

# **ANNEXURES**



**ANNEXURE -I**

*(Refer paragraph: 3.3.6.1)*

**Non-reversal of detected amount**

Sl. No.	Name of Circle	GSTIN	Legacy No. (VAT)	TRAN-1 amount	Amount of Demand as per DRC-07	Month of Demand Notice	Amount recovered/reversed	Amount pending for recovery	Remarks	Whether verified by the Department
1.	Muzaffarpur East	10BMJPK6928F2Z5	10315879022	316549.22	474825.00	May-19	316550.00	158275.00	Tax deposited, but interest & penalty not deposited	Yes
2.	Muzaffarpur East	10ANXPA2613B2ZQ	10312677027	102244.00	147226.00	May-19	102240.00	44986.00	-Do-	Yes
3.	Patliputra	10AAMCA0671Q2ZI	10051447043	1843683.00	2581152.00	Aug-19	0.00	2581152.00		Yes
4.	Patna Central	10ABUFS8117M1Z0	10155124027	520000.00	7259200.00	Aug-19	0.00	7259200.00		Yes
5.	Patna Central	10AALCA2103L1Z7	10155425034	5340791.00	7439721.00	Aug-19	0.00	7439721.00		Yes
6.	Patna Central	10AACK0129M1Z0	10150024032	1698240.00	2467543.00	Aug-19	0.00	2467543.00		Yes
7.	Patna Central	10AADFP4697F1ZC	10150060019	1582526.00	2285959.00	Aug-19	0.00	2285959.00		Yes
8.	Patna Central	10AABCP5818M1ZG	10157261057	1023993.00	1427447.00	Aug-19	1023993.00	403454.00		Yes
9.	Patna City East	10ANPPS2957Q1Z7	10061670073	112286.00	157201.00	Nov-19	0.00	157201.00	-	Yes
10.	Patna Special	10AAACT2803M1ZQ	10010008024	31132307.00	6491556.00	Jan-19	4871712.00	1619844.00		Yes
11.	Patna Special	10AAACS6994C1ZK	10011191019	64840884.00	89804624.00	Jun-19	0.00	89804624.00		Yes
12.	Patna Special	10AAACP0305Q1ZT	10010945002	21673026.39	30017141.00	Jun-19	0.00	30017141.00		Yes
13.	Patna Special	10AABCB1562A1ZQ	10010083005	8146412.00	14852.00	Jun-19	0.00	14852.00		Yes
14.	Patna Special	10AAACI5139B1ZD	10010565095	6148375.00	8331049.00	Jun-19	0.00	8331049.00		Yes
15.	Patna Special	10AABCF6616P1ZM	10011065086	3586177.00	5015648.00	Jun-19	0.00	5015648.00		Yes
16.	Shahabad	10AXVPK9677K1ZM	10163809028	1500000.00	1905000.00	Aug-19	0.00	1905000.00		Yes
<b>Total</b>										
							<b>6314495.00</b>	<b>159505649.00</b>		

(Amount in ₹)

**ANNEXURE -II**  
**(Refer paragraph: 3.3.6.2)**

**Tax Deducted at Source (TDS) claimed as transitional ITC**

(Amount in ₹)

Sl. No.	Name of Circle	GSTIN	Legacy No. (VAT)	TRAN-1 amount	Objection amount	Whether verified by the Department
1.	Katihar	10AACC T0473H1ZT	10452505049	6026473.96	6026473.96	Yes
2.	Patliputra	10AAACE6839Q1ZD	10051239072	10865998.84	10865998.84	No
<b>Total</b>				<b>16892472.80</b>	<b>16892472.80</b>	

**ANNEXURE -III**  
**(Refer paragraph: 3.3.6.3)**

**Excess claim of Transitional ITC in TRAN-1 in comparison to ITC carried forward in the last return**

Sl. No.	Name of Circle	GSTIN	Legacy No. (VAT)	TRAN-1 amount	ITC carried forward in last return filed under VAT	Excess claim of Transitional ITC	Whether verified by the Department
1.	Patliputra	10AABCI2106H1ZF	10050889021	2680367.00	0.00	2680367.00	No
2.	Patliputra	10AADCH0303D1ZR	10051251061	138778.00	0.00	138778.00	No
3.	Patna City West	10AAACU2842D1Z1	10080523047	712213.00	0.00	712213.00	No
<b>Total</b>				<b>3531358.00</b>	<b>0.00</b>	<b>3531358.00</b>	

**ANNEXURE -IV**  
**(Refer paragraph: 3.3.6.4)**  
**Incorrect claim of Transitional ITC on Closing Stock**

Sl. No.	Name of Circle	GSTIN	Legacy No. (VAT)	TRAN-1 amount	Objection amount	Remarks	Whether verified by the Department
1.	Katihar	10AAJFA4349K1ZL	10450937044	7184701.00	4676336.00	The tax payer had claimed excess ITC carried forward compared to balance ET payment.	Yes
2.	Patliputra	10AABCT1296R1Z2	10050498055	21149748.00	2267605.00	The tax payer did not claim any ITC carried forward in quarterly return of 1 <sup>st</sup> quarter of 2017-18 and had short paid ET.	Yes
3.	Patliputra	10AAACM3025E2ZD	10050023046	8807755.00	8807755.00	The tax payer had not any balance ET to be carried forward as transitional ITC.	Yes
<b>Total</b>				<b>37142204.00</b>	<b>15751696.00</b>		

**ANNEXURE - V**  
**(Refer paragraph: 3.3.6.5)**  
**Non/short demand of interest/penalty on detected irregular credit**

Sl. No.	Name of Circle	GSTIN	Legacy No. (VAT)	TRAN-1 amount	Amount of irregular credit detected	Non-demand of interest/ penalty amount	Remarks	Whether verified by the Department
1.	Begusarai	10AEFFPG9747R2ZZ	10367220078	2068347.48	2068347.48	538805.00	Interest levied in assessment order but was not included in DRC-07.	Yes
2.	Bhagalpur	10AARFS8853JIZO	10520203095	2518913.92	2518913.92	251891.39	Penalty amount was included in DRC-01 but not included in DRC-07.	Yes
3.	Patna Special	10AADCR0941H3ZV	10011409094	7299817.00	7299817.00	328492.00	Short Calculation of Interest.	Yes
4.	Patna Special	10AAACN7396RIZW	10010440062	37545079.00	37545079.00	6194938.00	Interest raised through DRC-01 but on representation of the taxpayer, interest was finally dropped on the ground that it was not utilised. However, audit found that the transitional credit claimed in credit ledger was utilised.	Yes
5.	Purnea	10AAGCM0882PZZ9	10494151054	11520038.21	5760019.00	921000.00	₹5760019 was wrongly claimed as TC in credit ledger which was further reversed through GSTR-3B. But, as the credit was utilised, hence interest was leviable on this.	Yes
<b>Total</b>					<b>55192176.40</b>	<b>8235126.39</b>		

**ANNEXURE - VI**  
**(Refer paragraph: 3.3.6.6)**  
**Incorrect claim of transitional input tax credit due to other reasons**

Sl. No.	Name of Circle	GSTIN	Legacy No. (VAT)	TRAN-1 amount	Objection amount	Remarks	Whether verified by the Department
1.	Kadamkuan	10AABCA931711ZZ	10130219057	13879712.00	5155155.67	Excess transitional credit on undervalued stock.	Yes
2.	Patna North	10ABJPM3378D1ZY	10107740054	746784.63	27764.39	Suppression of GTO and undervaluation of stock.	Yes
3.	Patna North	10AAFCA8138B3Z9	10103656092	347528.00	319069.07	Excess transitional credit on undervalued stock.	Yes
4.	Shahabad	10AOAPP4063L1Z4	10160138028	229386.00	229386.00	ITC brought forward from 2016-17 is incorrect, resulting into incorrect ITC carried forward to 2016-17.	Yes
<b>Total</b>				<b>15203410.63</b>	<b>5731375.13</b>		



**ANNEXURE - VII**  
**(Refer paragraph: 3.4.2)**  
**Suppression of turnover**

Sl. No.	Name of the Circle	Name of the dealer/ TIN	Period	Commodity Rate (in per cent)	Actual purchase/sale	Purchase/sale accounted for	Value Suppressed	Tax	Penalty Interest	Total	Difference found in
1.	Patna City East	M/s Jai Krishna Steel Private Limited/ 10061889042	2016-17	Iron & Steel 5	572013286	544180914	27832372	1391618	4174854 1043713	6610185	RT-III & Trading ledger
		M/s Jyoti Moulders Private Limited/ 10061644016	2016-17	Raw and Packing material 14.5 & 15	138279164	135987948	2291216	339786	1019358 259936	1619080	RT-III & D-X
2.	Patna North	M/s Chirag Industries/ 10100696040	2016-17	Furniture 15	4965463	38465	4926998	739049	2217147 565372	3521568	RT-III & Trading Ledger
		<b>Total</b>			<b>715257913</b>	<b>680207327</b>	<b>35050586</b>	<b>2470453</b>	<b>7411359 1869021</b>	<b>11750833</b>	

**ANNEXURE-VIII**  
**(Refer paragraph: 3.4.4)**

**Irregular/excess claim of Input Tax Credit**

Sl. No.	Name of the Circle	Name of the dealer/TIN	Period	Purchase value on which ITC availed	ITC availed/ allowed	Actual entitlement	Excess/ incorrect availing of ITC	Penalty Interest	Total
1.	Patna City East	M/s Parle Biscuits Private Limited/ 10060425035	2015-16	265026820	20497904	17126712	3371192	10113576 3135209	16619977
2.	Patna North	M/s Deepak Hosiery/ 10104419094	2016-17	52672264	2968367	1228184	1740203	5220609 1357358	8318170
		M/s Topseel Marketing Pvt Ltd./ 10100628043	2016-17	114129330	16736687	7971112	8765575	26296725 6837149	41899449
<b>Total</b>				<b>431828414</b>	<b>40202958</b>	<b>26326008</b>	<b>13876970</b>	<b>41630910 11329716</b>	<b>66837596</b>

**ANNEXURE-IX**  
(Refer paragraph: 3.4.5)

**Short levy of tax due to application of incorrect rate of tax**

Sl. No.	Name of the Circle	Name of the Dealer/TIN	Period	Commodity	Rate of tax leviable/levied (in per cent)	Amount on which difference of rate is to be levied	Tax	Interest	Total
1.	Bhagalpur	M/s Ganpati Traders/10520960083	2016-17	Electrical Goods	14.5/5 & 15/6	10354845	963096	765661	1728757
2.	Danapur	M/s VRC Construction India Private limited/10047376032	2016-17	Sand	14.5/5 & 15/6	6858789	630639	472989	1103628
3.	Patna Central	M/s Aarpee Infraprojects Private Limited /10155425034	2016-17	Sand and grit	15/6	3039478	273553	209268	482821
4.	Patna Central	M/s Shiv Kishor Construction Pvt Ltd/10156317057	2016-17	Sand and grit	6/5 & 15/5	19478363	1210480	926017	2136497
5.	Patna Central	M/s Durga Pratap Singh/10157921074	2016-17	Sand and grit	15/5	21487368	2148737	1643784	3792521
6.	Patna Central	M/s Safety Controls and Devices Private Limited/10159018095	2016-17	Electrical Goods	15/6	34699564	3122961	2435910	5558871
7.	Patna Central	M/s Recon/10151212088	2016-17	Sand and grit	15/6	39737591	3576383	2789578	6365961
<b>Total</b>						<b>135655998</b>	<b>11925849</b>	<b>9243207</b>	<b>21169056</b>

**ANNEXURE-X**  
**(Refer Paragraph: 4.3.1)**  
**Short calculation of solatium**

Sl. No.	Award No.	Name of beneficiaries	Plot No	Area of land (in decimal)	Value of land	Value of assets	Actual Solatium amount as per sec. 30 (1)	Solatium calculated as per sec. 30 (1)	Difference
1.	1	Srikant Prasad	803/1	34	5440000	2004043	7444043	5440000	2004043
2.	2	Shivdhar Das	803/2	7	5600000	1270870	6870870	5600000	1270870
3.	4	Sambhu Rai	803/4	1.75	1400000	358473	1758473	1400000	358473
4.	6	Bagar Das	803/5	2.50	2000000	182491	2182491	2000000	182491
5.	8	Radho patel	803/7	7.50	6000000	1634826	7634826	6000000	1634826
6.	11	Madhu kumara	803/9	27	21600000	8112845	29712845	21600000	8112845
7.	15	Ashok Yadav	803/12	2.20	1760000	598165	2358165	1760000	598165
8.	17	Harendra Yadav	803/14	3.20	2560000	608748	3168748	2560000	608748
9.	26	Baliram das	804/1	6	4800000	564613	5364613	4800000	564613
10.	28	Sambhu das	804/2	6	4800000	1208431	6008431	4800000	1208431
11.	30	Motilal das	804/3	6.50	5200000	723466	5923466	5200000	723466
12.	33	Rajesh das	805/2	3	1500000	270557	1770557	1500000	270557
13.	36	Yogendra patel	805/4	1.65	825000	210447	1035447	825000	210447
14.	37	Lalchand das	805/5	6.25	3125000	1535345	4660345	3125000	1535345
15.	39	Sanjay das	805/6	2.75	1375000	784856	2159856	1375000	784856
16.	43	Jokhu das	806/3	6.50	5200000	1054561	6254561	5200000	1054561
17.	45	Lakshman das	806/4	15.25	12200000	1119414	13319414	12200000	1119414
<b>TOTAL</b>					<b>85385000</b>	<b>22242151</b>	<b>107627151</b>	<b>85385000</b>	<b>22242151</b>

**ANNEXURE-XI**  
**(Refer Paragraph: 4.3.2)**  
**Short payment of additional compensation**

Sl. No.	Name of project	Name of mauza	Date of notification	Date of possession/Award, whichever is earlier	Market value of land	Period of additional compensation (from notification of SIA to approval of Award/date of possession, whichever is earlier) in days	Additional compensation amount at the rate of 12 per cent per annum at market value of land	Additional compensation amount at the rate of 12 per cent per annum taken	Difference
1.	Indo-Nepal Border Road Project	Jogbani	14 July 2016	25 July 2018	44388000.00	741	43676706.16	21514167.00	22162539.16
					134896725.00				
				<b>Total</b>	<b>179284725.00</b>				
		South Maheshvari	14 July 2016	25 July 2018	38175000.00	741	50683029.66	24965325.00	25717704.66
					169869375.00				
				<b>Total</b>	<b>208044375.00</b>				
2.	Hajipur Sugauli New Rail Line	Jasauli	13 February 2018	15 July 2021	1234530.00	1248	16283435.16	5159248.00	11124187.16
					15487000.00				
				<b>Total</b>	<b>39686524.00</b>				
3.	Kesariya Baudh Stup	Tajpur Deur	28 November 2019	10 April 2021	273685.50	499	67921.64	16561.00	51360.64
					140332.50				
				<b>Total</b>	<b>414018.00</b>				
4.	Mahatma Gandhi Central University	Fursatpur	05 January 2016	27 November 2019	118484500.00	1422	55392315.29	28436280.00	26956035.29
<b>Grand Total</b>							<b>166103407.91</b>	<b>80091581.00</b>	<b>86011826.91</b>

**ANNEXURE-XII**  
**(Refer Paragraph: 4.3.3)**

**Non-levy of Cess on the capitalised value of rent**

Sl. No.	Name of Project	Name of Mauja	Acquired land in Decimal	Amount of yearly land rent at the rate ₹ 10 per Decimal	Capitalised value of land rent for 25 years	Amount Cess on land rent at the rate of 145 per cent
1.	Mahatma Gandhi Central University, Motihari	Bankat	3337	33370	834250	1209662.50
		Fursatpur	10303	103030	2575750	3734837.00
2.	Construction of high level RCC bridge at 27 KM on river Gandak on Chakiya Kesariya Sattarghat	Dhekha Chadar No 3 and 4	2248	22480	562000	814900.00
		Sundarpur Chadar No 7 and 8	1532	15320	383000	555350.00
<b>Grand Total</b>					<b>4355000</b>	<b>6314749.50</b>

**ANNEXURE-XIII**  
**(Refer Draft Paragraph: 5.3 second bullet)**  
**Short realisation of Stamp duty and Registration fee due to undervaluation of land**

Sl. No.	Name of office	Token No/ Deed no.	Valuation as per sale deed	Valuation as per MVR	Stamp duty payable (at the rate of 6 per cent)	Stamp duty paid	Short realisation of Stamp duty	Registration fee payable	Registration fee paid (at the rate of 2 per cent)	Short realisation of Registration fee	Total SD and RF short realised	Remarks of other Token No./Deed No.
1.	Sub-Registrar, Patna city	4725/4367	3040000	16935797	1016148	252320	763828	338716	63840	274876	1038704	5429/5060
2.	DSR, Banka	16352/15370	1161000	26100000	1566000	69660	1496340	522000	23220	498780	1995120	15978/17026
3.	DSR, Gopalganj	5442/5110	7500000	15000000	900000	450000	450000	300000	150000	150000	600000	6079/5546
		10633/9825	1342000	8540000	512400	80520	431880	170800	26840	143960	575840	10610/10893
		11120/10481	845000	4550000	273000	50700	222300	91000	16900	74100	296400	11348/10745
		11627/11013	683000	2100000	126000	40980	85020	42000	13660	28340	113360	11628/11566
4.	DSR, Buxar	14684/14193	1017000	12320000	739200	61020	678180	246400	20340	226060	904240	14688/14194
5.	DSR, Moithari	212/342	11745000	20880000	1252800	704700	548100	417600	234900	182700	730800	7495
<b>Total</b>			<b>27333000</b>	<b>106425797</b>	<b>6385548</b>	<b>1709900</b>	<b>4675648</b>	<b>2128516</b>	<b>549700</b>	<b>1578816</b>	<b>6254464</b>	

**ANNEXURE-XIV**  
**(Refer Draft Paragraph: 5.4)**

**Short realisation of Stamp duty and Registration fee on Mining Lease**

Sl. No.	Lessor	Lessee	ToKen No./ Deed No. and Date	Auctioned amount	Leviable Stamp duty (6 per cent of Column 5)	Stamp duty paid	Difference	Leviable Registration fees (2 per cent of Column 5)	Registration fees paid	Difference	Total Difference (8+11)
1	2	3	4	5	6	7	8	9	10	11	12
1.	Govt. of Bihar	Navyuga Engineering Company, Vishakhapatnam	2007/2157 27.04.16	175500000	10530000	527000	10003000	3510000	175500	3334500	13337500
2.	Govt. of Bihar	Navyuga Engineering Company, Vishakhapatnam	2008/2156 27.04.16	152500000	9150000	458000	8692000	3050000	152500	2897500	11589500
3.	Govt. of Bihar	Arena Food and Agro Industries Pvt. Ltd.	1840/1786 03.04.17	290000000	17400000	870000	16530000	5800000	291000	5509000	22039000
4.	Govt. of Bihar	M/s Vibharaj Construction, Pvt. Ltd.	3182/3101 30.05.17	148250000	8895000	445780	8449220	2965000	149260	2815740	11264960
5.	Govt. of Bihar	Sh. Aman Sethi	3487/3395 14.06.17	148250000	8895000	445780	8449220	2965000	149260	2815740	11264960
<b>Total</b>				<b>914500000</b>	<b>54870000</b>	<b>2746560</b>	<b>52123440</b>	<b>18290000</b>	<b>917520</b>	<b>17372480</b>	<b>69495920</b>