APPENDICES

APPENDIX-I
Audit Sample
(Availment of Input Tax Credit in the Table 5 (c) of TRAN-1 due to Non-verification of Transitional Credits)
(Reference Para No. 2.1.6)

Sl. No.	Name of Sector	Name of Dealer M/S.../GSTIN	Date of filing	Tran-1 amount of 5(c) (in ₹)	Amount of ITC as per Assessment order u/s 28(2)(ii) (in ₹)	Excess ITC claimed due to non-verification (in ₹)
1	Sector 13 CT Agra	A R V Sons Beverages and Food Pvt Ltd Agra 09AALCA7417P1ZZ	25.12.2017	14,35,402	0	14,35,402
2	Sector 1 CT G B Nagar	T J Power Electrical Pvt Ltd G B Nagar 09AAFCT1878D1Z6	05.12.2017	29,23,432	0	29,23,432
3	Sector 1 CT G B Nagar	Satyam Real Build Pvt Ltd G B Nagar 09AAPCS3664L1ZK	27.12.2017	20,90,630	0	20,90,630
4	Sector 1 CT Ghaziabad	Temflow Systems Pvt Ltd.Ghaziabad 09AABCT5025C1ZP	26.08.2017	8,97,700	0	8,97,700
5	Sector 6 CT Ghaziabad	Safe Towers Pvt Ltd Ghaziabad 09AANCS7813F1Z0	18.11.2017	23,91,681	0	23,91,681
6	Sector 6 CT Ghaziabad	S.R. Engineers Ghaziabad 09AFVPM9572M1Z6	20.11.2017	11,04,440	0	11,04,440
7	Sector 6 CT Ghaziabad	Vansh Electronics Ghaziabad 09AORPT5609K1Z2	27.12.2017	13,25,936	0	13,25,936
8	Sector 7 CT Ghaziabad	Shree Ganga Paper Mills Pvt Ltd Ghaziabad 09AAACS1110J1ZQ	27.12.2017	1,75,438	0	1,75,438
9	Sector 8 CT Ghaziabad	First Plumbing Pvt Ltd. Ghaziabad 09AABCF2111P1ZN	07.10.2017	10,42,685	0	10,42,685
10	Sector 8 CT Ghaziabad	Premium Compostos India Pvt Ltd. Ghaziabad 09AACCP5349N1ZU	27.12.2017	87,95,832	0	87,95,832
11	Sector 8 CT Ghaziabad	Steel Engineering Services Ghaziabad 09APVPK7295R1ZD	20.09.2017	10,81,853	0	10,81,853
12	Sector 10 CT Ghaziabad	Shape Machines Tools Pvt Ltd. 09AAACS1198L1ZY	27.12.2017	22,88,677	0	22,88,677
13	Sector 11 CT Ghaziabad	Effimac Equipments Pvt Ltd Ghaziabad 09AACCE0602P2ZM	04.12.2017	76,21,660	0	76,21,660
14	Sector 11 CT Ghaziabad	Super Provo Pharma Ghaziabad 09AFMPM5349H1ZZ	19.12.2017	9,56,046	0	9,56,046

Sl. No.	Name of Sector	Name of Dealer M/S.../GSTIN	Date of filing	Tran-1 amount of 5(c) (in ₹)	Amount of ITC as per Assessment order u/s 28(2)(ii) (in ₹)	Excess ITC claimed due to non-verification (in ₹)
15	Sector 16 CT Ghaziabad	ERA Infra Engineering Ltd Ghaziabad 09AAACE1268K2ZI	04.12.2017	1,60,59,847	0	1,60,59,847
16	Sector 17 CT Ghaziabad	Rahul Steel Ghaziabad 09ADMPV3306P1ZS	27.12.2017	12,61,502	0	12,61,502
17	Sector 17 CT Ghaziabad	Hindon forge (P) Ltd Ghaziabad 09AAACH4606E1ZX	28.08.2017	21,72,681	0	21,72,681
18	Sector 17 CT Ghaziabad	Jyoti Steels Ghazibad 09AHCPB0066C1Z2	26.12.2017	8,27,828	0	8,27,828
19	Sector 18 CT Ghaziabad	R K Medicines (P) Ltd Ghaziabad 09AAACR9001M1Z7	02.09.2017	1,52,42,929	0	1,52,42,929
20	Sector 18 CT Ghaziabad	S V Communication Ghaziabad 09ABIFS8491E1ZN	23.08.2017	18,34,793	0	18,34,793
21	JC (CC) I CT Kanpur	R K Agro Oil P. Ltd Kanpur 09AACCR3250Q1ZY	25.10.2017	48,03,362	0	48,03,362
22	JC (CC) I CT Kanpur	Tata Steel Downstream Products Ltd Kanpur 09AABCT1029L1ZA	28.08.2017	7,45,533	0	7,45,533
23	JC (CC) II CT Kanpur	Mirza International Ltd Kanpur 09AAECM3626M1Z5	27.12.2017	5,63,72,081	0	5,63,72,081
24	Sector 5 CT Kanpur	Siya Metals P. Ltd Kanpur 09AACCS5086M1ZR	08.09.2017	9,41,277	0	9,41,277
25	Sector 8 CT Kanpur	Khandelwal Extractions Ltd Kanpur 09AAACK5505F1ZS	28.09.2017	16,66,063	0	16,66,063
26	Sector 9 CT Kanpur	Bhagat Singh and Sons (Chemist) Kanpur 09ARXPS9339Q1Z4	20.09.2017	73,63,930	0	73,63,930
27	Sector 13 CT Kanpur	J K Plywood Products Kanpur 09AAJFJ8141Q1ZL	30.08.2017	21,63,485	0	21,63,485
28	Sector 15 CT Kanpur	R. P. M. Sales Kanpur 09AANFR8203P1ZG	26.12.2017	20,43,571	0	20,43,571
29	Sector 16 CT Kanpur	Marsh International Kanpur 09AACFM4429M1ZY	27.12.2017	9,30,132	0	9,30,132
30	Sector 17 CT Kanpur	Balaji Exports Kanpur 09AHQPK2048B1ZF	27.12.2017	8,74,234	0	8,74,234
31	Sector 17 CT Kanpur	Jai BajrangUdyog Kanpur 09AAFFJ5383A1ZG	26.12.2017	7,76,520	0	7,76,520

Sl. No.	Name of Sector	Name of Dealer M/S.../GSTIN	Date of filing	Tran-1 amount of 5(c) (in ₹)	Amount of ITC as per Assessment order u/s 28(2)(ii) (in ₹)	Excess ITC claimed due to non-verification (in ₹)
32	Sector 17 CT Kanpur	Swadisht Oils Pvt Ltd Kanpur 09AAECA6774E1ZJ	27.12.2017	28,35,764	0	28,35,764
33	Sector 20 CT Kanpur	Navayuga Engineering Co Ltd Kanpur 09AAACN7396R1ZF	16.10.2017	2,11,57,615	0	2,11,57,615
34	Sector 20 CT Kanpur	Zaibunco Industries Pvt Ltd Kanpur 09AADCK8892N1ZK	19.12.2017	14,01,677	0	14,01,677
35	Sector 20 CT Kanpur	Alina Exim Kanpur 09AIZPA3104E1ZG	25.12.2017	16,33,765	0	16,33,765
36	Sector 20 CT Kanpur	Shree Udyog Kanpur 09AAMFS6312F1Z3	27.12.2017	3,91,720	0	3,91,720
37	Sector 20 CT Kanpur	Unity International Kanpur 09AAEFU3120H1ZD	27.12.2017	11,43,651	0	11,43,651
38	Sector 20 CT Kanpur	Continental Tanners Kanpur 09AARPH2464A1ZT	13.12.2017	10,40,851	0	10,40,851
39	Sector 20 CT Kanpur	Ankita Camera and Printers Kanpur 09AARPG3001A1ZB	26.08.2017	9,79,116	0	9,79,116
40	Sector 20 Kanpur	New Diamond Leather Finishers Kanpur 09ANVPA1655M1ZH	25.12.2017	8,93,854	0	8,93,854
41	Sector 20 CT Kanpur	Leather Trend Kanpur 09AAIPI0113Q1ZM	27.12.2017	8,57,804	0	8,57,804
42	Sector 20 CT Kanpur	J KEW Forgings Ltd Kanpur 09AAACJ3439M1Z9	26.12.2017	6,70,644	0	6,70,644
43	Sector 20 CT Kanpur	Sidra International Kanpur 09BOMPA1231G1ZC	25.12.2017	7,13,053	0	7,13,053
44	Sector 21 CT Kanpur	Karamat Tanning Industries, Kanpur 09AAIFK0330M1ZA	23.12.2017	32,88,787	0	32,88,787
45	Sector 21 CT Kanpur	Super Leathers Kanpur 09ADCFS7866D1ZQ	27.12.2017	9,11,227	0	9,11,227
46	Sector 22 CT Kanpur	Baba Handloom Kanpur 09BBPPS3207J1Z7	27.12.2017	16,19,138	0	16,19,138
47	Sector 22 CT Kanpur	Pragati Trading Co Kanpur 09AARFP2420N1ZR	27.12.2017	14,04,785	0	14,04,785
48	Sector 22 CT Kanpur	Balaji Traders Kanpur 09AYIPM6755A1ZA	15.12.2017	6,30,562	0	6,30,562

Sl. No.	Name of Sector	Name of Dealer M/S.../GSTIN	Date of filing	Tran-1 amount of 5(c) (in ₹)	Amount of ITC as per Assessment order u/s 28(2)(ii) (in ₹)	Excess ITC claimed due to non-verification (in ₹)
49	Sector 24 CT Kanpur	Shrinath Builders and Housing Co. Pvt Ltd Kanpur 09AAHCS5437P1ZL	27.12.2017	95,42,610	0	95,42,610
50	Sector 25 CT Kanpur	KVS Exim India Pvt Ltd Kanpur 09AABCK5874G1Z9	28.08.2017	12,28,161	0	12,28,161
51	Sector 25 CT Kanpur	Pawan Coal and Sons Kanpur 09ANYPK8488K1ZN	21.09.2017	6,14,089	0	6,14,089
52	Sector 28 CT Kanpur	Keller Ground Engineering India Pvt Ltd Kanpur 09AACCK0187B1ZU	26.12.2017	51,30,288	0	51,30,288
53	Sector 28 CT Kanpur	Kundan Castings Pvt Ltd Kapur 09AAACK5601N1ZE	25.12.2017	15,45,882	0	15,45,882
54	Sector 28 CT Kanpur	Sigma Casting Ltd Kanpur 09AAGCS8962C1Z1	27.12.2017	12,11,418	0	12,11,418
55	Sector 28 CT Kanpur	Bajrang Bali Industries Kanpur 09AADFB3160D1ZX	27.12.2017	8,28,611	0	8,28,611
56	Sector 28 CT Kanpur	Shahpuri Traders Kanpur 09AFGPS9751R1Z8	27.12.2017	7,07,141	0	7,07,141
57	Sector 30 CT Kanpur	Shree Udhavdas Sons Kanpur 09ABFPK2217H1ZV	18.12.2017	30,41,135	0	30,41,135
58	Sector 8 CT Lucknow	Digital Age Retail Pvt Ltd Lucknow 09AADCD8136E1ZP	27.12.2017	18,57,710	0	18,57,710
59	Sector 11 CT Lucknow	Biolife Medical Pvt Ltd Lucknow 09AAJCS0030L1ZC	25.12.2017	11,83,501	0	11,83,501
60	Sector 12 CT Lucknow	Raj Constructions Lucknow 09BTGPM9612J1Z8	26.08.2017	67,61,455	0	67,61,455
61	Sector 12 CT Lucknow	Ranjeet Mechatronics Pvt Ltd. 09AAACR7491R1ZF	27.12.2017	23,87,934	0	23,87,934
62	Sector 20 CT Lucknow	Sify Technologies Ltd Lucknow 09AAACS9032R1ZP	10.11.2017	1,19,18,482	0	1,19,18,482
63	Sector 20 CT Lucknow	P.S.V.T. Industries Pvt Ltd Lucknow 09AAHCP5566A1ZD	19.11.2017	3,24,154	0	3,24,154

Sl. No.	Name of Sector	Name of Dealer M/S.../GSTIN	Date of filing	Tran-1 amount of 5(c) (in ₹)	Amount of ITC as per Assessment order u/s 28(2)(ii) (in ₹)	Excess ITC claimed due to non-verification (in ₹)
64	Sector 20 CT Lucknow	Piscesia Power Trnasmission Pvt Ltd 09AAGCP6469F1Z0	23.12.2017	1,21,38,630	0	1,21,38,630
65	Sector 20 CT Lucknow	Shalimar Corp Ltd Lucknow 09AADCS9234L1ZU	15.12.2017	1,15,93,816	0	1,15,93,816
66	Sector 1 CT Noida	Vantage Integrated Security Solutions Pvt Ltd 09AAACU1717F1ZK	27.12.2017	14,69,846	0	14,69,846
67	Sector 3 CT Noida	ATS Housing Pvt Ltd Noida 09AAKCA6697G1Z3	19.12.2017	99,92,901	0	99,92,901
68	Sector 3 CT Noida	ATS Township Pvt Ltd Noida 09AAHCA6981C1ZJ	21.12.2017	27,30,243	0	27,30,243
69	Sector 3 CT Noida	ATS Buildline Pvt Ltd Noida 09AABCT7546A1ZF	13.12.2017	17,33,192	0	17,33,192
70	Sector 5 CT Noida	Vispro Alpha Pvt Ltd Noida 09AAECS6344J1Z0	15.12.2017	18,10,596	0	18,10,596
71	Sector 6 CT Noida	Khandelwal Laminators Pvt Ltd Noida 09AAACK0061G1ZX	26.08.2017	36,64,888	0	36,64,888
72	Sector 6 CT Noida	Civtech Projects (I) Pvt Ltd Noida 09AACCC0488P1Z5	23.12.2017	18,00,567	0	18,00,567
73	Sector 6 CT Noida	Pranav Enterprises Noida 09ADOPG7738A1ZG	27.12.2017	13,82,442	0	13,82,442
74	Sector 7 CT Noida	Cushman & Wakefield Property Management Services India Pvt Ltd. Noida 09AACCC3657N1Z8	18.12.2017	1,26,15,842	0	1,26,15,842
75	Sector 7 CT Noida	Brite Sales Pvt Ltd Noida 09AAFCB4415Q2Z9	13.10.2017	1,03,18,485	0	1,03,18,485
76	Sector 8 CT Noida	N.S. Associates Pvt Ltd Noida 09AABCN7057J1Z4	22.12.2017	64,70,274	0	64,70,274
77	Sector 9 CT Noida	GYT TPL Joint Venture Noida 09AACAG1507F1Z4	27.12.2017	77,10,538	0	77,10,538
78	Sector 9 CT Noida	Nyati Enginners and Consultants Noida 09AABPN2601F1Z6	23.12.2017	75,30,158	0	75,30,158

Sl. No.	Name of Sector	Name of Dealer M/S.../GSTIN	Date of filing	Tran-1 amount of 5(c) (in ₹)	Amount of ITC as per Assessment order u/s 28(2)(ii) (in ₹)	Excess ITC claimed due to non-verification (in ₹)
79	Sector 13 CT Noida	Scientific Facilities Pvt Ltd Noida 09AATCS7080C1ZX	26.12.2017	20,04,614	0	20,04,614
80	Sector 13 CT Noida	AL Qasim Associates Noida 09AAZFA9267C1ZU	27.12.2017	19,99,439	0	19,99,439
81	Sector 13 CT Noida	D. P. Garg and Co Pvt Ltd Noida 09AAACD9787G1Z5	25.01.2019	16,07,960	0	16,07,960
82	Sector 13 CT Noida	Pebbles Prolease Pvt Ltd Noida 09AAFCP2931B1ZQ	26.12.2017	53,80,187	0	53,80,187
83	Sector 13 CT Noida	Ayush Trading Manufacturing Co Noida 09AGGPA1733J1ZM	26.12.2017	9,68,224	0	9,68,224
84	Sector 13 CT Noida	Three Platinum Softtech Pvt Ltd Noida 09AADCT3082H1Z8	26.12.2017	24,70,444	0	24,70,444
85	Sector 13 CT Noida	Bhati Electronics Noida 09AJGPB1175Q1ZW	04.09.2017	8,95,227	0	8,95,227
86	Sector 14 CT Noida	Nobility Estates Pvt Ltd 09AAECN5591J1ZY	26.12.2017	62,69,637	0	62,69,637
Total				**35,46,25,914**	**0**	**35,46,25,914**

Source: Information available on the basis of Audit findings.

APPENDIX-II

Excess availment of Input Tax Credit through TRAN-1 carried over from assessment orders

(Reference Para No. 2.1.8.1)

Sl. No.	Name of Sector	Name of Dealer M/S../GSTIN	Date of filing	TRAN-1 amount of 5(c) (in ₹)	Amount of ITC in last legacy return (FORM XXIV/LII) (in ₹)	Amount of ITC as per Assessment order u/s 28(2)(1) (in ₹)	Excess ITC claimed (in ₹)
1	Sector 1 CT Agra	Girraj Ji Stone Crushers Pvt Ltd Agra 09AAACG6742N2Z5	09.11.2017	44,69,489	Not Available	41,66,084	3,03,405
2	Sector 5 CT Agra	Paras Glassware Pvt Ltd Agra 09AACCP8075H1Z2	30.11.2017	95,13,043	27,51,488	26,51,488	68,61,555
3	Sector 5 CT Agra	Ashok Auto Sales Ltd Agra 09AABCA3711C1ZB	23.12.2017	13,67,580	13,67,580	4,70,390	8,97,190
4	Sector 13 CT Agra	Singh Automobiles Agra 09AEBPN4268C1ZL	26.11.2017	6,64,190	Not Available	0	6,64,190
5	Sector 15 CT Agra	U V Overseas Agra 09AACFU5476A2Z5	26.10.2017	25,31,750	Not Available	0	25,31,750
6	Sector 15 CT Agra	Bunny Poly Plast (India) Agra 09AAEFB2418B1ZI	07.11.2017	7,78,776	Not Available	3,79,702	3,99,074
7	Sector 1 CT G B Nagar	Kisan Petro Oil Pvt Ltd G B Nagar 09AADCK0136D1ZO	27.12.2017	74,00,744	74,00,744	0	74,00,744
8	Sector 1 CT G B Nagar	IL Jin Electronics India Pvt Ltd G B Nagar 09AAACI8344L1Z6	26.08.2017	11,22,489	11,22,489	0	11,22,489
9	Sector 4 CT Ghaziabad	Sopan O and M Company Pvt Ltd Ghaziabad 09AAFCS9163C1Z7	13.10.2017	20,09,191	20,15,689	0	20,09,191
10	Sector 4 CT Ghaziabad	Jitendra Singh Associates Ghaziabad 09AIDPS6293E1ZW	06.11.2017	15,82,572	15,82,527	15,68,420	14,152
11	Sector 12 CT Ghaziabad	SavfabBuildtech Pvt Ltd Ghaziabad 09AAOCS7407E2Z2	09.12.2017	25,23,110	0	0	25,23,110
12	Sector 12 CT Ghaziabad	Fastech Projects Pvt Ltd Ghaziabad 09AABCF7986L1ZU	30.10.2017	3,57,51,772	Not Available	0	3,57,51,772
13	Sector 12 CT Ghaziabad	AamorInox ltd Ghaziabad 09AAFCA0194B1Z2	29.09.2017	2,42,98,561	2,32,95,685	2,32,69,626	10,28,935
14	Sector 12 CT Ghaziabad	Siddharth Metal Ghazibad 09AFCPJ2680L1Z7	04.11.2017	16,75,143	Not Available	13,64,097	3,11,046
15	Sector 12 CT Ghaziabad	Siddhomal Paper Conversion Co Pvt Ltd 09AAJCS1600A1ZX	27.12.2017	38,86,096	38,54,066	38,54,066	32,030

Sl. No.	Name of Sector	Name of Dealer M/S../GSTIN	Date of filing	TRAN-1 amount of 5(c) (in ₹)	Amount of ITC in last legacy return (FORM XXIV/LII) (in ₹)	Amount of ITC as per Assessment order u/s 28(2)(1) (in ₹)	Excess ITC claimed (in ₹)
16	Sector 13 CT Ghaziabad	Sterling International Ghaziabad 09ABBPS1976 K1Z4	20.09.2017	27,13,026	7,18,129	20,58,125	6,54,901
17	Sector 16 CT Ghaziabad	S R B Consortium Realcom Pvt Ltd. Ghaziabad 09AAQCS6954A1ZZ	26.12.2017	10,75,145	10,75,145	0	10,75,145
18	Sector 16 CT Ghaziabad	Ahluwalia Contracts India Ltd Ghaziabad 09AABCA4304K1ZV	27.12.2017	6,47,57,953	0	0	6,47,57,953
19	Sector 16 CT Ghaziabad	Nandini Buildhome Consortium Pvt Ltd Ghaziabad 09AADCN6561H1Z8	26.12.2017	58,68,349	1,93,02,814	0	58,68,349
20	Sector 17 CT Ghaziabad	Bhawani Steels Ghaziabad 09AAAFB7889G1Z2	28.08.2017	9,73,145	2,52,648	0	9,73,145
21	Sector 17 CT Ghaziabad	Vimal Organics Ltd Ghaziabad 09AAACV7698G1ZP	07.09.2017	10,67,655	0	2,19,745	8,47,910
22	Sector 17 CT Ghaziabad	R P Industries Pvt Ltd Ghaziabad 09AACFR9755M1ZE	14.10.2017	15,42,577	15,38,074	15,38,074	4,503
23	JC (CC) II CT Kanpur	Rahman Industries Ltd Kanpur 09AAACR6862N1ZQ	20.11.2017	2,11,60,291	1,96,36,279	1,95,84,121	15,76,170
24	Sector 3 CT Kanpur	Prasiddh Containers Pvt Ltd Kanpur 09AAICP4788K1ZL	17.11.2017	8,84,478	4,59,703	4,59,703	4,24,775
25	Sector 6 CT Kanpur	Shah Corporation Kanpur 09BNRPS1332J1ZI	24.08.2017	9,16,724	9,85,502	0	9,16,724
26	Sector 6 CT Kanpur	Ved Sasso Mechanica (India) Pvt Ltd. Kanpur 09AAACV4747Q1ZK	25.12.2017	6,29,433	0	0	6,29,433
27	Sector 6 CT Kanpur	Alwin Leather Craft Pvt Ltd Kanpur 09AABCA4262C1Z3	20.12.2017	5,92,376	5,88,446	0	5,92,376
28	Sector 7 CT Kanpur	Accumen Laminators LLP Kanpur 09ABAFA8330L1ZC	28.08.2017	84,11,411	84,11,411	2,44,970	81,66,441
29	Sector 10 CT Kanpur	Kanodia Distributers Kanpur 09AEIPK9718F1Z6	25.12.2017	9,12,488	0	0	9,12,488
30	Sector 10 CT Kanpur	Society Distributors Pvt Ltd Kanpur 09AAPCS1765E1Z1	20.11.2017	26,85,002	26,85,002	26,82,616	2,386
31	Sector 12 CT Kanpur	Rishabh Industrial Corporation Kanpur 09AAUPG4312R1ZI	27.12.2017	9,12,905	8,51,332	8,51,332	61,573

Sl. No.	Name of Sector	Name of Dealer M/S../GSTIN	Date of filing	TRAN-1 amount of 5(c) (in ₹)	Amount of ITC in last legacy return (FORM XXIV/LII) (in ₹)	Amount of ITC as per Assessment order u/s 28(2)(1) (in ₹)	Excess ITC claimed (in ₹)
32	Sector 12 CT Kanpur	Rameshwar Prasad Rajendra Prasad Kanpur 09AAHFR2393G1ZY	22.12.2017	53,88,572	53,86,178	53,86,178	2,394
33	Sector 14 CT Kanpur	Trident Auto Component Pvt Ltd Kanpur 09AABCT0083G1ZH	11.12.2017	9,87,816	9,77,816	9,77,816	10,000
34	Sector 15 CT Kanpur	R A Plastic Kanpur 09AFJPG9381E1Z6	25.08.2017	6,92,954	6,92,954	6,28,708	64,246
35	Sector 21 CT Kanpur	Universal Leather Industries, Kanpur 09AVXPA6442Q1ZO	18.12.2017	6,56,057	6,95,509	5,72,022	84,035
36	Sector 27 CT Kanpur	Anand Cold Storage Kanpur 09ABFFA8563L1ZW	27.12.2017	7,84,148	5,08,965	5,08,965	2,75,183
37	Sector 30 CT Kanpur	Bharat Agencies Kanpur 09AAKFB8041Q1ZT	27.12.2017	10,66,267	6,830	6,830	10,59,437
38	Sector 4 CT Lucknow	Dee Gee Saw and Metal Works Pvt Ltd Lucknow 09AABCD3687N1Z2	23.08.2017	32,09,177	32,09,177	0	32,09,177
39	Sector 9 CT Lucknow	Everest Infra Energy Ltd Lucknow 09AABCE7178B1ZO	26.12.2017	76,17,415	Not Available	72,24,699	3,92,716
40	Sector 13 CT Lucknow	Advantage Medical System Lucknow 09AANPA0571D1Z2	27.12.2017	12,50,000	0	0	12,50,000
41	Sector 14 CT Lucknow	Shree Shyam Trading Co 09ACNPA2165P1Z7	14.11.2017	7,11,074	2,37,024	2,37,024	4,74,050
42	Sector 20 CT Lucknow	Leotronic Scales Pvt Ltd 09AAACL2561J1ZG	24.10.2017	24,03,774	24,03,774	0	24,03,774
43	Sector 20 CT Lucknow	The Climate Makers (Sales) Lucknow 09AAFFT3039B1ZF	27.12.2017	11,75,812	Not Available	0	11,75,812
44	Sector 20 CT Lucknow	Vishal Electricals Lucknow 09AALFV3189N1Z7	24.11.2017	10,63,039	10,63,039	3,23,231	7,39,808
45	Sector 20 CT Lucknow	Jayshree Agro Industries Lucknow 09AAHFJ5785G1ZW	26.12.2017	29,44,721	29,44,721	27,44,721	2,00,000
46	Sector 22 CT Lucknow	Metro Sales Corporation Lucknow 09BGQPK8472B1Z0	23.12.2017	16,07,390	13,02,227	13,02,227	3,05,163

Sl. No.	Name of Sector	Name of Dealer M/S../GSTIN	Date of filing	TRAN-1 amount of 5(c) (in ₹)	Amount of ITC in last legacy return (FORM XXIV/LII) (in ₹)	Amount of ITC as per Assessment order u/s 28(2)(1) (in ₹)	Excess ITC claimed (in ₹)
47	Sector 22 CT Lucknow	Baba Synthetic Lucknow 09AALFB9797L1ZD	25.08.2017	19,48,392	Not Available	16,39,950	3,08,442
48	Sector 1 CT Noida	Goyal Enterprises Noida 09ABVPG7601H1ZD	25.08.2017	9,44,249	9,44,249	0	9,44,249
49	Sector 2 CT Noida	Precision Electronics Ltd Noida 09AAACP1441P1Z7	30.10.2017	9,60,822	16,17,276	0	9,60,822
50	Sector 4 CT Noida	J S H Packagings Noida 09AACFJ5445Q1ZR	25.08.2017	67,88,692	67,88,692	51,358	67,37,334
51	Sector 8 CT Noida	CLE Pvt Ltd Noida 09AACCR7266A1ZF	21.08.2017	4,79,73,321	4,79,73,321	4,32,34,686	47,38,635
52	Sector 9 CT Noida	Key Stone Developers Pvt Ltd Noida 09AACCK1431C1Z3	26.12.2017	16,18,289	Not Available	0	16,18,289
53	Sector 10 CT Noida	Cornell Overseas Pvt Ltd Noida 09AAACC0034F1ZA	27.12.2017	9,52,078	Not Available	3,85,850	5,66,228
54	Sector 11 CT Noida	Ambience Interiors Pvt Ltd Noida 09AADCA0739Q1ZA	29.11.2017	19,91,095	Not Available	18,54,988	1,36,107
55	Sector 11 CT Noida	Zapsell Retail Noida 09AOYPS7890E1ZU	27.12.2017	13,67,128	Not Available	0	13,67,128
56	Sector 12 CT Noida	Iworld Business Solutions Pvt Ltd Noida 09AABCI4305A1Z7	27.12.2017	42,76,119	Not Available	42,49,825	26,294
57	Sector 13 CT Noida	Uniparts India Ltd Noida 09AAACU0454D1ZO	27.12.2017	27,10,813	0	0	27,10,813
58	Sector 14 CT Noida	Presidency Infraheights Pvt Ltd Noida 09AAGCP5711L1Z4	29.08.2017	3,49,68,949	Not Available	2,81,47,119	68,21,830
59	Sector 14 CT Noida	Kamal and Associates Pvt Ltd Noida 09AABCK8424C1ZP	02.12.2017	45,70,002	16,75,784	0	45,70,002
60	Sector 14 CT Noida	Maharshi SolarTechnology Pvt Ltd Noida 09AACCM0458M1Z7	27.12.2017	25,67,405	0	0	25,67,405
Total				**35,98,73,034**		**16,48,38,756**	**19,50,34,278**

Source: Information available on the basis of Audit findings.

APPENDIX-III
Excess Input Tax Credit carried from Last Legacy Returns
(Reference Para No. 2.1.8.2)

Sl. No.	Name of Sector	Name of Dealer M/S../GSTIN	Date of filing	TRAN-1 amount of 5(c)(in ₹)	Amount of ITC in last legacy return (FORM XXIV/LII) (in ₹)	Amount of ITC as per Assessment order (in ₹)	Excess ITC claimed (in ₹)
1	Sector 1 CT Agra	RDI Homes Pvt Ltd Agra 09AAFCR6347F1Z6	27.12.2017	15,14,047	12,33,743	0	2,80,304
2	Sector 5 CT Agra	Monarch Footwear Agra 09AAHFM0091Q1ZR	17.10.2017	41,80,805	2,78,172	2,78,172	39,02,633
3	Sector 11 CT Agra	PPM India Agra 09AARFP1928P2ZB	27.12.2017	5,80,912	0	0	5,80,912
4	Sector 13 CT Agra	Angel Enterprises Agra 09ACYPJ9170G1ZV	27.12.2017	2,99,602	2,75,111	Not Available	24,491
5	Sector 13 CT Agra	Om Construction Raju Gupta Agra 09AFMPG5341M1Z2	16.10.2017	7,19,673	4,80,365	Not Available	2,39,308
6	Sector 16 CT Agra	Shree Ram Ashiyana Pvt Ltd Agra 09AANCS3942H1ZY	27.12.2017	1,15,35,725	0	0	1,15,35,725
7	Sector 16 CT Agra	Paras Das Jain and Sons Agra 09AAHFP9897R1ZQ	31.08.2017	12,02,000	0	Not Available	12,02,000
8	Sector 20 CT Agra	Guru Jee Engineers and Construction Co. Agra 09ANWPS2887G1ZZ	20.12.2017	14,74,590	11,42,760	0	3,31,830
9	Sector 1 CT G B Nagar	Amit Enterprises G B Nagar 09BRBPB0296A1ZD	25.12.2017	1,03,28,303	0	0	1,03,28,303
10	Sector 2 CT G B Nagar	SRV Techno Engineering Pvt Ltd G B Nagar 09AAPCS3676Q1Z6	26.12.2017	9,45,133	0	0	9,45,133
11	Sector 3 CT G B Nagar	Kaveri Technobuild Pvt Ltd G B Nagar 09AAFCK5324H1ZI	27.12.2017	13,65,086	13,47,674	0	17,412
12	Sector 1 CT Ghaziabad	SFC Solution India (Sealing) Pvt Ltd Ghaziabad 09AAACW0019N1Z8	05.09.2017	67,76,942	0	0	67,76,942
13	Sector 4 CT Ghaziabad	A K Engineers Ghaziabad 09AAYFA1337J1Z1	07.12.2017	28,27,784	25,98,070	0	2,29,714
14	Sector 4 CT Ghaziabad	Trenchless Engineering Services Pvt Ltd Ghaziabad 09AABCT3284F2Z9	27.12.2017	51,43,079	0	0	51,43,079

Sl. No.	Name of Sector	Name of Dealer M/S../GSTIN	Date of filing	TRAN-1 amount of 5(c)(in ₹)	Amount of ITC in last legacy return (FORM XXIV/LII) (in ₹)	Amount of ITC as per Assessment order (in ₹)	Excess ITC claimed (in ₹)
15	Sector 4 CT Ghaziabad	Uttam Sucrotech International Pvt Ltd Ghaziabad 09AABCU3958R1ZF	26.12.2017	13,19,324	9,24,812	Not Available	3,94,512
16	Sector 5 CT Ghaziabad	Blue Star Buildtech Pvt Ltd Ghaziabad 09AACCB7945C1ZP	26.12.2017	13,94,759	13,23,033	0	71,726
17	Sector 5 CT Ghaziabad	Dhanversha Builders Pvt Ltd 09AADCD6622R1Z3	27.12.2017	1,09,20,183	1,09,16,758	0	3,425
18	Sector 10 CT Ghaziabad	Stotz Gears Pvt Ltd Ghaziabad 09AAACS4036M1Z5	04.09.2017	71,29,456	6,49,121	0	64,80,335
19	Sector 17 CT Ghaziabad	Space Chem Enterprises Ghaziabad 09AGDPG7311D1ZU	27.12.2017	27,69,863	4,89,764	0	22,80,099
20	Sector 17 CT Ghaziabad	Shiv Steels Ghaziabad 09AAWPM1613R1ZV	06.10.2017	8,83,033	8,73,033	0	10,000
21	Sector 2 CT Kanpur	Shree Bankey Bihari Pharma, Kanpur 09AFLPC4855K1Z2	27.12.2017	8,19,932	5,13,984	0	3,05,948
22	Sector 5 CT Kanpur	Nabco Pigments Pvt Ltd Kanpur 09AADCN4596J1ZW	11.10.2017	18,50,546	18,45,142	0	5,404
23	Sector 7 CT Kanpur	Shivam Fragrances Kanpur 09AGEPS3842C1ZF	25.12.2017	11,88,286	11,54,652	11,54,652	33,634
24	Sector 11 CT Kanpur	Silver Line Fashion Kanpur 09AJGPK0875Q1ZI	15.11.2017	10,09,059	9,47,914	0	61,145
25	Sector 13 CT Kanpur	Good-Will Tenners Kanpur 09ABOPA5045Q1Z5	25.08.2017	11,99,837	11,96,965	11,99,837	2,872
26	Sector 16 CT Kanpur	Nabco Products Pvt Ltd. Kanpur 09AAFCA8426N1Z6	24.08.2017	24,79,186	21,81,530	0	2,97,656
27	Sector 17 CT Kanpur	PawanTanay Enterprises Kanpur 09BOZPK8504H1Z9	26.12.2017	4,91,157	1,94,386	0	2,96,771
28	Sector 18 CT Kanpur	Vishal Enterprises Kanpur 09AAJPO0296M1Z3	27.12.2017	4,79,207	4,28,233	Not Available	50,974
29	Sector 20 CT Kanpur	Sultan Tanners Kanpur 09AADFS2681N1ZN	27.12.2017	17,16,266	16,16,768	0	99,498
30	Sector 20 CT Kanpur	S S Fashions Kanpur 09ACZFS5689L1ZN	30.09.2017	8,81,556	7,04,876	0	1,76,680

Sl. No.	Name of Sector	Name of Dealer M/S../GSTIN	Date of filing	TRAN-1 amount of 5(c)(in ₹)	Amount of ITC in last legacy return (FORM XXIV/LII) (in ₹)	Amount of ITC as per Assessment order (in ₹)	Excess ITC claimed (in ₹)
31	Sector 8 CT Lucknow	Canteen Store Department Lucknow 09AAAGC0017Q2ZF	26.12.2017	18,98,214	0	0	18,98,214
32	Sector 12 CT Lucknow	SKC Infratech Pvt Ltd Lucknow 09AABCS2772F1ZC	27.12.2017	1,66,08,549	1,30,90,342	Not Available	35,18,207
33	Sector 12 CT Lucknow	CIPEL Lucknow 09AAIFC4192K1Z2	30.08.2017	1,08,70,093	94,66,673	0	14,03,420
34	Sector 14 CT Lucknow	Raj Marketing Lucknow 09ADHPN3945M1ZY	11.11.2017	7,44,620	3,73,255	0	3,71,365
35	Sector 15 CT Lucknow	N P S Power Solution Pvt Ltd Lucknow 09AADCN3125F1ZQ	21.12.2017	10,31,752	9,10,453	0	1,21,299
36	Sector 16 CT Lucknow	Metecno (India) Pvt Ltd Lucknow 09AAECM4690F1ZA	11.11.2017	73,70,222	38,60,033	0	35,10,189
37	Sector 1 CT Noida	Jones Lang Lasalle Property Consutant India Pvt Ltd Noida 09AAACL2089B1ZQ	26.12.2017	69,81,683	0	Not Available	69,81,683
38	Sector 2 CT Noida	Pace Tel Systems Pvt Ltd Noida 09AAFCP8340L1ZY	08.09.2017	35,98,173	35,83,796	Not Available	14,377
39	Sector 9 CT Noida	NTPC Bhel Power Projects Pvt Ltd Noida 09AACCN9505A1ZP	20.09.2017	3,48,36,638	3,34,13,816	0	14,22,822
40	Sector 12 CT Noida	J and S Wirelinks Pvt Ltd Noida 09AABCJ7521M2Z8	20.09.2017	36,98,931	34,79,706	34,79,706	2,19,225
41	Sector 13 CT Noida	R G Infra Build Pvt Ltd Noida 09AADCR0005N1ZG	27.12.2017	1,99,85,114	0	0	1,99,85,114
42	Sector 14 CT Noida	Spirit Global Constructions Pvt Ltd Noida 09AAICS2757B1ZC	24.08.2017	14,66,068	0	Not Available	14,66,068
43	Sector 14 CT Noida	ATS Dreamzone Pvt Ltd Noida 09AAFCS0587C1ZD	18.12.2017	37,99,266	0	Not Available	37,99,266
44	Sector 14 CT Noida	Trilok and Associates Noida 09AALPJ3073F1ZO	24.12.2017	40,32,604	0	Not Available	40,32,604
Total				**20,23,47,258**	**10,14,94,940**		**10,08,52,318**

Source: Information available on the basis of Audit findings.

APPENDIX-IV
Availment of Irregular Excess Input Tax Credit on pending declaration Forms
(Reference Para No. 2.1.8.3)

Sl. No.	Name of Sector	Name of Dealer M/S.../GSTIN	Date of filing of TRAN-1 (₹)	TRAN-1 amount Table 5(c) (₹)	Amount of ITC in Last Legacy Return (₹)	Amount of Pending Declaration Forms (₹)	Tax due on Pending declaration Forms for which ITC was to be deducted (₹)	Total Irregular Excess ITC claimed in TRAN-1 (Limited to TRAN-1 5 (c) (₹)
1	Sector 3 CT Ghaziabad	Kwality Traders Ghaziabad 09AABFK0304N1ZH	26.12.2017	11,33,830	11,33,830	10,12,078	40,483	40,483
2	Sector 5 CT Ghaziabad	Shiva Enterprises Ghaziabad 09ACEPG2119G1ZZ	26.12.2017	18,91,671	18,91,671	65,07,603	1,30,151	1,30,151
3	Sector 12 CT Kanpur	Bharat Steel Suppliers Kanpur 09AAIPP6247Q1ZS	26.12.2017	7,67,644	8,33,596	4,91,73,009	9,83,460	7,67,644
4	Sector 15 CT Kanpur	Bajarang Industries Kanpur 09AAMFB5683Q1ZH	04.09.2017	11,83,178	11,83,178	95,69,842	2,87,095	2,87,095
5	Sector 17 CT Kanpur	Vasu Met Plast Pvt Ltd Kanpur 09AAECV3055F2ZB	27.12.2017	20,78,728	20,78,728	1,40,27,456	4,64,974	4,64,974
6	Sector 10 CT Noida	Narayan Industries Global Ltd Noida 09AABCN7151P1ZX	19.12.2017	47,37,578	Not Available	29,97,40,720	3,74,67,590	47,37,578
Total				**1,17,92,629**		**38,00,30,708**	**3,93,73,753**	**64,27,925**

Source: Information available on the basis of Audit findings.

APPENDIX-V

Para 8.1.4 Availment of Excess Input Tax Credit in the Table 5 (c) of TRAN-1 due to Excess ITC brought forward from year 2016-17 to 2017-18

(Reference Para No. 2.1.8.4)

Sl. No.	Name of Sector	Name of Dealer M/S…/GSTIN	Date of filing	TRAN-1 amount (₹)	Amount of ITC C/F from A.Y. 2016-17 Assessment order (₹)	Amount of ITC B/F in A.Y. 2017-18 Assement Order (₹)	Excess ITC B/F in A.Y.2017-18 (₹)	Amount of ITC carried forward from Year 2017-18 (₹)	Actual difference (₹)	ITC due for carry forward from 2017-18. (₹)	Excess ITC claimed and limited to TRAN-1 (₹)
1	2	3	4	5	6	7	8(7-6)	9	10 (9-8)	11	12(5-11)
1	Sector CT Kanpur Dehat	Neptune Sales Corporation Kanpur Dehat 09AGJPA9427E1ZF	14.09.2017	28,15,449	30,56,972	35,52,770	4,95,798	31,31,854	26,36,056	26,36,056	1,79,393
2	Sector 12 CT Lucknow	Sai Distributors Lucknow 09AITPA2345P1ZQ	02.09.2017	27,40,149	1,78,058	3,71,085	1,93,027	27,40,149	25,47,122	25,47,122	1,93,027
3	Sector 13 CT Lucknow	Sharukh Force Lucknow 09ARBPS2828N1Z8	25.08.2017	11,37,254	6,21,380	12,08,533	5,87,153	11,37,254	5,50,101	5,50,100	5,87,154
Total				**66,92,852**	**38,56,410**	**51,32,388**	**12,75,978**	**70,09,257**	**57,33,279**	**57,33,278**	**9,59,574**

Source: Information available on the basis of Audit findings.

APPENDIX-VI
Availment of Excess Input Tax Credit in the Table 6(b) of TRAN-1 due to difference between TRAN-1 and Assessment Order
(Reference Para No. 2.1.9.1)

Sl. No.	Name of Sector	Name of Dealer M/S../GSTIN	Date of filing	TRAN-1 amount of 6(b) (in ₹)	Amount of ITC as per Annual Return (in ₹)	Amount of ITC as per Assessment order u/s 28(2)(i) (in ₹)	Excess ITC claimed (in ₹)
1	Sector 15 CT Agra	UV Overseas Agra 09AACFU5476A2Z5	26.10.2017	5,03,718	Not Available	0	5,03,718
2	Sector 9 CT Ghaziabad	Shree Bankey Bihari Lal Aromatics Ghaziabad 09ACFFS1816D1ZB	20.12.2017	3,84,886	0	0	3,84,886
3	Sector 17 CT Ghaziabad	Nipman Fastner Industries Pvt Ltd Ghaziabad 09AAACN3215D1ZY	27.09.2017	15,16,945	0	7,33,386	7,83,559
4	Sector 14 CT Kanpur	Trident Auto Components Pvt Ltd Kanpur 09AABCT0083G1ZH	11.12.2017	5,37,322	67,470	4,93,396	43,926
5	Sector 22 CT Lucknow	Metro Sales Corporation Lucknow 09BGQPK8472B1Z0	23.12.2017	13,02,276	Not Available	0	13,02,276
6	Sector 2 CT Noida	Precision Electronics Ltd Noida 09AAACP1441P1Z7	30.10.2017	10,822	0	0	10,822
7	Sector 4 CT Noida	J.S.H. Packagings Noida 09AACFJ5445Q1ZR	25.08.2017	11,765	0	0	11,765
8	Sector 13 CT Noida	Sati Polyplast Pvt Ltd Noida 09AAMCS9287L1Z8	26.12.2017	54,79,997	Not Available	42,81,234	11,98,763
Total				**97,47,731**		**55,08,016**	**42,39,715**

Source: Information available on the basis of Audit findings.

APPENDIX-VII
Availment of Excess Input Tax Credit of capital goods in table 6(b) of TRAN-1 due to difference between TRAN-1 and Annual Return
(Reference Para No. 2.1.9.2)

Sl. No.	Name of Sector	Name of Dealer M/S.../GSTIN	Date of filing	TRAN-1 amount of 6(b) (in ₹)	Amount of ITC as per Annual Return (in ₹)	Excess ITC claimed (in ₹)
1	JC (CC) II CT Ghaziabad	Allied NipponPvt. Ltd Ghaziabad 09AAACA0494M1ZH	28.12.2017	42,16,322	32,87,121	9,29,201
2	JC (CC) II CT Kanpur	Mirza International Ltd Kanpur 09AAECM3626M1Z5	27.12.2017	1,78,01,776	0	1,78,01,776
3	Sector 27 CT Kanpur	Irus International Pvt Ltd. 09AABCH1347K1ZJ	27.12.2017	14,95,157	0	14,95,157
Total				**2,35,13,255**	**32,87,121**	**2,02,26,134**

Source: Information available on the basis of Audit findings.

APPENDIX-VIII
Availment of non-verified Input Tax Credit of capital goods due to details not furnished in TRAN-1 by Taxpayer
(Reference Para No. 2.1.9.3)

Sl. No.	Name of Sector	Name of Dealer M/S../GSTIN	Date of filing	TRAN-1 amount of 6(b) (in ₹)	Amount of ITC as per Annual Return (in ₹)	Excess ITC claimed (in ₹)
1	JC CC I CT Ghaziabad	Shriram Pistons and Rings Ltd Ghaziabad 09AAACS0229G1ZN	26.12.2017	2,19,44,141	Not Available	2,19,44,141
2	JC CC I CT Ghaziabad	Rathi Steel and Power Ltd Ghaziabad 09AAACR1435K1ZD	09.10.2017	6,58,446	Not Available	6,58,446
3	JC CC II CT Ghaziabad	Ambika Steels Ltd Ghaziabad 09AAACA9942Q1ZY	04.09.2017	20,07,107	Not Available	20,07,107
4	JC CC II CT Ghaziabad	Tata Steel BSL Ltd Ghaziabad 09AAACB1247M1ZN	07.12.2017	1,27,65,635	Not Available	1,27,65,635
5	JC CC II CT Ghaziabad	Sheela Foam Ltd Ghaziabad 09AAACS0189B1ZM	04.12.2017	52,10,889	Not Available	52,10,889
6	Sector 4 CT Ghaziabad	Vishal Pipes Ltd Ghaziabad 09AAACV3101G1ZR	28.08.2017	20,86,989	Not Available	20,86,989
7	Sector 7 CT Ghaziabad	Ganga Paper Mills P. Ltd Ghaziabad 09AAACS1110J1ZQ	27.12.2017	12,38,465	Not Available	12,38,465
8	Sector 11 CT Lucknow	Steller Cables and Infrastructures Pvt Ltd Lucknow 09AADCR5387B3Z8	27.12.2017	3,67,080	Not Available	3,67,080
9	Sector 10 CT Noida	Lava International Ltd.Noida 09AABCL5987H1Z0	28.08.2017	21,53,144	Not Available	21,53,144
10	Sector 10 CT Noida	Optiemus Electronics Ltd 09AACCO2600H1ZS	26.12.2017	21,72,764	Not Available	21,72,764
11	Sector 14 CT Noida	Gandharva Infrastructure and Project Ltd Noida 09AACCG4124A1Z7	22.12.2017	1,81,858	Not Available	1,81,858
12	Sector 14 CT Noida	Prodelin India Pvt Ltd Noida 09AAACP9581G1Z1	20.09.2017	1,44,495	Not Available	1,44,495
Total				**5,09,31,013**		**5,09,31,013**

Source: Information available on the basis of Audit findings.

APPENDIX-IX
Availment of Irregular Input Tax Credit in the Table 7(b) of TRAN-1
(Reference Para No. 2.1.10.1)

Sl. No.	Name of Sector	Name of Dealer M/S.../GSTIN	Date of filing	TRAN-1 amount of 7(b) (₹)	Amount of ITC in FORM XXIV/ FORM-LII (₹)	Amount of ITC as per Assessment order (₹)	Amount of detail of Table 7 (b) furnished in TRAN-1	Excess ITC claimed (₹)
1	Sector 1 CT G B Nagar	IL Jin Electronics India Pvt Ltd G B Nagar 09AAACI8344L1Z6	26.08.2017	54,772	0	0	0	54,772
2	Sector 3 CT G B Nagar	Kizen Metal Farming P Ltd G B Nagar 09AACCK1286B1ZS	22.11.2021	87,531	41,04,652	0	0	87,531
3	JC CC II CT Ghaziabad	Ambika Steels Ltd Ghaziabad 09AAACA9942Q1ZY	04.09.2017	6,57,915	0	40,298	0	6,57,915
4	Sector 5 CT Ghaziabad	Flipkart India Pvt Ltd Ghaziabad 09AABCF8078M1ZZ	15.09.2017	2,45,65,297	0	0	0	2,45,65,297
5	JC (CC) II CT Kanpur	Mirza International Kanpur 09AAECM3626M1Z5	27.12.2017	2,68,885	16,95,294	0	0	2,68,885
6	Sector 29 CT Kanpur	H. I. Agro Kanpur 09AMCPK2779G1ZU	25.08.2017	2,96,714	0	0	0	2,96,714
7	Sector 30 CT Kanpur	Goldee Electronics Kanpur 09ADWPR4650E1Z0	24.09.2017	7,00,128	1,69,305	1,69,305	0	7,00,128
8	Sector 8 CT Lucknow	Digital Edge Retail Pvt Ltd Lucknow 09AADCD8136E1ZP	27.12.2017	1,10,503	18,67,091	0	0	1,10,503
9	Sector 13 CT Noida	Pebbles Prolease Pvt Ltd Noida 09AAFCP2931B1ZQ	26.12.2017	13,33,778	Not Available	0	0	13,33,778
Total				**2,80,75,523**			**0**	**2,80,75,523**

Source: Information available on the basis of Audit findings.

APPENDIX-X
Non-Verification of Claim of Input Tax Credit in the Table 11 of TRAN-1
(Reference Para No.2.1.12)

Sl. No.	Name of Sector	Name of Dealer M/S.../GSTIN	Date of filing	TRAN-1 amount of 11 (₹)	Amount of ITC as per Assessment order u/s 28(2)(1) (₹)	Excess ITC claimed (₹)
1	Sector 16 CT Ghaziabad	IV County Pvt Ltd Ghaziabad 09AACCI9503M1Z7	25.12.2017	19,86,01,690	0	19,86,01,690
2	Sector 16 CT Ghaziabad	Mahagun (India) Pvt Ltd 09AAACM6572A1ZN	23.12.2017	9,56,48,931	0	9,56,48,931
3	Sector 16 CT Ghaziabad	Gaursons Realty Pvt Ltd Ghaziabad 09AADCG9947J1ZY	29.11.2017	5,67,26,465	0	5,67,26,465
4	Sector 16 CT Ghaziabad	Nexgen Infracon Pvt Ltd 09AADCN2095A1ZP	04.11.2017	4,66,28,947	0	4,66,28,947
5	Sector 16 CT Ghaziabad	Gaursons Sportswood Pvt Ltd Ghaziabad 09AAACX0984F1Z6	26.10.2017	4,66,16,061	0	4,66,16,061
6	Sector 16 CT Ghaziabad	Gaursons Realtech Pvt Ltd Ghaziabad 09AADCG9948H1Z2	04.12.2017	3,20,58,248	0	3,20,58,248
7	Sector 16 CT Ghaziabad	UP Township Infrastructure Pvt Ltd Ghaziabad 09AABCU5795Q1ZA	29.11.2017	1,48,28,838	0	1,48,28,838
8	Sector 16 CT Ghaziabad	Hebe Infrastructure Pvt Ltd Ghaziabad 09AACCH6568B1ZK	04.11.2017	1,20,51,255	0	1,20,51,255
9	Sector 16 CT Ghaziabad	Charms India Pvt. Ltd. Ghaziabad 09AAACC6218R1Z7	26.12.2017	61,54,656	0	61,54,656
10	Sector 16 CT Ghaziabad	Gaursons Hi Tech Infrastructure Pvt Ltd Ghaziabad 09AACCG8097J2ZZ	23.12.2017	56,64,308	0	56,64,308
11	Sector 16 CT Ghaziabad	Diya Green city Pvt Ltd 09AADCD9607N1Z4	27.12.2017	47,28,970	0	47,28,970
Total				**51,97,08,369**	**0**	**51,97,08,369**

Source: Information available on the basis of Audit findings.

APPENDIX-XI

Interest not recovered on availment of Excess Input Tax Credit in TRAN-1

(Reference Para No. 2.1.13)

Sl. No.	Name of Sector	Name of Dealer M/S../GSTIN	Date of filing	Amount of TRAN-1 (₹)	Amount of ECL/TRAN-1 amount (₹)	Amount of ITC eligible in VAT regime (₹)	Excess ITC claimed (₹)	Deposited Amount	Date of start of Interest	Date of Deposit	Period of Interest (in days)	Interest (₹)
1	Sector 1 CT G B Nagar	T J Power Electrical Pvt Ltd G B Nagar 09AAFCT1878D1Z6	30/08/2017	29,23,432	36,25,033	29,23,432	7,01,601	7,01,601	30/08/2017	05/12/2017	98	33,908
2	Sector 2 CT Ghaziabad	Amit Sales Corporation Pvt Ltd Ghaziabad 09AAHCA6175A1ZT	20/12/2017	22,87,607	22,87,607	3,35,741	19,51,866	1,37,506	20/12/2017	16/08/2021	1,336	90,596
								18,14,360	20/12/2017	14/01/2021	1,122	10,03,913
3	Sector 2 CT Kanpur	Ashok Homeo Pharmacy, Kanpur 09AACFA8256C1ZM	24/08/2017	8,72,052	8,72,052	8,06,321	65,731	65,731	01/07/2017	26/08/2021	1,518	49,206
Total				**60,83,091**	**67,84,692**	**40,65,494**	**27,19,198**	**27,19,198**				**11,77,622**

Source: Information available on the basis of Audit findings.

APPENDIX-XII
Acknowledgement not issued within time
(Reference Para No. 2.2.7)

Sl. No.	Name of CTOs	GSTIN No	ARN No. & Date	Category	Date of filing Refund Application	Date of issue of acknowledg-ment in GST RFD-02	Refund amount claimed	Delay in days	No. of objections in Pre-automa-tion cases	No. of objections in Post-automation cases
1	2	3	4	5	6	7	8	9	10	11
1	Sector-04 Agra	09AAHCP8395H1ZQ	AA090220081281N/ Jul to Sept-2017	INVITC	22-02-2020	19-03-2020	11,11,207	12	0	1
		09ALKPM2402P1ZR	AA911190602359/ Apr-18 to Mar-19	INVITC	17-11-2019	11-12-2019	13,79,768	10	0	1
		09AADFR2567C1ZA	AA090120010987E/ Oct-18 to Mar-19	INVITC	04-01-2020	15-02-2020	39,90,527	28	0	1
2	Sector-10 Agra	09AAECS2543R1ZR	AA0901180156094/ Jan-2018	EXPWOP	18-02-2019	04-04-2019	62,40,638	31	1	0
3	Sector-11 Agra	09EAYPS7968R1ZP	AA0911190576017/ Apr 2018-Mar-2019	INVITC	16-11-2019	17-12-2019	10,48,948	17	0	1
4	Sector -12 Agra	09AADCH3397P1ZT	AB0911182088226/ Apr-Nov-2018	EXPWOP	02-02-2019	20-02-2019	59,65,652	4	1	0
		09AADCA3511E1Z7	AA090120085772A/ Apr-Dec-2019	INVITC	23-01-2020	15-02-2020	35,68,735	9	0	1
5	Sector-13 Agra	09APJPS0636L1ZE	AA090220020718J/ Apr-Sept 2019	INVITC	07-02-2020	19-03-2020	10,38,393	27	0	1
6	Sector-16 Agra	09AF0PD1842A1ZU	AA090220004424W /APPEAL	ANYOTH	03-02-2020	24-02-2020	2,94,066	7	0	1
7	Sector-01 Aligarh	09AHRPV2162J1ZN	AA0911190982131/ Apr-Sep-2019	INVITC	26-11-2019	16-12-2019	18,71,224	6	0	1
8	Sector-11 Aligarh	09AACCC8663L1Z4	AA090819029491T/ Dec-2018	EXPWOP	08-08-2019	16-10-2019	5,14,825	55	1	0
9	Sector- 02 G B Nagar	09AAECV8538M1ZJ	AA090220000447S/ Dec-2019	INVITC	01-02-2020	24-02-2020	37,72,78,242	9	0	1

Sl. No.	Name of CTOs	GSTIN No	ARN No. & Date	Category	Date of filing Refund Application	Date of issue of acknowledg-ment in GST RFD-02	Refund amount claimed	Delay in days	No. of objections in Pre-automa-tion cases	No. of objections in Post-automation cases
1	2	3	4	5	6	7	8	9	10	11
10	JC Corporate Circle-I Ghaziabad	09AAZPA1892P1ZR	AA090220022145W /Nov-2019	INVITC	07-02-2020	14-03-2020	29,76,161	22	0	1
11	JC Corporate Circle-II Ghaziabad	09AAACP0274E1ZP	AA090819102181A/ Sep-2017	EXPWOP	31-08-2019	18-09-2019	31,24,899	4	1	0
12	Sector-04 Ghaziabad	09AABCU3958R1ZF	AA090220042567E/ July-Sept-2018	INVITC	13-02-2020	19-03-2020	45,97,555	21	0	1
13	Sector-06 Ghaziabad	09AAEPR4168E1ZJ	AA090120078206I/ Oct-Dec-2018	INVITC	22-01-2020	24-02-2020	31,02,440	19	0	1
		09AAEPR4168E1ZJ	AA0911190325175/ July-Sept-2018	INVITC	09-11-2019	14-01-2020	17,77,107	52	0	1
14	Sector-13 Ghaziabad	09AHFPK1888G1Z2	AA091219103321M /July-2018	INVITC	30-12-2019	11-02-2020	11,33,153	29	0	1
		09AHFPK1888G1Z2	AA090120040010B/ Sep-2018	INVITC	11-01-2020	15-02-2020	51,08,770	21	0	1
		09ABIFM6673N1ZE	AA091219002347A/ Apr 2019-June 2019	INVITC	02-12-2019	15-01-2020	26,26,725	30	0	1
15	Sector-15 Ghaziabad	09AABCA2535N1ZK	AA090819083356J/ Apr-June 19	INVITC	26-08-2019	24-09-2019	27,36,070	15	1	0
16	Sector-17 Ghaziabad	09AAACA2356C1Z5	AB090219272076Y/ Feb-2019	EXPWOP	20-05-2019	10-06-2019	41,69,380	7	0	1
		09AAACA2356C1Z5	AB090119300521K/ Jan-2019	EXPWOP	16-05-2019	10-06-2019	54,04,024	11	0	1
		09AANCA9940K1ZZ	AA091119008622C/ Apr-Sept-2019	INVITC	03-11-2019	27-11-2019	23,50,750	10	0	1
17	JC(CC-I) Kanpur	09AAECP3930F1ZI	AA091219087983H	ANYOTH	25-12-2019	20-01-2020	8,38,176	12	0	1
18	Sector-01 Kanpur	09AAGCP5257K1ZX	AA0901201108100/ Apr-18-Mar-2019	INVITC	28-01-2020	18-02-2020	14,22,709	7	0	1

Sl. No.	Name of CTOs	GSTIN No	ARN No. & Date	Category	Date of filing Refund Application	Date of issue of acknowledg-ment in GST RFD-02	Refund amount claimed	Delay in days	No. of objections in Pre-automa-tion cases	No. of objections in Post-automation cases
1	2	3	4	5	6	7	8	9	10	11
19	Sector-05 Kanpur	09AAACU0217G1ZP	AA091219027694W /July-Sep-2018	INVITC	09-12-2019	14-01-2020	33,34,148	22	0	1
20	Sector-06 Kanpur	09AAECT2086J1Z0	AB09041184255307 /Apr-2018	EXPWOP	22-11-2018	17-12-2018	32,94,756	11	1	0
		09AAECT2086J1Z0	AC091218377515P/ Dec-2018	EXPWOP	27-03-2019	18-04-2019	1,47,78,410	8	1	0
		09AAECT2086J1Z0	AC090918430064X/ Sep-2018	EXPWOP	18-02-2019	19-03-2019	59,16,670	15	1	0
		09AAACB5732D1Z0	AC090918445307K/ Sept-2018	EXPWOP	02-03-2019	28-03-2019	15,05,768	12	1	0
		09AAACB5732D1Z0	AA090318024054G/ Mar-2018	EXPWOP	10-01-2019	05-03-2019	14,65,441	40	1	0
		09AAACB5732D1Z0	AA090518033726W /May-2018	EXPWOP	23-02-2019	28-03-2019	13,77,332	19	1	0
		09AAECT2086J1Z0	AC0906180063154/ June-2018	EXPWOP	01-12-2018	31-12-2018	1,00,23,264	16	1	0
		09AAPFS3422D1Z7	AA091119016884Y/ Apr-Jun-2018	EXPWOP	05-11-2019	28-11-2019	21,31,421	9	0	1
		09AAFCV1184J1Z0	AA090220082702L/ May- Nov-2019	INVITC	22-02-2020	17-03-2020	17,77,864	10	0	1
21	Sector -11 Kanpur	09AAGCM6849N1ZM	AA0901219106369Z /Apr-Nov-2019	EXPWOP	31-12-2019	03-03-2020	2,25,02,759	49	0	1
		09AAACM9659A1ZD	AA090220057320T/ Jan-Mar- 2019	EXPWOP	17-02-2020	16-03-2020	19,81,766	14	0	1
22	Sector 13 Kanpur	09AAECN7476N1ZM	AA090320007024Z/ Apr 18-Mar-2019	EXPWOP	03-03-2020	19-03-2020	23,50,306	2	0	1
		09AAAFE3460A1Z0	AA091019006995X/ Jan-Mar-2019	EXPWOP	02-10-2019	19-03-2020	32,16,020	155	0	1
		09AAAFE3460A1Z0	AA091219083120D/ July-Dec-2018	EXPWOP	24-12-2019	23-01-2020	44,85,104	16	0	1

Sl. No.	Name of CTOs	GSTIN No	ARN No. & Date	Category	Date of filing Refund Application	Date of issue of acknowledg-ment in GST RFD-02	Refund amount claimed	Delay in days	No. of objections in Pre-automa-tion cases	No. of objections in Post-automation cases
1	2	3	4	5	6	7	8	9	10	11
23	Sector-21 Kanpur	09ACBPA5119M1ZP	AA090320008008S/ Oct-Dec-2019	INVITC	03-03-2020	19-03-2020	56,64,573	2	0	1
		09AAACP8108M1Z3	AA091219097892L/ Oct 2017- Dec 2017	EXPWOP	28-12-2019	31-01-2020	65,42,899	20	0	1
		09AAMFP1147R1ZI	AA090220052254P/ Oct2019-Dec 2019	EXPWOP	15-02-2020	12-03-2020	26,20,043	12	0	1
		09AAMFP1147R1ZI	AA091119101782A/ July2019- Sep 2019	EXPWOP	27-11-2019	19-12-2019	28,01,169	8	0	1
		09AABCA2315E1Z9/	AA090719079003Y/ Jan-Mar-2018	EXPWOP	25-07-2019	08-11-2019	26,08,729	92	1	0
		09AAACH3614A1Z7	AA0903181580090/ Oct-Mar-2018	EXPWOP	30-05-2019	04-07-2019	68,84,723	21	1	0
		09AAIFK0330M1ZA/	AA090619066971K/ Jan-Mar-2019	EXPWOP	24-07-2019	02-11-2019	1,03,34,735	87	1	0
		09AADFE0130C1Z8	AC090318008937Q/ Feb-Mar-2018	EXPWOP	22-12-2018	29-01-2019	43,30,905	24	1	0
		09AADFE0130C1Z8	AA0907190292521/ Feb-Mar-2019	EXPWOP	11-07-2019	19-08-2019	32,63,505	25	1	0
		09AADFE0130C1Z8/	AA0905180036248/ Apr-May-2018	EXPWOP	02-01-2019	29-01-2019	56,42,677	13	1	0
		09AADFE0130C1Z8	AA0907180234442/ Jun-July-2018/	EXPWOP	19-01-2019	01-05-2019	51,96,949	88	1	0
		09AAMFS2765G1ZS	AA090318016879J/J an-Mar-2018	EXPWOP	29-01-2019	14-02-2019	26,51,611	2	1	0
		09AADFE0130C1Z8	AB091018302456A/ Oct-2018	EXPWOP	25-05-2019	14-06-2019	32,48,196	6	1	0
		09AAFCA0132K3ZV	AC090918255048K /Sept-2018	EXPWOP	26-12-2018	07-06-2019	23,63,537	149	1	0

Sl. No.	Name of CTOs	GSTIN No	ARN No. & Date	Category	Date of filing Refund Application	Date of issue of acknowledg-ment in GST RFD-02	Refund amount claimed	Delay in days	No. of objections in Pre-automa-tion cases	No. of objections in Post-automation cases
1	2	3	4	5	6	7	8	9	10	11
		09ACOPF4176A1ZP	AA090719078388B/ Dec-2018	EXPWOP	17-08-2019	08-11-2019	20,67,042	69	1	0
		09ACOPF4176A1ZP	AA0907190689948/ Oct-2018	EXPWOP	17-08-2019	08-11-2019	20,19,201	69	1	0
24	Sector-22 Kanpur	09AQIPA1127E1ZE	AA091219094101A/ July-19-Sep-19	INVITC	27-12-2019	23-01-2020	11,23,470	13	0	1
25	Sector-24 Kanpur	09AABCV1734G1ZE	AA0901200878726/ Aug-2019	INVITC	23-01-2020	15-02-2020	16,76,089	9	0	1
26	Sector-26 Kanpur	09BOTPT5937D1Z7	AA090120027568D/ Appeal	ANYOTH	08-01-2020	02-03-2020	4,37,658	40	0	1
27	Sector-27 Kanpur	09AAECR1354B1ZQ	AA091119049032E/ Jun-2019	INVITC	14-11-2019	13-12-2019	12,82,600	15	0	1
28	Sector-28 Kanpur	09AADFS0013L1ZD	AA0912190083185/ Aug 18-Mar 19	INVITC	03-12-2019	19-02-2020	25,84,599	64	0	1
		09ACQPD3380G1ZH	AC090318019003G/ Mar-18	EXPWOP	04-12-2018	04-01-2019	42,26,146	17	1	0
29	Sector-04 Lucknow	09AABCP4377K1ZZ	AA091019030740G	EXBCL	10-10-2019	26-12-2019	5,43,011	63	0	1
30	Sector-07 Lucknow	09AABFA6623L1ZD	AA091018071639U/ Sep-2018	EXBCL	25-10-2018	14-11-2018	62,300	6	1	0
31	Sector-01 Moradabad	09AAJFV0634Q2ZI	AC090717762436J/ Jul-17	EXPWOP	26-10-2018	01-12-2018	26,62,053	22	1	0
		09AACFF3729K1Z8	AC0903193550053/ Apr-18-Mar-19	INVITC	09-06-2019	23-12-2019	60,81,190	183	1	0
		09AABFK4410H1ZN	AB090818216569H/ Aug-18	EXPWOP	01-12-2018	17-12-2018	37,15,338	2	1	0
		09AACFR5369M1ZK	AA0909191041535/ Jul-2019	EXPWOP	27-09-2019	13-12-2019	50,91,579	63	0	1

Sl. No.	Name of CTOs	GSTIN No	ARN No. & Date	Category	Date of filing Refund Application	Date of issue of acknowledg-ment in GST RFD-02	Refund amount claimed	Delay in days	No. of objections in Pre-automa-tion cases	No. of objections in Post-automation cases
1	2	3	4	5	6	7	8	9	10	11
32	Sector-04 Moradabad	09AAAFL3325R1ZY	AA091219001712G/ June-July19	EXPWOP	02-12-2019	25-01-2020	25,08,553	40	0	1
33	Sector-05 Moradabad	09ABJFS9546D1ZQ	AA0910190494360/ July-Aug-2019	EXPWOP	15-10-2019	13-12-2019	1,25,33,447	45	0	1
		09AALFM7707P1ZG	AA090220094058B/ Oct-Dec-2019	EXPWOP	26-02-2020	13-03-2020	56,64,174	2		1
34	Sector-06 Moradabad	09AAMFD0301P1ZC	AA090220100929F/ Oct-2019 -Jan-2020	EXPWOP	27-02-2020	16-03-2020	72,64,155	4	0	1
35	Sector-09 Moradabad	09AACFI4178B1ZJ	AA090120110049V/ Jan19-Mar19	EXPWOP	28-01-2020	15-02-2020	27,36,211	4	0	1
		09AAIFM4603M1Z0	AA0912191074448/ Dec17	EXPWOP	31-12-2019	07-03-2020	18,56,190	53	0	1
36	Sector -10 Noida	09AAEFF6444R1ZQ	AB090618871029M/ Jun-2018	EXPWOP	05-10-2018	25-10-2018	23,67,708	6	1	0
Total							**65,84,68,138**	**2 to 183**	**30**	**46**

APPENDIX-XIII
Refund orders not sanctioned in time
(Reference Para No. 2.2.8)

Sl. No.	Name of the CTOs	GSTIN No	ARN No. & Date	Category	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	Refund amount not sanctioned in time	Period of delay in days	Interest due not paid by Deptt. @ 6% per annum	No of observations pre automation	No of observations post automation
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1	JC Corporate Circle, Agra	09AAGFV5465L1ZH	AC090918290423L/26.12.2018/Sept-2018	EXPWOP	11/02/2019	15/02/2019	05/06/2020	77,73,000	7,77,300	421	53,793	2	0
	JC Corporate Circle, Agra	09AAGFV5465L1ZH	AB0911181701861/26.12.2018/Nov-2018	EXPWOP	11/02/2019	15/02/2019	05/06/2020	85,35,291	8,53,529	421	59,069		
2	Sec-9 Agra	09AAAFK8720B2ZM	AB091218979275J/28.01.2019/Dec-2018	EXPWOP	28/01/2019	01/02/2019	01/06/2020	19,76,618	1,97,661	431	14,004	1	0
3	Sector-10 Agra	09AAECS2543R1ZR	AA0901180156094/18.02.2019/Jan-2018	EXPWOP	04/04/2019	04/04/2019	04/06/2020	58,69,165	2,26,997	368	13,732	1	0
4	Sector-15 Agra	09AACCH1283P1Z5	AC0903180069215/13.11.2018/Jul 17-March-2018	EXPWOP	15/11/2018	15/11/2018	03/06/2020	37,09,794	3,70,980	507	30,918	2	0
	Sector-15 Agra	09AABCJ7677A1ZH	AA090719015130F/05.07.2019/Apr-Jan-2019	EXPWOP	08/07/2019	08/07/2019	03/06/2020	29,60,928	2,96,092	272	13,239		
5	J.C. Corporate Circle Gorakhpur	09AAACV8050E1ZD	AB090119314968O/10-06-2019/Jan-19	INVITC	27/06/2019	27/06/2019	07/09/2019	34,49,962	34,49,962	13	7,373	1	0
6	JC(CC)-II Kanpur	09AAOFS0173Q1ZF	AA090919009288M/03.09.2019/May-2019	EXPWOP	03/09/2019	12/09/2019	03/02/2020	74,32,619	8,41,579	94	13,004	12	0
	JC(CC)-II Kanpur	09AAACR6862N1ZQ	AB090518160492X/01.10.2018/May-2018	EXPWOP	10/10/2018	10/06/2019	10/06/2019	2,23,35,826	18,36,680	184	55,553		

Sl. No.	Name of the CTOs	GSTIN No	ARN No. & Date	Category	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	Refund amount not sanctioned in time	Period of delay in days	Interest due not paid by Deptt. @ 6% per annum	No of observations pre automation	No of observations post automation
1	2	3	4	5	6	7	8	9	10	11	12	13	14
	JC(CC)-II Kanpur	09AAACR 6862N1ZQ	AB090318954247Q /01.10.2018/ Mar-2018	EXPWOP	10/10/2018	10/10/2018	04/06/2019	3,87,30,523	30,58,003	178	89,478		
	JC(CC)-II Kanpur	09AAACR 6862N1ZQ	AB090718167116S/ 27.10.2018/ July-2018	EXPWOP	13/11/2018	13/11/2018	10/06/2019	2,67,62,607	20,11,524	150	49,599		
	JC(CC)-II Kanpur	09AAACR 6862N1ZQ	AB0904184004093/ 01.10.2018/ April-2018	EXPWOP	10/10/2018	10/10/2018	10/06/2019	91,19,064	8,95,074	184	27,073		
	JC(CC)-II Kanpur	09AAACR 6862N1ZQ	AB091018139140I/ 14.12.2018/ Oct-2018	EXPWOP	14/12/2018	15/06/2019	15/06/2019	3,81,55,437	30,03,887	124	61,230		
	JC(CC)-II Kanpur	09AAACR 6862N1ZQ	AC0909182629475/ 14.12.2018/ Sept-2018	EXPWOP	14/12/2018	15/06/2019	15/06/2019	2,66,51,439	20,58,455	124	41,959		
	JC(CC)-II Kanpur	09AAAFN 6778L1ZL	AB090218175375U /21.02.2019/ Feb-2018/Final	EXPWOP	21/02/2019	15/06/2019	19/12/2019	71,07,720	5,54,153	242	22,045		
	JC(CC)-II Kanpur	09AAOFS 0173Q1ZF	AA090919011538R /04.09.2019/ Jun-2019	EXPWOP	04/09/2019	12/09/2019	03/02/2020	47,67,062	5,84,600	93	8,937		
	JC(CC)-II Kanpur	09AAOFS 0173Q1ZF	AB0901193043658/ 22.05.2019/ Jan-2019	EXPWOP	04/06/2019	11/06/2019	03/02/2020	60,82,690	7,44,449	185	22,639		
	JC(CC)-II Kanpur	09AAACR 6862N1ZQ	AA0908180003085/ 14.12.2018/ Aug-2018	EXPWOP	14/12/2018	15/06/2019	15/06/2019	2,73,39,756	23,09,468	124	47,075		
	JC(CC)-II Kanpur	09AAOFS 0173Q1ZF	AC090319296871G /25.05.2019/Mar-19	EXPWOP	04/06/2019	11/06/2019	03/02/2020	52,77,673	6,95,489	185	21,150		

Sl. No.	Name of the CTOs	GSTIN No	ARN No. & Date	Category	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	Refund amount not sanctioned in time	Period of delay in days	Interest due not paid by Deptt. @ 6% per annum	No of observations pre automation	No of observations post automation
1	2	3	4	5	6	7	8	9	10	11	12	13	14
7	Sector-06 Kanpur	09AAECT 2086J1Z0	AB0904184255307/ 22.11.2018/ Apr-2018	EXPWOP	22/11/2018	17/12/2018	25/02/2019	32,94,756	3,16,219	36	1,871	9	
	Sector-06 Kanpur	09AAECT 2086J1Z0	AC091218377515P/ 27.03.2019/ Dec-2018	EXPWOP	27/03/2019	18/04/2019	17/06/2019	1,47,78,410	14,77,840	23	5,587		
	Sector-06 Kanpur	09AAECT 2086J1Z0	AC090918430064X /18.02.19/Sept-2018	EXPWOP	18/02/2019	19/03/2019	20/05/2019	59,16,670	5,91,667	32	3,112		
	Sector-06 Kanpur	09AAECT 2086J1Z0	AB0911182446325/ 07.03.2019/ Nov-2018	EXPWOP	07/03/2019	25/03/2019	25/05/2019	54,42,716	5,44,272	20	1,789		
	Sector-06 Kanpur	09AAECT 2086J1Z0	AA090719062264V /20.07.2019/ April-2019	EXPWOP	20/07/2019	29/07/2019	16/10/2019	38,61,418	3,82,542	29	1,824		
	Sector-06 Kanpur	09AAECT 2086J1Z0	AC0906180063154/ 01.12.2018/ Jun-2018	EXPWOP	01/12/2018	31/12/2018	25/02/2019	1,00,23,264	9,78,910	27	4,345		
	Sector-06 Kanpur	09AAECT 2086J1Z0	AB0901192431739/ 29.03.2019/ Jan-2019	EXPWOP	29/03/2019	18/04/2019	17/06/2019	1,21,38,772	12,13,878	21	4,190		
	Sector-06 Kanpur	09AAECT 2086J1Z0	AA090819098555A /30.08.2019/ May-2019	EXPWOP	30/08/2019	18/09/2019	18/11/2019	1,28,39,048	12,75,241	21	4,402		
	Sector-06 Kanpur	09AAACJ 3405B1Z6	AA090819022722Z /07-08-2019/ Apr-Jun 2018	EXPWOP	11/09/2019	18/09/2019	18/11/2019	57,59,444	5,74,096	9	849		
	Sector-06 Kanpur	09AAECT 2086J1Z0	AA091019000529A /01.10.2019/ Jun-2019	EXPWOP	01/10/2019	15/10/2019	10/01/2020	99,32,968	9,93,296	42	6,858	0	1

Sl. No.	Name of the CTOs	GSTIN No	ARN No. & Date	Category	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	Refund amount not sanctioned in time	Period of delay in days	Interest due not paid by Deptt. @ 6% per annum	No of observations pre automation	No of observations post automation
1	2	3	4	5	6	7	8	9	10	11	12	13	14
8	Sector-09 Kanpur	09AACCI 1944E1ZR	AB090318974440 W/23.10.2018/ Jan-Mar-2018	EXPWOP	23/10/2018	22/11/2018	06/04/2019	1,09,76,266	10,97,627	106	19,126	2	0
	Sector-09 Kanpur	09AACCI 1944E1ZR	AB0912176422850/ 09.10.2018/ Oct-Dec-2017	EXPWOP	09/10/2018	15/10/2018	17/12/2018	85,19,000	8,51,900	10	1,400		
9	Sector-13 Kanpur	09AAAFE 3460A1Z0	AA091219083120D /24/12/2019 Jul-Dec 18	EXPWOP	24/12/2019	23/01/2020	29/02/2020	44,85,104	4,48,510	8	590	0	1
10	Sector-15 Kanpur	09AACFL 9552C1ZA	AA090318107676Y /05.04.2019 (Jan-18 to Mar-18)	EXPWOP	01/05/2019	12/09/2019	12/09/2019	30,65,749	1,31,649	75	1,623	1	0
	DC Sec -15 Kanpur	09AACFL 9552C1ZA	AA091219099703P /28.12.2019/ July-Sep-2019	EXPWOP	28/12/2019	17/01/2020	13/07/2020	47,96,687	4,79,669	139	10,960	0	1
11	Sector-16 Kanpur	09AACFA 4441P1Z8	AC090918537247H /28-05-2019/ Jul-Sep-2018	EXPWOP	03/06/2019	14/06/2019	13/08/2019	73,09,526	7,30,953	12	1,442	6	0
	Sector-16 Kanpur	09AAVFR 7847M1 ZY	AA090919025982K /07.09.2019/ Apr-Mar-2019	EXPWOP	24/09/2019	30/09/2019	10/06/2020	22,03,378	2,20,108	201	7,273		
	Sector-16 Kanpur	09AADCA 7454Q1Z0	AC090918436583H /23.02.2019/ July-Sep-2018	EXPWOP	01/03/2019	07/03/2019	06/05/2019	1,63,13,594	16,31,360	7	1,877		
	Sector-16 Kanpur	09AADCA 7454Q1Z0	AC090318009015D /16.11.2018/ Feb-Mar-2018	EXPWOP	17/11/2018	26/11/2018	21/01/2019	1,82,04,542	18,20,454	6	1,796		
	Sector-16 Kanpur	09AALCA 4722D1ZU	AB0905181740515/ 27.10.2018/ May-2018	EXPWOP	30/10/2018	12/11/2018	11/01/2019	29,83,250	2,98,325	14	687		

Sl. No.	Name of the CTOs	GSTIN No	ARN No. & Date	Category	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	Refund amount not sanctioned in time	Period of delay in days	Interest due not paid by Deptt. @ 6% per annum	No of observations pre automation	No of observations post automation
1	2	3	4	5	6	7	8	9	10	11	12	13	14
	Sector-16 Kanpur	09AALCA4722D1ZU	AC090918423816H/13-02-2019/ Sep-2018	EXPWOP	20/02/2019	07/03/2019	06/05/2019	21,44,793	2,14,479	16	564		
	DC Sec 16 Kanpur	09AAACY0486D1ZC	AA090120002757L/02.01.2020/ appeal	EXPWOP	02/01/2020	16/03/2020	16/03/2020	5,42,976	5,42,976	15	2,008	0	2
	DC Sec 16 Kanpur	09AALCA4722D1ZU	AA0911190523159/ 15-11-19/Jul-Sep19	EXPWOP	15/11/2019	23/11/2019	23/01/2020	69,38,958	6,93,896	10	1,141		
12	Sector-20 Kanpur	09AACFU1898A1Z4	AA090819017873N/06.08.2019/ Apr-Jun-2019	EXPWOP	17/09/2019	20/09/2019	21/12/2019	72,47,887	7,24,789	36	4,289	24	0
	Sector-20 Kanpur	09AACFU1898A1Z4	AC0903191320739/ 05.05.2019/ Jan-Mar-2019	EXPWOP	21/05/2019	21/05/2019	18/12/2019	49,48,056	4,94,805	152	12,363		
	Sector-20 Kanpur	09AAFFC7319F1ZH	AC0903193117241/ 28.05.2019/ Mar-2019	EXPWOP	25/07/2019	09/08/2019	19/12/2019	39,83,057	3,82,683	88	5,536		
	Sector-20 Kanpur	09AAFFC7319F1ZH	AC091218478282S/ 08.05.2019/ Dec-2018	EXPWOP	25/07/2019	09/08/2019	19/12/2019	31,27,284	3,09,521	88	4,477		
	Sector-20 Kanpur	09AAFFA0253J1ZN	AB090418426945N/26.11.2018/Apr-18	EXPWOP	27/11/2018	27/11/2018	09/08/2019	68,22,385	6,82,239	196	21,981		
	Sector-20 Kanpur	09AAFFC7319F1ZH	AA090919035984E/10.09.2019/ Jun-2019	EXPWOP	04/10/2019	09/10/2019	19/12/2019	40,12,352	4,01,236	17	1,121		
	Sector-20 Kanpur	09AABFP8582F1ZX	AA090418052779K/16.05.2019/ Apr-2018	EXPWOP	22/06/2019	24/06/2019	19/12/2019	20,01,895	2,00,191	121	3,982		
	Sector-20 Kanpur	09AAQFA4221K1ZA	AA091217003720L/31.12.2018/ Oct-Dec-2017	EXPWOP	08/02/2019	11/02/2019	05/09/2019	45,45,860	4,54,586	150	11,209		

Sl. No.	Name of the CTOs	GSTIN No	ARN No. & Date	Category	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	Refund amount not sanctioned in time	Period of delay in days	Interest due not paid by Deptt. @ 6% per annum	No of observations pre automation	No of observations post automation
1	2	3	4	5	6	7	8	9	10	11	12	13	14
	Sector-20 Kanpur	09AABCP 7389M1 ZL	AA090818091723 M/17.05.2019/ Aug-2018	EXPWOP	22/06/2019	24/06/2019	21/12/2019	22,35,594	2,14,832	123	4,344		
	Sector-20 Kanpur	09AABCP 7389M1 ZL	AA090718077643 M/15.05.2019/ July-2018	EXPWOP	22/06/2019	24/06/2019	21/12/2019	23,36,253	2,14,206	123	4,331		
	Sector-20 Kanpur	09AFTPM 5833K1ZO	AC091218424769K /06.04.2019/ Oct-Dec-2018	EXPWOP	22/06/2019	24/06/2019	19/12/2019	39,53,893	3,61,538	121	7,191		
	Sector-20 Kanpur	09AABCP 7389M1 ZL	AC090918538391L /30.05.2019/ Sep-2018	EXPWOP	22/06/2019	24/06/2019	21/12/2019	29,59,543	2,94,017	123	5,945		
	Sector-20 Kanpur	09AABFP 8582F1ZX	AC090918535891E /24.05.2019/ July-Sep-2018	EXPWOP	22/06/2019	25/06/2019	19/12/2019	35,92,259	3,57,791	121	7,117		
	Sector-20 Kanpur	09AAFFA 0253J1ZN	AB090518191075U /26.11.2018/ May-2018	EXPWOP	27/11/2018	27/11/2018	09/08/2019	72,55,845	7,21,903	196	23,259		
	Sector-20 Kanpur	09AAFFA 0253J1ZN	AB091217626907Q /03.09.2018/ Dec-2017	EXPWOP	19/09/2018	20/09/2018	31/12/2018	59,32,130	5,87,078	44	4,246		
	Sector-20 Kanpur	09AAACH 3613H1ZU	AB0901181573451/ 13.09.2018/ Jan. 2018	EXPWOP	14/02/2019	14/02/2019	05/09/2019	83,25,106	7,18,089	144	16,998		
	Sector-20 Kanpur	09AAFFA 0253J1ZN	AA090718007011J/ 28.12.2018/ July 2018	EXPWOP	29/12/2018	29/12/2018	09/08/2019	53,64,452	5,36,445	164	14,462		
	Sector-20 Kanpur	09AAFFA 0253J1ZN	AA090919002890 W/02.09.2019/ June 2019	EXPWOP	27/09/2019	28/09/2019	21/12/2019	19,33,169	1,81,443	26	775		

Sl. No.	Name of the CTOs	GSTIN No	ARN No. & Date	Category	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	Refund amount not sanctioned in time	Period of delay in days	Interest due not paid by Deptt. @ 6% per annum	No of observations pre automation	No of observations post automation
1	2	3	4	5	6	7	8	9	10	11	12	13	14
	Sector-20 Kanpur	09AAFFA 0253J1ZN	AA0909190022544/ 02.09.2019/ April 2019	EXPWOP	27/09/2019	28/09/2019	21/12/2019	29,40,167	2,94,016	26	1,257		
13	Sector-20 Kanpur	09AAFFA 0253J1ZN	AC090918293743A /28.12.2018/ Sep. 2018	EXPWOP	29/12/2018	29/12/2018	09/08/2019	38,64,582	3,86,459	164	10,419		
	Sector-20 Kanpur	09AJDPA 8238Q1ZQ	AB0912176301848/ 12.09.2018/ Dec. 2017	EXPWOP	15/09/2018	15/09/2018	31/12/2018	20,69,062	2,05,874	48	1,624		
	Sector-20 Kanpur	09AAFFA 0253J1ZN	AB0902181345254/ 22.09.2018/ Feb 2018	EXPWOP	03/10/2018	12/10/2018	31/12/2018	39,23,996	3,90,103	30	1,924		
	Sector-20 Kanpur	09AACFU 1898A1Z4	AC0909182747871/ 19.12.2018/April to Sep 2018	EXPWOP	23/01/2019	23/01/2019	14/05/2019	2,51,94,072	25,19,408	52	21,536		
14	Sector-21 Kanpur	09AABCA 2315E1Z9	AA090719079003Y /25.07.2019/ Jan18-Mar-18	EXPWOP	27/08/2019	08/11/2019	26/11/2019	26,08,729	2,60,872	32	1,372		
	Sector-21 Kanpur	09AAIFK0 330M1ZA	AA090619066971K /25.06.2019/ Jan-Mar-2019	EXPWOP	24/07/2019	02/11/2019	07/12/2019	1,03,34,735	10,31,492	77	13,056		
	Sector-21 Kanpur	09AADFE 0130C1Z8	AA0907190292521/ 10.07.2019/ Feb-Mar-2019	EXPWOP	11/07/2019	19/08/2019	24/10/2019	32,63,505	3,26,349	46	2,468		
	Sector-21 Kanpur	09AAMFS 2765G1ZS	AA0903180168790/ 06.01.2019/ Jan-March-2018	EXPWOP	29/01/2019	14/02/2019	12/07/2019	26,51,611	2,65,160	105	4,577		
	Sector-21 Kanpur	09ACOPF 4176A1ZP	AA090719078388B 25.07.2019/ Dec-2018	EXPWOP	17/08/2019	08/11/2019	26/11/2019	20,67,042	1,84,754	42	1,276		

Sl. No.	Name of the CTOs	GSTIN No	ARN No. & Date	Category	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	Refund amount not sanctioned in time	Period of delay in days	Interest due not paid by Deptt. @ 6% per annum	No of observations pre automation	No of observations post automation
1	2	3	4	5	6	7	8	9	10	11	12	13	14
	Sector-21 Kanpur	09ACOPF 4176A1ZP	AA0907190689948/ 23.07.2019/Oct.18	EXPWOP	16/08/2019	08/11/2019	26/11/2019	20,19,201	1,74,418	43	1,233		
	Sector-21 Kanpur	09AADFE 0130C1Z8	AA0911190438150/ 13.11.2019/ April-May2019	EXPWOP	13/11/2019	21/11/2019	22/01/2020	51,12,637	10,15,970	11	1,837	0	1
15	Sector-26 Kanpur	09AKJPK 0024H2ZE	AA090318040718Y / 23.01.2019/ Jan-Mar-2018	INVITC	23/01/2019	13/03/2019	07/09/2019	13,78,113	1,37,811	168	3,806	2	0
	Sector-26 Kanpur	09ACZFS 6900Q1ZX	AC090319068125X /01/05/2019/Mar-19	ANYOTH	04/05/2019	29/06/2019	07/09/2019	16,12,821	1,61,281	67	1,776		
16	Sector-28 Kanpur	09ACQPD 3380G1ZH	AB091118299108R /05.06.2019/ Nov-2018	EXPWOP	17/06/2019	22/06/2019	14/11/2019	60,04,525	5,86,733	91	8,777	4	0
	Sector-28 Kanpur	09ACQPD 3380G1ZH	AC090318019003G /04.12.2018/ Mar-2018	EXPWOP	03/01/2019	04/01/2019	11/10/2019	42,26,146	4,22,614	222	15,423		
	Sector-28 Kanpur	09ACQPD 3380G1ZH	AA090618096361T /21.02.2019/ Jun-2018	EXPWOP	01/03/2019	02/03/2019	17/10/2019	43,34,347	4,33,434	171	12,184		
	Sector-28 Kanpur	09ACQPD 3380G1ZH	AA0907180461821/ 22.02.2019/ July-2018	EXPWOP	01/03/2019	02/03/2019	17/10/2019	47,54,457	4,75,446	171	13,365		
17	Sector-09 Lucknow	09AAEFM 1220G2ZP	AA090719082241Z /26-07-2019/any other	ANYOTH	31/07/2019	02/08/2019	09/01/2020	15,44,000	15,44,000	103	39,213	1	0
18	Sector-01 Moradabad	09AAJFV 0634Q2ZI	AC090717762436J /22.10.2018/ July-2017	EXPWOP	26/10/2018	01/12/2018	08/12/2019	26,62,053	1,30,795	349	7,504	20	0

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1	2	3	4	5	6	7	8	9	10	11	12	13	14
	Sector-01 Moradabad	09AAJFV 0634Q2ZI	AB090817476325L /30.10.2018/ Aug-2017	EXPWOP	03/12/2018	04/12/2018	08/12/2019	68,61,089	1,97,836	311	10,114		
	Sector-01 Moradabad	09AAJFV 0634Q2ZI	AA090818011213D /31-12-2018/ Aug-2018	EXPWOP	02/01/2019	04/01/2019	01/04/2019	64,57,300	6,45,732	30	3,184		
	Sector-01 Moradabad	09AAJFV 0634Q2ZI	AA0907180058032/ 24-12-2018/ July-2018	EXPWOP	31/12/2018	01/01/2019	03/04/2019	55,99,649	5,59,967	34	3,130		
	Sector-01 Moradabad	09AAJFV 0634Q2ZI	AA090618008808R /23-12-2018/ Jun-2018	EXPWOP	31/12/2018	01/01/2019	01/04/2019	67,33,150	6,73,317	32	3,542		
	Sector-01 Moradabad	09AACFR 5369M1 ZK	AA090919005077X /02-09-2019/ Jun-2019	EXPWOP	04/09/2019	12/09/2019	08/12/2019	56,76,815	5,67,681	36	3,359		
	Sector-01 Moradabad	09AGEPA 3415B1Z6	AA0908190817886/ 26-08-2019/ Apr 18-Mar 19	EXPWOP	26/08/2019	29/08/2019	20/11/2019	27,42,195	2,74,221	27	1,217		
	Sector-01 Moradabad	09AAJFV 0634Q2ZI	AB090418427256X /27-11-2018/ Apr-2018	EXPWOP	05/12/2018	05/12/2018	03/04/2019	76,52,281	7,65,227	60	7,547		
	Sector-01 Moradabad	09AAJFV 0634Q2ZI	AA090518000202P /14-12-2018/ May-2018		17/12/2018	18/12/2018	03/04/2019	82,32,078	8,23,209	48	6,495		
	Sector-01 Moradabad	09AAAFZ 0390A1ZG	AB0907182040829/ 06-12-2018/ Jul 2018	EXPWOP	27/12/2018	06/01/2019	12/06/2019	32,95,831	3,29,584	108	5,851		
	Sector-01 Moradabad	09AAAFZ 0390A1ZG	AC0909182908647/ 26-12-2018/ Sep-2018	EXPWOP	27/12/2018	06/01/2019	12/06/2019	39,33,095	3,93,311	108	6,983		

Sl. No.	Name of the CTOs	GSTIN No	ARN No. & Date	Category	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	Refund amount not sanctioned in time	Period of delay in days	Interest due not paid by Deptt. @ 6% per annum	No of observations pre automation	No of observations post automation
1	2	3	4	5	6	7	8	9	10	11	12	13	14
	Sector-01 Moradabad	09ACGFS 1577E1ZY	AA090618059316T /27-01-2019/ Apr-Jun 18	EXPWOP	27/01/2019	02/02/2019	30/04/2019	23,06,721	2,30,673	34	1,289		
	Sector-01 Moradabad	09AAEFR 2511F1ZJ	AA090718076098K /04-05-2019/Jul-18	EXPWOP	09/05/2019	13/05/2019	13/09/2019	26,45,349	2,64,535	68	2,957		
	Sector-01 Moradabad	09AAEFR 2511F1ZJ	AA090418048799E /10-04-2019/Apr-18	EXPWOP	30/04/2019	07/05/2019	13/09/2019	36,03,545	3,60,355	77	4,561		
	Sector-01 Moradabad	09AAAFE 3932D1ZT	AB0910182318419/ 30-01-2019/Oct-18	EXPWOP	05/02/2019	11/02/2019	15/06/2019	29,49,858	3,07,069	71	3,584		
	Sector-01 Moradabad	09AAAFE 3932D1ZT	AA090619044237 W/18-06-2019/ Jan-19	EXPWOP	20/06/2019	28/06/2019	15/10/2019	30,75,158	3,07,515	58	2,932		
	Sector-01 Moradabad	09AABFK 4410H1ZN	AB090818216569H /29-11-2018/ Aug-18	EXPWOP	01/12/2018	17/12/2018	07/02/2019	37,15,338	3,71,535	9	550		
	Sector-01 Moradabad	09AAQFA 7387N1ZF	AC090918300138X /02-01-2019/ Sep-2018	EXPWOP	09/01/2019	15/01/2019	13/03/2019	40,28,496	4,02,850	4	265		
	Sector-01 Moradabad	09AACFF 3729K1Z8	AC0903193550053/ 09-06-2019/Apr 2018-Mar 2019	EXPWOP	10/06/2019	23/12/2019	23/12/2019	60,81,190	6,08,120	137	13,695		
	Sector-01 Moradabad	09AASFR 2926A1Z4	AB091118217142H /09-02-2019/ Nov-2018	EXPWOP	29/05/2019	01/06/2019	08/12/2019	21,68,833	1,90,600	134	4,198		
	Sector-01 Moradabad	09BNWP M2708R1 ZX	AA091219035667T /11-12-19/ Apr-Sep19	EXPWOP	11/12/2019	24/12/2019	20/02/2020	31,95,746	3,19,575	12	630	0	1
19	Sector-05 Moradabad	09AADFP 8382M1ZI	AB090618973250U /06-11-18/Jun-2018	EXPWOP	13/11/2018	19/11/2018	16/01/2019	61,40,899	6,14,090	5	505	6	0
	Sector-05	09AALFM	AA090919056844F	EXPWOP	04/10/2019	09/10/2019	04/12/2019	52,73,308	5,27,331	2	173		

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1	2	3	4	5	6	7	8	9	10	11	12	13	14
	Moradabad	7707P1ZG	/16-09-2019/ July-2019										
	Sector-05 Moradabad	09AAAFE 8217D2ZO	AB090118176964 M/04-12-2018/ Jan-2018	EXPWOP	18/01/2019	28/01/2019	28/03/2019	21,85,893	2,18,590	10	359		
	Sector-05 Moradabad	09AADFP 8382M1ZI	AC090918251029O /07-12-2018/ Sep-2018	EXPWOP	12/12/2018	15/12/2018	12/02/2019	71,47,404	7,14,740	3	352		
	Sector-05 Moradabad	09AADFP 8382M1ZI	AB090518180765K /01-11-2018/ May-2018	EXPWOP	13/11/2018	19/11/2018	16/01/2019	66,72,762	6,67,276	5	548		
	Sector-05 Moradabad	09AALFM 7707P1ZG	AB090718200942Z /30-11-2018/ July-2018	EXPWOP	06/12/2018	10/12/2018	07/02/2019	25,34,966	2,53,497	4	167		
20	Sector-06 Moradabad	09AAMF D0301P1 ZC	AB090917942519D /30-11-2018/ Sep-2017	EXPWOP	03/01/2019	15/01/2019	26/07/2019	20,89,556	94,111	145	2,243	2	0
	Sector-06 Moradabad	09AAMF D0301P1 ZC	AC091218430589O /10-04-2019/ Dec-2018	EXPWOP	26/04/2019	09/05/2019	13/12/2019	24,63,280	2,46,328	172	6,965		
	Sector-06 Moradabad	09AAMF D0301P1 ZC	AA091219045988H /14-12-2019/Jun-19	EXPWOP	14/12/2019	20/12/2019	18/06/2020	18,76,130	1,87,613	128	3,948	0	1
21	Sector-07 Moradabad	09AACFB 5825G1ZK	AB090817472421V /27-09-2018/ Aug-2017	EXPWOP	05/10/2018	09/10/2018	19/02/2019	27,22,063	1,07,701	78	1,381	2	0
	Sector-07 Moradabad	09AACFB 5825G1ZK	AB090917920633R /29-09-2018/ Sep-2017	EXPWOP	05/10/2018	09/10/2018	19/02/2019	33,32,227	1,36,879	78	1,755		

Sl. No.	Name of the CTOs	GSTIN No	ARN No. & Date	Category	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	Refund amount not sanctioned in time	Period of delay in days	Interest due not paid by Deptt. @ 6% per annum	No of observations pre automation	No of observations post automation
1	2	3	4	5	6	7	8	9	10	11	12	13	14
	Sector-07 Moradabad	09AAEFS 7106H1Z5	AA0912190088531/ 03-12-2019/ May-2018	EXPWOP	03/12/2019	19/12/2019	27/02/2020	18,58,011	1,85,801	27	825	0	2
	Sector-07 Moradabad	09ABOFA 4157B1ZI	AA091119089868B /24-11-2019/ Jun-July2019	EXPWOP	24/11/2019	11/12/2019	29/01/2020	33,97,805	6,79,561	7	782		
22	Sector-09 Moradabad	09ACXFS 5839C1ZG	AB091018231225F/ 30-01-2019/ Oct-2018	EXPWOP	25/02/2019	25/02/2019	28/05/2019	44,87,952	8,12,343	33	4,407	8	0
	Sector-09 Moradabad	09AAGCA 0012R1ZN	AB091217648596L /23-10-2018/ Dec-2017	EXPWOP	26/10/2018	26/10/2018	25/07/2019	25,27,925	1,32,085	213	4,625		
	Sector-09 Moradabad	09ACXFS 5839C1ZG	AA090718012530C /04-01-2019/ July-2018	EXPWOP	21/01/2019	21/01/2019	28/05/2019	22,70,683	4,29,995	68	4,807		
	Sector-09 Moradabad	09ACXFS 5839C1ZG	AA0908191004650/ 31-08-2019/ Mar-2019	EXPWOP	26/09/2019	26/09/2019	18/12/2019	24,77,635	2,47,763	24	977		
	Sector-09 Moradabad	09AABCP 4126C1ZT	AB090118177489J/ 08-12-2018/Jan-18	INVITC	15/12/2018	15/12/2018	14/05/2019	46,65,341	4,66,534	91	6,979		
	Sector-09 Moradabad	09AAMFS 3428E1Z2	AB090718202786P/ 04-12-2018/ July-2018	EXPWOP	02/01/2019	02/01/2019	07/05/2019	20,73,049	2,24,066	66	2,431		
	Sector-09 Moradabad	09AAGCA 0012R1ZN	AB0902181514726/ 04-12-2018/ Feb-2018	EXPWOP	04/12/2018	04/12/2018	25/07/2019	20,43,606	1,43,028	174	4,091		
	Sector-09 Moradabad	09ACXFS 5839C1ZG	AB090518184846E /11-11-2018/ May-2018	EXPWOP	13/12/2018	13/12/2018	28/05/2019	42,21,156	4,22,116	107	7,425		

Sl. No.	Name of the CTOs	GSTIN No	ARN No. & Date	Category	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	Refund amount not sanctioned in time	Period of delay in days	Interest due not paid by Deptt. @ 6% per annum	No of observations pre automation	No of observations post automation
1	2	3	4	5	6	7	8	9	10	11	12	13	14
23	Sector-10 Moradabad	09AFHPB7862H1Z9	AA090819051817J/17-08-2019/Apr-19	EXPWOP	17/08/2019	26/08/2019	07/12/2019	20,62,202	2,06,221	53	1,797	1	0
	Sector-10 Moradabad	09AAGFF0820M1ZE	AA091219058448Q/18-12-2019/Jul-Sep-19	EXPWOP	18/12/2019	31/12/2019	22/06/2020	21,58,852	5,12,689	128	10,788	0	1
24	Sector-03 Noida	09AAAFT2687G1ZY	AA090718055577J/19.03.2019/July-2018	EXBCL	25/03/2019	25/03/2019	04/01/2020	66,14,335	6,61,434	226	24,573	2	0
	Sector-03 Noida	09AAAFX1751H1Z5	AB091218697580N/21.01.2019/Dec-2018	EXBCL	22/02/2019	22/02/2019	25/02/2020	4,60,000	46,000	309	2,337		
25	Sector-04 Noida	09AAAPS5873P1ZT	AC0909183987830/30.01.2019/Jul-Sep-2018	EXPWOP	15/02/2019	15/02/2019	29/05/2020	27,58,570	2,75,858	410	18,592	1	0
26	Sector-1 Prayagraj	09AAGCB9962P1ZP	AA0911191016294/Apr18-Mar 2019/27.11.2019	INVITC	27/11/2019	07/01/2020	02/03/2020	2,36,90,054	2,36,90,054	37	1,44,087	0	1
Total								**80,08,10,665**	**8,77,25,671**	**2 to 507 days**	**13,99,439**	**110**	**12**

APPENDIX-XIV
Provisional refund not sanctioned within time
(Reference Para No. 2.2.9)

Sl. No.	Name of the CTOs	GSTIN No	ARN No. & Date	Category	Date of filing Refund Application in case of manual filing	Date of issue of acknowled-gment in For GST RFD-02	Date of provisional refund order in Form GST RFD-04	Refund amount claimed	Provisio-nal Refund amount not sanctioned within time	Period of delay (8-7)-7 days+1	No. of objec-tions pre autom ation	No. of objec-tions post autom ation
1	2	3	4	5	6	7	8	9	10	11	12	13
1	Sector-01 Agra	09AABFK0897L1ZV	AA090619073233Z/ 27.06.2019 (Feb-2019)	EXPWOP	01-07-2019	01-07-2019	13-08-2019	55,97,364	50,08,486	37	1	0
2	Sector-09 Agra	09AAAFK8720B2ZM	AA0908190510814/ 17-08-2019 (May- 2019)	EXPWOP	17-08-2019	22-08-2019	12-09-2019	20,02,074	18,01,866	15	1	0
3	Sector-12 Agra	09AABCH3397P1ZT	AB0911182088226/0 2.02.2019 (April-18 -Nov-18)	EXPWOP	02-02-2019	20-02-2019	11-03-2019	59,65,652	50,49,851	13	1	0
4	Sector-15 Agra	09AACCH1283P1Z5	AC0903180069215/1 3.11.2018 (Jul-17- Mar 18)	EXPWOP	15-11-2018	15-11-2018	23-11-2018	37,09,794	33,38,814	2	1	0
	Sector-15 Agra	09AABCJ7677A1ZH	AA090719015130F/ 05.07.2019 (Apr-18 to Jan-19)	EXPWOP	05-07-2019	08-07-2019	25-07-2019	29,60,928	26,64,836	11	1	0
5	Joint Commissioner, Corporate Circle-II Kanpur	09AAAFN6778L1ZL	AB090218175375U/ 21.02.2019 (Feb 2018)	EXPWOP	21-02-2019	15-06-2019	05-07-2019	71,07,720	49,91,045	14	**1**	**0**
	Joint Commissioner, Corporate Circle-II Kanpur	09AAOFS0173Q1ZF	AA090919011538R/ 04.09.2019 (June 2019)	EXPWOP	04-09-2019	12-09-2019	22-10-2019	47,67,062	41,82,460	34	**1**	**0**

Sl. No.	Name of the CTOs	GSTIN No	ARN No. & Date	Category	Date of filing Refund Application in case of manual filing	Date of issue of acknowled-gment in For GST RFD-02	Date of provisional refund order in Form GST RFD-04	Refund amount claimed	Provisio-nal Refund amount not sanctioned within time	Period of delay (8-7)-7 days+1	No. of objec-tions pre autom ation	No. of objec-tions post autom ation
1	2	3	4	5	6	7	8	9	10	11	12	13
	Joint Commissioner, Corporate Circle-II Kanpur	09AAOFS0173Q1ZF	AC090319296871G/ 25.05.2019 (Mar 2019)	EXPWOP	25-05-2019	11-06-2019	05-07-2019	52,77,673	45,82,184	18	**1**	**0**
6	Sector-06 Moradabad	09AAMFD0301P1ZC	AA091219047087Z/ 14-12-2019 (Sep-2019)	EXPWOP	not applicable	17-12-2019	27-12-2019	18,64,661	16,78,195	4	**0**	**1**
7	Sector 12 Noida	09AAACG036IKIZP	AB091018251282B/ 19.02.2019 (Oct-2018)	EXPWOP	19-02-2019	19-02-2019	18-04-2019	56,56,257	50,90,631	52	**1**	**0**
	Sector 12 Noida	09AAACT5951C1ZF	AA091217017322J/ 14-01-2019 (Oct-Dec 2017)	EXPWOP	14-01-2019	18-02-2019	02-03-2019	1,69,08,019	1,52,17,217	6	**1**	**0**
Total										**2 to 52**	**10**	**1**

APPENDIX-XV
Irregular grant of provisional refund
(Reference Para No. 2.2.10)

Sl. No.	Name of the CTOs	GSTIN No.	ARN No. & Date	Refund category	Date of provisional refund order in Form GST RFD-04	Refund amount claimed	Provisional refund amount sanctioned by tax authority			Irregular sanction of provisional refund (9+10+11)
							IGST	CGST	SGST	
1	2	3	4	5	6	7	8	9	10	11
1	Sector-03 Noida	09AAAFT2687G1ZY	AA090718055577J/19.03.2019 (July-2018)	Excess payment of tax	16.04.2019	66,14,335	59,52,901	0	0	59,52,901
		09AAAFX1751H1Z5	AB091218697580N/ 21.01.2019/ Dec-2018	Any other	15.05.2019	4,60,000	90,000	1,62,000	1,62,000	4,14,000
2	Sector-05 Kanpur	09AAACU0217G1ZP	AA0903180622752/01.03.2019 (Jan-Mar-2018)	Inverted rated supply of goods and services	06.05.2019	34,35,540	0	15,45,993	15,45,993	30,91,986
Total						**1,05,09,875**				**94,58,887**

APPENDIX-XVI
Refund amount included ITC availed on services and capital goods
(Reference Para No. 2.2.11)

Sl. No.	Name of the CTOs	GSTIN No.	ARN No. & Date	Refund category	Date of ARN filing	Details as per statement in RFD-01					Provisional refund amount sanctioned in RFD-04			Refund amount sanctioned in RFD-06			Total refund sanc-tioned by the depart-ment (12+13+14+15+16+17)	Amount included ITC availed on capital goods or services	Net ITC allowa-ble for refund calcula-ted in audit (10-19)	Refund amount calcu-lated in audit (8*20/9)	Excess refund amo-unt calcula ted in audit (18-21)	Date of sanc-tion of re-fund in RFD-06	Date of audit	No. of days (24-23)	Amo-unt of interest @ 18% p.a. (22*0.18*25/365)
						Turnover of zero rated supply of goods and services	Adjus-ted total turn-over	Tax payable on such inverted rated supply of goods and services	Net ITC clai-med for Refund	Refund amount clai-med by register ed person	IGST	CGST	SGST	IGST	CGST	SGST									
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
1	Sector-06 Ghaziabad	09AAEPR4168E1ZJ	AA090320055871C/19.03.2020/Apr-Jun-2019	INVITC	19.03.2020	4,41,78,963	5,22,90,476	22,08,948	50,13,202	20,26,585	0	0	0	10,20,430	5,03,078	5,03,077	20,26,585	3,23,499	46,89,703	17,53,269	2,73,316	08.07.2020	24.07.2021	381	51,353
	Sector-06 Ghaziabad	09AAEPR4168E1ZJ	AA091119032517 5/09.11.2019/July-Sep-2018	INVITC	09.11.2019	7,35,01,164	7,82,46,024	36,75,058	58,04,129	17,77,107	0	0	0	17,77,107	0	0	17,77,107	93,578	57,10,551	16,89,204	87,903	03.02.2020	17.07.2021	530	22,975

Sl. No.	Name of the CTOs	GSTIN No.	ARN No. & Date	Refund category	Date of ARN filing	Details as per statement in RFD-01					Provisional refund amount sanctioned in RFD-04			Refund amount sanctioned in RFD-06			Total refund sanctioned by the department (12+13+14+15+16+17)	Amount included ITC availed on capital goods or services	Net ITC allowable for refund calculated in audit (10-19)	Refund amount calculated in audit (8*20/9)	Excess refund amount calculated in audit (18-21)	Date of sanction of refund in RFD-06	Date of audit	No. of days (24-23)	Amount of interest @ 18% p.a. (22*0.18*25/365)
						Turnover of zero rated supply of goods and services	Adjusted total turnover	Tax payable on such inverted rated supply of goods and services	Net ITC claimed for Refund	Refund amount claimed by registered person	IGST	CGST	SGST	IGST	CGST	SGST									
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
2	Sector-08 Ghaziabad	09AABCD5880F1ZK	AA091219053986L/Aug-2019 to October-2019	INVITC	17.12.2019	2,28,68,247	2,28,68,247	11,43,412	23,68,755	12,25,342	0	0	0	8,95,015	2,62,353	67,974	12,25,342	14,325	23,54,430	12,11,018	14,324	20.12.2019	12.08.2021	601	4,246
3	Sector-03 G.B. Nagar	09AAFCD8675A1ZJ	AC090918526255N /04.05.2019/Jul-Sep-2018	EXPWOP	04.05.2019	11,85,36,661	28,69,92,617	0	98,77,624	40,79,758	0	15,16,892	21,54,889	0	1,68,543	2,39,432	40,79,756	59,721	98,17,903	40,55,092	24,664	23.12.2019	05.07.2021	560	6,811

Sl. No.	Name of the CTOs	GSTIN No.	ARN No. & Date	Refund category	Date of ARN filing	Details as per statement in RFD-01						Provisional refund amount sanctioned in RFD-04			Refund amount sanctioned in RFD-06			Total refund sanctioned by the department (12+13+14+15+16+17)	Amount included ITC availed on capital goods or services	Net ITC allowable for refund calculated in audit (10-19)	Refund amount calculated in audit (8*20/9)	Excess refund amount calculated in audit (18-21)	Date of sanction of refund in RFD-06	Date of audit	No. of days (24-23)	Amount of interest @ 18% p.a. (22*0.18*25/365)
						Turnover of zero rated supply of goods and services	Adjusted total turnover	Tax payable on such inverted rated supply of goods and services	Net ITC claimed for Refund	Refund amount claimed by registered person	IGST	CGST	SGST	IGST	CGST	SGST										
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
4	JC Corporate Circle-B G.B. Nagar Noida	09AACCR0787L1ZW	AA0909190658 46A/18.09.2018/Oct-Dec-17	EXPWOP	18.09.2019	125,96,58,420	126,27,78,511	0	1,41,85,102	1,41,50,053	91,52,972	17,91,038	17,91,038	10,16,997	1,99,004	1,99,004	1,41,50,053	1,15,500	1,40,69,602	1,40,34,839	1,15,214	07.12.2019	28.07.2021	599	34,034
5	Sector-09 Noida	09AADCP858 1H1ZY	AA0903181238 10C/29.04.2019/Jul-Mar 2018	EXPWOP	29.04.2019	23,91,41,924	23,93,35,298	0	1,20,61,659	1,20,51,914	0	0	0	42,75,565	38,88,175	38,88,175	1,20,51,915	6,72,840	1,13,88,819	1,13,79,617	6,72,298	09.06.2020	13.10.2021	491	1,62,788

Sl. No.	Name of the CTOs	GSTIN No.	ARN No. & Date	Refund category	Date of ARN filing	Details as per statement in RFD-01						Provisional refund amount sanctioned in RFD-04			Refund amount sanctioned in RFD-06			Total refund sanctioned by the department (12+13+14+15+16+17)	Amount included ITC availed on capital goods or services	Net ITC allowable for refund calculated in audit (10-19)	Refund amount calculated in audit (8*20/9)	Excess refund amount calculated in audit (18-21)	Date of sanction of refund in RFD-06	Date of audit	No. of days (24-23)	Amount of interest @ 18% p.a. (22*0.18*25/365)
						Turnover of zero rated supply of goods and services	Adjusted total turnover	Tax payable on such inverted rated supply of goods and services	Net ITC claimed for Refund	Refund amount claimed by registered person	IGST	CGST	SGST	IGST	CGST	SGST										
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
6	Sector-10 Noida	09AABCI1947G1ZL	AA0906200765551/Aug-2019	INVITC	20.06.2020	1,74,26,394	1,74,26,394	9,03,780	19,86,150	10,82,370	0	0	0	0	2,90,656	7,63,910	10,54,566	1,49,753	18,36,397	9,32,617	1,21,949	04.07.2020	13.10.2021	466	28,025
7	Sector-14 Noida	09AAHCR1874R1ZH	AAO9022004235J/July 2018-December 2018	EXPWOP	13.02.2020	10,13,82,260	10,13,82,260	0	24,39,630	24,39,630	0	0	0	6,50,166	8,94,732	8,94,732	24,39,630	1,05,992	23,33,638	23,33,638	1,05,992	06.03.2020	08.09.2021	551	28,801

Sl. No.	Name of the CTOs	GSTIN No.	ARN No. & Date	Refund category	Date of ARN filing	Details as per statement in RFD-01							Provisional refund amount sanctioned in RFD-04			Refund amount sanctioned in RFD-06			Total refund sanctioned by the department (12+13+14+15+16+17)	Amount included ITC availed on capital goods or services	Net ITC allowable for refund calculated in audit (10-19)	Refund amount calculated in audit (8*20/9)	Excess refund amount calculated in audit (18-21)	Date of sanction of refund in RFD-06	Date of audit	No. of days (24-23)	Amount of interest @ 18% p.a. (22*0.18*25/365)
						Turnover of zero rated supply of goods and services	Adjusted total turnover	Tax payable on such inverted rated supply of goods and services	Net ITC claimed for Refund	Refund amount claimed by registered person	IGST	CGST	SGST	IGST	CGST	SGST										
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
	Sector-14 Noida	09AAFCR0053E1ZP	AA0906200412400T/August 2019	EXPWOP	15.06.2020	10,13,39,445	10,13,39,445	0	28,54,338	28,54,338	4,04,863	10,82,020	10,82,020	44,985	1,20,225	1,20,225	28,54,338	3,12,375	25,41,963	25,41,963	3,12,375	27.06.2020	08.09.2021	438	67,473
	Total									**4,16,87,097**							**4,16,59,292**	**18,47,583**			**17,28,036**				**4,06,507**

APPENDIX-XVII
Excess allowance of refund on inverted tax structure
(Reference Para No. 2.2.12)

Sl. No.	Name of the CTO	GSTIN No.	ARN No. & Date	Refund category	Refund amount claimed by registered person	Date of refund amount sanc-tioned in RFD-06	Refund amount sanc-tioned in RFD-06	Turnover of inverted rated supply of goods and services as per RFD-01A	Tax paya-ble on such supply as per RFD-01A	Adjusted total turn-over as per RFD-01A	ITC earned by the regis-tered person	ITC on services deduc-ted by the regis-tered person	Net ITC claim-ed by the regist-ered person (13-14)	Total ITC on services calcul-ated in audit	Differ-ential ITC related to services calcula-ted in audit (16-14)	Net ITC calcu-lated in audit (15-17)	Refund amount calcu-lated in audit (10*18/12-11)	Ex-cess re-fund (9-19)	interest @ 18% p.a. from the date of RFD-06 to dated of audit (07.06.2019 to 22.06.2021) 416 days
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
1	JC Corporate Circle-B Noida	09AAACJ1625K1ZL	AB0904184184910/01.11.2018 (April-2019)	INVITC	1,22,58,351	07.06.2019	1,22,58,351	7,40,81,522	37,04,076	8,16,42,576	1,88,07,842	12,16,225	1,75,91,617	17,96,238	5,80,013	1,70,11,604	1,17,32,055	5,26,296	1,07,970
Total					**1,22,58,351**						**1,88,07,842**	**12,16,225**	**1,75,91,617**	**17,96,238**	**5,80,013**	**1,70,11,604**	**1,17,32,055**	**5,26,296**	**1,07,970**

APPENDIX-XVIII

Refund sanctioned by tax authority after relevant period of two years

(Reference Para No. 2.2.13)

Sl. No.	Name of the CTOs	GSTIN No.	ARN No. & Date	Refund category	Refund amount claimed	Refund amount sanctioned in GST RFD-06 dated 15.06.2020	amount in RFD-05 Payment Advice dated 15.06.2020	Turnover of inverted rated supply of goods and services	Tax payable on such inverted rated supply of goods and services	Adjusted total turnover	Net ITC claimed in statement-1 by the registered person	Irregular allowance of Refund after relevant period of 2 years.
1	2	3	4	5	6	7	8	9	10	11	12	13
1	Sector-04 Agra	09AAHCP8395 H1ZQ	AA090220081281N/ 22.02.2020 (July-Sep-2017)	INVITC	11,11,207	11,11,207	11,11,207	1,15,19,908	13,82,396	1,44,15,522	31,20,388	11,11,207
Total												**11,11,207**

APPENDIX-XIX

Excess/Irregular allowance of refund due to non-consideration of documentary evidences

(Reference Para No. 2.2.14)

Sl. No.	Name of the CTOs	GSTIN No.	ARN No. & Date	Refund category	Refund amount claimed by the registered person	Refund amount sanctioned in RFD-06	Turnover of inverted rated supply as per RFD-01	Tax payable shown in RFD-01	Adjusted Total turn over as per RFD-01	Net ITC claimed as per RFD-01	Net ITC shown by the registered person in the Statements	Maximum refund calculated in audit (Turnover of inverted rated supply*Net ITC/Adjusted total turnover-Tax payable)	Excess/Irregular amount of refund
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1	Sector-05 Agra	09AKYPG5996M1ZU	AA090520038698X/27.05.2020 Oct-Dec-2019	INVITC	11,76,852	11,76,852	77,02,045	7,701	77,02,045	11,84,553	11,10,991	11,03,290	73,562
2	JC-Corporate Circle-I Ghaziabad	09AAECP6092J1ZY	AA0909190906885/24.09.2019 (June-2019)	INVITC	35,67,820	35,67,820	8,56,00,858	1,54,08,028	8,58,70,858	1,90,35,701	1,24,11,631	**-3,035,422**	35,67,820
3	Sector-06 Ghaziabad	09AAECP6092J1ZY	AA0906181537550/16.04.2019 (June-2018)	INVITC	36,37,710	36,37,710	8,42,34,191	1,51,62,039	8,47,16,427	1,89,07,377	1,24,92,496	**-2,740,655**	36,37,710
Total					**83,82,382**	**83,82,382**	**17,75,37,094**	**3,05,77,768**	**17,82,89,330**	**3,91,27,631**	**2,60,15,118**		**72,79,092**

APPENDIX-XX
Excess allowance of refund of IGST payment
(Reference Para No. 2.2.15)

Sl. No.	Name of the CTOs	GSTIN No.	ARN No. & Date	Refund category	Refund amount claimed	Refund amount sanctioned by tax authority	Turnover of zero rated supply of goods with payment of IGST in September 2018	IGST paid during the month Secptmber-2018 as per GSTR-3B	Maximum amount of refund admisible to registered person	Excess refund amount allowed by tax authority	Interest @ 18% p.a. from the date of payment 27.12.2018 to date of audit dated 26.11.2021= 1068 days
1	2	3	4	5	6	7	8	9	10	11	12
1	JC Corporate Circle-I Lucknow	09AABCP5806 H1ZE	AC0909181565977/ 17.11.2018 (September-2018)	ANYOTH	1,34,54,880	1,34,54,880	1,62,33,014	67,33,126	67,33,126	67,21,754	35,40,247
Total						**1,34,54,880**	**1,62,33,014**	**67,33,126**	**67,33,126**	**67,21,754**	**35,40,247**

APPENDIX-XXI

Excess allowance of refund due to non-consideration of Net ITC

(Reference Para No. 2.2.16)

Sl. No.	Name of the CTOs	GSTIN No.	ARN No. & Date		Refund amount claimed	Provisional refund amount sanc-tioned in GST RFD-04	Refund amount sanc-tioned in GST RFD-06	Refund amount allowed by tax authority	Claimed turnover of zero rate supply of goods and services as per statement-3	Adjusted total turnover as per statement-3	Net ITC as per statement-3	Actual Net ITC allowable for refund calcula-tion	refund amount calcu-lated in audit	Excess refund amount allowed to registe-red persons (9-14)	Excess refund amount 90% GST RFD-04 dated 30.04.2019 (90% of 15)	Excess refund amount 10% in GST RFD-06 (10% of 15)	interest @ 18% (i)dated 30.04.2019 to 16.09.2021=867 days (ii) 13.08.2019 to 27.10.2021=785 days
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
1	Sector-14 Noida	09AAHFC2798Q1ZJ	AB0902192462352/30.04.2019 (Feb-2019)	EXPWOP	51,50,656	46,35,590	5,15,066	51,50,656	4,13,05,953	4,13,05,953	51,50,656	36,21,463	36,21,463	15,29,193	13,76,274	1,52,919	6,53,824
Total					**51,50,656**			**51,50,656**			**51,50,656**	**36,21,463**	**36,21,463**	**15,29,193**			**6,53,824**

APPENDIX-XXII

Excess allowance of refund due to non-consideration of export value of shipping bill

(Reference Para No. 2.2.17)

Sl. No.	Name of the CTOs	GSTIN No.	ARN No. & Date	Refund category	Refund amount claimed by registered person	Provi-sional refund amount sanct-ioned in RFD-04	Refund amount sanctioned in GST RFD-06	Claimed turnover of zero rate supply of goods and services as per RFD-01	Adjusted total turnover as per RFD-01	Total Turnover of supply of goods calculated in audit	Adjusted Total Turnover calculated in audit	Net ITC as per RFD-01	Refund amount calculated in audit (12x14/13)	Excess Refund (9-15)	Date of refund sanctioned in RFD-06	date of audit	No. of days (18-17)	Interest @ 18% p.a. (16*0.18 *19/365)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
1	Sector-14 Noida	09AAFCP7225G1ZB	AA091219082188S/24.12.2019 (Oct-March-2019)	EXPWOP	45,88,419	0	45,59,828	7,22,05,059	10,47,49,141	6,10,48,716	9,35,92,798	66,56,499	43,41,902	2,17,926	4.01.2020	08.09.2021	613	65,879
Total					**45,88,419**	**0**	**45,59,828**	**7,22,05,059**		**6,10,48,716**			**43,41,902**	**2,17,926**				**65,879**

APPENDIX-XXIII

Excess allowance of refund on incorrect adjusted total turnover

(Reference Para No. 2.2.18)

Sl. No.	Name of the CTOs	GSTIN No.	ARN No. & Date	Category	Turnover of zero rated supply of goods and services	Adjusted total turnover claimed by registered person	Taxable amount which was not included for calculation of Adjusted total turnover (As per GSTR-3B)	Net ITC	Refund amount claimed	Refund amount sanctioned GST - RFD-04/ 05.12.2018	Refund amount sanctioned GST - RFD-06/ 08.03.2019	Total Refund sanctioned	Adjusted total turnover as per audit	Refund amount calculated in audit	Excess refund (13-15)	Refund amount allowable in GST RFD-04 (90% of 14)	Refund amount allowable in GST RFD-06 (10% of 14)	Excess refund amount in RFD-04 (11-17)	Excess refund amount in RFD-06 (12-18)	Interest on provisional refund amount	Interest on final refund amount	Total interest amount
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
1	Sector -13 Noida	09AACCA 707 0R1Z3	AB090917942631P/ 01.12.2018 (Aug-Sept-2017)	EXPWOP	2,48,71,965	2,48,71,965	30,83,928	25,30,786	25,30,786	22,77,708	2,53,078	25,30,786	2,79,55,893	22,51,605	2,79,181	20,26,445	2,25,160	2,51,263	27,918	1,25,893	12,708	1,38,601
Total					**2,48,71,965**	**2,48,71,965**	**30,83,928**	**25,30,786**	**25,30,786**	**22,77,708**	**2,53,078**	**25,30,786**	**2,79,55,893**	**22,51,605**	**2,79,181**	**20,26,445**	**2,25,160**	**2,51,263**	**27,918**	**1,25,893**	**12,708**	**1,38,601**

APPENDIX-XXIV

Excess allowance of refund including irrelevant period of shipping bills

(Reference Para No. 2.2.19)

Sl. No.	Name of the CTOs	GSTIN No.	ARN No. & Date	Category	Refund amount claimed	Refund amount sanctioned in GST RFD-04	Refund amount sanctioned in GST RFD-06	Refund amount allowed by tax authority (7+8)	Claimed turnover of zero rate supply of goods and services as per statement-3	Adjusted total turnover as per statement-3	Amount involved in Non-relevant period Turnover of supply of goods	Acceptable total Turnover of supply of goods (10-12)	Acceptable Adjusted total turnover (11-12)	Net ITC	Refund amount calculated in audit	Excess Refund allowed to registered persons (9-16)	Refund allowable in GST RFD-04 (90% of 16)	Refund allowable in GST RFD-06 (10% of 16)	Excess refund in RFD-04 (7-18)	Excess refund in RFD-06 (8-19)	Interest on excess refund of RFD-04	Interest on excess refund of RFD-06	total amount of interest	Total excess amount of refund with interest (17+24)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25
1	JC-Corporate Circle Range-A Noida	09AAJCS1175L1ZW	AA090120036772J/10.01.2020 (Nov-2019)	EXPWOP	1,53,18,916	1,37,87,024	15,31,892	1,53,18,916	17,95,27,267	37,69,66,761	6,42,06,252	11,53,21,015	31,27,60,509	3,21,66,268	1,18,60,342	34,58,574	1,06,74,308	11,86,034	31,12,716	3,45,858	9,44,048	1,03,018	10,47,066	45,05,640
2	Sector-01 Noida	09ABXPL4118Q1ZP	AA090320020676H/26.11.2019 (Apri-March-2018-19)	EXPWOP	1,27,04,159	0	1,27,04,159	1,27,04,159	33,74,40,436	34,65,02,300	1,20,13,286	32,54,27,150	33,44,89,014	1,30,45,325	1,26,91,905	12,254	0	0	0	12,254	0	3,384	3,384	15,638

Sl. No.	Name of the CTOs	GSTIN No.	ARN No. & Date	Category	Refund amount claimed	Refund amount sanctioned in GST RFD-04	Refund amount sanctioned in GST RFD-06	Refund amount allowed by tax authority (7+8)	Claimed turnover of zero rate supply of goods and services as per statement-3	Adjusted total turnover as per statement-3	Amount involved in Non-relevant period Turnover of supply of goods	Acceptable total Turnover of supply of goods (10-12)	Acceptable Adjusted total turnover (11-12)	Net ITC	Refund amount calculated in audit	Excess Refund allowed to registered persons (9-16)	Refund allowable in GST RFD-04 (90% of 16)	Refund allowable in GST RFD-06 (10% of 16)	Excess refund in RFD-04 (7-18)	Excess refund in RFD-06 (8-19)	Interest on excess refund of RFD-04	Interest on excess refund of RFD-06	total amount of interest	Total excess amount of refund with interest (17+24)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25
3	Sector-08 Noida	09AAJCS1175 L1ZW	AC0909182 421213/ 04.12.2018 (September -2018)	EXPWOP	1,24,17,383	1,11,75,645	12,19,264	1,23,94,909	24,66,31,098	50,04,77,616	10,37,72,689	14,28,58,409	39,67,04,927	2,47,41,990	89,09,900	34,85,009	80,18,910	8,90,990	31,56,735	3,28,274	16,08,119	1,56,384	17,64,503	52,49,512
4	Sector-09 Noida	09AANFS4306 C1ZA	AB0901192 095642/ 16.03.2019 (January-2019)	EXPWOP	40,01,165	36,01,050	4,00,115	40,01,165	7,67,76,036	8,13,15,030	2,56,33,207	5,11,42,829	5,56,81,823	42,37,714	38,92,270	1,08,895	35,03,043	3,89,227	98,007	10,888	35,621	3,861	39,481	1,48,377
		09AANFS4306 C1ZA	AA090919 032808I/ 09.09.2019 (June-2019)	EXPWOP	37,42,059	33,67,854	3,74,205	37,42,059	3,03,10,689	3,25,11,811	1,14,36,713	1,88,73,976	2,10,75,098	40,13,802	35,94,593	1,47,466	32,35,134	3,59,459	1,32,720	14,746	48,303	5,229	53,531	2,00,997

Sl. No.	Name of the CTOs	GSTIN No.	ARN No. & Date	Category	Refund amount claimed	Refund amount sanctioned in GST RFD-04	Refund amount sanctioned in GST RFD-06	Refund amount allowed by tax authority (7+8)	Claimed turnover of zero rate supply of goods and services as per statement-3	Adjusted total turnover as per statement-3	Amount involved in Non-relevant period Turnover of supply of goods	Acceptable total Turnover of supply of goods (10-12)	Acceptable Adjusted total turnover (11-12)	Net ITC	Refund amount calculated in audit	Excess Refund allowed to registered persons (9-16)	Refund allowable in GST RFD-04 (90% of 16)	Refund allowable in GST RFD-06 (10% of 16)	Excess refund in RFD-04 (7-18)	Excess refund in RFD-06 (8-19)	Interest on excess refund of RFD-04	Interest on excess refund of RFD-06	total amount of interest	Total excess amount of refund with interest (17+24)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25
Total					4,81,83,682			4,81,61,208	87,06,85,526	133,77,73,518	21,70,62,147	65,36,23,379			4,09,49,011	72,12,197					26,36,090	2,71,876	29,07,966	1,01,20,163

APPENDIX-XXV
Excess allowance of refund of blocked credits
(Reference Para No. 2.2.20)

Sl. No.	Name of the CTOs	GSTIN No.	ARN No. & Date	Category	Refund amount claimed	Refund amount sanctioned by tax authority	turnover of inverted rated supply of goods and services or Exported goods and services	tax payable on such inverted rated supply of goods and services	Adjusted total turnover	Net ITC	blocked credit claimed in Net ITC	Net ITC calculated in audit (11-12)	refund amount calculated in audit	Excess refund sanctioned by tax authority (7-14)	Interest due
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
1	Sector-02 Noida	09AAAFE1088J1ZD	AA0912190106739/04.12.2019 Oct 2017 to March 2018	EXPWOP	33,94,350	33,94,350	18,70,18,756	0	23,49,95,450	42,65,116	68,131	41,96,985	33,40,128	54,222	16,899
2	Sector-13 Noida	09AAICP8381N1ZI	AA0907170138 18T/23.04.2019 (July-2017)	INVITC	13,83,166	13,55,061	30,40,600	3,64,872	30,40,600	17,48,038	1,55,686	15,92,352	12,27,480	1,27,581	51,422
Total					**47,77,516**	**47,49,411**				**60,13,154**	**2,23,817**	**57,89,337**	**45,67,608**	**1,81,803**	**68,321**

APPENDIX-XXVI

Excess allowance of refund due to wrong claimed amount of services

(Reference Para No. 2.2.21)

Sl. No.	Name of the CTOs	GSTIN No.	ARN No. & Date	Category	Refund claimed	Turnover of zero rate supply of goods and services as per RFD-01	Adjusted total turnover as per RFD-01	Refund sanctioned in GST RFD-04	Refund sanctioned in GST RFD-06	Net ITC	Refund allowed by tax authority	Payment received during the relevant period for supply of services claimed by registered person	Payment received during the relevant period for supply of services as per records	Amount of invoices raised during the relevant period for earlier advances claimed by registered person	Amount of invoices raised during the relevant period for earlier advances as per records	Turnover of zero-rated supply of services calculated in audit	Adjusted total turnover of services calculated in audit	Refund amount calculated in audit	Excess refund allowed by tax authority (12-19)	Excess refund allowed by tax authority in GST RFD-04 (90% of excess refund)	Excess refund allowed by the department in GST RFD-06 (10% of excess refund)	Interest on excess provisional refund for days (from date of RFD-04 to date of audit) @ of 18% p.a.	Interest on excess final refund for days (from date of RFD-06 to date of audit) @ of 18% p.a.	Total interest on excess refund
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25
1	Sector-08 Noida	09AAHCS1556IK1ZZ	AB0907181085610/ 17.09.2018 (July-2018)	SEZWOP	2,06,10,338	12,38,07,744	13,36,04,087	1,85,49,304	20,61,034	2,25,94,761	2,06,10,338	10,58,97,602	10,43,02,084	1,79,10,142	36,56,055	10,79,58,139	13,36,04,087	1,82,57,588	23,52,750	21,17,475	2,35,275	10,60,942	78,086	11,39,028
2	Sector-09 Noida	09AACCM3199B1Z1	AA090917017989A/ 12.02.2019/ September-2017	EXPWOP	86,44,447	9,41,09,110	21,58,07,247	77,80,002	8,64,445	1,98,23,101	86,44,447	NA	NA	NA	NA	4,26,00,905	16,42,99,042	51,39,908	35,04,539	31,54,085	3,50,454	13,71,897	1,45,174	15,17,072
			Total		**2,92,54,785**	**21,79,16,854**	**34,94,11,334**	**2,63,29,306**	**29,25,479**	**4,24,17,862**	**2,92,54,785**	**10,58,97,602**	**10,43,02,084**	**1,79,10,142**	**36,56,055**	**15,05,59,044**	**29,79,03,129**	**2,33,97,496**	**58,57,289**	**52,71,560**	**5,85,729**	**24,32,839**	**2,23,260**	**26,56,100**

APPENDIX-XXVII

Irregular allowance of refund due to ITC sanctioned twice on the same invoice

(Reference Para No. 2.2.22)

Sl. No.	Name of the CTOs	GS-TIN	ARN No. & Date	Cate-gory	Re-fund amo-unt clai-med	Refund amount san-ctioned by tax auth-ority	Turn-over of zero rated supply of goods and services	Ad-justed total turn-over	Net ITC clai-med by registe red person	Re-fund amount to be claimed calculat ed by regist-ered person in RFD-01	Inad-misible ITC due to inclusion of invoice of irrele-vant period	Inad-misible ITC due to wrong calcula-tion of tax for invoice No. NL14 dated 30.6.2018	Total Inad-misible ITC	ITC earned during the month	Tax paid during the month against ITC	Maxi-mum amount of ITC allow-able to registered person (Net ITC calculate d in aduit) (15-14)	maxi-mum amo-unt of refund admi-sible to register ed person (17-16)	Excess re-fund (7-18)	Date of sanc-tion of refund in RFD-06	Date of Audit	No. of days for interest calcu-lation (21-20)	interest @ 185 p.a.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
1	Sector-01 G.B. Nagar	09AAECC9463G1ZD	AA091019012264I/ 04.10.2019 (June-2018)	SEZWOP	2,56,25,829	2,56,25,829	4,56,90,649	4,72,75,582	3,51,37,330	3,39,59,337	12,61,856	9,44,640	22,06,496	3,51,37,332	92,17,872	3,29,30,836	2,37,12,964	19,12,865	43,596	16-07-2021	619	5,83,922
Total					**2,56,25,829**	**2,56,25,829**			**3,51,37,330**	**3,39,59,337**	**12,61,856**	**9,44,640**	**22,06,496**	**3,51,37,332**	**92,17,872**	**3,29,30,836**	**2,37,12,964**	**19,12,865**				**5,83,922**

APPENDIX-XXVIII
Deficiencies noticed in GSTN portal
(Reference Para No. 2.2.23)

Sl. No.	Name of the CTOs	GSTIN No.	ARN No. & Date	Refund category	Refund amount claimed	Date of application of refund	Date of sanction of refund amount	Refund amount sanctioned by tax authority	Details of payment advice RFD-05 generated twicely		Refund amount credited twicely	ARN search details as per GSTN portal
1	2	3	4	5	6	7	8	9	10	11	12	13
1	Sector-04 Agra	09AAHCP 8395H1ZQ	AA09022008128 1N /22.02.2020 (July-Sep-2017)	INVITC	11,11,207	22.02.2020	15.06.2020	11,11,207	NA	NA	NA	NA
2	Sector-7 Agra	09BYNPP 4104N1ZV	AA09022010794 5E/ 29.02.2020	EXBCL	13,69,778	29.02.2020	17.02.2020	13,69,778	NA	NA	NA	NA
3	Sector-19 Lucknow	09AABCP 8800D1ZM	AA09052000798 39/ 08.05.2020 /March-2018 to March-2019	INVITC	1,73,01,533	08.05.2020	18.05.2020	1,73,01,533	NA	NA	NA	M/s Shiv Traders GSTIN-09CWYPP 0 18C1Z4
4	Sector-13 Noida	09AAACV2 6 80A1ZL	AA09121904084 24/ 13.12.2019/ April-June-2019	INVITC	9,45,878	13.12.2019	15.01.2010	9,45,878	ZA0901200 0 7338Z dated 15.01.2020	ZA0901200 0 73347 dated 15.01.2020	945878+ 945878	NA

APPENDIX-XXIX

Short levy of additional stamp duty on mortgage deeds (without possession) having secured amount ranging between ₹ two and ten crore

(Reference Para No. 3.4.5.1)

(Amount in ₹)

Sl. No.	Name of unit	District	Khand No.	Doc No.	Date of execution	Date of registration	Secured amount	Total stamp duty levied	Leviable stamp duty @ 0.5%	Leviable additional stamp duty @ 2%	Short levy of additional stamp duty
1	SR-I, NOIDA	G.B. Nagar	8509	6298	02/08/2018	02/08/2018	9,50,00,000	5,00,000	4,75,000	19,00,000	18,75,000
2	SR-I	Ghaziabad	15652	4968	26/06/2018	26/06/2018	6,49,33,784	5,00,000	3,24,669	12,98,676	11,23,345
3			16076	104	10/01/2019	10/01/2019	2,17,00,000	5,00,000	1,08,500	4,34,000	42,500
4			17947	2089	04/03/2021	04/03/2021	7,50,00,000	5,00,000	3,75,000	15,00,000	13,75,000
5			17496	4377	07/09/2020	07/09/2020	7,08,00,000	5,00,000	3,54,000	14,16,000	12,70,000
6			16412	3395	26/04/2019	26/04/2019	2,46,00,000	5,00,000	1,23,000	4,92,000	1,15,000
7	SR-II	Ghaziabad	13949	7011	07/06/2018	07/06/2018	5,25,00,000	5,00,000	2,62,500	10,50,000	8,12,500
8	SR-III	Ghaziabad	13458	2874	17/04/2018	17/04/2018	2,50,00,000	5,00,000	1,25,000	5,00,000	1,25,000
9	SR-IV	Ghaziabad	37738	6027	15/04/2019	15/04/2019	6,00,00,000	5,00,000	3,00,000	12,00,000	10,00,000
10	SR-II	Gorakhpur	16663	3368	11/03/2020	11/03/2020	3,00,00,000	5,00,000	1,50,000	6,00,000	2,50,000
11	SR-III	Lucknow	13909	275	18/01/2020	18/01/2020	3,75,00,000	5,00,000	1,87,500	7,50,000	4,37,500
12	SR-II	Lucknow	22031	2282	11/02/2019	12/02/2019	2,50,00,000	5,00,000	1,25,000	5,00,000	1,25,000
13			22029	2247	11/02/2019	12/02/2019	3,00,00,000	5,00,000	1,50,000	6,00,000	2,50,000
14			22029	2246	11/02/2019	12/02/2019	3,45,00,000	5,00,000	1,72,500	6,90,000	3,62,500
15			22029	2244	11/02/2019	12/02/2019	3,82,00,000	5,00,000	1,91,000	7,64,000	4,55,000
16			21236	11087	17/07/2018	17/07/2018	7,36,96,050	5,00,000	3,68,480	14,73,921	13,42,401
17			23577	3953	04/03/2020	06/03/2020	2,08,43,423	5,00,000	1,04,217	4,16,868	21,086
18			22824	13687	29/08/2019	30/08/2019	2,98,00,000	5,00,000	1,49,000	5,96,000	2,45,000
19			20963	7398	14/05/2018	15/05/2018	3,78,00,000	5,00,000	1,89,000	7,56,000	4,45,000
20			23312	155	06/01/2020	06/01/2020	3,80,00,000	5,00,000	1,90,000	7,60,000	4,50,000
21			22910	14897	26/08/2019	25/09/2019	4,98,00,000	5,00,000	2,49,000	9,96,000	7,45,000
22			23380	1120	24/01/2020	24/01/2020	5,00,00,000	5,00,000	2,50,000	10,00,000	7,50,000
23			23502	2854	19/02/2020	19/02/2020	8,00,00,000	5,00,000	4,00,000	16,00,000	15,00,000
24			24505	453	31/12/2020	11/01/2021	2,52,22,612	5,00,000	1,26,113	5,04,452	1,30,565
25			24705	3686	18/02/2021	19/02/2021	2,70,19,200	5,00,000	1,35,096	5,40,384	1,75,480

(Amount in ₹)

Sl. No.	Name of unit	District	Khand No.	Doc No.	Date of execution	Date of registration	Secured amount	Total stamp duty levied	Leviable stamp duty @ 0.5%	Leviable additional stamp duty @ 2%	Short levy of additional stamp duty
26	SR- Mohanlalganj	Lucknow	9741	20712	06/11/2018	06/11/2018	6,82,05,190	5,00,000	3,41,026	13,64,104	12,05,130
27			10684	15863	05/08/2019	05/08/2019	2,43,00,000	5,00,000	1,21,500	4,86,000	1,07,500
28			10774	17701	27/08/2019	03/09/2019	3,19,04,294	5,00,000	1,59,521	6,38,086	2,97,607
29			12059	17345	19/10/2020	29/10/2020	5,56,64,800	5,00,000	2,78,324	11,13,296	8,91,620
30			12201	19707	24/11/2020	24/11/2020	5,64,60,075	5,00,000	2,82,300	11,29,202	9,11,502
31			10288	7856	16/04/2019	16/04/2019	7,28,56,215	5,00,000	3,64,281	14,57,124	13,21,405
32			11551	7479	19/06/2020	19/06/2020	9,48,30,043	5,00,000	4,74,150	18,96,601	18,70,751
33			11644	9280	07/07/2020	17/07/2020	9,64,87,000	5,00,000	4,82,435	19,29,740	19,12,175
34	SR-Sarojininagar	Lucknow	1118	413	04/01/2019	04/01/2019	5,00,00,000	5,00,000	2,50,000	10,00,000	7,50,000
35			1676	8660	30/03/2019	30/03/2019	5,00,00,000	5,00,000	2,50,000	10,00,000	7,50,000
36			779	11231	15/11/2018	15/11/2018	8,96,40,000	5,00,000	4,48,200	17,92,800	17,41,000
37			3005	27820	18-10-2019	18/10/2019	5,00,00,000	5,00,000	2,50,000	10,00,000	7,50,000
38			2032	13792	24/05/2019	24/05/2019	5,00,00,000	5,00,000	2,50,000	10,00,000	7,50,000
39			3802	3594	06/02/2020	06/02/2020	9,59,43,820	5,00,000	4,79,719	19,18,876	18,98,596
40			4190	9307	11/06/2020	15/06/2020	2,05,00,000	5,00,000	1,02,500	4,10,000	12,500
41			6354	12028	23/03/2021	27/03/2021	2,64,65,136	5,00,000	1,32,326	5,29,303	1,61,628
42			4321	11229	06/07/2020	06/07/2020	4,50,00,000	5,00,000	2,25,000	9,00,000	6,25,000
43			6187	8904	06/03/2021	06/03/2021	4,60,26,600	5,00,000	2,30,133	9,20,532	6,50,665
44			5853	2660	22/01/2021	23/01/2021	5,00,00,000	5,00,000	2,50,000	10,00,000	7,50,000
45	SR-I	Mathura	14267	12060	28/08/2018	28/08/2018	2,25,00,000	5,00,000	1,12,500	4,50,000	62,500
46			15432	17962	10/12/2019	10/12/2019	10,00,00,000	5,00,000	5,00,000	20,00,000	20,00,000
47	SR-II	Mathura	8867	6893	19/06/2018	19/06/2018	7,35,00,000	5,00,000	3,67,500	14,70,000	13,37,500
48	SR-III	Meerut	13389	1820	12/02/2019	12/02/2019	3,24,00,000	1,62,000	1,62,000	6,48,000	6,48,000
49	SR-I	Prayagraj	10437	1786	06/04/2019	06/04/2019	6,01,21,556	5,00,000	3,00,608	12,02,431	10,03,039
50			10685	5337	24/09/2019	24/09/2019	8,03,93,700	5,00,000	4,01,969	16,07,874	15,09,843
51	SR-II	Varanasi	10424	5158	05/08/2019	05/08/2019	4,98,00,000	5,00,000	2,49,000	9,96,000	7,45,000
TOTAL							**2,60,99,13,498**	**2,51,62,000**	**1,30,49,567**	**5,21,98,270**	**4,00,85,837**

Source: Information available on the basis of Audit findings.

APPENDIX-XXIX-A
Levy of stamp and additional stamp duty on mortgage deeds (without possession) according to the modified notification dated 10 July 2008
(Reference Para No. 3.4.5.1)

(Amount in ₹)

Sl. No.	Name of unit	District	Khand No.	Doc No.	Date of execution	Date of registration	Secured amount	Total duty levied @ 2.5%	Amount shown in *SYAHA* as additional stamp duty
1	SR-III	Agra	9117	8221	19/09/2018	19/09/2018	2,00,00,000	5,00,000	4,00,000
2	SR-III	Agra	9757	7912	30/09/2019	30/09/2019	2,72,48,980	6,86,000	0
3	SR-III	Agra	9986	1209	12/02/2020	12/02/2020	2,25,00,000	5,62,500	4,50,000
4	SR-II	Gorakhpur	14417	3883	11/04/2018	11/04/2018	2,58,00,000	6,45,000	5,16,000
5	SR-I	Mathura	15425	17800	07/12/2019	07/12/2019	2,47,00,000	6,17,500	4,94,000
6	SR-II	Mathura	10555	7597	25/06/2021	25/06/2021	7,25,00,000	18,12,500	14,50,000
7	SR-III	Meerut	12912	6674	22/06/2018	22/06/2018	2,58,04,800	6,45,200	5,16,090
8	SR-III	Meerut	12974	7795	23/07/2018	23/07/2018	2,40,44,160	6,01,204	4,80,880
9	SR-III	Meerut	15173	10627	12/08/2021	12/08/2021	2,50,00,000	6,25,000	5,00,000
10	SR-I	Prayagraj	11416	1800	08/03/2021	08/03/2021	4,50,00,000	11,25,000	9,00,000
TOTAL							**31,25,97,940**	**78,19,904**	**57,06,970**

Source: Information available on the basis of Audit findings.

APPENDIX- XXX

Stamp and additional stamp duty short/not levied on mortgage deeds (without possession) having secured amount above ₹ 10 crore

(Reference Para No. 3.4.5.2)

(Amount in ₹)

Sl. No.	Name of unit	District	Khand No.	Doc No.	Date of execution	Date of registration	Secured amount	Total duty levied	Leviable stamp duty @ 0.5%	Leviable additional stamp duty @ 2%	Difference in	
											Stamp duty	Additional stamp duty
1	SR-Sadar, G. Noida	G B Nagar	29622	32763	28/09/2018	28/09/2018	105,00,00,000	5,00,000	52,50,000	2,10,00,000	47,50,000	2,10,00,000
2	SR-I	Ghaziabad	15611	4565	11/06/2018	11/06/2018	120,79,70,050	5,00,000	60,39,850	2,41,59,401	55,39,850	2,41,59,401
3			16289	2207	13/03/2019	13/03/2019	224,99,99,870	5,00,000	1,12,49,999	4,49,99,997	1,07,49,999	4,49,99,997
4			16693	6150	05/08/2019	05/08/2019	125,00,00,000	5,00,000	62,50,000	2,50,00,000	57,50,000	2,50,00,000
5	SR-II	Ghaziabad	14277	10080	21/08/2018	21/08/2018	100,00,00,000	5,00,000	50,00,000	2,00,00,000	45,00,000	2,00,00,000
6			14429	11480	19/09/2018	20/09/2018	20,00,00,000	5,00,000	10,00,000	40,00,000	5,00,000	40,00,000
7			14520	12327	15/10/2018	15/10/2018	14,50,00,000	5,00,000	7,25,000	29,00,000	2,25,000	29,00,000
8			14778	189	10/01/2019	10/01/2019	50,00,00,000	5,00,000	25,00,000	1,00,00,000	20,00,000	1,00,00,000
9			15224	4371	28/03/2019	28/03/2019	28,00,00,000	5,01,000	14,00,000	56,00,000	8,99,000	56,00,000
10			16289	14461	20/11/2019	20/11/2019	145,00,00,000	5,00,000	72,50,000	2,90,00,000	67,50,000	2,90,00,000
11	SR-III	Ghaziabad	13436	2649	09/04/2018	09/04/2018	15,00,00,000	5,00,000	7,50,000	30,00,000	2,50,000	30,00,000
12			14725	6907	09/08/2019	13/08/2019	43,50,00,000	5,00,000	21,75,000	87,00,000	16,75,000	87,00,000
13			14172	1138	31/01/2019	31/01/2019	16,80,00,000	5,00,000	8,40,000	33,60,000	3,40,000	33,60,000
14			14977	9534	21/11/2019	21/11/2019	420,00,00,000	5,00,000	2,10,00,000	8,40,00,000	2,05,00,000	8,40,00,000
15	SR-IV	Ghaziabad	36566	20365	12/09/2018	12/09/2018	19,00,00,000	5,00,000	9,50,000	38,00,000	4,50,000	38,00,000
16			37303	1586	16/01/2019	16/01/2019	20,00,00,000	5,00,000	10,00,000	40,00,000	5,00,000	40,00,000
17			37577	4387	07/03/2019	07/03/2019	24,00,00,000	5,00,000	12,00,000	48,00,000	7,00,000	48,00,000
18			38030	8987	28/06/2019	28/06/2019	150,00,00,000	5,02,000	75,00,000	3,00,00,000	69,98,000	3,00,00,000
19			38007	8741	24/06/2019	24/06/2019	20,00,00,000	5,00,000	10,00,000	40,00,000	5,00,000	40,00,000
20			38144	10152	31/07/2019	31/07/2019	75,00,00,000	5,01,100	37,50,000	1,50,00,000	32,48,900	1,50,00,000
21	SR-V	Ghaziabad	7046	4333	31/05/2018	31/05/2018	650,00,00,000	5,10,000	3,25,00,000	13,00,00,000	3,19,90,000	13,00,00,000
22			7527	1236	21/02/2019	21/02/2019	17,00,00,000	5,00,000	8,50,000	34,00,000	3,50,000	34,00,000
23			7603	2000	28/03/2019	28/03/2019	180,00,00,000	5,00,000	90,00,000	3,60,00,000	85,00,000	3,60,00,000
24			7701	2946	28/05/2019	28/05/2019	12,93,00,000	5,00,000	6,46,500	25,86,000	1,46,500	25,86,000
25	SR-I	Gorakhpur	16617	307	11/01/2021	11/01/2021	5314,33,00,000	5,00,000	26,57,16,500	106,28,66,000	26,52,16,500	106,28,66,000

(Amount in ₹)

Sl. No.	Name of unit	District	Khand No.	Doc No.	Date of execution	Date of registration	Secured amount	Total duty levied	Leviable stamp duty @ 0.5%	Leviable additional stamp duty @ 2%	Difference in	
											Stamp duty	Additional stamp duty
26	SR-II	Lucknow	22712	12043	30/07/2019	31/07/2019	15,75,00,000	5,00,000	7,87,500	31,50,000	2,87,500	31,50,000
27			23454	2174	10/02/2020	10/02/2020	18,79,19,000	5,00,000	9,39,595	37,58,380	4,39,595	37,58,380
28			24355	14888	07/12/2020	08/12/2020	27,00,00,000	5,00,000	13,50,000	54,00,000	8,50,000	54,00,000
29			21278	11663	25/07/2018	25/07/2018	28,20,07,000	4,40,460	14,10,035	56,40,140	9,69,575	56,40,140
30			23303	26	03/01/2020	03/01/2020	38,50,00,000	5,00,000	19,25,000	77,00,000	14,25,000	77,00,000
31			23449	2112	31/01/2020	10/02/2020	40,00,00,000	5,00,000	20,00,000	80,00,000	15,00,000	80,00,000
32	SR-Mohanlalganj	Lucknow	9651	18862	15/10/2018	15/10/2018	13,81,16,560	5,00,000	6,90,583	27,62,331	1,90,583	27,62,331
33			10347	9040	04/05/2019	04/05/2019	10,86,23,696	5,00,000	5,43,118	21,72,474	43,118	21,72,474
34			11343	3136	28/01/2020	11/02/2020	15,00,00,000	5,00,000	7,50,000	30,00,000	2,50,000	30,00,000
35			9673	19290	22/10/2018	22/10/2018	23,58,03,430	5,00,000	11,79,017	47,16,069	6,79,017	47,16,069
36	SR-Sarojininagar	Lucknow	1288	2879	24/01/2019	30/01/2019	12,93,67,500	5,00,000	6,46,838	25,87,350	1,46,838	25,87,350
37			861	12445	28/11/2018	28/11/2018	26,11,40,750	5,00,000	13,05,704	52,22,815	8,05,704	52,22,815
38			1663	8455	29/03/2019	29/03/2019	30,00,00,000	5,00,000	15,00,000	60,00,000	10,00,000	60,00,000
39			1286	2855	18/01/2019	30/01/2019	33,84,65,825	5,00,000	16,92,329	67,69,317	11,92,329	67,69,317
40			950	13793	12/11/2018	12/11/2018	129,00,00,000	5,00,000	64,50,000	2,58,00,000	59,50,000	2,58,00,000
41			372	5299	09/06/2018	09/06/2018	525,00,00,000	5,00,600	2,62,50,000	10,50,00,000	2,57,49,400	10,50,00,000
42			3672	1782	20/01/2020	21/01/2020	11,91,56,586	5,00,000	5,95,783	23,83,132	95,783	23,83,132
43			3313	32128	29/11/2019	30/11/2019	15,30,00,000	5,00,000	7,65,000	30,60,000	2,65,000	30,60,000
44			2282	17390	28/06/2019	28/06/2019	46,57,57,940	5,00,000	23,28,790	93,15,159	18,28,790	93,15,159
45			5683	29993	24/12/2020	29/12/2020	13,50,37,688	5,00,000	6,75,188	27,00,754	1,75,188	27,00,754
46			1401	4553	13/02/2019	15/02/2019	32,92,03,680	5,00,000	16,46,018	65,84,074	11,46,018	65,84,074
47	SR-I	Mathura	15596	2176	06/02/2020	06/02/2020	43,00,00,000	5,00,000	21,50,000	86,00,000	16,50,000	86,00,000
48	SR-III	Meerut	12990	8077	27/07/2018	27/07/2018	25,00,00,000	5,00,500	12,50,000	50,00,000	7,49,500	50,00,000
49			13630	6249	12/06/2019	12/06/2019	14,68,90,000	5,00,000	7,34,450	29,37,800	2,34,450	29,37,800
50	SR-I	Varanasi	10472	2201	05/04/2018	05/04/2018	10,25,00,000	5,00,000	5,12,500	20,50,000	12,500	20,50,000
TOTAL							**91,12,40,59,575**	**2,49,55,660**	**45,56,20,298**	**1,82,24,81,192**	**43,06,64,638**	**1,82,24,81,192**

Source: Information available on the basis of Audit findings.

APPENDIX- XXXI

Short levy of stamp duty due to limiting stamp duty to ₹ five lakh

(Reference Para No. 3.4.5.3)

(Amount in ₹)

Sl. No.	Name of units	District	Khand No.	Doc No.	Date of execution	Date of registration	Secured amount	Total duty levied	Leviable stamp duty @ 0.5%	Difference of duty
1	SR-I, Noida	G B Nagar	8401	5217	26/06/2018	27/06/2018	73,00,00,000	5,00,000	36,50,000	31,50,000
2			8811	9169	20/11/2018	20/11/2018	550,00,00,260	5,00,000	2,75,00,001	2,70,00,001
3			8844	9485	03/12/2018	03/12/2018	235,00,00,000	5,00,000	1,17,50,000	1,12,50,000
4			8844	9484	03/12/2018	03/12/2018	235,00,00,000	5,00,000	1,17,50,000	1,12,50,000
5			8892	9925	28/11/2018	19/12/2018	350,00,00,000	5,00,500	1,75,00,000	1,69,99,500
6			9154	2162	10/04/2019	10/04/2019	235,00,00,000	5,00,000	1,17,50,000	1,12,50,000
7			9297	3486	03/06/2019	03/06/2019	23,69,00,000	5,00,500	11,84,500	6,84,000
8			10230	4535	28/10/2020	28/10/2020	34,00,00,000	5,00,000	17,00,000	12,00,000
9			9854	654	24/01/2020	24/01/2020	198,00,00,000	5,00,000	99,00,000	94,00,000
10	SR-II, Noida	G B Nagar	10391	2855	01/05/2019	01/05/2019	250,00,00,000	5,00,000	1,25,00,000	1,20,00,000
11			9984	8562	27-11.2018	28/11/2018	400,00,00,000	5,00,000	2,00,00,000	1,95,00,000
12			9984	8557	27/11/2018	28/11/2018	400,00,00,000	5,00,000	2,00,00,000	1,95,00,000
13			10374	2689	25/04/2019	25/04/2019	50,00,00,000	5,00,000	25,00,000	20,00,000
14			10192	1046	12/02/2019	12/02/2019	151,90,00,000	5,00,000	75,95,000	70,95,000
15			9704	5665	02/08/2018	02/08/2018	75,00,00,000	5,00,000	37,50,000	32,50,000
16			9984	8563	27/11/2018	28/11/2018	400,00,00,000	5,00,000	2,00,00,000	1,95,00,000
17			10805	7082	05/11/2019	05/11/2019	75,00,00,000	5,00,000	37,50,000	32,50,000
18			10967	8825	23/12/2019	23/12/2019	125,00,00,000	5,00,000	62,50,000	57,50,000
19	SR-Sadar G. Noida	G B Nagar	27288	10471	02/04/2018	02/04/2018	10,04,66,608	5,00,000	5,02,333	2,333
20			27469	12235	13/04/2018	17/04/2018	75,00,00,000	5,00,000	37,50,000	32,50,000

(Amount in ₹)

Sl. No.	Name of units	District	Khand No.	Doc No.	Date of execution	Date of registration	Secured amount	Total duty levied	Leviable stamp duty @ 0.5%	Difference of duty
21			27517	12731	09/04/2018	19/04/2018	60,00,00,000	5,00,500	30,00,000	24,99,500
22			28107	18461	04/06/2018	04/04/2018	18,00,00,000	5,00,050	9,00,000	3,99,950
23			28214	19461	11/06/2018	11/06/2018	280,00,00,000	15,00,000	1,40,00,000	1,25,00,000
24			28272	20027	14/06/2018	14/06/2018	11,00,00,000	5,01,000	5,50,000	49,000
25			28957	26533	01/08/2018	01/08/2018	36,00,00,000	5,00,000	18,00,000	13,00,000
26			29264	29470	30/08/2018	30/08/2018	125,00,00,000	5,00,000	62,50,000	57,50,000
27			29424	30955	13/09/2018	13/09/2018	21,00,00,000	5,00,000	10,50,000	5,50,000
28			29893	35253	24/10/2018	24/10/2018	135,00,00,000	5,00,000	67,50,000	62,50,000
29			30005	36316	01/11/2018	01/11/2018	36,00,00,000	5,00,000	18,00,000	13,00,000
30			30151	37651	16/11/2018	16/11/2018	55,00,00,000	5,00,000	27,50,000	22,50,000
31			31788	9405	15/03/2019	15/04/2019	18,00,00,000	5,00,000	9,00,000	4,00,000
32			31873	10192	26/03/2019	26/03/2019	75,00,00,000	5,00,000	37,50,000	32,50,000
33			31938	10804	29/03/2019	29/03/2019	50,00,00,000	5,00,000	25,00,000	20,00,000
34			31959	10986	29/03/2019	29/03/2019	84,00,00,000	5,00,000	42,00,000	37,00,000
35			32178	13004	16/04/2019	16/04/2019	640,00,00,000	5,00,000	3,20,00,000	3,15,00,000
36			32402	15054	02/05/2019	02/05/2019	40,00,00,000	5,00,000	20,00,000	15,00,000
37			33447	24567	24/07/2019	24/07/2019	20,00,00,000	5,00,000	10,00,000	5,00,000
38			33454	24630	24/07/2019	24/07/2019	75,00,00,000	5,00,000	37,50,000	32,50,000
39			33646	26394	09/08/2019	09/08/2019	112,00,00,000	5,00,000	56,00,000	51,00,000
40			33657	26493	09/08/2019	09/08/2019	500,00,00,000	10,00,000	2,50,00,000	2,40,00,000
41			34131	30851	20/09/2019	20/09/2019	50,00,00,000	5,00,000	25,00,000	20,00,000
42			34179	31295	26/09/2019	26/09/2019	75,00,00,000	5,00,000	37,50,000	32,50,000

(Amount in ₹)

Sl. No.	Name of units	District	Khand No.	Doc No.	Date of execution	Date of registration	Secured amount	Total duty levied	Leviable stamp duty @ 0.5%	Difference of duty
43			35468	43370	28/12/2019	28/12/2019	35,00,00,000	5,00,000	17,50,000	12,50,000
44			35747	2343	20/01/2020	20/01/2020	85,00,00,000	5,00,000	42,50,000	37,50,000
45			35894	3777	30/01/2020	30/01/2020	450,00,00,000	5,00,000	2,25,00,000	2,20,00,000
46			36038	5129	10/02/2020	10/02/2020	27,50,00,000	5,00,100	13,75,000	8,74,900
47			38404	5268	08/03/2021	08/03/2021	31,00,00,000	5,00,500	15,50,000	10,49,500
TOTAL							**70,90,13,66,868**	**2,50,03,150**	**35,45,06,834**	**3,29,503,684**

Source: Information available on the basis of Audit findings.

APPENDIX- XXXII

Short levy of stamp and additional stamp duty on mortgage deeds (without possession)

(Reference Para No. 3.4.5.1 to 3.4.5.3)

(Amount in ₹)

Sl. No.	Name of unit	District	Khand No.	Doc No.	Date of registration	Secured amount	Total duty levied	Leviable stamp duty @ 0.5%	Leviable additional stamp duty @ 2%	Short levy of additional stamp duty
1	SR-1	Agra	11205	2531	16/07/2021	7,00,00,000	5,00,000	3,50,000	14,00,000	12,50,000
2	SR-I	Aligarh	14938	3743	26/06/2020	5,80,65,000	5,00,000	2,90,325	11,61,300	9,51,625
3	SR-I		16062	1851	16/02/2022	3,50,00,000	5,00,000	1,75,000	7,00,000	3,75,000
4	SR-III, Noida	GB Nagar	7348	4158	29/07/2019	3,50,00,00,000	5,00,000	1,75,00,000	0	1,70,00,000
5	SR-V	Ghaziabad	8729	3126	02/09/2021	5,53,06,000	5,00,000	2,76,530	11,06,120	8,82,650
6	SR-Sarojininagar	Lucknow	6448	13943	23/04/2021	5,68,15,875	5,00,000	2,84,079	11,36,318	9,20,397
7			6396	12922	08/04/2021	5,65,00,000	5,00,000	2,82,500	11,30,000	9,12,500
8	SR-Mohanlalganj		12800	9663	08/04/2021	10,65,63,750	5,00,000	5,32,820	21,31,280	21,64,100
9	SR-I		24331	355	30/03/2019	5,10,00,000	5,00,000	2,55,000	10,20,000	7,75,000
10	SR-I	Mathura	16851	16276	22/09/2021	2,80,00,000	5,00,000	1,40,000	5,60,000	2,00,000
11	SR-I	Varanasi	12917	9478	23/11/2021	4,90,00,000	5,00,000	2,45,000	9,80,000	7,25,000
12	SR-Gangapur		6863	7049	29/10/2021	6,54,00,000	5,00,000	3,27,000	13,08,000	11,35,000
TOTAL						**413,16,50,625**	**60,00,000**	**2,06,58,254**	**1,26,33,018**	**2,72,91,272**

Source: Information available on the basis of Audit findings.

APPENDIX- XXXIII

Short levy of stamp and additional stamp duty due to execution of deposit of title deeds in place of mortgage deeds (without possession)

(Reference Para No. 3.4.6)

(Amount in ₹)

Sl. No.	Name of unit	District	Khand No.	Doc. No.	Date of execution	Date of registration	Type of deed	Mortgaged/ Secured amount	Paid stamp duty	Leviable stamp duty @ 0.5 *per cent*	Leviable additional stamp duty @ 2 *per cent*	Difference
1	SR-III	Agra	9537	4297	20/05/2019	20/05/2019	Deposits of title deed	1,10,00,000	10,000	55,000	2,20,000	2,65,000
2	SR-II	Bareilly	10839	1322	19/01/2019	01/02/2019	Deposits of title deed	32,00,000	10,000	16,000	64,000	70,000
3			11003	3530	26/03/2019	26/03/2019	Deposits of title deed	22,75,000	10,000	11,375	45,500	46,875
4			11518	9673	06/09/2019	06/09/2019	Deposits of title deed	25,00,000	10,000	12,500	50,000	52,500
5	SR-Dadri	G.B.Nagar	17606	14005	06/04/2021	06/04/2021	Deposits of title deed	61,61,000	10,000	30,805	0	20,805
6	SR-I, Noida		9271	3252	24/05/2019	24/05/2019	Deposits of title deed	2,00,00,000	10,000	1,00,000	0	90,000
7	SR-I	Ghaziabad	16175	1114	05/02/2019	05/02/2019	Deposits of title deed	2,00,00,000	10,000	1,00,000	4,00,000	4,90,000
8	SR-II		13944	6978	07/06/2018	07/06/2018	Deposits of title deed	75,00,00,000	10,000	37,50,000	1,50,00,000	1,87,40,000
9			14180	9170	24/07/2018	24/07/2018	Deposits of title deed	31,50,000	10,000	15,750	63,000	68,750
10			14359	10848	06/09/2018	06/09/2018	Deposits of title deed	25,00,000	10,000	12,500	50,000	52,500
11			14658	13604	16/11/2018	16/11/2018	Deposits of title deed	8,25,000	4,200	4,125	16,500	16,425
12			15602	7915	11/06/2019	11/06/2019	Deposits of title deed	40,00,00,000	10,000	20,00,000	80,00,000	99,90,000
13			16305	14639	26/11/2019	26/11/2019	Deposits of title deed	36,05,000	10,000	18,025	72,100	80,125
14	SR-III		14576	5341	18/06/2019	18/06/2019	Deposits of title deed	3,00,00,000	10,000	1,50,000	6,00,000	7,40,000
15			13732	5769	25/07/2018	26/07/2018	Deposits of title deed	27,00,000	10,000	13,500	54,000	57,500
16			13701	5426	13/07/2018	13/07/2018	Deposits of title deed	6,00,000	3,000	3,000	12,000	12,000
17			14284	2295	06/03/2019	12/03/2019	Deposits of title deed	85,00,000	10,000	42,500	1,70,000	2,02,500
18			13877	7302	25/09/2018	25/09/2018	Deposits of title deed	4,35,000	2,200	2,175	8,700	8,675
19			13424	2523	05/04/2018	05/04/2018	Deposits of title deed	35,25,837	10,000	17,629	70,517	78,146
20	SR-IV		36325	17684	07/08/2018	07/08/2018	Deposits of title deed	1,58,85,300	10,000	79,427	3,17,706	3,87,133
21			36325	17685	07/08/2018	07/08/2018	Deposits of title deed	1,06,00,000	10,000	53,000	2,12,000	2,55,000
22			36718	22096	05/10/2018	05/10/2018	Deposits of title deed	24,00,00,000	10,000	12,00,000	48,00,000	59,90,000
23			37445	3074	06/02/2019	06/02/2019	Deposits of title deed	1250,00,00,000	10,000	6,25,00,000	25,00,00,000	31,24,90,000
24			36682	21702	28/09/2018	28/09/2018	Deposits of title deed	8,00,00,000	10,000	4,00,000	16,00,000	19,90,000
25	SR-V		7785	3743	17/07/2019	17/07/2019	Deposits of title deed	15,50,849	7,800	7,754	31,017	30,971

(Amount in ₹)

Sl. No.	Name of unit	District	Khand No.	Doc. No.	Date of execution	Date of registration	Type of deed	Mortgaged/ Secured amount	Paid stamp duty	Leviable stamp duty @ 0.5 *per cent*	Leviable additional stamp duty @ 2 *per cent*	Difference
26	SR-III	Lucknow	12923	2623	02/05/2018	02/05/2018	Deposits of title deed	22,00,000	10,000	11,000	44,000	45,000
27	SR-I	Mathura	14051	7566	25/05/2018	29/05/2018	Deposits of title deed	9,50,00,000	10,020	4,75,000	19,00,000	23,64,980
28			15043	9891	11/07/2019	11/07/2019	Deposits of title deed	10,00,00,000	10,000	5,00,000	20,00,000	24,90,000
29			16470	4269	08/02/2021	02/03/2021	Deposits of title deed	2,00,00,000	10,000	1,00,000	4,00,000	4,90,000
30	SR-II		9027	10564	20/09/2018	20/09/2018	Deposits of title deed	5,00,00,000	10,000	2,50,000	10,00,000	12,40,000
31	SR-I	Meerut	12143	3541	12/04/2018	12/04/2018	Deposits of title deed	5,00,00,000	10,000	2,50,000	10,00,000	12,40,000
32			12276	6066	21/06/2018	02/07/2018	Deposits of title deed	26,47,00,000	10,000	13,23,500	52,94,000	66,07,500
33			13001	7811	23/09/2019	24/09/2019	Deposits of title deed	9,79,841	10,000	4,899	19,597	14,496
34			13284	1947	27/02/2020	03/03/2020	Deposits of title deed	14,58,586	10,000	7,293	29,172	26,465
35			13714	182	04/01/2021	06/01/2021	Deposits of title deed	4,86,445	10,000	2,432	9,729	2,161
36	SR-III		14747	1229	22/01/2021	22/01/2021	Deposits of title deed	17,00,000	10,000	8,500	34,000	32,500
37	SR-Sardhana		9273	2407	13/02/2020	13/02/2020	Deposits of title deed	21,97,000	10,000	10,985	43,940	44,925
38			8263	14065	24/08/2018	24/08/2018	Deposits of title deed	9,11,218	10,000	4,556	18,224	12,780
39	SR-I	Prayagraj	10813	7134	18/12/2019	18/12/2019	Deposits of title deed	28,91,311	10,000	14,457	57,826	62,283
40	SR-I	Varanasi	11074	963	11/02/2019	11/02/2019	Deposits of title deed	56,27,512	10,000	28,138	1,12,550	1,30,688
41			12400	1327	10/02/2021	11/02/2021	Deposits of title deed	14,40,000	10,100	7,200	28,800	25,900
42			12434	1791	24/02/2021	24/02/2021	Deposits of title deed	48,00,000	10,000	24,000	96,000	1,10,000
43	SR-II		9554	2929	15/05/2018	15/05/2018	Deposits of title deed	60,99,530	10,000	30,498	1,21,991	1,42,488
44			9961	7761	17/12/2018	17/12/2018	Deposits of title deed	24,35,000	10,100	12,175	48,700	50,775
45			10295	3679	13/06/2019	13/06/2019	Deposits of title deed	1,70,00,000	10,000	85,000	3,40,000	4,15,000
46			10538	6457	04/10/2019	04/10/2019	Deposits of title deed	2,97,00,000	10,000	1,48,500	5,94,000	7,32,500
47			10688	8161	13/12/2019	13/12/2019	Deposits of title deed	25,00,000	20,000	12,500	50,000	42,500
48			11023	3524	02/09/2020	02/09/2020	Deposits of title deed	48,36,741	10,000	24,184	96,735	1,10,919
TOTAL								**14,78,59,76,170**	**4,67,420**	**7,39,29,881**	**29,51,96,303**	**36,86,58,764**

Source: Information available on the basis of Audit findings.

APPENDIX- XXXIV

Short levy of stamp and additional stamp duty due to execution of deposit of title deeds in place of mortgage deeds (without possession)

(Reference Para No. 3.4.6)

(Amount in ₹)

Sl. No.	Name of unit	District	Khand No.	Doc. No.	Date of registration	Type of deed	Mortgaged/ Secured amount	Paid stamp duty	Leviable stamp duty @ 0.5 *per cent*	Leviable additional stamp duty @ 2 *per cent*	Difference
1	SR-I	Agra	10762	3738	24/10/2019	Deposits of Title Deed	10,00,00,000	10,030	5,00,000	20,00,000	24,89,970
2	SR-Sadar	Barabanki	12862	2005	03/02/2020	Deposits of Title Deed	26,45,00,000	10,000	13,22,500	52,90,000	66,02,500
3	SR-I	Bareilly	10183	916	23/01/2019	Deposits of Title Deed	2,66,00,000	10,000	1,33,000	5,32,000	6,55,000
4	SR-I	Lucknow	629	287	28/12/2019	Deposits of Title Deed	1,21,80,000	10,000	60,900	2,43,600	2,94,500
5	SR-III	Meerut	15378	16106	26/11/2021	Deposits of Title Deed	40,00,000	10,000	20,000	80,000	90,000
TOTAL							**40,72,80,000**	**50,030**	**20,36,400**	**81,45,600**	**1,01,31,970**

Source: Information available on the basis of Audit findings.

APPENDIX- XXXV

Short levy of revenue due to execution of security bond in place of mortgage deed (without possession)

(Reference Para No. 3.4.7)

(Amount in ₹)

Sl. No.	Name of units	District	Khand No.	Doc No.	Date of execution	Date of registration	Type of deed	Secured amount	Stamp duty paid	Regis-tration fees paid	Leviable stamp duty @ 0.5 *per cent*	Leviable additional stamp duty @ 2 *per cent*	Leviable regis-tration fees	Difference
1	SR-II	Agra	14907	3650	24/07/2020	24/07/2020	Security Bond	2,33,60,000	120	100	1,16,800	4,67,200	2,33,600	8,17,380
2			14907	3649	24/07/2020	24/07/2020	Security Bond	3,53,60,000	120	100	1,76,800	7,07,200	3,53,600	12,37,380
3			14945	4247	17/08/2020	17/08/2020	Security Bond	1,04,70,000	300	100	52,350	2,09,400	1,04,700	3,66,050
4			15067	6316	16/10/2020	16/10/2020	Security Bond	1,67,60,000	300	100	83,800	3,35,200	1,67,600	5,86,200
5			15196	8616	22/12/2020	22/12/2020	Security Bond	1,01,70,765	300	100	50,854	2,03,415	1,01,708	3,55,577
6	SR-II	Ghaziabad	13924	6759	01/06/2018	01/06/2018	Security Bond	13,86,89,136	100	100	6,93,446	27,73,783	20,000	34,87,028
7			14468	11850	03/10/2018	04/10/2018	Security Bond	1,21,99,224	100	100	60,996	2,43,984	20,000	3,24,781
8			14778	186	10/01/2019	10/01/2019	Security Bond	9,23,70,082	100	100	4,61,850	18,47,402	20,000	23,29,052
9			14924	1566	30/01/2019	30/01/2019	Security Bond	3,35,61,526	100	100	1,67,808	6,71,231	20,000	8,58,838
10			15467	6669	15/05/2019	15/05/2019	Security Bond	52,72,997	100	100	26,365	1,05,460	20,000	1,51,625
11			16138	12992	14/10/2019	14/10/2019	Security Bond	4,37,93,075	500	100	2,18,965	8,75,862	20,000	11,14,227
12			14862	955	21/01/2019	21/01/2019	Security Bond	11,20,50,000	100	100	5,60,250	22,41,000	20,000	28,21,050
TOTAL								**53,40,56,805**	**2,240**	**1,200**	**26,70,284**	**1,06,81,136**	**11,01,208**	**1,44,49,188**

Source: Information available on the basis of Audit findings.

APPENDIX- XXXVI

Short levy of revenue due to execution of security bond in place of mortgage deed (without possession)

(Reference Para No. 3.4.7)

(Amount in ₹)

Sl. No.	Name of units	District	Khand No.	Doc No.	Date of registration	Type of deed	Secured amount	Stamp duty paid	Regis-tration fees paid	Leviable stamp duty @0.5%	Leviable additional stamp duty @2%	Leviable registration fees	Difference
1	SR-II	Agra	15420	4239	5/31/2021	Security Bond	69,33,670	500	100	34,668	1,38,673	69,337	2,42,078
2			15454	5040	6/21/2021	Security Bond	98,88,000	200	100	49,440	1,97,760	98,880	3,45,780
3			15492	5976	7/12/2021	Security Bond	1,46,25,000	200	100	73,125	2,92,500	1,46,250	5,11,575
4			15493	6011	7/13/2021	Security Bond	1,46,25,000	200	100	73,125	2,92,500	1,46,250	5,11,575
5			15597	8625	9/20/2021	Security Bond	59,58,495	200	100	29,792	1,19,170	59,585	2,08,247
6	SR-II	Ghaziabad	18029	6680	6/21/2021	Security Bond	14,61,64,272	100	100	7,30,821	29,23,285	14,61,643	51,15,550
7			18239	9510	8/18/2021	Security Bond	9,34,43,000	1,000	100	4,67,215	18,68,860	9,34,430	32,69,405
TOTAL							**29,16,37,437**	**2,400**	**700**	**14,58,187**	**58,32,749**	**29,16,374**	**1,02,04,210**

Source: Information available on the basis of Audit findings.

APPENDIX- XXXVI-A

Levy of stamp, additional stamp duty and registration fee on security bonds according to the Acts and notification

(Reference Para No. 3.4.7)

(Amount in ₹)

Sl. No.	Name of unit	District	Khand No.	Doc No.	Date of execution	Date of registration	Type of deed	Mortgagor	Mortgagee	Secured amount	Stamp duty levied @ 2.5%	Registration fee levied
1	SR-Sardhana	Meerut	10493	20061	11/16/2021	11/16/2021	Security Bond cum Mortgage Deed	Asshiyana Construction referred as the colonizer	Meerut Development Authority, Meerut	30,00,000	75,000	30,000
2	SR-Sardhana	Meerut	10202	9010	6/10/2021	6/10/2021	Security Bond cum Mortgage Deed	Ansal Housing Ltd.	Meerut Development Authority, Meerut	25,00,000	62,500	25,000
3	SR-I	Meerut	13519	6394	10/6/2020	10/7/2020	Security Bond cum Mortgage Deed	M/s Jai Kishan Estate Developers Pvt. Ltd.	Meerut Development Authority, Meerut	2,63,55,512	6,59,000	2,63,560
TOTAL										**3,18,55,512**	**7,96,500**	**3,18,560**

Source: Information available on the basis of Audit findings.

APPENDIX-XXXVII

Short levy of stamp duty and registration fees due to violation of Section 27 of Indian Stamp Act, 1899

(Reference Para No. 3.5)

(Amount in ₹)

Sl. No.	Name of unit	Khand No.	Doc. No.	Date of Regn	1st Party	2nd Party	Araji No.	Area	Facts narrated by the executors	Rate	Valuation done by the Deptt	Rate of stamp duty	Levied stamp duty	Levied Reg. fees	Required rate to be calculated	Valuation as per correct rate	Leviable stamp duty	Leviable Reg. Fee	Total difference
1	SR-II, Agra	**15378**	**3280**	**24/03/2021**	**A**	**B**		**0.2555 Hec**	**Agriculture Land on NH**	**195 Lakh/ Hec**	**4983000**	**6 & 7%**	**339000**	**49830**	**10000**	**25550000**	**1778500**	**255500**	**1645170**
		15114	7137	05/11/2020	C	D		219.22 SM	Residential plot surrounded by plots & Road	5500/SM	1206000	6 & 7%	74500	12060					
		15115	7153	05/11/2020	B	E		86.62SM	Residential plots & NH	10000/SM + 10%	953000	7%	66800	9530					
		** For the area 3000SM to 10000 SM @ of 70% of prescribed rate of Rs. 10000/sm according to the General Instruction Sl. No. 22 of the effective rate list.*																	
2		**14966**	**4609**	**26/08/2020**	**A**	**B**		**0.2305 Hec**	**Agriculture Land with residential activity**	**195 Lakh/ Hec + 30%**	**5860000**	**7%**	**410200**	**58600**	**10000**	**23050000**	**1613500**	**230500**	**1375200**
		14015	198	07/01/2019	C	D	1086	136.56SM	Residential Plot on NH	10000/SM	1366000	6 & 7%	85700	20000					
		14167	2625	29/03/2019	C	E		83.61SM	Residential plot surrounded by plots & 16 Feet Road	10000/SM	837000	6%	50300	16740					
3	SR-Sadar Azamgarh	**7669**	**6269**	**04/11/2020**	**A**	**B**	351MI	**0.22842 Hec**	**Agriculture Land with chakmarg**	**4500/SM***	**3567000**	**5%**	**178500**	**35670**	**4500**	**10279000**	**513950**	**102790**	**402570**
		7621	5292	01/10/2020	C	D		113.40 SM	Residential Land with 8 Feet RCC Road	4500/SM	511000	5%	25550	5110					
		7690	6727	24/11/2020	C	E		340.20 SM		4500/SM	1531000	4 & 5%	66550	15310					
		** For 1st 500 SM 100%, next 500 SM 20% and for rest area 15% percent of basic value according to general instruction No. 12B of Circle rate effective date 16.09.2019.*																	
4	SR-I, Bareilly	**13002**	**16162**	**12/11/2021**	**A**	**B**	299MI	**0.451167 Hec**	**Agriculture Land on Bada Bypass**	*****	**10524000**	**7%**	**737000**	**105240**	**6000**	**27071000**	**1894970**	**270710**	**1323440**
		6590	8202	28/06/2014	C	D		125.41SM	Residencial Land on two Rds with Bada Bypass	6000/SM + 10%	830000	6%	50000	10000					
		** For 1st 500 SM @ Rs. 5000/SM and for rest area valued @ Rs. 2 crore/Hec according to General instruction No. 12 of circle rate effective date 31-07-2020*																	
5		**12810**	**11263**	**13/08/2021**	**A**	**B**	111	**0.3169 Hec**	**Agriculture Land near to Abadi**	*****	**4804000**	**6 & 7%**	**326300**	**48040**	**3200**	**10141000**	**699870**	**101410**	**426940**
		12592	6009	16/04/2021	B	C		55.74 SM	Residencial Land under Colony & 25 feet Rd	3500/SM	196000	6%	11800	1960					

(Amount in ₹)

Sl. No.	Name of unit	Khand No.	Doc. No.	Date of Regn	1st Party	2nd Party	Araji No.	Area	Facts narrated by the executors	Rate	Valuation done by the Deptt	Rate of stamp duty	Levied stamp duty	Levied Reg. fees	Required rate to be calculated	Valuation as per correct rate	Leviable stamp duty	Leviable Reg. Fee	Total difference
		12813	11347	16/08/2021	A	D		91.97 SM	Residential Plot with 25 Feet Rd	3500/SM	322000	7%	22550	3220					
		For 1st 500SM valued @ Rs. 3200/SM rest area .2669 Hec valued @ Rs. 120Lakh/Hec																	
6	SR-Sadar, Basti	**8363**	**1544**	**27/02/2019**	**A**	**B**	2589S	**0.2530 Hec**	**Agriculture Land 200 M away from abadi & Rd.**	**112 Lakh/ Hec**	**2834000**	**7%**	**198500**	**20000**	**8000**	**20240000**	**1416800**	**20000**	**1218300**
		8247	10935	18/12/2018	C	D		126.50 SM	Residential Plot and Link Road	8400/SM	1063000	6 & 7%	64500	20000					
		9852	8881	25/11/2021	C	E		160.00 SM		9500/SM	1520000	6 & 7%	96400	15200					
7	SR-Sadar, Barabanki	**14310**	**15423**	**19/08/2021**	**A**	**B**	534MI	**0.2510 Hec**	**Agriculture Land away from Road & Abadi**	**48 Lakh/ Hec**	**1950000**	**5%**	**97500**	**19500**	**4200**	**10542000**	**527100**	**105420**	**515520**
		14094	10118	07/06/2021	A	C		288.89 SM	Residential plot surrounded by plots & Road	4200/SM	1214000	5%	60800	12140					
8	SR-Sadar, Etawa	**9044**	**9167**	**04/11/2019**	**A**	**B**	614	**0.1620 Hec**	**Agricultural Land**	**144 Lakh/ Hec**	**2333000**	**7%**	**163320**	**20000**	**9000**	**14580000**	**1020600**	**20000**	**857280**
		8970	7857	19/09/2019	A	C		1225 SF	Part of Araji given on Lease & shown building										
9	SR-I Noida, GB Nagar	**9315**	**3652**	**11/06/2019**	**A**	**B**	282	**269.78 SM**	**Residential Plot**	**13000/SM**	**3508000**	**4 & 5%**	**165500**	**20000**	**104000**	**28058000**	**1392900**	**20000**	**1227400**
		9315	3649	11.06.2019	A	B		109.06 SM	Commercial Plot with 138.80 SM covered area	104000/SM	13425000	4 & 5%	661500	20000					
10		**10516**	**2204**	**10/06/2021**	**A**	**B**	879/2M	**0.1683 Hec**	**Agricultural Land**	**264 Lakh/ Hec**	**4443120**	**5%**	**222206**	**44440**	**13000**	**21879000**	**1093950**	**218790**	**1046094**
11		**10516**	**2208**	**10/06/2021**	**A**	**B**		**0.1852 Hec**	**Agricultural Land**	**264 Lakh/ Hec**	**4889280**	**5%**	**244514**	**48900**	**13000**	**24076000**	**1203800**	**240760**	**1151146**
		10069	2848	24/07/2020	C	D		50.16 SM	Residential Plot surrounded by Plots & 15 Feet wide Road	13000/SM	653000	4%	26150	6530					
		9811	209	08.01.2020	C	E		83.61 SM		13000/SM	1087000	5%	54350	20000					
12	SR-III, Ghaziabad	**15485**	**4160**	**19/08/2020**	**A**	**B**	1153MI	**0.2530 Hec**	**Agriculture Land on Link Rd and 500 M away from main road,attached with Abadi**	**187 Lakh/ Hec**	**4732000**	**7%**	**332000**	**47320**	*	**12653000**	**885710**	**126530**	**632920**
13		**15485**	**4161**	**19/08/2020**	**A**	**B**		**0.2530 Hec**			**4732000**	**7%**	**332000**	**47320**	*	**12653000**	**885710**	**126530**	**632920**

(Amount in ₹)

Sl. No.	Name of unit	Khand No.	Doc. No.	Date of Regn	1st Party	2nd Party	Araji No.	Area	Facts narrated by the executors	Rate	Valuation done by the Deptt	Rate of stamp duty	Levied stamp duty	Levied Reg. fees	Required rate to be calculated	Valuation as per correct rate	Leviable stamp duty	Leviable Reg. Fee	Total difference
		15438	3655	28/07/2020	C	D		42.64SM	Residential Plots & Road situated in developed colony	5500/SM	235000	6%	14100	2350					
		15468	3984	13/08/2020	C	E		85.28SM		5500/SM + 8%	507000	6%	30500	5070					
		** For 1st 1000 SM @ of Rs. 5500/SM and for the rest area valued @ Rs. 4675 i.e. 85% of prescribed rate according to the General Instruction Sl. No. 35 (3) of the effective rate list.*																	
14	SR-IV, Ghaziabad	**40383**	**9805**	**03/09/2021**	**A**	**B**	528MI	**0.18074 Hec**	**Agriculture Land away from Rd. and attached with abadi**	**254.70 Lakh /Hec**	**4604000**	**7%**	**322500**	**46040**	*****	**15540000**	**1087800**	**155400**	**874660**
		40355	9438	27/08/2021	C	D		41.80 SM	Residential Land under colony attached with Plots & Road	9000/SM	377000	7%	26400	3770					
		40201	7345	14/07/2021	E	F		41.80 SM		9000/SM	377000	6%	22700	3770					
		* For 1st 1000 SM @ of Rs. 9000/SM and for the rest area 807.40 SM valued @ Rs. 8100 i.e. 90% of prescribed rate according to the General Instruction Sl. No. 35 (2) of the effective rate list.																	
15		**39689**	**626**	**18/01/2021**	**A**	**B**	132	**0.0836 Hec**	**Agriculture Land on Main Rd. attached with Temple**	**226.60 lakh/ Hec**	**1895000**	**7%**	**133000**	**18950**	**10000**	**8360000**	**585200**	**83600**	**516850**
		39404	7436	22/10/2020	C	D		16.25 SM	Residential Plot attached with Plots and 30F Rd	10000/SM	163000	6%	10000	1630					
16	SR-V, Ghaziabad	**8742**	**3305**	**10/09/2021**	**A**	**B**	1108 & 1109	**0.2210 Hec**	**Agriculture land, 500m away from Rd & near to abadi**	**640 Lakh/ Hec**	**19852794**	**7%**	**1389900**	**198528**	**16700***	**34887000**	**2442090**	**348870**	**1202532**
		8693	2635	28/07/2021	B	C		83.61 SM	Residential plot sorrounded by plots & road under the developed coloy.	16700/SM	1400000	6 & 7%	88000	14000					
		8706	2818	10/08/2021	B	D		71.06 SM	Residential house sourrended by plots & road under the developed colony	16700/SM & 12000/SM for const.	2100000	7%	147000	21000					
		* For 1st 1000 SM @ of Rs. 16700/SM and for the rest area valued @ Rs. 15030 i.e. 90% of prescribed rate according to the General Instruction Sl. No. 35 (2) of the effective rate list.																	

(Amount in ₹)

Sl. No.	Name of unit	Khand No.	Doc. No.	Date of Regn	1st Party	2nd Party	Araji No.	Area	Facts narrated by the executors	Rate	Valuation done by the Deptt	Rate of stamp duty	Levied stamp duty	Levied Reg. fees	Required rate to be calculated	Valuation as per correct rate	Leviable stamp duty	Leviable Reg. Fee	Total difference
17		**7350**	**7485**	**01/11/2018**	**A**	**B**	395	**0.1524 Hec**	**Link Rd & 2KM away from main Rd & Agri land shown in surroundings**	**90 Lakh/ Hec**	**1372000**	**6 & 7%**	**86050**	**20000**	**8200**	**12068000**	**834760**	**20000**	**748710**
		6587	7320	29/12/2017	C	D		25.08 SM	Residential plot sorrounded by plots & road under the developed coloy.	8200/SM	206000	7%	14500	4120					
		6588	7324	29/12/2017	C	E		20.90 SM		8200/SM	172000	7%	10400	3440					
		** For 1st 1000 SM @ of Rs. 8200/SM and for the rest area valued @ Rs. 7380 i.e. 90% of prescribed rate according to the General Instruction Sl. No. 35 (2) of the effective rate list.*																	
18	SR-I, Gorakhpur	**16808**	**3390**	**12/03/2021**	**A**	**B**	839-823-825	**0.4060 Hec**	**Agriculture Land 1KM away from Rd**	**85 Lakh/ Hec**	**8000000**	**5%**	**400000**	**80000**	*****	**23753000**	**1187650**	**237530**	**945180**
		16826	3710	19/03/2021	B	C		185.8736SM	Residential Plot & Road	8000/SM	1487000	4 & 5 %	64520	14870					
		16484	9744	02/12/2020	D	E		232.34 SM	Residential Plot & two Roads	8000/SM + 10%	2045000	4 & 5 %	92250	20450					
		16499	9928	05/12/2020	D	F		232.342 SM		8000/SM + 10%	2045000	5%	102300	20450					
		** For 1st 500SM @ Rs. 7500, 2nd 500 SM valued @ Rs. 6375 (85%) 3rd 1000 SM valued @ Rs. 6000 (80%) and rest 2060 SM valued @ Rs. 5250 (70%) according to General Instruction No. 31 of effective rate list.*																	
19		**17008**	**7308**	**14/07/2021**	**A**	**B**	838-839	**0.2590 Hec**	**Agriculture Land 1KM away from Rd and agricultural activity within 200 M.**	**85 Lakh/ Hec**	**4942800**	**5%**	**247200**	**49400**	*****	**16035000**	**801750**	**160350**	**665500**
		17018	7509	19/07/2021	B	C		232.342 SM	Residential Plot & two Roads	8000/SM + 10%	2045000	5%	102300	20450					
		16826	3710	19/03/2021	B	D		185.8736 SM		8000/SM	1487000	4 & 5 %	64520	14870					
		** For 1st 500SM @ Rs. 7500, 2nd 500 SM valued @ Rs. 6375 (85%) 3rd 1000 SM valued @ Rs. 6000 (80%) and rest 590 SM valued @ Rs. 5250 (70%) according to General Instruction No. 31 of effective rate list.*																	
20	SR-II Gorakhpur	**18232**	**16447**	**13/12/2021**	**A**	**B**	222/1/1	**0.2430 Hec**	**Agriculture Land 1KM away from the Road**	**360 Lakh/ Hec**	**8748000**	**7%**	**612500**	**87480**	*****	**24312000**	**1701840**	**243120**	**1244980**
		15410	1955	15/02/2019	C	D		84.94 SM	Residential Plots & Rd.	13800/SM	1173000	6 & 7%	72200	20000					
		15442	2377	23/02/2019	E	F		250.93 SM		13800/SM	3463000	7%	242520	20000					
		** For 1st 500SM @ Rs. 12000, 2nd 500 SM valued @ Rs. 10200 (85%) 3rd 1000 SM valued @ Rs. 9600 (80%) and rest 430 SM valued @ Rs. 8400 (70%) according to General Instruction No. 31 of effective rate list.*																	

(Amount in ₹)

Sl. No.	Name of unit	Khand No.	Doc. No.	Date of Regn	1st Party	2nd Party	Araji No.	Area	Facts narrated by the executors	Rate	Valuation done by the Deptt	Rate of stamp duty	Levied stamp duty	Levied Reg. fees	Required rate to be calculated	Valuation as per correct rate	Leviable stamp duty	Leviable Reg. Fee	Total difference
21	SR-Sadar, Janunpur	**7652**	**188**	**05/01/2019**	**A**	**B**	52-53-55-56	**0.8100 Hec**	**Agriculture land away from Rd and market**	**97.50 lakh/ Hec**	**7898000**	**7%**	**552860**	**20000**	**7200**	**58320000**	**4082400**	**20000**	**3529540**
		7654	243	07/01/2019	B	C		8186.57 SM	Property given on lease by B for 30 years showing Road and Tin Shed for school										
22	SR-II, Kanpur Nagar	**9759**	**6106**	**19/08/2019**	**A**	**B**	338-341-377	**0.2370 Hec**	**Agricluture Land, 200M away from Abadi**	**100 Lakh/ Hec**	**2403000**	**7%**	**168500**	**20000**	**4200**	**9954000**	**696780**	**20000**	**528280**
		9748	5957	09/08/2019	C	D		512.11 SM	Residential Plots & Road	4200/SM	2151000	6 & 7%	140600	20000					
23	SR-IV, Kanpur Nagar	**13336**	**8285**	**30/07/2021**	**A**	**B**	804	**0.5125 Hec**	**Agriculture Land, 500m away from HW**	**40 Lakh/ Hec + 70%**	**3485000**	**7%**	**244000**	**34850**	**2200**	**11275000**	**789250**	**112750**	**623150**
		11999	9283	10/10/2019	A	C		50.17SM	Residential plot sorrounded by road & plots	2200/SM	111000	6%	6660	2220					
		12403	3517	30/06/2020	A	D		83.61SM		2200/SM + 10%	203000	6%	12200	2030					
		13360	8718	09/08/2021	B	E		41.805SM		2200/SM	92000	6%	5600	920					
24	SR-IV, Lucknow	**18617**	**9694**	**29/10/2020**	**A**	**B**	345	**0.3795 Hec**	**3KM away form Hardoi Rd.**	**130 Lakh/ Hec**	**4940000**	**7%**	**346000**	**49400**	*	**20696000**	**1448720**	**206960**	**1260280**
		18299	4936	13/07/2020	C	D		92.936SM	200M away form Hardoi Rd & Plots and 18 Feet wide Rd	7000/SM	651000	7%	45600	6590					
		18846	12831	30/12/2020	B	E		464.684SM	Two Roads 20 Feet wide	7000/SM + 10%	3579000	7%	252000	35790					
		*For 1st 1000 SM @ of Rs. 7000/SM and for the rest area valued @ Rs. 4900 i.e. 70% of prescribed rate according to the General Instruction Sl. No. 18 of the effective rate list.																	
25	SR-BKT, Lucknow	**13449**	**10428**	**19/06/2021**	**A**	**B**	**968MI**	**0.2530 Hec**	**Agriculture land away from the abadi & road**	**120 Lakh/ Hec**	**3036000**	**7%**	**212600**	**30360**	**5500**	**13915000**	**974050**	**139150**	**870240**
		13259	5698	08/03/2021	C	D		209.572 SM	Residential plot sorrounded by institutions	5500/SM	1152649	7%	80800	11530					
		13692	17092	14/09/2021	A	D		771.375 SM		5500/SM	4242566	7%	297100	42430					
26		**13920**	**23424**	**09/12/2021**	**A**	**B**	**598 KHA**	**0.2530 Hec**	**Agri land, 1KM away from Rd.& near to abadi**	*	**3746000**	**7%**	**262500**	**37460**	**4000**	**10120000**	**708400**	**101200**	**509640**
		13922	23485	09/12/2021	B	C		92.936 SM	Residential plot sorrounded by plots& Rd.	4000/SM	372000	6%	22400	3720					
		13925	23551	10/12/2021	B	D		241.635 SM		4000/SM + 10%	1171000	6 & 7%	72000	11710					
		*For 1st 500 SM @ of Rs. 4000/SM and for the rest area valued @ Rs. 86 Lakh per hectare according to the General Instruction Sl. No. 13B of the effective rate list.																	

(Amount in ₹)

Sl. No.	Name of unit	Khand No.	Doc. No.	Date of Regn	1st Party	2nd Party	Araji No.	Area	Facts narrated by the executors	Rate	Valuation done by the Deptt	Rate of stamp duty	Levied stamp duty	Levied Reg. fees	Required rate to be calculated	Valuation as per correct rate	Leviable stamp duty	Leviable Reg. Fee	Total difference
27	SR-Mohanlalganj Lucknow	**12008**	**16390**	**21/10/2020**	**A**	**B**	273 KH	**0.2530 Hec***	**125M away from the Raibareilly Road & Technical Institute**	#	**17000000**	**7%**	**1190000**	**170000**	**$**	**40007000**	**2800490**	**400070**	**1840560**
		9915	24494	29/12/2018	C	D		52.044SM	Plots & Raibareilly NH	17000/SM	974000	6%	58500	20000					
		12636	4979	19/02/2021	E	F		124.721SM	Plot & Raibareilly NH	17000/SM	2121000	6 & 7%	138500	21120					
		** This includes 400 SM Residential House and rest area 0.2131 Hec shown as agriculture land*																	
		# Residential land valued @ Rs. 17000/SM, construction valued @ 12000/SM and agriculture land value @ Rs. 1.50 crore/Hec plus 40% for Abadi in the radius of 50 meter																	
		$ For 1st 1000 SM @ of Rs. 17000/SM and for the rest area valued @ Rs. 11900 i.e. 70% of prescribed rate according to the General Instruction Sl. No. 18 of the effective rate list.																	
28	SR-Sarojininagar, Lucknow	**2114**	**14926**	**06/06/2019**	**A**	**B**	**315MI**	**1.5023 Hec**	**Agriculture Land on Rd.**	*	**33396639**	**7%**	**2337900**	**20000**	**$**	**61940000**	**4335800**	**20000**	**1997900**
		2343	18261	08/07/2019	A	B		.2530 Hec	Agriculture Land on NH	#	20187000	7%	1421100	20000					
		**For 1st 500 SM @ of Rs. 6000/SM and for the rest area 1.4523 hectare valued @ 1.61 crore per hectare plus 30% additional for being Abadi in range of 50 to 200 meters*																	
		#For 1st 500 SM @ of Rs. 25000/SM and for the rest area 0.2030 hectare valued @ 2.42 crore per hectare plus 30% additional for being near to Abadi & 10% extra for the corner																	
		$ For 1st 500 SM @ of Rs. 25000/SM and for the rest area 1.4523 hechatre valued @ 2.42 crore per hectare plus 30% additional for being near to Abadi																	
29	SR-I, Meerut	**13354**	**3222**	**06/07/2020**	**A**	**B**	286, 288/1	**0.3325 Hec**	**Agriculture Land 200 M away from Abadi & on Link Road**	**204 Lakh/ Hec**	**7056000**	**7%**	**494400**	**70560**	*	**15458000**	**1082060**	**154580**	**671680**
		13331	2814	18/06/2020	B	C	286	148.71 SM	Residential Plot with two side Rd.	5900/SM + 10%	966000	6 & 7%	62800	9660					
		13327	2760	15/06/2020	B	D		213.67 SM		6000/SM + 10%	1411000	6 & 7%	88800	14110					
		** For 1st 1000M @Rs. 5900, Next 1500 SM valued @ Rs. 4425 (75%) and rest 825 SM valued @ Rs. 3540 (60%) according to General Instruction No. 2 of effective rate list dated 12-08-2016*																	
30	SR-II, Mathura	**10718**	**13192**	**11/10/2021**	**A**	**B**	108	**0.4530 Hec**	**Agriculture Land at Link Rd. no residential activity**	**80 Lakh/ Hec**	**3624000**	**7%**	**253680**	**36240**	*	**15855000**	**1109850**	**158550**	**978480**
		10685	11958	16/09/2021	C	D		167.22 SM	Residential Plots & <6M wide Rd.	4000/SM	669000	6%	40200	6690					
		10685	11959	16/09/2021	C	E		279.69 SM	Residential Plots & >6M wide Rd.	5000/SM	1399000	6 & 7%	88000	13990					
		** Valued @ 70% of prescribed rate Rs. 5000/SM according to general instruction No. 13 of effective rate list*																	

(Amount in ₹)

Sl. No.	Name of unit	Khand No.	Doc. No.	Date of Regn	1st Party	2nd Party	Araji No.	Area	Facts narrated by the executors	Rate	Valuation done by the Deptt	Rate of stamp duty	Levied stamp duty	Levied Reg. fees	Required rate to be calculated	Valuation as per correct rate	Leviable stamp duty	Leviable Reg. Fee	Total difference
31		**10499**	**5748**	**30/04/2021**	**A**	**B**	164	**0.4050 Hec**	**Agriculturre Land away from Rd.**	**140 Lakh/ Hec**	**5670000**	**7%**	**397000**	**56700**	*	**17010000**	**1190700**	**170100**	**907100**
		10436	3491	09/03/2021	C	D		92.89 SM	Residential plot under colony on Rd & surrounded by plots	6500/SM	604000	7%	42300	6040					
		10261	10673	18/11/2020	C	E		117.00 SM		6500/SM	761000	7%	53300	7610					
		** valued @ 70% of prescribed rate Rs. 6000/SM according to general instruction No. 13 of effective rate list*																	
32	SR-I Moradabad	**17202**	**13713**	**23/07/2021**	**A**	**B**	670	**0.8260 Hec**	**Agriculture land away from NH & Abadi**	**130 Lakh/ Hec**	**10738000**	**6 & 7%**	**741700**	**107380**	**10500**	**86730000**	**6061100**	**867300**	**6079320**
		17201	13708	23/07/2021	A	C		140.00SM	Plots & Road 14 Feet	2500/SM	350000	6%	21000	3500					
33		**16181**	**6458**	**02/07/2020**	**A**	**B**	627 & 628	**0.1570 Hec**	**Away from Road & Abadi**	**117 Lakh/ Hec**	**1837000**	**6 & 7%**	**119000**	**18370**	**6000**	**9420000**	**649400**	**94200**	**606230**
		15835	21065	07/12/2019	A	C		37.30 SM	500M away from Road, Plot & 12 Feet Rd	6000/SM	224000	6%	13450	4480					
		15835	21066	07/12/2019	A	D		77.10 sm		6000/SM	463000	6%	27800	9260					
34	SR-II, Moradabad	**13418**	**8502**	**27/08/2021**	**A**	**B**	163	**0.46166 Hec**	**Agriculture Land at Link Rd attached with Abadi**	**97 Lakh/ Hec**	**4479000**	**7%**	**313600**	**44790**	**4500**	**20775000**	**1454250**	**207750**	**1303610**
		13401	8057	16/08/2021	C	D		94.14 SM	Residential Plots, House & Road	4500/SM	424000	7%	29700	4240					
		13419	8526	28/08/2021	E	F		140.52 SM	Residential Plots & Road	4500/SM	633000	6%	38000	6330					
35	SR-Karchana, Prayagraj	**6245**	**5157**	**01/07/2019**	**A**	**B**	**498**	**0.5587 Hec**	**Agriculture Land surrounded by Link Rd & Abadi**	**21.86 Lakh/ Hec + 10%**	**1344000**	**4 & 5%**	**57500**	**20000**	**2200**	**12292000**	**604600**	**20000**	**547100**
		6221	4844	21/06/2019	C	D		70.00 SM	Residential Plot on Link Rd. & surrounded by House	2400/SM	1078000	4 & 5%	44000	20000					
36	SR-Phoolpur, Prayagraj	**8206**	**7564**	**15/10/2020**	**A**	**B**	782MI	**0.2280 Hec**	**Agriculture land 200 M away from the road and Abadi**	**152 Lakh/ Hec**	**3466000**	**7%**	**243000**	**34660**	**10000**	**22800000**	**1596000**	**228000**	**1546340**

(Amount in ₹)

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		8106	5593	03/09/2020	A	C		168.00 SM	Residential Plot surrounded by Plots, Bourndy wall & 18 Feet wide road	10500/SM	1764000	6 & 7%	113500	17640					
		8208	7600	16/10/2020	D	E		8.40 SM	Plot & 20 Feet wide road	10500/SM	89000	6%	5400	890					
37		**8234**	**8119**	**27/10/2020**	**A**	**B**	243	**0.2290 Hec**	**Agriculture Land, 200M away from the road & Abadi**	**191 Lakh/ Hec**	**4374000**	**7%**	**306200**	**43740**	**10000**	**22900000**	**1603000**	**229000**	**1482060**
		8226	7954	23/10/2020	A	C		116.65 SM	Plot & 18-20 feet road	10500/SM	1348000	6 & 7%	84400	13480					
		8342	10307	21/12/2020	Son of A	D		166.66SM	Plot & 18 Feet Road	10500/SM	1225000	6 & 7%	75800	12250					
38		**7619**	**8349**	**12/09/2019**	**A**	**B**	210	**0.1948 Hec**	**200 m away from the road**	**4500/SM***	**2222000**	**7%**	**155600**	**20000**	**4800**	**9351000**	**654570**	**20000**	**498970**
		7471	5812	28.06.2019	B	C		168.00 SM	Plots & 40 Feet Road	5500/SM	924000	6%	55500	18480					
		7639	8712	30/09/2019	B	D		168.00 SM	Plots & 30 Feet Road	5200/SM	874000	6%	55500	17480					
		** For 1st 500 SM 40%, next 500 SM 20% and for rest area 10% percent of basic value according to general instruction No. 12B of Circle rate effective date 16.09.2019.*																	
39		**8505**	**3094**	**05/04/2021**	**A**	**B**	179	**0.0978 Hec**	**Agri Land Near to Road & Abadi**	**7400/SM#**	**3282000**	**7%**	**230000**	**32820**	**7400**	**7238000**	**506660**	**72380**	**316220**
		8381	314	08/01/2021	A	C		168.00SM	Plot & 20 Feet wide road	7800/SM	1311000	7%	91800	13110					
		8522	3500	17/04/2021	D	E		105 SM	House & 20 Feet wide Road	7800/SM	819000	6%	49200	8190					
		# For 1st 500 SM 60% & for rest area 30% percent of basic value according to general instruction No. 12A of Circle rate effective date 16.09.2019.																	
40	SR-II, Saharanpur	**8342**	**6382**	**28/08/2021**	**A**	**B**	2048M	**0.2076 Hec**	**Agriculture land on Bypass Rd and 800M away from Abadi**	**170 Lakh/ Hec**	**3530000**	**7%**	**247100**	**35300**	**5700**	**11834000**	**828380**	**118340**	**664320**
		8061	1933	02/03/2021	A	C		217.83 SM	Residential plots and two Roads	5700/SM	1366000	7%	95700	13660					
		8422	7775	20/10/2021	B	D		167.22 SM	Residential plots and two Roads	5700/SM	954000	6%	62100	9540					

(Amount in ₹)

Sl. No.	Name of unit	Khand No.	Doc. No.	Date of Regn	1st Party	2nd Party	Araji No.	Area	Facts narrated by the executors	Rate	Valuation done by the Deptt	Rate of stamp duty	Levied stamp duty	Levied Reg. fees	Required rate to be calculated	Valuation as per correct rate	Leviable stamp duty	Leviable Reg. Fee	Total difference
41		**6890**	**2720**	**29/04/2019**	**A**	**B**	1339 & Others	**0.3416 Hec**	**Agriculture land in abadi and chak road**	**95 Lakh/ Hec**	**4750000**	**7%**	**341600**	**20000**	**4000**	**13664000**	**956480**	**20000**	**614880**
		6848	2208	01/04/2019	B	C		128.20 SM	Residential plot surrounded by plots and Road	4000/SM	513000	6%	31000	10260					
		6891	2722	26/04/2019	B	D		167.22 SM		4000/SM	746000	6%	45000	14920					
42	SR-Sadar, Shahjahanpur	**14486**	**9005**	**04/06/2021**	**A**	**B**	23	**0.1305 Hec**	**Agriculture land on NH**	*	**3790000**	**7%**	**265600**	**37900**	**35000**	**45675000**	**3197250**	**456750**	**3350500**
		14468	8701	27/05/2021	A	C		114.31SM	Residential Land surrounded by Plot & 9 Feet Road	6000/SM	686000	6%	41200	6860					
		14505	9412	11/06/2021	B	D		95.26SM	500M away from Rd & 15 feet Road	6000/SM	572000	6%	34500	5720					
		** For 1st 200 SM @ of Rs. 6000/SM, next 200M valued @ 3000/SM and for the rest area valued @ Rs. 1.50 Crore per Hectare plus 20% extra according to the General Instruction Sl. No. 21 of the effective rate list.*																	
43		**14159**	**2403**	**05/02/2021**	**A**	**B**	96	**0.754 Hec**	**Agriculture Land with Two Chakmarg**	**27 Lakh/ Hec + 10%**	**2240000**	**6 & 7 %**	**156800**	**22400**	**3850**	**29029000**	**2022030**	**290290**	**2133120**
44		**14159**	**2402**	**05/02/2021**	**A**	**B**		**0.7530 Hec**	**Agriculture Land with Two Chakmarg**	**27 Lakh/ Hec + 10%**	**2237000**	**6 & 7%**	**146600**	**22370**	**3850**	**28991000**	**2019370**	**289910**	**2140310**
		14137	1891	29/01/2021	B	C		74.34 SM	Residential plot surrounded by Plot & 18 Feet Road	3500/SM	261000	6%	15700	2610					
		14219	3699	22/02/2021	B	D		74.34 SM		3500/SM	261000	6%	15700	2610					
45		**13952**	**16008**	**04/12/2020**	**A**	**B**	153MI	**0.5040 Hec**	**Agricultural Land**	**40 Lakh/ Hec**	**2016000**	**7%**	**141200**	**20160**	**5000**	**25200000**	**1764000**	**252000**	**1854640**
		13952	16002	04.12.2020	A	C		93.68SM	Residential Plot with two side Rd 20-30 Feet	6600/SM	619000	7%	43500	6190					
		13952	16009	04/12/2020	A	D		156.13 SM		6600/SM	1031000	6 & 7%	62200	10310					
46		**14584**	**11004**	**02/07/2021**	**A**	**B**	25	**0.3250 Hec**	**Agricultural Land**	**36 Lakh/ Hec**	**1287000**	**7%**	**90100**	**12870**	**6000**	**19500000**	**1365000**	**195000**	**1457030**
		14502	9331	10/06/2021	B	C		83.64 SM	Residential Plot sorrounded by 14-16 Feet wide Road	6000/SM	502000	6%	30200	5020					
		14714	13902	11/08/2021	B	D		83.64 sm		6000/SM	502000	6%	30120	5020					
47		**13994**	**16723**	**16/12/2020**	**A**	**B**	328	**0.4070 Hec**	**Agricultural Land**	**31 Lakh/ Hec**	**1262000**	**7%**	**88460**	**12620**	**3500**	**14245000**	**997150**	**142450**	**1038520**
		13465	7675	17/07/2020	B	C		145.72SM	Residential Plot surrounded by 16 Feet wide Two Road	3630/SM	529000	6%	32000	5290					

(Amount in ₹)

Sl. No.	Name of unit	Khand No.	Doc. No.	Date of Regn	1st Party	2nd Party	Araji No.	Area	Facts narrated by the executors	Rate	Valuation done by the Deptt	Rate of stamp duty	Levied stamp duty	Levied Reg. fees	Required rate to be calculated	Valuation as per correct rate	Leviable stamp duty	Leviable Reg. Fee	Total difference
		13994	16728	16/12/2020	A	D		88.62 sm	Residential Plot surrounded by 18 Feet wide Road	3500/SM	311000	6%	18700	3110					
48		**14704**	**13647**	**07/08/2021**	**A**	**B**	367/1	**0.2120 Hec**	**Agricultural Land, near to Abadi & 400M away from Rd.**	*	**2309000**	**7%**	**162000**	**23090**	**4600**	**9752000**	**682640**	**97520**	**595070**
		14625	11915	14/07/2021	B	C		74.35SM	Residential Plot surrounded by two side Rd	4600/SM +10%	378000	6%	22700	3780					
		14715	13942	12/08/2021	B	D		81.32SM			413000	7%	29000	4130					
		** For 1st 200 SM @ of Rs. 4600/SM, next 200M valued @ 2300/SM and for the rest area valued @ Rs. 54 Lakh per Hectare according to the General Instruction Sl. No. 21 of the effective rate list.*																	
49		**14255**	**4370**	**02/03/2021**	**A**	**B**	433	**0.0642 Hec**	**Agriculture Land 700M away from abadi on Chakmarg**	**38 Lakh/ Hec**	**270000**	**6%**	**16200**	**2700**	**8100**	**5201000**	**354070**	**52010**	**387180**
		14255	4362	02/03/2021	C	D		69.92 SM	Residential Plot on 17 F Rd. Non agriculture declared in March October 2020.	8100/SM	567000	6%	34020	5617					
		14314	5624	18/03/2021	C	E		69.68 SM	Residential plot surrounded with Rd & Plots	8100/SM	566000	7%	39650	5660					
50	SR-I, Varanasi	**12721**	**6020**	**05/08/2021**	**A**	**B**	73	**0.3140 Hec**	**Agriculture Land 300M away from Abadi & on local Pakki Sadak**	*	**19198000**	**6 & 7%**	**1334000**	**191980**	**11500**	**36110000**	**2517700**	**361100**	**1352820**
		12961	2980	21/07/2020	A	C		190.70 SM	Residential Plot surrounted by House & two side Rd.	11500/SM + 10%	2413300	6 & 7%	159000	24130					
		12663	5083	06/07/2021	B	E		189.59 SM	Residential Plot surrounted by plot & Rd.	7500/SM	1422000	6 & 7%	89550	14220					
		** For 1st 500 SM @ of Rs. 11500/SM, next 500M valued @ 5750/SM and rest .2140 Hec area valued @ Rs. 3.40 crore per Hectare plus 20 percent according to General Instruction No. 13 of effective rate list.*																	

(Amount in ₹)

Sl. No.	Name of unit	Khand No.	Doc. No.	Date of Regn	1st Party	2nd Party	Araji No.	Area	Facts narrated by the executors	Rate	Valuation done by the Deptt	Rate of stamp duty	Levied stamp duty	Levied Reg. fees	Required rate to be calculated	Valuation as per correct rate	Leviable stamp duty	Leviable Reg. Fee	Total difference
51		**11354**	**4645**	**10/07/2019**	**A**	**B**	1165-1168-1169	**0.3260 Hec**	**Agriculture Land 200M away from Abadi & Rd.**	**280 Lakh/ Hec**	**9128000**	**5%**	**456500**	**20000**	**8200**	**26732000**	**1336600**	**20000**	**880100**
		11358	4695	11/07/2019	B	C		126.39 SM	Residential Plot on Kaccha Rd	8200/SM + 10%	1141000	4 & 5%	47100	20000					
		11360	4715	12/07/2019	B	D		505.576		8200/SM	4146000	4 & 5%	197300	20000					
52	SR-II, Varanasi	**10099**	**1453**	**05/03/2019**	**A**	**B**	591	**0.3750 Hec**	**Agriculture Land on 10 Feet Road with boundrywall**	*	**13184000**	**7%**	**922880**	**20000**	**13000**	**49050000**	**3433500**	**20000**	**2510620**
		9662	4210	10/07/2018	C	D		171.56 SM	Residential Land with 13 Feet Road	13000/SM	2270000	6 & 7%	149000	20000					
		9733	5037	13/08/2018	E	F		92.936 SM		13000/SM	1600000	7%	112000	20000					
		** For 1st 500 SM @ of Rs. 13000/SM, next 500M valued @ 6500/SM and rest .2750 Hec area valued @ Rs. 1.10 crore per Hectare according to General Instruction No. 06 of effective rate list.*																	
53		**10114**	**1626**	**13/03/2019**	**A**	**B**	624	**0.2760 Hec**	**Agriculture Land away from Rd. and abadi**	*	**9344000**	**7%**	**654100**	**20000**	**10000**	**27600000**	**1932000**	**20000**	**1277900**
		10117	1661	14/03/2019	C	D		199.81 SM	Residentail Plot on 15 Feet Road	10000/SM	1999000	6 & 7%	130000	20000					
		** For 1st 500 SM @ of Rs. 10000/SM, next 500M valued @ 5000/SM and rest .1760 Hec area valued @ Rs. 1.00 crore per Hectare according to General Instruction No. 06 of effective rate list.*																	
54		**11866**	**8298**	**11/11/2021**	**A**	**B**	794	**885.78 SM**	**Residential Plot on two side Kaccha Rd.**	**15000/SM + 10%**	**14616000**	**7%**	**1023200**	**146160**	**24000/SM + 10%**	**23385000**	**1636950**	**233850**	**701440**
		11883	8582	22/11/2021	B	C		27.88 SM	Residential Plot with two side Rd. 20 Feet wide & Pakki Sadak	24000/SM + 10 %	737000	6%	44300	7370					
TOTAL											**321731633**		**21610070**	**2540138**		**1207751000**	**80959650**	**8899020**	**65708462**

APPENDIX- XXXVIII

Short levy of stamp duty and registration fees due to undervaluation of property

(Reference Para No. 3.6)

(Amount in ₹)

Sl. No.	Name of unit	Khand No.	Doc. No.	Date of Registration	1st Party	2nd Party	Araji	Area in SM	Type of circle rate imposed	Rate	Valuation	Rate of stamp duty	Levied stamp duty	Levied Reg. fees	Required rate per SM	Valuation as per correct rate	Leviable stamp duty	Leviable Reg. fee	Total difference
1	SR-I AGRA	**11017**	**2810**	**28/10/2020**	**A**	**B**	**366MI***	**5760.00**	**Agriculture Rate**	**90 Lakh/ Hec**	**5185000**	**7%**	**363000**	**51850**	**4300**	**24768000**	**1733760**	**247680**	**1566590**
		** Araji No. 366MI* declared Non-Agriculture land & As per DM Circle list residential rate of the property is Rs. 4300/SM*																	
2		**10993**	**2419**	**12/10/2020**	**A**	**B**	**203***	**3235.00**	**Agriculture rate near to Abadi**	**150 Lakh/ Hec + 30%**	**4853000**	**7%**	**441700**	**63090**	**5000**	**16175000**	**1132250**	**161750**	**789210**
		** Araji No. 203 declared Non-Agriculture land under section 143 & As per DM Circle list residential rate of the property is Rs. 5000/SM*																	
3	SR-III AGRA	**10567**	**2273**	**25/02/2021**	**A**	**B**	234*	**3970.00**	**Agriculture Rate**	**200 Lakh/ Hec + 30%**	**10322000**	**7%**	**730400**	**103220**	*****	**23914000**	**1673980**	**239140**	**1079500**
4		**10607**	**3201**	**22/03/2021**	**A**	**B**		**2852.00**	**Agriculture Rate**		**7496000**	**7%**	**524800**	**74960**	**6500**	**18538000**	**1297660**	**185380**	**883280**
5		**10607**	**3202**	**22/03/2021**	**A**	**B**		**2852.00**	**Agriculture Rate**		**7496000**	**7%**	**524800**	**74960**	**6500**	**18538000**	**1297660**	**185380**	**883280**
		**Araji No. 234* declared Non-Agriculture land under the section 143 of UPZLRA Act. 1950 & As per DM Circle list residential rate of the property is Rs. 6500 per SM for 1st 3000SM & rest area 970SM valued @ 4550 i.e. (70%)*																	
6	SR-IV LKO	**16964**	**248**	**05/01/2019**	**A**	**B**	289	**566.91**	**General Rate**	**20000/SM**	**11338280**	**7%**	**794000**	**20000**	**49000**	**27779000**	**1944530**	**20000**	**1150530**
		16964	247	05/01/2019	A	B		185.87	Segment Rate	49000/SM + 10%	10018555	7%	701500	20000					
		17670	10867	04/09/2019	A	C		566.91	Segment Rate	49000/SM	27778811	7%	1945000	20000					
7	SR-II, JHANSI	**8258**	**3187**	**09/06/2020**	**A**	**B**	**352**	**7611.28**	**General Rate**	*****	**57329000**	**5%**	**2867000**	**573290**	**10450**	**80700000**	**4035000**	**807000**	**1401710**
		8257	3182	09/06/2020	A	B		820.07	Segment Rate	9500/SM + 10%	9491000	5%	475000	94910					
		8257	3183	09/06/2020	A	B		1563.09	Segment Rate	9500/SM	15547000	5%	778000	155470					
		** Land valued @ Rs. 4500/SM plus 10% extra for two side road and constructed area(92.94SM) valued @ Rs. 12500/SM*																	

(Amount in ₹)

Sl. No.	Name of unit	Khand No.	Doc. No.	Date of Registration	1st Party	2nd Party	Araji	Area in SM	Type of circle rate imposed	Rate	Valuation	Rate of stamp duty	Levied stamp duty	Levied Reg. fees	Required rate per SM	Valuation as per correct rate	Leviable stamp duty	Leviable Reg. fee	Total difference
8	SR-I Mathura	**16838**	**15851**	**16/09/2021**	**A**	**B**	**1004***	**1020.00**	**Agriculture Rate**	**150 Lakh/ Hec**	**1530000**	**7%**	**107100**	**15300**	**5500**	**5610000**	**392700**	**56100**	**326400**
		16810	14962	04/09/2021	C	E		25.08	Residential Rate surrounded by Plots & Rd under the developed colony	5500/SM + 10%	152000	6%	9150	1520					
		16810	14963	04/09/2021	D	E		25.08			152000	6%	9150	1520					
		** Araji No. 1004* declared Non-Agriculture land under the section 143 of UPZLRA Act. 1950 & As per DM Circle list residential rate of the property is Rs. 5500*																	
9	SR-III Meerut	**14343**	**5762**	**19/08/2020**	**A**	**B**	1004MI	**1890.30**	**General Rate**	**5300/SM***	**8839000**	**7%**	**619000**	**88390**	**18000**	**34026000**	**2381820**	**340260**	**2014690**
		14343	5760	19/08/2020	A	Wife of B		200.00	Segment Rate	18000/SM	3060000	6 & 7%	204200	30600					
		* For 1st 1000 SM valued @ of Rs. 5300/SM and rest area 890.30 SM valued @ Rs. 3975 (75%)/SM																	
10	SR-I, Muzaffarnagar	**11275**	**7474**	**19/08/2019**	**A**	**B**	1657/1B	**696.47**	**General Rate***	**11000/SM**	**9707000**	**7%**	**672600**	**20000**	**45000 + others***	**34060000**	**2384200**	**20000**	**1711600**
		10890	11361	24/12/2018	A	Father of B		117.405	Segment Rate	45000/SM + 15%	6136000	7%	429600	20000					
		*Land valued @ Rs. 11000/SM + 257.56 SM RBC construction valued @ 10000/SM + 11.50 SM Teen Shed valued @ Rs. 6000/SM + one mango tree of Rs. 10000																	
11	SR-I, Varanasi	**12989**	**10770**	**31/12/2021**	**A**	**B**	459	**543.76**	**General Rate**	**7200/SM**	**3916000**	**6 & 7%**	**264120**	**39160**	*****	**14383000**	**996810**	**143830**	**837360**
		13026	623	25/01/2022	A	C		74.44	Segment Rate	23000/SM + 15%	2000000	6 & 7%	130000	20000					
		* Land valued @ Rs.23000/SM plus 15% extra as provided in rate list general instruction Sl. No. 25 for comercial activity in the Araji																	
TOTAL								**30997.72**			**128011280**		**7908520**	**1124220**		**298491000**	**19270370**	**2406520**	**12644150**

Source: Information available on the basis of Audit findings.

APPENDIX- XXXIX

Price of mineral not imposed in cases of illegal transportation of by lessees

(Reference Para No. 4.5)

Sl.No.	Name of the unit	Name of the lessee	Area of lease	Rate per cubic meter for first year	Period of lease	Total Quantity to be excavated per Year in cubic meter	Total quantity excavated up to June 2018	E-MM-11 issued up to June 2018	Quantity of illegal transportation	Royalty	Price of Mineral
1	DMO, Fatehpur	Shri Rajesh Mishra Construction and suppliers	Village -Gokan, Khasara/Gata No.-180,181,184,185,187,131,130and 189	315	31/03/2018 to 20/03/2023	2,51,700	1,48,538	1,06,960	41,578	1,30,97,070	6,54,85,350
2	DMO, Fatehpur	Pragya enterprises	Village -Adhaval, Gata No. 467,466,454,425,426,427,428,430 and 431	421	04/04/2018 to 03/04/2023	1,86,200	60,976	35,454	25,522	1,07,44,762	5,37,23,810
Total							**2,09,514**	**1,42,414**	**67,100**	**2,38,41,832**	**11,92,09,160**

APPENDIX- XL

Pre-bid earnest money not forfeited for delay in payment of royalty and security deposit

(Reference Para No. 4.6)

(Amount in ₹)

Sl. No.	Name of the Lessee	Area of lease	Date of issue of LOI	Amount of pre bid EMD	Balance amount	Date of balance amount deposited	Amount of Pre bid EMD to be forfeited
1	M/s Aman Bricks field	Vill.-Kataiya, Khand No. 10/19 to 10/21 Area-10 Hectare	25.06.2020	28,12,500	26,86,250	DD No. 500828 Dated 03-07-20	28,12,500
2	Sri Sandeep Chandok	Vill.-Chhikwa, Khand No. 11/29 to 11/30, Area-24.28 Hectare	01.01.2021	1,35,00,000	6,30,000	11.01.2021	1,35,00,000
3	M/s Tesmus Trading Pvt.Ltd	Vill.-Sangolipur Garha, Gata No. 191, 269/3, 270, 275, 276, 277, 293/2, 294 Area 25 Hectare	26.06.2020	93,75,000	2,60,62,500	16/07/2020	93,75,000
4	M/s Ratna Jadon	Vill.-Adhawal Khand, A-11 Area 25 Hectare	07.03.2020	93,75,000	3,56,25,000	06.06.2020 and 28.05.2020	93,75,000
Total				**3,50,62,500**	**6,50,03,750**		**3,50,62,500**

APPENDIX- XLI

Details of consideration fee involved in concealment of molasses consumption

(Reference Para No. 5.6)

Financial Year	As per 3 CD of ITR (quintal)	As per distillery (quintal)	Difference (quintal)	Minimum FS %	Quantity of FS (quintal)	Alcohol present (FS*52.5) (Alcoholic Litre)	Rate of consi-deration fee per AL (in ₹)	Consi-deration fee involved (₹ in lakh)	Due date of Intt.	Delay in month (upto 03/2022)	Interest due @1.5%pm (₹ in lakh)	Total (₹ in lakh)
2013-14	28,75,826	28,63,956	11,870	34.88	4,140.26	2,17,363.44	584.11	1,269.64	4/1/2014	96	1,828.28	3,097.92
2014-15	21,01,363	20,93,214	8,149	36.20	2,949.94	1,54,871.75	672.90	1,042.13	4/1/2015	84	1,313.09	2,355.22
2015-16	22,36,773	21,93,281	43,492	38.72	16,840.10	8,84,105.38	775.70	6,858.00	4/1/2016	72	7,406.65	14,264.65
2016-17	29,01,022	28,45,293	55,729	38.45	21,427.80	11,24,959.53	755.45	8,498.50	4/1/2017	60	7,648.66	16,147.16
2017-18	25,92,165	25,38,563	53,602	34.50	18,492.69	9,70,866.23	755.45	7,334.43	4/1/2018	48	5,280.79	12,615.22
2018-19	25,88,483	25,33,726	54,757	34.62	18,956.87	9,95,235.85	911.21	9,068.74	4/1/2019	36	4,897.12	13,965.86
2019-20	23,17,076	22,75,990	41,086	30.02	12,334.02	6,47,535.90	911.21	5,900.44	4/1/2020	24	2,124.16	8,024.60
Total	**1,76,12,708**	**1,73,44,023**	**2,68,685**					**39,971.88**			**30,498.75**	**70,470.63**

Source: Information available on the basis of Audit findings.

APPENDIX- XLII

Details of consideration fee involved in concealment of grain consumption

(Reference Para No. 5.6)

Financial Year	As per ITR (In quintal)	As per distillery (In quintal)	Difference (In quintal)	Minimum FS %*	Quantity of FS (quintal)	Alcohol present (FS*52.5) (In Alcoholic Litre)	Rate of consi-deration fee per AL (in ₹)	Consi-deration fee Involved (₹ in lakh)	Due date of Interest	Delay in month (upto 03/2022)	Interest due @1.5%pm (₹ in lakh)	Total (₹ in lakh)
2013-14	7,24,291.00	715,337.60	8,953.40	62.34	5,581.55	2,93,031.35	584.11	1,711.63	4/1/2014	96	2,464.74	4,176.37
2014-15	8,71,340.00	8,50,928.40	20,411.60	64.10	13,083.84	6,86,901.37	672.90	4,622.16	4/1/2015	84	5,823.92	10,446.08
2015-16	8,36,547.00	8,26,779.60	9,767.40	64.10	6,260.90	3,28,697.43	775.70	2,549.71	4/1/2016	72	2,753.68	5,303.39
2016-17	7,82,993.00	7,73,338.60	9,654.40	65.10	6,285.01	3,29,963.26	755.45	2,492.71	4/1/2017	60	2,243.43	4,736.14
2017-18	8,69,470.00	8,59,252.00	10,218.00	65.44	6,686.66	3,51,049.61	755.45	2,651.74	4/1/2018	48	1,909.26	4,561.00
2018-19	8,63,871.00	8,54,412.00	9,459.00	65.44	6,189.97	3,24,973.40	911.21	2,961.19	4/1/2019	36	1,599.04	4,560.23
2019-20	7,81,030.	7,72,792.00	8,238.00	65.44	5,390.95	2,83,024.73	911.21	2,578.95	4/1/2020	24	928.42	3,507.37
Total	**57,29,542.00**	**56,52,840.20**	**76,701.80**					**19,568.09**			**17,722.49**	**37,290.58**

Source: Information available on the basis of Audit findings.

As the report of AT Lab was not received in the Distillery hence on the basis of minimum FS as reported by the AT Lab in the year 2017-18 were taken as minimum FS for the year 2018-19 and 2019-20.

APPENDIX- XLIII

Details of consideration fee involved in concealment of barley malt consumption

(Reference Para No. 5.6)

Financial Year	As per ITR (In Kilogram)	As per distillery (In Kilogram)	Difference (In quintal)	Minimum FS %*	Quantity of FS (quintal)	Alcohol present (FS*52.5) (In Alcoholic Litre)	Rate of consideration fee in per AL (In ₹)	Consideration fee involved (₹ in lakh)	Due date of Interest	Delay in month (upto 03/2022)	Interest due @1.5% pm (₹ in lakh)	Total (₹ in lakh)
2015-16	18,89,300	18,89,275	0.25	56.82	0.14	7.35	775.70	0.06	4/1/2016	72	0.06	0.12
2019-20	42,22,076	42,09,445	126.31	57.60	72.75	3,819.38	911.21	34.80	4/1/2020	24	12.53	47.33
Total	**61,11,376**	**60,98,720**	**126.56**					**34.86**			**12.59**	**47.45**

Source: Information available on the basis of Audit findings.

As the report of AT Lab was not received in the Distillery hence on the basis of minimum FS as reported by the AT Lab in the year 2017-18 were taken as minimum FS for the year 2019-20.

APPENDIX-XLIV

Failure to cancel the settlement of shops and forfeiture of basic license fee (BLF)/license fee (LF) and security deposit

(Reference Para No. 5.7)

(Amount in ₹)

Sl. No.	Name of the unit	Year	Type of shops	No. of shops	No. of shops checked	No. of shops in which objection found	Period of late deposit of BLF/LF in days	Period of late deposit of security deposit in days	Overall period of late deposit of BLF/LF and security deposit in days	Renewal fee required to be forfeited	Basic license Fee/License Fee required to be forfeited	Security deposit required to be forfeited	Total amount required to be forfeited
Delay upto 15 days													
1	DEO Agra	2020-21	Beer (Renewal)	197	53	1	13	0	13	20,000	3,90,000	0	4,10,000
		2020-21	Country Liquor (Renewal)	328	60	5	0	1 to 3	1 to 3	3,15,000	61,77,204	3,88,588	68,80,792
		2020-21	Foreign Liquor (E-Lottery)	246	71	1	0	9	9	0	8,95,000	0	8,95,000
		2020-21	Foreign Liquor (Renewal)			5	0	1 to 11	1 to 11	2,25,000	83,30,000	3,46,750	89,01,750
		2020-21	Model Shop (E-Lottery)	24	12	4	0	3 to 7	3 to 7	0	1,34,77,732	0	1,34,77,732
		2021-22	Country Liquor (E-Lottery)	328	93	15	0	3 to 15	3 to 15	0	3,10,06,800	0	3,10,06,800
		2021-22	Foreign Liquor (E-Lottery)	246	73	4	0	5 to 14	5 to 14	0	69,75,000	0	69,75,000
		2021-22	Model Shop (E-Lottery)	24	12	1	0	4	4	0	88,90,000	0	88,90,000
2	DEO Bareilly	2020-21	Country Liquor (Renewal)	392	85	17	1 to 14	1 to 14	1 to 14	6,00,000	91,91,580	12,39,137	1,10,30,717
		2020-21	Foreign Liquor (Renewal)	94	37	3	0	1 to 4	1 to 4	1,65,000	27,05,000	1,14,000	29,84,000
		2020-21	Model Shop (E-Lottery)	17	15	2	3	9 to 15	9 to 15	0	53,14,710	0	53,14,710
		2021-22	Country Liquor (Renewal)	392	85	31	2 to 4	2 to 6	2 to 6	13,15,000	1,82,14,470	23,24,800	2,18,54,270
		2021-22	Country Liquor (E-Lottery)			2	0	2 to 15	2 to 15	0	17,08,046	0	17,08,046
		2021-22	Foreign Liquor (Renewal)	101	42	6	2 to 12	2 to 4	2 to 12	3,60,000	80,42,500	1,28,250	85,30,750

(Amount in ₹)

Sl. No.	Name of the unit	Year	Type of shops	No. of shops	No. of shops checked	No. of shops in which objection found	Period of late deposit of BLF/LF in days	Period of late deposit of security deposit in days	Overall period of late deposit of BLF/LF and security deposit in days	Renewal fee required to be forfeited	Basic license Fee/License Fee required to be forfeited	Security deposit required to be forfeited	Total amount required to be forfeited
3	DEO G.B.Nagar	2020-21	Beer (E-Lottery)	131	46	2	0	7 to 13	7 to 13	0	7,40,754	0	7,40,754
		2020-21	Country Liquor (E-Lottery)	231	78	3	0	8 to 15	8 to 15	0	22,54,440	0	22,54,440
		2020-21	Foreign Liquor (E-Lottery)	137	48	11	0	7 to 14	7 to 14	0	1,69,76,429	0	1,69,76,429
		2020-21	Model Shop (E-Lottery)	26	25	4	0	12 to 14	12 to 14	0	2,66,58,612	0	2,66,58,612
		2021-22	Beer (E-Lottery)	137	38	4	0	6 to 9	6 to 9	0	34,70,000	0	34,70,000
		2021-22	Country Liquor (Renewal)	231	47	28	0	2 to 14	2 to 14	25,80,000	7,20,33,260	79,80,628	8,25,93,888
		2021-22	Foreign Liquor (E-Lottery)	139	49	6	0	6 to 13	6 to 13	0	3,24,10,000	0	3,24,10,000
		2021-22	Foreign Liquor (Renewal)			21	0	5 to 11	5 to 11	19,65,000	6,58,50,000	92,150	6,79,07,150
		2021-22	Model Shop (Renewal)	25	16	2	0	2 to 11	2 to 11	2,00,000	2,94,80,000	82,500	2,97,62,500
4	DEO Ghaziabad	2020-21	Beer (E-Lottery)	127	32	4	0	4 to 9	4 to 9	0	14,55,757	0	14,55,757
		2020-21	Foreign Liquor (E-Lottery)	133	35	1	0	10	10	0	17,72,466	0	17,72,466
		2020-21	Foreign Liquor (Renewal)			5	0	2 to 13	2 to 13	4,05,000	93,35,000	3,88,750	1,01,28,750
		2020-21	Model Shop (E-Lottery)	43	20	4	0	5 to 14	5 to 14	0	2,04,45,659	0	2,04,45,659
		2021-22	Beer (E-Lottery)	127	32	2	0	14	14	0	8,80,000	0	8,80,000
		2021-22	Model Shop (E-Lottery)	43	20	2	1	0	1	0	2,45,80,000	0	2,45,80,000
		2021-22	Model Shop (Renewal)			7	0	2 to 15	2 to 15	7,00,000	6,48,80,000	5,77,500	6,61,57,500
5	DEO Gonda	2019-20	Beer (Renewal)	78	16	1	6	0	6	35,000	2,75,000	21,000	3,31,000
		2019-20	Country Liquor (Renewal)	182	58	3	0	3 to 4	3 to 4	75,000	22,44,240	1,85,215	25,04,455
		2019-20	Foreign Liquor (Renewal)	96	36	7	1 to 11	2 to 3	1 to 11	2,10,000	19,62,500	29,000	22,01,500
		2020-21	Beer (E-Lottery)	91	33	2	0	7 to 13	7 to 13	0	8,18,370	0	8,18,370

(Amount in ₹)

Sl. No.	Name of the unit	Year	Type of shops	No. of shops	No. of shops checked	No. of shops in which objection found	Period of late deposit of BLF/LF in days	Period of late deposit of security deposit in days	Overall period of late deposit of BLF/LF and security deposit in days	Renewal fee required to be forfeited	Basic license Fee/License Fee required to be forfeited	Security deposit required to be forfeited	Total amount required to be forfeited
		2020-21	Country Liquor (E-Lottery)	194	62	11	0	3 to 15	3 to 15	0	35,82,740	0	35,82,740
		2020-21	Country Liquor (Renewal)			31	0	3 to 15	3 to 15	9,80,000	1,54,49,900	11,39,842	1,75,69,742
		2020-21	Foreign Liquor (Renewal)	99	43	19	0	3 to 15	3 to 15	7,65,000	1,31,65,000	1,88,250	1,41,18,250
		2020-21	Model Shop (E-Lottery)	7	7	1	0	6	6	0	22,64,500	0	22,64,500
		2021-22	Country Liquor (E-Lottery)	194	38	3	0	7 to 10	7 to 10	0	43,03,700	0	43,03,700
		2021-22	Country Liquor (Renewal)			22	0	3 to 14	3 to 14	11,25,000	1,73,41,900	10,88,837	1,95,55,737
		2021-22	Foreign Liquor (E-Lottery)	99	38	1	0	5	5	0	32,80,000	0	32,80,000
		2021-22	Foreign Liquor (Renewal)			6	0	3 to 14	3 to 14	2,60,000	56,40,000	87,500	59,87,500
		2021-22	Model Shop (E-Lottery)	7	7	1	0	14	14	0	35,75,000	0	35,75,000
6	DEO Meerut	2020-21	Beer (E-Lottery)	127	42	8	0	7 to 15	7 to 15	0	26,91,367	54,000	27,45,367
		2021-22	Beer (E-Lottery)	127	37	10	0	7 to 10	7 to 10	0	65,70,000	0	65,70,000
		2021-22	Beer (Renewal)			4	3 to 4	0	3 to 4	1,70,000	9,07,500	0	10,77,500
		2021-22	Country Liquor (E-Lottery)	182	68	5	0	7 to 9	7 to 9	0	1,21,47,884	0	1,21,47,884
		2021-22	Foreign Liquor (E-Lottery)	142	44	12	3	2 to 11	2 to 11	0	2,68,95,000	0	2,68,95,000
		2021-22	Foreign Liquor (Renewal)			11	3 to 4	2 to 10	2 to 10	6,25,000	1,45,50,000	1,63,125	1,53,38,125
		2021-22	Model Shop (E-Lottery)	5	5	1	12	0	12	0	58,65,000	0	58,65,000
7	DEO Mirzapur	2019-20	Beer (Renewal)	52	28	10	5 to 6	0	5 to 6	2,30,000	17,10,600	1,30,000	20,70,600
		2019-20	Country Liquor (E-Lottery)	188	28	5	1 to 4	0	1 to 4	0	4,06,620	0	4,06,620
		2020-21	Country Liquor (E-Lottery)	191	48	7	0	6 to 12	6 to 12	0	37,23,567	0	37,23,567

(Amount in ₹)

Sl. No.	Name of the unit	Year	Type of shops	No. of shops	No. of shops checked	No. of shops in which objection found	Period of late deposit of BLF/LF in days	Period of late deposit of security deposit in days	Overall period of late deposit of BLF/LF and security deposit in days	Renewal fee required to be forfeited	Basic license Fee/License Fee required to be forfeited	Security deposit required to be forfeited	Total amount required to be forfeited
		2020-21	Country Liquor (Renewal)			3	0	3 to 13	3 to 13	90,000	11,95,524	1,20,669	14,06,193
		2020-21	Foreign Liquor (Renewal)	65	39	3	0	1 to 3	1 to 3	1,40,000	31,00,000	1,31,750	33,71,750
		2021-22	Country Liquor (E-Lottery)	191	80	5	0	1 to 14	1 to 14	0	22,74,054	8,00,000	30,74,054
		2021-22	Country Liquor (Renewal)			4	0	4 to 11	4 to 11	1,40,000	18,51,372	2,30,220	22,21,592
8	DEO Muzaffarnagar	2020-21	Beer (E-Lottery)	80	10	3	0	3 to 8	3 to 8	0	6,13,413	0	6,13,413
		2020-21	Country Liquor (E-Lottery)	169	42	2	0	1 to 5	1 to 5	0	5,67,425	0	5,67,425
		2020-21	Foreign Liquor (E-Lottery)	71	28	2	0	5 to 10	5 to 10	0	10,74,905	0	10,74,905
		2020-21	Foreign Liquor (Renewal)			3	15	1	1 to 15	1,05,000	31,25,000	1,15,000	33,45,000
		2021-22	Beer (E-Lottery)	82	22	2	0	5 to 7	5 to 7	0	5,75,000	0	5,75,000
		2021-22	Beer (Renewal)			1	3	0	3	40,000	2,00,000	0	2,40,000
		2021-22	Country Liquor (E-Lottery)	169	35	3	0	5 to 6	5 to 6	0	48,27,447	0	48,27,447
		2021-22	Country Liquor (Renewal)			4	2 to 3	2 to 15	2 to 15	1,70,000	38,15,764	2,79,884	42,65,648
		2021-22	Foreign Liquor (E-Lottery)	71	25	3	0	4 to 6	4 to 6	0	30,35,000	0	30,35,000
		2021-22	Foreign Liquor (Renewal)			3	2	2	2	1,05,000	23,35,000	23,400	24,63,400
9	DEO Rampur	2020-21	Country Liquor (E-Lottery)	161	72	1	0	1	1	0	1,31,100	0	1,31,100
10	DEO Saharanpur	2020-21	Country Liquor (Renewal)	173	54	6	0	1 to 8	1 to 8	2,35,000	38,89,908	4,26,478	45,51,386
		2020-21	Foreign Liquor (Renewal)	93	37	1	0	1	1	95,000	45,70,000	1,90,250	48,55,250
		2021-22	Beer (E-lottery)	90	32	2	0	6 to 14	6 to 14	0	12,10,000	0	12,10,000

(Amount in ₹)

Sl. No.	Name of the unit	Year	Type of shops	No. of shops	No. of shops checked	No. of shops in which objection found	Period of late deposit of BLF/LF in days	Period of late deposit of security deposit in days	Overall period of late deposit of BLF/LF and security deposit in days	Renewal fee required to be forfeited	Basic license Fee/License Fee required to be forfeited	Security deposit required to be forfeited	Total amount required to be forfeited
		2021-22	Beer (Renewal)			1	2	-	2	40,000	3,37,500	10,125	3,87,625
		2021-22	Country Liquor (Renewal)	172	53	6	2 to 3	2 to 3	2 to 3	3,30,000	68,89,533	8,09,848	80,29,381
		2021-22	Foreign Liquor (E-Lottery)	92	35	3	0	9 to 13	9 to 13	0	46,95,000	0	46,95,000
		2021-22	Foreign Liquor (Renewal)			5	0	2	2	3,55,000	67,20,000	93,675	71,68,675
11	DEO Unnao	2020-21	Country Liquor (E-Lottery)	336	50	6	0	3 to 13	3 to 13	0	75,78,980	0	75,78,980
		2021-22	Country Liquor (Renewal)	336	45	15	0	1 to 14	1 to 14	6,05,000	1,17,79,346	12,19,146	1,36,03,492
		2021-22	Foreign Liquor (Renewal)	85	27	9	0	2 to 14	2 to 14	3,15,000	46,35,000	65,775	50,15,775
		2021-22	Model Shop (Renewal)	7	7	2	0	3 to 5	3 to 5	1,55,000	75,10,000	74,415	77,39,415
Total				**8423**	**2455**	**482**			**1 to 15**	**1,62,45,000**	**73,24,47,078**	**2,13,40,457**	**77,00,32,535**
Delay between 16 days and 30 days													
*	DEO Agra	2020-21	Country Liquor (Renewal)	0	0	1	20	0	20	85,000	6,25,680	0	7,10,680
		2020-21	Foreign Liquor (Renewal)	0	0	1	0	29	29	85,000	29,35,000	1,22,250	31,42,250
		2021-22	Country Liquor (E-Lottery)	0	0	5	0	16 to 18	16 to 18	0	1,46,59,430	0	1,46,59,430
		2021-22	Foreign Liquor (E-Lottery)	0	0	4	0	16 to 29	16 to 29	0	75,95,000	0	75,95,000
*	DEO Bareilly	2020-21	Country Liquor (E-Lottery)	0	0	2	0	22 to 25	22 to 25	0	19,67,720	0	19,67,720
		2020-21	Foreign Liquor (Renewal)	0	0	4	0	27 to 29	27 to 29	2,20,000	34,50,000	1,43,500	38,13,500
		2021-22	Country Liquor (E-Lottery)	0	0	2	0	21 to 23	21 to 23	0	68,48,728		68,48,728
		2021-22	Foreign Liquor (Renewal)	0	0	1	25	0	25	35,000	0	5,100	40,100

(Amount in ₹)

Sl. No.	Name of the unit	Year	Type of shops	No. of shops	No. of shops checked	No. of shops in which objection found	Period of late deposit of BLF/LF in days	Period of late deposit of security deposit in days	Overall period of late deposit of BLF/LF and security deposit in days	Renewal fee required to be forfeited	Basic license Fee/License Fee required to be forfeited	Security deposit required to be forfeited	Total amount required to be forfeited
*	DEO G.B.Nagar	2020-21	Country Liquor (E-Lottery)	0	0	5	0	16 to26	16 to26	0	32,29,640	0	32,29,640
		2020-21	Foreign Liquor (E-Lottery)	0	0	2	0	16 to 19	16 to 19	0	19,86,400	0	19,86,400
		2021-22	Foreign Liquor (Renewal)	0	0	2	0	17 to 18	17 to 18	1,30,000	20,82,000	4,35,150	26,47,150
		2021-22	Model Shop (Renewal)	0	0	1	0	18	18	1,00,000	1,47,40,000	82,500	1,49,22,500
*	DEO Ghaziabad	2020-21	Beer (E-Lottery)	0	0	1	0	18	18	0	3,08,220	0	3,08,220
		2020-21	Country Liquor (E-Lottery)	205	65	2	0	18 to 19	18 to 19	0	12,61,233	0	12,61,233
		2020-21	Foreign Liquor (E-Lottery)	0	0	7	0	17 to 19	17 to 19	0	94,07,593	0	94,07,593
		2021-22	Beer (E-Lottery)	0	0	1	0	22	22	0	3,40,000	0	3,40,000
		2021-22	Country Liquor (E-Lottery)	205	65	2	0	16 to 21	16 to 21	0	33,88,580	0	33,88,580
12	DEO Ghazipur	2020-21	Country Liquor (E-Lottery)	216	54	2	0	22 to 25	22 to 25	0	10,08,080	0	10,08,080
*	DEO Gonda	2019-20	Country Liquor (Renewal)	0	0	3	0	16 to 23	16 to 23	75,000	9,48,600	67,692	10,91,292
		2020-21	Country Liquor (Renewal)	0	0	7	0	17 to 29	17 to 29	2,10,000	30,81,710	1,90,268	34,81,978
		2020-21	Foreign Liquor (Renewal)	0	0	12	0	17 to 28	17 to 28	5,50,000	60,45,000	15,000	66,10,000
		2021-22	Country Liquor (E-Lottery)	0	0	1	0	21	21	0	21,40,500	0	21,40,500
		2021-22	Country Liquor (Renewal)	0	0	10	0	16 to 19	16 to 19	4,35,000	65,87,100	4,74,193	74,96,293
		2021-22	Foreign Liquor (E-Lottery)	0	0	1	0	21	21	0	13,10,000	0	13,10,000
		2021-22	Foreign Liquor (Renewal)	0	0	2	0	17 to 24	17 to 24	1,20,000	30,85,000	1,22,000	33,27,000

(Amount in ₹)

Sl. No.	Name of the unit	Year	Type of shops	No. of shops	No. of shops checked	No. of shops in which objection found	Period of late deposit of BLF/LF in days	Period of late deposit of security deposit in days	Overall period of late deposit of BLF/LF and security deposit in days	Renewal fee required to be forfeited	Basic license Fee/License Fee required to be forfeited	Security deposit required to be forfeited	Total amount required to be forfeited
*	DEO Meerut	2020-21	Beer (E-Lottery)	0	0	3	0	23 to 26	23 to 26	0	1,71,320	0	1,71,320
		2021-22	Country Liquor (E-Lottery)	0	0	1	0	18	18	0	24,42,132	0	24,42,132
*	DEO Mirzapur	2018-19	Beer (E-Lottery)	0	0	2	16	23	16 to 23	0	2,60,000	30,000	2,90,000
		2019-20	Beer (Renewal)	0	0	3	16		16	1,25,000	7,70,000	59,000	9,54,000
*	DEO Muzaffarnagar	2021-22	Country Liquor (Renewal)	0	0	1	25	0	25	35,000	7,00,703	0	7,35,703
*	DEO Saharanpur	2020-21	Country Liquor (E-Lottery)	0	0	1	0	20	20	0	15,21,432	0	15,21,432
		2020-21	Country Liquor (Renewal)	0	0	1	0	16	16	30,000	9,72,180	94,912	10,97,092
		2021-22	Country Liquor (E-Lottery)	0	0	3	0	16 to 22	16 to 22	0	74,65,061	24,02,835	98,67,896
*	DEO Unnao	2021-22	Beer (E-Lottery)	70	19	2	0	20	20	0	5,10,000	0	5,10,000
		2021-22	Country Liquor (Renewal)	0	0	9	0	23 to 26	23 to 26	3,45,000	48,21,060	3,70,047	55,36,107
		2021-22	Foreign Liquor (E-Lottery)	0	0	1	0	25	25	0	8,10,000	0	8,10,000
Total				**696**	**203**	**108**			**up to 30**	**25,80,000**	**11,94,75,102**	**46,14,447**	**12,66,69,549**
Delay more than 30 days													
*	DEO Agra	2020-21	Country Liquor (Renewal)	0	0	2	0	75 to 107	75 to 107	1,70,000	27,02,700	1,28,856	30,01,556
		2020-21	Foreign Liquor (E-Lottery)	0	0	1	0	74	74	0	30,20,000	0	30,20,000
*	DEO Bareilly	2020-21	Country Liquor (E-Lottery)	0	0	11	131	38 to 44	38 to 131	0	1,38,51,710	0	1,38,51,710
		2020-21	Country Liquor (Renewal)	0	0	2	71 to 108	0	71 to 108	60,000	2,95,420	1,31,639	4,87,059
		2020-21	Foreign Liquor (Renewal)	0	0	1	70	0	70	35,000	2,05,000	7,000	2,47,000
*	DEO G.B.Nagar	2020-21	Beer (E-Lottery)	0	0	1	0	131	131	0	3,55,000	0	3,55,000
		2021-22	Country Liquor (Renewal)	0	0	1	0	71	71	95,000	22,62,230	2,37,825	25,95,055

(Amount in ₹)

Sl. No.	Name of the unit	Year	Type of shops	No. of shops	No. of shops checked	No. of shops in which objection found	Period of late deposit of BLF/LF in days	Period of late deposit of security deposit in days	Overall period of late deposit of BLF/LF and security deposit in days	Renewal fee required to be forfeited	Basic license Fee/License Fee required to be forfeited	Security deposit required to be forfeited	Total amount required to be forfeited
		2021-22	Foreign Liquor (E-Lottery)	0	0	1	0	110	110	0	37,15,000	0	37,15,000
		2021-22	Foreign Liquor (Renewal)	0	0	1	0	38	38	95,000	16,95,000	23,700	18,13,700
*	DEO Ghaziabad	2020-21	Country Liquor (E-Lottery)	0	0	6	0	31 to 160	31 to 160	0	53,54,653	0	53,54,653
		2020-21	Foreign Liquor (Renewal)	0	0	1	0	37	37	85,000	5,00,000	20,750	6,05,750
		2021-22	Beer (Renewal)	0	0	1	0	101	102	70,000	10,60,000	0	11,30,000
*	DEO Ghazipur	2020-21	Country Liquor (E-Lottery)	0	0	7	0	49 to 60	49 to 60	0	54,46,846	0	54,46,846
		2020-21	Foreign Liquor (E-Lottery)	0	0	1	0	40	40	0	38,65,000	0	38,65,000
*	DEO Gonda	2018-19	Foreign Liquor (E-Lottery)	96	24	1	0	33	33	0	2,20,000	0	2,20,000
		2019-20	Beer (Renewal)	0	0	2	0	64 to 65	64 to 65	50,000	3,25,000	12,250	3,87,250
		2019-20	Country Liquor (Renewal)	0	0	14	0	31 to 101	31 to 101	3,50,000	54,92,520	4,80,371	63,22,891
		2019-20	Foreign Liquor (Renewal)	0	0	5	0	58 to 90	58 to 90	1,50,000	12,40,000	1,74,750	15,64,750
		2020-21	Beer (Renewal)	0	0	1	150	0	150	40,000	1,87,500	0	2,27,500
		2020-21	Country Liquor (Renewal)	0	0	1	0	173	173	30,000	3,26,800	21,978	3,78,778
		2020-21	Foreign Liquor (Renewal)	0	0	3	0	31 to 167	31 to 167	1,05,000	9,00,000	0	10,05,000
		2021-22	Country Liquor (Renewal)	0	0	2	0	58 to 78	58 to 78	1,20,000	13,00,800	58,095	14,78,895
		2021-22	Foreign Liquor (E-Lottery)	0	0	1	0	35	35	0	12,45,000	0	12,45,000
		2021-22	Model Shop (E-Lottery)	0	0	2	36 to 45	0	36 to 45	0	31,10,000	0	31,10,000
*	DEO Meerut	2020-21	Beer (E-Lottery)	0	0	2	59	40 to 90	40 to 90	0	11,88,535	57,600	12,46,135
		2020-21	Model Shop (E-Lottery)	5	5	5	45 to 110	0	45 to 110	0	2,05,07,290	0	2,05,07,290

(Amount in ₹)

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		2021-22	Foreign Liquor (E-Lottery)	0	0	1	0	141	141	0	40,30,000	0	40,30,000
*	DEO Mirzapur	2018-19	Beer (E-lottery)	0	0	2	71	0	71	0	28,500	0	28,500
		2020-21	Country Liquor (E-lottery)	0	0	2	0	57	57	0	4,37,052	0	4,37,052
		2020-21	Country Liquor (Renewal)	0	0	2	0	80 to 93	80 to 93	60,000	10,74,348	1,08,524	12,42,872
*	DEO Rampur	2020-21	Beer (E-Lottery)	0	0	1	0	70	70	0	45,080	0	45,080
		2020-21	Model Shop (E-Lottery)	0	0	1	0	40	40	0	35,60,000	0	35,60,000
*	DEO Saharanpur	2020-21	Country Liquor (E-Lottery)	0	0	1	0	82	82	0	3,29,868	0	3,29,868
		2020-21	Country Liquor (Renewal)	0	0	2	0	45 to 75	45 to 75	1,15,000	38,28,528	1,63,716	41,07,244
		2020-21	Foreign Liquor (E-Lottery)	0	0	3	0	39 to 41	39 to 41	0	49,17,000	0	49,17,000
		2020-21	Foreign Liquor (Renewal)	0	0	1	0	46	46	35,000	1,70,000	7,500	2,12,500
*	DEO Unnao	2020-21	Country Liquor (E-Lottery)	0	0	1	0	35	35	0	10,15,355	0	10,15,355
		2020-21	Foreign Liquor (Renewal)	0	0	1	0	81	81	35,000	7,75,000	32,250	8,42,250
		2021-22	Country Liquor (Renewal)	0	0	4	0	58 to 115	58 to 115	1,90,000	58,87,010	4,94,141	65,71,151
Total				**101**	**29**	**98**			**31 to 173**	**18,90,000**	**10,64,69,745**	**21,60,945**	**11,05,20,690**
Grand Total				**9,220**	**2,687**	**688**			**1 to 173**	**2,07,15,000**	**95,83,91,925**	**2,81,15,849**	**1,00,72,22,774**

Source: Information available on the basis of Audit findings.