

Appendices

Appendices

Appendix-1.1

(Reference: Paragraph 1.2)

Details of Other Non-Tax Revenue Receipts

(₹ in crore)

Sr. No.	Major Receipt Head	Actual Amount 2019-20	Actual Amount 2020-21
1.	0050-Dividends and Profit	248.44	245.43
2.	0051- Public Service Commission	8.65	5.86
3.	0056- Jails	0.23	0.24
4.	0057- Supplies and Disposals	0.03	0.01
5.	0058- Stationery and Printing	12.04	8.27
6.	0071-Contributions & Recoveries towards Pension and other Retirement benefits	12.02	14.04
7.	0075-Miscellaneous General services	5.17	11.41
8.	0202-Education, Sports, Art and Culture	238.59	196.08
9.	0210- Medical and Public Health	24.79	13.21
10.	0211- Family Welfare	-0.02	0.008
11.	0215-Water Supply and Sanitation	67.07	66.93
12.	0216-Housing	3.55	3.91
13.	0217-Urban Development	6.62	5.95
14.	0220-Information and Publicity	2.41	1.12
15.	0230-Labour and Employment	7.8	8.2
16.	0235-Social Security and Welfare	38.79	11.15
17.	0250- Other Social Services	0.02	0.07
18.	0401-Crop Husbandry	8.48	11.92
19.	0403-Animal Husbandry	0.98	0.99
20.	0405-Fisheries	3.16	3.16
21.	0407-Plantations	0.01	0.01
22.	0408-Food Storage and Warehousing	0.03	0.71
23.	0425-Cooperation	6.84	9.51
24.	0435-Other Agricultural Programmes	0.63	0.77
25.	0515-Other Rural Development Programmes	3.51	20.41
26.	0575-Other Special Areas Programmes	0.11	0.41
27.	0700-Major Irrigation	1.36	0.01
28.	0701-Medium Irrigation	0.15	0.23

Sr. No.	Major Receipt Head	Actual Amount 2019-20	Actual Amount 2020-21
29.	0702-Minor Irrigation	0.84	1.17
30.	0851-Village and Small Industries	1.89	1.3
31.	0852-Industries	7.3	8.15
32.	1054-Roads and Bridges	12.44	12.89
33.	1055-Road Transport	0.64	0.24
34.	1425-Other Scientific Research	0.21	0.002
35.	1452-Tourism	5.89	6.46
36.	1456-Civil Supplies	2.08	0.2
37.	1475-Other General Economic Services	13.36	5.65
Grand Total		746.11	676.08

Appendix-1.2

(Reference: Paragraph 1.2)

Details of Share of net proceeds of divisible Union taxes and duties

(₹ in crore)

Sr. No.	Major Receipt Head	Actual Amount 2020-21
1.	0005-901-Central Goods and Services Tax	1,419.55
2.	0008-901- Integrated Goods and Services Tax	0
3.	0020-901-Corporation Tax	1,429.44
4.	0021-901-Taxes on Income other than Corporation Tax	1,464.84
5.	0028-901-Other Taxes on Income and Expenditure	0
6.	0032-901-Taxes on Wealth	0
7.	0037-901-Customs	257.07
8.	0038-901-Union Excise Duties	160.44
9.	0044-901-Service Tax	19.39
10.	0045-901- Other Taxes and Duties on Commodities and Services	3.19
Grand Total		4,753.92

Appendix-1.3

(Reference: Paragraph 1.7.2)

List of Autonomous bodies/authorities/ institutions

Sr. No.	Name of the body/ authority	Section in which audit has been conducted
1.	Himachal Pradesh Building and Other Construction Workers Welfare Board, Shimla	Audit conducted under Section 19(3) and SARs prepared.
2.	HP Khadi and Village Industries Board	
3.	Compensatory Afforestation Fund Management and Planning Authority (CAMPA)	
4.	HP City Transport and Bus Stand Management and Development Authority	
5.	HP State Electricity Regulatory Commission	
6.	Himachal Pradesh State Veterinary Council, Shimla	
7.	Himachal Pradesh Legal Services Authority, Shimla	
8.	District Legal Services Authority, Hamirpur	
9.	District Legal Services Authority, Bilaspur	
10.	District Legal Services Authority, Nahan	
11.	District Legal Services Authority, Una	
12.	District Legal Services Authority, Shimla	
13.	District Legal Services Authority, Kinnaur at Rampur	
14.	District Legal Services Authority, Mandi	
15.	District Legal Services Authority, Kullu	
16.	District Legal Services Authority, Dharamshala at Kangra	
17.	District Legal Services Authority, Solan	
18.	District Legal Services Authority, Chamba	
19.	Controller, CSK, HPKVV, Palampur	
20.	Dr. Y.S. Parmar Horticulture University, Nauni, Solan	
21.	Seed and Organic Produce Certification Agency, Boileauganj, Shimla	
22.	Livestock Development Board, Boileauganj, Shimla	
23.	HP State Milkfed Co-operative, Totu, Shimla	
24.	HP State Cooperative Marketing and Consumers Federation Ltd. (HIMFED)	
25.	HP State Council for Science, Technology and Environment, Kasumpti, Shimla	

Sr. No.	Name of the body/ authority	Section in which audit has been conducted
26.	District Rural Development Authority, Hamirpur	
27.	District Rural Development Authority, Bilaspur	
28.	District Rural Development Authority, Nahan	
29.	District Rural Development Authority, Una	
30.	District Rural Development Authority, Shimla	
31.	District Rural Development Authority, Kinnaur	
32.	District Rural Development Authority, Mandi	Audit conducted under Section 14 &15 and IRs are prepared and issued.
33.	District Rural Development Authority, Kullu	
34.	District Rural Development Authority, Dharamshala at Kangra	
35.	District Rural Development Authority, Solan	
36.	District Rural Development Authority, Chamba	
37.	District Rural Development Authority, Keylong	
38.	AIDS Control Society	
39.	HP Nursing Reg. Council	
40.	NRHM, Shimla	
41.	Academy of Language, Art and Culture	
42.	SC/ST Corporation, Solan	
43.	Social Welfare Board, Shimla	
44.	Council of Child Welfare, Shimla	
45.	SSA, Shimla	
46.	Himachal Pradesh University	
47.	Rin Chen Zen Po Society, Kangra	
48.	State Water & Sanitation Mission (HP)	
49.	RMSA	
50.	Employees State Insurance Society, Shimla	
51.	RUSA	
52.	State Disaster Management Authority	
53.	HP Ayurveda and Unani Practitioner Board	

Appendix-2.1

(Reference: Paragraph 2.7.1)

Statement showing details of Excess ITC carried forward

Sr. No.	Audit unit/ Commissionerate	GSTIN	NAME	TIN	CIRCLE	Balance of credit as per Legacy returns in ₹	Credit carried over as eligible SGST In TRAN return in ₹	Excess Transitional Credit availed in ₹
1	DCST&E Chamba	02AAACN0149C1ZB	NHPC	2070400695	Chamba Circle	0	2,66,03,770	2,66,03,770
					SUB-TOTAL	0	2,66,03,770	2,66,03,770
2	DCST&E Nurpur	02AXAPS6730J1ZI	SK ENTERPRISES	2060600699	Damtal Circle	0	13,44,078	13,44,078
3		02AEKPA1659R1ZB	ANAND AND SONS JASSUR	2060500841	Nurpur Circle	2,10,390	3,28,702	1,18,312
					SUB-TOTAL	2,10,390	16,72,780	14,62,390
4	DCST&E Kangra	02AEFPK8648M2Z4	SHUBHAM CONSTRUCTION	2060201879	Kangra Circle	0	6,29,244	6,29,244
5		02DJJPS3239E1ZB	SOOD ELECTRONICS	2060400739	Dehra Circle	0	6,68,099	6,68,099
6		02BNAPK1616C1ZX	MS SAI ENTERPRISES	2060200096	Kangra Circle	1,41,089	2,48,458	1,07,369
7		02ABJPG7387A1ZY	SANT RAM CHAMAN LAL	2060200262	Kangra Circle	0	3,37,336	3,37,336
					SUB-TOTAL	1,41,089	18,83,137	17,42,048
8	DCST&E Hamirpur	02AABCU1732D1Z2	UNIPRO TECHNO INFRASTRUCTURE PRIVATE LIMITED	2110200068	Hamirpur	0	1,40,92,227	1,40,92,227
9		02ABQPA1486M1ZK	HIMACHAL ELECTRONICS	2110200149	Hamirpur	2,94,110	3,28,158	34,048
10		02ABKFS0205N1ZC	SATYA TRADING COMPANY	2110200558	Hamirpur	0	1,03,139	1,03,139
					SUB-TOTAL	2,94,110	1,45,23,524	1,42,29,414
11	DCST&E Una	02AAAFN6760E1ZO	NATHU RAM JANKI DASS UNA	2080200419	Mehatpur Circle	1,51,690	5,65,596	4,13,906
12		02ALDPK6128K1Z9	RAJESH TRADING COMPANY	2080100445	Bangana Circle	1,55,349	4,86,806.00	3,31,457
13		02AEMPB9868H1ZA	BHAYANA AND COMPANY	2080300770	Amb Circle	65,132	3,80,645	3,15,513
14		02BYRPS4262E1ZA	M S KAUSHAL TYRE WORKS	2080300164	Amb Circle	4,13,000	7,98,660	3,85,660
15		02AXGPB1343N1ZU	BHUSHAN ALLUMINIUM & HARDWARE STORE	2080301264	Amb Circle	0	1,40,348	1,40,348
16		02BCEPS3403E1Z7	JAI DURGA ELECTRONICS	2080300098	Amb Circle	2,08,986	2,14,061.00	5,075
17		02AIQPM4807P1ZS	AGGARWAL (V.K.) STEELS	2080100466	Una Circle	2,36,421	6,46,918.00	4,10,497
18		02AJMPL9827F1Z2	SHIV STEELS	2080301266	Gagret	0	7,84,651.00	7,84,651
19		02AVBPK0065H1Z6	NADDA TRADERS	2080101487	Una Circle	0	3,03,670.00	3,03,670
					SUB-TOTAL	12,30,578	43,21,355	30,90,777

Sr. No.	Audit unit/ Commissionerate	GSTIN	NAME	TIN	CIRCLE	Balance of credit as per Legacy returns in ₹	Credit carried over as eligible SGST In TRAN return in ₹	Excess Transitional Credit availed in ₹
20	DCST&E Dharmshala	02AFLPS0085H1ZH	KAMLA ENTERPRISES	2060100326	Dharmshala-I	2,52,415	31,61,22	63,707
21		02AFMPK5434P2Z3	NEW AABSAR WOODEN INDUSTRY	2060300622	Dharmshala-II	4,92,601	5,72,371	79,770
					SUB-TOTAL	7,45,016	8,88,493	1,43,477
22	ACST&E Palampur	02ADBPk4464A1ZA	SANGAM AGENCIES	2060700108	Palampur	4,37,091	8,20,336	3,83,245
23		02ADXPk8516D1ZH	SRK TRADING CO.	2060702326	Palampur	5,05,800	5,37,472	31,672
24		02ABXPJ8634M1Z0	KARUNA FILLING STATION	2060700207	Palampur	36,130	3,40,682	3,04,552
25		02AODPN4937L1ZT	D N GENERAL STORE	2060701550	Palampur	0	3,12,677	3,12,677
					SUB-TOTAL	9,79,021	20,11,167	10,32,146
26	DCST&E Shimla	02AAXPA3284F1ZU	ROHINI ENTERPRISES(RAKESH AHUJA)SANJAULI	2011200603	Theog	3,31,599	10,24,925	6,93,326
27		02ALLPK3913E1ZJ	TOP GEAR AUTO (RANDEEP SINGH KANWAR)	2010300019	cart road	3,38,276.21	3,39,487.21	1,211
28		02AAACB8917G1ZZ	BHARTI AIRTEL SERVICES LTD.	2010300630	Sanjauli	0	3,22,923	3,22,923
29		02APHPS3178P1ZB	RAHUL FURNITURE(jagtar Singh)	2011200088	Sanjauli	3,61,475.82	6,41,694.53	2,80,218.71
30		02AZIPS7704G1ZD	HANS CONSTRUCTIONS	2011201152	Sanjauli	0	2,84,462	2,84,462
31		02AIPPT8249R1Z6	THAKUR HARDWARE	2011100590	Rohru	7,26,745.56	7,30,795.00	4,049.44
32		02ABXPG0724F1ZZ	HIMACHAL TYRES	2011000089	Rampur	2,71,300	3,61,020.14	89,720.14
33		02AAWPL2156Q1Z4	KUMAR GENERAL STORE	2011000479	Rampur	33,050	2,11,831.00	1,78,781
34		02AAACB4146P1ZR	BHARAT HEAVY ELECTRICALS LTD	2011000622	Rampur	0.00	3,25,258.00	3,25,258
35		02AABCD7169H1ZS	RELIANCE CORPORATE IT PARK LIMITED	2020100692	Cart Road	0	1,04,53,095	1,04,53,095
					SUB-TOTAL	20,62,446	1,46,95,490	1,26,33,044
36	DSCT&E Nahan	02AAAFI1856J2ZM	INTEC CORPORATION	2040400206	(Himachal Pradesh),(South Zone, Shimla),(Sirmour),(Industrial Area Kala Amb.)	0	72,89,973	72,89,973
37		02AADFL7429H1ZH	LOUIS INDUSTRIES	2040400404	(Himachal Pradesh),(South Zone, Shimla),(Sirmour),(Industrial Area Kala Amb.)	0	23,42,409	23,42,409
38		02AADCV1654M1ZB	VARAV BIOGENESIS PVT LTD	2040400376	(Himachal Pradesh),(South Zone, Shimla),(Sirmour),(Industrial Area Kala Amb.)	9,88,678	13,12,863	3,24,185
39		02AAECK1941M1ZN	KANSAL BUILDING SOLUTIONS (P) LTD	2040201439	(Himachal Pradesh),(South Zone, Shimla),(Sirmour),(Paunta Circle-II)	0	26,39,198.99	26,39,198.99
40		02ABUPB9135C2ZX	BHANDARI ROSIN & TURPENTINE	2040100297	(Himachal Pradesh),(South Zone, Shimla),(Sirmour),(Sarahaan Circle)	0	17,15,535	17,15,535

Compliance Audit Report for the year ended 31 March 2021

Sr. No.	Audit unit/ Commissionerate	GSTIN	NAME	TIN	CIRCLE	Balance of credit as per Legacy returns in ₹	Credit carried over as eligible SGST In TRAN return in ₹	Excess Transitional Credit availed in ₹
41		02AAYPK3585A1ZP	MADAN LAL AND SONS	2040500067	(Himachal Pradesh),(South Zone, Shimla),(Sirmour),(Nahan Circle-II)	0	55,128	55,128
42		02AADCS4846E1ZN	SABOO CYLINDERS PVT. LTD.	2040400442	(Himachal Pradesh),(South Zone, Shimla),(Sirmour),(Industrial Area Kala Amb.)	10,14,247	15,40,979	5,26,732
43		02AAEFI5181Q1Z3	INDO RAMA ENGINEERS	2040400651	(Himachal Pradesh),(South Zone, Shimla),(Sirmour),(Industrial Area Kala Amb.)	0	38,900	38,900
44		02AGJPG0372L1ZM	VINAY PACKAGING	2080200322	(Himachal Pradesh),(South Zone, Shimla),(Sirmour),(Industrial Area Kala Amb.)	38,25,027	38,56,463.04	31,435.25
					SUB-TOTAL	58,27,952	2,07,91,449	1,49,63,496
45	DCST&E Baddi	02AACCG3312Q1ZS	GARG SONS ESTATE PROMOTERS PVT LTD	2030202088	(Himachal Pradesh),(South Zone, Shimla),(BBN Baddi),(Baddi-I)	0	20,47,076	20,47,076
46		02AKRPR2488J1ZL	LIBRA ASSOCIATES	2030201898	(Himachal Pradesh),(South Zone, Shimla),(BBN Baddi),(Baddi-II)	0	17,44,214	1,74,4213
47		02AAFFV8570P1ZK	VINCA LIFE SCIENCES	2030201428	(Himachal Pradesh),(South Zone, Shimla),(BBN Baddi),(Baddi-IV)	0.00	14,65,129	14,65,129
48		02AABPJ2901Q1ZY	JAIN INDUSTRIES	2030200727	(Himachal Pradesh),(South Zone, Shimla),(BBN Baddi),(Baddi-II)	0	12,81,965	12,81,965
49		02AGKPK8208Q1Z0	SOUBHAGYA STEEL	2030200133	(Himachal Pradesh),(South Zone, Shimla),(BBN Baddi),(Baddi-III)	10,09,424	11,53,906	1,44,481
50		02AAFFI2911K2ZP	IVM PHARMACIA	2030202627	(Himachal Pradesh),(South Zone, Shimla),(BBN Baddi),(Baddi-II)	0	11,39,250	11,39,250
51		02AECPP8256K1ZB	GREEF FORMULATIONS	2030100639	(Himachal Pradesh),(South Zone, Shimla),(BBN Baddi),(Baddi-I)	0	23,49,184	23,49,184
52		02AAGCC0680D1ZA	CREST LIFESCIENCES PRIVATE LIMITED	2030101784	(Himachal Pradesh),(South Zone, Shimla),(BBN Baddi),(Barotiwala)	0	16,01,082	16,01,081
53		02AANFP6841P2ZN	POLESTAR POWER INDUSTRIES	02030100067	(Himachal Pradesh),(South Zone, Shimla),(BBN Baddi),(Baddi-I)	0	13,24,656	13,24,656
54		02AAHFN4318F2ZO	NUTECH APPLIANCES	02030200342	(Himachal Pradesh),(South Zone, Shimla),(BBN Baddi),(Baddi-I)	0	11,97,979	11,97,978

Sr. No.	Audit unit/ Commissionerate	GSTIN	NAME	TIN	CIRCLE	Balance of credit as per Legacy returns in ₹	Credit carried over as eligible SGST In TRAN return in ₹	Excess Transitional Credit availed in ₹	
55		02AANPJ3071F1Z2	JAINA AND CO	2030300759	(Himachal Pradesh),(South Zone, Shimla),(BBN Baddi),(Nalagarh Circle-II)	1,31,060	11,95,308	10,64,248	
56		02ABGFS3429J1Z8	SWASTIK WIRE PRODUCT	02030100653	(Himachal Pradesh),(South Zone, Shimla),(BBN Baddi),(Barotiwala)	11,39,293	11,40,537	1,243.55	
57		02AAACC6253G1Z5	CADILA HEALTHCARE LTD.	2030100520	(Himachal Pradesh),(South Zone, Shimla),(BBN Baddi),(Baddi-III)	0	45,43,960.00	45,43,960	
58		02AANFM9530E2ZD	M/S SALUS PHARMACEUTICALS	2020501018	(Himachal Pradesh),(South Zone, Shimla),(BBN Baddi),(Nalagarh Circle-II)	0	4,59,234.00	4,59,234	
59		02AAHFT6449D2ZA	TOTAL PHARMA SOLUTION	2030101259	(Himachal Pradesh),(South Zone, Shimla),(BBN Baddi),(Barotiwala)	0	5,12,978.00	5,12,978	
60		02AAWCS3532J1Z4	SMAYAN HEALTHCARE PRIVATE LIMITED	2030200847	(Himachal Pradesh),(South Zone, Shimla),(BBN Baddi),(Baddi-IV)	0	6,47,824	6,47,824	
61		02AAEFE0922H1Z3	ENVIRO ENTERPRISES	2030400029	(Himachal Pradesh),(South Zone, Shimla),(BBN Baddi),(Baddi-IV)	4,56,573	5,08,893	52,320	
62		02AAGFG7182F2ZK	GOPAL LIFE SCIENCES(UNIT-II)	2030100716	(Himachal Pradesh),(South Zone, Shimla),(BBN Baddi),(Barotiwala)	0	4,81,620	4,81,620	
63		02AACCC5704E1ZD	CUREWELL PACKAGING PVT. LTD.	2030100231	(Himachal Pradesh),(South Zone, Shimla),(BBN Baddi),(Baddi-I)	3,51,598	3,74,914	23,316	
64		02AAHFK8962A1ZK	KUNDLAS LOH UDYOG	2030100540	(Himachal Pradesh),(South Zone, Shimla),(BBN Baddi),(Baddi-II)	4,87,253	9,81,127	4,93,874	
65		02AAEFC4390H1ZR	CLASSIC BINDING INDUSTRIES	02030300567	(Himachal Pradesh),(South Zone, Shimla),(BBN Baddi),(Baddi-IV)	93,791	3,15,910	2,22,119	
						SUB-TOTAL	36,68,992	2,64,66,745	2,27,97,752
66		DCST&E Kullu	02ABBPA0544K2ZD	ANAND TRADING CO	2100100564	(Himachal Pradesh),(Central Zone, Mandi),(Kullu),(Kullu Circle.)	5,49,153	5,53,287.00	4,134
67			02ABBPM4334R1ZK	MEHTA MOTORS	2100200977	(Himachal Pradesh),(Central Zone, Mandi),(Kullu),(Kullu/Banjar)	4,46,099	4,47,640.00	1,541
						SUB-TOTAL	9,95,252	10,00,927	5,675

Compliance Audit Report for the year ended 31 March 2021

Sr. No.	Audit unit/ Commissionerate	GSTIN	NAME	TIN	CIRCLE	Balance of credit as per Legacy returns in ₹	Credit carried over as eligible SGST In TRAN return in ₹	Excess Transitional Credit availed in ₹
68	DCST&E Mandi	02AAQFG7471F2ZA	GUPTA MEDIAL AGENCIES	2090100025	(Himachal Pradesh),(Central Zone, Mandi),(Mandi),(Mandi-III AETC Mandi)	2,04,256	8,15,891.00	6,11,635
69		02ABUPV2465K1Z2	CHETAN VAIDYA	2090100534	(Himachal Pradesh),(Central Zone, Mandi),(Mandi),(Mandi-I)	4,53,845	4,68,757.47	14,912
SUB-TOTAL						6,58,101	12,84,648	6,26,547
70	DCST&E Solan	02AAACS0623C1ZB	SHIVALIK BIMETAL CONTROLS LIMITED	2020100450	Kandaghat Circle	2,49,909	10,66,098	8,16,189
71		02ABGPY7751B2ZO	S S TRADING	2020500915	Parwanoo Circle -II	0	9,78,975	9,78,975
72		02ABLPG9224G1ZW	TECNO SALES	2020600789	Parwanoo Circle -II	0	36,65,425.85	36,65,426
73		02AABCP0770A1Z9	PREM BUILDERS INDIA PRIVATE LIMITED	2020600450	Parwanoo Circle-I	0	15,26,141	15,26,141
74		02AIVPG2315H1ZJ	VIDYA INFRASTRUCTURE DEVELOPERS	2020100170	Solan Circle-I	5,00,000	1,46,30,415.67	1,41,30,416
75		02AAWFS4629M1ZK	SOLAN RADIO SERVICE	2020100453	Solan Circle-I	6,10,150	8,58,802	2,48,652
76		02AABFY7754J1ZX	YESTER PHARMA	2020200904	Solan Circle-II	0	8,40,107	8,40,107
77		02AABCA9599A1ZV	ANWESHA ENGINEERING & PROJECTS LIMITED	2020201509	Solan Circle-II	0	6,90,705	6,90,705
78		02AAGFC5284L1ZD	CHIROS PHARMA	2020200285	Solan Circle-II	0	24,52,036	24,52,036
SUB-TOTAL						13,60,059	2,67,08,706	2,53,48,647
GRAND-TOTAL						1,81,73,008	14,28,52,192	12,46,79,184

Appendix-2.2

(Reference: Paragraph 2.7.2)

Statement showing details of excess ITC availed due to mismatch in Annual and Quarterly/Monthly return

Sr. No.	Audit unit/ Commissionerate	GSTIN	NAME	TIN	CIRCLE	Balance of credit as per Legacy returns in ₹	Balance of Credit as per Quarterly returns in ₹	Credit carried over as eligible SGST TRAN return in ₹	Excess Transitional Credit availed in ₹
1	DCST&E Chamba	02ARHPP3647C1Z3	RADHA KRISHAN ELECTRONICS	2070101768	Chamba Circle	3,08,326	4,52,138	4,52,138	1,43,812
					SUB-TOTAL	3,08,326	4,52,138	4,52,138	1,43,812
2	DCST&E Nurpur	02ABBFS0775J1ZA	CHANAN SINGH AND COMPANY	2060500885	Nurpur circle	0	0	6,80,507	6,80,507
					SUB-TOTAL	0		6,80,507	6,80,507
3	ACST&E Kangra	02AFPS0069R1ZW	SHARMA ELECTRONICS	2060200955	Kangra Circle	7,24,712	7,79,855	7,49,275	24,563
4		02AAEFM3371Q1Z3	MANIK CHAND DHIAN CHAND	2060200526	Kangra Circle	5,88,518	6,26,123	6,26,123	37,605
5		02AABZPA4913G1ZU	KANGRA TRADING CO.	2060200497	Kangra Circle	0	13,24,996	13,24,996	13,24,996
6		02ADYPS8311H1Z7	SOAMI ELECTRONICS	2060200303	Kangra Circle	0	6,02,510	6,02,510	6,02,510
					SUB-TOTAL	13,13,230	33,33,484	33,02,904	19,89,674
7	DCST&E Bilaspur	02AAFFJ6392M1Z2	JANDU CONSTRUCTION COMPANY	2120302003	Ghumarwin Circle	22,08,271	55,68,277	68,05,929	45,97,658
8		02AHJPA4870E1ZU	BHAGWATI TRADERS	2120200622	Bilaspur Circle-II	6,29,363	15,41,309	15,41,309	9,11,946
					SUB-TOTAL	28,37,634	71,09,586	83,47,238	55,09,604
9	DCST&E Una	02AFKPS8870B1ZD	KATHURIA ELECTRONICS	2080100756	Una Circle	6,85,455	8,46,779	8,04,267	1,18,812
10		02AAXFM2066P1ZO	MAHALAKSHMI TRADING COMPANY	2080101664	Bangana Circle	4,56,947	9,59,121	6,15,250	1,58,303
11		02AASPM0618E1Z1	M S MEHTA HARDWARE SOTRE	2080300488	Amb Circle	4,92,129	6,05,175	5,84,432	92,303
12		02AAMPD3321M1Z1	M S R.K.TRADERS	2080100060	Una Circle	2,99,722	3,39,871	3,39,871	40,149
					SUB-TOTAL	19,34,253	27,50,946	23,43,820	4,09,567
13	DCST&E Dharmshala	02AJTPK9323J1ZW	SHIVA ENTERPRISES	2060300625	Dharmshala-II	9,30,176	9,60,348	9,59,696	29,520
14		02AOHPR5004E1ZG	TIRUPATI TRADERS	2060101320	Dharmshala-I	0	6,04,657	3,59,553	3,59,553

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Sr. No.	Audit unit/ Commissionerate	GSTIN	NAME	TIN	CIRCLE	Balance of credit as per Legacy returns in ₹	Balance of Credit as per Quarterly returns in ₹	Credit carried over as eligible SGST TRAN return in ₹	Excess Transitional Credit availed in ₹
SUB-TOTAL						9,30,176	15,65,005	13,19,249	3,89,073
15	DCST&E Shimla	02AUPPS8790Q1ZF	NEW JASPAL ROLLING SHUTTER & TRADERS	2011200476	State (Shimla)(Sanjauli)	2,90,334	30,897	10,62,530	10,31,633
16		02ACSPV8187F1ZY	J S TRADING CO.	2010300375	State (Shimla)(Cart Road)	0	8,11,617	8,11,617	8,11,617
17		02AUPPS8811A1ZQ	M.S. INFOTECH	2011200024	(Himachal Pradesh),(South Zone, Shimla),(Shimla),(Sanjauli)	0	25,724	5,05,265	5,05,265
18		02AGDPC3356J1ZU	K.C. TRADING CO	2010500338	(Himachal Pradesh),(South Zone, Shimla),(Shimla),(Dhalli Circle)	0	4,80,118	3,30,150	3,30,150
19		02AAEAT2855R1Z1	THE NICHAR COOPERATIVE MULTIPURPOSE SOCIETY LIMITED	2050300282	(Himachal Pradesh),(South Zone, Shimla),(Kinnaur),(Nichar Circle, Bhabanagar)	57,733	10,30,069	10,30,069	9,72,335
SUB-TOTAL						3,48,067	23,78,425	37,39,631	36,51,000
20	DCST&E Mandi	02AAACM9786A1ZN	M. G. CONTRACTORS PRIVATE LIMITED	2090100227	(Himachal Pradesh),(Central Zone, Mandi),(Mandi),(Mandi-I)	0	12,01,680	12,01,680	12,01,680
21		02AHOPS3238F1ZD	RAM HARI PLYWOOD STORE	2090100004	(Himachal Pradesh),(Central Zone, Mandi),(Mandi),(Mandi-III AETC Mandi)	7,999	7,12,300	7,12,300	7,04,301
22		02ADVPK1214G1ZW	PAWAN KUMAR CO.	2090300016	(Himachal Pradesh),(Central Zone, Mandi),(Mandi),(Sunder Nagar Circle-II)	0	3,11,943	3,11,943	3,11,943
SUB-TOTAL						7,999	22,25,923	22,25,923	22,17,924
GRAND TOTAL						76,79,685	1,98,15,507	2,24,11,410	1,49,91,161

Appendix-2.3

(Reference: Paragraph 2.7.3)

Statement showing the details of assessee's availed transitional credit without filling TRAN-2

Sr. No.	Audit unit/Commissionerate	GSTIN No.	Name of Dealer	Tin No	Circle	Amount availed as transitional credit in TRAN-2 in ₹
1	DCST&E UNA	02AKGPV7010F1ZH	M/s AMITA HEALTHCARE	2010100261	Una Circle	16,01,141
2	DCST&E Chamba	02AAHFK1819Q1Z5	M/s KASTURI LAL MAHAJAN AND SONS	2070400138	Dalhousie	6,69,392
3	DCST&E Hamirpur	02AAVFR5686A1Z0	M/s RCS LOGISTICS	2110100958	Nadaun Circle	2,17,915
4		02AACCH8870J4ZD	M/s HI-TECH SATLUJ MOTORS PVT LTD	2110401022	Bhoranj and Sujampur	15,435
5	DCST&E Nurpur	02ADBFS3173N1Z0	M/s Sanjay Electricals	2060500007	Nurpur	9,01,793
6	DCST&E Shimla	02BGGPS8577M1ZN	M/s Shubham Sales	2010100261	Lower Bazar	4,23,172
Total						38,28,848

Appendix-2.4

(Reference: Paragraph 2.7.4)

Statement showing the details of assesses availed transitional credit without filling returns

Sr. No.	Audit unit/ Commissionerate	GSTIN No.	Name of Dealer	Tin No	Circle	Amount availed as transitional credit in ₹
1	DCST&E Una	02AAGCP8468C1ZH	CREMICA FOOD PARK PVT. LTD.	02080201009	Industrial Area Mehatpur	20,13,853
2		02AABCH6304C2ZE	H.N. STEEL CASTING PVT. LTD.	02080200710	Industrial Area Mehatpur	7,33,414
SUB-TOTAL						27,47,267
3	DCST&E Chamba	02AACFM1336R1ZA	MAHAJAN GENERAL STORE	02070100218	Chamba circle	2,76,199
SUB-TOTAL						2,76,199
4	DCST&E Hamirpur	02AAZPC1766E2ZS	KAY ESS SALES	02110300009	Barsar	7,48,972
5		02AAVFR5686A1Z0	RCS LOGISTICS	02110100958	Nadaun	3,96,048
SUB-TOTAL						11,45,020
6	ACST&E Kangra	02AAQFM3605B1ZT	MEGA STORE	02060100223	Kangra circle	4,11,705
SUB-TOTAL						4,11,705
7	ACST&E Palampur	02AHOPS2803A1ZU	SANJAY KUMAR SONI GOVT. CONTRACTOR	2060101060	Dharamshala-I	6,91,193
SUB-TOTAL						6,91,193
GRAND TOTAL						52,71,384

Appendix-3.1

(Reference: Paragraph 3.6)

Sr. No.	Nature of Audit Findings (indicative only)	Pre-Automation					Post Automation				
		Extent of Deficiencies noticed (deviation)		(Amount in ₹ lakh)			Extent of Deficiencies noticed (deviation)		(Amount in ₹ lakh)		
		Audit Sample		Number of deficiencies noticed		Deficiencies as percentage of Sample	Audit Sample		Number of deficiencies noticed		Deficiencies as percentage of Sample
		No.	Amt	No.	Amt		No.	Amt	No.	Amt	
1	Acknowledgment not issued within time.	167	8,360	41	NA	24.55%	112	8,099	31	2113	27.68%
2	Refund orders not sanctioned in time	167	8,360	32	NA	19.16%	112	8,099	17	NA	15.18%
3	Provisional refund on account of zero-rated supply not sanctioned within time	20	2,125	1	NA	5.00%	11	1,625	0	NA	0.00%
4	Delay/non-conducting of post audit of refund claims	167	8,360	167	8360.45	100.00%	112	8,099	112	NA	100.00%
5	Excess refund of ITC of inputs used in zero-rated supplies.	20	2,125	1	19.75	5.00%	11	1,625	1	5.61	9.09%
6	Excess grant of refund due to non-consideration of minimum balance in electronic credit ledger at the end of tax period.	20	2,125	4	78.39	20.00%	112	8,099	0	0.00	0.00%
7	Irregular allowance of refund of inverted duty structure	120	5,649	2	5.2	1.67%	78	5,575	9	65.13	11.54%
8	Non obtaining required documents in GST refund cases	167	8,360	30	1845.71	17.96%	112	8,099	24	3182	21.43%
9	Improper maintenance of refund registers.	167	8,360	167	8360.45	100.00%	NA	NA	NA	NA	NA

Sr. No.	Nature of Audit Findings (indicative only)	Pre-Automation					Post Automation					
		Extent of Deficiencies noticed (deviation)		(Amount in ₹ lakh)			Extent of Deficiencies noticed (deviation)		(Amount in ₹ lakh)			
		Audit Sample		Number of deficiencies noticed		Deficiencies as percentage of Sample	Audit Sample		Number of deficiencies noticed		Deficiencies as percentage of Sample	
		No.	Amt	No.	Amt			No.	Amt	No.	Amt	
10	Abnormal delay in communicating refund orders to counterpart tax authority	167	8,360	4	13.71	2.40%	NA	NA	NA	NA	NA	NA
11	Non production of records	167	8,360	4	NA	2.40%	112	8,099	0	0	0	0
12	Delay in issuing Payment Order	167	8,360	0	0	0.00%	112	8,099	3	241.41	2.68%	
13 A	Refund amount included ITC availed on capital goods	167	8,360	0	0	0.00%	78	5,575	1	1.29	1.28%	
13 B	Refund amount included ITC availed on input services	167	8,360	0	0	0.00%	78	5,575	2	43.65	2.56%	
14	Irregular refund payment ₹2.28 crore	167	8,360	0	0	0.00%	112	8,099	1	228	0.89%	
15	Non-crediting back of Electronic credit ledger (ECL) on account of improper refund sanctioned	167	8,360	0	0	0.00%	112	8,099	1	33.99	0.89%	

Appendix-3.2 (i)

(Reference: Paragraph 3.7.1)

List of Refund cases in which deficiency noticed (Delay in acknowledgement of applications) (pre-automation)

Name of Division	Name of the Commissionerate	Name of the assessee	GSTIN No	ARN No. & Date	Date of filing Refund Application	Date of issue of acknowledgment in For GST RFD-02	Refund amount claimed in ₹	Period of delay (in days)	Reasons for delay
DCSTE, Solan	DCSTE, Solan	AZOT LIFE SCIENCES	02AOWPT4974NIZV	AA020819004501N/ 21-08-2019	21-08-2019	07-01-2020	6,83,434	124	NIL
		AZOT LIFE SCIENCES	02AOWPT4974NIZV	AA020819005294D/24-08-2019	24-08-2019	07-01-2020	7,01,148	122	NIL
		AZOT LIFE SCIENCES	02AOWPT4974NIZV	AA0208190051995/23-08-2019	23-08-2019	07-01-2020	7,57,839	122	NIL
		DABUR INDIA LIMITED	02AAACD0474CIZH	AA021217000489K/02-12-2017	02-12-2017	01-06-2018	33,77,879	166	NIL
		MMC HEATHCARE PVT. LTD.	02AAECM3106E2Z8	AA021017077920H/03-03-2018	03-03-2018	05-06-2018	9,68,074	79	NIL
		TRITRONICS PVT. LTD.	02AAACT3280G2ZQ	AA020717187549P/19-01-2018	19-01-2018	09-05-2018	8,15,300	95	NIL
		J.S. ENTERPRICES	02AASPM3951C1ZV	AA020219000095W/ 01-02-2019	01-02-2019	01-07-2019	2,39,805	135	NIL
DCST&E, Baddi	DCST&E, Baddi	SRIRAM HEALTHCARE PVT CARE	02AAMCS5840H1ZC	AA0208190068148/31.08-2019	31-08-2019	15-10-2019	42,39,451	30	NIL
		SRIRAM HEALTHCARE PVT CARE	02AAMCS5840H1ZC	AA0206190028790/ 18.06.2019	18-06-2019	15-10-2019	21,54,988	104	NIL
		PREET REMEDIES	02AADCP4799BZZJ	AA020819002257E/11.08.2019	11-08-2019	17-09-2019	57,36,563	22	NIL
		VMT SPINNING COMPANY	02AABCV8087C1ZH	AA021018006145Y/22.01.2019	22-01-2019	11-02-2019	90,93,734	5	NIL
		SHERVOTEC PHARMA	02AAPFM6384AZZD	AA0207190056369/ 25.07.2019	25-07-2019	21-09-2019	35,06,596	43	NIL
		CELEBRITY BIO PHARMA	02AABCE5492Q1ZA	AA021018012931T/ 09.04.2019	09-04-2019	02-05-2019	42,16,816	8	NIL
		VARDHMAN TEXTILE LTD.	02AABCM4692E1ZR	AA020918161201J/ 23.11.2018	23-11-2018	15-03-2019	1,04,96,988	97	NIL
		SCOTT EDIL PHARMA	02AAHCS1643K1ZH	AA021218173823A/ 07.03.2019	07-03-2019	25-05-2019	97,71,796	19	NIL
		CAMPUS ACTUVEWEAR PVT. LTD	02AAHCA3072C1ZD	AA021218170535E/ 21.02.2019	21-02-2019	16-04-2019	80,66,133	39	NIL
		ANKIT INTERNATIONAL	02AAMFA3178P1Z4	AA0206180124897/ 11.04.2019	11-04-2019	04-05-2019	22,80,872	8	NIL
		LOGOS PHARMA	02AADFL5062A1Z2	AA020818088671W/ 01.12.2018	01-12-2018	16-02-2019	61,25,308	62	NIL
		LOGOS PHARMA	02AADFL5062A1Z2	AA021118056300W/ 09.01.2019	09-01-2019	16-02-2019	55,32,721	23	NIL
		VARDHMAN POLYTEX LTD.	02AAACV5821H2ZN	AA020618000628F/ 27.12.2018	27-12-2018	27-03-2019	89,25,448	75	NIL
		APLEX SOLAR PVT LTD	02AABCA0842N1Z0	AA021190836648/ 05.09.2019	23-02-2019	05-09-2019	16,88,062	179	NIL
		VARDHMAN POLYTEX LTD.	02AAACV5821H2ZN	AA020119099150J/ 13.06.2019	13-06-2019	24-07-2019	50,99,113	26	NIL
		ALKEM LABORATORIES LTD.	02AABCA9521E1Z9	AA020619002630Q/17.06.2019	17-06-2019	27-09-2019	1,04,222	87	NIL

Name of Division	Name of the Commissionerate	Name of the assessee	GSTIN No	ARN No. & Date	Date of filing Refund Application	Date of issue of acknowledgment in For GST RFD-02	Refund amount claimed in ₹	Period of delay (in days)	Reasons for delay
DCST&E, Nahan	DCST&E, Nahan	SIDDHI VINAYAK INDUSTRIES	02ABRFS6609K1ZR	AA0209170002001/28.12.2018	28-12-2018	10-04-2019	4,66,008	88	NIL
		BIMAL INDUSTRIES	02ACEPK7246A1Z7	AA020318005423U/13.03.2019	13-03-2019	30-07-2019	65,68,473	124	NIL
		NANZ MED SCIENCE PHARMA	02AACNS5552B1Z2	AA0209190038743/ 17.09.2019	17-09-2019	01-11-2019	23,76,139	30	NIL
		PHARMA FORCE LAB	02AAHFP6700H1ZL	AA021017080364M/ 28.04.2018	28-04-2018	22-03-2019	20,88,849	313	NIL
		PHARMA FORCE LAB	02AAHFP6700H1ZL	AA021117084386A/ 28.04.2018	28-04-2018	22-03-2019	46,88,660	313	NIL
		RELAX PHARMA PVT. LTD.	02AAACR9253R2ZW	AA0210170799734/ 17.04.2018	17-04-2018	21-01-2019	39,57,693	264	NIL
		KONARK PRODUCTS	02AAJFK8082B1ZL	AA0210170003858Y/ 15.01.2019	15-01-2019	28-02-2019	14,15,850	29	NIL
DCST&E, Una	DCST&E, Una	YOUNGMAN SYNTHETICS	02AAAFY8750B2ZG	AA020119084653A/ 20.03.2019	20-03-2019	17-04-2019	40,43,891	13	NIL
		YOUNGMAN SYNTHETICS	02AAAFY8750B2ZG	AA020918000562J/ 17.12.2018	17-12-2018	29-01-2019	64,51,285	28	NIL
		YOUNGMAN SYNTHETICS	02AAAFY8750B2ZG	AA021018002763S/ 28.12.2018	28-12-2018	29-01-2019	66,55,050	17	NIL
		VIJAY KUMAR LAW	02AAEPL1395B1ZA	AA0212180012506/ 07-12-2018	07-12-2018	07-06-2019	57,004	167	NIL
		HIM BIO AGRO	02AAGFH2928G2ZP	AA020318011477J/ 01.05.2019	01-05-2019	02-06-2019	15,18,868	17	NIL
DCST&E, Shimla	DCST&E, Shimla	JK ENTERPRISES	02AVXPS3354F1ZA	AA0210180032350/ 21.10.2018	21-10-2018	30-01-2019	3,68,802	86	NIL
		NEW SHIMLA EMPORIUM	02ACEPK6664L1ZG	AA0207180028782/ 18.07.2018	18-07-2018	30-01-2019	59,056	181	NIL
		TOMKYA TRADERS	02ABNPS8079H1Z1	AA021217003031A/ 19.12.2017	19-12-2017	28-03-2018	43,487	84	NIL
		HP HORTICULTURE DEV. SOCIETY	02AABAH3797B1DB	AA0207190003181/ 02.07.2019	02-07-2019	15-07-2020	14,10,631	364	NIL
		ANAND MEDICAL STORE	02AGFPS2513P1ZB	AA020917130140S/ 30.10.2018	30-10-2018	28-01-2019	48,758	75	NIL
		STATE GOVT. XEN SHIMLA DIVISON I	02PTLS11694E1D0	AA020619005711L/ 29.06.2019	29-06-2019	03-09-2019	3,81,977	51	NIL

Appendix-3.2(ii)

(Reference: Paragraph 3.7.1)

List of Refund cases in which deficiency noticed (Delay in acknowledgement of applications) Post-automation

Sr. No.	Name of Division	Name of the Commissionerate	Name of the assessee	GSTN No	ARN No. & Date	Date of filing Refund Application	Date of issue of acknowledgment in For GST RFD-02	Refund amount claimed in ₹	Period of delay (In days)	Reasons for delay
1	BADDI	SHIMLA	SAROJ PACKAGINGS	02ABDFS9952K1ZT	AA020120000779V dtd 03-01-2020	03-01-2020	22-01-2020	12,589	4	Refund acknowledged after scrutiny of documents uploaded
2	BADDI	SHIMLA	VARDHMAN TEXTILES LIMITED	02AABCM4692E1ZR	AA0205200006822 dtd 11-05-2020	11-05-2020	22-06-2020	4,99,37,955	27	
3	BADDI	SHIMLA	MANISH KOHLI	02BGLPK8333E1ZL	AA0205200017118 dtd 21-05-2020	21-05-2020	17-06-2020	43,01,805	12	
4	BADDI	SHIMLA	THEON PHARMACEUTICALS LIMITED	02AACCT2692J1ZC	AA020520003122F dtd 30-05-2020	30-05-2020	17-06-2020	2,49,00,790	3	
5	BADDI	SHIMLA	THEON PHARMACEUTICALS LIMITED	02AACCT2692J1ZC	AA0201200067830 dtd 25-01-2020	25-01-2020	26-02-2020	2,18,17,949	17	
6	BADDI	SHIMLA	THEON PHARMACEUTICALS LIMITED	02AACCT2692J1ZC	AA020220004846W dtd 20-02-2020	20-02-2020	13-03-2020	78,89,410	7	
7	BADDI	SHIMLA	ULTRATECH PHARMACEUTICALS	02AABFU9404B1ZR	AA020220006971Z dtd 28-02-2020	28-02-2020	16-03-2020	76,84,190	2	
8	BADDI	SHIMLA	SRIRAM HEALTHCARE PRIVATE LIMITED	02AAMCS5840H1ZC	AA020520001371A dtd 18-05-2020	18-05-2020	05-06-2020	44,43,805	3	
9	BADDI	SHIMLA	G.M.H. LABORATORIES	02ABFPG9454L1ZJ	AA021119002852P dtd 18-11-2019	18-11-2019	10-12-2019	34,39,939	7	
10	BADDI	SHIMLA	CAMPUS ACTIVEWEAR PRIVATE LIMITED	02AAHCA3072C1ZD	AA020220000127E dtd 03-02-2020	03-02-2020	27-02-2020	88,96,134	9	
11	BADDI	SHIMLA	SUN AID SOLAR ENERGY LLP	02ADEF54784N1ZM	AA0203200028721 dtd 13-03-2020	13-03-2020	08-05-2020	67,65,844	41	
12	BADDI	SHIMLA	PREET REMEDIES LTD.	02AADCP4799B2ZJ	AA020320003887P dtd 17-03-2020	17-03-2020	17-06-2020	46,45,995	77	
13	BADDI	SHIMLA	SCOTT-EDIL PHARMACIA LTD	02AAHCS1643K1ZH	AA020220007093A dtd 28-02-2020	28-02-2020	06-05-2020	40,82,722	53	
14	BADDI	SHIMLA	REGAL KITCHEN FOODS LIMITED	02AABCS6174P1Z1	AA0203200040949 dtd 18-03-2020	18-03-2020	29-04-2020	22,78,354	27	
15	BADDI	SHIMLA	SCOTT-EDIL PHARMACIA LTD	02AAHCS1643K1ZH	AA0202200071384 dtd 28-02-2020	28-02-2020	06-05-2020	96,93,771	53	
16	BADDI	SHIMLA	COLUMBUS PREMIER SHOES PVT. LTD.	02AADCP5685N1Z0	AA020320002944Y dtd 13-03-2020	13-03-2020	29-04-2020	71,82,176	32	

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Sr. No.	Name of Division	Name of the Commissionerate	Name of the assessee	GSTN No	ARN No. & Date	Date of filing Refund Application	Date of issue of acknowledgment in For GST RFD-02	Refund amount claimed in ₹	Period of delay (In days)	Reasons for delay
17	SIRMOUR	SHIMLA	NITIN LIFESCIENCES LIMITED	02AACCN0725G1Z3	AA0204200001593 dtd 06-04-2020	06-04-2020	11-05-2020	91,98,482	20	
18	SIRMOUR	SHIMLA	SUNVET HEALTH CARE	02ABZFS6012L1ZS	AA020320003796S dtd 17-03-2020	17-03-2020	05-05-2020	55,25,877	34	
19	SIRMOUR	SHIMLA	SUNVET HEALTH CARE	02ABZFS6012L1ZS	AA020320002359Z dtd 11-03-2020	11-03-2020	05-05-2020	36,32,549	40	
20	SIRMOUR	SHIMLA	R S A TECHNITEX	02AANFR2696E1Z4	AA0204200003672 dtd 13-04-2020	13-04-2020	06-05-2020	31,74,747	8	
21	SIRMOUR	SHIMLA	PROTECH TELELINKS	02AATFP2061M1Z0	AA0212190000351 dtd 01-12-2019	01-12-2019	31-12-2019	28,64,899	15	
22	SIRMOUR	SHIMLA	SUNVET PHARMA PRIVATE LIMITED	02AAICS5117K2ZE	AA021219006091X dtd 20-12-2019	20-12-2019	17-01-2020	23,07,300	13	
23	SIRMOUR	SHIMLA	VELLINTON HEALTHCARE	02AANFV7960P1ZC	AA020620000686S dtd 04-06-2020	04-06-2020	06-07-2020	17,25,676	17	
24	SIRMOUR	SHIMLA	GNOSIS PHARMACEUTICALS PVT LTD	02AACCK5406H1Z0	AA020420000205E dtd 07-04-2020	07-04-2020	06-05-2020	16,22,141	14	
25	SIRMOUR	SHIMLA	SURYA TEXTECH	02ABFFS6596M1ZL	AA020220005548X dtd 24-02-2020	24-02-2020	18-03-2020	33,09,398	8	
26	SIRMOUR	SHIMLA	PUSHKAR PHARMA	02AANFM8460D1ZD	AA020220006993T dtd 28-02-2020	28-02-2020	18-03-2020	18,05,031	4	
27	UNA	SHIMLA	YOUNGMAN SYNTHETICS	02AAAFY8750B2ZG	AA0201200071667 dtd 26-03-2020	26-03-2020	04-05-2020	28,14,735	24	
28	KANGRA	SHIMLA	BEDI ENTERPRISES	02AGTPB7104R1Z5	AA021219001671S dtd 07-12-2019	07-12-2019	07-01-2020	31,022	16	
29	KANGRA	SHIMLA	QUALITY SHOE STORE	02BWSPS5436D1ZD	AA021219002802S dtd 12-12-2019	12-12-2019	04-01-2020	2,100	8	
30	KANGRA	SHIMLA	RESEARCH AID INSTRUMENTS SERVICES	02AACFR9306A1ZU	AA0204200004745 dtd 17-04-2020	17-04-2020	11-05-2020	15,20,557	9	
31	SOLAN	SHIMLA	AZOT LIFESCIENCES	02AOWPT4974N1ZV	AA020220004650B dtd 19-02-2020	19-02-2020	04-05-2020	38,62,957	60	
TOTAL								21,13,70,899		

Appendix-3.3(i)

(Reference: Paragraph 3.7.2)

List of Refund cases in which deficiency noticed (Interest due-paid/not paid) Pre-automation

Name of Division	Name of the Commissionerate	Name of the assessee	GSTIN No.	ARN No. & Date	Date of filing Refund Application in case of manual filing	Date of issue of acknowledgment in For GST RFD-02	Date of order in Form GST RFD-06	Refund amount claimed in ₹	Refund amount sanctioned in ₹	Period of delay	Reasons for delay	Interest due paid	Interest due not paid
DCSTE, Solan	DCSTE, Solan	AZOT LIFE SCIENCES	02AOWPT4974NIZV	AA020819004501N/ 21-08-2019	21-08-2019	07-01-2020	07-01-2020	6,83,434	1,64,405	79		NIL	NIL
		AZOT LIFE SCIENCES	02AOWPT4974NIZV	AA020819005294D/ 24-08-2019	24-08-2019	07-01-2020	07-01-2020	7,01,148	6,57,326	77		NIL	NIL
		AZOT LIFE SCIENCES	02AOWPT4974NIZV	AA0208190051995/ 23-08-2019	23-08-2019	07-01-2020	07-01-2020	7,57,839	5,97,114	77		NIL	NIL
		DABUR INDIA LIMITED	02AAACD0474CIZH	AA021217000489K/ 02-12-2017	02-12-2017	01-06-2018	13-06-2018	33,77,879	33,77,879	133		NIL	NIL
		MMC HEATHCARE PVT. LTD.	02AAECM3106E2Z8	AA021017077920H/ 03-03-2018	03-03-2018	05-06-2018	27-12-2018	9,68,074	9,19,636	239		NIL	NIL
		SOLCHROME PVT. LTD.	02AAACS0328JIZU	AA0206190045489/ 25-06-2019	25-06-2019	05-07-2019	09-12-2019	5,39,000	5,10,756	107		NIL	NIL
		TRITRONICS PVT. LTD.	02AAACT3280G2ZQ	AA020717187549P/ 19-01-2018	19-01-2018	09-05-2018	10-10-2018	8,15,300	5,37,917	204		NIL	NIL
		J.S. ENTERPRICES	02AASPM3951C1ZV	AA020219000095W/ 01-02-2019	01-02-2019	01-07-2019	02-09-2019	2,39,805	2,39,805	153		NIL	NIL
DCST&E, Baddi	DCST&E, Baddi	VARDHMAN TEXTILE LTD.	02AABCM4692E1ZR	AA020918161201J/ 23-11-2018	23-11-2018	15-03-2019	25-03-2019	1,04,96,988	1,04,96,988	62		NIL	NIL
		SCOTT EDIL PHARMA	02AAHCS1643K1ZH	AA021218173823A/ 07-03-2019	07-03-2019	25-05-2019	25-05-2019	97,71,796	97,71,796	19		NIL	NIL

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Name of Division	Name of the Commissionerate	Name of the assessee	GSTIN No.	ARN No. & Date	Date of filing Refund Application in case of manual filing	Date of issue of acknowledgment in For GST RFD-02	Date of order in Form GST RFD-06	Refund amount claimed in ₹	Refund amount sanctioned in ₹	Period of delay	Reasons for delay	Interest due paid	Interest due not paid
		ANROSE PHARMA	02AFYPA8167P1ZQ	AA020618003336L/ 16-01-2019	16-01-2019	28-06-2019	28-06-2019	18,02,934	17,64,145	103		NIL	NIL
		SRIRAM HEALTHCARE PVT CARE	02AAMCS5840H1ZC	AA0209190026558/ 12-09-2019	12-09-2019	26-05-2020	26-05-2020	40,78,078	33,08,190	197		NIL	NIL
		PARK PHARMA	02AAJFP3473H1ZB	AA021118068342K/ 07-05-2019	07-05-2019	05-07-2019	08-08-2019	28,30,617	28,10,500	33		NIL	NIL
		ANKIT INTERNATIONAL	02AAMFA3178P1Z4	AA0206180124897/ 11-04-2019	11-04-2019	04-05-2019	27-06-2019	22,80,872	22,80,872	17		NIL	NIL
		LOGOS PHARMA	02AADFL5062A1Z2	AA020818088671W/ 01-12-2018	01-12-2018	16-02-2019	16-02-2019	61,25,308	61,25,308	17		NIL	NIL
		VARDHMAN POLYTEX LTD.	02AAACV5821H2ZN	AA020618000628F/ 27-12-2018	27-12-2018	27-03-2019	27-03-2019	89,25,448	89,25,448	30		NIL	NIL
		APLEX SOLAR PVT LTD	02AABCA0842N1Z0	AA021190836648/ 23-02-2019	23-02-2019	05-09-2019	05-09-2019	16,88,062	16,88,062	134		NIL	NIL
		ALKEM LABORATORIES LTD.	02AABCA9521E1Z9	AA020619002630Q/ 17-06-2019	17-06-2019	27-09-2019	30-10-2019	1,04,222	1,04,222	75		NIL	NIL
		INDO FARM	02AAACW1982A1ZV	AA020918012219C/ 28-02-2019	28-02-2019	05-03-2019	03-07-2019	84,76,296	84,76,296	65		NIL	NIL
DCST&E, Nahan	DCST&E, Nahan	SIDDHI VINAYAK INDUSTRIES	02ABRFS6609K1ZR	AA0209170002001/ 28.12.2018	28-12-2018	10-04-2019	27-05-2019	4,66,008	3,60,926	90		NIL	NIL
		BIMAL INDUSTRIES	02ACEPK7246A1Z7	AA020318005423U/ 13.03.2019	13-03-2019	30-07-2019	03-08-2019	65,68,473	60,42,010	83		NIL	NIL
		PHARMA FORCE LAB	02AAHFP6700H1ZL	AA021017080364M/ 28.04.2018	28-04-2018	22-03-2019	27-03-2019	20,88,849	16,02,453	273		NIL	NIL

Name of Division	Name of the Commissionerate	Name of the assessee	GSTIN No.	ARN No. & Date	Date of filing Refund Application in case of manual filing	Date of issue of acknowledgment in For GST RFD-02	Date of order in Form GST RFD-06	Refund amount claimed in ₹	Refund amount sanctioned in ₹	Period of delay	Reasons for delay	Interest due paid	Interest due not paid
		PHARMA FORCE LAB	02AAHFP6700H1ZL	AA021117084386A/28.04.2018	28-04-2018	22-03-2019	27-03-2019	46,88,660	42,04,252	273		NIL	NIL
		RELAX PHARMA PVT. LTD.	02AAACR9253R2ZW	AA0210170799734/17.04.2018	17-04-2018	21-01-2019	06-02-2019	39,57,693	37,76,270	235		NIL	NIL
DCST&E, Una	DCST&E, Una	VIJAY KUMAR LAW	02AAEPL1395B1ZA	AA0212180012506/07-12-2018	07-12-2018	07-06-2019	29-06-2019	57,004	57,004	144		NIL	NIL
		HIM BIO AGRO	02AAGFH2928G2ZP	AA020318011477J/01.05.2019	01-05-2019	02-06-2019	19-06-2020	15,18,868	15,18,868	355		NIL	NIL
DCST&E, Shimla	DCST&E, Shimla	JK ENTERPRISES	02AVXPS3354F1ZA	AA0210180032350/21.10.2018	21-10-2018	30-01-2019	30-01-2019	3,68,820	3,68,802	41		NIL	NIL
		NEW SHIMLA EMPORIUM	02ACEPK6664L1ZG	AA0207180028782/18.07.2018	28-07-2018	30-01-2019	30-01-2019	59,056	59,056	126		NIL	NIL
		TOMKYA TRADERS	02ABNPS8079H1Z1	AA021217003031A/19.12.2017	19-12-2017	28-03-2018	28-03-2018	43,487	43,487	39		NIL	NIL
		HP HORTICULTURE DEV. SOCIETY	02AABAH3797B1DB	AA0207190003181/02.07.2019	02-07-2019	15-07-2020	15-07-2020	14,10,631	14,10,631	319		NIL	NIL
		ANAND MEDICAL STORE	02AGFPS2513P1ZB	AA020917130140S/30.10.2018	30-10-2018	28-01-2019	28-01-2019	48,758	48,758	30		NIL	NIL
		STATE GOVT. XEN SHIMLA DIVISON 1	02PTLS11694E1D0	AA020619005711L/29.06.2019	29-06-2019	03-09-2019	03-09-2019	3,81,977	3,81,977	6		NIL	NIL

Appendix-3.3(ii)

(Reference: Paragraph 3.7.2)

List of Refund cases in which deficiency noticed (Applications not disposed within time Interest due-paid/not paid) Post automation

Sr. No.	Name of Division	Name of the Commissionerate	Name of the assessee	GSTN No.	ARN No. & Date	Date of filing Refund Application	Date of issue of acknowledgment in For GST RFD-02	Date of order in Form GST RFD-06	Refund amount claimed in ₹	Refund amount sanctioned in ₹	Period of delay	Reasons for delay	Interest due paid in ₹	Interest due not paid in ₹
1	BADDI	SHIMLA	CAMPUS ACTIVEWEAR PRIVATE LIMITED	02AAHCA3072C1ZD	AA020220000127E dtd 03-02-2020	03-02-2020	27-02-2020	04-05-2020	88,96,134	88,96,134	31	NA	NIL	45,334
2	BADDI	SHIMLA	SUN AID SOLAR ENERGY LLP	02ADEF54784N1ZM	AA0203200028721 dtd 13-03-2020	13-03-2020	08-05-2020	07-07-2020	67,65,844	66,99,986	56	NA	NIL	61,677
3	BADDI	SHIMLA	PREET REMEDIES LTD.	02AADCP4799B2ZJ	AA020320003887P dtd 17-03-2020	17-03-2020	17-06-2020	08-07-2020	46,45,995	40,14,849	53	NA	NIL	34,979
4	BADDI	SHIMLA	SCOTT-EDIL PHARMACIA LTD	02AAHCS1643K1ZH	AA020220007093A dtd 28-02-2020	28-02-2020	06-05-2020	08-05-2020	40,82,722	39,80,352	10	NA	NIL	6,543
5	BADDI	SHIMLA	JSTI TRANSFORMERS PRIVATE LIMITED	02AACCJ1285D1Z4	AA0202200071780 dtd 28-02-2020	28-02-2020	16-03-2020	06-05-2020	19,89,506	19,89,506	8	NA	NIL	2,616
6	BADDI	SHIMLA	SCOTT-EDIL PHARMACIA LTD	02AAHCS1643K1ZH	AA0202200071384 dtd 28-02-2020	28-02-2020	06-05-2020	13-05-2020	96,93,771	91,05,189	15	NA	NIL	22,451
7	BADDI	SHIMLA	COLUMBUS PREMIER SHOES PVT. LTD.	02AADCP5685N1Z0	AA020320002944Y dtd 13-03-2020	13-03-2020	29-04-2020	27-05-2020	71,82,176	61,11,709	15	NA	NIL	15,070
8	BADDI	SHIMLA	AFFY PARENTERELS	02AAPFA5004K1ZQ	AA020320000533B dtd 03-03-2020	03-03-2020	18-03-2020	25-06-2020	33,00,535	42,21,820	54	NA	NIL	37,476
9	BADDI	SHIMLA	OPTIMUS PHARMA PRIVATE LIMITED	02AAACO7014R1ZD	AA0210190050061 dtd 26-10-2019	26-10-2019	02-11-2019	31-12-2019	38,54,410	38,54,410	6	NA	NIL	3,802
10	BADDI	SHIMLA	AFFY PARENTERELS	02AAPFA5004K1ZQ	AA020320000108C dtd 02-03-2020	02-03-2020	17-03-2020	14-07-2020	33,00,535	33,00,535	74	NA	NIL	40,149
11	SIRMOUR	SHIMLA	SURYA TEXTECH	AA020220005548X	02ABFFS6596M1ZL dtd 24-02-2020	24-02-2020	18-03-2020	04-05-2020	33,09,398	33,09,398	10	NA	NIL	5,440
12	SIRMOUR	SHIMLA	PUSHKAR PHARMA	AA020220006993T	02AANFM8460D1ZD dtd 28-02-2020	28-02-2020	18-03-2020	30-05-2020	18,05,031	18,05,031	32	NA	NIL	9,495
13	KULLU	SHIMLA	PARI ENTERPRISES	02ANDPL1389B1ZI	AA0211190021507 dtd 10-11-2019	10-11-2019	10-11-2019	05-05-2020	9,218	9,218	117	NA	NIL	177

Sr. No.	Name of Division	Name of the Commissionerate	Name of the assessee	GSTN No.	ARN No. & Date	Date of filing Refund Application	Date of issue of acknowledgment in For GST RFD-02	Date of order in Form GST RFD-06	Refund amount claimed in ₹	Refund amount sanctioned in ₹	Period of delay	Reasons for delay	Interest due paid in ₹	Interest due not paid in ₹
14	BILASPUR	SHIMLA	M/S BHARAT ELECTRICAL WORKS	02DQAPK0531H1ZJ	AA0202200055073 dtd 23-02-2020	23-02-2020	23-02-2020	20-06-2020	4,500	4,500	58	NA	NIL	43
15	KANGRA	SHIMLA	BEDI ENTERPRISES	02AGTPB7104R1Z5	AA021219001671S dtd 07-12-2019	07-12-2019	07-01-2020	24-06-2020	31,022	31,022	140	NA	NIL	714
16	SOLAN	SHIMLA	HIM AUTO PRODUCTS LTD.,	02AAACH3748R1ZB	AA021219006569A dtd 21-12-2019	21-12-2019	21-12-2020	09-03-2020	1,31,430	1,31,430	19	NA	NIL	410
17	SOLAN	SHIMLA	AZOT LIFESCIENCES	02AOWPT4974N1ZV	AA020220004650B dtd 19-02-2020	19-02-2020	04-05-2020	04-05-2020	38,62,957	38,62,957	15	NA	NIL	9,525
TOTAL									6,28,65,184	6,13,28,046				2,95,901

Appendix-3.4

(Reference: Paragraph 3.7.3)

List of Refund cases in which deficiency noticed Provisional refund on account of zero-rated supply not sanctioned within time Pre-automation

Name of Division	Name of the Commissionerate	Name of the assessee	GSTIN No.	ARN No. & Date	Date of filing Refund Application in case of manual filing	Date of issue of acknowledgment in For GST RFD-02	Date of provisional refund in Form GST RFD-04	Refund amount claimed in ₹	Provisional Refund amount sanctioned in ₹	Period of delay
DCST&E, Baddi	DCST&E, Baddi	INDOFARM EQUIPMENT LTD.	02AAACW1982A1ZV	AA0203181478356/ 27.11.2018	27-11-2018	22-Dec-18	07-Jan-19	68,87,901	61,99,111	9

Appendix-3.5(i)

(Reference: Paragraph 3.7.4)

Delay/non-conducting of post audit of refund claims (for all type of refunds) Pre-automation

Sr. No.	Name of Division	Name of the Commissionerate	Name of the assessee	GSTIN No.	Refund amount claimed in ₹	Refund amount Sanctioned in ₹
1	DCST&E, Shimla	DCST&E, Shimla	JK ENTERPRISES	02AVXPS3354F1ZA	3,68,802	3,68,802
2			ANAND MEDICAL STORE	02AGFPS2513P1ZB	48,758	48,758
3			CHENNAI NETWORK INFRASTRUCTURE LIMITED	02AADCC8088Q1Z4	20,33,308	20,33,308
4			S.K. ENTERPRISES	02AIDPK6725B1ZV	68,460	68,460
5			NEW SHIMLA EMPORIUM	02ACEPK6664L1ZG	59,056	59,056
6			TOMKYA TRADERS	02ABNPS8079H1Z1	43,487	43,487
7			HP HORTICULTURE DEV. SOCIETY	02AABAH3797B1DB	14,10,631	14,10,631
8			STATE GOVT. XEN SHIMLA DIVISON 1	02PTLS11694E1D0	3,81,977	38,19,77
9			M/S RENUKA TRADING CO. KOTKHAI	02AQSPJ9880FIZ	1,00,228	1,00,228
10			M/S SH. DEEPAK SANAN R/O PURANI KOTI MASHOBRA SHIMLA	02ADNPS3956M1ZY	45,000	45,000
11			M/S VISA ENTERPRISES PLOT NO.-77, INDUSTRIAL AREA, SHOGI, SHIMLA.	02BDXPS3571F2Z6	71,740	71,740
12			M/S AWESOME TRIPS PVT. ANAND NIWAS, DHALLI	02AAMCA2420P1ZA	97,475	97,475
13			M/S SANKET HEIGHTS DOGRA COMMERCIAL	02AFVVK9665F1ZZ	36,986	36,986
14			M/S VINAYAK BEARINGS AGENCY, NEAR POST OFFICE, DHALLI	02AHAPS6854R1ZQ	8,996	6,747
15			M/S JAGDISH BOOT HOUSE LOWER BAZAR	02AKBPS8566L1ZP	60,000	60,000
16			M/S MAEX (MANOJ KUMAR SHARMA) CENTRAL PARK, BY PASS ROAD, KASUMPTI, SHIMLA.	02A2CPS1691L1Z6	48,318	48,318
17			M/S NSN FINACIAL SERVICES PVT LTD, B-19, PHASE-1 MAIN ROAD SHIMLA.	02AACCN3047M1ZL	61,592	61,592
18			M/S MAEX (MANOJ KUMAR SHARMA) CENTRAL PARK, BY PASS ROAD, KASUMPTI, SHIMLA.	02A2CPS1691L1Z6	48,218	48,218
19			M/S EXECUTIVE OFFICER MUNICIPAL COUNCIL, THEOG	02AAALE0390H1Z0	43,928	43,928
20			M/S SANJAY KHANNA, KHANNA CLOTH HOUSE, SANJULI	02AGPPK9114L1Z6	29,744	29,744
21	DCSTE, Solan	DCSTE, Solan	BLESSING HEALTHCARE PVT. LTD.	02AADCB1618F1ZE	38,606	13,094
22			J.S. ENTERPRICES	02AASPM3951C1ZV	2,39,805	2,39,805

Sr. No.	Name of Division	Name of the Commissionerate	Name of the assessee	GSTIN No.	Refund amount claimed in ₹	Refund amount Sanctioned in ₹
23			SAPT RISHI PACKAGING LTD.	02AAIFP8355P3ZM	56,480	56,480
24			NILORN INDIA PRIVATE LIMITED	02AACCN7831P2Z6	1,08,673	1,08,673
25			AZOT LIFE SCIENCES	02AOWPT4974NIZV	6,83,434	1,64,405
26			AZOT LIFE SCIENCES	02AOWPT4974NIZV	7,01,148	3,28,663
27			AZOT LIFE SCIENCES	02AOWPT4974NIZV	7,57,839	2,98,557
28			DABUR INDIA LIMITED	02AAACD0474CIZH	33,77,879	33,77,879
29			MMC HEATHCARE PVT. LTD.	02AAECM3106E2Z8	9,68,074	9,19,636
30			TRITRONICS PVT. LTD.	02AAACT3280G2ZQ	8,15,300	5,37,917
31			MIRACLE LIFE CARE	02CMHPM9518C1Z	2,48,458	2,48,458
32			SOLCHROME PVT. LTD.	02AAACS0328J1ZU	2,59,756	2,59,756
33			GOKUL AGRI INTERNATIONAL LTD.	02AAFCG6211K1ZX	37,54,777	37,54,777
34			GOPI NATH & SONS MURARI MARKET THE MALL SOLAN	02AACFG8885D2ZG	15,905	15,905
35	DCST&E, Una	DCST&E, Una	YOUNGMAN SYNTHETICS	02AAAFY8750B2ZG	40,43,891	40,43,891
36			YOUNGMAN SYNTHETICS	02AAAFY8750B2ZG	64,51,285	64,51,285
37			YOUNGMAN SYNTHETICS	02AAAFY8750B2ZG	66,55,050	66,55,050
38			YOUNGMAN SYNTHETICS	02AAAFY8750B2ZG	38,26,533	38,26,533
39			SATGURU PRINT & PACKERS	02BSQPS9668K1ZQ	51,69,322	51,69,322
40			MARS BOTTLERS	02ALKPK1366Q2ZR	23,98,675	23,98,675
41			C & C CONSTRUCTIONS LTD.	02AAACC4543R2ZK	2,40,33,230	2,40,33,230
42			SATGURU PRINT & PACKERS	02BSQPS9668K1ZQ	51,69,322	51,69,322
43			SARUP INDUSRIES	02AABCS8749J2Z3	14,84,905	14,84,905
44			SARUP INDUSRIES	02AABCS8749J2Z3	2,37,849	2,37,849
45			SARUP INDUSRIES	02AABCS8749J2Z3	10,10,515	10,10,515
46			SARUP INDUSRIES	02AABCS8749J2Z3	5,77,775	5,77,775
47			VIJAY KUMAR LAW	02AAEPL1395B1ZA	57,004	57,004
48			HIM BIO AGRO	02AAGFH2928G2ZP	15,18,868	8,94,521
49	DCST&E, Nahan	DCST&E, Nahan	MARICO LIMITED	02AAACM7493G2ZI	3,09,96,233	3,09,96,233
50			H.M.STEELS LIMITED	02AABCH0164Q1ZO	68,07,835	68,07,835
51			SIDWAL TECHNOLOGIES	02ABIPS8247G1ZI	56,66,316	56,66,316
52			SURYA TEXTECH	02ABFFS6596M1ZL	69,475	69,475
53			SURYA TEXTECH	02ABFFS6596M1ZL	59,724	59,724
54			SIDDHI VINAYAK INDUSTRIES	02ABRFS6609K1ZR	4,66,008	3,60,926
55			BIMAL INDUSTRIES	02ACEPK7246A1Z7	65,68,473	60,42,010
56			NANZ MED SCIENCE PHARMA	02AACN5552B1Z2	23,76,139	23,76,139
57			PHARMA FORCE LAB	02AAHFP6700H1ZL	20,88,849	16,02,453
58			PHARMA FORCE LAB	02AAHFP6700H1ZL	46,88,660	42,04,252

Sr. No.	Name of Division	Name of the Commissionerate	Name of the assessee	GSTIN No.	Refund amount claimed in ₹	Refund amount Sanctioned in ₹
59			RELAX PHARMA PVT. LTD.	02AAACR9253R2ZW	39,57,693	37,76,270
60			KONARK PRODUCTS	02AAJFK8082B1ZL	14,15,850	14,15,850
61			BIMAL INDUSTRIES UNIT-II	02ACEPK7246A1Z7	19,59,435	19,59,435
62			VIMAL INDUSTRIES	02AAFFV6407R1ZS	46,14,786	46,14,786
63			SHREE BALAJI TEX FAB	02AADCF51237J1ZE	1,55,650	1,55,650
64			SURYA TEXTECH	02ABFFS6596M1ZL	54,60,705	54,60,705
65			VIMAL INDUSTRIES	02AAFFV6407R1ZS	17,00,873	17,00,873
66			ALPS COMMUNICATION PVT LTD	02AAACH8801M1ZP	29,05,844	28,75,778
67			SURYA TEXTECH	02ABFFS6596M1ZL	42,63,167	42,63,167
68			NANZ MED SCIENCE PHARMA	02AACN5552B1Z2	42,98,870	42,98,870
69			KONARK PRODUCTS	02AAJFK8082B1ZL	14,15,850	9,39,312
70			KONARK PRODUCTS	02AAJFK8082B1ZL	42,00,384	32,17,732
71			ATHENSE LIFE SCIENCES	02AAOFV7387B1ZZ	8,37,307	8,37,307
72			ATHENSE LIFE SCIENCES	02AAOFV7387B1ZZ	22,46,118	22,46,118
73			TIRUPATI MEDICARE LTD	02AAACC6076B2Z9	1,09,733	1,09,733
74	DCST&E, Baddi	DCST&E, Baddi	NIPPON PAPER FOODPAC PRIVATE LIMITED	02AABCM8267B1ZU	25,473	25,473
75			TARGET COMPONENTS & EQUIPMENTS	02AAFFT7645B2ZG	56,494	56,494
76			POOJA COTSPIN LTD.	02AACCP5507G1ZV	7,20,406	7,20,406
77			MEDIPOL PHARMACEUTICAL INDIA PRIVATE LIMITED	02AABCM8501G2ZY	25,00,000	25,00,000
78			GURUDEV MEHTA CONTRACTOR & SUPPLIER	02BQAPS1032F1ZJ	73,193	73,193
79			VARDHMAN TEXTILES LIMITED	02AABCM4692E1ZR	1,04,96,988	1,04,96,988
80			VARDHMAN TEXTILES LIMITED	02AABCM4692E1ZR	39,90,940	39,90,940
81			VARDHMAN TEXTILES LIMITED	02AABCM4692E1ZR	4,47,74,800	4,47,74,800
82			VARDHMAN TEXTILES LIMITED	02AABCM4692E1ZR	3,57,16,271	3,57,16,271
83			VARDHMAN TEXTILES LIMITED	02AABCM4692E1ZR	2,78,55,343	2,78,55,343
84			VARDHMAN TEXTILES LIMITED	02AABCM4692E1ZR	2,40,43,290	2,40,43,290
85			VARDHMAN TEXTILES LIMITED	02AABCM4692E1ZR	1,89,98,300	1,89,98,300
86			VMT SPINNING COMPANY LTD	02AABCV8087C1ZH	90,93,734	90,93,734
87			INDO FARM EQUIPMENT LIMITED	02AAACW1982A1ZV	84,76,296	84,76,296
88			INNOVA CAPTAB	02AAFFV6014N2Z4	76,47,953	76,47,953
89			INDO FARM EQUIPMENT LIMITED	02AAACW1982A1ZV	68,87,901	68,87,901
90			INDO FARM EQUIPMENT LIMITED	02AAACW1982A1ZV	68,04,921	68,04,921
91			JSTI TRANSFORMERS PRIVATE LIMITED	02AACJ1285D1Z4	56,37,798	56,37,798
92			ACME GENERICS LLP	02ABCFA2649A1Z9	18,16,986	18,16,986

Sr. No.	Name of Division	Name of the Commissionerate	Name of the assessee	GSTIN No.	Refund amount claimed in ₹	Refund amount Sanctioned in ₹
93			ACME GENERICS LLP	02ABCFA2649A1Z9	88,25,831	88,25,831
94			ANKIT INTERNATIONAL	02AAMFA3178P1Z4	2,07,93,341	2,07,93,341
95			MEDICEF PHARMA	02AARFM0588N1ZR	1,88,39,304	1,88,39,304
96			THEON PHARMACEUTICALS LTD	02AACCT2692J1ZC	1,50,63,576	1,50,63,576
97			THEON PHARMACEUTICALS LTD	02AACCT2692J1ZC	1,47,80,608	1,47,80,608
98			DEWCON INDUSTRIES	02AAHFD0619D1Z7	1,42,22,663	1,42,22,663
99			DEWCON INDUSTRIES	02AAHFD0619D1Z7	13,27,6100	1,32,76,100
100			ANKIT INTERNATIONAL	02AAMFA3178P1Z4	1,28,75,171	1,28,75,171
101			THEON PHARMACEUTICALS LTD	02AACCT2692J1ZC	1,24,48,328	1,24,48,328
102			JUPITER INTERNATIONAL LIMITED	02AAACJ6956B1ZY	1,12,71,309	1,12,71,309
103			MEDICEF PHARMA	02AARFM0588N1ZR	1,10,68,403	1,10,68,403
104			THEON PHARMACEUTICALS LTD	02AACCT2692J1ZC	1,10,16,350	1,10,16,350
105			INNOVA CAPTAB	02AAFFV6014N2Z4	1,04,54,241	1,04,54,241
106			LOGOS PHARMA	02AADFL5062A1Z2	1,04,23,075	1,04,23,075
107			THEON PHARMACEUTICALS LTD	02AACCT2692J1ZC	98,73,309	98,73,309
108			KINGSTON AQUA INDUSTRIES PRIVATE LIMITED	02AADCK4688A2ZU	98,29,845	98,29,845
109			SCOTT-EDIL PHARMACIA LTD	02AAHCS1643K1ZH	97,71,796	97,71,796
110			CAMPUS ACTIVEWEAR PRIVATE LIMITED	02AAHCA3072C1ZD	89,68,576	89,68,576
111			VARDHMAN POLYTEX LIMITED	02AAACV5821H2ZN	89,25,448	89,25,448
112			THEON PHARMACEUTICALS LTD	02AACCT2692J1ZC	88,65,248	88,65,248
113			LOGOS PHARMA	02AADFL5062A1Z2	85,67,985	85,67,985
114			CAMPUS ACTIVEWEAR PRIVATE LIMITED	02AAHCA3072C1ZD	80,66,133	80,66,133
115			CELEBRITY BIOPHARMA LIMITED	02AABCE5492Q1ZA	64,18,191	64,18,191
116			LOGOS PHARMA	02AADFL5062A1Z2	61,25,308	61,25,308
117			PREET REMEDIES LTD.	02AADCP4799B2ZJ	57,36,563	57,36,563
118			KINGSTON AQUA INDUSTRIES PRIVATE LIMITED	02AADCK4688A2ZU	57,19,105	57,19,105
119			ANG LIFE SCIENCES (I) PVT LTD	02AAHCA5390H2ZT	56,27,297	56,27,297
120			LOGOS PHARMA	02AADFL5062A1Z2	55,32,721	55,32,721
121			SUN AID SOLAR ENERGY LLP	02ADEF54784N1ZM	53,98,502	53,98,502
122			SRIRAM HEALTHCARE PRIVATE LIMITED	02AAMCS5840H1ZC	53,45,357	53,45,357
123			G.M.H. LABORATORIES	02ABFPG9454L1ZJ	52,46,264	52,46,264
124			Celebrity Biopharma Limited	02AABCE5492Q1ZA	51,67,230	51,67,230
125			VARDHMAN POLYTEX LIMITED	02AAACV5821H2ZN	50,99,113	50,99,113
126			CELEBRITY BIOPHARMA LIMITED	02AABCE5492Q1ZA	50,20,891	50,20,891

Sr. No.	Name of Division	Name of the Commissionerate	Name of the assessee	GSTIN No.	Refund amount claimed in ₹	Refund amount Sanctioned in ₹
127			SUN AID SOLAR ENERGY LLP	02ADEF54784N1ZM	50,16,073	50,16,073
128			CAMPUS ACTIVEWEAR PRIVATE LIMITED	02AAHCA3072C1ZD	47,58,132	47,58,132
129			ACME GENERICS LLP	02ABCFA2649A1Z9	44,80,717	44,80,717
130			INNOVA CAPTAB	02AAFFV6014N2Z4	44,50,810	44,50,810
131			SRIRAM HEALTHCARE PRIVATE LIMITED	02AAMCS5840H1ZC	42,39,451	42,39,451
132			CELEBRITY BIOPHARMA LIMITED	02AABCE5492Q1ZA	42,16,816	42,16,816
133			SRIRAM HEALTHCARE PRIVATE LIMITED	02AAMCS5840H1ZC	41,65,695	41,65,695
134			SRIRAM HEALTHCARE PRIVATE LIMITED	02AAMCS5840H1ZC	40,78,078	40,78,078
135			LOGOS PHARMA	02AADFL5062A1Z2	37,15,070	37,15,070
136			CELEBRITY BIOPHARMA LIMITED	02AABCE5492Q1ZA	36,71,415	36,71,415
137			JUPITER INTERNATIONAL LIMITED	02AAACJ6956B1ZY	35,26,584	35,26,584
138			SHERVOTEC PHARMACEUTICALS (EARLIER KNOWN AS MURPHY LIGHTINGS)	02AAPFM6384A2ZD	35,06,596	35,06,596
139			PREET REMEDIES LTD.	02AADCP4799B2ZJ	34,22,142	34,22,142
140			JUPITER INTERNATIONAL LIMITED	02AAACJ6956B1ZY	33,96,114	33,96,114
141			SUN AID SOLAR ENERGY LLP	02ADEF54784N1ZM	30,55,282	30,55,282
142			DEWCON INDUSTRIES	02AAHFD0619D1Z7	30,52,824	30,52,824
143			ALIVE HEALTH CARE	02AANFA7812R1Z2	30,45,000	30,45,000
144			SAMA BIOTECH	02ABKFS9957K1ZH	28,46,000	28,46,000
145			M S PARK PHARMACEUTICALS	02AAJFP3473H1ZB	28,30,617	28,30,617
146			ARION HEALTH CARE	02AALFA7634D1ZT	25,50,000	25,50,000
147			POOJA COTSPIN LTD.	02AACCP5507G1ZV	24,49,765	24,49,765
148			PLENA REMEDIES	02AVUPK5123D1ZU	24,38,945	24,38,945
149			UNISPEED PHARMACEUTICALS PRIVATE LIMITED	02AAACU7620B2ZZ	24,37,046	24,37,046
150			MEDICEF PHARMA	02AARFM0588N1ZR	23,28,817	23,28,817
151			ANKIT INTERNATIONAL	02AAMFA3178P1Z4	22,80,872	22,80,872
152			CREST LIFESCIENCES PRIVATE LIMITED	02AAGCC0680D1ZA	21,78,865	21,78,865
153			SRIRAM HEALTHCARE PRIVATE LIMITED	02AAMCS5840H1ZC	21,54,988	21,54,988
154			VAPI CARE PHARMA PRIVATE LIMITED	02AAACV8291M1ZZ	21,43,048	21,43,048
155			G.M.H. LABORATORIES	02ABFPG9454L1ZJ	21,24,644	21,24,644
156			ASTAM HEALTHCARE PRIVATE LIMITED	02AADCA9308H1Z0	20,99,967	20,99,967
157			G.M.H. LABORATORIES	02ABFPG9454L1ZJ	19,98,253	19,98,253
158			ALIVE HEALTH CARE	02AANFA7812R1Z2	19,16,277	19,16,277
159			ANROSE PHARMA	02AFYPA8167P1ZQ	18,02,934	18,02,934

Sr. No.	Name of Division	Name of the Commissionerate	Name of the assessee	GSTIN No.	Refund amount claimed in ₹	Refund amount Sanctioned in ₹
160			SUN AID SOLAR ENERGY LLP	02ADEFs4784N1ZM	17,80,771	17,80,771
161			M S PARK PHARMACEUTICALS	02AAJFP3473H1ZB	17,24,368	17,24,368
162			ALPEX SOLAR PRIVATE LIMITED	02AABCA0842N1Z0	16,88,062	16,88,062
163			ACME GENERICS LLP	02ABCFA2649A1Z9	16,80,327	16,80,327
164			SRIRAM HEALTHCARE PRIVATE LIMITED	02AAMCS5840H1ZC	15,99,345	15,99,345
165			JUPITER INTERNATIONAL LIMITED	02AAACJ6956B1ZY	31,31,839	31,31,839
166			VARDHMAN TEXTILES LIMITED	02AABCM4692E1ZR	26,20,987	26,20,987
167			ALKEM LABORATORIES LIMITED	02AABCA9521E1Z9	1,04,222	1,04,222
Total					83,60,45,066	83,04,43,313

Appendix-3.5(ii)

(Reference: Paragraph 3.7.4)

List of online refund cases not sent for post audit

Sr. No.	Division	GSTIN	ARN	NAME	FROM PERIOD	TO PERIOD	AMOUNT OF REFUND CLAIM in ₹
1	Sirmour	02AABCG2367A2ZC	AA0201200050984	GILL CHEMICALS PRIVATE LIMITED	-	-	5,23,446
2	Sirmour	02AATFP2061M1Z0	AA0203200032954	PROTECH TELELINKS	01-02-2019	01-02-2019	2,28,41,074
3	Sirmour	02AAJFK8082B1ZL	AA020120003256A	KONARK PRODUCTS	01-07-2019	01-07-2019	1,73,84,725
4	Sirmour	02AAJFK8082B1ZL	AA021219001481V	KONARK PRODUCTS	01-08-2019	01-08-2019	1,25,10,705
5	Sirmour	02AATFP2061M1Z0	AA0202200076607	PROTECH TELELINKS	01-10-2018	01-12-2018	85,71,174
6	Sirmour	02AAFFV6407R1ZS	AA0211190010245	VIMAL INDUSTRIES (REGD)	01-09-2019	01-09-2019	83,60,422
7	Sirmour	02AAJFK8082B1ZL	AA021119001618M	KONARK PRODUCTS	01-06-2019	01-06-2019	46,25,257
8	Sirmour	02AAACH8801M1ZP	AA021119002183Y	ALPS COMMUNICATION PRIVATE LIMITED	01-09-2019	01-09-2019	43,78,787
9	Sirmour	02ABZFS6012L1ZS	AA020320002359Z	SUNVET HEALTH CARE	01-06-2018	01-09-2018	36,32,549
10	Sirmour	02AATFP2061M1Z0	AA0212190000351	PROTECH TELELINKS	01-10-2017	01-12-2017	28,64,899
11	Sirmour	02AATFP2061M1Z0	AA0202200003379	PROTECH TELELINKS	01-05-2018	01-05-2018	17,84,940
12	Sirmour	02AAACR9253R2ZW	AA0206200027290	RELAX PHARMA CEUTICALS PRIVATE LIMITED	01-03-2020	01-03-2020	1,79,50,362
13	Sirmour	02AACCN0725G1Z3	AA0204200001593	NITIN LIFESCIENCES LIMITED	01-08-2018	01-08-2018	91,98,482
14	Sirmour	02AADCM3639H2ZP	AA020620002735V	MEDIFORCE HEALTHCARE PRIVATE LIMITED	01-02-2020	01-02-2020	76,14,078
15	Sirmour	02AACCN0725G1Z3	AA020220005304D	NITIN LIFESCIENCES LIMITED	01-05-2018	01-05-2018	63,01,694
16	Sirmour	02AAACR9253R2ZW	AA0205200000200	RELAX PHARMA CEUTICALS PRIVATE LIMITED	01-02-2020	01-02-2020	55,43,956
17	Sirmour	02ABZFS6012L1ZS	AA020320003796S	SUNVET HEALTH CARE	01-10-2018	01-01-2019	55,25,877
18	Sirmour	02ABFFS6596M1ZL	AA021219001629H	SURYA TEXTECH	01-07-2019	01-07-2019	54,33,589
19	Sirmour	02ABZFS6012L1ZS	AA020520001520D	SUNVET HEALTH CARE	01-10-2019	01-12-2019	49,39,964
20	Sirmour	02ABFFS6596M1ZL	AA020220005548X	SURYA TEXTECH	01-01-2020	01-01-2020	33,09,398
21	Sirmour	02AANFR2696E1Z4	AA0204200003672	R S A TECHNITEX	01-02-2020	01-02-2020	31,74,747
22	Sirmour	02AANFR2696E1Z4	AA020120000598Z	R S A TECHNITEX	01-11-2019	01-11-2019	30,78,411
23	Sirmour	02AACCN5552B1Z2	AA020220001909V	NANZ MED SCIENCE PHARMA (P) LTD.	01-05-2019	01-05-2019	26,87,938
24	Sirmour	02AAICS5117K2ZE	AA021219006091X	SUNVET PHARMA PRIVATE LIMITED	01-03-2019	01-03-2019	23,07,300
25	Sirmour	02ABZFS6012L1ZS	AA0205200007143	SUNVET HEALTH CARE	01-07-2019	01-09-2019	22,52,374
26	Sirmour	02ABFFS6596M1ZL	AA021219001657I	SURYA TEXTECH	01-09-2019	01-09-2019	19,29,766
27	Sirmour	02AANFM8460D1ZD	AA020220006993T	PUSHKAR PHARMA	01-12-2017	01-03-2018	18,05,031
28	Sirmour	02AANFV7960P1ZC	AA020620000686S	VELLINTON HEALTHCARE	01-12-2018	01-03-2019	17,25,676
29	Sirmour	02AACCK5406H1Z0	AA020420000205E	GNOSIS PHARMACEUTICALS PVT LTD	01-12-2018	01-12-2018	16,22,141
30	Baddi	02ABDFS9952K1ZT	AA020120000779V	SAROJ PACKAGINGS	01-06-2019	01-06-2019	12,590
31	Baddi	02AAUFM1452A1ZQ	AA020620001688N	MAX FABRIC	01-03-2018	01-03-2018	8,92,589
32	Baddi	02AABCG3365J3ZS	AA020620004586Q	GODREJ CONSUMER PRODUCTS LTD.	-	-	1,54,798

Sr. No.	Division	GSTIN	ARN	NAME	FROM PERIOD	TO PERIOD	AMOUNT OF REFUND CLAIM in ₹
33	Baddi	02AAHCA5390H2ZT	AA020320003008B	ANG LIFE SCIENCES (I) PVT LTD	-	-	23,81,439
34	Baddi	02AACCN3799E1ZJ	AA0201200053839	CMI ENERGY INDIA PVT. LTD.	-	-	10,81,308
35	Baddi	02AABCM4692E1ZR	AA0207200008311	VARDHMAN TEXTILES LIMITED	01-10-2019	01-03-2020	2,53,11,599
36	Baddi	02AABCM4692E1ZR	AA021219006483M	VARDHMAN TEXTILES LIMITED	01-06-2019	01-09-2019	2,19,19,488
37	Baddi	02AABCM4692E1ZR	AA0205200006822	VARDHMAN TEXTILES LIMITED	01-12-2019	01-12-2019	4,99,37,955
38	Baddi	02BGLPK8333E1ZL	AA0205200017118	MN OVERSEAS	01-04-2020	01-04-2020	43,01,805
39	Baddi	02AACCT2692J1ZC	AA021219002761Q	JSTI TRANSFORMERS PRIVATE LIMITED	01-03-2019	01-03-2019	20,48,743
40	Baddi	02AABCS6174P1Z1	AA0203200040949	REGAL KITCHEN FOODS LIMITED	01-04-2018	01-06-2018	22,78,354
41	Baddi	02AACCT2692J1ZC	AA0202200071780	JSTI TRANSFORMERS PRIVATE LIMITED	01-12-2018	01-01-2019	19,89,506
42	Baddi	02AAHFK7881Q2ZM	AA020220004817X	KRM TYRES	01-04-2018	01-03-2019	1,02,53,521
43	Baddi	02AAHCS1643K1ZH	AA020520000819R	SCOTT-EDIL PHARMACIA LTD	01-12-2019	01-12-2019	1,40,51,928
44	Baddi	02AABCM4692E1ZR	AA020620001489P	VARDHMAN TEXTILES LIMITED	01-01-2020	01-01-2020	3,35,07,332
45	Baddi	02AABCM4692E1ZR	AA020720000348W	VARDHMAN TEXTILES LIMITED	01-02-2020	01-02-2020	3,69,69,655
46	Baddi	02ABCFA2649A1Z9	AA020320000044I	ACME GENERICS LLP	01-09-2019	01-09-2019	14,03,510
47	Baddi	02AACCT2692J1ZC	AA020520003122F	THEON PHARMACEUTICALS LTD	01-01-2020	01-01-2020	2,49,00,790
48	Baddi	02AACCT2692J1ZC	AA0201200067830	THEON PHARMACEUTICALS LTD	01-08-2019	01-08-2019	2,18,17,949
49	Baddi	02AACCT2692J1ZC	AA020220004846W	THEON PHARMACEUTICALS LTD	01-09-2019	01-09-2019	78,89,410
50	Baddi	02AABFU9404B1ZR	AA020220006971Z	ULTRATECH PHARMACEUTICALS	01-04-2019	01-12-2019	76,84,190
51	Baddi	02AAMCS5840H1ZC	AA020520001371A	SRIRAM HEALTHCARE PRIVATE LIMITED	01-06-2019	01-06-2019	44,43,805
52	Baddi	02ABFPG9454L1ZJ	AA021119002852P	G.M.H. LABORATORIES	01-04-2019	01-06-2019	34,39,939
53	Baddi	02AAHCA3072C1ZD	AA020220000127E	CAMPUS ACTIVEWEAR PRIVATE LIMITED	01-10-2019	01-12-2019	88,96,134
54	Baddi	02ADEF54784N1ZM	AA0203200028721	SUN AID SOLAR ENERGY LLP	01-04-2019	01-09-2019	67,65,844
55	Baddi	02AADCP4799B2ZJ	AA020320003887P	PREET REMEDIES LTD.	01-10-2019	01-12-2019	46,45,995
56	Baddi	02AAHCS1643K1ZH	AA020220007093A	SCOTT-EDIL PHARMACIA LTD	01-11-2019	01-11-2019	40,82,722
57	Baddi	02AAHCS1643K1ZH	AA0202200071384	SCOTT-EDIL PHARMACIA LTD	01-12-2019	01-12-2019	96,93,771
58	Baddi	02AAMFA3178P1Z4	AA020120001561F	ANKIT INTERNATIONAL	01-07-2019	01-09-2019	4,00,79,485
59	Baddi	02AAJCS9364F1Z8	AA0204200008531	SHIVA BIOGENETIC PHARMACEUTICALS PVT LTD	01-04-2018	01-03-2019	2,92,18,304
60	Baddi	02AACCT2692J1ZC	AA021219008254P	THEON PHARMACEUTICALS LTD	01-07-2019	01-07-2019	2,58,64,872
61	Baddi	02AACCT2692J1ZC	AA0204200003739	THEON PHARMACEUTICALS LTD	01-10-2019	01-10-2019	2,28,53,452
62	Baddi	02AARFM0588N1ZR	AA020220007518Y	MEDICEF PHARMA	01-09-2019	01-10-2019	1,05,51,827
63	Baddi	02AARFM0588N1ZR	AA020220005008B	MEDICEF PHARMA	01-12-2019	01-12-2019	1,00,44,378
64	Baddi	02AACCT2692J1ZC	AA020520002498R	THEON PHARMACEUTICALS LTD	01-12-2019	01-12-2019	80,19,662

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Sr. No.	Division	GSTIN	ARN	NAME	FROM PERIOD	TO PERIOD	AMOUNT OF REFUND CLAIM in ₹
65	Baddi	02AACCT2692J1ZC	AA020420000497X	THEON PHARMACEUTICALS LTD	01-11-2019	01-11-2019	75,47,040
66	Baddi	02AAHFD0619D1Z7	AA020620003756Q	DEWCON INDUSTRIES	01-02-2020	01-02-2020	75,12,783
67	Baddi	02AAJCS9364F1Z8	AA020120004894X	SHIVA BIOGENETIC PHARMACEUTICALS PVT LTD	01-07-2017	01-12-2017	73,94,914
68	Baddi	02AADCA9308H1Z0	AA0202200013477	ASTAM HEALTHCARE PRIVATE LIMITED	01-04-2019	01-08-2019	72,47,286
69	Baddi	02AAMCS5840H1ZC	AA0205200005551	SRIRAM HEALTHCARE PRIVATE LIMITED	01-04-2019	01-04-2019	99,16,094
70	Baddi	02AAACJ6956B1ZY	AA0202200061294	JUPITER INTERNATIONAL LIMITED	01-01-2020	01-01-2020	65,34,533
71	Baddi	02AADFL5062A1Z2	AA020120003181J	LOGOS PHARMA	01-11-2019	01-11-2019	63,10,319
72	Baddi	02AAACU7620B2ZZ	AA020520000557X	UNISPEED PHARMACEUTICALS PRIVATE LIMITED	01-03-2020	01-03-2020	58,89,474
73	Baddi	02AAJCS9364F1Z8	AA020220004558X	SHIVA BIOGENETIC PHARMACEUTICALS PVT LTD	01-01-2018	01-03-2018	43,03,965
74	Baddi	02AAPFM6384A2ZD	AA020120005155C	SHERVOTEC PHARMACEUTICALS (EARLIER KNOWN AS MURPHY LIGHTINGS)	01-07-2019	01-09-2019	43,03,518
75	Baddi	02ABCFA2649A1Z9	AA0201200051487	ACME GENERICS LLP	01-07-2019	01-07-2019	40,70,810
76	Baddi	02AAACJ6956B1ZY	AA0201200009428	JUPITER INTERNATIONAL LIMITED	01-11-2019	01-11-2019	39,64,489
77	Baddi	02AACCB3897K1ZJ	AA020720000972T	BIOGENETIC DRUGS PVT. LTD.	01-03-2019	01-03-2019	39,57,766
78	Baddi	02AAHCA5390H2ZT	AA0201200022983	ANG LIFE SCIENCES (I) PVT LTD	01-10-2019	01-11-2019	38,73,921
79	Baddi	02ADEF54784N1ZM	AA021219008206Q	SUN AID SOLAR ENERGY LLP	01-01-2019	01-01-2019	36,61,954
80	Baddi	02AAMCS5840H1ZC	AA020320004278Z	SRIRAM HEALTHCARE PRIVATE LIMITED	01-02-2019	01-02-2019	50,32,316
81	Baddi	02AAACJ6956B1ZY	AA0212190069791	JUPITER INTERNATIONAL LIMITED	01-10-2019	01-10-2019	34,79,336
82	Baddi	02AARFM0588N1ZR	AA020120007774Y	MEDICEF PHARMA	01-07-2019	01-07-2019	34,72,165
83	Baddi	02AAFCA3941C3ZB	AA0205200003935	AVENUE REMEDIES INDIA PRIVATE LIMITED	01-07-2017	01-03-2018	34,71,416
84	Baddi	02AAHCA5390H2ZT	AA0206200012835	ANG LIFE SCIENCES (I) PVT LTD	01-02-2020	01-02-2020	33,56,674
85	Baddi	02AAHCA3072C1ZD	AA0211190013405	CAMPUS ACTIVEWEAR PRIVATE LIMITED	01-07-2019	01-09-2019	1,45,09,387
86	Baddi	02AADCP5685N1Z0	AA020320002944Y	COLUMBUS PREMIER SHOES PVT. LTD.	01-10-2019	01-12-2019	71,82,176
87	Baddi	02AAPFA5004K1ZQ	AA020320000533B	AFFY PARENTERELS	01-07-2019	01-09-2019	42,45,896
88	Baddi	02AAACO7014R1ZD	AA0210190050061	OPTIMUS PHARMA PRIVATE LIMITED	01-12-2017	01-12-2017	38,54,410
89	Baddi	02AAPFA5004K1ZQ	AA020320000108C	AFFY PARENTERELS	01-04-2019	01-06-2019	33,00,535
90	Baddi	02AAACJ6956B1ZY	AA021019005107X	JUPITER INTERNATIONAL LIMITED	01-09-2019	01-09-2019	51,31,112
91	Baddi	02AAACJ6956B1ZY	AA0201200054853	JUPITER INTERNATIONAL LIMITED	01-12-2019	01-12-2019	33,65,524
92	Kullu	02ANDPL1389B1ZI	AA0211190021507	PARI ENTERPRISES	-	-	9218
93	Una	02AMQPM2016A1ZQ	AA0211190040820	GAGNUR LIFE SCIENCES	01-09-2018	01-09-2018	27,000
94	Una	02AALPC9780C1ZX	AA0204200005090	GRIP EXPORTS	-	-	18,09,514
95	Una	02ABDFS0457R2ZW	AA021119009467F	M S SWISS GARNIER LIFE SCIENCES	01-04-2018	01-03-2019	1,08,14,477

Sr. No.	Division	GSTIN	ARN	NAME	FROM PERIOD	TO PERIOD	AMOUNT OF REFUND CLAIM in ₹
96	Una	02AAAFY8750B2ZG	AA021219007346L	YOUNGMAN SYNTHETICS	01-11-2019	01-11-2019	60,28,678
97	Una	02AAAFY8750B2ZG	AA021119007505P	YOUNGMAN SYNTHETICS	01-10-2019	01-10-2019	44,13,125
98	Una	02AAAFY8750B2ZG	AA020320002610F	YOUNGMAN SYNTHETICS	01-01-2020	01-01-2020	42,97,507
99	Una	02AAAFY8750B2ZG	AA0203200053934	YOUNGMAN SYNTHETICS	01-02-2020	01-02-2020	28,14,735
100	Una	02AAAFY8750B2ZG	AA0201200071667	YOUNGMAN SYNTHETICS	01-12-2019	01-12-2019	24,92,874
101	Bilaspur	02DQAPK0531H1ZJ	AA0202200055073	M/S BHARAT ELECTRICAL WORKS	-	-	4,500
102	Solan	02AAACH3748R1ZB	AA021219006569A	HIM AUTO PRODUCTS LTD.,	-	-	1,31,430
103	Solan	02AABCL7528A2Z2	AA0206200001482	LENUS LIFECARE PVT LTD	01-01-2019	01-03-2019	33,95,014
104	Solan	02AOWPT4974N1ZV	AA020220004650B	AZOT LIFESCIEENCES	01-07-2019	01-09-2019	38,62,957
105	Shimla	02AACCT5231D1Z0	AA021119000196T	TEJASSARNIKA HYDRO ENERGIES PRIVATE LIMITED	01-06-2019	01-07-2019	60,588
106	Shimla	02ABPFS3915G1Z7	AA020120007480B	SAMAST TRUCK OP UNION	-	-	7,28,396
107	Kangra	02AGTPB7104R1Z5	AA021219001671S	BEDI ENTERPRISES	01-07-2017	01-07-2017	31,022
108	Kangra	02BWSPS5436D1ZD	AA021219002802S	QUALITY SHOE STORE	01-10-2019	01-10-2019	2,100
109	Kangra	02AAIFV1693A2ZH	AA0202200038532	VICTORY OIL GRAM UDYOG ASSOCIATION	-	-	54,08,818
110	Kangra	02AACFR9306A1ZU	AA020720000090D	RESEARCH AID INSTRUMENTS SERVICES	-	-	4,36,514
111	Kangra	02AAYFS1954M2ZJ	AA0203200032863	SANJAY WEAVING INDUSTRIES	01-02-2020	01-02-2020	10,60,358
112	Kangra	02AACFR9306A1ZU	AA0204200004745	RESEARCH AID INSTRUMENTS SERVICES	01-03-2019	01-03-2019	15,20,557
TOTAL							82,95,06,606

Appendix-3.6 (i)

(Reference: Paragraph 3.7.5)

List of Refund cases in which deficiency noticed (Excess refund due to considering invoice value in place of FOB value) Pre-automation

Name of Division	Name of the Commissionerate	Name of the assessee	GSTIN No	ARN No. & Date	Date of order in Form GST RFD-06	Excess amount refunded in ₹		
						IGST	CGST	SGST
DCSTE, Baddi	DCSTE, Baddi	INDO FARM EQUIPMENT LTD.	02AAACW1982A1ZV	AA020918012219C/ 28.02.2019	03.07.2019	0	19,75,306	0

Appendix-3.6 (ii)

(Reference: Paragraph 3.7.5)

Statement showing grant of excess refund in case of Zero-rate supply of goods

Sr. No.	Name of Division	Name of the Commissionerate	Name of the assessee	GSTIN No	ARN No. & Date	Zero rated supply as per RFD 01 in ₹	Adjusted turnover as per RFD 01 in ₹	Net ITC claimed in ₹	Refund sanctioned as per RFD 06 in ₹	Zero rated supply as per GSTR 3B in ₹	Adjusted turnover as per GSTR 3B in ₹	Net ITC as per Annexure B in ₹	Max Refund to be allowed in ₹	Excess Refund allowed in ₹	Remarks
1	Baddi	Shimla	REGAL KITCHEN FOODS LIMITED	02AABCS6174P1Z1	AA0203200040949 dtd 18.03.2020	8,35,89,523	9,95,39,898	27,13,105	21,46,680	6,33,90,322	10,84,94,480	27,13,105	1,58,51,92	5,61,488	Reason for excess refund is due to variation in the figures of Zero Rated supplies and Adjusted turnover in RFD01 and GSTR 3B
TOTAL														5,61,488	

Appendix-3.7

(Reference: Paragraph 3.7.6)

List of Refund cases in which deficiency noticed (Excess grant of refund due to non consideration of minimum balance in electronic credit ledger at the end of tax period) Pre-automation

Name of Division	Name of the Commissionerate	Name of the assessee	GSTIN No	ARN No. & Date	Date of final/provisional refund in Form GST RFD-06/04	Refund amount sanctioned by department in ₹	Refund amount admissible as per Board Cir. No.59 in ₹	Excess refund allowed in ₹
DCST&E, Baddi	DCST&E, Baddi	SRIRAM HEALTHCARE PVT CARE	02AAMCS5840H1ZC	AA020218002345V / 18.03.2019	29.04.2019	15,99,345	13	15,99,332
		SRIRAM HEALTHCARE PVT CARE	02AAMCS5840H1ZC	AA0203180062120 / 23.03.2019	29.04.2019	53,45,357	0	53,45,357
		ANKIT INTERNATIONAL	02AAMFA3178P1Z4	AA020918019818V / 25.04.2019	11.07.2019	1,28,75,171	1,22,67,235	6,07,936
		ARION HEALTHCARE	02AALFA7634D1ZT	AA020819006687Z / 30.08.2019	30.08.2019	25,50,000	22,63,661	2,86,339
Total						2,23,69,873	1,45,30,909	78,38,964

Appendix-3.8(i)

(Reference: Paragraph 3.7.7)

List of Refund cases in which deficiency noticed (Irregular allowance of refund of inverted duty structure)

Name of Division	Name of the Commissionerate	Name of the assessee	GSTIN No	ARN No. & Date	Date of final refund in Form GST RFD-06	ITC of services considered by department in net ITC	Refund amount sanctioned by department in ₹			Irregular allowance of refund in ₹		
							IGST	CGST	SGST	IGST	CGST	SGST
DCSTE, Solan	DCSTE, Solan	BLESSING HEALTHCARE PVT. LTD.	02AADC1618F1ZE	AA0210190001816/ 01-10-2019	09.10.2019	NIL	0	0	13,094	0	0	9,420
DCST&E, Nahan	DCST&E, Nahan	BIMAL INDUSTRIES UNIT-II	02ACEPK7246A1Z7	AA0207171911087/28.03.2018	05.09.2019	NIL	19,59,435	0	0	5,10,544	0	0

Appendix-3.8 (ii)

(Reference: Paragraph 3.7.7)

As per GSTR- 3B (Refund claimed by Assesse in RFD 01) Calculation worked out as per Statement 1A/ Annexure B attached

Sr. No.	PLACE	GSTIN	ARN and date of ARN	Tax Period of refund	Adjusted Turnover in ₹	ITC on inputs only in ₹	Refund Sanctioned in ₹	Adjusted Turnover in ₹	NET ITC in ₹	Net ITC on inputs as declared by assessee in ₹	Turnover of inverted duty on goods in ₹	TAX PAYABLE on inverted goods in ₹	Refund to be allowed in ₹	Excess Refund granted in ₹
1	Sirmour	02ABZFS6012L1ZS	AA020320003796S dated 17.03.2020	Oct 2018 to Jan 2019	12,43,68,287	1,88,16,995	55,25,877	12,69,08,524	1,89,72,212	1,88,16,995	12,36,23,128	1,30,81,171	52,48,691	2,77,185
2	Sirmour	02ABZFS6012L1ZS	AA020320002359Z dtd 11.03.2020	June 2018 to Sept 2018	11,40,06,583	1,60,48,067	36,32,549	11,59,41,492	1,62,17,745	1,60,48,067	10,91,63,115	1,16,57,499	34,52,338	1,80,211
3	Sirmour	02AAFFV6407R1ZS	AA021119001024S dtd 06.11.2019	Sept, 2019	3,17,35,707	1,21,84,319	83,60,422	3,25,62,010	1,21,84,319	1,21,84,319	3,25,62,010	39,03,301	82,81,018	79,404
4	Sirmour	02ABFFS6596M1ZL	AA021219001629H dtd	July, 2019	6,47,06,201	1,31,93,649	54,33,588	6,47,31,942	94,30,722	1,31,93,649	6,47,31,942	77,63,150	16,67,572	37,66,016
5	Sirmour	02AAACH8801M1ZP	AA021119002183Y dtd 11.11.2019	Sept, 2019	6,97,71,490	1,37,14,536	43,78,787	7,01,56,728	1,41,08,125	1,37,14,536	,75,76,728	69,09,207	43,46,137	32,650
6	Sirmour	02ABFFS6596M1ZL	AA021219001657I dtd 7.12.2019	Sept, 2019	6,25,51,562	94,30,722	19,29,766	6,34,26,629	94,64,162	94,30,722	6,32,40,832	75,83,669	18,19,428	1,10,338
7	Sirmour	02AATFP2061M1Z0	AA0202200076607 dtd 29-02-2020	October 2019 to December 2019	15,95,22,143	2,62,68,323	85,71,174	16,64,81,320	2,61,55,457	2,62,68,323	16,64,75,992	1,90,34,790	71,19,830	14,51,344
8	Baddi	02AABFU9404B1ZR	AA020220006971Z dtd 28-02-2020	APR 2019 To DEC 2019	31,07,49,772	4,40,69,332	76,84,190	31,44,40,312	4,40,69,332	4,40,69,332	31,41,30,524	3,69,16,686	71,09,228	5,74,962
9	Baddi	02AADCA9308H1Z0	AA0202200013477 dtd 07-02-2020	APR 2019 To AUG 2019	11,53,29,596	2,08,65,126	72,47,286	11,56,72,904	2,08,65,126	2,08,65,126	11,51,82,214	1,35,70,713	72,05,902	41,384
					1,05,27,41,341	17,45,91,069	5,27,63,639	1,07,03,21,861	17,14,67,200	17,45,91,069	1,04,66,86,485	12,04,20,185	4,62,50,145	65,13,494

Appendix-3.9 (i)

(Reference: Paragraph 3.7.8)

Statement showing the refund claims sanctioned without required documents

Sr. No.	Name of Division	Name of the Commissionerate	Name of the Assessee	GSTIN No	ARN No. & Date	Amount of Refund claimed in ₹	Amount of Refund Sanctioned in ₹	Date of Sanctioned	Required Document not attached
1	DCST&E, Baddi	DCST&E, Baddi	VARDHMAN TEXTILE LTD.	02AABCM4692E1ZR	AA02081833502R/ 22.12.2018	2,40,43,290	2,40,43,290	15.01.2019	Without Electronic Credit Ledger
2			MEDICEF PHARMA	02AARFM058891ZR	AA020319174695Z/ 21.05.2019	1,10,68,403	1,10,68,403	10.06.2019	Statement I ,GSTRFR-01, outward supply details are not available in file
3			MEDICEF PHARMA	02AARFM058891ZR	AA0211180638871/ 07.03.2019	1,88,39,304	1,88,39,304	04.04.2019	Statement I ,GSTRFR-01, outward supply details are not available in file
4			LOGOS PHARMA	02AADFL5062A1Z2	AA020918004283H/ 08.01.2019	37,15,070	37,15,070	16.02.2019	Without Electronic Credit Ledger
5			LOGOS PHARMA	02AADFL5062A1Z2	AA021118056300W/ 09.01.2019	55,32,721	55,32,721	16.02.2019	Without Electronic Credit Ledger
6			VAPI CARE PHARMA	02AAACV8291M1ZZ	AA0209190003035L/ 13.09.2019	21,43,048	21,43,048	25.09.2019	Without any documents only refund order
7			THEON PHARMA LTD.	02AACCT2692JIZC	AA021218183008G/ 20.04.2019	98,73,309	98,73,309	29.04.2019	Electronic Credit Ledger, GSTR-1 and Outward supplies details are not available
8			THEON PHARMA LTD.	02AACCT2692JIZC	AA0210801315W/ 17.04.2019	1,50,63,576	1,50,63,576	29.04.2019	Electronic Credit Ledger, GSTR-1 and Outward supplies details are not available
9			THEON PHARMA LTD.	02AACCT2692JIZC	AA0211180676178/ 19.04.2019	1,47,80,608	1,47,80,608	29.04.2019	Electronic Credit Ledger, GSTR-1 and Outward supplies details are not available
10			THEON PHARMA LTD.	02AACCT2692JIZC	AA0206190025320/ 15.06.2019	88,65,248	88,65,248	06.07.2019	Electronic Credit Ledger, GSTR-1 and Outward supplies details are not available
11			THEON PHARMA LTD.	02AACCT2692JIZC	AA0207180934806/ 12.0.2019	1,10,16,350	1,10,16,350	25.04.2019	Electronic Credit Ledger, GSTR-1 and Outward supplies details are not available

Sr. No.	Name of Division	Name of the Commissionerate	Name of the Assessee	GSTIN No	ARN No. & Date	Amount of Refund claimed in ₹	Amount of Refund Sanctioned in ₹	Date of Sanctioned	Required Document not attached
12			THEON PHARMA LTD.	02AACCT2692JIZC	AA0207190064578/ 29.07.2019	1,24,48,328	1,24,48,328	09.08.2019	Without Electronic Credit Ledgers and Outward supplies details
13			DEWCON INDUSTRIES	02AAHFD0619D1Z7	AA020319163281J/ 09.05.2019	1,32,76,100	1,32,76,100	09.05.2019	Statement I, GSTRFR-01 and electronic ledger are not available in file
14	DCST&E, Nahan at Sirmour	DCST&E, Nahan at Sirmour	VIMAL INDUSTRIES	02AAFFV6407R1ZS	AA020619002891E/ 18.06.2019	46,14,786	46,14,786	16.07.2019	Without electronic ledger of the period for which refund is claimed.
15			SHREE BALAJI TEX FAB	02AADCF51237J1ZE	AA0206180138682/ 10.06.2019	1,55,650	1,55,650	19.07.2019	Without electronic ledger of the period for which refund is claimed.
16			SURYA TEXTECH	02ABFFS6596M1ZL	AA020819003365E/ 17.08.2019	54,60,705	54,60,705	30.08.2019	Without electronic ledger of the period for which refund is claimed.
17			VIMAL INDUSTRIES	02AAFFV6407R1ZS	AA0212181210604/ 21.01.2019	17,00,873	17,00,873	12.02.2019	Without electronic ledger of the period for which refund is claimed.
18			ALPS COMMUNICATION PVT LTD	02AAACH8801M1ZP	AA020819002128H/ 10.08.2019	2,90,5,844	28,75,778	23.08.2019	Without electronic ledger of the period for which refund is claimed.
19			SURYA TEXTECH	02ABFFS6596M1ZL	AA0203191690776/ 09.05.2019	42,63,167	42,63,167	22.05.2019	Without electronic ledger of the period for which refund is claimed.
20			NANZ MED SCIENCE PHARMA	02AACN5552B1Z2	AA020819003257D/ 16.08.2019	42,98,870	42,98,870	28.08.2019	Without electronic ledger of the period for which refund is claimed.
21			KONARK PRODUCTS	02AAJFK8082B1ZL	AA0210170003858Y/ 15.01.2019	14,15,850	9,39,312	06.03.2019	Without electronic ledger of the period for which refund is claimed.
22			KONARK PRODUCTS	02AAJFK8082B1ZL	AA020719003871D/ 18.07.2019	42,00,384	32,17,732	22.08.2019	Without electronic ledger of the period for which refund is claimed.
23			DCST&E, Una	DCST&E, Una	YOUNGMAN SYNTHETICS	02AAAFY8750B2ZG	AA020119084651H/ 18.08.2019	38,26,533	38,26,533

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Sr. No.	Name of Division	Name of the Commissionerate	Name of the Assessee	GSTIN No	ARN No. & Date	Amount of Refund claimed in ₹	Amount of Refund Sanctioned in ₹	Date of Sanctioned	Required Document not attached
24	DCST&E, Solan	DCST&E, Solan	M/S.J.S. ZENTERPRISES	02AASPM3951C1ZV	AA020219000095W	2,39,805	2,39,805	02-09-2019	Electronic Credit Ledger, GSTR-1 and Outward supplies details are not available
25	DCST&E, Shimla	DCST&E, Shimla	JK ENTERPRISES	02AVXPS3354F1ZA	AA0210180032350/ 21.10.2018	3,68,802	3,68,802	30-01-2019	Without any supporting documents
26			NEW SHIMLA EMPORIUM	02ACEPK6664L1ZG	AA0207180028782/ 18.07.2018	59,056	59,056	30-01-2019	Without any supporting documents
27			TOMKYA TRADERS	02ABNPS8079H1Z1	AA021217003031A/ 19.12.2017	43,487	43,487	28-03-2018	Without any supporting documents
28			HP HORTICULTURE DEV. SOCIETY	02AABAH3797B1DB	AA0207190003181/ 02.07.2019	14,10,631	14,10,631	15-07-2020	Without any supporting documents
29			ANAND MEDICAL STORE	02AGFPS2513P1ZB	AA020917130140S/ 30.10.2018	48,758	48,758	28-01-2019	Without any supporting documents
30			STATE GOVT. XEN SHIMLA DIVISON 1	02PTLS11694E1D0	AA020619005711L/ 29.06.2019	3,81,977	3,81,977	03-09-2019	Without any supporting documents

Appendix-3.9(ii)

(Reference: Paragraph 3.7.8)

Statement showing deficiency of documents required for the sancation of refund from Proper Officer

Sr. No.	Division	GSTIN	Name of Assessee	ARN	Period of Refund	Category of Refund	Amount of Refund	Relevant documents provided as per Circular no 125/44/2019-GST dated 22.11.2019						
								Declaration under Section 54(3)	Undertaking as per 162 (c)	Statement 1 (in xls) (Inverted supply)	Statement 1 A (inverted supply)	GSTR 2A	Annexure B	Self certified copies of invoices mentioned in Annexure B
1	Baddi	02AACCT2692J1ZC	THEON PHARMACEUTICALS LTD	AA020520003122F	1/2020	INVITC	24900790	Y	Y	Y	incomplete	Y	Y	incomplete
2	Baddi	02AACCT2692J1ZC	THEON PHARMACEUTICALS LTD	AA0201200067830	8/2019	INVITC	21817949	Y	Y	improper	Y	Y	Y	incomplete
3	Baddi	02AACCT2692J1ZC	THEON PHARMACEUTICALS LTD	AA020220004846W	9/2019	INVITC	7889410	Y	Y	incomplete	Y	Y	Y	Y
4	Baddi	02AABFU9404B1ZR	ULTRATECH PHARMACEUTICALS	AA020220006971Z	4/19 to 12/19	INVITC	7684190	Y	Y	Y	N	Y	Y	N
5	Baddi	02AAMCS5840H1ZC	SRIRAM HEALTHCARE PRIVATE LIMITED	AA020520001371A	6/19	INVITC	3986023	Y	Y	N	Y	Y	Y	incomplete
6	Baddi	02ABFPG9454L1ZJ	G.M.H. LABORATORIES	AA021119002852P	4/19 to 6/19	INVITC	3439939	N	N	Y	N	N	N	N
7	Baddi	02AAHCA3072C1ZD	CAMPUS ACTIVEWEAR PRIVATE LIMITED	AA020220000127E	10/19 to 12/19	INVITC	8896134	Y	N	N	Y	Y	Y	N
8	Baddi	02ADEF54784N1ZM	SUN AID SOLAR ENERGY LLP	AA0203200028721	4/19 to 9/19	INVITC	6699986	Y	N	Y	Y	Y	Y	Y
9	Baddi	02AADCP4799B2ZJ	PREET REMEDIES LTD.	AA020320003887P	10/10 12/19	INVITC	4014849	Y	N	Y	Y	Y	Y	N
10	Baddi	02AAHCS1643K1ZH	SCOTT-EDIL PHARMACIA LTD	AA020220007093A	11/19	INVITC	3980352	Y	N	N	Y	Y	Y	N
11	Baddi	02AAHCS1643K1ZH	SCOTT-EDIL PHARMACIA LTD	AA0202200071384	12/19	INVITC	9105189	Y	Y	Y	Y	Y	Y	N
12	Baddi	02AAMFA3178P1Z4	ANKIT INTERNATIONAL	AA020120001561F	7/19 to 9/19	INVITC	40079485	N	N	N	N	N	N	N

Sr. No.	Division	GSTIN	Name of Assessee	ARN	Period of Refund	Category of Refund	Amount of Refund	Relevant documents provided as per Circular no 125/44/2019-GST dated 22.11.2019						
								Declaration under Section 54(3)	Undertaking as per 162 (c)	Statement 1 (in xls) (Inverted supply)	Statement 1 A (inverted supply)	GSTR 2A	Annexure B	Self certified copies of invoices mentioned in Annexure B
13	Baddi	02AAJCS9364F1Z8	SHIVA BIOGENETIC PHARMACEUTICALS PVT LTD	AA0204200008531	3/19	INVITC	29218304	Y	N	N	Y	Y	Y	Y
14	Baddi	02AACCT2692J1ZC	THEON PHARMACEUTICALS LTD	AA021219008254P	7/19	INVITC	25864872	Y	Y	N	N	Y	Y	Y
15	Baddi	02AACCT2692J1ZC	THEON PHARMACEUTICALS LTD	AA0204200003739	10/19	INVITC	19295811	N	N	N	Y	Y	Y	Y
16	Baddi	02AARFM0588N1ZR	MEDICEF PHARMA	AA020220007518Y	9/19 to 10/19	INVITC	10551827	N	N	N	Y	N	N	N
17	Baddi	02AARFM0588N1ZR	MEDICEF PHARMA	AA020220005008B	12/19	INVITC	10044378	Y	Y	N	Y	Y	N	Y
18	Baddi	02AACCT2692J1ZC	THEON PHARMACEUTICALS LTD	AA020520002498R	12/19	INVITC	8019662	Y	Y	Y	Y	Y	Y	Y
19	Baddi	02AACCT2692J1ZC	THEON PHARMACEUTICALS LTD	AA020420000497X	11/19	INVITC	7547040	Y	Y	Y	Y	Y	Y	Y
20	Baddi	02AAHFD0619D1Z7	DEWCON INDUSTRIES	AA020620003756Q	2/2020	INVITC	7512783	Y	Y	N	Y	N	Y	Y
		GSTIN	Name of Assessee	ARN	Period of Refund	Category of Refund	Amount of Refund	Declaration under Section 54(3)	Undertaking as per 162 (c)	Statement 3	Statement 3A	GSTR 2A	Annexure B	Shipping bills
21	Baddi	02AABCM4692E1ZR	VARDHMAN TEXTILES LIMITED	AA0205200006822	12/19	EXPWOP	49937955	Y	Y	Y	Y	Y	Y	N
22	Baddi	02BGLPK8333E1ZL	MN OVERSEAS	AA0205200017118	4/2020	EXPWOP	4301805	Non exist dealer		to be verified other refunds				
23	Baddi	02AACJ1285D1Z4	JSTI TRANSFORMERS PRIVATE LIMITED	AA021219002761Q	3/19	EXPWOP	2048743	Y	Y	Y	Y	Y	Y	N
24	Baddi	02ABCFA2649A1Z9	ACME GENERICS LLP	AA020320000044I	9/19	EXPWP	1403510	Y	Y	Y	Y	N	N	Y
						TOTAL	318240986							

Appendix-3.10

(Reference: Paragraph 3.7.10)

Data in respect of refund orders received from State Tax Authority (Abnormal delay in communicating refund orders to counterpart tax authority)

Sr. No.	Name of the Commissionerate	Name of the assessee	GSTIN No.	ARN NO. & Date	Date of issue of Provisional refund order in Form GST - RFD-04	Date of issue of Refund Sanction Order in Form GST - RFD-06	Total Amount of Refund sanctioned in ₹			Date of receipt of refund order from the State nodal officer to the Central nodal officer	Delay in forwarding
							IGST	CGST	Cess		
1	DCST&E, Una	DCST&E, Una	HIM BIO AGRO	02AAGFH2928G2ZP	AA020318011477J/ 01.05.2019	19-06-2020	15,713	8,78,808	0	18-07-2020	22
2	DCST&E, Shimla	DCST&E, Shimla	JK ENTERPRISES	02AVXPS3354F1ZA	AA0210180032350/ 21.10.2018	21-10-2018	0	0	3,68,802	27-03-2019	49
3			NEW SHIMLA EMPORIUM	02ACEPK6664L1ZG	AA0207180028782/ 18.07.2018	18-07-2018	59,056	0	0	27-03-2019	49
4			ANAND MEDICAL STORE	02AGFPS2513P1ZB	AA020917130140S/ 30.10.2018	30-10-2018	48,758	0	0	13-02-2019	9

Appendix-3.11

(Reference: Paragraph 3.7.11)

Non-production of records Pre-automation

Name of Division	Name of the Commissionerate	No of records(files/registers) requisitioned by audit	No of records(files/registers) not received in audit	Reasons for non-production
DCSTE, Solan	DCSTE, Solan	14	1	File has been sent to CGST
DCSTE, Una	DCSTE, Una	15	1	
DCSTE, Shimla	DCSTE, Shimla	20	2	

Appendix-3.12

(Reference: Paragraph 3.7.12)

Statement showing cases where refund sanctioned in time but payment advice issued late

Sr. No.	Division	GSTIN	ARN	ARN_DT	NAME	REFUND_RSN	FROM PERIOD	TO PERIOD	ACK_DT	SANCTIONED_DATE	DT_RFD05	PMTAMTDTL_RFD05 in ₹	Delay in days (exceeding 60 days)	Interest @ 6% p.a. in ₹
1	Sirmour	02AATFP2061M1Z0	AA0202200076607	29-02-2020	PROTECH TELELINKS	INVITC	01-10-2018	01-12-2018	03-03-2020	03-03-2020	07-07-2020	85,71,174	69	97,218
2	Kangra	02AAYFS1954M2ZJ	AA0203200032863	15-03-2020	SANJAY WEAVING INDUSTRIES	EXPWOP	01-02-2020	01-02-2020	17-03-2020	13-04-2020	23-05-2020	10,60,358	9	1,569
3	Baddi	02AAHCA3072C1ZD	AA0211190013405	07-11-2019	CAMPUS ACTIVE WEAR PRIVATE LIMITED	INVITC	01-07-2019	01-09-2019	15-11-2019	10-12-2019	06-03-2020	1,45,09,387	60	1,43,106
TOTAL												2,41,40,919		2,41,893

Appendix-3.13(i)

(Reference: Paragraph 3.7.13)

Calculation showing excess refund due to inclusion of ITC on capital goods in Net ITC in case of M/s RSA Technitex

Name of Division	Name of firm	GSTIN	ARN & date		Turnover of inverted rates supply of goods (1) in ₹	Tax payable on such inverted rated supply (2) in ₹	Adjusted total turnover (3) in ₹	Net input tax credit (4) in ₹	Maximum Refund amount sanctioned (5) =((1)*(4)/(3))-(2) in ₹
Sirmour	M/S RSA TECHNITEX	02AANFR2696E1Z4	AA0204200003672 DT. 13-4-2020	As per RFD 01 or RFD-06	4,52,96,552	54,25,590	4,53,31,552	86,06,982	31,74,747
				Refund allowed after deduction of ITC on capital goods	4,52,96,552	54,25,590	4,53,31,552	84,77,622	30,45,487
				Excess Refund allowed				*as per annexure B	1,29,260/-

Appendix-3.13(ii)

(Reference: Paragraph 3.7.13)

Statement showing excess refund of accumulated ITC on inverted duty structure due to inclusion of ITC on services in Net ITC

Sr. No.	PLACE	GSTIN	ARN and date of ARN	Tax Period of refund	NAME	As per RFD-01				As per annexure B		Refund to be allowed in ₹	Excess Refund granted in ₹
						Adjusted Turnover in ₹	Turnover of inverted duty on goods in ₹	TAX PAYABLE on inverted goods in ₹	ITC claimed by Assessee in ₹	NET ITC on inputs in ₹	Refund Sanctioned by department in ₹		
1	Baddi	02AACCT2692J1ZC	AA0201200067830 dtd 25-01-2020	AUGUST 2019	THEON PHARMACEUTICALS LIMITED	34,54,60,335	34,50,19,845	3,29,63,279	5,60,28,445	5,46,28,489	2,18,17,949	2,15,95,554	2,22,394
2	Baddi	02AACCT2692J1ZC	AA020520002498R dtd 27-05-2020	DEC 2019	THEON PHARMACEUTICALS LIMITED	37,60,56,102	37,58,37,502	3,99,25,741	4,79,73,291	4,38,28,140	80,19,663	38,76,922	41,42,741
											TOTAL		43,65,136

Appendix-5.1

(Reference: Paragraph 5.10.1)

Approximate value of work as per status by State Quality Management Wing
(February 2020)

Sr. No.	Item/ Constituent Items	Scope as per Estimate/agreement (in the item)	Rate as per agreement	Percentage Status of Completion	Payment due (₹)
1.	Earth Work in Excavation			40 per cent work	for 40 per cent work
1.1	Excavation	96503 cum	110 per cum	38601.2	42,46,132
2.	C.D. Works			10 per cent work	for 10 per cent work
2.1	Excavation of foundation	1019.10 cum	240	101.91	24,458
2.2	C.C 1:3:6	367.43 cum	4000	36.74	1,46,960
2.3	Backfilling	391.72 cum	500	39.17	19, 585
2.4	R/R masonry 1:3 and flooring	1048.61cum	3200	104.86	3,35,552
2.5	Dry Masonry	114.24 cum	3800 per cum	11.42	43,396
2.6	Pipe NP2	215 rmt	4500 per rmt	21.5	96,750
Total					49,12,833

Appendix-5.2

(Reference Paragraph: 5.13)

Details of penalty and recovery from PIAs of ongoing projects

(₹ in lakh)

Sr. No.	PIA	Date of sanction	Penalty	Recovery
1.	Cardiac Research and Edu. Foundation	August 2017	5.50	Incomplete
2.	Heraud Trg. and Edu. India Pvt. Ltd.	May 2017	5.50	Completed
3.	Manav Vikas Evam Sewa Sansthan	August 2017	5.50	Completed
4.	Mass Infotech Society	May 2017	5.50	Completed
5.	Orion Security Solutions Pvt. Ltd.	May 2017	0.50	Completed
6.	Power to Empower Skills Pvt. Ltd.	August 2017	0.50	Completed
7.	Smart Brains	May 2017	0.50	Completed
8.	Samvit Edu. Trust	August 2017	5.50	Incomplete
9.	Team Lease Service India Ltd.	May 2017	-	-
Total			29.00	

Appendix-6.1

(Reference: Paragraph 6.3)

Details of avoidable payments of demand charges

(Amount in ₹)

Month	Metre No.	Contract Demand	90 per cent of Contract Demand	Actual consumption	Proposed Reduction/reduced Contract Demand	90 per cent of Contract Demand	Actual Consumption	Rates of Demand Charges	Demand Charges paid	Demand charges payable as per revised contract demand	Avoidable payments
Lift Water Supply Scheme, Gumma											
Jun-18	1112605289	4,557.77	4,101.99	2,415.6	1,500	1,350	2,415.6	400	16,40,797	9,66,240	6,74,557
Jul-18		4,557.77	4,101.99	707.6	1,500	1,350	707.6	400	16,40,797	5,40,000	11,00,797
Aug-18		4,557.77	4,101.99	bill unavailable	1,500	1,350	bill unavailable	400	16,40,797	5,40,000	11,00,797
Sep-18		4,557.77	4,101.99	0	1,500	1,350	0	400	16,40,797	5,40,000	11,00,797
Oct-18		4,557.77	4,101.99	0	1,500	1,350	0	400	16,40,797	5,40,000	11,00,797
Nov-18		4,557.77	4,101.99	0	1,500	1,350	0	400	16,40,797	5,40,000	11,00,797
Dec-18		4,557.77	4,101.99	0	1,500	1,350	0	400	16,40,797	5,40,000	11,00,797
Jan-19		4,557.77	4,101.99	0	1,500	1,350	0	400	16,40,797	5,40,000	11,00,797
Feb-19		4,557.77	4,101.99	0	1,500	1,350	0	400	16,40,797	5,40,000	11,00,797
Mar-19		4,557.77	4,101.99	bill unavailable	1,500	1,350	bill unavailable	400	16,40,797	5,40,000	11,00,797
Apr-19		4,557.77	4,101.99	1,575	1,500	1,350	1,575	400	16,40,797	6,30,000	10,10,797

Month	Metre No.	Contract Demand	90 per cent of Contract Demand	Actual consumption	Proposed Reduction/ reduced Contract Demand	90 per cent of Contract Demand	Actual Consumption	Rates of Demand Charges	Demand Charges paid	Demand charges payable as per revised contract demand	Avoidable payments
May-19		4,557.77	4,101.99	1,625	1,500	1,350	1,625	400	16,40,797	6,50,000	9,90,797
Jun-19		4,557.77	4,101.99	1,625	1,500	1,350	1,625	400	16,40,797	6,50,000	9,90,797
Jul-19		4,557.77	4,101.99	1,650	1,500	1,350	1,650	300	12,30,598	4,95,000	7,35,598
Aug-19		4,557.77	4,101.99	0	1,500	1,350	0	300	12,30,598	4,05,000	8,25,598
Sep-19		4,557.77	4,101.99	525	1,500	1,350	525	300	12,30,598	4,05,000	8,25,598
Oct-19		4557.77	4101.99	1625	1500	1350	1625	300	1230598	487500	743098
Nov-19		4557.77	4101.99	1625	1500	1350	1625	300	1230598	487500	743098
Dec-19		4557.77	4101.99	bill unavailable	1500	1350	bill unavailable	300	1230598	405000	825598
Jan-20		4557.77	4101.99	1650	1500	1350	1650	300	1230598	495000	735598
Feb-20		4557.77	4101.99	1650	1500	1350	1650	300	1230598	495000	735598
Mar-20		4557.77	4101.99	1700	1500	1350	1700	300	1230598	510000	720598
Apr-20		4557.77	4101.99	1825	1500	1350	1825	300	1230598	547500	683098
Total (A)									33636341	12488740	21147601
Aug-18	112605290	5868.61	5281.75	bill unavailable	4000	3600	bill unavailable	400	2112700	1440000	672700
Sep-18		5868.61	5281.75	3625	4000	3600	3625	400	2112700	1450000	662700

Month	Metre No.	Contract Demand	90 per cent of Contract Demand	Actual consumption	Proposed Reduction/reduced Contract Demand	90 per cent of Contract Demand	Actual Consumption	Rates of Demand Charges	Demand Charges paid	Demand charges payable as per revised contract demand	Avoidable payments
Oct-18		5868.61	5281.75	3625.4	4000	3600	3625.4	400	2112700	1450160	662540
Nov-18		5868.61	5281.75	3922.1	4000	3600	3922.1	400	2112700	1568840	543860
Dec-18		5868.61	5281.75	3948	4000	3600	3948	400	2112700	1579200	533500
Jan-19		5868.61	5281.75	4012	4000	3600	4012	400	2112700	1604800	507900
Feb-19		5868.61	5281.75	3886	4000	3600	3886	400	2112700	1554400	558300
Mar-19		5868.61	5281.75	bill unavailable	4000	3600	bill unavailable	400	2112700	1440000	672700
Apr-19		5868.61	5281.75	3728.9	4000	3600	3728.9	400	2112700	1491560	621140
May-19		5868.61	5281.75	3807	4000	3600	3807	400	2112700	1522800	589900
Jun-19		5868.61	5281.75	3807	4000	3600	3807	400	2112700	1522800	589900
Jul-19		5868.61	5281.75	3810	4000	3600	3810	300	1584525	1143000	441525
Aug-19		5868.61	5281.75	0	4000	3600	0	300	1584525	1080000	504525
Sep-19		5868.61	5281.75	3870	4000	3600	3870	300	1584525	1161000	423525
Oct-19		5868.61	5281.75	3750	4000	3600	3750	300	1584525	1125000	459525
Nov-19		5868.61	5281.75	3750	4000	3600	3750	300	1584525	1125000	459525
Dec-19		5868.61	5281.75	3860	4000	3600	3860	300	1584525	1158000	426525

Month	Metre No.	Contract Demand	90 per cent of Contract Demand	Actual consumption	Proposed Reduction/reduced Contract Demand	90 per cent of Contract Demand	Actual Consumption	Rates of Demand Charges	Demand Charges paid	Demand charges payable as per revised contract demand	Avoidable payments
Jan-20		5868.61	5281.75	3980	4000	3600	3980	300	1584525	1194000	390525
Feb-20		5868.61	5281.75	3980	4000	3600	3980	300	1584525	1194000	390525
Mar-20		5868.61	5281.75	3690	4000	3600	3690	300	1584525	1107000	477525
Apr-20		5868.61	5281.75	2750	4000	3600	2750	300	1584525	1080000	504525
Total (B)									39084950	27991560	11093390
Lift Water Supply Scheme, Ashwani Khad											
Jul-19	12383282	718	646.2	320	400	360	320	300	193860	108000	85860
Aug-19		718	646.2	bill unavailable	400	360	bill unavailable	300	193860	108000	85860
Sep-19		718	646.2	bill unavailable	400	360	bill unavailable	300	193860	108000	85860
Oct-19		718	646.2	340	400	360	340	300	193860	108000	85860
Nov-19		718	646.2	360	400	360	360	300	193860	108000	85860
Dec-19		718	646.2	350	400	360	350	300	193860	108000	85860
Jan-20		718	646.2	347.3	400	360	347.3	300	193860	108000	85860
Feb-20		718	646.2	362.1	400	360	362.1	300	193860	108630	85230
Mar-20		718	646.2	337.6	400	360	337.6	300	193860	108000	85860

Month	Metre No.	Contract Demand	90 per cent of Contract Demand	Actual consumption	Proposed Reduction/reduced Contract Demand	90 per cent of Contract Demand	Actual Consumption	Rates of Demand Charges	Demand Charges paid	Demand charges payable as per revised contract demand	Avoidable payments
Apr-20		718	646.2	350	400	360	350	300	193860	108000	85860
May-20		718	646.2	bill unavailable	400	360	bill unavailable	300	193860	108000	85860
Jun-20		718	646.2	bill unavailable	400	360	bill unavailable	300	193860	108000	85860
Jul-20		718	646.2	bill unavailable	400	360	bill unavailable	300	193860	108000	85860
Total (C)									2520180	1404630	1115550
Jun-19	12249906	1470	1323	364.1	400	360	364.1	400	529200	145640	383560
Jul-19		1470	1323	bill unavailable	400	360	bill unavailable	300	396900	108000	288900
Aug-19		1470	1323	362.1	400	360	362.1	300	396900	108630	288270
Sep-19		1470	1323	bill unavailable	400	360	bill unavailable	300	396900	108000	288900
Oct-19		1470	1323	367	400	360	367	300	396900	110100	286800
Nov-19		1470	1323	bill unavailable	400	360	bill unavailable	300	396900	108000	288900
Dec-19		1470	1323	366.6	400	360	366.6	300	396900	109980	286920
Jan-20		1470	1323	367.8	400	360	367.8	300	396900	110340	286560
Feb-20		1470	1323	369	400	360	369	300	396900	110700	286200
Mar-20		1470	1323	367.5	400	360	367.5	300	396900	110250	286650

Month	Metre No.	Contract Demand	90 per cent of Contract Demand	Actual consumption	Proposed Reduction/reduced Contract Demand	90 per cent of Contract Demand	Actual Consumption	Rates of Demand Charges	Demand Charges paid	Demand charges payable as per revised contract demand	Avoidable payments
Apr-20		1470	1323	370	400	360	370	300	396900	111000	285900
May-20		1470	1323	bill unavailable	400	360	bill unavailable	300	3,96,900	108000	288900
Jun-20		1,470	1,323	bill unavailable	400	360	bill unavailable	300	3,96,900	1,08,000	2,88,900
Jul-20		1,470	1,323	bill unavailable	400	360	bill unavailable	300	3,96,900	1,08,000	2,88,900
Total (D)									51,59,700	14,19,000	37,40,700
Grand Total (A+B+C+D)											3,70,97,241

Appendix-6.2

(Reference: Paragraph 6.3)

Details of Low Voltage Supply Surcharge at LWSS, Gumma and Giri

(Amount in ₹)

Sr. No.	Month/ Year	LVSS of LWSS, Gumma				LVSS of LWSS, Giri	
		Meter No. 1112605289	Meter No. 1112605290	Meter No. 1112605291	Meter No. 1112605293	Meter No. HPU00318	Meter No. HPU00204
1.	June 2018	18806	567101	562656	429646	118993	116789
2.	July 2018	19979	620850	656822	455196	57007	56637
3.	August 2018	0	0	0	0	64512	72159
4.	September 2018	0	0	0	0	125449	124741
5.	October 2018	0	0	0	0	229218	231038
6.	November 2018	0	0	0	0	228765	232120
7.	December 2018	0	0	0	0	283522	284658
8.	January 2019	0	0	0	0	200098	199840
9.	February 2019	0	0	0	0	167541	170097
10.	March 2019	0	0	0	0	189540	183747
11.	April 2019	0	0	0	0	207532	217907
12.	May 2019	0	0	0	0	156901	281020
13.	June 2019	88227	702853	519613	640922	171867	----
14.	July 2019	41094	662183	527960	49872	197868	194435
15.	August 2019	24650	703880	605548	43524	181897	178482
16.	September 2019	25819	758978	614136	40761	155536	179704
17.	October 2019	35375	795844	602696	34658	213410	213410
18.	November 2019	29326	726009	586327	38338	202297	200664
19.	December 2019	0	745108	606506	37996	204363	202867
20.	January 2020	34024	831091	620810	43835	178638	169422
21.	February 2020	57931	698564	629200	388241	169131	168766
22.	March 2020	93636	664733	591284	415440	196329	168849
23.	April 2020	95289	619674	551957	395716	171087	176757
24.	May 2020	547	616339	567167	46966	174400	261194
25.	June 2020	475	625465	619377	50552	195597	108414
26.	July 2020	631	600900	----	497987	257653	186247
27.	August 2020	649	584947	531865	519334	165777	225574
28.	September 2020	607	593306	586033	437798	250134	245508
29.	October 2020	643	676133	663443	482059	178821	182536
30.	November 2020	852	817896	638733	475692	204912	200850
31.	December 2020	854	799441	688497	476192	227052	218228
32.	January 2021	917	849570	658386	496907	201867	244810
33.	February 2021	805	770920	558996	429299	208454	198649
34.	March 2021	883	842582	639495	474862	254343	240279
Total		572019	16874367	13827507	7401793	6390511	6336398
Grand Total		51402595					