08/2021)	11.46
35	ACT, Dibrugarh	Agarwal Pharmaceutical 18ABZPA0117A1Z5 18970016926	6.88	27.12.2017	Scrutiny of annual return and audit report of 2017-18 revealed that the ITC balance carried forward to next period amounting to ₹5.54 lakh. However, credit carried forward was ₹6.88 lakh in his ECL. The taxpayer had deposited audit objection amount to ₹1.34 lakh	5.54	1.34	0	--	1.34
36	ACT, Tinsukia	M/s Jyoti Cycle Store 18ABRPD6160E2ZM 18810015171	3.46	23.08.2017	Scrutiny of monthly returns of June 2017 revealed that the balance ITC was ₹0.00 lakh. However, credit carried forward was ₹3.46 lakh in his ECL.	0	3.46	2.50	48 (up to 09/2021)	5.96
37	ACT, Tinsukia	M/s Everlite Engineering Industries 18AABFE6096R1ZN 18020003141	3.06	30.11.2017	Scrutiny of monthly returns of June 2017 revealed that the balance ITC was ₹0.00 lakh. However, credit carried forward was ₹3.06 lakh in his ECL.	0	3.06	2.11	46 (up to 09/2021)	5.17
38	ST, Naharkatia	M/s Namrup Sales Corporation 18AFTPK35122P1ZT 18730002508	12.05	21.12.2017	Scrutiny of monthly returns of June 2017 revealed that the balance ITC was ₹5.63 lakh. However, credit carried forward was ₹12.05 lakh in his ECL.	5.63	6.42	4.24	44 (up to 09/2021)	10.66
39	ST, Biswanath Charrali	M/s Borpambalichang Tea Producer Company Ltd. 18AAGCB1045F1Z1 18680222968	7.85	27.12.2017	Scrutiny of monthly returns of June 2017 revealed that the balance ITC was ₹0.00 lakh. However, credit carried forward was ₹7.85 lakh in his ECL.	0	7.85	5.42	46 (up to 10/2021)	13.27
40	ACT, Golaghat	M/s Radha Trade 18ABSPC1975F1ZG 18340116552	3.53	27.12.2017	Scrutiny of monthly returns of June 2017 revealed that the balance ITC was ₹1.87 lakh. However, credit carried forward was ₹3.53 lakh in his ECL.	1.87	1.66	1.12	45 (up to 09/2021)	2.78

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

Sl. No.	Name of the auditee Unit	Name of the Taxpayer, GSTIN and TIN	Claims of transitional credit as per TRAN-1	Date of transitional credit in the ECL	Audit finding	Actual credit should be	Excess credit (Tax)	Interest	Interest calculated up to (Months)	Total (Tax + Interest)
41	ACT, Golaghat	M/s Auto World 18AEGPK2411K1ZM 18910004543	8.07	23.12.2017	Scrutiny of annual returns of 2016-17 revealed that the balance ITC was ₹2.56 lakh. But ITC balance brought forward from previous period as shown in monthly return for the month of April 2017 ₹4.57 lakh resulted excess brought forward of ₹2.01 lakh. However, credit carried forward was ₹8.07 lakh in his ECL.	6.06	2.01	1.36	45 (up to 09/2021)	3.37
42	ACT, Silchar	M/s N.E. Equipment Solutions Pvt. Ltd. 18AAECN2767J1Z3 18260177609	14.72	27.12.2017	Scrutiny of monthly VAT returns revealed that ITC balance carried forward to the next period by the taxpayer in the month of June-2017 was ₹14.72 lakh whereas as per audit scrutiny of VAT returns for the months of January-2017 to June 2017, ITC balance carried forward to the next period in the month of June 2017 was arrived ₹5.69. lakh resulted in excess ITC claim of ₹9.03 lakh.	5.69	9.03	6.10	45 (up to 10/2021)	15.13
43	ACT, Bongaigaon	M/s R.R. Drug 18ANTPB3430B1ZD 18080122321	26.08	28.08.2017	Scrutiny of monthly returns revealed that the ITC balance carried forward to next period amounting to ₹2.60 lakh in the monthly return of April 2017. Whereas, ITC balance brought from previous period as shown in May 2017 return ₹25.70 lakh. Hence, excess ITC brought forward of ₹23.10 lakh. However, credit carried forward was ₹26.08 lakh in his ECL.	2.98	23.10	15.25	44 (up to 08/2021)	38.35
44	ACT, Dhubri	M/s Dhubri Sales Agency 18AABFD9104F1ZQ 18650089561	12.68	25.12.2017	Scrutiny of monthly returns revealed that the ITC balance carried forward to next period amounting to ₹0.00 lakh in the monthly return of March 2017. Whereas, ITC balance brought from previous period in April 2017 return ₹11.49 lakh which was incorrect. As a result, excess ITC claimed ₹11.49 lakh. However, credit carried forward was ₹12.68 lakh in his ECL.	1.19	11.49	7.59	44 (up to 08/2021)	19.08
45	ST, Digboi	M/s Patkai Coal Products Pvt. Ltd 18AABCP2248M1Z6	122.55	10.11.2017	Scrutiny of VAT assessment order for the year 2016-17 revealed that the AO allowed ITC balance carried forward ₹103.99 lakh but in the	108.05	14.50	10.01	46 (up to 09/2021)	24.51

Sl. No.	Name of the auditee Unit	Name of the Taxpayer, GSTIN and TIN	Claims of transitional credit as per TRAN-1	Date of transitional credit in the ECL	Audit finding	Actual credit should be	Excess credit (Tax)	Interest	Interest calculated up to (Months)	Total (Tax + Interest)
		18240003893			monthly return April 2017, ITC balance brought forward from previous period amounting to ₹118.49 lakh. As such, excess ITC brought forward of ₹14.50 lakh. However, credit carried forward was ₹122.55 lakh in his ECL					
46	ACT, Barpeta Road	M/s Sohail Agro Service 18ASCPK4842Q1Z6 18270073086	10.07	22.11.2017	Scrutiny of VAT monthly returns revealed that the ITC balance carried forward to next period amounting to ₹9.12 lakh as shown in the monthly return of March-2017. Whereas ITC balance brought forward from previous period amounting to ₹9.22 lakh in the month of April 2017. As a result, excess ITC brought forward amounting to ₹0.10 lakh However, credit carried forward was ₹10.07 lakh in his ECL.	9.97	0.10	0.06	45 (up to 08/2021)	0.16
47	ST, Naharkatia	M/s Chenireema Trader 18AGOPG3989L1ZJ 1807005587	16.42	26.12.2017	Scrutiny of annual return 2016-17 revealed that the ITC balance brought forward from previous period amounting to ₹12.71 lakh instead of ₹12.82/- (including refund amount of 2015-16) as shown in the annual return of 2016-17. However, credit carried forward was ₹16.42 lakh in his ECL. The taxpayer had deposited audit objection amount along with interest of ₹0.19 lakh	16.32	0.10	0.07	44 (up to 08/2021)	0.17
Total			970.45			422.09	548.37	352.66		901.03

Appendix -XXVII
(Reference: Paragraph 2.5.9.1)

Irregular carried forward of Input Tax Credit due to pending Statuary Forms (C, F and H)

Sl. No.	Name of the auditee unit	Name of the Taxpayer, GSTIN & TIN	Type of statutory Form pending	Forms pertains to the year	Value of pending Forms	Net value of Goods excluding tax	Minimum tax leviable	Minimum Tax calculated (Per centum)	Claims of transitional credit as per TRAN - 1	Date of transitional credit in the ECL	Disallowed amount of Tran-1 claim	Period of interest calculated	Disallowed Money Value		Total (Tax + Interest)	Remarks
													Tax	Interest		
													14	15		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1.	ACT, Unit-A, Guwahati	M/s Vishal Garment 18AACFV5829L1ZM 18280013280.	C	2017-18	20.65	20.25	6	1.21	17.20	20.12.2017	1.21	39 (up to 3/2021)	1.21	0.71	1.92	
2.	ACT, Unit-A, Guwahati	M/s Neel Kamal. 18AABFN3393E1ZB 18570026458	C	2017-18	47.11	46.19	6	2.77	4.47	06.12.2017	2.77	40 (up to 4/2021)	2.77	1.66	4.43	
3.	ACT, Unit-A, Guwahati	M/s Triveni Smelters Pvt Ltd 18AADCT3220B1ZX 18100248410	C	2016-17	85.37	83.70	5	4.18	9.02	25.08.2017	4.18	40 (up to 4/2021)	4.18	2.51	6.69	
4	ACT, Unit-A, Guwahati	M/s Modern Drug Promotee 18AACFM6984D2Z1. 18050013552	F	2015-16	8.42	8.42	5	0.42	62.94	26.12.2017	0.42	39 (up to 3/2021)	0.42	0.25	0.67	
5.	ACT, Unit-B, Guwahati	M/s Shiv Shakti Distributors 18AFJPK7503E1ZJ 18840032566	C	2016-17 2017-18 Total	195.71 85.22 280.94	191.88 83.55 275.43	6 6	11.51 5.01 16.53	4.15	13.12.2017	4.15	42 (up to 6/2021)	4.15	2.61	6.76	Limited to TRAN-1 claim.
6.	ACT, Unit-B, Guwahati	M/s Dhubri Plywood Factory. 18AABCB0928L1ZN 18960138230	C	2016-17 2017-18 Total	76.17 15.62 91.79	74.68 15.32 90.00	5 6	3.73 0.92 4.65	0.45	27.12.2017	0.45	42 (up to 6/2021)	0.45	0.28	0.73	Limited to TRAN-1 claim.
7.	ACT, Unit-B, Guwahati	M/s Mandal & Brother 18AAIFM1880A1ZH 18830035142	C	2017-18	3.32	3.26	6	0.20	3.83	27.12.2017	0.20	42 (Up to 6/2021)	0.20	0.12	0.32	
8.	ACT, Unit-B, Guwahati	M/s Jyothi Laboratories Ltd. 18AAACJ3213B6Z4 18250036334	C	2015-16 2016-17 2017-18 Total	3.14 1.93 1.97 7.04	3.08 1.89 1.93 6.9	14.5 14.5 15	0.45 0.27 0.29 1.01	16.90	27.10.2017	16.90	45 (up to 7/2021)	16.90	11.41	28.31	Limited to TRAN-1 claim
			F	2015-16 2016-17 Total	3018.99 2812.62 5831.61	3018.99 2812.62 5831.61	14.5 14.5	437.75 407.83 845.58								
			H	2015-16	120.00	120.00	14.5	17.40								

Sl. No.	Name of the auditee unit	Name of the Taxpayer, GSTIN & TIN	Type of statutory Form pending	Forms pertains to the year	Value of pending Forms	Net value of Goods excluding tax	Minimum tax leviable	Minimum Tax calculated (Per centum)	Claims of transitional credit as per TRAN - 1	Date of transitional credit in the ECL	Disallowed amount of Tran-1 claim	Period of interest calculated	Disallowed Money Value		Total (Tax + Interest)	Remarks
													Tax	Interest		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
				2016-17	89.30	89.30	14.5	12.95								
				Total	209.3	209.3		30.35								
				Grand Total	6047.94	6047.81		876.94								
9.	ACT, Unit-B, Guwahati	M/s North East Granulator 18AANFN7701Q2ZH 18940249209	C	2016-17	1.88	1.85	6	0.11	22.85	26.08.2017	2.58	47 (up to 7/2021)	2.58	1.82	4.40	
				2017-18	42.03	41.20	6	2.47								
				Total	43.91	43.05		2.58								
10	ACT, Unit-B, Guwahati	M/s Poddar Car World Pvt. Ltd. 18AADCP5694D1Z7 18860057678.	F	2016-17	61.87	61.87	15	9.28	40.68	18.11.2017	9.28	44 (up to 7/2021)	9.28	6.12	15.40	
11.	ACT, Unit-B, Guwahati	M/s Jyothi Laboratories Ltd., Unit-II. 18AAACJ3213BAZO 18850204784	C	2016-17	3.56	3.49	14.5	0.51	36.49	18.10.2017	36.49	45 (up to 7/2021)	36.49	24.62	61.11	Limited to TRAN-1 claim.
				2017-18	0.50	0.49	15	0.07								
				Total	4.06	3.99		0.58								
			F	2015-16	2478.10	2478.10	14.5	359.32								
				2016-17	927.07	927.07	14.5	13.44								
				Total	3405.17	3405.17		372.76								
				Grand Total	3409.23	3409.16		373.34								
12.	ACT, Unit-C, Guwahati	M/s Shani Machinery. 18AIFPM2870B1ZG 18270156409	C	2015-16	1.08	1.06	5	0.05	6.75	26.12.2017	0.79	42 (up to 6/2021)	0.79	0.50	1.29	
				2016-17	12.69	12.44	5	0.62								
				2017-18	1.96	1.93	6	0.12								
				Total	15.73	15.43		0.79								
13.	ACT, Unit-C, Guwahati	M/s R.R. Associates. 18AFXPA9061M1ZP 18530206318	C	2015-16	14.46	14.18	5	0.71	6.47	21.09.2017	3.80	45 (up to 6/2021)	3.80	2.56	6.36	
				2016-17	15.82	15.51	14.5	2.25								
				2017-18	5.69	5.58	15	0.84								
				Total	35.97	35.27		3.80								
14.	ACT, Unit-C, Guwahati	M/s Shree Arihant Logistics Pvt. Ltd. 18AAJCS9700M2ZR 18330035902	C	2015-16	138.42	135.70	5	6.79	11.07	27.12.2017	11.07	42 (up to 6/2021)	11.07	6.97	18.04	Limited to TRAN-1 claim.
				2016-17	228.94	224.45	5	11.22								
				Total	367.36	360.15		18.01								
15.	ACT, Unit-C, Guwahati	M/s Channel Infomatic. 18AALFC5416FIZI 18160234797	C	2017-18	124.74	122.29	15	18.34	15.29	31.10.2017	15.29	44 (up to 6/2021)	15.29	10.09	25.38	Limited to TRAN-1 claim.
16.	ACT, Unit-C, Guwahati	M/s J.K. Engineering Agro Services. 18ADVPN3665L4ZJ 18120189326	C	2017-18	1.52	1.49	6	0.09	12.59	27.12.2017	0.09	42 (up to 6/2021)	0.09	0.05	0.14	
17.	ACT, Unit-C, Guwahati	M/s Nettrack Systems & Services. 18AAKFN9139K1ZL	C	2015-16	25.94	25.44	5	1.27	8.95	20.12.2017	3.72	42 (up to 6/2021)	3.72	2.35	6.07	
				2016-17	39.12	38.36	5	1.92								
				2017-18	9.07	8.90	6	0.53								

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Sl. No.	Name of the auditee unit	Name of the Taxpayer, GSTIN & TIN	Type of statutory Form pending	Forms pertains to the year	Value of pending Forms	Net value of Goods excluding tax	Minimum tax leviable	Minimum Tax calculated (Per centum)	Claims of transitional credit as per TRAN - 1	Date of transitional credit in the ECL	Disallowed amount of Tran-1 claim	Period of interest calculated	Disallowed Money Value		Total (Tax + Interest)	Remarks
													Tax	Interest		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
		18310192956		Total	74.15	72.69		3.72								
18.	ACT, Unit-C, Guwahati	M/s Surabhi. 18ACQPD2326J2ZI 18650028063	C	2016-17	1.58	1.55	5	0.08	21.37	26.12.2017	0.15	42 (up to 6/2021)	0.15	0.12	0.27	
				2017-18	0.07	0.07	6	0.004								
				Total	1.65	1.62		0.08								
			H	2015-16	1.40	1.40	5	0.07								
				Grand Total	3.05	3.02		0.15								
19.	ACT, Unit-C, Guwahati	M/s Gulf Ashley Motors Ltd. 18AACCG1194Q1Z3 18270039039	C	2015-16	4.77	4.67	5	0.23	24.70	27.12.2017	1.33	42 (up to 6/2021)	1.33	0.83	2.16	
				2016-17	16.73	16.40	5	0.82								
				2017-18	4.30	4.21	6	0.25								
				Total	25.79	25.29		1.31								
			F	2015-16	0.30	0.30	5	0.02								
				Grand Total	26.09	25.59		1.33								
20.	ACT, Unit-C, Guwahati	M/s Assam Roofing Ltd. 18AABCA7734K1ZG 18060037166	C	2015-16	1666.68	1634.00	5	81.70	71.72	04.09.2017	71.72	47 (up to 7/2021)	71.72	50.56	122.28	Limited to TRAN-1 claim.
				2016-17	1288.85	1263.58	5	63.18								
				2017-18	346.14	339.36	6	20.36								
				Total	3301.67	3236.93		165.24								
			F	2015-16	998.42	998.42	5	49.92								
				2016-17	659.60	659.60	5	32.98								
				2017-18	206.27	206.27	6	12.38								
				Total	1864.29	1864.29		95.28								
				Grand Total	5165.96	5101.22		260.52								
21.	ACT, Unit-C, Guwahati	M/s Emami Ltd. (Depot). 18AAACH7412G1ZS 18120129089	C	2015-16	174.20	170.79	5	8.54	10.28	28.08.2018 & 27.12.2017	10.28	43 (up to 7/2021)	10.28	6.63	16.91	Limited to TRAN-1 claim.
				2016-17	225.76	221.34	5	11.07								
				2017-18	60.25	59.07	6	3.54								
				Total	460.22	451.20		23.15								
			F	2015-16	280.34	280.34	5	14.02								
				2016-17	361.26	361.26	5	18.06								
				2017-18	87.04	87.04	6	5.22								
				Total	728.64	728.64		37.30								
			H	2016-17	62.28	62.28	5	3.11								
				2017-18	45.18	45.18	6	2.71								
				Total	107.45	107.45		5.82								
				Grand Total	1296.31	1287.29		66.27								
22.	ACT, Unit-D, Guwahati	M/s Ramdeo Agencies 18AGYPM6972H1ZF 18470039317	C	2017-18	3.90	3.83	6	0.23	15.60	23.09.2017	0.23	46 (up to 7/2021)	0.23	0.16	0.39	
23.	ACT, Unit-D, Guwahati	M/s Indomech Industries. 18AACFI0790B1ZQ 18560204313	C	2017-18	10.76	10.55	6	0.63	1.72	08.12.2017	0.63	43 (up to 7/2021)	0.63	0.41	1.04	

Sl. No.	Name of the auditee unit	Name of the Taxpayer, GSTIN & TIN	Type of statutory Form pending	Forms pertains to the year	Value of pending Forms	Net value of Goods excluding tax	Minimum tax leviable	Minimum Tax calculated (Per centum)	Claims of transitional credit as per TRAN - 1	Date of transitional credit in the ECL	Disallowed amount of Tran-1 claim	Period of interest calculated	Disallowed Money Value		Total (Tax + Interest)	Remarks
													Tax	Interest		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
24.	ACT, Unit-D, Guwahati	M/s Telecare Network (I) Pvt Ltd. 18AACCT3567A1ZI 18050108612	C	2016-17	8.63	8.46	5	0.42	21.17	27.12.2017	0.42	43 (up to 7/2021)	0.42	0.27	0.69	
25	ACT, Unit-D, Guwahati	M/s Udalguri Beverages Pvt. Ltd. 18AAACU7426P1ZQ 18450039231	F	2016-17	520.63	520.63	5	26.03	24.82	09.10.2017	24.82	45 (up to 7/2021)	24.82	16.75	41.57	Limited to TRAN-1 claim.
				2017-18	66.76	66.76	5	3.34								
				Total	587.40	587.39		29.37								
26.	ACT, Unit-D, Guwahati	M/s Fairdeal Overseas 18AAEFF6353M1ZI 18140031593	C	2017-18	18.78	18.41	15	2.76	7.27	27.12.2017	3.33	43 (up to 7/2021)	3.33	2.15	5.48	
			H	2017-18	3.79	3.79	15	0.57								
			Grand Total	22.57	22.20		3.33									
27.	ACT, Unit-D, Guwahati	M/s Aditya Medisales Ltd. 18AABCA9317J1ZJ 1844000194	C	2016-17	3477.50	3409.31	5	170.47	442.95	25.12.2017	214.78	43 (up to 7/2021)	214.78	138.54	353.32	
				2017-18	751.69	736.95	6	44.22								
				Total	4229.19	4146.26		214.69								
			F	2016-17	0.95	0.95	5	0.05								
				2017-18	0.93	0.93	6	0.06								
				Total	1.89	1.88		0.11								
Grand Total	4231.08	4148.14		214.80												
28.	ACT, Unit-D, Guwahati	M/s Pride Coke Pvt. Ltd. 18AADCP3865G2Z7 18730053821	C	2015-16	1020.39	1000.39	5	50.02	17.85	26.12.2017	17.85	43 (up to 7/2021)	17.85	11.51	29.36	Limited to TRAN-1 claim.
				2016-17	1067.61	1046.68	5	52.33								
				2017-18	630.49	618.13	6	37.09								
				Total	2718.49	2665.2		139.44								
29.	ACT, Unit-D, Guwahati	M/s Swastik Systems 18AFHPJ2333P1Z5 18200105086	C	2015-16	25.32	24.83	5	1.24	10.73	27.12.2017	2.38	43 (up to 7/2021)	2.38	1.53	3.91	
				2016-17	23.20	22.74	5	1.14								
				Total	48.52	47.57		2.38								
30.	ACT, Unit-D, Guwahati	M/s Maa Kamakhya coke Industries 18AALFM3747R1ZD 18690035607	C	2017-18	429.76	421.33	6	25.28	18.74	02.12.2017 & 27.12.2017	18.74	42 (up to 7/2021)	18.74	11.81	30.55	Limited to TRAN-1 claim.
31.	ACT, Unit-D, Guwahati	M/s Star Venture Marketing Pvt. Ltd. 18AAOCS7223A1ZE 18560145434	C	2015-16	2.84	2.78	5	0.14	10.94	27.12.2017	2.71	42 (up to 7/2021)	2.71	1.71	4.42	
				2016-17	38.47	37.72	5	1.89								
				2017-18	11.65	11.42	6	0.69								
				Total	52.96	51.92		2.71								
32.	ACT, Unit-D, Guwahati	M/s Jyothy Laboratories Ltd 18AAACJ3213BAZO 18800031812	C	2015-16	104.93	102.88	5	5.14	36.49	18.10.2017	36.49	45 (up to 7/2021)	36.49	24.63	61.12	Limited to TRAN-1 claim.
				2016-17	249.25	244.26	5	12.22								
				Total	354.19	347.24		17.36								
			H	2017-18	519.18	519.18	6	31.15								
			Grand Total	873.37	866.42		48.51									
33.	ACT, Unit-D, Guwahati	M/s Shivam Coal Trade 18CYPM51354K4ZQ 18960172762	C	2015-16	59.78	58.61	5	2.93	4.73	12.12.2017	4.73	43 (up to 7/2021)	4.73	3.05	7.78	Limited to TRAN-1 claim.
				2017-18	45.11	44.22	6	2.65								
				Total	104.89	102.83		5.58								

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Sl. No.	Name of the auditee unit	Name of the Taxpayer, GSTIN & TIN	Type of statutory Form pending	Forms pertains to the year	Value of pending Forms	Net value of Goods excluding tax	Minimum tax leviable	Minimum Tax calculated (Per centum)	Claims of transitional credit as per TRAN - 1	Date of transitional credit in the ECL	Disallowed amount of Tran-1 claim	Period of interest calculated	Disallowed Money Value		Total (Tax + Interest)	Remarks		
													Tax	Interest				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17		
			H	2015-16	13.13	13.13	5	0.66										
				Grand Total	118.02	115.96		6.24										
34	ACT, Tinsukia	M/s Assam Agencies. 18AEDPG1530Q2ZE. 18960014749	C	2015-16	78.26	76.72	5	3.84	3.22	26.12.2017	3.22	45 (up to 9/2021)	3.22	2.17	5.39	Limited to TRAN-1 claim.		
				2016-17	122.49	120.09	5	6.00										
				2017-18	30.09	29.50	6	1.77										
				Total	230.85	226.32		11.61										
35	ST, Naharkatia	M/s Chinar Steel Segment Pvt. Ltd. 18AACCC9981H1Z7. 19490248244	C	2017-18	111.93	109.73	6	6.58	45.91	25.08.2017	6.58	49 (up to 9/2021)	6.58	4.84	11.42			
36	ACT, Nagaon	M/s Tata Project Ltd. 18AAACT4119L1Z7. 18760082371	C	2015-16	91.46	89.67	5	4.48	97.49	19.12.2017	8.27	43 (up to 9/2021)	8.27	5.34	13.61			
				2016-17	67.11	65.80	5	3.29										
				Total	158.57	155.46		7.77										
			F	2016-17	10.00	10.00	5	0.50										
							Grand Total	168.57	165.46		8.27							
	Total								1167.8		542.05		542.05	357.64	899.69			

Appendix -XXVIII

(Reference: Paragraph 2.5.9.1)

Credit carried forward without submitting TDS certificate, challans etc.

(₹ in lakh)

Sl. No.	Name of the auditee unit	Name of the Taxpayer, GSTIN, TIN	Claims of transitional credit as per TRAN -1	Date of transitional credit credited in the ECL	Audit finding	Total TDS claimed amount	Actual credit should be	Excess credit (Tax)	Interest	Interest calculated up to (Months)	Total (Tax + Interest)
1	2	3	4	5	6	7	8	9	10	11	12
1	ACT, Unit-A, Guwahati	M/s Shree Krishna Enterprise, 18ADYPC9581B2Z3, 18610148074	6.77	26.12.2017	As per annual return 2016-17, the taxpayer claimed refund amount of ₹6.77 lakh and claimed ITC carried forward to next year is zero. Further, TDS claimed ₹9.37 lakh but TDS certificate and challan was not found in the case file. (iv) As per monthly return June 2017, ITC brought forwarded from previous period ₹6.77 lakh which was not admissible due to claiming of refund ₹6.77 lakh and non-availability TDS certificate and challan ₹9.37 of in the annual return 2016-17.	9.37	0	6.77	3.96	39 (up to 03/2021)	10.73
2	ACT, Unit-A, Guwahati	M/s Simoco Telecommunications (south Asia) Ltd., 18AAECS4335F1ZF, 18680086004	19.29	06.09.2017	As per annual return 2016-17, (i) the taxpayer claimed refund amount of ₹17.13 lakh. (ii) The taxpayer claimed ITC carried forward to next year is zero. (iii) TDS claimed ₹3.03 lakh but TDS certificate and challan was not found (iv) They had paid ₹23.83 lakh but deposit challan not found. As per June-2017 return ITC brought forward from previous period ₹19.29 lakh which was not admissible due to claiming of refund in the year 2016-17 and also TDS certificate along with Challans not found in the case file.	26.06	0	19.29	12.44	43 (up to 03/2021)	31.73
3	ACT, Unit-A, Guwahati	M/s Engineering Chamber, 18AAEFE3684Q1ZQ, 18880037394,	10.81	27.12.2017	As per VAT return of June 2017, the taxpayer had carried forwarded ITC to the next period is ₹7.95 lakh. The taxpayer had also claimed against TDS	58.48	0	10.81	6.32	39 (up to 03/2021)	17.13

Sl. No.	Name of the auditee unit	Name of the Taxpayer, GSTIN, TIN	Claims of transitional credit as per TRAN -1	Date of transitional credit credited in the ECL	Audit finding	Total TDS claimed amount	Actual credit should be	Excess credit (Tax)	Interest	Interest calculated up to (Months)	Total (Tax + Interest)
					an amount of ₹58.48 lakh (for the year 2015-16 is ₹27.78 lakh, 2016-17 is ₹23.27 lakh 2017-18 is ₹7.41 lakh) but TDS certificate and challans was not found in the case file. The TDS claim amount was brought forwarded from year after year. As such, the amount of ₹10.81 lakh claimed in the tran-1 return is not admissible.						
4	ACT, Unit-A, Guwahati	M/s Singhi Furnishing House, 18AIKPS1158H1ZY, 18060033674	4.83	27.12.2017	(i) As per VAT return of June 2017, TDS certificate and challan amounting to ₹0.10 lakh was not found in case file. (ii) ITC brought forward from previous period ₹4.81 lakh which was not admissible due to non-submission of deposit challans as shown in the returns for the period from 2015-16 to May 2017.	4.91	0	4.83	2.83	39 (up to 03/2021)	7.66
5	ACT, Unit-C, Guwahati	M/s M.B. Traders, 18AGZPB5279M1ZG, 18640027244	9.11	27.12.2017	As per monthly VAT return for last six months (January 2017 to June-2017), the taxpayer had claimed an amount of ₹25.04 lakh against TDS (Tax deduction at source) But TDS certificate and VAT challan was not found in support of TDS claim. As such, the amount of ₹9.11 lakh claimed in the tran-1 return is not admissible.	25.04	0	9.11	5.74	42 (up to 06/2021)	14.85
6	ACT, Unit-D, Guwahati	M/s Surya Enterprise, 18DKNPS5242A2ZO, 18600143957	7.17	27.12.2017	As per VAT annual return 2017-18 the taxpayer had claimed an amount of ₹38.79 lakh against TDS (Tax deduction at source). But TDS certificate and challan was not found in support of TDS claim. As such, transitional credit claim of ₹7.17 lakh was not admissible.	38.78	0	7.17	4.62	43 (up to 07/2021)	11.79
7	ST, Kokrajhar	M/s Krishna Enterprise, 18AAIFK8690G1ZT, 18820063520	10.26	26.10.2017	The taxpayer claimed TDS amounting to ₹26.97 lakh and ₹29.89 lakh for the month of March 2017 and June-2017	56.86	0	10.26	7.08	46 (up to 08/2021)	17.34

Sl. No.	Name of the auditee unit	Name of the Taxpayer, GSTIN, TIN	Claims of transitional credit as per TRAN -1	Date of transitional credit credited in the ECL	Audit finding	Total TDS claimed amount	Actual credit should be	Excess credit (Tax)	Interest	Interest calculated up to (Months)	Total (Tax + Interest)
					respectively but TDS certificate and challan was not found in the case file. Even though, the AO mentioned in his assessment order excess due applicable subject to showing all TDS along with paid challan, resulted, transitional credit claim of ₹10.26 lakh was not admissible.						
8	ST, Kokrajhar	M/s Madan Industries & M/s. Mandal Gopal Agarwala, 18ACBPA7461L2ZI, 18070076979, 18210188064	7.67	28.10.2017	The taxpayer claimed TDS amounting to ₹0.79 lakh for the year 2016-17 but TDS certificate and challan was not found in the case file. As such, transitional credit claim of ₹0.79 lakh was not admissible.	0.79	6.88	0.79	0.55	46 (up to 08/2021)	1.34
9	ACT, Barpeta Road	M/s Thard Trading Co., 18ADRPT0842K1ZX, 18380162993	4.42	27.12.2017	The taxpayer claimed TDS amounting to ₹6.55 lakh for the period from January 2017 to June 2017 but TDS certificate and VAT deposit challan was not found in the case file. As a result, transitional credit claim of ₹4.12 lakh was not admissible.	6.55	0	4.42	2.92	44 (up to 06/2021)	7.34
10	ACT, Tinsukia	M/s Assam Agencies, 18AEDPG1530Q2ZE, 18960014749	3.21	26.12.2017	The taxpayer had claimed an amount of ₹7.76 lakh (2015-16 – ₹3.87 lakh, 2016-17 – ₹3.88 lakh, 2017-18 – ₹0.01 lakh) for the years 2015-16 to 2017-18 against TDS. But TDS certificates along with challans was not available. As a result, transitional credit claim of ₹3.22 lakh was not admissible.	7.76	0	3.21	2.17	45 (up to 09/2021)	5.38
11	ACT, Tinsukia	M/s Panna Alluminium, 18AARFP2435M1ZN, 18930164970	5.47	23.12.2017	The taxpayer had claimed an amount of ₹1.96 lakh for the years 2016-17 to 2017-18 against TDS. But TDS certificates along with challans was not available amounting to ₹0.38 lakh out of ₹1.96 lakh. As a result, transitional credit claim of ₹0.38 lakh was not admissible.	0.38	5.09	0.38	0.26	45 (up to 09/2021)	0.64
12	ACT, Tinsukia	M/s Assam Electricals, 18AAFFA6934N1ZO, 18930023350	16.51	21.11.2017	The taxpayer was claimed TDS amounting to ₹0.24 lakh for the period from April-	0.14	16.37	0.14	0.01	46 (up to 09/2021)	0.15

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Sl. No.	Name of the auditee unit	Name of the Taxpayer, GSTIN, TIN	Claims of transitional credit as per TRAN -1	Date of transitional credit credited in the ECL	Audit finding	Total TDS claimed amount	Actual credit should be	Excess credit (Tax)	Interest	Interest calculated up to (Months)	Total (Tax + Interest)
					2017 to June 2017. But TDS certificate amounting to ₹0.14 lakh out of ₹0.24 lakh not found in the case file. As a result, transitional credit claim of ₹0.14 lakh was not admissible.						
13	ACT, Jorhat	M/s Win Power Infra Pvt. Ltd, 18AAACW4060D1ZL, 18180101605	242.40	25.10.2017	The taxpayer claimed refund amount of ₹217.81 lakh for the year 2016-17 and ITC carried forward to next year is zero. But in the monthly return of April 2017, ITC balance brought from previous period shown as ₹217.81 lakh which is incorrect. Further, the taxpayer claimed against TDS of ₹351.00 lakh for the year 2016-17 but TDS certificate and challan were not found amounting to ₹149.43 lakh Hence, transitional credit claim of ₹242.40 lakh was not admissible.	149.43	0	242.40	170.89	47 (upto 9/2021)	413.29
14	ST, Dhekiajuli	M/s City Promoter & Buildwell Pvt. Ltd, 18AAACC4797R1ZS, 18470175893	34.15	20.09.2017	The taxpayer was claimed TDS amounting to ₹176.57 lakh (2015-16 - ₹28.62 lakh, 2016-17- ₹104.46 lakh & 2017-18 - ₹43.49 lakh) for the years from 2015-16 to 2016-17. But TDS certificate amounting to ₹176.57 lakh was not found in the case file. As a result, transitional credit claim of ₹34.15 lakh was not admissible.	176.57	0	34.15	24.59	48 (upto 9/2021)	58.74
15	ACT, Dibrugarh	M/s Konstelec Engineers Pvt. Ltd., 18AAACK2747D1ZR, 18250159039	6.32	25.10.2017	The taxpayer was claimed TDS amounting to ₹12.32 lakh for the years from 2015-16. But TDS certificate amounting to ₹12.32 lakh was not found in the case file. As a result, transitional credit claim of ₹6.32 lakh was not admissible.	12.32	0	6.32	4.36	46 (upto 08/2021)	10.68
	Total		388.39			573.44	28.34	360.05	248.74		608.79

Appendix-XXIX

(Reference: Paragraph 2.5.9.1)

Transitional Credit claimed without filing legacy returns:

(₹ in lakh)

Sl. No.	Name of Unit	Name of Taxpayer	GSTIN, TIN	Date of transitional credit in the ECL	Claims of transitional credit as per TRAN -1	Interest	Interest calculated up to (in Months)	Total (Tax + Interest)
1	ACT, Unit-D, Guwahati	M/s Vishal Hardware	18AHZPD9193K1ZB,, 18040078984	25.08.2017	6.38	4.50	07/2021 (47 M)	10.88
2	ACT, Bongaigaon	M/s Ram San Enterprise	18AQPP8006B1ZM, 18650221287,	29.11.2017	13.29	8.97	08/2021 (45 M)	22.26
3	ACT, Tezpur	Jamuguri Hardware	18AAKFJ0361P1ZX, 18710192930	27.12.2017	9.23	6.09	08/2021 (44 M)	15.32
4	ACT, Silchar	M/s Baid & Sons	18AJDPB6251E1ZM, 18540083559	19.12.2017	31.40	21.66	10/2021 (46M)	53.06
5	ACT, Unit-D, Guwahati	M/s Skipper Ltd.	18AADCS7272A5ZC, 18310240098	18.10.2017	6.55	4.42	07/2021 (45 M) (10.97
6	ST, Goalpara	M/s Fuel Source (India) Pvt. Ltd.	18AAACF2978B2ZQ, 18470138742,	04.09.2017 27.12.2017	5.08	3.66	08/2021 (48 M)	8.74
7	ACT, Bongaigaon	M/s Paharpur Cooling Towers Ltd.,	18AABCP8017C1ZO, 18430077557	26.12.2017	196.96	129.99	08/2021 (44 M)	326.95
8	ACT, Unit-C, Guwahati	M/s Nilanchal Seeds Growers Society	18AACAN4023B1Z5, 18450210727	26.12.2017	4.73	2.98	06/2021 (42 M)	7.71
Total					273.62	182.27		455.89

Appendix-XXX

(Reference: Paragraph 2.5.9.1)

Irregular carried forward of ITC without purchase details

(₹ in lakh)

Sl. No.	Name of the Auditee Units	Name of the Taxpayers, GSTIN / TIN	Transitional credit claimed amount	Date of transitional credit in the ECL	Period for which ITC claimed	ITC claimed amount	Part G filled/ partially filled	Irregular ITC due to Part G not filled	Interest	Interest calculated up to in months	Total (Tax + Interest)	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13
1	ACT, Unit-D, Ghy.	M/s DRS Enterprise, 18ACBPJ5697F1ZD/ 18390090965	11.66	26.12.2017	January to June 2017	14.08	12.86	1.22	0.79	07/2021 43 M	2.01	
2	ACT, Unit-D, Ghy	M/s Manas Enterprise, 18AJQPP3553J1ZL/ 18980037145	7.16	02.09.2017	January to June 2017	52.28	46.02	6.26	4.41	07/2021 47 M	10.67	
3	ACT, Nagaon	M/s J.J. Distributor, 18AEUPB4436P1ZU /18980037145	15.76	22.10.2017	January to June 2017	107.44	0	15.76	11.11	09/2021 47 M	26.87	Limited to Trans-1 claim
4	ACT, Nagaon	M/s Juharmal Jaskarn, 18AFNPB3687G1Z7/ 18410007340	25.12	26.12.2017	January to June 2017	185.78	0	25.12	16.95	09/2021 45 M	42.07	Limited to Trans-1 claim
5	ACT, Nagaon	M/s Assam Machinery Stores, 18AAFHA8014H1ZI /18320006856	25.45	27.12.2017	January 2017 to June 2017	7.72	8.50	0.78	0.52	09/2021 45 M	1.30	
	Total		89.15			367.30	67.38	49.14	33.78		82.92	

Appendix-XXXI
(Reference: Paragraph 3.3)
Statement showing outstanding establishment charges

Sl. No.	Name of the Distillery/ wholesale warehouse	Month for which establishment charges are due	Amount of Excise duty and VAT outstanding (position as on)	No. of Excise personnel posted	Establishment charges to be realised (Amount in ₹)	Date of issue of demands (illustrative only)
1	M/s Dynasty Wholesale Warehouse, Nagaon	September 2017 to March 2019	Excise duty= ₹ 2.09 crore VAT= ₹ 1.34 crore (as on 4 October 2016)	1 to 2	14,88,631	29 July 2019
2	M/s United Enterprise Wholesale Warehouse, Nagaon	January 2018 to March 2019	Excise duty= ₹ 35.28 lakh VAT= ₹ 23.27 lakh (as on 24 February 2021)	2	10,29,694	8 February 2018
3	M/s S.B Wholesale Warehouse, Cachar, Silchar	May 2017 to March 2019	Excise duty= Nil VAT= ₹ 3.12 crore (as on 19 January 2019)	3 to 4	29,85,203	6 June 2017, 6 June 2018
4	M/s B. D Bonded Warehouse, Jorhat	July 2017 to March 2019	Excise duty= ₹ 4.72 lakh VAT= ₹ 2.69 lakh (as on 18 June 2018)	2	16,74,550	3 March 2018
5	M/s Jorhat Bonded Warehouse, Jorhat	June 2018 to March 2019	Excise duty= ₹ 57.76 lakh VAT= ₹ 34.39 lakh (as on 22 June 2018)	2	7,62,736	Demand issued but date not mentioned
6	M/s Surma Wholesale Warehouse, Karimganj	November 2018 to November 2019	Excise duty= ₹ 1.39 crore VAT= ₹ 1.36 crore (as on 8 August 2019)	2	10,15,727	11 November 2019 & 3 October 2020
Total					89,56,541	

Appendix-XXXII
(Reference: Paragraph 4.3)

Statement showing expiry of fitness of Transport (T) and Non-Transport (NT) vehicles under the DTOs

(Amount in ₹)

Sl. No.	Name of the DTO	Type/ category of vehicle	No. of defaulting vehicles	Period of expired Fitness Certificates (FC) as per MIS Report of 'VAHAN' database	Rate	Testing fee realisable	Certificate renewal fee realisable @ ₹ 200/-	Fine leviable @ ₹ 50/- per day from the date of expiry of FC	Total
1	Cachar	LMV	2917	01/04/2017 to 30/03/2019	400	11,66,800	5,83,400	4,85,03,250	5,02,53,450
		MMV/HMV	318	01/04/2017 to 30/03/2019	600	1,90,800	63,600	41,71,450	44,25,850
	Sub Total		3235				13,57,600	6,47,000	5,26,74,700
2	Dibrugarh	LMV	1579	01/04/2017 to 31/03/2019	400	6,31,600	3,15,800	2,24,26,450	2,33,73,850
		MMV/HMV	198	07/04/2017 to 30/03/2019	600	1,18,800	39,600	24,54,650	26,13,050
	Sub Total		1777				7,50,400	3,55,400	2,48,81,100
3	Golaghat	LMV	1255	03/04/2017 to 31/03/2019	400	5,02,000	2,51,000	2,11,41,150	2,18,94,150
		MMV/HMV	169	03/04/2017 to 31/3/2019	600	1,01,400	33,800	24,82,650	26,17,850
	Sub Total		1424				6,03,400	2,84,800	2,36,23,800
4	Kamrup (Metro)	LMV	6210	01/04/2018 to 31/03/2019	400	24,84,000	12,42,000	4,42,83,800	4,80,09,800
		MMV/HMV	714	04/04/2018 to 30/03/2019	600	4,28,400	1,42,800	50,50,450	56,21,650
	Sub Total		6924				29,12,400	13,84,800	4,93,34,250
5	Nagaon	LMV	938	02/04/18 to 30/3/2019	400	3,75,200	1,87,600	86,95,300	92,58,100
		HMV	58	04/05/18 to 30/3/2019	600	34,800	11,600	3,75,250	4,21,650
	Sub Total		996				4,10,000	1,99,200	90,70,550
6	Nalbari	LMV	778	04/04/2017 to 28/03/2019	400	3,11,200	1,55,600	1,30,78,100	1,35,44,900
		MMV/HMV	90	15/05/2017 to 28/3/2019	600	54,000	18,000	11,21,400	11,93,400
	Sub Total		868				3,65,200	1,73,600	1,41,99,500
7	Dhubri	LMV	545	10/07/2017 to 31/03/2019	400	2,18,000	1,09,000	63,62,450	66,89,450
		MMV/HMV	127	01/07/2017 to 31/03/2019	600	76,200	25,400	13,34,800	14,36,400
	Sub Total		672				2,94,200	1,34,400	76,97,250
8	Goalpara	LMV	548	22/06/2017 to 31/03/2019	400	2,19,200	1,09,600	41,99,100	45,27,900
		MMV/HMV	30	19/10/2017 to 29/03/2019	600	18,000	6,000	2,89,650	3,13,650
	Sub Total		578				2,37,200	1,15,600	44,88,750
9	Jorhat	LMV	327	01/05/2018 to 31/03/2019	400	1,30,800	65,400	22,77,950	24,74,150
		MMV/HMV	55	17/05/2018 to 28/03/2019	600	33,000	11,000	3,52,450	3,96,450
	Sub Total		382				1,63,800	76,400	26,30,400
10	Sivsagar	LMV	1498	06/04/2017 to 31/3/2019	400	5,99,200	2,99,600	2,50,76,850	2,59,75,650
		MMV/HMV	236	03/04/2017 to 30/3/2019	600	1,41,600	47,200	30,39,650	32,28,450

Sl. No.	Name of the DTO	Type/ category of vehicle	No. of defaulting vehicles	Period of expired Fitness Certificates (FC) as per MIS Report of 'VAHAN' database	Rate	Testing fee realisable	Certificate renewal fee realisable @ ₹ 200/-	Fine leviable @ ₹ 50/- per day from the date of expiry of FC	Total
	Sub Total		1734			7,40,800	3,46,800	2,81,16,500	2,92,04,100
11	Udalguri	LMV	495	06/04/2017 to 31/03/2019	400	1,98,000	99,000	75,97,900	78,94,900
		MMV/HMV	116	20/04/2017 to 31/3/2019	600	69,600	23,200	14,96,400	15,89,200
	Sub Total		611				2,67,600	1,22,200	90,94,300
Grand Total			19,201			81,02,600	38,40,200	22,58,11,100	23,77,53,900

Note :- Period of default of fitness certificates in some cases more than one year. To avoid ambiguity, calculation of non-realisation of renewal fee has been considered for one year only.

Appendix-XXXIII

(Reference: Paragraph 5.3.4.2)

Details of fund sanctioned vis-à-vis release of fund against Annual Plan of Operation of Kaziranga Tiger Reserve (KTR)

(₹ in lakh)

Year	Amount approved as per APO			Amount sanctioned/ release			Amount short release out of		Amount released to KTR + revalidation of outstanding amount	Amount short released to KTR out of fund available
	CS	SS	Total	CS	SS	Total	CS	SS		
2015-16	1083.51	55.52	1139.03	1025.13	0	1025.13	58.38	55.52	610.37	414.76
2016-17	1495.03	166.11	1661.14	622.94	166.11	789.05	872.09	0	789.05 + 414.76	0
2017-18	1407.84	156.43	1564.27	1126.27	112.63	1238.9	281.57	43.8	797.46	441.44
2018-19	1839.6	204.4	2044	1030.25	103.03	1133.28	809.35	101.37	996.45+ 441.44	136.83
2019-20	2053.05	228.12	2281.17	1290.03	129	1419.03	763.02	99.12	1419.09 + 136.83	0
Total	7879.03	810.58	8689.61	5094.62	510.77	5605.39	2784.41	299.81	5605.39	

Appendix-XXXIV

(Reference: Paragraph 5.3.5.2)

Details of Plantation executed under APFBC scheme under Kamrup West (T) during 2013-14 to 2016-17

Types of Plantations	Target	Location	Inspection Done by	Date of Inspection	Gist of Inspection Report
Bondapara Range					
NTFP (2013-14)	20	Nampather	Assistant Conservator of Forest (ACF)	17-04-2015	Bhomora, Amlokhi, Arjun, Tetali, Silikha 1) No site nursery 2) Area less than 20 ha
			ACF	16-09-2015 & 14-10-2015	1) Barbed wire fencing was provided 2) Area is found less than 20 ha 3) Arjun, Bhomra, Amlokhi, Hilikha 4) No Site Nursery created Survival percentage is about 35% to 40%
			ACF	22-02-2016 & 27-03-2016	Survival percentage is about 25% to 30%
			DCFs, O/o the CCF (R & WPlan)	27-04-2018	Survival percentage is 20%
MHW (2013-14)	20	Nampather	ACF	17-04-2015	Arjun, Ajhar, Sisu, Gamari 1) A small site nursery was created but not maintained 2) Area less than 20 ha
			ACF	16-09-2015 & 14-10-2015	1) Barbed wire fencing was provided 2) Arjun, Ajhar, Sisoo, Gamari 3) Site Nursery created Survival percentage is about 30% to 40%
			ACF	22-02-2016 & 27-03-2016	Survival percentage is about 30% to 35%
ANR (2013-14)	20	Nampather	ACF	17-04-2015	1) No site nursery 2) Area less than 20 ha 3) Barbed Fencing was provided only on road side
			ACF	16-09-2015 & 14-10-2015	1) Barbed wire fencing was provided 2) No Site Nursery was created 3) Area is less than 20 ha Survival percentage is about 30% to 35%
			ACF	22-02-2016 & 27-03-2016	Survival percentage is about 30% to 35%
			DCFs, O/o the CCF (R & WPlan)	27-04-2018	Survival percentage is less than 10%
NTFP (2014-15)	25	Nampather (Garojani)	ACF	17-04-2015	1) No site nursery 2) Area less than 20 ha 3) Barbed Fencing was provided only on road side
			ACF	16-09-2015 & 14-10-2015	1) Barbed wire fencing was provided 2) No Site Nursery was created 3) Area is less than the actual area Survival percentage is about 30% to 35%
			ACF	22-02-2016 & 27-03-2016	Survival percentage is about 30% to 40%
			DCFs, O/o the CCF (R & WPlan)	27-04-2018	Survival percentage is less than 15%
NTFP (2014-15)	50	Nampather	ACF	17-04-2015	1) No site nursery 2) Area less than 20 ha

Types of Plantations	Target	Location	Inspection Done by	Date of Inspection	Gist of Inspection Report
					3) Fencing was not provided in vulnerable points
			ACF	16-09-2015 & 14-10-2015	1) Fencing was not provided 2) No Site Nursery was created Survival percentage is about 40% to 50%
			ACF	22-02-2016 & 27-03-2016	Survival percentage is about 25% to 35%
			DCFs, O/o the CCF (R & WPlan)	27-04-2018	Survival percentage is less than 15%
MHW (2014-15)	20	Nampather	ACF	17-04-2015	1) No site nursery 2) Area less than 20 ha 3) Fencing was not provided
			ACF	16-09-2015 & 14-10-2015	1) Fencing was not provided 2) No Site Nursery was created 3) Area is less than the actual area Survival percentage is about 30% to 40%
			ACF	22-02-2016 & 27-03-2016	Survival percentage is about 25% to 35%
MHW (2014-15)	40	Nampathar RF	ACF	16-09-2015 & 14-10-2015	1) Barbed wire fencing was provided 2) No Site Nursery was created Survival percentage is about 50% to 60%
			ACF	22-02-2016 & 27-03-2016	Survival percentage is about 40% to 50%
			DCFs, O/o the CCF (R & WPlan)	27-04-2018	Survival percentage is less than 2%
Sal Coppice (2016-17)	100	Mahipara RF	ACF, DFO	19-06-2017	1) Saplings of Sal Coppice already existed 2) 1750 nos. of Pillars need to install 3) 0.5 ha barnt as reported by DFO 4) Chained link fencing was not done as reported by DFO
			DCFs, O/o the CCF (R & WPlan)	27-04-2018	Full of Sal Coppice
Singra Range					
MHW (2013-14)	20	Luki, Luki RF	ACF	07-06-2015 & 09-06-2015	1) Fencing was provided in the road side 2) Area is shortfall from 6 to 8 ha 3) Arjun, Bhomra, Amlakhi, Hilikha
			RO	05-11-2016	Survival percentage is 40%
NTFP (2013-14)	20	Rowmari, Luki RF	ACF	07-06-2015 & 09-06-2015	1) Fencing was provided in the road side 2) Area comes under 10 ha 3) No site nursery
			RO	05-11-2016	Survival percentage is 65%
			CF	04-04-2017	1) The area is 8.7 ha 2) Arjun, Jamun, Amlakhi, etc Survival percentage was 30%
			ACFs, O/o the CCF (T) CAC)	20-03-2018	1) The area is 7.620 ha 2) Arjun, Jamun, Amlakhi, etc Survival percentage was 25%
ANR (2013-14)	20	Haldibari, Luki RF	ACF	07-06-2015 & 09-06-2015	1) No sign board, protection works 2) Area comes quite less then the actual 3) Covered heavy weeds.
			RO	05-11-2016	Survival percentage is 62%
NTFP (2014-15)	30		ACF	07-06-2015 & 09-06-2015	1) Barbed wire fencing was in the road side 2) Actual Area is 18 ha

Types of Plantations	Target	Location	Inspection Done by	Date of Inspection	Gist of Inspection Report
		Barodova, Barodova RF			3) Site nursery is there
			RO	05-11-2016	Survival percentage is 63%
			CF	04-04-2017	1) The area is 26 ha
					2) Arjun, Bhomra, Jamun, Amlakhi, Bamboo <i>etc</i>
			ACFs, O/o the CCF (T) CAC)	03-03-2018	3) Illegal grazing
					Survival percentage was 65%
		DCFs, O/o the CCF (R & WPlan)	27-04-2018	1) Area was found as 26 ha	
				2) Encroachment noticed	
				3) Area was infested with heavy weeds	
				Survival percentage 35%	
NTFP (2014-15)	20	Nampathar, Nampathar RF	ACF	07-06-2015 & 09-06-2015	1) Barbed wire fencing was in the road side
					2) Area is found below 10 ha
			RO	05-11-2016	3) Arjun, Bhomra, Amlakhi, Hilikha
				4) Site Nursery was created	
				Survival percentage is 60%	
			DCFs, O/o the CCF (R & WPlan)	27-04-2018	Survival percentage is less than 5%
MHW (2014-15)	30	Nampathar, Nampathar RF	ACF	07-06-2015 & 09-06-2015	1) Barbed wire fencing was in the road side
					2) Area is found below 10 ha
			RO	05-11-2016	3) Arjun, Bhomra Amlakhi <i>etc</i>
				Survival percentage is 65%	
			DCFs, O/o the CCF (R & WPlan)	27-04-2018	Survival percentage is less than 5%
NTFP (2014-15)	10	Rowmari, Luki RF	CF	04-04-2017	1) Area is found 6 ha
					2) Arjun, Bahera, Amlakhi
					Survival percentage is 10%
			ACFs, O/o the CCF (T) CAC	20-03-2018	1) Area was found as 4.77 ha
				Survival percentage 8%	
			DCFs, O/o the CCF (R & WPlan)	27-04-2018	Survival percentage is less than 2%
MHW (2014-15)	5	Jarikhuri RF	RO	05-11-2016	Survival percentage is 5%
NTFP (2014-15)	25	Luki RF	RO	05-11-2016	Survival percentage is 70%
MHW (2014-15)	5	Moman RF	RO	05-11-2016	Survival percentage is 1%
MHW (2016-17)	25	Nampathar RF	RO	05-11-2016	Survival percentage is 98%
			DCFs, O/o the CCF (R & WPlan)	27-04-2018	Survival percentage is 60%
Loharghat Range					
ANR (2013-14)	20	Gultipathar, Borduar RF	RO	18-10-2015	Survival percentage is 30%
			CF	05-04-2017	Could not be inspected
			ACFs, O/o the CCF (T) CAC	20-03-2018	1) Area was found as 20 ha
					2) Arjun, Madhurima, Jalphai, Teak, Amlakhi
			Survival Percentage was 22%		

Types of Plantations	Target	Location	Inspection Done by	Date of Inspection	Gist of Inspection Report
			DCFs, O/o the CCF (R & WPlan)	27-04-2018	Survival percentage is 5%
NTFP (2013-14)	20	Ouguri, Mayang RF	RO	18-10-2015	Survival percentage is 35%
			CF	05-04-2017	Could not be inspected
			ACF	13-05-2017	1) Species mentioned in plantation Jounel was not found in actual
			ACFs, O/o the CCF (T) CAC	20-03-2018	Could not be inspected
			DCFs, O/o the CCF (R & WPlan)	27-04-2018	Survival percentage is 0%
MHW (2013-14)	30	Singimari	ACF	25-04-2015	1) 60% Plantation area was burnt down by fire
					2) The Plantation is a total failure
					3) Not a single seedling could be traced out
					4) The area was not congenial for plantation as it was a highly a grazing prone area. Shifted to Manikpur in Barduar RF
			RO	18-10-2015	Survival percentage is 70%
			CF	05-04-2017	Could not be inspected
			ACF	13-05-2017	Survival percentage is 30%
			ACFs, O/o the CCF (T) CAC	20-03-2018	1) Area was found as 7.694 ha 2) Bhomra, Sillikha, Teak, Amlakhi Survival Percentage was 10%
DCFs, O/o the CCF (R & WPlan)	27-04-2018	Survival percentage is 20%			
Bamunigaon Range					
ANR (2013-14)	20	Mathurapur i, Milmilli RF	CF	05-04-2017	1) Area is found correct
					2) Arjun, teak <i>etc</i> Survival percentage is 10%
			ACF	13-05-2017	1) Species mentioned in plantation Jounel was not found in actual
					2) Area was found as 8-9 ha
ACFs, O/o the CCF (T) CAC	24-01-2018	1) Bhomra, Sillikha, Teak, Amlakhi Survival Percentage was 29%			
DCFs, O/o the CCF (R & WPlan)	27-04-2018	Survival percentage is 5%			
Kulshi Range					
ANR (2013-14)	20	Sanyashi	DCFs, O/o the CCF (R & WPlan)	27-04-2018	Survival percentage is 0%
MHW (2013-14)	25	Pantan	DCFs, O/o the CCF (R & WPlan)	27-04-2018	Survival percentage is 5%

Appendix-XXXV

(Reference: Paragraph 5.3.5.2)

Details of Plantation executed under APFBC scheme under Nagaon (T) during 2013-14 to 2016-17

Sl No.	Sites/JFMC	Area (in ha.)	Category	Year of creation	Survival % as per inspection of DFO	Survival % as per inspection of CF	Comments by CF(NAC)
Northern Range, Salona							
1	Borhulla Bhagekhaiti area	55	Sal Regeneration	2014-15	60%	20%	Plantation area was taken up within established Sal plantation and regeneration of Sal seedling cannot be grown up in absence of open canopy.
2	Haspani Area of South Dizu R.F	10	NTFP	2013-14	85%	60%	Well established
3		30	MHW	2014-15	70%	60%	Well established
4		10	MHW	2013-14	85%	60%	Well established
5	Lalpahar P.R.F	20	ANR	2013-14	60%	40%	
6	Baghekhaiti JFMC	20	Firewood	2015-16	60%	20%	The plantation appears to be damaged by excessive grazing and biotic interference. Good number of saplings found survived in few pockets especially high land areas. Very few saplings planted in low lying areas found survived.
7	Rekhpahar JFMC	20	Firewood	2015-16	40%	20%	A good portion of plantation area is under encroachment and planted tea saplings by the encroacher. The saplings planted in 1st year have growth and scattered distributed. The plantation area beyond 100 metre could not be assessed due to thick jungle. The creation of plantation was reported to start in late August and without having seedling stock in hand.
8	Borghat JFMC	20	Firewood	2015-16	30%	40%	Weeding has been carried out in 3 ha area. About 60% survival rate was observed in that area. The remaining planting area could not be assessed properly due to thick jungle. Weeding and vacancy filling required.
Kathiatoli Rang							
9	Kafitoli Centre	40	NTFP	2014-15	75%	40%	Around 2-3 ha area was found out of weeds and remaining area covered with thick jungle and need immediate weeding.
10	Tenga Pani Centre	5	MHW	2013-14	75%	40%	The plantation was suppressed by very heavy weeds especially climbers and found difficult to trace plants amidst weeds. Need urgent weeding.
11	Kafitoli Centre	100	Sal Regeneration	2014-15	65%	40%	Around 3-4 ha of plantation area was inspected where 50-60 % survival was observed. Very scanty seedlings were observed in remaining areas and seedlings were not visible due to thickets. Planting areas appears to be behind targeted area of 100 ha. Need intensive weeding and vacancy filling.
Kampur Range							
12	Longjup Pahar	10	NTFP	2013-14	70%	20%	Very few seedlings were visible scattered and covered with heavy weed. Late planting in creation year and poor maintenance in subsequent years lead the plantation to poor stocks.

Sl No.	Sites/JFMC	Area (in ha.)	Category	Year of creation	Survival % as per inspection of DFO	Survival % as per inspection of CF	Comments by CF(NAC)
13	Longjup Pahar	10	MHW	2013-14	70%	20%	Very few seedlings were visible scattered and covered with heavy weeds. Late planting in creation year and poor maintenance in subsequent years lead the plantation to poor stocks.
14	Longjup Pahar	30	ANR	2013-14	80%	40%	Very few seedlings were visible scattered and covered with heavy weeds. Late planting in creation year and poor maintenance in subsequent years lead the plantation to poor stocks.
15	Padumoni JFMC	20	Firewood	2015-16	40%	50%	The initial start-up of planting was reportedly not up-to the mark. The revival of planting is being done with the fund meant for maintenance.
16	Madhab Para JFMC	20	Firewood	2015-16	20%	50%	The initial start-up of planting was reportedly not up-to the mark. The revival of planting is being done with the fund meant for maintenance.
17	Kandapara JFMC	20	Firewood	2015-16	40%	50%	The initial start-up of planting was reportedly not up-to the mark. The revival of planting is being done with the fund meant for maintenance.
Western Range Dharamtul							
18	Burarajagaon Kholahat R.F.	20	NTPF	2013-14	55%	30%	Survival of seedling was not up-to the mark. Need intensive weeding followed by planting.
19	Silchang area Kholahat RF	20	MHW	2013-14	60%	30%	Survival of seedling was not up-to the mark. Need intensive weeding followed by planting.
20	Mohkuli area, Kholahat R.F.	20	ANR	2013-14	55%	30%	Survival of seedling was not up-to the mark. Need intensive weeding followed by planting.
21	Santipur area Kholahat R.F	70	Sal Regeneration	2014-15	60%	70%	Survival rate of planted seedlings was found encouraging. Need protection from cattle grazing throughout the year and timely weeding.
22	Amjari area	25	Sal Regeneration	2014-15	50%	40%	Vacancy filling & weeding required
23	Ampakhi Area	20	MHW	2014-15	50%	50%	Survival of seedling was found up-to the mark and need intensive weeding followed by planting.
24	Bura Rojagaon JFMC	20	Firewood	2015-16	70%	40%	The plantation area is along the road and nearby village and hence badly affected by cattle grazing. Need early vacancy filling & weeding.
25	Silchang Bengana Bari JFMC	20	Firewood	2015-16	80%	60%	The plantation area is nearby village and hence badly affected by cattle grazing. Need early vacancy filling & weeding.
26	Daponibori JFMC	20	Firewood	2015-16	50%	40%	The plantation area is along the road and nearby village and hence badly affected by cattle grazing. Need early & intensive vacancy filling & weeding.
Morigaon Range, Morigaon							
27	Mahesh Dham area of Tetelia Baghara RF	5	MHW	2013-14	35%	20%	The initial commencement of planting was reportedly not up to the mark. The plantation area is also rocky hillock where very little plant-able area was available.

Sl No.	Sites/JFMC	Area (in ha.)	Category	Year of creation	Survival % as per inspection of DFO	Survival % as per inspection of CF	Comments by CF(NAC)
							There are Teak saplings scattered seen here and there.
28		10	NTFP	2013-14	30%	20%	The initial start-up of planting was reportedly not up-to the mark. The plantation area is also rocky hillock where very little plant-able area was available. There are Teak saplings scattered seen here and there.
29	Mahesh Dham area of Tetelia Baghara	10	ANR	2013-14	60%	20%	The initial commencement of planting was reportedly not up to the mark. The plantation area is also rocky hillock where very little plant-able area was available. There are Teak saplings scattered seen here and there.
30	Boghora Ghuli gaon under Morigaon Range	5	ANR	2013-14	30%	20%	Natural regeneration of Sal is very scanty and no sufficient efforts was put on to aid the natural regeneration.
31	Boha PRF	50	Block Plantation	2016-17	85%	70%	The 1st year planted saplings reportedly suffered heavy mortality due to planting in inappropriate time. However, plantation was made successful by planting intime with healthy stocks of seedlings and reached up to the present status. Needs intensive & regular maintenance to achieve the target of 100% success plantation.
32	Tetelia Boghora RF	50	Block Plantation	2016-17	85%	60%	The 1st year planted saplings reportedly suffered heavy mortality due to planting in inappropriate time. However, plantation was made successful by planting intime with healthy stocks of seedlings and reached up to the present status. Need intensive & regular maintenance to achieve the target of 100% success plantation.
		785 ha					

Appendix-XXXVI

(Reference: Paragraph 5.3.5.2)

Details of Plantation executed under APFBC scheme under Kamrup East (T) during 2013-14 to 2016-17

Year	Types of Plantations	Area (in ha)	Amount Utilised for (in ₹)			Survival % -age	Remarks
			Creation	Maintenance	Total		
Guwahati Rang							
2015-16	MHW	12	90,552	18,480	1,09,032	25	
2015-16	MHW	8	60,368	12,320	72,688	45	
2015-16	MHW	27	2,03,740	41,580	2,45,320		
2015-16	MHW	35	2,64,110	53,900	3,18,010	25	
Rani Range							
2013-14	ANR	40	2,52,230	2,92,642	5,44,872	25	
2013-14	MHW	60	3,36,000	7,49,070	10,85,070	30	Out of 60 ha only 30 ha maintained.
2014-15	MHW	20	1,44,060	1,41,050	2,85,110	50	
2014-15	Sal Regene-ration	40	7,14,640	4,95,275	12,09,915		
2015-16	MHW	2	15,092	10,780	25,872	60	
2015-16	MHW	2	15,092	34,170	49,262	50	
2015-16	MHW	1	7,546	5,390	12,936	50	
Sonapur Range							
2013-14	MHW	10	55,940	1,38,690	1,94,630		
2013-14	MHW	20	1,12,000	4,29,280	5,41,280	<10	
2013-14	NTPP	10	69,060	1,03,250	1,72,310		
2014-15	MHW	20	1,44,060	2,67,930	4,11,990	<10	
2014-15	NTPP	35	2,41,815	1,19,070	3,60,885	<10	
2015-16	MHW	5	37,730	12,320	50,050	25	
South Guwahati Range							
2013-14	ANR	10	1,19,270	63,920	1,83,190	40	
2013-14	MHW	20	1,41,650	2,92,841	4,34,491	45	
2013-14	NTPP	10	69,000	92,060	1,61,060		
2014-15	MHW	10	58,800	1,04,650	1,63,450	60	
2014-15	NTPP	30	1,54,350	3,50,850	5,05,200	45	
2014-15	Sal Regene-ration	50	4,92,450	6,88,800	11,81,250		Out of 50 ha only 30 ha maintained
2015-16	MHW	3	15,862	34,170	50,032	45	
2015-16	MHW	5	27,104	56,642	83,746		
2015-16	MHW	13	78,984	1,48,070	2,27,054	30	More than 50% area under encroachment
2015-16	MHW	4	31,955	45,868	77,823	40	
2016-17	MHW	100	37,61,200		37,61,200		
Palasbari Range							
2015-16	MHW	5	37,730	52,918	90,648	20	
Total		607	77,52,390	48,55,986	1,26,08,376		

Appendix-XXXVII

(Reference: Paragraph 5.3.5.3)

Details of shortfall/ excess plantations and overlapping of areas between the plantations

Sl. No.	Year of Creation Name of Scheme	Name of Division, Area (in ha) and Types of plantation	Area as per Google Earth (in ha)	Increase (+)/ Decrease (-) in Area	Cost of Creation of Plantation	Cost per ha	Amount involved against decreased area	Over-lapped with	Amount involved in Overlapped area
1	2017-18 CAMPA	Parbatjhora, 50 ha, Sal Coppice	14	(-) 36	31,77,500	63,550	22,87,800	SI No. 1 & 2 (1 ha)	86,200
2	2018-19 CAMPA	Parbatjhora, 40 ha, Sal Coppice	29	(-) 29	34,48,800	86,220	9,48,420		
3	2017-18 CAMPA	Haltugaon, 50 ha, Sal Coppice	62	(+) 12	50,17,500	1,00,350	-	SI No 3 & 4 (34 ha)	21,63,420
4	2018-19 CAMPA	Haltugaon, 50 ha, Sal Coppice	53	(+) 3	31,81,500	63,630	-		
5	2016-17 CAMPA	Kachugaon, 50 ha, Afforestation	26	(-) 24	12,11,750	24,235	5,81,640	SI no 5 & 6 (24 ha)	23,51,736
6	2018-19 CAMPA	Kachugaon, 25 ha, Afforestation	24	(-) 01	24,49,725	97,989	97,989		
7	2014-15 APFBC	Kamrup East (T), 50 ha, Sal Regeneration	36	(-) 36	13,18,640	26,373	3,69,219	SI no 9 & 10 (14 ha)	6,14,460
8	2016-17 CAMPA	Kamrup East (T), 50 ha, Sal Plantation	51	(+) 01	21,94,500	43,890	-		
Total		No. of Division: 4	295		2,19,99,915		42,85,068		52,15,816
		Area in total: 365 ha							

Appendix-XXXVIII

(Reference: Paragraph 6.3)

Statement showing details of short levy of Stamp Duty and Registration fee

Deed No.	Nature of Deed	Circle/Mouza	Village or Town	Class of land	Reclassified Class of land and category	Area of land	Date of registration of deed	Zonal value of reclassified land per Bigha (in ₹)	Zonal value of land considered during registration (in ₹)	Valuation of the land as per appropriate rate of zonal value of land (₹ in lakh)	Valuation of the land considered during registration of sale deed (₹ in lakh)	Value of land short considered during registration (₹ in lakh)	Stamp Duty and Registration fee short levied (3% for Stamp Duty and 2% for Registration) @ 5 % (₹ in lakh)
45/2019	Sale	North Guwahati/Silasenduri Ghopa	Gouripur	Agri. land	Non-Agri. Land (Udyog)	5 Bigha & 3 lescha	24 December 2018	35,93,700	15,97,200	180.76	80.34	100.42	5.02
885/2018			Nizsindurighopa			10 Bigha, 2 Katha & 4 lescha	3 April 2018	19,36,000	7,26,000	202.12	75.79	126.33	6.32
604/2019			Sila			8 Bigha, 2 Katha & 7 lescha	17 January 2019	26,62,000	9,68,000	225.47	81.99	143.48	7.17
Total								8191700	3291200	608.35	238.12	370.23	18.51