



**Report of the  
Comptroller and Auditor General of India  
on  
Revenue, Economic, Social and  
General Sectors and PSUs  
for the years ended 31 March 2020 and 2021**



**लोकहितार्थ सत्यनिष्ठा**  
**Dedicated to Truth in Public Interest**

**Government of National Capital Territory of Delhi**  
***Report No. 3 of the year 2022***



**Report of the  
Comptroller and Auditor General of India**

**on**

**Revenue, Economic, Social and General Sectors and PSUs  
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## Preface

This Report contains two parts.

**Chapter-I** of this Report relates to the audit of Revenue Sector Departments of the Government. The audit of receipts is conducted under Section 16 of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971. This portion of the Report has been prepared for submission to the Lieutenant Governor of the National Capital Territory (NCT) of Delhi under Section 48 of the Government of National Capital Territory of Delhi Act, 1991 for being laid before the Legislative Assembly of the National Capital Territory of Delhi. This Chapter presents audit paras on transitional credit, processing of refund claims under Goods and Service Tax, short levy of stamp duty, irregular claim of input tax credit, non-recovery of demand of tax, interest and penalty of the Government of NCT of Delhi for the years ended 31 March 2020 and 31 March 2021.

**Chapter-II** of this Report relates to the audit of the Departments of the Government of National Capital Territory of Delhi under Social, General and Economic Sectors and Public Sector Undertakings. This portion of the Report has been prepared for submission to the Lieutenant Governor of the National Capital Territory of Delhi under Section 48 of the Government of National Capital Territory of Delhi Act, 1991 for being laid before the Legislative Assembly of the NCT of Delhi.

The instances mentioned in this Report are those which came to notice in the course of test audit for the years 2019-20 and 2020-21 as well as those which had come to notice in earlier years, but could not be incorporated in previous Reports. Matters relating to the period subsequent to 2020-21 have also been included, wherever necessary.

The audit has been conducted in conformity with the Auditing Standards issued by the Comptroller and Auditor General of India.



# Overview



## OVERVIEW

This Report comprises two chapters containing audit findings pertaining to Revenue, Economic, Social and General Sectors and Public Sector Undertakings (PSUs). Chapter I relating to Revenue Sector contains eight compliance audit paragraphs involving ₹ 701.93 crore on Short levy of stamp duty, irregular claim of input tax credit, non-recovery of demand of tax, interest and penalty. Chapter II relating to Social, General and Economic Sectors contains one performance audit report and eight compliance audit paragraphs involving ₹ 62.32 crore. Some of the major findings detailed in the Report are summarised below.

### Chapter I: Revenue Sector

#### Introduction

The total revenue receipts of the Government of National Capital Territory of Delhi (GNCTD) for the year 2019-20 and 2020-21 were ₹ 47,135.81 crore and ₹ 41,863.60 crore as compared to ₹ 43,112.60 crore in the year 2018-19. Out of this, 80 *per cent* in 2019-20 and 73 *per cent* in 2020-21 were raised through tax revenue (₹ 36,565.87 crore and ₹ 29,425.33 crore) and non-tax revenue (₹ 1096.89 crore and ₹ 979.67 crore). The balance 20 and 27 *per cent* was received from the Government of India as Grants-in-Aid (₹ 9,473.05 crore and ₹ 11,458.60 crore).

*(Paragraph 1.1.1)/Page-1*

Test-check of the records of 61 and 21 units of the Department of Trade and Taxes, Revenue, and Transport conducted during the year 2019-20 and 2020-21 respectively revealed non-levy of interest/non-recovery of tax/short levy of fines and Stamp Duty and Registration Fee and other irregularities involving ₹ 846.15 crore in 182 cases. During the course of the year, the concerned Departments accepted underassessment and other deficiencies of ₹ 94.65 crore.

*(Paragraph 1.1.5.1)/Page-9*

#### Compliance Audit Paragraphs

##### Department of Revenue

**Short levy of stamp duty and registration fee** - Failure of the Sub-registrar in verifying the correct land use factor and categorisation of properties resulted in short levy of stamp duty and registration fee of ₹ 26.89 lakh.

*(Paragraph 1.2)/Page-11*

## **Department of Trade and Taxes**

### **Transitional Credit**

Compliance Audit on Transitional Credit was conducted to ensure whether the mechanism envisaged by the Department for selection and verification of transitional credit claims was adequate and effective and the transitional credits carried over by the assesseees into GST regime were valid and admissible. Major audit findings are as follows.

Verification of genuineness of transitional credit cases where ITC had been carried over to Tran-1 and Tran-2 was not conducted by the Department.

*(Para 1.3.6.1)/Page-13*

The transitional credit of ₹ 426.23 crore in respect of 440 assesseees could not be verified due to non-production of records.

*(Para 1.3.6.2)/Page-14*

231 assesseees had claimed inadmissible ITC amounting to ₹ 190.62 crore by showing excess purchases as compared to the sale shown by its selling dealers.

*(Para 1.3.7.1)/Page-15*

202 assesseees had carried forward excess Input Tax credit of VAT amounting to ₹ 269.23 crore as compared to balances of tax credit available in the VAT returns of first quarter of 2017-18 filed under the legacy tax regime.

*(Para 1.3.7.2)/Page-16*

50 taxpayers had claimed transitional credit of ITC amounting to ₹ 104.52 crore without filing legacy returns.

*(Para 1.3.7.3) /Page-16*

Effective tax of pending statutory forms not deducted from the VAT credit was carried forward to the Tran-1 resulting in excess carried forward of transitional credit of ₹ 5.92 crore in respect of 23 assesseees.

*(Para 1.3.7.5)/Page-17*

Electronic credit ledger of one assessee was credited with excess input credit of ₹ 17.41 lakh over and above the credit claimed by the taxpayer as per Tran-1 return.

*(Para 1.3.8.1)/Page-18*

### **Processing of Refund claims under GST**

Compliance Audit on Processing of Refund claims under GST was conducted to assess the compliance of extant provisions by the tax authorities and the efficacy of the systems in place to ensure compliance by taxpayers. Major audit findings are as follows:

In 92 pre-automation refund cases there were delays in issue of acknowledgement ranging from one to 723 days while in 141 post-automation refund cases, there were delays of one to 217 days in issuing of acknowledgement.

*(Para 1.4.6.1)/Page-21*

The Department did not pay interest of ₹ 2.50 crore in pre-automation refund cases and ₹ 14.79 lakh in post-automation cases due under Section 56 of the Act for belated payment of refunds to the tax payers.

*(Para 1.4.6.2)/Page-22*

There was delay of 7 to 230 days in sanctioning the provisional refunds of ₹ 8.66 crore in 14 cases while in 79 cases of zero-rated supply of goods, provisional refund was not sanctioned against the total claimed amount of ₹ 49.27 crore.

*(Para 1.4.6.3)/Page-23*

Department issued provisional refund of ₹ 95.37 lakh (90 per cent) to three taxpayers (pre-automation refund cases) on account of inverted duty structure, which was different from zero rated supply of goods or services which resulted in irregular provisional refund of ₹ 95.37 lakh.

*(Para 1.4.6.4)/Page-24*

In 71 pre-automation refund cases, the Department sanctioned refund of ₹ 44.60 crore against the permissible refund of ₹ 32.86 crore resulting in excess refund of ₹ 11.74 crore whereas in 120 post-automation cases, the Department sanctioned refund of ₹ 32.28 crore against the permissible refund of ₹ 21.57 crore leading to excess sanctioning of refund of ₹ 10.71 crore.

*(Para 1.4.6.5)/Page-25*

In 167 cases involving claim of refund amounting to ₹ 51.14 crore, refund was issued even though the tax payer did not submit the copy of GSTR-2A return with the refund application while in 175 cases involving claim of refund amounting to ₹ 36.77 crore, refund was issued without verifying the required documents e.g. CA Certificate, Undertaking etc. in relation to sections 16(2)(c) and section 42(2).

*(Para 1.4.6.8)/Page-28*

In 11 cases of post-automation the Goods and Service Tax Officer rejected an amount of ₹ 0.69 crore against the claimed refund amount of ₹ 9.30 crore but the rejected amount was not re-credited to the electronic credit ledger of the respective taxpayer.

*(Para 1.4.7.1)/Page-29*

**Irregular claim of Input Tax Credit** - The Assessing Authorities allowed Input Tax Credit of ₹ 83.85 lakh to the assesseees without verifying the details of tax deposited by the selling dealers, which resulted in short levy of tax of ₹ 67.91 lakh. In addition, interest of ₹ 49.97 lakh and penalty of ₹ 67.91 lakh were also leviable.

*(Paragraph 1.5)/Page-31*

**Interest not levied on additional demand of tax** - Assessing Authority failed to levy interest of ₹ 6.91 crore on additional demand of tax.

*(Paragraph 1.6)/Page-32*

**Failure to recover demands of tax, interest and penalty** - The Department failed to recover demands of ₹ 87.74 crore from the assesseees whose registrations had been cancelled.

*(Paragraph 1.7)/Page-32*

**Irregular allowance of concessional rate of tax against invalid statutory 'C' forms** - The Assessing Authority allowed concessional rate of tax on inter-state sale of ₹ 6.78 crore to a assessee against invalid statutory 'C' forms which resulted in short levy of tax of ₹ 20.33 lakh. In addition, interest of ₹ 19.96 lakh and penalty of ₹ 20.33 lakh were also leviable.

*(Paragraph 1.8)/Page-34*

## **Department of Transport**

**Short collection of fines from repeat traffic offenders** - Levying fines on the offenders at the rate of first offence instead of at the rate applicable for the second and subsequent offence, resulted in short-collection of fines of ₹ 19.30 lakh. Besides, effect of compounding of fines to discourage repeat traffic offences was negated.

*(Paragraph 1.9)/Page-35*

## **Chapter II: Economic, Social, and General Sectors and PSUs**

### **Introduction**

During the years 2019-20 and 2020-21, the office of the Principal Accountant General (Audit), Delhi conducted the compliance audit of 140 and 126 units respectively out of total 460 and 770 auditable units under 48 Departments of Government of NCT of Delhi. Chapter-II of this Report contains one Performance Audit on Direct Benefit Transfer; Compliance Audits on Tourism activities in NCT of Delhi, Implementation of the Rights of Persons with Disabilities Act, 2016, and Working Women Hostels of Government of National Capital Territory of Delhi; and five compliance audit paragraphs pertaining to eight Departments.

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**Performance Audit**
**Planning Department****Direct Benefit Transfer (DBT)**

DBT is a major reform initiative launched by the Government of India in January 2013 aimed at transferring the benefits and subsidies of various social welfare schemes directly in the bank account of the beneficiaries. A performance audit of implementation of DBT in respect of three selected schemes, viz. Delhi Pension Scheme to Woman in Distress (Department of Women and Child Development), Old Age Pension Scheme (Department of Social Welfare) and Uniform Subsidy to school students (Directorate of Education), was conducted covering the period from April 2017 to March 2021. Significant audit findings are as under:

State DBT Cell was to impart training and do capacity building of state officials for implementing schemes under DBT. Audit observed that the State DBT Cell in Delhi did not conduct any training or organize workshops/seminars for this purpose. It also did not establish any mechanism for redressal of grievances from the beneficiaries/applicants.

*(Paragraphs 2.2.7)/Page-47*

The Government neither advertised the details of Delhi Pension Scheme to Woman in Distress (DPSWD) and Old Age Pension Scheme (OAP) nor conducted any camps for dissemination of information about these schemes. It also did not undertake any exercise to assess the actual number eligible residents under these schemes. Further, the Government also put a cap on number of beneficiaries under OAP Scheme preventing eligible residents from applying for benefits once the cap was reached.

*(Paragraphs 2.2.8.1 and 2.2.9.1)/Page - 49&55*

Details of legacy beneficiaries under OAP and DPSWD, i.e. beneficiaries who were drawing benefits before introduction of DBT, were not migrated to the Scheme Management Portal (e-District). Thus, details of 80 per cent of beneficiaries under DPSWD and 79 per cent beneficiaries under OAP Scheme were not digitized.

*(Paragraphs 2.2.8.2 and 2.2.9.2)/Page-50&56*

Input validation checks were absent or inadequate in the scheme management softwares (e-District and Edudel portals) of all the three selected schemes which allowed invalid data to be entered in the database.

*(Paragraph 2.2.8.3, 2.2.9.3 and 2.2.10.1)/Page-50, 57&61*

There was no linkage between SMS and PFMS (Public Financial Management System) through which payment is released to beneficiaries' bank accounts

necessitating manual intervention for transfer of data for payment from SMS and PFMS leaving scope for manipulation of the data.

*(Paragraph 2.2.8.4, 2.2.9.4 and 2.2.10.3)/Page-52, 58&64*

There was no mechanism for periodical re-assessment of eligibility of beneficiaries under DPSWD and OAP Scheme so as to identify beneficiaries who have become ineligible for benefit due to death, re-marriage, moving out of Delhi etc.

*(Paragraph 2.2.8.8 and 2.2.9.7)/Page-54&60*

As per eligibility criteria of DPSWD and OAP, beneficiaries can avail benefit under only one scheme and those availing benefits from other schemes of Centre/State/ULBs etc. are not eligible for benefits under these schemes. Audit noticed that 1423 beneficiaries received benefits under both these schemes which was irregular.

*(Paragraph 2.2.8.9)/Page-54*

## **Compliance Audit Paragraphs**

### **Department of Home**

**Blockade of funds of ₹ 4.02 crore and avoidable expenditure of ₹ 70.41 lakh-** Acquisition of a plot of land which did not meet the requirements, by Forensic Science Laboratory, resulted in blockade of funds of ₹ 4.02 crore incurred on purchase of the land and avoidable expenditure of ₹ 70.41 lakh on its ground rent.

*(Paragraph 2.3)/Page-70*

### **Irrigation and Flood Control Department**

**Unfruitful expenditure of ₹ 81.56 lakh -** Failure of Irrigation and Flood Control Department to ensure hindrance free sites before awarding of three works resulted in foreclosure of these works rendering an expenditure of ₹ 81.56 lakh incurred on these works unfruitful.

*(Paragraph 2.4)/Page-71*

### **Department of Social Welfare**

#### **Implementation of the Rights of Persons with Disabilities Act, 2016**

Compliance Audit on Implementation of the Rights of Persons with Disabilities Act, 2016 was conducted to assess as to how far the Government has been able to implement the provisions of the above Act. Major audit findings as under:

There were delays in notification of Delhi Rights of Persons with Disability Rules (DRPwD Rules) and establishing institutional framework for implementation of the Rights of Persons with Disability Act (RPwD Act).

DRPwD Rules which were to be notified before October 2017 were actually notified only in December 2018. There were also delays in constitution of State Advisory Board on Disability (four years), designation of certifying medical authority for issue of disability certificates (two years) and constitution of District Level Committee (two to four years).

*(Paragraph 2.5.6)/Page-76*

The Government did not have up to date data on the number of Persons with Disabilities (PwD) in Delhi as it did not conduct any survey etc. to identify all the PwD in Delhi but relied on Census figures of 2011. As a result, data necessary for planning and formulation of schemes for welfare of PwD was not available with the Government.

*(Paragraph 2.5.10)/Page-85*

Special Schools and Hostels for PwD suffered from various deficiencies such as school buildings also being used by other offices leading to overcrowding, unsafe school building, shortage of teaching and other staff, unhygienic and dirty campuses, unavailability of safe drinking water etc. In Delhi Government Schools also, there were shortage of Special Education Teachers for PwD. Further, there was no special school for visually impaired girls and hostel for college going visually impaired girls in Delhi.

*(Paragraph 2.5.11)/Page-87*

The Government's efforts in providing social security to PwD lacked in many aspects. There were delays in sanctioning financial assistance to PwD and six schemes for the welfare of PwD announced in budget speech of 2019-20 and 2020-21 were not made operational. There was also a huge backlog (65 per cent) of vacancies reserved for PwD in the Government.

*(Paragraph 2.5.12)/Page-99*

## **Department of Tourism**

### **Tourism activities in National Capital Territory of Delhi**

Compliance Audit on Tourism activities in National Capital Territory of Delhi was undertaken to assess whether the initiatives taken by GNCTD to promote tourism in Delhi were adequate and effective. Significant audit findings are as follows:

The Government did not formulate any Tourism Policy for Delhi nor any long-term/strategic/master plans for promotion of tourism. It also did not have information regarding tourists' inflow into Delhi.

*(Paragraph 2.6.3) /Page-112*

Advisory Council, as required under the Delhi Ancient and Historical Monuments and Archaeological Sites and Remains Act was yet to be constituted even after 17 years of commencement of the Act.

*(Paragraph 2.6.4)/Page-113*

Expenditure incurred by Department of Tourism and DTTDC on tourism related activities, excluding salary and wages, during 2017-18 to 2020-21 was nominal and in the range of ₹ 31.06 crore to ₹ 47.37 crore.

*(Paragraph 2.6.5)/Page-113*

DTTDC was setup for overall development and promotion of Delhi as a tourist destination for domestic and international tourists visiting India. However, only 22 per cent of manpower was deployed in tourism related work and expenditure incurred by DTTDC on tourism activities was from 3.11 per cent to 8.80 per cent of total expenditure during the audit period, indicating the low priority assigned to Tourism.

*(Paragraph 2.6.6)/Page-115*

HOHO Bus Service, started in 2010 in Public Private Partnership (PPP) mode, failed to achieve the intended objectives as DTTDC did not devise any monitoring mechanism nor took riders' feedback about the bus service. The service was discontinued in July 2020 after gradual reduction in number of buses from 14 envisaged in 2010 to five in 2017-18. Schemes/facilities of Theme based Tourist Circuits and Single-window Clearance for Film Shooting were not implemented.

*(Paragraph 2.6.8)/Page-117*

Inspection of 18 monuments conserved by GNCT Delhi revealed that there was slow pace of conservation of monuments, lack of maintenance of conserved monuments, unavailability of toilets and guides, absence of CCTV cameras and fire-fighting equipment's etc.

*(Paragraph 2.6.9)/Page-120*

#### **Directorate of Training: Union Territories Civil Services**

**Irregular payment of Training Allowance amounting to ₹ 168 lakh** - Grant of Training Allowance to staff posted at UTCS for administrative work, in violation to the instructions of the Department of Personnel and Training, resulted in irregular payment of Training Allowance to the tune of ₹ 168 lakh.

*(Paragraph 2.7)/Page-128*

#### **Directorate of Training and Technical Education - Netaji Subhas University of Technology**

**Irregular expenditure amounting to ₹ 66.25 lakh** - Creation of two posts of Assistant Registrar by Netaji Subhas University of Technology without the approval of the Government of National Capital Territory of Delhi (GNCTD) resulted in irregular expenditure amounting to ₹ 66.25 lakh.

*(Paragraph 2.8)/Page-129*

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**Urban Development Department**

**Blockade of fund of ₹ 114.01 lakh and loss of interest of ₹ 25.42 lakh by Delhi Jal Board** - Erroneous payment of Road Restoration charges to South Delhi Municipal Corporation lead to blockade of fund of ₹ 114.01 lakh and further consequent loss of interest of ₹ 25.42 lakh.

*(Paragraph 2.9)/Page-130*

**Department of Women and Child Development**

Compliance Audit of Working Women Hostels (WWHs) of Department of Women and Child Development (DWCD) was undertaken to examine the adequacy of the efforts made by DWCD, GNCTD for providing safe and secure accommodation for working women in Delhi. Significant audit findings are as follows:

DWCD did not have any data regarding the number of working women in Delhi who require accommodation due to which it was not in a position to assess the requirement of WWHs in Delhi.

*(Paragraph 2.10.2)/Page-132*

The two WWHs, at Rohini and Vishwas Nagar, under DWCD which were being operated and managed by YWCA were closed down in September 2019 and August 2020 respectively as DWCD failed to ensure maintenance of the buildings housing these WWHs.

*(Paragraph 2.10.3)/Page-132*

DWCD could not construct WWHs at five locations for which it had taken possession of land from DDA. Four of these plots were acquired between 2001 and 2003 and the fifth in 2014.

*(Paragraph 2.10.5)/Page-134*



**Chapter I**  
**Revenue Sector**



## Chapter-I

### Revenue Sector

#### 1.1 Introduction

##### 1.1.1 Trend of revenue receipts

1.1.1.1 The tax and non-tax revenue raised by the Government of National Capital Territory of Delhi (GNCTD) during the year 2019-20 and 2020-21, Grants-in-aid received from the Government of India (GoI) during the year and the corresponding figures for the preceding four years are depicted in **Table-1.1**.

**Table-1.1: Trend of revenue receipts**

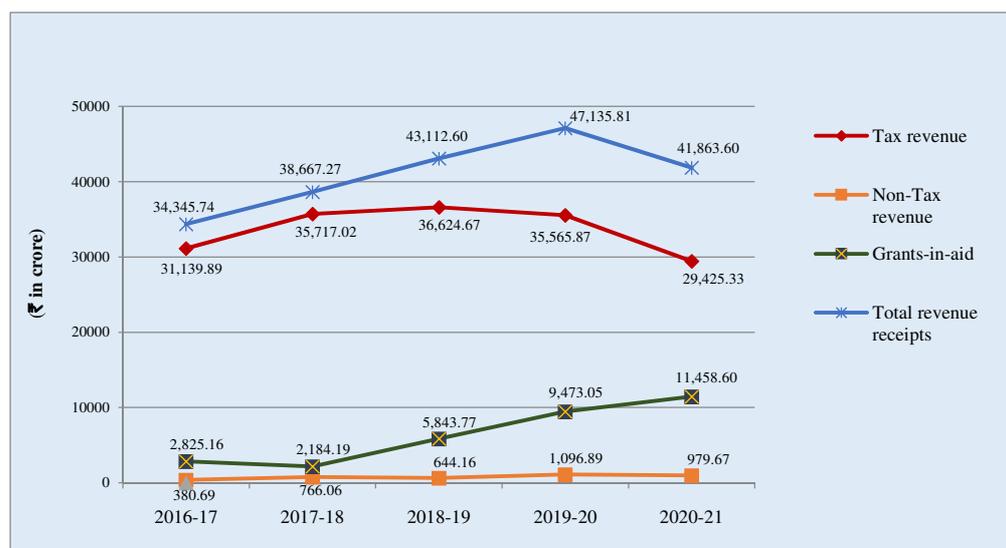
(₹ in crore)

Sl. No.	Particulars	2016-17	2017-18	2018-19	2019-20	2020-21
<b>1</b>	<b>Revenue raised by GNCTD</b>					
	Tax revenue	31,139.89	35,717.02	36,624.67	36,565.87	29,425.33
	Non-tax revenue	380.69	766.06	644.16	1,096.89	979.67
	<b>Total</b>	<b>31,520.58</b>	<b>36,483.08</b>	<b>37,268.83</b>	<b>37,662.76</b>	<b>30,405.00</b>
<b>2</b>	<b>Receipts from the Government of India</b>					
	Grants-in-aid	2,825.16	2,184.19	5,843.77	9,473.05	11,458.60 <sup>1</sup>
<b>3</b>	<b>Total revenue receipts of the GNCTD (1 and 2)</b>	<b>34,345.74</b>	<b>38,667.27</b>	<b>43,112.60</b>	<b>47,135.81</b>	<b>41,863.60</b>
<b>4</b>	<b>Percentage of 1 to 3</b>	<b>92</b>	<b>94</b>	<b>86</b>	<b>80</b>	<b>73</b>

Source: Finance Accounts of GNCTD

The year-wise trend in revenue receipts during 2016-17 to 2020-21 is depicted in **Chart-1.1**.

**Chart-1.1**



<sup>1</sup> This includes an amount of ₹ 4,182 crore received in 2018-19 for compensation of loss of revenue arising out of implementation of Goods and Services Tax (GST). In the year 2017-18, compensation received for loss of revenue was ₹ 157.00 crore only.

Revenue receipts increased by 21.89 *per cent* from ₹ 34,346 crore in 2016-17 to ₹ 41,864 crore in 2020-21 at an annual average growth rate of 4.07 *per cent* out of which NCT of Delhi's revenue receipts (tax and non-tax) decreased by ₹ 1,115 crore (3.53 *per cent*) while grants-in-aid increased by ₹ 8,634 crore (305.63 *per cent*) respectively, during the said period.

During 2020-21, revenue receipts decreased by 11.18 *per cent* over the previous year, mainly due to decrease in own tax revenue and non-tax revenue by ₹ 7,141 crore (19.53 *per cent*) and ₹ 117 crore (10.67 *per cent*) respectively.

The share of NCTD's tax revenue receipts to total revenue receipts decreased from 90.67 *per cent* in 2016-17 to 70.29 *per cent* in 2020-21. During 2016-17, about 91.77 *per cent* of revenue receipts came from GNCTD's own resources while Grants-in-aid contributed 8.23 *per cent*. In the year 2020-21, about 72.63 *per cent* of revenue receipts came from GNCTD's own resources while grants-in-aid contributed 27.37 *per cent*.

**1.1.1.2** The details of tax revenue raised during the period 2016-17 to 2020-21 are given in **Table-1.2**.

**Table-1.2: Details of Tax Revenue raised**

(₹ in crore)

Sl. No.	Head of revenue	2016-17 (percentage of total tax revenue)	2017-18 (percentage of total tax revenue)	2018-19 (percentage of total tax revenue)	2019-20 (percentage of total tax revenue)	2020-21 (percentage of total tax revenue)	Percentage of increase (+) or decrease (-) in actual of 2020-21 over 2019-20
1	State Goods and Service Tax (SGST)	-	13,620.84 (38.14%)	19,186.57 (52.39%)	19,464.95 (53.23%)	15,676.15 (53.27%)	-19.46
2	Sales Tax	21,144.24 (67.90%)	11,149.17 (31.21%)	5,885.75 (16.07%)	5,474.67 (14.97%)	4,411.20 (14.99%)	-19.43
3	State Excise	4,251.40 (13.65%)	4,453.49 (12.47%)	5,028.19 (13.73%)	5,068.01 (13.86%)	4,108.15 (13.96%)	-18.94
4	Stamps and Registration Fees	3,143.93 (10.10%)	4,117.07 (11.53%)	4,458.62 (12.17%)	4,606.39 (12.60%)	3,548.80 (12.06%)	-22.96
5	Tax on Vehicles	1,808.78 (5.81%)	2,115.76 (5.92%)	2,054.75 (5.61%)	1,948.09 (5.33%)	1,676.18 (5.70%)	-13.96
6	Other taxes and duties on commodities and services	789.53 (2.53%)	259.18 (0.73%)	10.68 (0.03%)	1.14 (0.003%)	0.67 (0.002%)	-41.23
7	Land Revenue	2.01 (0.01%)	1.51 (0.004%)	0.11 (0.0003%)	2.62 (0.007%)	4.18 (0.014%)	59.54
<b>Total Tax Revenue</b>		<b>31,139.89</b>	<b>35,717.02</b>	<b>36,624.67</b>	<b>36,565.87</b>	<b>29,425.33</b>	

Source: Finance Accounts of GNCTD

Year-wise trend of various tax revenues is depicted in **Chart-1.2**.

**Chart-1.2**



The major contribution to revenue receipts was from Sales Tax/SGST which declined by ₹ 4,852.27 crore (19.46 per cent) in 2020-21 over the previous year. The actual receipts for the year 2020-21 under the heads 'State Excise', 'Stamps and Registration Fees' and 'Tax on Vehicles' decreased by ₹ 959.86 crore (18.94 per cent), ₹ 1057.59 crore (22.96 per cent) and ₹ 271.91 crore (13.96 per cent) respectively while receipts under the heads 'Land Revenue' increased by 1.56 crore (59.54 per cent) over the previous year. After subsuming of VAT, Betting, Luxury and Entertainment Tax in GST, tax receipts under the head 'Other taxes and duties on commodities and services' reduced to ₹ 0.67 crore in 2020-21 from ₹ 789.53 crore in 2016-17.

The respective Departments reported the following reasons for variation during the year:

#### **SGST/ Sales Tax**

The Department stated that the Covid-19 pandemic and the lockdown affected businesses due to which less SGST was collected during 2020-21.

#### **State Excise**

The Department stated that the decrease was primarily due to imposition of lockdown on account of Covid-19 pandemic and declaration of new Excise policy.

#### **Stamps and Registration Fees**

Revenue receipts decreased due to Covid-19, all the offices remained closed during the lockdown period and there was a downfall in the sale of stamp papers due to Covid-19 pandemic.

## **Tax on Vehicles**

Shortfall in revenue collection was primarily due to less registration of vehicles due to Pandemic and lockdown in Delhi.

## **Land Revenue**

Land and Building Department is not a regular collector of land revenue. However, as per the directions of Hon'ble Court, this Department receives money on account of land revenue.

**1.1.1.3** The details of non-tax revenue raised during the period 2014-15 to 2018-19 are indicated in **Table-1.3**.

**Table-1.3: Details of Non-tax Revenue raised**

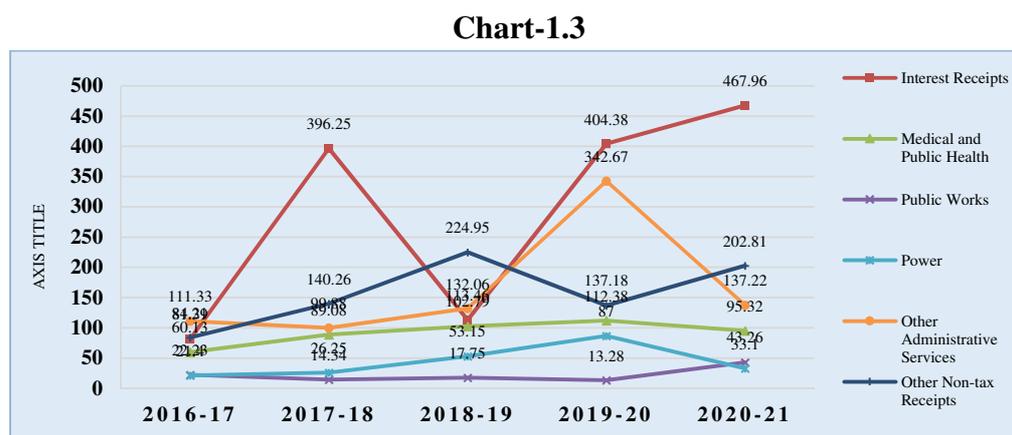
(₹ in crore)

Sl. No.	Head of Revenue	2016-17	2017-18	2018-19	2019-20	2020-21	Percentage of increase (+) or decrease (-) in Actual of 2020-21 over 2019-20
1	Interest Receipts	81.39	396.25	113.46	404.38	467.96	15.72
2	Medical and Public Health	60.13	89.08	102.79	112.38	95.32	-15.18
3	Public Works	22.23	14.34	17.75	13.28	43.26	225.75
4	Power	21.40	26.25	53.15	87.00	33.10	-61.95
5	Other Administrative Services	111.33	99.88	132.06	342.67	137.22	-59.96
6	Other <sup>2</sup> Non-tax Receipts	84.21	140.26	224.95	137.18	202.81	47.84
<b>Total</b>		<b>380.69</b>	<b>766.06</b>	<b>644.16</b>	<b>1096.89</b>	<b>979.67</b>	

Source: Finance Accounts of GNCTD

<sup>2</sup> Dividends and Profits, Public Service Commission, Police, Jails, Education, Family Welfare, Housing, Urban Development, Information & Publicity, Labour and Employment, Social Security and Welfare, Crop Husbandry, Animal Husbandry, Fisheries, Forestry and Wildlife, Cooperation, Other Agricultural Programmes, Other Rural Development Programmes, Medium Irrigation, Village and Small Industries, Non-ferrous mining and metallurgical industries, Tourism, Civil Supplies, Other general economic services.

Year-wise trend of various non-tax revenues is depicted in **Chart-1.3**.



The non-tax receipts of the NCT of Delhi have been fluctuating over the period 2016-17 to 2020-21. It decreased by 10.70 *per cent* in 2020-21 over the revenue attained in 2019-20. The major contribution in non-tax revenue receipts was from ‘Interest Receipts’ and ‘Other Administrative Services’. ‘Interest Receipts’ increased by ₹ 63.58 crore (15.72 *per cent*) while ‘Other Administrative Services’ decreased by ₹ 205.45 crore (59.96 *per cent*) during the current year over the previous year.

Revenue receipts under the head ‘Medical and Public Health’ and ‘Power’ for the year 2020-21 decreased by ₹ 17.05 crore (15.17 *per cent*), ₹ 53.90 crore (61.95 *per cent*) respectively over the previous year while receipts under the head ‘Public works’ increased by ₹ 29.98 crore (225.75 *per cent*).

The respective Departments reported the following reasons for variation during the year:

### Interest Receipts

The increase in Interest Receipts in 2020-21 as compared to 2019-20 was due to the Pragati Power Corporation Limited (PPCL) making payment of ₹ 445.80 crore on account of interest on loan taken from GNCTD.

### Medical and Public Health

The variation was due to decrease in number of total new registrations along with fine fees and all DDOs in different departments may be booking the contribution towards DGEHS under Medical and Public Head for working employees/contribution from pensioners who retired from Delhi Government.

### Public Works

The Department stated that during the year 2020-21, unclaimed security deposits were transferred to revenue receipts heads as per accounting rules.

### Power

The decrease in revenue was due to advance receipts of Annual License Fee during the Financial Year 2019-20.

### **Other Administrative services**

The reason for variation in Receipts is mainly due to less realization of receipts on account of Fines and Forfeitures, Services and Fee and other Receipts pertaining to Courts/Election.

### **Other Non-tax Receipts**

Receipts under Urban Development during 2020-21 was ₹ 61.69 crore as compared to previous year receipts of ₹ 31.63 crore as upspent balance was received from work executing agencies.

#### **1.1.2 Response of the Government/Departments to Audit**

The Principal Accountant General (Audit), Delhi (PAG) conducts periodical inspection of the Government Departments to test-check transactions and verify maintenance of accounts and other records as prescribed in the rules and procedures. These inspections are followed up through Inspection Reports (IRs) incorporating irregularities detected during the inspection and not settled on the spot, which are issued to the heads of the offices inspected with copies to the next higher authorities for taking prompt corrective action. The Heads of the offices/Government are required to promptly comply with the observations contained in the IRs, rectify the defects and omissions and report compliance to the PAG within four weeks from the date of receipt of the IRs. Serious financial irregularities are reported to the Heads of the Departments and the Government.

The summarised position of the IRs issued during the last 10 years, paragraphs included in these reports and their status as on 31 March 2021 is depicted in **Annexure 1.1**.

The number of pending paras increased from 8597 (from 355 IRs) involving an amount of ₹ 7,173.40 crore in 2011-12 to 10,071 (from 991 IRs) involving money value of ₹ 7,810.93 crore at the end of the year 2020-21 which indicates that the Department did not take adequate steps to settle the outstanding paragraphs.

This large pendency of paras due to non-receipt of replies is indicative of the fact that the Heads of offices and the Departments did not initiate action to rectify the defects, omissions and irregularities pointed out by the Audit in the IRs. Lack of executive action on audit observations weakens accountability and raises the risk of avoidable loss of revenue. The continuous increase in the number of pending audit paragraphs merits the attention of the Government to ensure effective mechanisms to regularly monitor and review the compliance and settlement of audit observations.

##### **1.1.2.1 Departmental Audit Committee Meetings**

The Government set up an Audit Committees to monitor and expedite the progress of settlement of audit paragraphs in the IRs. However, no audit committee meeting was held by the Departments during the years 2019-21.

### 1.1.2.2 Non-production of records to Audit for scrutiny

As per Section 18 (1) (b) of CAG's DPC Act, 1971, any accounts, books, papers and other documents which deal with or form basis or are otherwise relevant to the transactions to which his duties in respect of audit extended, shall be sent to such place as he may appoint for his inspection. The programme of local audit of Tax Revenue offices is drawn up sufficiently in advance and intimations are issued, usually one month before the commencement of audit, to the Departments to enable them to keep the relevant records ready for audit scrutiny.

Primary records of the dealers were available in the DVAT system of the Department, however, in some cases these records were not considered sufficient for any audit conclusion. Audit requisitioned physical records of 1,036 dealers during the year 2020-21 for intensive scrutiny but the Department provided only records of 336 (32.43 *per cent*) dealers which is a violation of CAG's powers provided under Section 18 (1) (b) of DPC Act, 1971. Consequently, the revenue involved in these cases could not be ascertained. Departments of Revenue provided records of 100 *per cent* cases requisitioned whereas Transport Department provided record of 134 cases out of 182 requisitioned (74 *per cent*) during the year 2020-21.

### 1.1.2.3 Follow up on Audit Reports – summarised position

To ensure accountability of the executives to the issues dealt with in various Audit Reports, the administrative departments are to issue *suo-motu* Action Taken Notes (ATNs) on all audit paragraphs and performance audits featuring in the Audit Reports irrespective of the fact whether these are taken up for discussion by the Public Accounts Committee (PAC) or not. These ATNs are to be submitted to the PAC duly vetted by the Principal Accountant General (Audit), Delhi within a period of four months from the date of presentation of Audit Reports in the Legislative Assembly of Delhi.

However, ATNs on the Reports were delayed in respect of 22 paragraphs and one Performance Audit (PA) included in the Reports of the CAG of India on the Revenue Sector of the GNCTD for the years ended 31 March 2014, 2015, 2016, 2017 and 2018 placed before the State Legislative Assembly between June 2015 and December 2019. The ATNs from the concerned Departments were received late with an average delay of six months in respect of each of these Audit Reports. ATNs in respect of 02 paragraphs from the Departments had not been received in respect of the Audit Reports for the year ended 31 March 2014, 2015, 2016, 2017 and 2018 as depicted in **Table-1.4**.

**Table-1.4: Details of Paragraphs, Performance Audits and the ATNs**

Sl. No.	Year of Report ending 31 March	Number of Paragraphs and Performance Audits printed in Report	Number of Paragraphs and Performance Audits for which ATNs were awaited
1.	2014	3+0 (PA)	0+0 (PA)
2.	2015	0+1 (PA)	0+0 (PA)
3.	2016	4+0 (PA)	0+0 (PA)
4.	2017	7+0 (PA)	0+0 (PA)
5.	2018	8+0 (PA)	2+0 (PA)
<b>Total</b>		<b>22+1(PA)</b>	<b>2+0 (PA)</b>

PAC did not discuss paragraphs/PA pertaining to the Audit Reports of the Revenue Sector for the period 2013-14 to 2017-18.

### 1.1.3 Recovery of accepted cases

The position of paragraphs included in the Audit Reports of the last 10 years, those accepted by the Departments and the amount recovered are depicted in **Annexure 1.2**.

The reports for the year 2008-09 to 2017-18 contained audit findings involving ₹ 9,054.81 crore, out of which, observations involving money value of ₹ 732.28 crore were accepted by the Departments. However, only an amount of ₹ 2.12 crore (0.29 per cent) was recovered by the Department which was negligible. The meagre amount of recovery depicts lackadaisical approach of the Department and poor monitoring.

**Departments may consider fixing responsibility of all the officers who have failed to effect recoveries in accepted cases.**

### 1.1.4 Audit Planning

The unit offices under various Departments are categorised into high, medium and low risk units according to their revenue position, past trends of the audit observations and other parameters. The annual audit plan is prepared on the basis of a risk analysis which takes into account matters highlighted in the budget speech, White paper on State Finances, Reports of the Finance Commission (State and Central), recommendations of the Taxation Reforms Committee, statistical analysis of the revenue earnings during the past five years, factors of the tax administration, audit coverage and its impact during the past five years.

There were 165 auditable units of which 61 and 21 units were planned and audited during the year 2019-20 and 2020-21 respectively.

### 1.1.5 Results of Audit

#### 1.1.5.1 Position of local audits conducted during the year

Audit of 61 units<sup>3</sup> and 21 units<sup>4</sup> out of 165 auditable units<sup>5</sup> involving tax revenue receipts of ₹ 327.22 crore and ₹ 203.25 crore respectively was conducted during the year 2019-20 and 2020-21. Test-check of records revealed non levy of interest/non recovery of tax/short levy of fines and stamp duty and registration fees and other irregularities involving ₹ 846.15 crore in 182 paragraphs as categorised in **Table-1.5**.

**Table-1.5: Category-wise audit observations**

Sl. No.	Categories	No. of paragraphs/cases	Amount (₹ in crore)
<b>Sales Tax/Value Added Tax</b>			
1	Subject Specific Compliance Audit on Transitional Credit	1	571.42
2	Subject Specific Compliance Audit on processing of refund claims under GST	1	32.93
3	Irregular claim of Input Tax Credit	7	1.86
4	Interest not levied on additional demand of tax	4	6.91
5	Failure to recover demand of tax, interest and penalty	22	87.74
6	Irregular allowance of concessional rate of tax on invalid Statutory Forms	1	0.61
7	Other irregularities	93	104.51
<b>Total</b>		<b>129</b>	<b>805.98</b>
<b>Motor Vehicle Tax</b>			
1	Short collection of fines from repeated traffic offenders	1	0.19
2	Other Irregularities	14	31.51
<b>Total</b>		<b>15</b>	<b>31.70</b>
<b>Stamp Duty and Registration Fee</b>			
1	Short levy of Stamp Duty and Registration Fees	2	0.27
2	Other Irregularities	20	1.34
<b>Total</b>		<b>22</b>	<b>1.61</b>
<b>Excise, Entertainment &amp; Luxury Tax</b>			
1	Other irregularities	16	6.86
<b>Total</b>		<b>16</b>	<b>6.86</b>
<b>Grand Total</b>		<b>182</b>	<b>846.15</b>

<sup>3</sup> Delhi Goods & Service Tax-40, Motor Vehicles Tax-7, Stamps and Registration Fees-13, Excise Department-1

<sup>4</sup> Value Added Tax-16, Motor Vehicles Tax-2, Stamps and Registration Fees-3,

<sup>5</sup> Value Added Tax-126, Stamps and Registration Fees-22, Motor Vehicles Tax-16, State Excise-1

During the years 2019-21, Audit pointed out instances of short/non-levy of tax/duties amounting to ₹ 846.15 crore, out of which the concerned Departments accepted under-assessment and other deficiencies of ₹ 94.65 crore.

#### **1.1.6 Coverage of the Revenue Chapter**

This Chapter on Revenue Sector contains eight paragraphs involving financial effect of ₹ 701.93 crore. The Government has accepted audit observations involving ₹ 94.65 crore. These are discussed in the succeeding paragraphs.

## Compliance Audit Paragraphs

### Department of Revenue

#### 1.2 Short levy of stamp duty and registration fee

**Failure of the Sub-registrar in verifying the correct land use factor and categorisation of properties resulted in short levy of stamp duty and registration fee of ₹ 26.89 lakh.**

Urban Development Department, Government of National Capital Territory of Delhi (GNCTD) vide its notification (September 2006) categorised the properties according to their usages and notified the commercial streets, mixed use streets, pedestrian shopping streets and already notified mixed use streets as commercial streets. Further, the GNCTD introduced and notified the minimum rates (circle rates) for valuation of land and immovable properties in Delhi in July 2007 wherein separate rates were prescribed based on location categorised from 'A' to 'H' (where A attracts highest rates and H lowest) for the purpose of payment of stamp duty and registration fee. The circle rates were last revised in September 2014.

Test check of records (between December 2020 and January 2021) of the office of e-Sub-Registrar-I, Kashmere Gate for the year 2019-20 revealed in two cases that the Sub-registrar considered these two properties as residential while calculating the consideration amount whereas the properties were of commercial utility as per notification of Urban Development Department of GNCTD. This resulted in short levy of stamp duty and registration fee of ₹ 18.38 lakh, as detailed in **Annexure 1.3**.

Audit also noted that in 13 other cases, the Sub-Registrar had incorrectly registered the instruments wherein the properties were mentioned as located in F, G and H categories, though these properties were actually located in E, F and G categories respectively. This resulted in application of lower circle rates for calculation of consideration amount and short levy of stamp duty and registration fee of ₹ 8.51 lakh, as detailed in **Annexure 1.4**.

Thus, failure of the Sub-registrar in verifying the correct land use factor and categorisation of properties resulted in short levy of stamp duty and registration fee of ₹ 26.89 lakh.

The matter was referred to the Government in October 2021, their reply was still awaited (May 2022).

## **Department of Trade and Taxes**

### **1.3 Compliance Audit (SSCA) on Transitional Credit**

#### **1.3.1 Introduction**

Section 140 of the Delhi Goods and Services Tax Act 2017 (DGST) and Central Goods and Services Tax Act 2017 (CGST) enables the taxpayers to carry forward the Input Tax Credit (ITC) earned under the existing laws to the GST regime. The section, read with Rule 117 of DGST Rules 2017, prescribes elaborate procedures in this regard. All registered taxpayers, except those who are opting for payment of tax under the composition scheme (under section 10 of the Act), are eligible to claim transitional credit by filing Tran-1 returns within 90 days from the appointed day, which was further extended to 31 March, 2020, vide Central Board of Indirect Taxes and Customs (CBIC) order No.01.2020-GST dated 07 February, 2020, for those taxpayers who could not file Tran-1 due to technical difficulties and those cases recommended by the GST Council. Under transitional arrangements for ITC, the ITC of various taxes paid under the existing laws such as State Value Added Tax (VAT), Central Value Added Tax (CENVAT credit) etc. are eligible to be carried forward to the GST regime viz. (a) Closing balance of credit in legacy return, (b) Un-availed credit on capital goods, (c) Credit on duty paid stock, (d) Credit on duty paid stock when Registered Person does not possess the document evidencing payment of excise duty/VAT, (e) Credit relating to exempted goods under the existing law which are now taxable, (g) Tax paid under the existing law under composition scheme etc.

#### **1.3.2 Audit objectives**

Transitional credit claims directly impact GST revenues as the credit is eligible for set-off against the output tax liability of taxpayers. The audit of transitional credit has been taken up with the following objectives seeking assurance on:

- (i) whether the mechanism envisaged by the Department for selection and verification of transitional credit claims was adequate and effective; and
- (ii) whether the transitional credits carried over by the assessee into GST regime were valid and admissible.

#### **1.3.3 Audit scope**

The audit scope comprised review of transitional credit returns filed by the taxpayers under Section 140 of the DGST/CGST Act 2017. This involved examination of adequacy of rules specified for transitional credit under the Act, effectiveness of the departmental verification process, follow up action taken on the deviations detected, process adopted for implementation of cross-jurisdictional functions regarding transitional credit and independent examination of selected transitional credit claims for compliance assurance.

### 1.3.4 Audit Sample

The transitional credit is a one-time flow of ITC from the legacy regime into the GST regime and can be availed both by the taxpayers migrating from the previous regime as well as new registrants under GST. A sample of 1411 high risk cases was identified and out of this, 961 cases (i.e. 68.11 *per cent*) represents the claims of DVAT credit available to the dealers as per Form 16 - Delhi value Added Tax return, under table 5(c) only of the Tran-1 declaration form and carried forward in the Electronic Credit Ledger (ECL). 446 cases (31.60 *per cent*) represents the claims of CENVAT credits, un-availed ITC on capital goods, credit of excise duty, taxes etc. in respect of inputs held in stocks, semi furnished or fully furnished, etc. under other tables viz. 5(a), 6(a), 6(b), 7(a) A, 7(a) B, 7(b), 7(c) and 11 etc. of Tran-1 and column 8 of Tran-2 forms along with claims under 5(c) and four cases represents the assesseees who did not file Tran-1 declaration form.

### 1.3.5 Audit methodology

The methodology adopted for audit of transitional credit claims involved examination of selected transitional credit claims for compliance assurance and Tran return verification process adopted by the Department and follow up action taken on the deviations detected.

### Audit Findings

The audit findings are categorised into two broad areas i.e. systemic and compliance issues based on the objectives of audit. Systemic issues address the mechanism envisaged and targets achieved there against, and the compliance issues address the deviations from the provisions of the Act/Rules.

### 1.3.6 Systemic issues

#### 1.3.6.1 Non-verification of Transitional Credit cases

Circular no.-2/2018 (F.no.03(203)/Policy-GST/2018/16-18) dated 28 September 2018 issued by the Department of Trade and Taxes stipulates that Tax Officer/Proper Officer/Jurisdictional officers/Zonal In-charges should take necessary action to counter revenue shortfall and to increase GST revenue of Delhi. It also added that Tran-1 and Tran-2 verification should be undertaken of those tax payers whose ITC availment was on the higher side i.e. above ₹ 25 lakh in case of wards and above ₹ one crore in case of KCS Wards initially. Ward-in-charges were also directed to verify other taxpayers whose ITC availment was below the limits stated above.

Subsequently, circular no. F.3(399)/Policy-GST/2013-Audit Para1.2/2020/148-52 dated 07 October 2020 directed the Proper Officers to verify the genuineness of ITC carried through Tran-1 and Tran-2 and this verification was to be completed within three months of the issue of this circular.

However, audit noted that verification of genuineness of cases where ITC had been carried over to Tran-1 and Tran-2 was not conducted by the Department. The reasons for non-verification of transitional credit cases have been called from the Department in October 2021 and the reply is awaited (March 2022).

### **1.3.6.2 Non-production of Records**

Transitional Credits claims of 1411 cases were test checked and audit noted that the assesseees have claimed the credits of CENVAT credits, DVAT credit, un-availed ITC on capital goods, credit of excise duty, taxes etc. in respect of inputs held in stocks, semi furnished or fully furnished, credit of VAT and service tax paid before the appointed date, etc. under various Tables viz. 5(a), 5(c), 6(a)/(b), 7.a.A, 7.a.B, 7.b, 7c and 11 etc. of Tran-1 and column 8 of Tran-2 declaration forms. The claims under table 5(c) are verifiable from the records available at the DVAT portal of Department of Trade and Taxes, while claims under other tables could not be verified from the DVAT-Portal. Audit requisitioned relevant physical records of 446 cases where credits of ₹ 430.21 crore were claimed under other tables of Tran-1 and Tran-2 forms, against which records of only six assesseees' claims amounting to ₹ 3.98 crore was provided. The claim of ₹ 426.23 crore in respect of the remaining 440 assesseees could not be verified due to non-production of records despite repeated requests, including at Secretary (Finance) level (**Annexure 1.5**).

### **1.3.7 Compliance issues**

As per Section 140(1) of the DGST Act, 2017, a registered person, other than a person opting to pay tax under Section 10, shall be entitled to take in his ECL, credit of the amount of VAT carried forward in the return relating to the period ending with the day immediately preceding the appointed day, furnished by him under the existing law in such manner as may be prescribed. Provided that the registered person shall not be allowed to take credit in the following circumstances namely:

- (i) where the said amount of credit is not admissible as ITC under the Act;  
or
- (ii) where he has not furnished all the returns required under the existing law for the period of six months immediately preceding the appointed date;  
or

Provided further that so much of the said credit as is attributable to any claim related to section 3, sub-section (3) of section 5, section 6, section 6A or sub-section (8) of section 8 of the Central Sales Tax Act, 1956 which is not substantiated in the manner, and within the period, prescribed in rule 12 of the Central Sales Tax (Registration and Turnover) Rules, 1957 shall not be eligible to be credited to the ECL.

Audit verified the Transitional claims of 1411 GSTINs and noted that the taxpayers had carried forward irregular VAT credit in respect of 507 claims

amounting to ₹ 571.25 crore under **Table-1.3.1** of Tran-1. The deviations noted have been shown in the table category-wise:-

**Table-1.3.1: Nature of Deviations**

(₹ in crore)

Nature of deviations	Sample Selected		Audit Objection		Deviation %	
	No.	Amt. 5(c)	No.	Amt.	No.	Amt.
Inadmissible Input Tax Credit (ITC) carried forward (Annexure 1.6)	1411	1720.35	231	190.62	16.37	11.08
Excess carry forward of Input Tax Credit (Annexure 1.7)	1411	1720.35	202	269.23	14.32	15.65
Transitional credit claimed without filing legacy returns (Annexure 1.8)	1411	1720.35	50	104.52	3.54	6.08
Transitional credit carried forwarded by dealers registered under composition scheme in legacy Tax regime	1411	1720.35	1	0.96	0.07	0.06
Excess Transitional credit carried forward without deducting tax payable against pending Statutory Forms (Annexure 1.9)	1411	1720.35	23	5.92	1.63	0.34
<b>Total</b>	<b>1411</b>	<b>1720.35</b>	<b>507</b>	<b>571.25</b>	<b>35.93</b>	<b>33.20</b>

### 1.3.7.1 Inadmissible Input Tax Credit carried forward

As per section 9 (1) & (2) of the DVAT Act, 2004, a dealer who is registered or is required to be registered under this Act shall be entitled to a tax credit in respect of the turnover of purchases occurring during the tax period where the purchase arise in the course of his activities as a dealer and the goods are to be used by him directly or indirectly for the purpose of making sale which are liable to tax under section (3) or sales which are not liable to tax under section 7 of this Act. Further, no tax credit shall be allowed in the case of goods purchased from a person who is not a registered dealer.

Scrutiny of DVAT Returns for the period 2016-17 and 2017-18 revealed that 231 assesseees claimed inadmissible ITC amounting to ₹ 190.62 crore (**Annexure 1.6**). The 2A and 2B mismatch report of the assesseees revealed that assesseees have shown excess purchases as compared to the sale shown by its selling dealers and claimed inadmissible ITC in the DVAT Return. Thus, inadmissible VAT credit of ₹ 190.62 crore in 231 cases has been claimed by the assesseees in Tran-1 Form and further being credited to ECL.

The Department confirmed (March 2022) the facts and figures of 165 cases out of 231 cases and in 31 cases did not confirm the facts and figures, whereas no reply was received in 35 cases. It further stated that the demand had been raised in 10 out of 31 cases while another 10 cases (including two cases where facts and figures were confirmed by the Department) were in the central jurisdiction.

The reply is not satisfactory as recovery status of cases has not been furnished to audit where demand has been raised and the cases which pertain to central jurisdiction were registered under the DVAT Act and credit of VAT was carried forward as SGST under transitional provisions in the DGST Act.

#### **1.3.7.2 Excess carry forward of Input Tax Credit**

Audit noted that assessees had claimed excess credit of VAT in 202 cases of ₹ 269.23 crore (**Annexure 1.7**) as compared to balances of tax credit available in the VAT returns of first quarter of 2017-18 filed under the legacy tax regime.

The Department confirmed (March 2022) the facts and figures of 171 cases out of 202 cases and in six cases did not confirm facts and figures whereas, no reply was received in 25 cases. Further, the Department stated that eight cases (including three cases where facts and figures were confirmed by the Department) were in the central jurisdiction and two cases (one each from the cases where the Department confirmed the facts and figures and where the Department did not confirm the facts and figures) were cancelled.

The reply is not satisfactory as the reasons for cancellation has not been furnished and the cases which pertain to central jurisdiction were registered under the DVAT Act and credit of VAT was carried forward as SGST under transitional provisions in the DGST Act.

#### **1.3.7.3 Transitional credit claimed without filing legacy returns**

According to Section 140 (1) (ii) of the DGST Act, transition of credit from the legacy returns is permissible only when the taxpayer had filed all relevant returns for the period of six months immediately preceding the appointed day. Audit noted instances of taxpayers claiming transitional credit of ITC available in VAT return even though the returns required under the existing law have not been filed, which is contrary to the transitional credit provisions of the Act. Amount of credit transitioned without filing legacy return in 50 cases is ₹ 104.52 crore (**Annexure 1.8**).

The Department confirmed (March 2022) the facts and figures of 48 cases out of 50 cases and in one case did not confirm facts and figures, whereas no reply was received in one case. Further, the Department stated that in one case the same amount has been carry forwarded as per DVAT return (first quarter 2017-18) and as per TRAN-1 and in one case status of taxpayer is cancelled.

The reply is not acceptable as the taxpayers did not file the last six months' returns under legacy tax regime and were not eligible to carry forward the VAT credit under Transitional Provisions in the DGST Act and in respect of cancelled case the reason of cancellation was not submitted. Even though the registration was cancelled, yet the status of recovery should have been provided.

#### **1.3.7.4 Transitional credit carried forwarded by dealers registered under composition scheme in legacy Tax regime**

Section 140 (1) of the DGST Act, 2017 stipulates that a registered person, other than a person opting to pay tax under section 10, shall be entitled to take, in his ECL, credit of the amount of VAT carried forward in the return relating to the period ending with the day immediately preceding the appointed day, furnished by him under the existing law in such manner as may be prescribed.

Further a dealer, who elected to pay tax under section 16 of DVAT Act is not allowed to claim credit under section 9, section 14 and section 15 of DVAT Act as per subsection 5c of section 16 of said act.

Audit noted that assessee (GSTIN-07AACCS2475A1ZP/TIN-07730356109) was registered under section 16 of DVAT Act i.e. composition scheme for specified dealers and was not allowed to take credit of the amount of Value Added Tax. The assessee had claimed irregular transitional credit of ₹ 0.96 crore under table 5(c) of Tran-1 form.

The matter was reported (October 2021 and December 2021) to the Department and their reply is awaited (March-2022).

#### **1.3.7.5 Excess Transitional credit carried forward without deducting tax payable against pending Statutory Forms**

Section 140 (1) of DGST Act, 2017 stipulates that a registered person, other than a person opting to pay tax under section 10, shall be entitled to take, in his electronic credit ledger, credit of the amount of Value Added Tax carried forward in the return relating to the period ending with the day immediately preceding the appointed day, furnished by him under the existing law in such manner as may be prescribed:

Further as per 2nd proviso of Section 140(1) it is provided that so much of the said credit as is attributable to any claim related to section 3, sub-section (3) of section 5, section 6, section 6A or sub-section (8) of section 8 of the Central Sales Tax Act, 1956 which is not substantiated in the manner, and within the period, prescribed in rule 12 of the Central Sales Tax (Registration and Turnover) Rules, 1957 shall not be eligible to be credited to the electronic credit ledger: Provided also that an amount equivalent to the credit specified in the second proviso shall be refunded under the existing law when the said claims are substantiated in the manner prescribed in rule 12 of the Central Sales Tax (Registration and Turnover) Rules, 1957.

However, audit noted that statutory Forms amounting ₹428.57 crore of 23 assesseees for the year 2015-16 (**Annexure 1.9**) were pending, as per the Form-9 history available at DVAT portal, at the time of claiming the transitional credits in Tran-1 declaration form. Thus, effective tax of pending statutory forms not deducted from the VAT credit which was carried forward to the

Tran-1 as per transitional provisions of DGST act 2017, resulted in excess carried forward of transitional credit of ₹ 5.92 crore in Tran-1 (**Annexure 1.9**).

The Department confirmed (March 2022) the facts and figures of 11 cases out of 23 cases and in eleven cases did not confirm the facts and figures, whereas no reply was received in one case. Further, the Department stated that in 2 out of 11 cases in which facts and figures were confirmed by the Department there are no pending C forms and in 3 cases (where facts and figures were confirmed by the Department) demand has been raised.

The reply is not acceptable as the taxpayer availed the credit of the pending statutory forms at the time of carrying forward the transitional credit in 2017 which was contrary to the Transitional credit provisions. Moreover, status of recovery of demand raised against pending statutory forms was not furnished.

### **1.3.8 CGST claims**

#### **1.3.8.1 Excess amount credited to Electronic Credit Ledger over and above the amount claimed in Tran-1**

As per Rule 117(3) of DGST Rules, 2017, the amount of credit specified in the Tran-1 application shall be credited to the ECL of the applicant maintained in Form GST PMT 2 on the common portal.

However, it is pertinent to mention that verification of the Tran-1 form of the assessee (GSTIN 07AABCT1296R1ZP) revealed that the taxpayer had claimed CGST transitional credit under Table 7.a.A and 7.b of Tran-1 of ₹ 6.43 crore, whereas the actual amount of ITC to the ECL under CGST was ₹ 6.61 crore. Therefore, the electronic credit ledger of the taxpayer was credited with excess input tax credit of ₹ 17.41 lakh over and above the credit claimed by the taxpayer as per Tran-1 return.

The matter was reported to the Department (September 2021) and the Department stated that the assessee is registered under central jurisdiction.

### **1.4 Compliance Audit on processing of refund claims under GST**

#### **1.4.1 Introduction**

**1.4.1.1** Timely refund mechanism constitutes a crucial component of tax administration, as it facilitates trade through release of blocked funds for working capital, expansion and modernization of existing business. The provisions pertaining to refund contained in the Goods and Services Tax (GST) laws aim to streamline and standardise the refund procedures under GST regime. It was decided that the claim and sanctioning procedure would be completely online. Due to unavailability of electronic refund module on the common portal, a temporary mechanism was devised and implemented till Circular No.17/17/2017-GST dated 15.11.2017 and Circular No.24/24/2017-GST dated 21.12.2017 was issued prescribing the detailed procedures. In this electronic-cum-manual procedure, the applicants were required to file the

refund applications in Form GST RFD-01A on the common portal, take a print out of the same and submit it physically to the jurisdictional tax office along with all supporting documents.

**1.4.1.2** Further processing of those refund applications, i.e. issuance of acknowledgement, issuance of deficiency memo, passing of provisional/final refund orders, payment advice etc. was being done manually. In order to make the process of submission of the refund application electronic, Circular No. 79/53/2018-GST dated 31.12.2018 was issued wherein it was specified that the refund applications in Form GST RFD-01A, along with all supporting documents, had to be submitted electronically. However, various post submission stages of processing of the refund applications continued to be manual.

**1.4.1.3** The refund procedure was made fully electronic (wherein all the steps from submission of applications to processing thereof could be undertaken electronically) on the common portal with effect from 26 September 2019 (also called Automation of Refund Process). Accordingly, the Circulars issued earlier laying down the guidelines for manual submission and processing of refund claims have either been superseded or modified. A fresh set of guidelines have been issued for electronic submission and processing of refund claims vide Master Circular No.125/44/2019-GST dated 18.11.2019. In order to ensure uniformity in implementation of the provisions of law across field formations, several earlier Circulars viz. Circular No. 17/17/2017-GST dated 15.11.2017, 24/24/2017-GST dated 21.12.2017, 37/11/2018-GST dated 15.03.2018, 45/19/2018-GST dated 30.05.2018 (including corrigendum dated 18.07.2019), 59/33/2018-GST dated 04.09.2018, 70/44/2018-GST dated 26.10.2018, 79/53/2018-GST dated 31.12.2018 and 94/13/2019-GST dated 28.03.2019 have been superseded vide para 2 of the aforesaid Master Circular. However, the provisions of the said Circulars shall continue to apply for all refund applications filed on the common portal before 26 September 2019 and the said applications shall continue to be processed manually as were done prior to deployment of new system. Certain other clarifications/circulars were also issued by the Board from time to time.

## **1.4.2 Audit Objectives**

Audit of Refund cases under GST regime was conducted to assess:

- (i) The adequacy of Act, Rules, notifications, circulars etc. issued in relation to grant of refund.
- (ii) The compliance of extant provisions by the tax authorities and the efficacy of the systems in place to ensure compliance by taxpayers.
- (iii) Whether effective internal control mechanism exists to check the performance of the departmental officials in disposing the refund applications.

### **1.4.3 Scope of Audit**

During field audit, the refund cases processed in the Delhi GST Department from July 2017 to July 2020 were examined during November 2020 to July 2021. Pan-India refund data was obtained from Goods and Service Tax Network (GSTN) and a sample of refund cases was extracted for detailed examination.

### **1.4.4 Sample Selection**

In total, 613 refund cases relating to Delhi GST Department processed during July 2017 to July 2020 were selected for audit as below:

**Pre-automation refund cases:** 300 high value pre-automation refund cases were selected, based on the refund amount claimed by the taxpayers.

**Post-automation refund cases:** 313 post-automation refund cases were selected using risk parameters such as refund amount claimed (60 *per cent* weightage), delay in sanctioning refund (15 *per cent*), refund sanctioned/refund claimed ratio (10 *per cent*) and deficiency memo issued (15 *per cent*).

### **1.4.5 Legal Provisions**

The following Sections/Rules/notifications provide the guidelines/procedure for claiming the refunds and are the sources of audit criteria:

- a) Section 54 to 58 and Section 77 of the Delhi GST Act, 2017.
- b) Rule 89 to 97A of the Delhi GST Rules, 2017.
- c) Section 15, 16 and 19 of Integrated Goods and Services Tax Act, 2017.
- d) Notifications/circulars issued by Central Board of Indirect Taxes (CBIC) and Delhi GST Department.

### **1.4.6 Audit Observations**

**Results of Audit:** Audit results are categorized corresponding to the audit objectives. Significant observations noticed during audit and included in this report are summarised in **Table-1.4.1**:

**Table-1.4.1: Details of significant audit observations**

(₹ in crore)

Nature of audit findings	Audit sample		Records received		Number of deficiencies noticed		Deficiencies in percentage of sample
	Number	Amount	Number	Amount	Number	Amount	
Acknowledgment not issued within time	613	220.04	512	176.61	233	---	45.51
Refund orders not sanctioned in time	613	220.04	512	176.61	167	---	32.62
Provisional refund not sanctioned within time	244	134.02	232	128.99	14	---	6.03
Provisional refund not sanctioned	244	134.02	232	128.99	160	82.63	68.97
Irregular grant of provisional refunds	301	72.12	256	57.87	3	0.95	1.17
Excess sanction of refund	613	220.04	512	176.61	191	22.45	37.30
Delay in communicating refund orders to counterpart tax authority	300	140.04	5	4.58	1	---	20
Delay/non-conducting of post audit of refund claims	613	220.04	512	176.61	512	---	100
Sanction of refund without checking the status of filing of returns/required documents etc.	613	220.04	512	176.61	346	88.30	34.18
Non-production of records	613	220.04	512	176.61	101	43.43	19.73
Miscellaneous observations							
(i) Non-credit of the amount of rejected refund claim in the electronic credit ledger	613	220.04	512	176.61	11	0.69	2.15
(ii) Excess payment of refund without adjustment of ₹ 39954	613	220.04	512	176.61	1	0.0040	0.19
(iii) Payment of refund on ineligible item to the tune of ₹ 95238	613	220.04	512	176.61	1	0.0095	0.19

To the extent that records were not received, Audit is unable to derive assurance with regard to the audit objectives

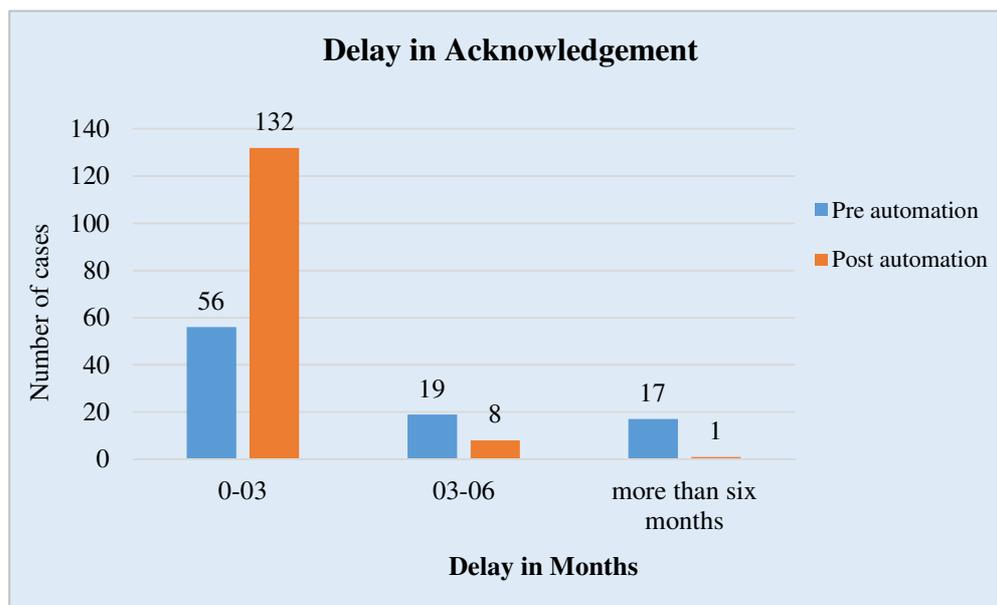
#### 1.4.6.1 Acknowledgment not issued within time

Rule 90(1) of the Delhi GST Rules, 2017 provides that the acknowledgment shall be issued within 15 days of filing of refund claim with the proper officer, if the application is found complete in all respects. In case of pre-automation cases the stipulated period of 15 days will be counted from the date of manual submission of refund application along with all specified documents.

During audit of 199 pre-automation refund cases furnished<sup>6</sup> by the Delhi GST Department, it was noticed that in 92 refund cases there were delays in issue of acknowledgement ranging from one to 723 days (**Annexure 1.10**).

During audit of 313 post-automation refund cases, it was noticed that there were delays in issuing of acknowledgement in 141 cases. The range of delays was from one to 217 days (**Annexure 1.11**).

**Chart 1.4.1: Delay in issue of acknowledgement of Pre-automation and Post- automation refunds**



The Department, confirmed (December 2021) the facts and figures in 214 cases out of 233 cases (92 pre-automation and 141 post-automation cases) and in 18 cases did not confirm the facts and figures, while reply was not received in one case. Further, the Department stated that the delays were due to refund issued after detailed examination, the matter was dealt in other ward, taxpayer could not submit the required documents in time, Lok Sabha election duty/frequent transfers/Covid -19 outbreak, refund issued in time (within 60 days) and glitches in system.

The reply of the Department is not acceptable as the law specified the timelines for each stage of refund and that the acknowledgement to be issued within 15 days.

#### **1.4.6.2 Refund orders not sanctioned in time**

Section 54(7) of the Delhi GST Act, 2017 provides that the proper officer shall issue the order under sub-section (5) within sixty days from the date of receipt of application complete in all respects.

During audit of 199 pre-automation refund cases of Delhi GST Department, it was noticed that in 104 cases, there were delays in sanctioning of refunds

<sup>6</sup> Details of non-production of records are mentioned in para no. 6.10.

ranging from 2 to 901 days. Further, the Department did not pay interest due under Section 56 of the Act of ₹ 2.50 crore for belated payment of refunds to the tax payers (**Annexure 1.12**).

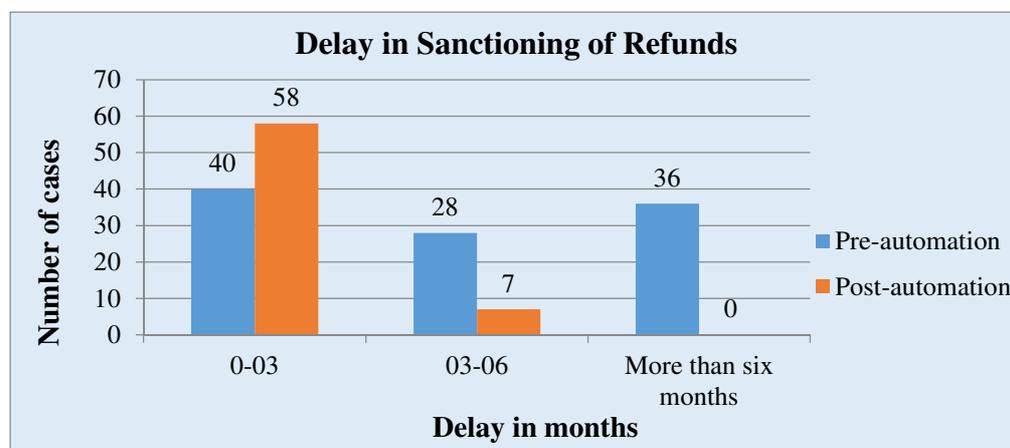
During audit of 313 post-automation refund cases of Delhi GST Department, it was noticed that in 63 cases, there were delays in sanctioning of refunds ranging from 2 to 172 days. Further, for belated payment of refunds, the Department did not pay interest due under Section 56 of the Act of ₹ 14.79 lakh to the tax payers (**Annexure 1.13**).

The Department confirmed (December 2021) the facts and figures in 134 cases out of 167 cases (104 pre-automation and 63 post-automation cases) and in 31 cases did not confirm the facts and figures, while reply was not received in two cases. Further, the Department stated that the delays were due to refund issued after detailed examination, the matter dealt in other wards, taxpayers could not submit the required documents in time, Lok Sabha election duty/frequent transfers/Covid -19 outbreak and glitches in system.

The reply is not acceptable as this time limit is a statutory requirement.

Delay in sanction of pre-automation and post-automation refund cases is depicted in **Chart-1.4.2**.

**Chart-1.4.2: Delay in sanctioning of Pre-automation and Post-automation refunds**



#### 1.4.6.3 Provisional refund on account of zero-rated supply

Section 54(6) of Delhi GST Act, 2017 provides for provisional refund of 90 per cent of the total amount claimed. Further, Rule 91 of the Delhi GST Rules, 2017 provides that provisional refund on account of zero rated supply shall be granted within seven days of acknowledgement subject to fulfillment of certain conditions.

During audit of pre-automation refund cases of Delhi GST Department related to zero-rated supply, it was noticed that out of the selected 300 cases, 137 cases

were processed on account of zero-rated supply of goods or services or both. Out of 133 cases furnished to audit, in 93 cases the following was noticed:

(i) **Provisional refund not sanctioned within time**

In 14 cases, there were delays in sanction of the provisional refunds of ₹ 8.66 crore ranging from 7 to 230 days (**Annexure 1.14**).

(ii) **Provisional refund not sanctioned**

In 79 cases of zero-rated supply of goods, provisional refund was not sanctioned against the total claimed amount of ₹ 49.27 crore (**Annexure 1.14**).

The Department confirmed (December 2021) the facts and figures in 77 cases out of 93 cases and in 13 cases did not confirm the facts and figures, while reply was not received in three cases. Further, the Department stated that the delays were due to refund issued after detailed examination, refund issued within 60 days, the matter dealt in other wards, taxpayers could not submit the required documents in time, Lok Sabha election duty/frequent transfers/data not available on GSTN portal and glitches in system.

During audit of post-automation refund cases of Delhi GST Department related to zero-rated supply, it was noticed that out of the selected 313 cases, 97 cases were processed on account of zero-rated supply of goods or services or both. Out of these 97 cases, in 81 cases provisional refund was not sanctioned against the total claimed amount of ₹ 33.36 crore (**Annexure 1.15**).

The Department confirmed (December 2021) the facts and figures in 74 cases out of 81 cases and in five cases did not confirm the facts and figures, while reply was not received in two cases. Further, the Department stated that the delays were due to the matter dealt in other wards, taxpayers could not submit the required documents in time, frequent transfers/covid outbreak, refund issued on time, refund issued after detailed verification and SCN/RFD-03 issued.

The replies are not acceptable as the law mandates grant of provisional refund within seven days. The 60 days limit is for completion of the total process of granting the refund.

#### **1.4.6.4 Irregular grant of provisional refunds**

As per section 54(6) of Delhi GST Act, 2017, in the case of any claim for refund on account of zero rated supply of goods or services or both made by registered persons, 90 *per cent* of refund claimed may be sanctioned on a provisional basis and thereafter an order made under sub section (5) for final settlement of the refund claim after due verification of documents furnished by the applicant. Thus, sanction of provisional refund is allowed on account of zero rated supply of goods and/or services and not in other categories.

During the audit of records relating to refund cases, it was noticed that the Department had issued provisional refund of ₹ 95.37 lakh (90 *per cent*) to one

taxpayer (pre-automation refund cases) on account of inverted duty structure, which was different from zero rated supply of goods or services. This resulted in irregular provisional refund of ₹ 95.37 lakh issued by the Department (**Annexure 1.16**).

The Department confirmed (December 2021) the facts and figures in all three cases.

#### **1.4.6.5 Excess sanction of refund**

As per Section 54 of the Delhi Goods and Services Act, 2017, refund of unutilized input tax credit (ITC) can be claimed by a registered person at the end of any tax period. Further, in terms of Para 36 of Circular No. 125/44/2019 – GST dated 18.11.2019 of Central Board of Indirect Taxes and Customs, applicants for refunds of unutilized ITC, i.e. refunds pertaining to unutilized ITC on account of exports without payment of tax, refund of unutilized ITC on account of supplies made to SEZ Unit/SEZ Developer without payment of tax and refund of unutilized ITC on account of accumulation due to inverted tax structure, shall have to upload a copy of FORM GSTR-2A for the relevant period (or any prior or subsequent period/s in which the relevant invoices have been auto-populated) for which the refund is claimed. The proper officer shall rely upon FORM GSTR-2A as evidence of the accountal of the supply by the corresponding supplier/s in relation to which the ITC has been availed by the applicant.

Also, in the interest of Government Revenue, while allowing refund, the proper officer should consider the minimum of the ITC claimed out of the amount of ITC reflected in the GSTR-2A, GSTR-3B, RFD-01 and Statement-1A. Similarly, the adjusted total turnover should be the maximum of the GSTR-1, GSTR-3B, RFD-01 and Statement-1A.

During audit of GST refund cases (pre-automation) it was noticed that in 71 refund cases, the Department sanctioned refund amount of ₹ 44.60 crore against the permissible refund amount of ₹ 32.86 crore. This led to excess allowance of refund of ₹ 11.74 crore (**Annexure 1.17**).

Further, scrutiny of 313 selected GST post-automation refund cases, it was noticed that in 120 cases, the Department sanctioned refund amounting to ₹ 32.28 crore against the permissible refund of ₹ 21.57 crore; this led to excess sanction of refund amounting to ₹ 10.71 crore (**Annexure 1.18**).

Illustrative examples:

1. Zero rated supply

Zero rate of supply			
GSTIN	ARN	Period of refund	Refund Claimed in (₹)
07AAFCA1440A1ZH	AA070120057405P	Nov-19	7342542
<b>Turnover of zero rate of supply of goods and services (₹)</b>			60016516
<b>Adjusted total turnover (₹)</b>			
GSTR1	GSTR3B	RFD01	Maximum Amount to be considered
275826040	275826040	275826040	275826040
<b>Net Input Tax Credit (ITC) (₹)</b>			
as per GSTR-2A	as per GSTR-3B	as per RFD-01	Minimum Amount to be considered
32092533	33750781	33745115	32092533
<b>Allowable Refund Amount = (Turnover of zero rate of supply of goods) x Net ITC ÷ Adjusted Total Turnover</b>			(60016516×32092533)/275826040
<b>Refund Sanctioned in (₹)</b>			<b>Excess of Refund</b>
7296576			6982959
			Refund Sanctioned -Allowable Refund
			313617

2. Inverted duty structure

GSTIN	ARN	Period of refund	Refund Claimed in (₹)	
07AAGCM6855J1Z0	AA0711186055491	Nov-18	2595421	
<b>Turnover of inverted rate of supply of goods and services(₹)</b>		<b>Tax payable on such inverted rated supply of goods and services (₹)</b>		
14380496		1793960		
<b>Adjusted total turnover (₹)</b>				
GSTR 1	GSTR 3B	RFD 01A	Statement-1A	Maximum Amount to be considered
14380496	14380496	14380496	14380496	14380496
<b>Net Input Tax Credit (ITC) (₹)</b>				
as per GSTR-2A	as per GSTR-3B	as per RFD-01	Statement-1A	Minimum Amount to be considered
1972538	4389381	4389381	1907796	1907796
<b>Allowable Refund Amount = (Turnover of inverted of supply of goods) x Net ITC ÷ Adjusted Total Turnover - Tax payable on such inverted rated supply of goods and service</b>				
{(14380496×1907796)/14380496}-1793960= 113836				
<b>Refund Sanctioned in (₹)</b>		<b>Excess of Refund</b>		
2595421		113836		
		2481585		

The Department confirmed (December 2021) the facts and figures in 164 cases out of 191 cases (71 pre-automation and 120 post-automation cases) and in 22

cases did not confirm the facts and figures, while reply was not received in five cases.

Further, the Department stated that the dealer must have submitted clarification for less input in GSTR-2A, the purchase might reflect in the succeeding month due to filing of returns by the supplier, refund sanctioned as per annexure-B, ITC available in taxpayers account, the matter was dealt in other wards, taxpayers could not submit the required documents in time and data not available on GSTN portal.

The reply is not acceptable, as circulars No. 79/53/2018-GST dated 31.12.2018 and No. 125/44/2019-GST dated 18.11.2019 state that “the self certified copies of invoices in relation to which the refund of ITC is being claimed and which are declared as eligible for ITC in Annexure-B, but which are not populated in FORM GSTR-2A, shall be uploaded by the applicants alongwith the application in FORM GSTR RFD 01”. However, Annexure-B alongwith self certified copies of invoices were not uploaded on the GSTN portal with GSTR-RFD01 and were also not found in files. The refund is to be calculated by considering the minimum of the ITC claimed out of the amount of ITC reflected in GSTR-2A/GSTR-3B/RFD-01 and statement-1A and adjusted total turnover should be taken as maximum of the GSTR-1/GSTR-3B/RFD-1 and statement-1A. The changing of jurisdiction is an internal matter of the Department. Proper officer should have issued RFD-03 (deficiency memo) for any shortcomings in the required documents.

#### **1.4.6.6 Delay in communicating refund orders to counterpart tax authority**

As per Board circular No. 24/24/2017 GST DT 21/12/2017, refund order issued either by a central tax authority or a state tax/UT tax authority shall be communicated to the concerned counterpart tax authority within seven working days for the purpose of payment of relevant sanctioned amount of tax or cess as the case may be. It was also reiterated therein to ensure adherence to the time lines specified under Section 54(7) and Rule 91(2) of the Delhi GST Act and Rules respectively for sanction of refund orders.

The Department was requested (August 2021) to furnish information of the selected 199 pre-automation cases relating to the transmission of refund sanctioned order cases to their counterpart Central GST authority.

The Department stated (September 2021) that in five cases it had issued sanction orders to the Central GST Authority. Further, audit noted that out of five cases, in one case involving ₹ 1.67 crore, there was a delay of eight days.

Information in respect of the remaining 194 cases was awaited (May 2022).

#### **1.4.6.7 Delay/non-conducting of post audit of refund claims**

The CBEC circular No.-17/17/2017-GST dated 15/11/2017 elaborately laid down the procedure for manual processing of refunds of zero rated supplies. The circular *inter-alia*, stipulated that, the pre-audit of manually processed refund applications is not required till separate detailed guidelines are issued by Board, irrespective of the amount involved. However, it was clarified that the post audit of refund order shall be continued as per the extant guidelines.

This procedure was extended to all types of refund applications processed manually vide CBIC circular number 24/24/2017 dated 21 December 2017.

The Department was requested (August 2021) to furnish information relating to the post audit of selected refund sanction order cases (300 pre-automation and 313 post-automation); however, the relevant information was awaited (May 2022) from the Department.

Thus, non-conducting of post audit, apart from resulting in non-adherence to Board's instructions, may also lead to possible loss of revenue to the exchequer.

#### **1.4.6.8 Sanction of refund without checking the status of filing of returns/ required documents etc.**

As per CBIC's Circular No. 125/44/2019 – GST (Annexure-A) dated 18 November, 2019, for claiming refund under GST, a tax payer was required to file applications in Form GST RFD-01A, along with all supporting documents.

During audit of the selected 512 (199 pre-automation and 313 post-automation) refund cases, the following was noticed:

- (i) In 167 cases involving claim of refund amounting to ₹ 51.14 crore, refund was issued even though the tax payer did not submit the copy of GSTR-2A return with the refund application (**Annexure 1.19**).
- (ii) In 175 cases involving claim of refund amounting to ₹ 36.77 crore, refund was issued without verifying the required documents e.g. CA Certificate, Undertaking etc. in relation to sections 16(2)(c) and section 42(2) (**Annexure 1.20**).
- (iii) In 4 cases involving claim of refund amounting to ₹ 39.07 lakh, refund was issued without checking the status of filing of GSTR-1 return (**Annexure 1.21**).

The Department stated (December 2021) that while processing refund claims, GSTR-2A of the relevant periods have been verified and in the online cases, dealer submitted it physically. Reply in respect of para no. 2 and 3 was not furnished.

The Department's reply is not acceptable since submission of print-out in offline mode was mandatory and in online cases, form GSTR-2A is to be uploaded on the GST portal.

## 1.4.7 Miscellaneous observations

### 1.4.7.1 Non-credit of the amount of rejected refund claim in the electronic credit ledger

Rule 93 of the Delhi GST Rules, 2017 provided that where any deficiencies have been communicated under Rule 90(3), the amount debited under Rule 89(3) shall be re-credited to the electronic credit ledger. Where any amount claimed as refund is rejected under Rule 92, either fully or partly, the amount debited, to the extent of rejection, shall be re-credited to the electronic credit ledger by an order made in FORM GST PMT-03.

During the audit of GST refund, 512 cases (199 pre-automation and 313 post-automation) were examined and it was observed that in 11 cases of post-automation the proper officer rejected an amount of ₹ 0.69 crore against the claimed refund amount of ₹ 9.30 crore. However, the rejected amount was not re-credited to the electronic credit ledger of the respective taxpayer (**Annexure 1.22**).

The Department confirmed (December 2021) the facts and figures in all 11 cases.

### 1.4.7.2 Excess payment of refund without adjustment of ₹ 39954

As per Delhi GST Rule 92(IA), where, upon examination of the application of refund of any amount paid as tax other than the refund of tax paid on zero-rated supplies or deemed export, the proper officer is satisfied that a refund under sub-section (5) of section 54 of the Act is due and payable to the applicant, he shall make an order in FORM RFD-06 sanctioning the amount of refund to be paid.

The refund should not be paid in excess as sanctioned by the competent authority. However, during the scrutiny of online records of GST refund cases, it was noticed that two<sup>7</sup> taxpayers applied for refund of ₹ 22,98,912 on ITC for the month of November/December 2018-19 due to inverted tax structure. The competent authority sanctioned refund amount of ₹ 22,58,958 against the above applied refund. However, the sanction order (RFD-6) was issued for an amount of ₹ 22,98,112 which resulted in excess refund of ₹ 39,954 (₹ 22,98,912 - ₹ 22,58,958) allowed to the taxpayers.

The matter was reported to the Department in September 2021; their reply was awaited (May 2022).

### 1.4.7.3 Payment of refund on ineligible item to the tune of ₹ 95238

Scrutiny of records revealed that one<sup>8</sup> taxpayer claimed refund of ₹ 95,238 on payment of tax for sale of flat during the financial year 2019-20 and the same

<sup>7</sup> (i) GSTIN-07AAFPP7742K1Z9/ ARN-AA0712190455833 and (ii) GSTIN-07AARFV0873F1ZT/ ARN-AA070120015738K

<sup>8</sup> GSTIN No. 07BXTPP6309Q1ZE

amount was allowed by the competent authority. It was observed that the flat was not associated with the business purpose of the assessee. Hence, refund of tax was allowed on ineligible items. This resulted in excess refund of ₹ 95,238. Besides, applicable interest was also leviable.

The matter was reported to the Department in September 2021; their reply was awaited (May 2022).

#### **1.4.8 Non-production of records**

During the audit of GST refund cases, 300 pre-automation refund cases were requisitioned for test check. However, the Department furnished records in respect of 199 refund cases only. Records in respect of 10 cases were not furnished to audit, while refunds records in respect of the remaining 91 cases, the following reasons were given by the Department:-

- (a) In 19 cases, Department replied that the taxpayer had not submitted the refund application and relevant document physically to the Department.
- (b) In 28 cases, the Department replied that relevant records are not traceable/ available.
- (c) In 37 cases, the Department replied that the refund has not been sanctioned/issued.
- (d) In seven cases, the Department replied that refund cases were rejected by the Department/on the request of dealers (**Annexure 1.23**).

#### **1.4.9 Conclusion**

The audit of refund cases was conducted to check the efficiency of the Department in disposing the refund applications and sanctioning of refund orders in time. Audit noted that there was delay in issue of acknowledgement in respect of pre-automation and post-automation refund cases which ranged between 1 to 723 days and 1 to 217 days respectively. Inordinate delay was also noticed in 167 cases where refund orders were not sanctioned in time. The Department had made irregular provisional refund of ₹ 95.37 lakh and also sanctioned excess refund of ₹ 22.45 crore in 191 cases.

#### **1.4.10 Recommendations**

- Department should take effective steps for timely acknowledgement and processing of refund applications.
- Timely action should be taken for issuing provisional refunds in case of refunds due to zero rated supplies.
- Due care should be taken while sanctioning the refund to the eligible dealers/taxpayers.

## 1.5 Irregular claim of Input Tax Credit

**The Assessing Authorities allowed Input Tax Credit of ₹ 83.85 lakh to the assesseees without verifying the details of tax deposited by the selling dealers, which resulted in short levy of tax of ₹ 67.91 lakh. In addition, interest of ₹ 49.97 lakh and penalty of ₹ 67.91 lakh were also leviable.**

Section 9 (2) (g) of the Delhi Value Added Tax (DVAT) Act, 2004 stipulates that no tax credit shall be allowed to a dealer or class of dealers unless the tax paid by the purchasing dealer has actually been deposited by the selling dealer with the Government or has been lawfully adjusted against output tax liability and correctly reflected in the return filed for the respective tax period. Section 86 (10) of the DVAT Act stipulates that any person who furnishes a return under this Act which is false, misleading or deceptive in a material particular shall be liable to pay by way of penalty a sum of ten thousand rupees or the amount of tax deficiency, whichever is greater. Interest shall also be liable under Section 42 (2) of the DVAT Act for default in making the payment of any amount.

Audit scrutiny of records (between May 2019 and January 2020) of five wards<sup>9</sup> revealed that seven assesseees filed their quarterly returns along with summary of purchases (Annexure-2A) for the assessment years 2015-16 and 2016-17. As per purchase summary of these assesseees available on online portal of the Department of Trade and Taxes for the assessment years 2015-16 and 2016-17, the assesseees claimed Input Tax Credit (ITC) of ₹ 83.85 lakh on local purchases of ₹ 11.12 crore. However, on cross verification from the sales summary (Annexure-2B), it was found that the selling dealers had shown sales of only ₹ 2.09 crore to the assesseees and output tax of ₹ 15.94 lakh was paid for the respective tax periods. This implies that the assesseees had shown irregular local purchase in the Annexure-2A and claimed inadmissible ITC.

Thus, failure of the Assessing Authorities in verifying the details of tax deposited by the selling dealers during assessments between June 2016 and March 2018 resulted in short levy of tax of ₹ 67.91 lakh (₹ 83.85 lakh - ₹ 15.94 lakh). In addition, interest of ₹ 49.97 lakh which is calculated upto 31 May 2021 and penalty of ₹ 67.91 lakh was also leviable.

The Government stated (between August 2020 and October 2021) that all the assesseees have been re-assessed and an additional demand of ₹ 1.64 crore has been raised. Moreover, recovery proceedings in four cases have been initiated while in one case, the assessee has filed an objection against the demand raised.

Actual recovery of ₹ 1.64 crore was awaited (May 2022).

<sup>9</sup> Wards- 1, 62, 71, 84 and 90

## 1.6 Interest not levied on additional demand of tax

### Assessing Authority failed to levy interest of ₹ 6.91 crore on additional demand of tax.

Section 42(2) of the Delhi Value Added Tax (DVAT) Act, 2004 stipulates that when a person is in default in making the payment of any tax, penalty or other amount due under this Act, he shall, in addition to the amount assessed, be liable to pay simple interest on such amount at the annual rate notified by the Government from time to time, computed on a daily basis, from the date of such default for so long as he continues to make default in the payment of the said amount. The Government notified (April 2005) the annual rate of interest @ 15 per cent for the purpose of the said Section.

Scrutiny of assessment records (between December 2019 and January 2020) of ward 87 for the year 2016-17 revealed that the assessments of four assessees<sup>10</sup> were completed between September 2017 and November 2017. The assessment orders revealed that Assessing Authority (AA) while assessing these cases disallowed Input Tax Credit (ITC) and raised an additional demand of tax of ₹ 10.40 crore as on the notice of AA, none appeared nor any representation was received in all the four cases, on behalf of the firms to justify the input tax credit availed. However, audit noted that AA failed to levy the interest on additional demand of ₹ 10.40 crore, which resulted in not levying of interest of ₹ 6.91 crore from the date of such default i.e. for the period between 22 July 2016 to 31 May 2021.

The Government stated (September 2021) that recovery proceedings have been initiated against the dealers by issuing recovery certificates but additional tax and interest has not been realised so far. As per the recovery certificates issued (between July and September 2021), interest of ₹ 7.65 crore was calculated/levied by the assessing authority.

## 1.7 Failure to recover demands of tax, interest and penalty

### The Department failed to recover demands of ₹ 87.74 crore from the assessees whose registrations had been cancelled.

Sections 32(2) and 33(2) of the Delhi Value Added Tax (DVAT) Act, 2004 and Section 9(2) of the Central Sales Tax (CST) Act, 1956 provides that the amount of additional tax is due and payable on the same date as the date on which the net tax for the tax period was due. Further, penalty assessed is due and payable on the date on which the notice of assessment is served by the Commissioner. Any amount of tax, interest or penalty, composition money or other amount due under this act which remains unpaid even after the due date shall be recoverable under Section 43 of DVAT Act. Further, Section 22(9) of DVAT Act stipulates that the cancellation of registration shall not affect the liability of any person to

<sup>10</sup> TIN No. 07777226010, 07597226012, 07507226013 and 07777121638

pay tax due for any period and unpaid as on the date of such cancellation or which is assessed thereafter notwithstanding that he is not otherwise liable to pay tax under this Act. Interest shall also be leviable under the Section 42(2) of DVAT Act for default in making the payment of any amount.

Scrutiny of records of seven wards<sup>11</sup> for the year 2012-13 to 2016-17 revealed (between July 2019 and March 2020) that the assessments of 22 assessees<sup>12</sup> were completed (between September 2014 and March 2019) under Section 32 and 33 of the DVAT Act and Section 9(2) of the CST Act by raising additional demands of ₹ 71.15 crore (tax ₹ 42.55 crore; interest ₹ 15.66 crore and penalty ₹ 12.94 crore) though their registrations had already been cancelled between January 2014 and September 2017 by the Department. The assessees were directed to deposit the demands within a stipulated time period mentioned in the assessment orders. In cases where the demands were not deposited within the prescribed time period, the Department was to initiate proceedings for recovery of tax, interest and penalty by issuing recovery certificates under Section 43 of DVAT Act.

However, audit noted that even after a lapse of 10 months to 53 months, the Department did not taken any action for realising the demands against the assessees. As a result of which revenue amounting to ₹ 87.74 crore i.e. (tax ₹ 42.55 crore; interest ₹ 32.25 crore which is calculated up to 31 May 2021 and penalty ₹ 12.94 crore) could not be realised.

The Government stated (between August 2020 and October 2021) that the recovery certificates/writs of demand have been issued in 20 cases and bank attachments under Section 139 of Delhi Land Reform Act 1954 have also been initiated in five out of these 20 cases. Further, in one case<sup>13</sup> it also added that recovery notice was forwarded to the principal place of business of assessee and residential address through speed post, but the receiver was not found on the available address. Bank details were also not available in the dealer profile. In other case<sup>14</sup>, the Government stated that additional demand was deposited by the assessee but the reply is not satisfactory as the challans shown in quarterly returns (DVAT-16) vide which the amount was deposited relates to net tax payable. However, the fact remains that demands of ₹ 87.74 crore have not been recovered from the assessees till May 2022.

<sup>11</sup> Ward No. 1, 8, 45, 87, 101, 102 and 107.

<sup>12</sup> TIN: 07830395824, 07300272586, 07477107350, 07250473937, 07790406031, 07960478348, 07026969103, 07366956500, 07946937880, 07777226010, 07597226012, 07507226013, 07777121638, 07180138889, 07146941004, 0740202252, 07427133228, 07336937650, 07866934206, 07157124792, 07190440311 and 07100256206.

<sup>13</sup> TIN: 07100256206

<sup>14</sup> TIN: 07140202252

## 1.8 Irregular allowance of concessional rate of tax against invalid statutory 'C' forms

**The Assessing Authority allowed concessional rate of tax on inter-state sale of ₹ 6.78 crore to an assessee against invalid statutory 'C' forms which resulted in short levy of tax of ₹ 20.33 lakh. In addition, interest of ₹ 19.96 lakh and penalty of ₹ 20.33 lakh were also leviable.**

Section 8(1) of the Central Sale Tax (CST) Act, 1956 provides that every dealer, who in the course of inter-state trade or commerce, sells to a registered dealer, shall be liable to pay tax under this Act, which shall be two *per cent* of his turnover or at the rate applicable to the sale or purchase of such goods inside the appropriate State under the sales tax law of the State, whichever is lower. Section 8(4) of the CST Act, 1956 provides that a declaration, duly filled and signed by the purchasing dealer, is required to be furnished by the selling dealer to the prescribed authority. Otherwise, the dealer shall be liable to pay tax on inter-state trade at the rate applicable to the sale or purchase of such goods inside the State under Section 8(2) of CST Act. Further, Section 86 (10) of Delhi Value Added Tax (DVAT) Act, 2004 stipulates that any person who furnishes a return under this Act which is false, misleading or deceptive in a material particular shall be liable to pay, by way of penalty, a sum of ten thousand rupees or the amount of tax deficiency, whichever is the greater. Interest shall also be payable under Section 42(2) of the DVAT Act for default in making the payment of any amount.

Scrutiny of records of ward-207 revealed (between July 2019 and August 2019) that quarterly returns filed by an assessee<sup>15</sup> for the assessment year 2014-15 were assessed between August 2015 and October 2018. The online sale summary and details of statutory forms received from the purchasing dealers in Form-9 reflected that the assessee had made inter-state sale of ₹ 6.78 crore against seven statutory 'C' forms for which concessional rate of tax at the rate of two *per cent* was paid. However, cross-verification from online data of Commercial Tax Department, Government of Rajasthan showed that these seven statutory forms were already declared invalid. Thus, the concessional rate of tax claimed by the assessee against these seven statutory forms was irregular which resulted in short levy of tax of ₹ 20.33 lakh. Besides, interest of ₹ 19.96 lakh (calculated up to 31 May 2021) and penalty of ₹ 20.33 lakh were also leviable.

The Government stated (September 2021) that default assessment has been made and a demand of ₹ 59.69 lakh (calculated on proportionate basis, tax- ₹ 20.33 lakh, interest- ₹ 19.03 lakh and penalty- ₹ 20.33 lakh) has been created against the dealer vide rectification order dated 16 and 19 July 2021. The demand could not be recovered, so far, as the dealer had filed a petition of

<sup>15</sup> JJ POLY IMPEX, TIN No. 07720330943

insolvency and bankruptcy before the National Company Law Tribunal, Mumbai Bench, but the case had been dismissed for non-prosecution on 21 September 2021. Therefore, the recovery against the dealer has now been initiated.

## Department of Transport

### 1.9 Short collection of fines from repeat traffic offenders

**Levying fines on the offenders at the rate of first offence instead of at the rate applicable for the second and subsequent offence, resulted in short-collection of fines of ₹ 19.30 lakh. Besides, effect of compounding of fines to discourage repeat traffic offences was negated.**

The Lieutenant Governor of National Capital Territory of Delhi vide notification No. F-19(95)/Tpt./Sectt./10/257 dated 20 December 2016 authorized the officers of the rank of Head Constable/Assistant Sub-Inspector and above of Delhi Traffic Police and of Transport Department, Government of National Capital Territory of Delhi (GNCTD) to compound traffic offences committed under the Motor Vehicles Act, 1988. To discourage repeat traffic offences, the notification also had provisions for increased fine for second or subsequent offence.

On the basis of records/data of the challans issued through the handheld communication devices made available to Audit (between December 2020 and January 2021) by Transport Department, it was found that there were 7,422 cases of repeat offences punishable under various Sections/Rules of Motor Vehicles Act, 1988/Central Motor Vehicles Rules, 1989/Delhi Motor Vehicles Rules, 1993/ Motor vehicles (Amendment) Act, 2019 during the year 2019-20. In all these cases, fines were paid by the offenders to the Transport Department. However, Audit noted that the necessary system modifications were not carried out in the handheld communication devices to incorporate provisions of the notification dated 20 December 2016 regarding increased fines for repeat offences and the fines were levied on the offenders at the rate of the 'first offence' instead of at the rate applicable for second and subsequent offence i.e. at the notified rate which was approximately twice or thrice as compared to the first offence. This resulted in short collection of fines of ₹ 19.30 lakh.

The Government stated (October 2021) that in 2016 all the challans were issued manually and there was no mechanism with the Enforcement officials to find out the 2<sup>nd</sup> or subsequent offences while issuing manual challans on road. The Motor Vehicle Act 1988 (amended) was notified on 01 September 2019. There was no compounding powers with challaning officers as per amended Act and there was no compounding fee charged by the Enforcement Branch. Further, all the challans were sent to court along with the details of previous or subsequent offence. It is purely a judicial matter to charge the penalty for second or subsequent offences. Now, National Informatics Centre has made

provisions in the application to identify the violator for second or subsequent offences and Enforcement Branch of Transport Department, is charging penalties for second or subsequent offences as per notification dated 14 March 2020.

The reply is not acceptable as the above mentioned cases were not sent to the courts as the fines charged by the Transport Department were paid directly by the traffic offenders. Further, the rates for second and subsequent offence were notified vide notification dated 20 December 2016, in which the officers of the rank of Head Constable/Assistant Sub-Inspector and above of Delhi Traffic Police and of Transport Department, GNCTD were authorised to compound traffic offences committed. Also, the amended Motor Vehicle Act, 1988 did not take away 'compounding powers' as claimed by the Department. Nevertheless the notification dated 20 December 2016, defined penalties not only for the first offence (which were being levied) but also for second and subsequent offences (which were not being levied).

Hence, levying fines on the offenders at the rate of first offence instead of at the rate applicable for the second and subsequent offence, resulted in short collection of fines of ₹ 19.30 lakh. Besides, the effect of compounding of fines to discourage repeat traffic offences was also not achieved.

**Chapter II**  
**Economic, Social and General Sectors**  
**and PSUs**



## CHAPTER-II

### 2.1 Introduction

**2.1.1** The audit of 48 Departments of Government of NCT of Delhi along with 15 Public Sector Undertakings (PSUs) and 61 other entities (Autonomous Bodies/Authorities, *etc.*) thereunder, comes under audit jurisdiction of the Principal Accountant General (Audit), Delhi. The details of Departments and respective entities are given in **Annexure 2.1** and summarised in **Table-2.1.1**.

**Table-2.1.1: List of Departments and entities under audit jurisdiction**

Sl. No.	Name of Department(s)	Number of		
		Public Sector Undertakings (PSUs)	Other Entities (Autonomous Bodies/ Authorities, <i>etc.</i> )	Total
1.	Public Works Department	-	-	-
2.	Irrigation and Flood Control Department	-	-	-
3.	Urban Development	2	2	4
4.	Power Department	4	1	5
5.	Tourism Department	1	1	2
6.	Archeology Department	-	-	-
7.	Delhi Archives	-	-	-
8.	Art, Culture and Language	-	8	8
9.	Trade & Taxes Department	-	-	-
10.	State Excise and Expenditure	-	-	-
11.	Department of Finance	1	1	2
12.	Department. of Planning	-	-	-
13.	Directorate of Economics & Statistics	-	-	-
14.	Home Department	-	-	-
15.	Department. of Law, Justice and Legislative. Affairs	-	1	1
16.	Registrar General, Delhi High Court	-	-	-
17.	Directorate Of Prosecution	-	-	-
18.	Directorate of Vigilance and Anti-Corruption	-	-	-
19.	Revenue Department	-	-	-
20.	Chief Electoral Office	-	-	-
21.	Secretariat of Vidhan Sabha	-	-	-
22.	General Administrative Department	-	-	-
23.	Department of Administrative Reforms	-	-	-
24.	Secretariat of Lt. Governor	-	-	-
25.	Lokayukta	-	-	-
26.	Public Grievance Commission	-	-	-
27.	Department of Information and Publicity	-	-	-
28.	Land and Building Department	-	-	-
29.	Department of Industries	1	-	1
30.	Department of Information Technology	1	-	1

31.	Department of Health and Family Welfare	-	14	14
32.	Social Welfare	-	-	-
33.	Department of Women & Child Development	-	2	2
34.	Department for the Welfare of SC/ST/Minorities	1	-	1
35.	Education	-	3	3
36.	Higher Education	-	15	15
37.	Training and Technical Education	-	6	6
38.	Services Department	1	-	1
39.	Department of Labour	-	2	2
40.	Directorate of Employment	-	-	-
41.	Department of Food, Civil supply and Consumer Affairs	1	-	1
42.	Development Department	-	1	1
43.	Directorate of Agricultural Marketing	-	-	-
44.	Directorate of Weights and Measures	-	-	-
45.	Registrar Co-operative Societies	-	-	-
46.	Department of Forest and Wild Life	-	-	-
47.	Department of Environment	-	2	2
48.	Transport Department	2	2	4
<b>Total</b>		<b>15</b>	<b>61</b>	<b>76</b>

### Audit Coverage

**2.1.2** During the years 2019-20 and 2020-21, the office of the Principal Accountant General (Audit), Delhi conducted the compliance audit of 140 and 126 units out of total 460 and 770 auditable units under 48 Departments of Government of NCT of Delhi. This Report contains results of audit of four PAs/SSCA and five compliance audit paragraphs pertaining to eight Departments.

### Audit Process and Response of Government to Audit

**2.1.3** Audit affords a four stage opportunity to the audited units/departments to elicit their views on audit observations, viz.

**Audit Memos:** Issued to the head of the audited unit during the field audit to be replied during the audit itself.

**Inspection Reports (IR):** Issued within a month of the completion of audit to be replied by the head of the audited unit within four weeks.

**Draft Paragraphs:** Issued to the heads of the Departments under whom the audited units function for submission of Departmental views within a period of six weeks for consideration prior to their being included in the CAG's Audit Report.

**Exit Conference:** Opportunity is given to the head of departments and State Government to elicit Government/Departmental views on the audit observations prior to finalisation of the Audit Report.

In all these stages, Audit strives to provide full opportunity to audited units/head of Departments/State Government to provide rebuttals and clarifications and only when the departmental replies are not received or are not convincing, the audit observations are processed for inclusion in the Inspection Report or CAG's Audit Report, as the case may be. However, in most of the cases, the audited entities do not submit timely and satisfactory replies as indicated below:

- **Status of Replies to Inspection Reports**

A detailed review of IRs issued up to March 2021 to 476 Drawing and Disbursing Officers (DDOs) pertaining to 48 Departments revealed that 11511 paragraphs contained in 2423 IRs were outstanding for settlement for want of convincing replies as on 31 March 2021.

The status of outstanding IRs is given in **Table-2.1.2**.

**Table-2.1.2: Outstanding IRs and Paragraphs (issued up to 31 March 2021) as on 31 March 2021**

Sl. No.	Period	No. of outstanding IRs (per cent)	No. of outstanding Paras (per cent)
1	2020-21	123 (5.08)	1146 (9.96)
2	More than 1 year to 3 years	529 (21.83)	3763 (32.69)
3	More than 3 years to 5 years	376 (15.52)	1776 (15.43)
4	More than 5 years	1395 (57.57)	4826 (41.92)
<b>Total</b>		<b>2423 (100)</b>	<b>11511 (100)</b>

Source: Information compiled by Audit

During the period 2019-20 and 2020-21, three Audit Committee Meetings with the Departmental officers were held, in which only 10 Paras were settled in 2019-20.

- **Status of Replies to Audit paragraphs included in Audit Report for the year 2019-20 and 2020-21**

For the present Audit Report 2019-21, Audit Reports of four Performance Audits (PAs)/SSCAs and five compliance audit paragraphs were forwarded to the Principal Secretaries/Secretaries of the concerned administrative Departments to elicit their views on the audit observations. Replies/responses of the Government in respect of Audit Reports of four PAs/SSCAs and three compliance audit paragraphs have been received. The replies of the Government in respect of Audit Report of two audit paragraphs are still awaited (May 2022).

### **Follow up action taken on earlier Audit Reports**

#### **2.1.4 Replies outstanding to Audit Paragraphs included in earlier Audit Reports**

To ensure accountability of the executives to the issues dealt with in various Audit Reports, the administrative departments are to issue *suo-motu* Action Taken Notes (ATNs) on all audit paragraphs and performance audits featuring

in the Audit Reports irrespective of the fact whether these are taken up for discussion by the Public Accounts Committee (PAC) or not. These ATNs are to be submitted to the PAC duly vetted by the Principal Accountant General (Audit), Delhi within a period of four months from the date of presentation of Audit Reports in the Legislative Assembly of Delhi.

The position of ATNs not received is given in **Table-2.1.3**.

**Table 2.1.3: ATNs notes not received (as of May 2022)**

Audit Report (PSUs/ Non-PSUs) for the year ended 31 March	Date of placement of Audit Report in the State Legislature	Total Performance Audit (PAs) and Compliance Audit Paragraphs(CAPs) in the Audit Report		Number of PAs/CAPs Paragraphs for which ATNs were not received	
		PAs	CAs	PAs	CAs
<b>A. Social, General and Economic Sectors (Non-PSUs)</b>					
2013	01.08.2014	05	10	1	4
2014	30.06.2015	05	15	1	3
2015	13.06.2016	04	17	2	3
2016	10.03.2017	05	15	2	0
2017	03.04.2018	03	13	2	5
<b>Total</b>		<b>22</b>	<b>70</b>	<b>8</b>	<b>15</b>
<b>B. PSUs</b>					
2012	02.04.2013	1	3	0	3
2013	01.08.2014	1	7	0	1
2014	30.06.2015	1	2	0	2
2015	13.06.2016	1	6	1	4
2016	10.03.2017	1	6	1	3
2017	03.04.2018	1	8	1	5
2018	03.12.2019	1	2	1	2
<b>Total</b>		<b>7</b>	<b>34</b>	<b>4</b>	<b>20</b>
<b>Grand Total (A+B)</b>		<b>29</b>	<b>104</b>	<b>12</b>	<b>35</b>

Source: Information compiled by Audit

• **Discussion of Audit Reports by Public Accounts Committee (PAC)**

During the years 2012-13 to 2017-18, 22 Performance Audits and 70 Compliance Audit Paragraphs related to Departments/Autonomous Bodies were reported in these Audit Reports. Of these, PAC had taken up two Performance Audit and five Compliance Audit Paragraphs (CAPs) for discussion. The status of PAC discussion as on 30 September 2021 is detailed in **Table-2.1.4**.

**Table 2.1.4: Status of PAC discussion, NCT of Delhi, Vidhan Sabha**

Status	PAs/CAs of Audit Report pertaining to Social, General & Economic Sector (Non-PSU) for the years 2012-13 to 2018-19
Number of total Audit Paras	92 (22 PAs +70 CAs)
Taken up by PAC for discussion	7 (2PAs + 5 CAs)
Recommendation made by PAC	Nil
ATN received	Nil
Action taken by the Department	-

Source: Information compiled by Audit

- **Discussion of Audit Reports by Committee on Public Undertaking (COPU)**

During the years 2012-13 to 2018-19, 07 Performance Audits and 34 Compliance Audit Paragraphs of Public Sector Undertakings were reported in these Audit Reports. Of these, COPU had taken up 02 Performance Audit and 05 Compliance Audit Paragraphs for discussion. The status of COPU discussion as on 30 September 2021 is detailed in **Table-2.1.5**.

**Table-2.1.5: Status of COPU discussion, NCT of Delhi, Vidhan Sabha**

Status	PAs/TAs/CAs of Audit Report pertaining to PSUs for the year 2012-13 to 2018-19
Number of total Audit Paras	41 (7PAs + 34 TAs)
Taken up by COPU for submission of written reply	7(2PAs + 5 TAs)
Recommendation made by COPU	Nil
ATN received	Nil
Action taken by the Department	-

Source: Information compiled by Audit

### **Status of laying of Annual Reports/Accounts along with Separate Audit Reports of Entities in the State Legislature**

**2.1.5** Details of Annual Reports/Accounts along with Separate Audit Reports (SARs) of two entities which are yet to be laid in the State Legislature are as depicted in **Table-2.1.6**.

**Table-2.1.6: Statement showing details of Separate Audit Reports yet to be laid in the State Legislature**

Sl. No.	Name of the Entities	Year upto which SAR has been issued to the Government	Year upto which SAR laid in the State Legislature*
1	Delhi Electricity Regulatory Commission (DERC)	2020-21	2019-20
2	Delhi Jal Board (DJB)	2014-15	2003-04
3	Delhi Finance Corporation (DFC)	2019-20	2014-15
4	Delhi State Legal Service Authority (DSLISA)	2018-19	Status not known
5	Delhi Transport Corporation (DTC)	2019-20	2019-20
6	Ambedkar University (AU)	2019-20	2016-17
7	Indraprastha Institute of Information Technology Delhi (IIIT-D)	2019-20	2019-20
8	Guru Gobind Singh Indraprastha University (GGSIPU)	2018-19	2016-17
9	Delhi Technical University (DTU)	2019-20	2018-19
10	Indira Gandhi Delhi Technological University for Women (IGDTUW)	2017-18	2017-18
11	Netaji Subhas University of Technology (NSUT)	2018-19	2008-09
12	Delhi Building and other Construction Workers Welfare Board (DBOCWWB)	2016-17	2016-17
13	DTC EPF Trust (DTC EPFT)	2019-20	2017-18

\*Source: Minutes of Assembly sessions as available on Delhi Assembly Website

### Recoveries at the instance of Audit

**2.1.6** Audit findings, involving recoveries that came to notice in the course of test audit of accounts of the departments of the State Government, were referred to various departments' Drawing and Disbursing officer (DDOs) for confirmation and further necessary action under intimation to Audit

During 2019-20 and 2020-21, against audit findings involving recovery of ₹ 15.51 crore and ₹ 9.93 crore pointed out in 185 and 101 cases respectively, the DDOs concerned had effected recovery of ₹ 2.13 crore and ₹ 2.3 crore (including recovery of previous years) in 71 and 54 cases.

### 2.1.7 Conclusion

Not submitting replies to Audit, arrears in preparation of annual accounts of State Entities and not laying the Annual Report/Accounts along with SAR in the State Legislature adversely affects accountability and transparency in the Government and is therefore a cause of concern.

## Planning Department

### 2.2 Direct Benefit Transfer

#### 2.2.1 Introduction to Direct Benefit Transfer

Direct Benefit Transfer (DBT) is a major reform initiative launched by the Government of India on 1 January 2013, with the objectives of transferring the benefits and subsidies of various social welfare schemes directly in the bank account of the beneficiary by bringing timeliness, efficiency, effectiveness and transparency in the system.

According to 'Standard Operating Procedure (SOP) for DBT payments', issued by the Government of India (GoI) the following process is to be followed by the implementing Departments:

- Beneficiary identification and their enrolment in Department Scheme Management Software (SMS);
- Beneficiary validation/registration on Public Finance Management System (PFMS).
- Generation of payment file instructions.
- Processing of payment file and payment to beneficiary.

#### 2.2.2 Framework of DBT in National Capital Territory of Delhi

As per Census 2011, Delhi has a population of 167.88 lakh residents, out of which 16.96 lakh residents were below poverty line.

In order to aggregate benefit transfer information under DBT, a State DBT Portal ([dbt.delhi.gov.in](http://dbt.delhi.gov.in)) was created on 23 April 2018 and integrated with the DBT Bharat Portal ([dbtbharat.gov.in](http://dbtbharat.gov.in)). Main features of the State DBT portal are: (i) aggregated Dashboard of DBT Schemes; (ii) scheme and department wise reports; (iii) Progress Monitoring System for DBT applicable schemes/services; and (iv) DBT Scheme Code Management.

As per DBT Portal ([dbt.delhi.gov.in](http://dbt.delhi.gov.in)), Government of National Capital Territory of Delhi (GNCTD) has implemented DBT for 73 schemes which included 37 Centrally Sponsored Schemes (CSS) and 36 State Sponsored Schemes. These schemes were being implemented by 10 Departments of GNCT of Delhi.

A State DBT Cell (DBT Cell) was functioning under the Planning Department of GNCTD which coordinates with all Departments in compiling the list of schemes and programs to which DBT may be applicable. If it is found that DBT would be useful for any scheme, then filled-up proforma for uploading the scheme on the State DBT portal is submitted by the Department concerned to the DBT cell. The DBT Cell uploads the information provided by the Department on the DBT Bharat portal to create a unique code for the scheme.

After this, the unique code so generated and rest of the information in the proforma is uploaded on the State DBT portal. In this way, the scheme becomes operational on the State DBT portal for the Department concerned. A departmental user is created for each department and user-id and password are assigned for accessing the scheme placed on the State DBT portal.

DBT Cell monitors the progress made by Departments with regards to DBT on-boarding process viz. (i) beneficiary database digitization, (ii) seeding of beneficiary database with validated Aadhaar number, and (iii) transfer of cash benefits using electronic means.

### **2.2.3 Audit objectives**

The Performance Audit was conducted to ascertain whether -

- (i) necessary process re-engineering was done for implementation of DBT so as to minimize intermediary levels and delay in payments to intended beneficiaries, pilferage and duplication;
- (ii) the required infrastructure and organizational set up were put in place for effective management of DBT;
- (iii) identification of beneficiaries was adequate, foolproof and they actually received the benefits; and
- (iv) adequate grievance redressal mechanism was in place.

### **2.2.4 Sources of Audit Criteria**

The audit criteria were derived from the following:

- (i) Documents, circulars, orders, instructions and notifications issued by DBT Mission, GoI.
- (ii) Standard Operating Procedures, Handbook on DBT and Guidelines for State DBT Cell issued by DBT Mission.
- (iii) Guidelines of selected Schemes (Old Age Pension Scheme, Pension Scheme to Women in distress, and Uniform Subsidy Scheme of Department of Social Welfare, Department of Women and Child Development and Directorate of Education respectively).
- (iv) Documents, circulars, orders, instructions and notifications etc. issued by the Departments concerned.
- (v) Information Technology Act, 2000.

### **2.2.5 Audit Scope and Methodology**

For the purpose of audit, three out of total 73 DBT schemes, wherein the amount of benefit transfers was highest were selected for test-check. These schemes were -

- (i) Old Age Pension (OAP) Scheme of Department of Social Welfare (DSW);

- (ii) Delhi Pension Scheme for Women in Distress (DPSWD) of Department of Women and Child Development (DWCD); and
- (iii) Uniform Subsidy of Directorate of Education (DoE).

The Performance Audit covered the period from April 2017 to March 2021. Audit involved examination of records, survey of beneficiaries, physical verification and visit of Departments related to the three schemes selected for test-check. Audit also examined the records of Planning Department, GNCTD which is the nodal agency for implementation of DBT in NCT of Delhi. Audit also examined the database of 'e-District' and 'Edudel' portals pertaining to the three schemes using Information and Communication Technology (ICT) tools.

For detailed examination and surveys, 269, 284 and 161 beneficiaries of Uniform Subsidy Scheme, OAP Scheme and DPSWD respectively (out of total 2,73,459 beneficiaries:- 96,118 from Uniform Subsidy, 1,13,061 from OAP and 64,280 from DPSWD of three schemes from the selected Districts), were selected through random sampling method from the data of selected districts<sup>1</sup>. Entry conference was held with the stakeholders on 17 October 2020 to explain the objective, scope, methodology, etc. of audit. Exit conference was also held on 21 December 2021 to discuss the audit observations contained in the report.

### 2.2.6 Brief Introduction to the three selected schemes

The expenditure incurred under OAP Scheme and DPSWD during 2017-18 to 2020-21 were ₹ 4,760.17 crore and ₹ 2,702.69 crore respectively whereas ₹ 724.83 crore was incurred under Uniform Subsidy during 2017-18 to 2019-20. The expenditure on these three schemes constituted 66 per cent (2018-20) of the cumulative expenditure under DBT schemes.

#### i. Old Age Pension Scheme

This scheme is implemented by the Department of Social Welfare (DSW), GNCTD. It prescribes a monthly pension of ₹ 2,000 and ₹ 2,500 effective from 14 February 2017 to the eligible persons who are aged between 60 to 69 years and 70 years and above respectively.

Eligibility criteria for the beneficiaries are:

- Residence of minimum five years in Delhi before the date of application;
- Annual family income<sup>2</sup> of less than ₹ 1,00,000 from all sources;
- The applicant should have a 'single-operated' account in any Bank in NCT of Delhi; and

<sup>1</sup> West B, South-West A and North East Districts in respect of Uniform Subsidy Scheme, South and South-West Districts in respect of OAP Scheme and South and West Districts in respect of DPSWD

<sup>2</sup> Applicant will need to give a self-declaration regarding income

- Must not be receiving any pension/financial assistance from Central Government/ State Government/ other governmental local bodies or any other source for this purpose.

**ii. Delhi Pension Scheme for Women in Distress**

Delhi Pension Scheme for Women in Distress (DPSWD) is implemented by Department of Women and Child Development (DWCD), GNCTD. This scheme prescribes a monthly pension of ₹ 2,500 effective from 3 March 2017 to a woman above the age of 18 years, who is Widowed, Divorced, Separated, Abandoned, Deserted or Destitute. Other eligibility criteria for DPSWD is the same as that of OAP Scheme except for income. For benefits under DPSWD, the applicant's annual income (instead of annual family income) should be less than ₹ 1,00,000 from all sources.

For both the above schemes, applicant has to submit the application in the prescribed form and scanned copies of supporting documents online at *e-District*<sup>3</sup>. The applicant can submit the form at *e-District* portal on their own or through district offices of the implementing Department. After approval of the application, the pension/financial assistance amount is transferred to the approved beneficiaries through PFMS.

**iii. Uniform Subsidy Scheme**

GNCT of Delhi adopted Direct Benefit Transfer for payment of Uniform Subsidy Scheme from the academic year 2017-18. All students enrolled in a government or government aided school of Delhi are eligible for uniform subsidy. From 2017-18, the rate of uniform subsidy was ₹ 1100 for students from Nursery to Class V, ₹ 1400 for students from Class VI to VIII and ₹ 1500 for students from Class IX to XII.

The expenditure made under Uniform Subsidy Scheme during the period from 2017-18 to 2019-20, is given in **Table-2.2**. Uniform subsidy was not distributed during the year 2020-21 as schools were not functioning due to Covid pandemic.

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<sup>3</sup> Web portal of GNCTD for various welfare services

**Table-2.2.: Expenditure under Uniform Subsidy Scheme**

(₹ in crores)			
Year	Government School	Aided School	Total
2017-18	217.97	15.64	233.61
2018-19	226.68	18.52	245.20
2019-20	227.89	18.13	246.02
<b>Total</b>	<b>672.54</b>	<b>52.29</b>	<b>724.83</b>

Source: Demand for grants of GNCTD

On admission/enrolment of a student in a government or aided school, the student details are fed on the module available on the *Edudel* website ([www.edudel.nic.in](http://www.edudel.nic.in)) by the Head of School which automatically create a Student-ID. The student details available on the *Edudel* are extracted in batches and sanction is taken from the competent authority for making payment by the Planning Branch of DoE. Thereafter student details are uploaded to the beneficiary data page of PFMS by the Planning Branch. Before payment is made, beneficiary data is circulated to all the schools through Email/Circular for verification of details. Approval is done in two stages, firstly Maker (Statistical Assistant) upload the beneficiary data to the PFMS and secondly, Checker (Statistical Officer) checks and uploads data for payment.

For detailed verification of DBT payments, 23 Government schools and seven Government aided schools were selected on the basis of maximum disbursement of subsidy paid under each category of Aadhaar based subsidy, ECS based subsidy and total subsidy by picking five *per cent* of schools from each of the three selected Districts.

## **Audit Findings**

### **2.2.7 Planning Department**

#### **2.2.7.1 Shortcomings in Capacity Building**

SOP on DBT issued by the GoI stipulates that that the State DBT Cell shall work in tandem with the Centre and make the process of delivering benefits on the DBT platform more reliable, user-friendly and time-bound. It shall primarily work towards coordinating the implementation of DBT in various schemes. The Cell shall act as a nodal point for all the activities and matters related to DBT in the State.

It was the responsibility of State DBT Cell to impart training and capacity building of state officials so that the schemes could be run effectively.

Audit observed that the State DBT Cell did not conduct any training or organize workshops/seminars to build capacity of the state officials implementing DBT Schemes. User manual/guide for officials implementing DBT was also not prepared.

Further, SOP on DBT stipulates conducting benchmark studies on best practices, based on which, a roadmap was to be developed for incorporating those practices in the state operations. Audit, however, observed that no benchmark studies were conducted and no roadmap was developed by the State DBT Cell for incorporating in the State DBT operations.

In the absence of trainings, benchmark studies and roadmap required for smooth and successful implementation of DBT, officials implementing DBT schemes were not in a position to manage DBT Scheme effectively. This resulted in vital information of the beneficiaries remaining uncaptured; ineligible beneficiaries getting benefit of schemes; duplication of beneficiaries etc. These are discussed in the following paragraphs:

#### **2.2.7.2 Weak grievance redressal mechanism**

As per SOP for implementation of DBT, the State DBT cell was to constitute dedicated bodies at different layers to deal with complaints and grievances of beneficiaries pertaining to various issues like delays in receiving subsidy amount in the bank account of beneficiaries, incorrect or delayed feedback, incorrect set of entitlements received by the end beneficiary, etc., in a fair and timely manner.

Audit observed that the DBT Cell did not establish any mechanism for redressal of grievances from the beneficiaries/applicants. Further, weak grievance redressal mechanism was observed in all the three selected schemes as -

- (i) Delhi Pension Scheme for Women in Distress, DWCD - 1,475 grievances were received in six months (October 2020 to March 2021) after constitution of Grievance Redressal Cell (GRC). Out of these 1,475 grievances, 665 grievances i.e., 45 *per cent* remained unresolved as of 16 April 2021. It was further observed that as against the timeline of three days for resolution of grievances, 170 grievances remained unresolved even after more than 100 days.
- (ii) Old Age Pension Scheme, DSW – A dedicated Grievance Redressal Cell was not established. 1,345 grievances were received via Public Grievance Management System (PGMS) and Lieutenant Governor (LG) Listening<sup>4</sup> from April 2017 to December 2020. Out of these, 1,331 grievances (99 *per cent*) remained unclosed.
- (iii) Uniform Subsidy, DoE - No dedicated grievance redressal mechanism was in existence in DoE for dealing with DBT issues. All kinds of grievances related to uniform subsidy were addressed at Head of School level. In the absence of a unified grievance redressal mechanism as per SOP of DBT, DoE could not provide records

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<sup>4</sup> LG's Listening post is a facility provided by LG's office through which general public can register complaints through telephone, website or letters.

relating to the details of complaints received, resolved and action taken at school/district/Headquarters level. During audit survey of 256 students, three students responded that they had complained to the school authorities on non-receipt of subsidy but the complaints were not resolved.

### **2.2.7.3 Delay in constitution of DBT Advisory Board**

As per guidelines issued by DBT Mission, GoI, a DBT Advisory Board has to be constituted by the State to provide the Cell's executive body a holistic, well-rounded advisory and consulting inputs. The Board was to meet once in a quarter or in any other regular interval, as deemed fit.

Audit noted that DBT Advisory Board of GNCTD comprising 23 members of different Departments of GNCTD under the Chairmanship of Chief Secretary, GNCTD was constituted on 8 February 2021 i.e., after eight years of launch of DBT. As of July 2021, no meeting was held by Advisory Board. Resultantly, the execution of DBT in the State was devoid of expert advice and consult inputs which the Board would have provided.

## **2.2.8 Delhi Pension Scheme for Women in Distress**

### **2.2.8.1 Lackadaisical approach towards dissemination of information about the scheme among potential beneficiaries**

One of the main objectives of DBT is to ensure accurate targeting of the beneficiaries. As per the SOP of DBT, identification of beneficiaries for respective schemes is the responsibility of the department concerned. In order to ensure maximum coverage, the foremost requirement is that adequate awareness generation is done among the potential beneficiaries, so that they may apply for the benefits.

Audit, however, observed that DWCD neither advertised scheme details of DPSWD through print/radio/digital means nor organized any camps, wherein the potential beneficiaries could be informed of the benefits. The citizen charter of DWCD was also deficient as the requisite details regarding service standards and remedies available, were not explained. Further, the Government did not undertake any exercise to assess the actual number of eligible residents.

Thus, the Government displayed a lackadaisical approach towards dissemination of information about the scheme among potential beneficiaries.

DWCD stated (December 2021) that to ensure maximum coverage, camps were organized and banners/posters were displayed in District Offices. Helpdesk has also been established at Head Office. The reply is not tenable as coverage was limited to the people visiting these offices.

### **2.2.8.2 Details of legacy beneficiaries not migrated to SMS (e-District portal) resulting in irregular payment of pension**

Prior to the introduction of online applications on *e-District* portal under DBT for DPSWD (from 12 December 2018), offline (physical) applications were submitted by the beneficiaries. Audit, observed that as of March 2021, out of total 3.32 lakh beneficiaries under DPSWD, details of 2.67 lakh (80 *per cent*) offline/legacy beneficiaries were not migrated to *e-District* portal but maintained in MS-ACCESS database which was used for release of payment to their Bank Accounts through PFMS. It was imperative for the Government to migrate these legacy cases to *e-District* portal so that payment of pension to all the beneficiaries are made after processing through SMS. Thus, digitization of details of 80 *per cent* of the beneficiaries of 'Delhi Pension Scheme for Women in Distress' has not been done by the Government.

Not migrating legacy cases to *e-District* deprived the Government of an automated system to cross-check the legacy/offline cases with online applications. During examination of records in two selected districts (South and West Districts), audit observed that 45 beneficiaries, who were receiving pension on the basis of physical application, applied for pension online also. They were sanctioned pension, on the basis of online application also, along with arrears for the period during which the applications were pending. This duplication was there due to not migrating offline (legacy) beneficiaries' details to *e-District* portal. Payment of pension to these 45 beneficiaries on the basis of both online and offline applications, along with arrears (online), resulted in irregular payment of pension amounting to ₹ 8.08 lakh. Considering the huge number of offline beneficiaries, the possibility of making irregular double payments to a considerable number of beneficiaries cannot be ruled out. The Government needs to validate and migrate the offline cases to *e-District* at the earliest so that such irregularities could be avoided.

Audit also verified the details of 126 selected offline (legacy) cases maintained in MS-ACCESS by the Department but supporting physical records (applications and supporting documents) in respect of 109 were not provided/traceable at the test-checked district offices. Thus, the genuineness of these legacy cases could not be verified and is doubtful.

DWCD stated (December 2021) that the beneficiary data has been ported on NSAP-PPS Portal and is being tested prior to roll out.

### **2.2.8.3 Unreliable details of beneficiaries due to inadequate input validation in SMS**

Input controls are the application controls which seek to minimize the risk of incorrect data entry by making validation checks, duplicate checks and other related controls. The accuracy of data input to a system can be controlled by imposing a number of computerised validity checks on the data presented to

the system. This provides the earliest opportunities to detect and correct possible mistakes.

Delhi Pension Scheme for Women in Distress is managed through *e-District* portal. During analysis of data, it was found that there was a lack of input validation in *e-District* portal. This facilitated pension to ineligible beneficiaries as discussed below:

- i. One of the eligibility criteria for DPSWD is ‘the applicant should have a ‘singly-operated’ account in any Bank in NCT of Delhi’. This can be verified by validation of IFSC entered in the application. Audit, however, observed 177 DPSWD cases in *e-District* data, where pension was credited to bank accounts outside NCT of Delhi, indicating that validation check for this was not put in place.

DWCD stated (December 2021) that it has no control over credit to account outside Delhi as Aadhaar based payment system remits credits automatically to the last account mapped with Aadhaar.

The reply is not tenable, since it is the responsibility of DWCD to ensure that payments are made to bank accounts in Delhi.

- ii. One of the eligibility criteria for DPSWD is ‘Residence of minimum five years in Delhi before the date of application’. Accordingly, *e-District* portal requires an applicant to inform whether he/she fulfills this criterion. Audit, however, observed 306 cases wherein the application was accepted and case processed despite the fact that applicant selected ‘No’ against fulfilment of residence criterion.

The matter was referred to the Government, reply was awaited (May 2022).

- iii. Audit observed two cases of pension for women in distress wherein a future date was submitted as the date of death of husband. This is due to lack or failure of validation checks, as a future date for ‘date of husband’s death’ should not be accepted while submitting the application.

In response, the Department of Women and Child Development stated (August 2021) that in one case, the date of death of husband was actually earlier than the application for pension which has now been rectified. In second case the pension has been stopped and the process for recovery of pension and to take penal action against the beneficiary has been initiated. However, the reply is silent regarding action taken to introduce validation checks for input data.

#### **2.2.8.4 No end-to-end digitization of the process as absence of linkage between SMS and PFMS**

One of the objectives of the DBT was end-to-end digitization of the process i.e., from the date of applying for benefits under the scheme to disbursement of benefits. As per Standard Operating Procedure for DBT payments, after satisfactory completion of payment conditionality, the implementing department will generate payment file instructions either in SMS or in PFMS directly and push the payment file on PFMS (in case of former) and authorize the same for payment processing.

Audit noted that in DPSWD, the payment file instructions are not being generated in SMS or PFMS. Instead, the details of newly approved online cases are imported from *e-District* to an Excel Sheet every month and merged with existing cases (offline as well as online) in MS-ACCESS (Master database). Thereafter, a combined list of beneficiaries to whom payment is to be released is extracted from the master database in Excel format which is then uploaded to PFMS portal for making payment.

The procedure adopted by DWCD was not in consonance with the spirit of DBT framework whereby transfer of benefits should be done directly to the beneficiaries through SMS/PFMS without any manual intervention. In audit's opinion, once the upto-date list of eligible beneficiaries, both offline and online, is maintained in the SMS, the payment file instructions should automatically be generated and pushed to PFMS for making payment. Manual processing of beneficiary data and uploading of beneficiary data for payment to PFMS is fraught with risks, as beneficiary details can be easily modified/created/deleted in an Excel sheet.

The matter was referred to the Government, reply was awaited (May 2022).

#### **2.2.8.5 Multiple registrations of beneficiaries in PFMS**

The SOP for DBT requires registration of beneficiary in PFMS after successful validation of bank account/postal account or validation of Aadhaar number on National Payment Corporation of India Aadhaar Mapper. After successful registration on PFMS, it assigns a unique beneficiary code to each beneficiary. This is a one-time process except for cases involving registration failure or updation of beneficiary records in SMS.

Audit observed that as of March 2021, there were 5,52,055 beneficiaries registered on PFMS. Out of these, 4,83,784 beneficiaries were registered on PFMS using 2,41,835 Aadhaar numbers more than once. Thus, the authentication process to ensure uniqueness of each beneficiary before getting them registered on PFMS was unreliable.

### **2.2.8.6 Irregularities in sanction of pension**

After an applicant submits the form and supporting documents for DPSWD through *e-District* portal, the Department scrutinizes the applications which includes verification of documents submitted by the applicants. Audit observed various issues in sanction of pension as discussed in the succeeding paragraphs.

#### **(i) Delay in sanction of pension**

The applications for DPSWD were required to be processed for sanction by the District Officer within 45 days from the date of application. Audit, however, observed that the pension was sanctioned after 45 days of receipt of application in 32,578 test-checked cases (54.17 *per cent*) in DWCD. The delay ranged up to 22 months. The delay in sanction of pension is against the core objective of the DBT Scheme.

#### **(ii) Sanction of pension without verification of documents**

There was no Standard Operating Procedure (SOP) defined for verification of the documents submitted by applicants to establish their eligibility e.g., there was no SOP to verify the husband's death certificate, Voter ID etc. with the issuing Department.

Audit requisitioned application forms and supporting documents of 161 beneficiaries of DPSWD, out of which only 52 application forms (offline and online cases) were provided to audit. In nine out of these 52 cases, husband's death certificate was not found on issuer department's website. During beneficiary survey of these 161 beneficiaries, it was found that husband of four beneficiaries were alive. Thus, it is evident that Department was not verifying the documents submitted by the applicant diligently, resulting in sanction of pension to ineligible applicants. The possibility of existence of many ineligible beneficiaries in the absence of verification of documents cannot be ruled out. This may be examined in detail; ineligible beneficiaries may be weeded out and responsibility may be fixed for the same.

DWCD accepted the fact and stated (December 2021) that it has requested all MCsD to share the data of death with NIC for verification of death certificates through digital mode.

### **2.2.8.7 Delay in transfer of payments to beneficiaries' account**

In DPSWD, monthly pension payments are to be transferred to the beneficiary's account. As per the timeline prescribed (27 September 2019) for various stages of the payment process starting from capturing of eligible beneficiaries' data from *e-District* portal to uploading of payment data file to PFMS portal, the pension should be credited to bank accounts of eligible beneficiaries by the 20<sup>th</sup> of the month.

During test-check of records, audit observed that pension for the months from February 2019 to April 2019 was credited into beneficiaries' bank accounts on 22 May 2019. Thus, there was delay in transfer of payments to the accounts of the beneficiaries.

DWCD accepted the facts and stated (December 2021) that delay was due to manual process of payment as per legacy data, application received online through *e-District* and the correction cases.

#### **2.2.8.8 Pension being paid to a large number of ineligible beneficiaries identified by DWCD itself**

Eligibility of the beneficiaries need to be assessed periodically as the status of beneficiary may change over time due to various reasons. As per Rule 12 (v) of the Delhi Pension Scheme for Women in Distress Rules, 2010, review and evaluation of the scheme as well as verification of the beneficiaries are to be conducted every three years. Audit noted that in a survey of 2,30,412 beneficiaries conducted (2018-19) by the Department, 43,516 beneficiaries did not fulfil the eligibility criteria on various grounds such as re-marriages, left area, duplicate pension, etc. However, no corrective action was taken by the Department to stop payment of pension and effect recoveries from these beneficiaries' found ineligible by the Department itself. This issue needs critical scrutiny at the highest level in GNCTD and remedial measures must be taken to stop irregular payment of pension. Considering the large number of ineligible beneficiaries, responsibility for the lapse needs to be fixed.

During a survey of 161 selected cases, conducted by Audit, two cases were observed where the beneficiary had shifted out of Delhi rendering these beneficiaries ineligible for pension and in one case, the beneficiary had died. However, pension was being paid in these cases due to absence of a mechanism for periodical re-assessment of eligibility.

DWCD stated (December 2021) that it has initiated a proposal for assessment of the eligibility of beneficiaries.

#### **2.2.8.9 Irregular disbursement of financial assistance to female beneficiaries under both OAP and DPSWD**

In the DBT schemes, beneficiaries' database is digitized and thus, can be easily analysed at State level to identify the beneficiaries availing benefits under multiple schemes.

The eligibility criteria of 'Old Age Pension Scheme' and 'Delhi Pension Scheme for Women in Distress' prohibits beneficiaries from receiving any pension from other Central/State/ULBs, etc., schemes for this purpose.

Audit compared the database of two schemes for the year 2020-21 and observed that 1,423 beneficiaries received pension under both the schemes. These 1,423 beneficiaries received ₹ 4.05 crore and ₹ 3.72 crore under 'Delhi Pension Scheme for Women in Distress' and 'Old Age Pension Scheme' respectively. However, Government has not devised any mechanism to compare the beneficiaries under various DBT schemes under the Government in order to identify multiple payments. This is a serious lapse and corrective action must be taken at the earliest. Based on a detailed examination of the issue responsibility may also be fixed on the concerned functionary.

DWCD stated (December 2021) that the matter would be sorted out when beneficiaries' data of both Departments (DSW and DWCD) is uploaded to NSAP portal. It has uploaded beneficiaries' data to NSAP portal and the matter is under submission with Planning Department, GNCTD.

### **2.2.9 Old Age Pension Scheme**

#### **2.2.9.1 Lackadaisical approach towards dissemination of information about the scheme among potential beneficiaries**

One of the main objectives of DBT is to ensure accurate targeting of the beneficiaries. As per the Standard Operating Procedure (SOP) of DBT, identification of beneficiaries for respective schemes is the responsibility of the department concerned. In order to ensure maximum coverage, it is the foremost requirement that adequate awareness generation is done among the potential beneficiaries, so that they may apply for the benefits.

However, it was observed that:

- (i) DSW did not undertake any exercise to assess the actual number of eligible residents for OAP scheme. Moreover, it has fixed a 'cap' to limit the total number of beneficiaries who are to be covered under this scheme (at present it is 5.30 Lakh), the basis of which was not provided to audit. This limit has been further divided into quotas for each Assembly Constituency, in the ratio of the existing number of beneficiaries of the scheme. This Assembly Constituency quota system disallows fresh applicants, who are otherwise eligible to avail the benefits of the scheme, if the quota of their constituency is full, even though overall vacancies exist. The cap on the total number of beneficiaries goes against the spirit of the Scheme which was to provide pension to all the eligible old persons in Delhi.
- (ii) As per the Citizen's Charters Handbook of Department of Administrative Reforms and Public Grievances, Ministry of Personnel, Public Grievances and Pension, in the Citizen Charter, a mention should be made against each service, the entitlement of the user; service standards and remedies available to the user in case of the non-adherence to standards. It was observed in audit that in the 'Citizen

Charter' link available in the website of DSW, details of various Financial Assistance Schemes operated by DSW were given. In respect of OAPS, it was mentioned that 'normally, the applications were to be disposed-off within 45 days of receipt of applications, unless circumstances dictate otherwise'. The time taken by DSW in sanctioning of pension has been examined and discussed in the para titled 'Irregularities in sanction of pension'. The Charter does not mention about redressal mechanism available to the applicants. Thus, the 'Citizen Charter' is deficient with regard to essential and useful information for empowering citizens to get benefit timely.

- (iii) It was also observed that Old Age Pension Scheme was not advertised widely through print/radio/digital means nor any camps were organized, wherein the potential beneficiaries may be informed of the benefits and applications can be submitted.

Thus, the Government not only displayed lackadaisical approach towards dissemination of information about the schemes among potential beneficiaries, but also restricted the number of beneficiaries in an unscientific manner, as no surveys were conducted to identify the actual number of eligible applicants.

In respect of the issue of ceiling in the number of total beneficiaries, DSW replied (December 2021) that it is a policy decision and the observations of Audit are duly noted for factoring at policy level in future to the extent possible. As regards publicizing the scheme, DSW stated that, due to a ceiling prescribed for the scheme and unavailability of vacancies during 2018-19 to 2020-21, the scheme was not advertised in print/radio. The reply is not acceptable since number of beneficiaries can go below the cap whenever a beneficiary become ineligible due to death, shifting of residence etc. and new beneficiaries can be covered under the scheme against these vacancies.

#### **2.2.9.2 Details of legacy beneficiaries not migrated to SMS (e-District portal)**

Prior to the introduction of online applications on *e-District* portal under DBT for OAP (from 7 January 2017), offline (physical) applications were submitted by the beneficiaries. Audit, observed that out of total 5.69 lakh beneficiaries as of March 2021, details of 4.52 lakh (79 *per cent*) offline/legacy beneficiaries were not migrated to *e-District* portal but maintained in MS-ACCESS database which was used for release of payment to their Bank Accounts through PFMS. It was imperative for Government to migrate these legacy cases to *e-District* portal so that payment of pension to all the beneficiaries are made after processing through SMS. Thus, the digitization of details of 79 *per cent* of the beneficiaries of 'Old Age Pension' has not been done by the Government.

Not migrating the legacy cases to *e-District* also deprived the Government of an automated system to cross-check the legacy/offline cases with online applications. Government needs to validate and migrate the offline cases to *e-District* at the earliest.

Audit also called for the records of the offline applications (legacy cases) whose details were maintained in the MS-ACCESS database by the DSW. However, the selected district offices have replied that the supporting physical records (applications and supporting documents) of 246 out of 247 selected offline beneficiaries (114 from South District and 133 from Southwest District) were not traceable. Thus, the genuineness of such legacy cases could not be verified by Audit and is suspect.

DSW replied (December 2021) that due to technical issues, the integration of legacy data could not be achieved. The Department further intimated that now it has integrated legacy data and that of *e-District* portal with NSAP-PPS portal, further linking it with PFMS, thus enabling end-to-end digitization of the scheme.

### **2.2.9.3 Unreliable details of beneficiaries due to inadequate input validation in SMS**

In the SMS, through which details of beneficiaries are filled, adequate input validation checks should be incorporated. Validation of inputs is an initial check and an important feature for optimal/satisfactory interaction with the user; by detecting invalid data at the time of filling the application itself, so that the applicant/department official can fix it right away. If it gets to the server and is then rejected at the time of processing or payment, it would cause undue delay in providing benefits to the beneficiaries. Lack of input validation and erroneous application processing may also result in approval of ineligible beneficiaries and thereby, irregular payments.

The Old Age Pension Scheme is managed through *e-District* portal. During analysis of beneficiary data, it was found that there was lack of input validation in *e-District* portal as discussed below:

- (i) Bank Account details (Account number and IFSC) are one of the most critical entries to be filled in the application for OAP, as incorrect Account details would lead to a failed transaction and denial/delay in transfer of benefits to the beneficiary. IFSC (Indian Financial System Code) represents an alpha-numeric code that uniquely identifies a bank branch participating in any RBI regulated funds transfer system. Audit observed that there was no validation control for IFSC code in the beneficiary data compiled by the Department from *e-District* and legacy data and there were 7,518 cases in which the IFSC code of the beneficiaries were found incomplete.

- (ii) One of the eligibility criteria for the OAP is ‘the applicant should have a ‘singly-operated’ account in any Bank in NCT of Delhi’. The requirement of bank account in NCT of Delhi can be verified by validation of IFSC Code entered in the application. Audit, however, observed 559 OAP cases in *e-District* data where the pension was credited to bank accounts outside NCT of Delhi, indicating that the said validation was not incorporated in the portal.

The DSW replied (December 2021) that all IFSC codes are validated on *e-District* portal prior to being mapped. The reply is silent about the validation of IFSC code of legacy/offline cases. The reply is not acceptable as the validation of IFSC codes should have been done for all beneficiaries including legacy beneficiaries who had submitted their details in physical forms.

In respect of 559 cases where pension was being credited to the bank accounts located outside Delhi, the Department replied (December 2021) that it is the feature of Aadhaar Enabled Payment System (AEPS) that DBT remittances are automatically credited to the last account mapped with Aadhaar on NPCI. Therefore, while all beneficiaries submit their accounts in Delhi, at the time of payment, the Department has no control over the credit to accounts outside Delhi.

The reply is not tenable as it is the responsibility of the implementing Department to ensure that the eligibility criteria of the scheme is fully met by the beneficiaries.

#### **2.2.9.4 No end-to-end digitization of the process as absence of linkage between SMS and PFMS**

As already pointed out in case of DPSWD, in OAP scheme also, the procedure prescribed under the SOP of DBT was not being followed and the details of newly approved online cases were imported from *e-District* to an Excel Sheet every month and merged with offline cases in MS-Access (Master database). Thereafter, a combined list of beneficiaries to whom payment was to be released was extracted from the master database in excel format which is uploaded onto PMFS portal for making payment. Transfer of data through excel sheets is fraught with risks, as the beneficiary details can be easily modified/created/deleted from an Excel sheet without an audit trail. Ideally, the legacy data of beneficiaries should be migrated to the SMS and the SMS should be integrated with PFMS for transferring payment related data directly without manual intervention.

#### **2.2.9.5 Multiple registration of beneficiaries in PFMS**

The SOP for DBT requires identification as well as authentication of the beneficiaries by the implementing department using the bio-metric authentication of UIDAI to establish identity of the individual. Audit observed

that Aadhaar authentication process has not been followed in OAP Scheme by GNCTD.

After successful registration on PFMS, it assigns a unique beneficiary code to each beneficiary. Correct beneficiary IDs are necessary in order to identify the beneficiaries in beneficiary data and PFMS without which probability of payment to fake beneficiaries or multiple payment to the same beneficiary cannot be ruled out.

As of March 2021, there were 7,68,522 beneficiaries found registered on PFMS Portal under OAP scheme. However, the master database contained only 5,69,488 registered beneficiaries indicating multiple registration of same beneficiaries in PFMS. It was noted that in OAP scheme, 4,53,052 beneficiaries were found registered in PFMS using 2,15,560 distinct Aadhaar numbers more than once indicating unreliable authentication process to ensure uniqueness of each beneficiary before getting them registered on PFMS.

The Department replied (December 2021) that after transitioning to PFMS portal for payment to beneficiaries, the beneficiary data was ported on different codes (Central/State codes) at different times. Further, the beneficiary details are validated for both AEPS as well as NEFT payment due to which two codes are generated for the beneficiary. However, only one code is used for remittances, preferably the Aadhaar based code. The registration IDs generated on different codes are not deleted as the payment status/previous transactions can be searched only through specific PFMS code. The reply is not tenable because there are 5.69 lakh beneficiaries in the master database maintained by the Department and in PFMS, 2 Lakh additional beneficiaries were found registered which is a significant number. The Department should have taken steps to avoid multiple registration of same beneficiary by clearly identifying the beneficiaries based on their mode of payment of pension (AEPS or NEFT).

#### **2.2.9.6 Irregularities in sanction of pension**

After an applicant submits the form and supporting documents for Old Age Pension Scheme through *e-District* portal, the Department scrutinizes the application which includes verification of documents submitted by the applicant. Audit observed the following issues in sanction of pension.

##### **(i) Delay and arbitrariness in sanction of pension**

The applications for OAP were required to be processed for sanction by the District Officer, Department of Social Welfare within 45 days from the date of application.

However, analysis of beneficiaries' database of *e-District* portal in respect of DSW has revealed the following irregularities in the sanctioning process:

- a. OAP was sanctioned after 45 days in 1,07,373 cases (91 *per cent*). The delay ranged up to more than three years.
- b. 21,537 OAP applicants were sanctioned pension despite having unattended queries or adverse remarks made by the sanctioning authority. There was no information in the database as to whether these queries/remarks were attended to before release of pension.
- c. In 239 rejected cases, the applications were rejected without giving any reason. In eight cases, the applications were pending for approval but rejected without specifying any reason for the same.

The delay in sanction of pension, sanction of pension with unattended objections, and rejections without giving reasons are against the core objective of the DBT Scheme and also depicts arbitrariness in pension sanctioning process. Reply of the DSW was awaited (May 2022).

#### **(ii) Delay in transfer of payments to beneficiaries' account**

In the OAP Scheme, monthly pension payments are to be transferred to the beneficiary's account by the fifth day of the month. In order to ensure timely payments to the beneficiaries, Department of Social Welfare specified that payment files of each month should be uploaded by end of each month so that payment is credited to bank accounts of eligible beneficiaries by fifth day of the next month.

Audit, however, observed from the scrutiny of PFMS data and test check of sanction files that expenditure sanction for any month is generally received in the next month. As a result, payment files pertaining to a particular month are always uploaded in the next month and payments are credited by the end of the next month only. Test check of records revealed that the payments were processed with delay ranging from one to 14 months.

#### **2.2.9.7 Periodical re-assessment of eligibility of the beneficiaries not conducted**

Eligibility of beneficiaries need to be assessed periodically as the status of beneficiary may change over time due to various reasons. Rule 11(iii) of the Old Age Assistance Rules, 2009 stipulates review and evaluation of the scheme as well as verification of the beneficiaries to be conducted every three years. Besides, Rule 5 *ibid* also stipulates test-check of five *per cent* of all beneficiaries through physical verification by the District Social Welfare Officer. Audit, however, observed that these orders were not complied with, as no such review was conducted till date.

During the beneficiary survey conducted by Audit, 16 cases were observed where the beneficiary had died, requiring the payment of pension to be discontinued. However, pension was being paid to the accounts of these beneficiaries due to absence of a mechanism for periodical re-assessment of

eligibility. The result of the few test checked cases indicate that the number of such ineligible cases would be huge in the whole population of existing beneficiaries. This depicts serious omission on the part of the Department as not conducting the requisite periodical physical verification resulted in payment of pension to the beneficiaries who became ineligible due to change in status.

The Department replied (December 2021) that it has initiated a proposal for third party verification of all beneficiaries at their doorstep through biometric authentication.

## 2.2.10 Uniform Subsidy

### 2.2.10.1 Unreliable details of beneficiaries due to inadequate input validation in SMS - *Edudel*

The accuracy of data input to a system can be controlled by imposing a number of computerised validity checks on the data presented to the system. This provides the earliest opportunities to detect and correct possible mistakes. The details of students are fed/uploaded on Student Module of *Edudel* by the IT Assistant/staff of the school. In this regard, audit noted that the Student Module has no inbuilt validation checks for student data entered by Schools. In the absence of proper validation controls, there is scope for entering incomplete or invalid data.

The beneficiary data of students of Government and aided schools for the period 2017-18 to 2020-21 was examined and it was found that there were discrepancies in the beneficiary data which shows lack of input validation in *Edudel* portal, as discussed in the succeeding paragraphs.

#### (i) Incomplete beneficiary data

Audit observed that key fields such as Bank Account number, IFSC, Aadhaar, contact number and name of father/mother were missing in the records of student database of *Edudel* portal. This indicates that there were no inbuilt validation checks as the portal should not have allowed generation of Student ID without these essential details. Number of cases in which details were blank/missing are as given in **Table-2.2.2**.

**Table-2.2.2: Number of cases with missing details**

Year	Total beneficiaries	Blank Bank A/c	Blank Aadhaar	Blank contact no.	Blank father's/ mother's names
2017-18	1752997	26214	35524	177161	Nil
2018-19	1792871	23609	28078	178382	203
2019-20	1796231	34526	31288	187744	205
2020-21	1832377	84247	40068	15598	02

**(ii) Same Bank account numbers against multiple students in the beneficiary data**

As per the guidelines of DBT, a pre-requisite for implementation of DBT is opening of individual bank accounts of beneficiaries as the financial benefit is to be transferred directly to the beneficiary's bank account.

An analysis of beneficiary data revealed that there were 9752, 10662, 12223 and 22270 numbers of student records during the years 2017-18, 2018-19, 2019-20 and 2020-21 respectively without unique bank account numbers, i.e., multiple students were linked to same bank accounts(**Annexure 2.2**). The details of payment against these cases were analysed by Audit and is reported in paragraph 2.2.10.4.

**(iii) Same Aadhaar number against more than one student**

In the beneficiary data for the period 2017-18 to 2019-20, Audit noted six instances where same Aadhaar number was shared by two students each. Student data for the year 2020-21 did not contain full Aadhaar numbers, hence Audit could not ascertain whether Aadhaar number is unique to each student.

**(iv) Same student details in the beneficiary data**

Analysis of student data revealed that there were instances where student's name, father's name, mother's name and student's date of birth were shared by two to three students totaling 2855<sup>5</sup> student records. Also, four students had the same above details. Similarly, in 1094<sup>6</sup> student records, same student name, father's name, mother's name and contact numbers were found repeated two to three times. This may have resulted in same student availing benefit more than once.

**(v) Discrepancies in beneficiary data of selected samples vis-à-vis school records**

Audit attempted to verify the data in respect of 269 selected beneficiaries with school records. However, Audit could verify beneficiary data in respect of only 228 students as the schools did not provide records of remaining selected students. In four cases, Aadhaar numbers mentioned in the beneficiary data did not match with Aadhaar numbers as per school records. In 16 cases, bank account numbers in the beneficiary data did not match with bank account numbers as per the bank passbooks/school records.

It is evident from the above that Edudel did not have adequate input controls and validation checks to eliminate duplicate bank account numbers and Aadhaar numbers and to check blank records while capturing enrolment data. This indicated that the data cleansing exercises were not conducted to eliminate erroneous data entry and giving benefits to ineligible beneficiaries.

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<sup>5</sup>  $5 \times 3 + 1420 \times 2 = 2855$

<sup>6</sup>  $2 \times 3 + 544 \times 2 = 1094$

This also shows inadequacy of manual checks and controls at the time of verification of records before uploading data at school level.

DoE replied (January 2022) that as per Right to Education Act, admission up to class 8<sup>th</sup> have to be made in the age appropriate class without insisting for any certificate/documents like age, transfer certificate etc. This led to multiple registration across the schools within DoE. However, since DoE was aware of these facts, it should have taken necessary measures to weed out duplicate cases before processing for payment.

### 2.2.10.2 Irregularities in payment of uniform subsidy due to incorrect/incomplete beneficiary data

#### (i) Irregular payment of subsidy amounting to ₹ 42.64 crore

All students studying in a Government or aided schools are eligible to get uniform subsidy through DBT. DoE intimated that the names of all students struck off or to whom School Leaving Certificate has been issued are removed from the enrolment data before uploading for payment to the PFMS. As per beneficiary data of DoE for the years 2017-18 to 2019-20, out of a total 53,42,099 enrolled students, the current status of 4,49,356 students (8 per cent) were shown as 'struck off'. Audit observed that 2,93,493 out of these 4,49,356 students were paid Uniform Subsidy during this period. This resulted in irregular payment of uniform subsidy of ₹ 42.64 crore as per the details given in Table-2.2.3.

**Table-2.2.3: Details of irregular payment of Uniform Subsidy**

Year	Total Enrolment	Number of students left schools during the year	Total number of students who received subsidy	Number of students not studying paid	Amount of uniform subsidy paid to students not on the rolls of schools (₹)
2017-18	1752997	146415	1298512*	84528	122766800
2018-19	1792871	155662	1720794	112777	163680100
2019-20	1796231	147279	1712199	96188	139958400
	<b>5342099</b>	<b>449356</b>	<b>4731505</b>	<b>293493</b>	<b>426405300</b>

\* Does not include payment to 401768 students, which were not processed through DBT but were paid at district/school level.

Audit also noticed that in 938 out of 15,186 cases pertaining to selected 30 schools, payments were made though the name of the students were struck off before the date of payment. 51 students were paid three to six months after their names were struck off, three students were paid six to twelve months after their names were struck off and four students were paid more than one year after their names were struck off from the school rolls. This shows that beneficiary data was not updated timely and DoE did not ensure the correctness of beneficiaries before making payment through PFMS resulting in payment to ineligible beneficiaries. This is a grave irregularity and needs to be investigated by GNCTD and responsibility may be fixed on the functionaries concerned.

DoE replied (January 2022) that enrolment status as on the date of transfer of DBT is taken into account. Students subsequently leave the school so there is no scope of correction and recovery from the student is not feasible.

The reply is incorrect as audit observation is based on the beneficiary data used for processing payment which showed these students as struck off from the school rolls.

**(ii) Eligible beneficiaries left out of the scheme due to inaccurate/incomplete beneficiary data**

Analysis of failed/error payment cases of uniform subsidy scheme of DoE of the students of Government and Government aided schools made through PFMS for the years 2018-19 and 2019-20 revealed that out of 32,86,161 students, 70581 (2.15 per cent) could not get the cash subsidy for uniform for the years 2018-20 due to various reasons such as wrong/invalid/incomplete bank account details, duplicate account numbers, Aadhaar not seeded, network failure etc. as per the details in **Annexure 2.3**.

DoE stated (March 2021/January 2022) that failure of payment/error in student data is circulated to all schools for updation/correction of student particulars such as bank accounts details, Aadhaar etc. at school and student level. The failed cases were further considered for payment in the next batch. It was further stated that the onus of furnishing Aadhaar numbers and bank accounts to the school rests on parents/students and as per the admission policy, providing of Aadhaar and bank account details is voluntary. However, DoE organized camps in the schools for opening of bank accounts.

The fact remains that 70581 students did not receive uniform subsidy even after the end of the academic year.

**2.2.10.3 No end-to-end digitization of the process as absence of linkage between Edudel Portal and PFMS**

One of the objectives of the DBT was end-to-end digitization of the process from the date of application for benefits under the scheme to disbursement of benefit. This required that there should not be any manual intervention in the process. However, in Uniform Subsidy scheme, every year, details of more than 16 lakh beneficiaries are uploaded from Edudel to PFMS for payment. Ideally, the SMS should be integrated with PFMS for transferring payment related data directly without manual intervention.

**(i) Multiple registration of beneficiaries in PFMS**

The SOP for DBT requires identification as well as enrolment of the beneficiaries by the implementing department using the bio-metric authentication of UIDAI to establish identity of the individual. However, Aadhaar authentication process has not been followed by the school

authorities before entering data in Edudel. After successful registration of beneficiaries, the beneficiary data is uploaded from *Edudel* to PFMS.

Audit noticed that 1,079 students (2,158 payment cases) were paid uniform subsidy twice through Aadhaar Payment Bridge System using PFMS. In the case of 1,073 students, the bank accounts details were also found the same. In all the cases, name of the students were also found same but with different student ID or NIL student ID. This resulted in irregular/excess payment of ₹15.23 lakh as per details given in **Table-2.2.4**.

**Table-2.2.4: Details of irregular/excess payment of Uniform Subsidy**

Year	Mode of payment	No. of double payment cases	No. of excess payment	Total excess paid amount
2019-20	APBS	1908	102@1100, 374@1400 & 478@1500	1352800
2018-19	APBS	220	23@1100, 64@1400 & 23@1500	149400
2017-18	APBS	30	03@1100, 03@1400 & 09@1500	21000
		<b>2158</b>		<b>1523200</b>

This also confirmed the fact that Aadhaar was not being used as a unique identifier in PFMS due to which same Aadhaar was allowed to be used multiple times to register a beneficiary in PFMS. Department needs to investigate the matter and recover all such irregular payments.

DoE accepted (January 2022) the audit observations and stated that payment of Uniform Subsidy to government and aided school children is done under different scheme names in PFMS and some of the students got admission in both government and aided schools, which was not checked. It further stated that directions will be issued to schools in this regard.

**(ii) Excess payment of subsidy to students against same student ID**

Student ID is the field in the beneficiary data to identify a specific student. As per the DBT guidelines, it was the responsibility of DoE to carryout de-duplication exercise in order to avoid multiple payments to the same student. It was noticed from the payment data that multiple payments were made against the same student ID more than once in the case of 6,115 student IDs (12,232 cases) during the period from 2017-18 to 2019-20. This has resulted in excess payment of ₹ 85.78 lakh as detailed in **Table-2.2.5**.

**Table-2.2.5: Details of excess payment**

Sl. No.	Year	No. of duplicate student ID cases	Through APBS both times	Through NEFT multiple times	APBS once and NEFT once	No. of Excess payment cases	Total excess payment
1	2017-18	74 (37x 2)	74 (37x 2)	--	--	26 @1400 11 @1500	52900
2	2018-19	5416 (2708x2)	3096 (1548x2)	656 (328x2)	1664 (832x2)	243 @1100 1520 @1400 945 @1500	3812800
3	2019-20	6742 (3368x2 + 2x3)	40 (20x2)	6662 (3328x2+2x3)	40 (20x2)	11 @1100 3349 @1400 8 @1500 2 @2800	4712700
<b>Total</b>							<b>85,78,400</b>

DoE should have put manual controls and procedures to ensure that student ID was not repeated in the beneficiary data before initiating PFMS payment. Release of multiple payments in a year against the same student ID needs to be examined by the Government. Corrective action needs to be taken and responsibility to be fixed in the matter.

DoE accepted (January 2022) the audit observations. It stated that payment of uniform subsidy to government and aided school children is done under different scheme names in PFMS and some of the students got admission in both government and aided schools which could not be checked. DoE also stated that directions will be issued to schools in this regard.

#### **2.2.10.4 Beneficiary specific bank account for grant of uniform subsidy not ensured violating DBT guidelines**

As per the guidelines of DBT, pre-requisite for implementation of DBT is opening of individual bank accounts of beneficiaries as the financial benefit is to be transferred directly to the beneficiary's bank account.

(i) Generally, Uniform Subsidy is paid once in a year. In the DBT payments made via NEFT using PFMS, it was observed that there were 22,069 cases (18,165 in 2019-20 and 3,904 in 2018-19) where payments were made more than once to the same bank account with same IFSC code. After excluding cases which have also same student ID and which are mentioned under Para 2.2.10.3(ii), there were duplicate payments to bank accounts in 19537 cases (16264 in 2019-20 and 3273 in 2018-19). This resulted in irregular payment of ₹ 1.40 crore.

(ii) In respect of two aided schools (ID-2127103 and ID-1924118), the payments of Uniform Subsidy for 2018-19 and 2019-20 were released to bank accounts of respective schools in 1032 cases. This is a serious lapse and needs a detailed investigation. This was totally against the spirit of DBT and not DBT at all.

(iii) It was also observed that subsidy in respect of 55 students of a government school (ID-1923019) was paid to a single bank account in the year 2018-19. Similarly, two more bank accounts were credited with subsidy

in respect of 52 and 30 students (students from multiple schools) during the year 2019-20. Details of multiple payment to the same bank account are given in **Annexure 2.4**.

On being pointed out by the Audit, DoE confirmed (January 2022) payment of uniform subsidy of 55 students to a single bank account in school ID-1923019 and intimated that recovery from the parents/students who received the excess payment in respect of 54 other students has been done. DoE further replied that schools with ID-2127103 and 1924118 are run by charitable societies and are providing all amenities like school uniform, books, shoes, food, clothing and boarding etc. free of charge to its students who are orphan/destitute children. Therefore, the uniform subsidy in respect of the students were credited to two bank accounts of the institutes in the case of school ID-2127103 and 1924118 as all expenditure of the students were to be met by the institute.

Reply is not acceptable as it was mandatory to credit the benefit to individual beneficiary bank accounts as per DBT guidelines and in case deviation from this procedure was required and justified, necessary approval should have been taken from the competent authority. However, it is not clear whether such approval was taken.

It indicates that the DoE worked against the spirit of DBT as crediting school account instead of DBT beneficiary grossly violated the scheme guidelines. This also establishes that DoE does not have in-built controls in *Edudel* to prevent multiple payments to the same bank accounts. GNCTD may ascertain the reasons for violation of the scheme guidelines and responsibility may be fixed.

#### 2.2.10.5 Delay in transfer of payments to beneficiaries' account

In the Uniform Subsidy Scheme, subsidy amount is transferred annually. The timeline for transferring the subsidy is April to May of every year except for new admissions. For new admission students, subsidy was to be transferred by the end of September. The details of delay in payment of subsidy is given in **Table-2.2.6**.

**Table-2.2.6: Delay in payment of Uniform Subsidy**

Year	Total no. of payment cases	Period of payments			
		Apr - Jun	Jul -Sep	Oct-Dec	Jan - Mar
2019-20	1712199	716151	840195	128941	26912
2018-19	1720794	1268344	119904	47906	284640
2017-18	1298512 <sup>7</sup>	934463	286341	0	0

It can be seen from the Table 2.2.6 that in 3,32,546 cases (19.32 per cent) pertaining to the year 2018-19 and 1,55,853 cases (9.10 per cent) pertaining to

<sup>7</sup> During the year 2017-18, uniform subsidy to 4,01,768 students involving an amount of ₹ 56.04 crore was not distributed through DBT and hence were not checked during audit

the year 2019-20, payments were made after six months from the start of the academic year. Apart from the above, payment of uniform subsidy to 791 government school students for 2018-19 were made in April 2019 i.e. after the end of the academic year. Undue delay in payment is against the core objective of the DBT Scheme.

### **2.2.11 Conclusion**

There was lack of adequate awareness generation and information dissemination among public about the DBT schemes and Government had not assessed the eligible number of beneficiaries in OAP and DPSWD schemes on its own either. Moreover, Government had capped the number of beneficiaries in OAP scheme, which may deprive eligible beneficiaries of benefits.

Regarding implementation of DBT schemes, details related to legacy (offline) beneficiaries were not migrated to the SMS, i.e., *e-District*. This resulted in beneficiaries getting double benefits. As the Departments failed to provide physical records in respect of legacy beneficiaries, the genuineness of legacy beneficiaries, which accounted for more than 79 per cent of the beneficiaries in OAP and DPSWD schemes could not be verified and is doubtful.

The input validation checks in SMSs were not adequate as several cases of invalid data (e.g., numerical IFSC) were found to be accepted by the systems. Besides this, the SMS (*e-District* and *Edudel*) and payment portal (PFMS) were not integrated, leaving scope for manual intervention and manipulation of the data. Audit observed wide variations between master database of beneficiaries and payment database, such as multiple registration of a beneficiary in PFMS. As a result, ineligible applicants got the benefits of the schemes. As observed in test checked cases, non-digitization of details of beneficiaries resulted in irregular payment of benefits both under OAP Scheme and DPSWD. Disciplinary action should be taken for mismanagement of funds as brought out in irregularities. This being sample findings, the implication on the total amount of irregular payment would be much more which needs investigation by the Government and fixing of responsibility for the grave lapses.

There was lack of an SOP for verification of documents submitted by the applicant in support of eligibility. Also, there was no mechanism for periodical re-assessment of eligibility of a beneficiary due to which beneficiaries becoming ineligible due to marriage, death, receiving benefits under other schemes etc. remained in the system and kept drawing benefits. The Government did not take any corrective action to stop the pension or recover excess payments in spite of their own findings to this effect which shows reluctance and lack of intent to target the genuine needy for these schemes.

Serious irregularities in the implementation of Uniform Subsidy scheme like same bank account number against multiple students, payments of huge amount subsidy to students after being struck off from school rolls, excess payment of subsidy to students against the same student ID, payment of subsidy to school account etc merit special attention of the GNCTD and responsibility for the same may be fixed.

There was no monitoring system in the implementing Departments to address various issues related to delay in processing and subsequent credit of payment to the beneficiaries. There was weak monitoring by the DBT Cell to ensure proper implementation of the schemes at department level and to address grievances of the beneficiaries. The existing grievance redressal system of the implementing Departments was ineffective in dealing with grievances of the beneficiaries. The advantages of DBT remained mostly on paper in GNCTD in the absence of identification of genuine beneficiaries, delays in providing benefits and absence of proper mechanism to address grievances in time.

### **2.2.12 Recommendations**

The Government should -

- Ensure end to end digitization of DBT process.
- Periodically cleanse the data to weed out ineligible beneficiaries.
- Undertake exercise to assess the actual number of beneficiaries under OAP and DPSWD and create awareness of the schemes so that benefits reach all deserving persons.
- Ensure adequate validation controls built into the software so that mandatory data is system- validated at the input stage itself.
- Develop a proper SOP for verification of documents to check arbitrariness in identification of beneficiaries.
- Take action against false and duplicate claims so that the benefits could reach the most deserving in view of cap on number of claims.
- Strengthen the monitoring system to prevent leakages and to ensure that benefits reach all authentic and eligible beneficiaries.
- Establish dedicated Grievance Redressal Mechanism and fix responsibility for delays in timely crediting of benefits through DBT.
- Implement the DBT scheme in the real sense as envisaged wherein the financial benefit is transferred directly to the beneficiary's bank account without the intermediary agency.

## Department of Home

### 2.3 Blockade of funds of ₹ 4.02 crore and avoidable expenditure of ₹ 70.41 lakh

**Acquisition of a plot of land which did not meet the requirements, by Forensic Science Laboratory, resulted in blockade of funds of ₹ 4.02 crore incurred on purchase of the land and avoidable expenditure of ₹ 70.41 lakh on its ground rent.**

With a view to resolve the high pendency of cases for examination in the Forensic Science Laboratory (FSL), Department of Home, GNCTD requested (April 2013) Delhi Development Authority (DDA) to suggest suitable plots of land measuring 10,000 square meters each in East, South and West Delhi for establishing three Regional Forensic Laboratories. A piece of land measuring 5,425 sqm was allotted (March 2014) by DDA to FSL for setting up of Regional Forensic Science Laboratory. This land was allotted on perpetual lease hold basis at a premium of ₹ 4.02 crore with annual ground rent of ₹10.06 lakh. As per condition of allotment, the building was to be completed within two years of taking possession of the land.

Though the size of the plot was much less than required, FSL took possession (August 2014) of the land. Later, FSL approached (January 2015) DDA for allotment of another plot of land measuring 6467 sqm, adjacent to the already allotted one, citing insufficient size of the plot already allotted. In spite of FSL pursuing the matter of allotment of the additional piece of land through several reminders during April 2015 to May 2016, no response was received from DDA.

In a report placed before the High Court of Delhi in May 2016, it was stated that the FSL Complex at Rohini has enough Floor Area Ratio to accommodate another 12 storey building by replacing existing guest house and surface parking which can accommodate additional labs. Thereafter, the Department decided (January 2017) that the allotted land of 5,425 sqm was not required for FSL anymore and the said land was to be handed over to Public Works Department (PWD), GNCTD for using it for construction of Hospital, School or any other uses. However, no further efforts were made to utilize the land or return the land to the lessor, i.e., DDA. Instead, FSL continued paying ground rent of ₹10.06 lakh annually.

Thus, acquisition of a plot of land which did not have the required size for establishment of a Regional Forensic Laboratory and failure to dispose off the same resulted in blockade of funds of ₹ 4.02 crore for more than seven years. Retention of the plot which was not required also resulted in avoidable expenditure of ₹ 70.41 lakh on account of ground rent paid to DDA. Out of this, expenditure of ₹ 40.24 lakh incurred on ground rent was for 2017-18 to 2020-21, i.e., after deciding that the land was not required.

The matter was referred to the Government in September 2021, reply was awaited (May 2022).

## Irrigation and Flood Control Department

### 2.4 Unfruitful expenditure of ₹ 81.56 lakh

**Failure of Irrigation and Flood Control Department to ensure hindrance free sites before awarding of three works resulted in foreclosure of these works rendering an expenditure of ₹ 81.56 lakh incurred on these works unfruitful.**

Para 4.2 of CPWD Manual Volume-II stipulates that availability of the site should be ensured at the planning and designing stage of the work itself and the preparation of detailed estimates and drawing and design stage should be taken up only after availability of the land is assured. Further, para 3.3(2) provides that the estimates should be sent to the client department after fully ascertaining the necessary site and topographical details, technical feasibility etc. In case site survey is necessary, a small estimate may be sent to the client for the purpose of assessing the suitability and availability of the land for the proposed work. It is the responsibility of the Department to provide hindrance free site before approval of Notice Inviting Tender through prior survey. The Superintending Engineer, IFCD-IV, Irrigation and Flood Control Department (IFCD) had also instructed (April 2016) that, before award of work, the Executive Engineer should ensure that site was free from any encroachment, dispute, court cases and other hindrances etc. to avoid withdrawal/cancellation of award at later stage.

Audit observed that in three works, IFCD did not ensure that the site is free from encroachment before undertaking the construction as mentioned in the succeeding paragraphs.

(i) The construction of 3500 metres (m) boundary wall on left side of Najafgarh Drain<sup>8</sup> was awarded in April 2016 at a tendered cost of ₹ 177.11 lakh. The stipulated date of start and completion was 26 April 2016 and 25 April 2017 respectively. The work was halted after completing only 426 m of wall due to hindrance created by the villagers after completion of excavation work. DJB has constructed boundary wall for a length of 300 m out of 3500 m. The balance 2774 m length of boundary wall could not be constructed as records of IFCD was not updated since 1970 and the land was not demarcated by the Revenue Department. In spite of pursuing the issue with Revenue Department, the demarcation was not carried out and the work was finally foreclosed in November 2017 after incurring an expenditure of ₹ 38.93 lakh.

(ii) The work of the construction of boundary wall covering ridge land from Kh. No. 1012/2 to 1921 of Vasant Kunj Enclave was awarded (March

<sup>8</sup> from Goela outfall to Kakraula Village bridge

2015) at a cost of ₹ 30.37 lakh which was to be completed by 6 August 2015. After execution of 50 *per cent* of the work, the work was held up from 23 November 2015 due to unavailability of demarcated land. Though the land was demarcated in February 2017, the work could not be completed as it required demolishing of some houses which was not possible. The IFCD finally foreclosed the work in December 2017 with effect from 23 November 2015 and the contractor was paid ₹ 17.00 lakh for the completed portion of the work.

(iii) The work of extension of Nasirpur drain on DDA land up to railway line was awarded at a cost of ₹ 33.77 lakh to be completed by 17 June 2014. The contractor commenced the work but the field staff of the Railway Department did not allow the agency to execute the work of the drain as the work was near the railway line. The IFCD finally foreclosed the work (July 2016) with retrospective effect from May 2016. However, by then, contractor had completed 68 *per cent* of the work and was paid ₹ 25.63 lakh (August 2016).

Thus, failure of the IFCD in ensuring encroachment/hindrance free site for the above three works before preparation of NIT and awarding of the works resulted in foreclosure of works leading to unfruitful expenditure of ₹ 81.56 lakh.

IFCD replied (October 2021) that in the first case, the work was halted due to hindrance created by villagers. The reply needs to be viewed in the light of the fact that the records of IFCD were not updated from 1970 and demarcation was required. In the case of construction of boundary wall of ridge land, IFCD stated that the site was demarcated partially due to some portion of land of private house situated on land owned by the Forest Department which was the client department and IFCD had no locus standi in the matter of encroachment. The reply is not acceptable since IFCD did not ensure encumbrance free site before issuing NIT. As regards the work relating to extension of Nasir Pur Drain, it was stated that the Railway Department did not allow the contractor to execute the work though Railway's representatives were present in the technical acceptance committee meeting where the said scheme was cleared. However, minutes of the meeting was not provided in support of the reply in the absence of which it is not clear whether the Railway agreed to the project initially.

## Department of Social Welfare

### 2.5 Compliance Audit on 'Implementation of the Rights of Persons with Disabilities Act, 2016'

#### 2.5.1 Introduction

Article 41 of the Indian Constitution mandates the state, to make effective provisions for securing the right to education, work and public assistance for people affected by disability within the limits of its economic capacity and development. Further, India is a signatory to the United Nations Convention on the Rights of Persons with Disabilities 2006 and ratified the same on 1 October 2007. To give effect to the principles laid down in the said Convention, Government of India (GoI) enacted 'Rights of Persons with Disabilities Act, 2016' (Act) which came into force with effect from 19 April 2017, repealing the earlier 'Persons with Disabilities Act, 1995'. The new Act provides for defining the meaning of disability for the first time and form VI under Rule 18(1) extended the recognized categories of disability from seven to 21<sup>9</sup>. It conferred various rights and entitlements on Persons with Disabilities<sup>10</sup> (PwD). These rights and entitlements include equality and non-discrimination, community life, protection against cruelty and inhuman treatment, access to justice, etc. The Act also mandates Governments to take necessary measures/frame schemes and programmes in social security, health, rehabilitation, recreation, skill development, etc. for effective empowerment and inclusion of PwD. All educational institutions funded by the Government are to provide inclusive education to the children with disabilities. Thereafter, exercising the powers conferred by Section 100(1) of the Act, Rights of PwD Rules, 2017 have been framed (June 2017). The Government of National Capital Territory of Delhi (GNCTD), by exercising powers conferred by Sub-Section (1) of Section 101 of the Act, enacted the Delhi Rights of Persons with Disabilities (DRPwD) Rules, 2018 on 27 December 2018.

As per Census 2011, out of the 121 crore population in India, about 2.68 crore persons had some form of disability, which is 2.21 *per cent* of the total population. In the NCT of Delhi, 1.4 *per cent* (2,34,882) of the total population of 1,67,87,941 had some form of disability.

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<sup>9</sup> 1. Locomotor Disability, 2. Leprosy Cured Person, 3. Cerebral Palsy, 4. Dwarfism, 5. Muscular Dystrophy, 6. Acid Attack Victims, 7. Blindness, 8. Low-Vision, 9 Deaf, 10. Hard of Hearing, 11. Speech and Language Disability, 12. Intellectual Disability 13. Specific Learning Disabilities, 14. Autism Spectrum Disorder, 15. Mental Illness, 16. Chronic Neurological Condition, 17. Multiple Sclerosis, 18. Parkinson's Disease, 19. Hemophilia, 20. Thalassemia, 21. Sickle Cell Disease.

<sup>10</sup> Persons with Disability means a person with long term physical, mental, intellectual or sensory impairment which, in interaction with barriers, hinders his full and effective participation in society equally with others.

### **2.5.2 Departments involved in implementation of the Act**

In Delhi, the Department of Social Welfare (DSW), GNCTD is the nodal department for implementation of the Act. The Department is headed by Principal Secretary, who is assisted by Director, Special Director, 12 Deputy Directors, Assistant Director (Planning) and Ten District Social Welfare Officers (DSWO). An independent State Commissioner (Disabilities) (SCPD) coordinates and monitors the programmes and schemes for PwD. SCPD also investigates complaints relating to deprivation of rights of PwD. In addition, the Delhi SC/ST/OBC/Minority/Handicapped Finance and Development Corporation (the Corporation) finances, facilitates and promotes the economic development activities for PwD.

Further, other departments are also responsible for implementation of various provisions of the Act, viz. issuing disability certificate by Health Department (as of March 2021, total number of Disability Certificates issued was 1,83,160), issues in respect of barrier free built environment (Section 40 to 46) by Department of Urban Development and education to students with disabilities by the Directorate of Education, and all the departments/ PSUs/ABs for employment of PwD.

### **2.5.3 Audit Objectives**

The objective of this audit was to assess whether -

- (i) The governance framework as envisaged under the Act, has been set in place and whether appropriate and timely actions were taken by the appropriate authorities in that regard.
- (ii) Adequate measures were taken for identification and certification of persons with all types of disabilities to allow them to enjoy the benefits under this Act;
- (iii) Educational opportunity for PwDs were ensured by the Government.
- (iv) Adequate measures were undertaken to ensure Social Security and Rehabilitation of PwD.

### **2.5.4 Audit Scope and methodology**

The Audit was conducted during April to September 2021 covering the period from April 2017 to March 2021 (four years). To assess the implementation of the provisions of the Act, policies and schemes, Audit selected and examined the records of the DSW Headquarters, office of the State Commissioner (Disabilities), three out of 10 District offices, four out of seven special schools for disabled, four out of six Homes for mentally challenged, four out of five half way/ long stay homes for mentally ill, all four functional hostels for college/ school going visually, speech and hearing impaired students, six NGOs, one training-cum-production center and one Sheltered workshop for differently abled (Male) under the DSW. Records relating to financial

assistance disbursed by Delhi SC/ST/OBC/Minority and Handicapped Finance and Development Corporation Limited were also examined. Details of units selected for examination of records are given in **Table-2.5.1**.

**Table-2.5.1: Details of selected units**

Sl. No.	Name of Unit
1.	Department of Social Welfare (Headquarters)
2.	Office of the State Commissioner for PwD, Mata Sundari Road, Delhi.
3.	DSWO (West), Near Punjab and Sind bank, Tilak nagar, New Delhi-18.
4.	DSWO (North- West- I), NPS Building near Vishram Chowk, Sector-IV, Rohini, Delhi-85.
5.	DSWO (North West-II), NPS Building near Vishram Chowk, Sector-IV, Rohini, Delhi-85.
6.	Government Middle School for the Deaf (N.P.S.D) Vishram Chowk, Sector-4, Rohini, Delhi- 110085.
7.	Govt. Sr. Sec. School for Blind Boys (GSSSB), Sewa Kutir Complex, Kingsway Camp Delhi – 09.
8.	Government Lady Noyce Senior Secondary School for the Deaf & Dumb (G.L.N.S), Delhi Gate, Delhi -110002.
9.	School for Mentally Retarded Children (S.M.R.C), Mayur Vihar, PH-I, Delhi-110091.
10.	Home for Mentally Retarded Persons (Children) (HMRP-C) (for Male), Asha Kiran Complex, Avantika, Sector – 1, Rohini, Delhi-85.
11.	Institute for Severe and Profound Retarded Persons (ISPMR) (for Female), Asha Kiran Complex, Avantika, Sector – 1, Rohini, Delhi-85.
12.	School & Home for Mentally Retarded Persons (SHMRP) (for Female), Asha Kiran Complex, Avantika, Sector – 1, Rohini, Delhi-85.
13.	Asha Deep Homes for Mentally Challenged (for Male), Narela, Delhi.
14.	Nav Kiran I, Halfway/Long-stay Home for Women, Rohini, Sector-3, Delhi – 85
15.	Nav Kiran II Halfway/Longstay Home for Women, Rohini, Sector-3, Delhi – 85.
16.	Nav Chenta Halfway Home for Men, Rohini, Sector-22, Delhi – 85.
17.	New Rachna Halfway Home for Men, Dwarka, Sector-03, Delhi
18.	Hostel for college going Blind students (Boys), Sewa Kutir Complex, Kingsway Camp, GTB Nagar, Delhi -110009
19.	Hostel in Government Sr. Secondary School for the Blind Boys, Sewa Kutir Complex, Kingsway Camp, Delhi-110009
20.	Hostel for Girls in Government Lady Noyce Sr. Secondary School for the Deaf & Dumb, G.L.N.S Complex, Delhi Gate, Delhi -110002
21.	Hostel for Boys in Government Lady Noyce Sr. Secondary School for the Deaf & Dumb, G.L.N.S Complex, Delhi Gate, Delhi -110002
22.	The Blind Relief Association (NGO)
23.	AWWA Asha School (NGO)
24.	Amar Jyoti Charitable Trust (NGO)
25.	The Vinayak Blind Women Welfare Society (NGO)
26.	Aradhana Parents Support Group (Regd.) (NGO)
27.	Masoom Foundation (NGO)
28.	Training-cum-Production Centre, Tilak Nagar, Delhi
29.	Sheltered workshop for Physically Handicapped (Male), Ramesh Nagar, Delhi
30.	Delhi SC/ST/OBC/Minority and handicapped Finance and Development Corporation Limited, Rohini

### 2.5.5 Audit Criteria

Audit criteria was derived from the following sources:

- (i) The Rights of Persons with Disabilities Act, 2016.
- (ii) The Rights of Persons with Disabilities Rules, 2017.
- (iii) Delhi Rights of Persons with Disabilities Rules, 2018.
- (iv) Guidelines of various schemes for welfare of PwD.
- (v) Annual plans, policy guidelines and budget announcements, if any, by the Government.
- (vi) Operational guidelines/modalities of the schemes.
- (vii) General Financial Rules and Receipt and Payments Rules, 1983, Government Accounting Rules, 1990, Budget Manual, directives, circulars, orders, instructions and guidelines issued by the Government/ competent authority from time to time.

## **Audit findings**

### **2.5.6 Poor Governance framework**

#### **2.5.6.1 Delay in notifying Delhi RPwD Rules by the GNCT of Delhi**

Section 101 of the Act provides that the State Government may, subject to the condition of previous publication, by notification, make rules for carrying out the provisions of the Act, not later than six months from the date of commencement of the Act. The Act came into effect on 19 April 2017.

The Social Welfare Department of all State Government/Union Territories were reminded (13 June 2017) by the Ministry of Social Justice and Empowerment, GoI that the State Rules be notified before 19 October 2017. However, DSW, GNCTD notified the rules in this regard only on 27 December 2018 i.e. after a delay of 14 months from due date. This delayed implementation of various provisions of the Act.

In response, DSW stated (October 2021 and January 2022) that the State Rules could be framed after notification conferring powers on the Hon'ble Lieutenant Governor for making rules under this Act. The said notification was issued only on 12 December 2017. Thereafter, the draft rules were notified on 22 May 2018 to invite suggestion and comments from the stakeholders. After due consultative process, the final rules were notified on 27 December 2018.

Reply of the Department is not acceptable as all the due process and formalities could have been completed in advance and the Rules could have been notified upon conferring powers in this regard on the Hon'ble Lieutenant Governor.

#### **2.5.6.2 Delay in constitution of State Advisory Board on Disability**

As per Sections 66 and 71 of the Act, 2016, every State Government was to constitute a State Advisory Board (Board) on disability matters to facilitate

continuous evolution of a comprehensive policy for empowerment of persons with disabilities and full enjoyment of rights. The Board's functions included advising the State Government on policies, programs, legislation and projects with respect to disability, develop a state policy to address issues concerning persons with disabilities, review and coordinate the activities of all departments of the state government and other organizations, etc. The Board was to be under the chairpersonship of Minister in charge of the Department dealing with disability matters and the Minister of State or Deputy Minister as vice-chairperson. Secretaries to the state Government in charge of the various Departments<sup>11</sup>, three Members of Legislative Assembly, five members who are experts in the field of disability and five members to represent the districts, etc. were to be members of the Board.

The Board, once constituted, would have been able to give impetus to implementation of the provisions of the Act with its members being senior officers of the Government and experts in the field of disability. However, it was observed that the proposal for constitution of the Board was initiated only in September 2018 and came into effect from January 2021, i.e., after delay of about four years since commencement of the Act. Delay in constitution of the Board indicated lack of intent and seriousness of the Government in matters relating to PwD.

DSW replied (January 2022) that constitution of the Board was delayed owing to certain changes made at the level of Office of the Hon'ble Minister of Social Welfare and time taken for selection of MLAs as members. It was also stated that the matter was also delayed due to code of conduct imposed during parliament and assembly elections in 2019 and 2020.

The reasons for delay given in the reply does not justify the delay of almost four years in constitution of the Board.

### **2.5.6.3 Undue Delay in designation of certifying medical authority for issuing disability certificates**

As per Section 2 (zc) of the Act, 21 types of disabilities were notified which included 14 new categories of disabilities. Section 57 of the Act provides that, the Government shall designate persons, having requisite qualifications and experience, as certifying authorities, who shall be competent to issue the certificate of disability. As per Section 57(2), the Government shall also notify the jurisdiction within which and the terms and conditions subject to which, the certifying authority shall perform its certification functions.

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<sup>11</sup> Disability Affairs (DSW), School Education, Literacy and Higher Education, Women and Child Development, Finance, Personnel and Training, Health and Family Welfare, Rural Development, Panchayati Raj, Industrial Policy and Promotion, Labour and Employment, Urban Development, Housing and Urban Poverty Alleviation, Science and Technology, Information Technology, Public Enterprises, Youth Affairs and Sports, Road Transport and any other Department, which the State Government considers necessary.

Audit observed that authorities (various Hospitals) for certification of all 21 types of disabilities were designated only on 2 May 2019 i.e., after a delay of more than two years of the commencement of the Act. This delay in designation of authorities for issuing of disability certificates had delayed extending the benefits of their rights and benefits to eligible PwD.

DSW stated (January 2022) that the Department of Health and Family Welfare had notified medical authorities for all 21 types of disabilities on 2 May 2019, only after notification of DRPwD Rules on 27 December 2018.

The reply confirms the delay and also demonstrates the adverse impact of delay of notification of DRPwD Rules on various aspects of implementation of the Act.

#### **2.5.6.4 Long vacancy of the post of State Commissioner**

Section 79 (1) of the Act, 2016 stipulates that the State Government may, by notification, appoint a State Commissioner for PwD (SCPD) for the purposes of this Act. The Office of the Commissioner for Persons with Disabilities was established as a Statutory Authority under section 60 of the Persons with Disabilities (Equal Opportunities, Protection of Rights and Full Participation) Act, 1995 which started functioning in Delhi from August 2009.

During audit, it has been noticed that four Commissioners/ State Commissioners were appointed by the GNCT of Delhi from May 2009 (since inception) to June 2021 and the post remained vacant for periods ranging from six to 15 months as given in **Table-2.5.2**.

**Table-2.5.2: Absence of State Commissioner for PwD**

Sl. No.	Period of Vacancy	Period of vacancy in months
1.	27.05.2012 to 02.12.2012	06
2.	03.12.2015 to 16.03.2017	15
3.	01.01.2020 to 27.01.2021	13

Source: Information provided by SCPD

Absence of State Commissioner for long periods deprived the PwD in Delhi of the benefit of an Authority with statutory powers to safeguard their rights and interests.

DSW replied (January 2022) that due care shall be taken to avoid delays in future.

#### **2.5.6.5 Annual reports not laid before the State Legislature**

As per Section 83 of the Act and Rule 50 of DRPwD Rules, 2018, the Commissioner shall prepare and submit an annual report giving full account of its activities during the previous financial year to the State Government and may at any time submit special reports on any matter, which, in its opinion, is of such urgency or importance that it shall not be deferred till submission of the annual report. The State Government shall cause the annual and the special reports to be laid before the State Legislature along with a

memorandum of action taken or proposed to be taken on the recommendation of the Commissioner and the reasons for not accepting the recommendations, if any.

During audit, it was noticed that the State Commissioner (Disabilities) prepared and submitted Annual Reports for 2017-18 and 2018-19 but the DSW did not place these reports in the State Legislature as per details in **Table-2.5.3**.

**Table-2.5.3: Status of Annual Reports**

Sl. No.	Period of Annual Report	Prepared by the State Commissioner office
1.	2017-18	Prepared and sent to DSW
2.	2018-19	Prepared and sent to DSW
3	2019-20	Under process (June 2021)
4	2020-21	Under process (June 2021)

Source: Information provided by SCPD

DSW stated (January 2022) that the reports for the years from 2010-11 to 2017-18 were compiled and sent to the departments concerned for seeking their comments but replies are pending from some departments. It was further stated that after receiving replies, these will be put up for laying before the State Legislature.

Such delays weaken the Legislative oversight over implementation of the Act by the Government.

#### **2.5.6.6 Delay in constitution of District Level Committee**

As per Section 72 of the Act read with Rule 39 of DRPwD Rules, 2018, the State Government was to constitute District-level Committees (DLCs) on disability to advise the district authorities on matters relating to rehabilitation and empowerment of PwD, monitor the implementation of the provisions of the Act and Rules, etc. Audit observed that one DLC (Central District) was constituted in December 2019, i.e. after more than two years of commencement of the Act and nine more were constituted in June-August 2021 after another two years. As of October 2021, DLCs were constituted in 10 out of 11 districts. In South East District, the DLC was yet to be constituted. Delay in constitution of DLCs compromised the ability of DSW to implement the Act properly and efficiently.

DSW stated (January 2022) that after notification of the State RPwD Rules, Divisional Commissioners (Revenue) were requested in June 2021 to constitute DLCs on disability and DLCs have been constituted in all Districts except in District-South East and District Magistrate concerned was being requested to expedite the same.

The reply is not acceptable as there was a delay of more than two years in issuing directions for constitution of DLCs after notification of the Rules.

#### **2.5.6.7 State Fund for Persons with Disabilities (PwD) not constituted**

Section 88 (1) of the Act provides for the constitution of a Fund to be called the State Fund for Persons with Disabilities by a State Government in such manner as may be prescribed by the State Government. Further, Rule 53 of Delhi RPwD Rules, 2018 prescribes that the State Fund shall be utilized for (a) financial assistance in the areas which are not specifically covered under any scheme and programme of the Government of National Capital Territory of Delhi; (b) administrative and other expenses of the Fund, as may be required to be incurred by or under the Act; and (c) such other purposes as may be decided by the governing body constituted for the Fund.

The State Fund for PwD has not been created as of January 2022 even after more than four years of commencement of the Act. This indicates lack of commitment of GNCTD towards the welfare of PwD.

DSW stated (January 2022) that steps have been taken for setting up the State Fund for PwD.

#### **2.5.6.8 Weak Complaint redressal mechanism**

(i) Section 80 (b) of the Act envisages that the State Commissioner shall inquire, suo-moto or otherwise, deprivation of rights of PwD and safeguards available to them in respect of matters for which the State Government is the appropriate Government and take up the matter with appropriate authorities for corrective action. Further Rule 49 (2) of the RPwD Rules, 2018 states that the State Commissioner, on receipt of a complaint, shall refer a copy of the complaint to the opposite party or parties mentioned in the complaint directing to submit their version of the case within a period of 30 days or such extended period not exceeding 15 days as may be granted by the State Commissioner. Rule 49 (8) also states that the State Commissioner shall decide the complaint as far as possible within a period of three months from the date of receipt of notice by the opposite party.

During scrutiny of records in office of the State Commissioner (Disability), the following deficiencies were noticed:

(ii) No separate complaint register was maintained to watch the receipt and disposal of complaints from PwD. All the letters and other communications received including complaints are entered in a single diary register (Receipt/Inward register -consolidated). There was no system to watch the pendency of decision in respect of other complaints. Therefore, the settlement of complaints/ grievances in time could not be verified in audit.

In response, DSW stated (January 2022) that complaint register is being maintained meticulously and also in excel format and every complaint is registered with all the details. It was also stated that a circular has been issued directing all officials dealing with grievances to maintain Assistant Diaries and the same is being maintained by dealing assistants.

The reply is not tenable as during audit, it was observed that only a combined diary register was being maintained and no supporting documents regarding maintenance of separate complaint register was provided with the reply.

(iii) In respect of a system for receiving complaints/grievances from PwD over phone, viz. 24 hour help line number, the office stated that requisition for the same has been made to the Administrative Reforms Department of GNCTD.

Further, as per office order no. 68 dated 25 May 2000 issued by the DSW, the DSWO is the public grievance officer of his/her respective district and shall attend to all public grievances relating to his/her district every Tuesday and Saturday with a report to the Headquarter. During audit, it was noticed that no record of grievance redressal was available in the three selected districts. Thus, GNCTD failed to provide a robust grievance redressal mechanism to PwD.

No reply was received from DSW in this regard.

#### **2.5.6.9 Absence of Social Audit of schemes and programmes concerning Persons with Disabilities**

Section 48 of the Act provides that the appropriate Government shall undertake social audit of all general schemes and programmes involving the persons with disabilities to ensure that the schemes and programmes do not have an adverse impact upon the persons with disabilities.

As per information furnished by DSW, it has not conducted any Social Audit and informed that the matter has been referred to the State Commissioner for PwD. Disability Branch, DSW stated (October 2021) that it will include the component of social audit in the schemes.

DSW stated (January 2022) that newly set-up RTE Branch has been requested to undertake social audit of schemes and programmes concerning persons with disability and component of social audit shall be incorporated in schemes being formulated.

#### **2.5.7 Awareness campaigns and its related activities not conducted**

Section 39 of the Act provides that the Government, in consultation with the State Commissioner, shall conduct, encourage, support or promote awareness campaigns and sensitization programmes to ensure that the rights of the persons with disabilities provided under the Act are protected. Further, rights of PwD were to be included in the curriculum in Universities, colleges and schools.

As per the information/record provided by DSW, it has not conducted any programmes or campaigns to promote values of inclusion, tolerance, empathy and respect for diversity. Similarly, DSW did not take any steps to ensure that the rights of PwD are included in the curriculum in Universities, colleges and

schools except sending letters to the Departments concerned about the provisions in the Act.

DSW stated (January 2022) that International Day for PwD is celebrated since 2015 and people are encouraged to participate in the activities of Homes/Institutions for promoting inclusion and awareness. Further, a workshop was also organized on awareness generation of various stake holders in December 2021.

Reply of the Department is not acceptable as only one workshop was organized and no programme was launched to promote values of inclusion, tolerance, empathy and respect for diversity for the last 4 years. Further, no reply has been given with regard to ensuring inclusion of rights of PwD in the curriculum in Universities, colleges and schools.

### **2.5.8 Inadequate monitoring and inspection of the Institutions and Organizations for the welfare of PwD**

As per office order no.68 dated 25 May 2000 issued by the Department of Social Welfare, the District Social Welfare Officers (DSWOs) shall be the supervisory officers of their respective districts and regular inspections of all the units within their districts shall be their primary responsibility. They are required to conduct inspections themselves and send their reports to Headquarter as follows:

- i) Inspection of Homes/Institutions, once in a month and report to Joint Director (Programme) on prescribed formats.
- ii) Surprise Inspection at night of Homes/Institutions once in a month and report to Joint Director (Programme) in the prescribed formats.

During the scrutiny of records of three selected Districts, it was noticed that during the audit period 2017-21, only nine inspections against 192 required were conducted in West District. No inspection of homes, schools or institutions which deals with intellectually impaired children, speech and hearing impaired students and intellectually impaired persons under their respective jurisdiction, were carried out in two districts (North West I and II) (**Annexure 2.5**). Inadequate monitoring of institutions serving PwD shows Government's laxity towards welfare of PwD.

The Department stated (January 2022) that various inspections/surprise inspections were made but records were not maintained and in future records will be maintained and forwarded to Joint Director for necessary action.

### **2.5.9 Non-observance of mandatory accessibility norms**

Sections 41 to 46 of the Act and orders of the State Commissioner dated 26 November 2019 stipulate that the appropriate Government shall take suitable measures to ensure accessibility of the existing built environment and transport, among other things, under an action plan, within five years from the

date of notification of such Rules (15 June 2022). Further, Rule 20 (1) (a) of the Delhi RPwD Rules 2018 provides that every establishment shall comply with the standards for public buildings as specified in the Harmonised Guidelines and Space Standards for Barrier Free Built Environment for PwD and Elderly Persons issued by GoI in 2016. Deficiencies in implementation of these provisions are discussed in the succeeding paragraphs.

### **2.5.9.1 Inadequate monitoring**

The SCPD had taken suo-moto cognizance of inaccessible built environment in GNCTD for PwD in July 2017 and issued notices to the Urban Development Department, Municipal Corporations of Delhi, Delhi Cantonment Board and Delhi Transport Corporation. Due to lack of response to the notices, SCPD conducted hearings on the issue and a Monitoring Committee was constituted by Urban Development Department to monitor implementation of action plans to ensure accessibility of the existing built environment for PwD under the chairpersonship of Principal Secretary (Urban Development Department). After holding nine hearings during the period from October 2017 to November 2019, SCPD issued various instructions through its final orders on 26 November 2019 in this regard.

As per the above orders, the Chairman of Monitoring committee was to submit consolidated quarterly reports (by 10<sup>th</sup> of the month succeeding each quarter) of all departments/agencies<sup>12</sup> to the SCPD indicating progress made over previous quarter on implementation of action plans and report of the physical checks. However, the Monitoring Committee did not furnish any report to SCPD. The SCPD had also found that 14 institutions for PwD run by DSW and nine schools of Education Department were not fully accessible for PwD<sup>13</sup>. Thus, the efforts of SCPD to make public infrastructure accessible to PwD was undermined by lack of adequate efforts and response from the Government.

DSW, in its reply (January 2022), stated that status of accessibility of buildings is appraised every month through e-Samiksha and progress reports to the Government of India. Further, due to outbreak of COVID-19 pandemic and ban on construction activities during winter months on account of pollution; the progress on retrofitting has been hampered.

Reply of the Department is not satisfactory as no progress reports were made available to audit. Further, COVID lockdown of six months and construction ban of a few months was not sufficient to explain the delay of more than four years in implementing the above provisions of the Act.

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<sup>12</sup> Urban Development Department, Public Works Department, Corporation, Council, DDA, Police, Transport Department, DUSIB, DTIDCL, DSIIDC, DSIIDC, I&FCD and Education Department

<sup>13</sup> in inspections conducted during 2017-18 to 2020-21

### **2.5.9.2 Accessibility to places of worship not ensured**

SCPD had directed all 11 District Magistrates in May 2018 to take appropriate action to make all the places of worship accessible for PwD and furnish details regarding accessibility of places of worship for PwD and timelines for making the same accessible to PwD. SCPD had also issued two reminders and suo-moto notices to these districts. As per responses received, out of total 2329 religious places in Delhi, only 547 (23.49 *per cent*) were accessible to the PwD. Moreover, out of 11 districts, only two districts had given target dates to make all the religious places under their jurisdiction accessible to PwD. After five hearings on the issue, SCPD ordered (October 2019) to GNCTD to take up this issue with management of religious places concerned and issue appropriate directions to make all religious places accessible to PwD within two to three months. Action taken by the Districts was to be monitored by the Monitoring Committee. From the records of the final hearing, it was observed that in spite of the efforts made by SCPD, no progress was reported by various district authorities from May 2018 to October 2019. No evidence of any action on the orders of SCPD was found in the records of SCPD nor any report of the Monitoring Committee after October 2019. Thus, the GNCTD failed to ensure accessibility to places of worship to PwD.

Reply of the Department was awaited (May 2022).

### **2.5.9.3 Despite huge expenditure, identified buildings not made accessible to PwD**

The Department of Empowerment of Persons with Disabilities (DEPwD), GoI had launched the Accessible India Campaign (AIC) on 3 December 2015 as a nationwide flagship campaign for creating universal accessibility for PwD in Built Environment, Transport System, and information and communication technology ecosystem.

DEPwD had also released ₹ 13.94 crore in the years 2017-19 to DSW for making 19 identified buildings barrier free for PwD by August 2020. Even after incurring an expenditure of ₹10.68 crore by the Public Works Department, GNCTD and Delhi Jal Board, only one building has been made accessible to PwD (July 2021) and work was ongoing in other buildings.

Reply of the Department was awaited (May 2022).

### **2.5.9.4 Websites not made disabled friendly**

Section 42 of the Act envisages that the appropriate Government shall take measures to ensure that all contents available in audio, print and electronic media are in accessible format; persons with disabilities have access to electronic media by providing audio description, sign language interpretation and close captioning; and electronic goods and equipment which are meant for everyday use are available in universal design.

Audit observed that DSW has not taken any measure to implement the above provisions of the Act for the last four years since its enactment (September 2021). It was also noticed that websites of various Departments of GNCTD did not provide audio description, sign language interpretation and close captioning as envisaged under the Act.

Reply of the Department was awaited (May 2022).

### **2.5.10 Persons with Disabilities not identified**

#### **2.5.10.1 No data on population of Persons with Disabilities**

(i) Identification of all the beneficiaries is the first step towards ensuring that all eligible persons are provided the mandated services and benefits under any scheme. It was observed that DSW did not have any data on PwD in Delhi as it did not conduct any survey to enumerate PwD in Delhi. State Advisory Board, in its first meeting (April 2021) had also advised the State Government to conduct the ground survey of PwD. The only data available with the Government was that of Census 2011 which was deficient as it categorized only seven types of disabilities whereas the Act recognises 21 different categories of disabilities. Absence of data on PwD limited the ability of the Government to formulate various schemes and welfare measures for them, estimate the resource requirements and preparation of an action plan.

On being pointed out, the DSW stated (October 2021) that a proposal in this regard is being put up.

(ii) Section 17 of the Act stipulates that the Appropriate Government and the local authorities shall conduct survey of school going children in every five years for identifying children with disabilities, ascertaining their special needs and the extent to which these are being met. The first survey was to be conducted within a period of two years from the date of commencement of the Act i.e., by April 2019. However, the Government has not conducted any such survey to identify school going children with disabilities thereby failing to attend to their special needs.

Further, under Section 25 (2) of the Act, the Government was to take measures and make schemes and programmes to promote healthcare and prevent the occurrence of disabilities. For this purpose, Government was to undertake surveys, investigations and research concerning the cause of occurrence of disabilities and screen all the children at least once in a year for the purpose of identifying 'at-risk' cases.

A survey of the State Sample of 76<sup>th</sup> National Sample Survey on 'Survey of Persons with Disabilities' was conducted by the Directorate of Economics and Statistics, GNCTD. The survey report came out only in July 2021 and the Government was yet to take any action on the same. Thus, even after four years of commencement of the Act, the Government did not conduct any

exercise to assess the extent of disability. It also did not screen all children for identifying 'at-risk' cases.

DSW replied that GoI has written to Census Commission to include enumeration of PwD in the census and DSW has also asked Chief Electoral Officer and Education Department to share their data of PwD voters/students for undertaking a focused ground level survey of PwDs. The reply indicates that the Department did not take any survey to identify all the PwD in Delhi.

#### **2.5.10.2 Undue delay in implementation of the UDID Scheme of the GoI**

For effective implementation of the Act, GoI launched UDID (Unique Disability ID) Project with the objective of creating a National Database for PwD. Under UDID Project, UDID cards were to be issued to every PwD which will help in tracking the physical and financial progress of benefit delivery. It also creates a National Database of PwD for transparency, online availability of data, prevents duplication of PwD data and effective management of implementation of the Act.

Audit observed that though issuing UDID cards was started in May 2019 in NCT of Delhi, the DSW has issued only 7938 cards till September 2021 against the total disabled population of 2.35 lakh (as per Census 2011). This is an unacceptable situation and needs a thorough examination by GNCTD and responsibility for the same may be fixed for not implementing UDID project which otherwise could have been very useful for PwD.

In reply, DSW stated (January 2022) that UDID cards could be issued only after hospitals eligible to issue disability certificates was finalized by the Department of Health and Family Welfare, GNCTD and all hospitals had been directed to complete the pendency of disability certificates in a time bound manner. However, the delay in finalizing the list of hospitals for issuing disability certificates was also attributable to the Government.

#### **2.5.10.3 Not organising/Short organising of Special Disability Camps and General Disability Camps**

As per Section 39 of the Act, the appropriate Government, in consultation with the State Commissioner, shall conduct, encourage, support, or promote awareness campaigns and sensitisation programmes to ensure that the rights of the persons with disabilities provided under this Act are protected. DSW, under the National Programme for Rehabilitation of Persons with Disabilities Scheme (NPRPD), organizes General Disability Camps where Disability Certificate by authorized hospitals, Identity Card by DC Office, DTC Passes, etc., are issued to disabled persons. It also organizes Special Disability Camps for distribution of Aids and Appliances and services for educational and vocational rehabilitation of PwD.

During audit, the following shortcomings were observed in NPRPD Scheme: -

- (i) During 2017-18, 2018-19 and 2020-21, no General or Special Disability Camps were organized by the Department.
- (ii) In 2019-20, only five General Disability Camps were organized against the target of 12, while no Special Disability Camps were organized.
- (iii) Due to short fall in organizing camps, the Department could not utilise the budget allocation of ₹ 131.00 lakh for the years 2017-21 in full and only ₹ 5.34 lakh of this allocation was utilised.

In response, the Department stated (June 2021 and January 2022) that circular designating Hospitals for issuance of Disability certificates was issued only in May 2019 with respect to the Disability. Therefore, Disability camps could be organized only in 2019-20. Further, only five camps could be organized till February 2020 due to sudden outbreak of COVID-19 pandemic. It was further stated that steps are being taken for organizing 30 UDID camp/General Disability Camp in designated Hospitals for issuance of disability certificate and UDID Cards.

Reply of the Department is not acceptable as delay in designation of hospitals for issue of disability certificate was attributable to the Department and GNCTD and even after designation of hospitals for issuing disability certificate, only five camps were organized till February 2020. Thereafter also, as of January 2022, no camp was organised even after the full COVID-19 unlock.

### **2.5.11 Educational opportunity for PwD not ensured**

#### **2.5.11.1 Abysmal condition prevailing in Special schools for PwD provided by Department of Social Welfare**

There are seven special schools for differently abled students run and managed by DSW, GNCTD. Out of these seven special schools, five were for speech and hearing impaired students, one for visually impaired children (boys) and one for intellectually impaired children. There is no special school for visually impaired girls in NCT of Delhi. Out of these seven special schools, four special schools<sup>14</sup> were selected for detailed audit examination.

Audit noticed that the conditions, facilities, and services provided by the special schools were not satisfactory. Further basic infrastructure capacity of the school building and campus was not fully utilized as discussed in succeeding paragraphs.

<sup>14</sup> Government Lady Noyce Sr. Secondary School for Deaf and Dumb, Delhi Gate, Government Middle School for Deaf and Dumb (NPSD), Rohini, Government Sr. Secondary School for Blind Boys, Sewa Kutir Complex and School for Mentally Retarded Children, Mayur Vihar

(i) **Utilisation of school buildings by other offices**

All the four selected special schools have their own school buildings and campuses. However, it was observed that school buildings were also occupied by various offices of the Department of Social Welfare and Department of Women and Child Development, GNCTD as given in **Table-2.5.4**.

**Table-2.5.4: Details of offices functioning from school buildings**

Sl. No.	Name of School and Address	Other offices in the building	Remarks
1.	Government Lady Noyce Sr. Secondary School for Deaf and Dumb, Delhi Gate,	The Building also accommodates DSW office.	528 students are studying in the school in classes' pre-primary to XII. Due to shortage of class rooms, classes IX to XII were running in one room each in spite of having 96 to 113 students. Besides, there was shortage of space for Library, Science lab, drawing classroom, common room for teachers and staff, etc.
2.	Government Middle School for Deaf and Dumb (NPSD), Rohini	There are four offices functioning from the building viz. two District Social Welfare Offices and offices of Department of Women and Child Development.	Due to presence of other offices, out of 39 rooms in four floors of the building, only 12 rooms on first floor was available for running the school and training of PwD student by an NGO. Due to this, only seven rooms were available for teaching 211 students and 12 classes (four for nursery and eight for classes one to eight) were being accommodated in seven rooms. Therefore, two classes were being conducted simultaneously with at least 35 students in one room. It was also noted that each classroom was actually designed for only ten students.
3.	Government Sr. Secondary School for Blind Boys, Sewa Kutir Complex, Kingsway Camp.	No other offices	Three halls and one room were available for accommodating 131 students for class I to XII. Thus, three to four classes were conducted simultaneously in one room/hall.
4.	School for Mentally Retarded Children, Mayur Vihar (National Primary School for Deaf also functions from the building).	The building also accommodates six offices belonging to the Department of Women and Child Development	Building occupied by six other offices causing shortage of space for the two schools.

Source: Information provided by special school authorities under DSW.

Functioning of other offices in the same building where schools for PwD are running is not conducive to learning and development of these children, besides reduced space for schools. Further, these children are vulnerable in many ways and therefore, their sharing of toilets, drinking water, corridors, staircases, entrance of entire building/ campus, etc., with other office staff and visitors is fraught with the risk of physical and emotional distress to these vulnerable children.

The DSW replied (January 2022) that steps have been taken to shift DSW Headquarter at GLNS complex and other offices operating from school located at Rohini, kalkaji and Mayur Vihar to other locations.

**(ii) School operating from unsafe building**

Government Sr. Secondary School for Blind Boys (GSSSB), Sewa Kutir was operating from a building which was declared unsafe by Public Works Department, GNCTD in the year 2018. However, the school building was neither strengthened/renovated nor the school shifted to a safe building as of September 2021 and the School was still functioning in the unsafe building which is dangerous for the life of students.

DSW stated (January 2022) that records in this regard is being sought from PWD/GSSSB and action will be taken by the District Estate Officer as per report of PWD.

**(iii) Absence of regular Principal in schools**

Three out of the four selected schools were to be headed by a Principal having Masters degree with a degree/diploma for teachers of PwD of relevant category from a recognized university with 10 years of teaching experience in a teaching institution for PwD. Audit, however, observed that in Government Lady Noyce Sr. Secondary School for Deaf and Dumb (Lady Noyce School), the post of Principal was lying vacant since 2018-19. In June 2021, Headmaster of a secondary school who did not have the required qualification was given additional charge as Principal (Academic) of the senior secondary school. Similarly, in Sewa Kutir School, the post of the regular Principal was vacant and an official of the Department who was not having adequate qualification was posted as Principal (Academic). It was also observed that there was no provision of post of Principal (Academic) in the Department's manual.

DSW replied (January 2022) that amendment in existing Recruitment Rules is under submission to the Union Public Service Commission for their concurrence and as an interim arrangement, Education Department has been requested to deploy Principals on diverted capacity.

**(iv) Shortage of teaching and other staff in schools**

Audit observed that, in all the four special schools selected for audit, there was acute shortage of teaching and other staff.

- a) Lady Noyce School – The school has 528 students and there were only 29 teachers posted against a sanctioned strength of 79 teachers (shortage of 63 *per cent*) during 2020-21. As regards other staff, only 32 persons were available against a sanctioned strength of 49.
- b) The Government Middle School for Deaf and Dumb, Rohini (Middle School, Rohini) – The school caters to 211 students and there were only eight teachers posted against 20 teachers required (shortage of 60 *per cent*). The school has a sanctioned strength of eight non-teaching

staff but the posts of Aya and Bus attendant have been vacant since 2017-18.

- c) GSSSB – The school has 131 students against a capacity of 100 students whereas there were only 13 teachers (Regular -6, Contractual -4 and Outsourced/Guest -3) available against sanctioned strength of 22 teachers (shortage of 40 *per cent*). Since this is a Sr. Secondary School, availability of specialized teachers for different subjects was important. However, there were no teachers for Maths, Science, Sanskrit, English, Music, Craft and Hindi.
- d) School for Mentally Retarded Children (SMRC), Mayur Vihar has 54 students against the capacity of 50 students. There were sanctioned posts of two TGT teachers and one basic teacher and all the three sanctioned posts were vacant since the year 2017-18. A Guest teacher was working in lieu of the regular basic teacher. There was shortage of other staff also with only one person posted out of sanctioned strength of 9 (during 2020-21). It was also observed that the posts of Peon, Aya, Chowkidar, Cook and Helper have been vacant since 2017-18.

Absence of adequate teaching and other staff is detrimental to proper education of the PwD children in the schools. Apart from limiting their educational development, absence of support staff also creates difficulties in providing basic services to children. Absence of Aya in schools create problems for girl students who may have to depend on lady teachers when any help is needed. Many of these children have special needs. Shortage of staff in the SMRC was also pointed out by the State Commissioner for PwD in the observation report of February 2021, but action was yet to be taken on the same by DSW (September 2021).

DSW stated (January 2022) that requisition has been sent to Delhi Subordinate Services Selection Board to fill up these vacant posts.

**(v) School Management Committee not formed**

In terms of Rule 3 of Delhi Right of Children to Free and Compulsory Education Rules, 2011, a School Management Committee (SMC) with no less than 16 members was to be constituted in every school with 75 *per cent* of the members from amongst parents or guardians of the students. Such Committees in special schools for PwD would go a long way in addressing various difficulties faced by the children. However, it was observed that the Committee was constituted only in one of the selected four special schools (Middle School, Rohini), that too in July 2021.

In reply, DSW stated (January 2022) that SMC has been set up in two schools i.e. Lady Noyce School and SMRC Mayur Vihar and process is underway for setting up SMCs in the remaining schools.

**(vi) Insufficient IT systems and computers**

Three out of four selected schools were having only one computer system each which was not sufficient to make IT systems and technology accessible to PwD students apart from official work. Lady Noyce School had four internet terminals for 528 students. Further, the computer at SMRC was not functioning since long. Hence, PwD students in these three schools had virtually no exposure to skills to access computers or IT systems.

DSW stated (January 2022) that the audit observation has been noted for future compliance.

**(vii) Delay in payment of Uniform and Book subsidy**

Uniform and Book subsidies are paid to speech and hearing impaired students for purchase of books and uniform. Since books and uniform are required at the beginning of the academic year, timely payment of subsidy is important. Audit observed delays in processing and payment of this subsidy to students except in 2018-19. The subsidies for academic year 2017-18 was paid in August 2018 whereas subsidies for the years 2019-20 and 2020-21 were paid only in March 2021. Delay in payment of subsidy defeated the purpose of helping the students in purchasing books and uniform.

DSW, in its reply (January 2022), stated that the delay in payment of subsidy in 2017-18 was due to many students staying outside Delhi and unavailability of their accounts. The delay in 2020-21 was attributed to error in accounts and technical problem in students' data in addition to opening of PFMS account in Bank. The disbursing money was under process in December 2021. The fact remains that the subsidies were not paid in time to any of the students. No reason for delay in payment of subsidy for 2019-20 was given in the reply.

**(viii) Unavailability of safe drinking water and toilets**

Safe drinking water was not available in three out of four test checked schools. Three water purifiers and water coolers were installed in Lady Noyce School, but none of them were functional since opening of school in February 2021. Middle School, Rohini, functioning in the first floor of the building, did not have their own drinking water system and students were compelled to use the water-cooler installed on ground floor of the building. GSSSB also did not have safe drinking water as the purifier system was not functional.

It was also observed in audit that none of the four selected special schools were having disabled friendly toilets available to children.

DSW stated (January 2022) that the audit observation has been noted for future compliance.

**(ix) Dirty and unhygienic school campus**

It was observed that in all the four test checked special schools, the campus was dirty and in unhygienic condition.

In Lady Noyce School campus which accommodates Boys and Girls Hostels also, construction waste and garbage was lying in the premises of the school. There were wild vegetation and bushes around the malba, which was infested with snakes. There were pits in school campus with iron rods protruding out as some construction was abandoned midway. This is a potential hazard for special needs students.

**Picture 1: Wild vegetation and garbage in Lady Noyce School campus**



Middle School, Rohini, campus was found flooded with sewer water during audit which was stated to be due to blockage of sewer in main road. Further, the main entrance of the school building was found blocked by vehicles parked by the employees and outsiders/visitors of six other public offices in the building.

GSSSB was dirty due to old, discarded mattresses and garbage lying/decomposing inside the School and Hostel campus at several places, giving a bad smell and posing a health hazard. Hostel compound was very dirty, and staircases and walls were dirty with patches of pan and gutkha spits. There were no garbage container/dustbins in the school campus.

SMRC was facing water logging problem on the roof of hall and on playground behind school building making it unhygienic. Several letters were

written by the SMRC to the Public Works Department, GNCTD and to DSW during 2018-19 to 2020-21 but no action was taken to address these issues.

DSW replied (January 2022) that during audit there was heavy rain due to which there were water logging in the area which drained out after the blockage was opened by MCD. However, no reply was given with regard to construction waste, bushes, discarded old mattresses and other wastes lying in the campus.

**(x) Unavailability/short availability of transport facility for PwD students**

As per Section 16 (viii) of the Rights of Persons with Disabilities Act, 2016 all educational institutions funded or recognized by the Government shall provide transportation facilities to the children with disabilities. Out of four selected special schools, GSSSBB was fully residential. Lady Noyce School provides transport facility to students of classes up to fifth only and not to students of classes VI to XII to attend the classes. Middle School, Rohini has only one bus for transporting 211 students against a requirement of three buses due to which, transport facility was provided only to primary school students.

In its reply, DSW stated (January 2022) that if the parents of students of Middle School, Rohini approached school for transport facility, process for providing school buses will be initiated. As regards Lady Noyce School, it was stated that the matter has been referred to the competent authority and action will be taken accordingly. Reply is not acceptable as the transport facility was required to be provided by the Department as per the Act.

**(xi) Unavailability of learning aids in schools**

As part of specific measures to be taken by the Government to promote and facilitate inclusive education under Section 17(g) of the Act, the Government was to provide books, other learning materials and appropriate assistive devices to PwD students free of cost up to the age of 18 years. Audit observed that group hearing aid was not functional at Lady Noyce School whereas the equipment was not available in Middle School, Rohini. Further, learning aids and appliances for imparting effective education was not available in GSSSBB Complex.

DSW stated (January 2022) that the observation has been noted for compliance.

**(xii) Overcrowding of Schools**

There was overcrowding of children in three out of four test checked special schools. In SMRC, the occupancy ranged between 54 and 65 against a capacity of 50 during the years 2017-18 to 2020-21 and therefore, they did not invite applications for fresh admissions of children during this period. It was

stated by the School that, even then, those who came to school for admission were considered on merit, thus all PwD students were not admitted for lack of space.

GSSSB was having 121 to 153 students against a capacity of 100 during the years 2017-18 to 2020-21. Similarly, in Middle School, Rohini, the occupancy ranged between 211 and 236 against a capacity of 180 during the said period.

Thus, the above schools were not having enough capacity to cater to all the PwDs needing education.

As regards SMRC, it was stated by DSW (January 2022) that the observation has been noted for future compliance. In Sewa Kutir School, it has been stated that the school and hostel have now been separated to create more capacity.

**(xiii) Special Educators for PwD not appointed by Department of Education**

Section 16 of the Act, provides that all educational institutions funded or recognized by the Government shall provide inclusive education to the children with disabilities. The Directorate of Education (DoE), GNCTD, vide its Order dated 4 June 2018, directed Heads of Schools of the Government and Government aided schools to ensure that Special Education Teachers (SETs) are engaged in work related to inclusive education. High Court of Delhi in respect of WP(C) No. 6771/2008, had also directed (16 September 2009) the Schools to ensure availability of two Special Educators in each School of Delhi within six months.

The DoE was requested to provide the total number of schools under them and number of SETs posted in these schools. In response, DoE, had furnished the vacancy position of SETs in government schools during 2020-21, details of which are given in **Table-2.5.5**.

**Table-2.5.5: Vacancy position of SETs in DoE schools in 2020-21**

Category of schools	Sanctioned strength	Persons in position	Vacancy (Percentage)
Primary	Nil	Nil	Not applicable
Secondary	1757	721	1036 (59)
Sr. Secondary	301	0	301 (100)

Source: Information provided by Directorate of Education, GNCTD.

As can be seen there were no SETs in Primary and Sr. Secondary Schools whereas 59 per cent posts of SETs in Secondary Schools were lying vacant during the period 2020-21. Thus, the DoE failed to provide inclusive education to the PwD students of the schools under them as envisaged under the Act in spite of specific directions from the Delhi High Court in this regard.

DoE stated (October 2021) that proposal for creating 450 Primary Teachers (SET) is under process. As regards Trained Graduate Teacher (TGT)-SET, it has been stated that results of the examination conducted for recruitment of 978 post of TGT-SET was awaited. Further, 268 TGT-SETs were promoted as Post Graduate Teacher (PGT)-SETs in January 2021.

### 2.5.11.2 Inadequate hostel facilities for PwD students

#### (i) Poor condition of hostels for differently abled students

There are four hostels<sup>15</sup> for differently abled students run and managed by the Department of Social Welfare, GNCTD, two at Lady Noyce School (one for boys and one for girls) and two at Sewa Kutir complex (one for students of Sewa Kutir School and one for college going visually impaired boys). Audit conducted joint inspections of these hostels with the hostel authorities. The deficiencies observed are enumerated in the succeeding paragraphs.

The boys and girls hostels at Lady Noyce School were not fully accessible for differently abled students as these did not have accessible routes/pathways, accessible parking, accessible reception and accessible lift for upper floors for them. Both the hostel buildings were in dilapidated condition with seepage, broken tiles, broken window panes, peeling plaster, etc.

**Picture 2: Dilapidated condition of Boys and Girls Hostels at Lady Noyce School**



<sup>15</sup> Hostel for college going blind students (Boys) Sewa Kutir, Hostel for Blind Boys in Government Sr. Secondary School for the Blind Boys Sewa Kutir (HGSSSB), Hostel for Deaf & Dumb Girls in Government Lady Noyce Sr. Secondary School (GHGLNS), Hostel for Deaf & Dumb Boys in Government Lady Noyce Senior Secondary School for the Deaf & Dumb (BHGLNS).



The toilets in Boys Hostel were not functioning since last two years and the boys residing there were forced to use toilets in other locations in the school. The boys' hostel also did not have drinking water and students had to get water from girls' hostel. The kitchen in girls' hostel was not functional as there was no cook and the food was being prepared in boys' hostel kitchen. Neither of the hostels had a reception room.

GSSSBB at Sewa Kutir is a residential school and all the students are accommodated in the hostel in the same building. Although the building was declared unsafe by Public Works Department in August 2018 but the hostel was still functioning from the same building. There was no drinking water facility at the hostel and bottled water was being provided. There was also no regular warden for the hostel. Further, the hostel was also over crowded with 131 students staying there against a capacity of 100. Due to overcrowding, parents of eight children who were granted admission were required to give an affidavit that they will not claim hostel facilities.

The building of Hostel for College Going Blind Boys, Sewa Kutir, Kingsway Camp was in poor condition with peeling plaster, broken tiles, seepage, exposed and rusting steel rods in concrete ceiling, deformed ceiling, etc. as shown in **Picture 3**.

**Picture 3: Dilapidated condition of Hostel for College Going Blind Students (boys), Sewa Kutir, Kingway Camp**



The occupancy was also a little more than the capacity of 100. Hostel did not have accessible routes/pathways, accessible parking, accessible corridor, accessible toilets, etc. Further, toilets in the Hostel were broken with many of them unusable for want of repairs. The door to the toilet complex was obstructed by water pipelines running above the floor in front of the gate making it potentially dangerous for the physically challenged students. The computer room was also not functional as there was seepage from roof and walls and the electric wiring very old.



Thus, the Government could not ensure even basic requirement such as drinking water, toilet facilities, fully accessible building, etc. to the differently abled students in these hostels.

DSW replied (January 2022) that they are in the process of making the building accessible to PwD. The fact that these children are physically

challenged compounds the problem of lack of facilities and action is being taken only after being pointed out by audit.

**(ii) Delay in construction of Hostel for College Going Visually Impaired Boys**

100 bedded hostel for college going visually impaired boys at Sewa Kutir Complex was approved in December 2012. In the budget speech of 2013-14 also, two new hostels, one each for boys and girls, were announced to be constructed in view of the need for more hostel accommodation for visually impaired university students. Accordingly, a preliminary estimate of ₹ 12.68 crore was submitted by Public Works Department (PWD), GNCTD in December 2014 for construction of hostel for college going blind students (boys), stipulated to be completed within ten months of receipt of Administrative Approval and Expenditure Sanction (AA&ES) for the same. Audit noted that approval (AA&ES) was pending as of January 2022 due to inordinate delay on the part of DSW/PWD in responding on the observations of the Finance Department of GNCTD on two occasions (November 2015 and January 2019). Thus, the hostel for college going visually impaired boys was not constructed even after more than nine years of taking a decision in this regard.

DSW stated (January 2022) that a letter seeking clarification has already been sent to Principal Secretary, PWD.

**(iii) Delay in construction of Hostel for College Going Visually Impaired Girls**

There is no hostel for college going visually impaired girls in NCT of Delhi. Audit observed that GNCTD had planned (May 2011) to construct a hostel for college going visually impaired girls at Sewa Kutir Complex and later the site was changed to Bal Sadan, Timarpur (September 2012). Approval of the Lieutenant Governor of NCT of Delhi was accorded in September 2013 for demolition of existing pucca structure at the site for construction of the hostel. The construction work was entrusted to PWD, GNCTD and the design prepared by PWD was approved by the competent authority in December 2013. Thereafter, it took four years for the DSW and PWD to obtain necessary approvals from local authorities, preparation of estimates etc. and expenditure sanction of ₹ 12.20 crore was issued only in January 2018. The construction was to be completed within 21 months. Only 50 *per cent* work of construction of hostel had been completed till October 2019. Thus, even after 10 years of initiating of the project in 2011, the college going visually impaired girls were deprived of hostel facility in Delhi.

DSW stated (January 2022) that construction of hostel for college going visually impaired girls has been completed and to be inaugurated soon.

However, the fact remains that DSW took more than 10 years to construct the Hostel.

## 2.5.12 Social Security and Rehabilitation of PwD

### 2.5.12.1 Schemes for welfare of Persons with Disability

#### (i) Unoperational schemes/Schemes not formulated

Section 24 of the Act provides for formulating various schemes and programmes by appropriate government to safeguard and promote the right of persons with disabilities for adequate standard of living so as to enable them to live independently or in the community. These include providing community centres with good living conditions, facilities for PwD who have no family or have been abandoned or are without shelter/livelihood, caregiver allowance to PwD with high support needs, etc.

Audit observed that six welfare schemes for PwD were announced by the Deputy Chief Minister of GNCTD, five in budget speech 2019-20 and one in budget speech 2020-21. The details of these schemes and budget allocation for these schemes for 2019-20 and 2020-21 was as given in **Table-2.5.6**.

**Table-2.5.6: Details of schemes and budget allocation**

(₹ in lakh)

Sl. No.	Name of Scheme	2019-20		2020-21	
		Budget Estimate	Revised Estimate	Budget Estimate	Revised Estimate
1	Setting-up Institute for Rehabilitation & Allied Services for person with Disability	100.00	101.00	100.00	1.00
2	Sugamya sahayak – Schemes to facilitate Mobility to differently abled students	100.00	10.00	100.00	1.00
3	Term fixed deposit for the differently abled students	100.00	1.00	100.00	1.00
4	Financial Assistance for marriage of daughter of differently abled parents	100.00	10.00	100.00	1.00
5	Scheme for skill development and rehabilitation of beggars, differently abled persons & economically weaker sections	100.00	1.00	100.00	1.00
6	Mukhyamantri Divyangjan Punarwas Sewa Yojana	Not applicable	Not applicable	1000.00	100.00

Source: Plan document, Planning Department, GNCTD.

However, no expenditure was incurred and the above schemes remained un-operational as of September 2021 as necessary guidelines and modalities were not finalized. Further, it was observed that there was no scheme for care-giver allowance to PwD with high support needs or facilities for abandoned/destitute PwD including children. This indicates that GNCTD is not at all serious in its approach for providing adequate standard of living to PwD to enable them to live independently with dignity.

DSW replied (January 2022) that component of caregiver allowance for PwD with High Support needs has been referred to FAS Branch in January 2021 for

incorporation in the existing Financial Assistance Scheme through notification of the amended scheme which is under active consideration of the FAS branch. However, DSW did not give any reply regarding implementation of other six schemes referred to above.

**(ii) Delays in sanctioning Financial Assistance (pension) to PwD**

DSW's order dated 31 March 2017 stipulated that completion of the processing and sanction of pension to PwD should be done within 45 days of receiving the application. During test check of records of District Social Welfare Offices I and II for the year 2017-18 to 2020-21, it was found that there were long delays ranging from 63 to 540 days in sanctioning of pension to PwD (**Annexure 2.6**). In 13 out of 26 cases, the pension was yet to be sanctioned even after a delay of 381 to 1502 days (July 2021). Considering the fact that GNCTD did not have information about the number of PwD and PwD need to apply themselves for pension, such a huge delay is unacceptable. A detailed examination needs to be done in this regard and responsibility for such delays needs to be fixed.

DSW attributed (January 2022) the delay to insufficient staff and stated that the observation has been noted for future compliance.

**2.5.12.2 Huge backlog of vacancies reserved for PwD**

Sections 33 (1) and 34 of the Act stipulate that the Government shall identify posts in the establishments which can be held by respective category of persons with benchmark disabilities in respect of the vacancies reserved and appoint, in every Government establishment, not less than four *per cent* of the total number of vacancies in the cadre strength in each group of posts meant to be filled with persons with benchmark disabilities. Before this Act (December 2016), there was reservation of three *per cent* in every establishment (Section 33 of the Act 1995) for PwD.

During audit, it was noticed that the SCPD had written to all Principal Secretaries/Secretaries/Special Secretaries of GNCTD on 5 May 2017 to furnish the details of vacancies as on 25 February 2016. It was also directed that special recruitment drive to fill up the reserved vacancies may be organized, if the same was not already initiated, and the reserved vacancies be filled in a time bound manner. However, SCPD issued orders only during February-December 2019 to three Departments of GNCTD to take action to fill up the backlog of reserved vacancies for PwD on priority basis, preferably through special recruitment drives as per details given in **Table-2.5.7**.

**Table-2.5.7: Details of backlog vacancies**

Sr. No.	Name of the Department and Bodies	Vacancies filled since 1996	Vacancies filled with PwD	Backlog of PwD vacancies (in percentage)	Order issued for filling up the backlog vacancies on
1.	Health and Family Welfare	7991	70	333 (82.63)	31.12.2019
2.	Social Welfare	170	13	3 (18.75)	13.02.2019
3.	Services Department	5642	125	56 (30.93)	20.09.2019
	<b>Total</b>	<b>13803</b>	<b>208</b>	<b>392 (65.33)</b>	

Source: Information provided by SCPD

Out of the above, Services Department had already taken action for filling up their backlog vacancies by sending a request to Delhi Subordinate Services Selection Board in October 2019. All other Departments of GNCTD were yet to take any action in this regard as of June 2021. This indicates lack of seriousness and intent on the part of the Government to provide employment opportunities to PwD and insensitivity towards employment problems faced by PwD.

DSW stated (January 2022) that there is no backlog of vacancies reserved for PwD in the Department. The reply does not address the issue of backlog of vacancies in GNCTD as a whole as, being the nodal Department for implementation of the Act, DSW is responsible for ensuring prescribed percentage of PwD staff in all Government Departments.

### **2.5.12.3 Deficiencies in Halfway / Long stay Homes**

Half way and Long stay Homes are intended to provide social integration and socio-economic rehabilitation of mentally improved patients (for 1-2 year stay period for halfway home inmates and extended period for long stay home) and provide day care to around 100 improved patients referred by the community. These were formulated as per directions of Hon'ble High Court in 2011. As of March 2021, three Homes Nav Kiran I and II (two homes for female) Sector 3, Rohini and Nav Chetana (for male), Sector 22, Rohini were functioning out of two buildings. Occupancy of all these three Homes was less than capacity during the audit period. As of March 2021, the combined occupancy of Nav Kiran I and II was 76 against a capacity of 80 and in case of Nav Chetana, occupancy was 14 against capacity of 25. Audit observed various shortcomings in functioning of these Homes as discussed in the succeeding paragraphs.

#### **(i) Poor maintenance of Homes**

**(a) Non-functional Lifts:** One lift was installed in each building at the time of construction. None of these were functioning. Since there are some aged residents (Nav kiran and Nav chetna) with mobility problems viz

arthritis, knee ache, body ache, etc., use of stairs by such patients for moving from one floor to another is fraught with the risk of injuries and accident.

**(b) Fire-fighting equipment not functioning:** The Homes were equipped with internal fire-fighting equipment, but these were not in working condition.

**(c) Non-functional Solar water heating system:** Solar water heating systems were installed in these Homes but the same were not functional since last three years. Since there are no geyser systems in the washrooms, the residents either use cold water during winter season or water heated with the help of heating rod.

**(d) Electrical fault:** In both the buildings, electric wiring and switches were not in good condition as the homes were not maintained by any agency for last three years (as of July 2021). Due to frequent fault of wire and switches, fans, coolers and lights were not functioning in many rooms creating difficulties for residents during the extreme summer and winter seasons.

**(e) Unavailability of cooking system:** In respect of Nav Chetna Home, Sector 22, Rohini, piped gas supply connection was not available in the kitchen due to which food was not being prepared in-house. Lunch and dinner was being brought from the Nav kiran Home (Sector 3 Rohini), and breakfast and tea arrangements were being made through electric heater.

**(f) Water logging and blocked toilets:** In Nav Chetna Home, Sector 22, Rohini, there was water logging outside the building. Water logging (more than 3 inches) was also observed in the basement of the building which may cause weakness of the infrastructure. Further, most of the toilets were found blocked, which were causing unhygienic conditions in Nav Chetna Home.

**(g) Broken/un-utilised equipment:** Three water dispensers were procured for Nav Chetna Home in June 2018 which were not working since January 2020. Further, there were two televisions which were not functional. Gym equipment viz treadmills and related instruments, yoga items and physiotherapist equipment, etc., procured for residents were lying idle due to unavailability of staff.

Apart from the above, the Deputy Director (Disabilities) during inspection (July 2019) of Nav Kiran I and II also observed that the height of railings on second and third floor terrace needs to be increased to seven feet for the safety of residents.

In reply, DSW stated (January 2022) that estimates received from DSIIDC for maintenance work of halfway homes is under consideration. However, DSW needs to address issues relating to maintenance regularly and promptly to ensure healthy and safe living conditions to the residents.

**(ii) Shortage of clinical staff**

There was no regular Psychiatrist, General Duties Medical Officer (GDMO), Clinical Psychologist or Occupational Therapist at the Nav Chetna home. Further, Physiotherapist was also not available in the home during 2020-21. While Psychiatrist and GDMO visited the Home once in a week, Clinical Psychologist and Psychiatric Social Worker visited this home twice and thrice in a week respectively. In the absence of proper staff, the Home was not in a position to continuously provide the required services to the residents.

DSW, in its reply of January 2022, stated that as per requirement, medical, para-medical and other therapist have been posted in Asha Kiran Homes on regular basis and roaster is also implemented whereby clinical and para-medical staff are deputed on specific days of the week in various homes including Nav-Chetna.

**2.5.12.4 Poor management of Homes for intellectually impaired persons**

The DSW is running three Homes for taking care of persons with intellectual impairment (Asha Kiran Complex, Rohini; Asha Deep, Narela and Asha Jyoti, Hari Nagar). Deficiencies in functioning of test checked Asha Kiran and Asha Deep are discussed in the succeeding paragraphs.

**(i) Overcrowding in Homes**

Para 3.6 of DSW's Manual for Functionaries of Institutions and Services prescribes that the strength /number of inmates /beneficiaries in each institution /service should be maintained to its optimum level to justify its working. Asha Kiran Complex is a residential home for destitute persons with mild to profound intellectual impairment across all age groups and gender. There are four Homes in the Complex accommodating adult male, adult female, child male and child female residents, functioning since 1989. As of August 2021, there were 971 residents in the Complex against its designed capacity of 570. It was observed during joint inspection of the Complex that due to overcrowding, 53 residents were compelled to live in a cottage/dormitory. Although Governing Council of the Complex has been mentioning overcrowding of the Home in its meetings, DSW did not take any corrective action to create more capacity and decongest the complex.

DSW stated (January 2022) that issue of decongestion is being catered to by shifting of residents from Asha Kiran to Asha Deep and Asha Jyoti as and when the number of occupants fall below sanctioned strength. Further, proposals for shifting of residents to a Working Women Hostel of Department of Women and Child Development, construction of new building in Asha Kiran and construction of a new complex in Lampur are under consideration. Considering the extent of overcrowding, shifting of a few residents to other Homes will not address the huge gap between requirement and availability of accommodation.

**(ii) Lack of regular cook and dietician**

There was only one regular cook for cooking of food for the residents in female kitchen. Otherwise cooking helpers and house aunties (care givers for females) prepare food for the residents. Further, there was no dietician appointed for Asha Kiran complex where 552 out of 962 residents with severe and profound intellectual impairment are residing. Absence of dietician and regular cooks puts additional burden on other staff who may have to compromise with their duties apart from failing to ensure proper nutrition to the residents.

DSW stated (January 2022) that requisition has been sent to Delhi Subordinate Service Selection Board for filling up the vacant posts of Cooks.

**(iii) Shortage of medical, para-medical and other therapist staff**

For overall wellbeing (physical and mental) of intellectually impaired persons, there should be adequate Medical, Para-Medical and other therapist staff appointed in the Medical Care Unit (MCU) of Asha Kiran Complex, so that proper and adequate health facilities can be provided as most of the residents (552 out of 962 residents were of severe and profound intellectual impairment in July 2021) are not able to explain their problems due to intellectual impairment. During audit, it was noticed that there was a huge shortage of medical, paramedical and other therapist staff in the complex. Against a requirement of 125 staff of different cadres in health care, only 89 were available, indicating a shortage of 29 *per cent* (**Annexure 2.7**). Further, some of those included in the actual strength only visit the Home periodically. These medical staff also performed ministerial work due to shortage of staff. Similarly, in Asha Deep Complex with 114 residents, the posts of GDMO, Clinical Psychologist, Dresser and Nursing Orderly were lying vacant and only eight Auxiliary Nurse Midwife was available against a requirement of 11.

In reply, DSW stated (January 2022) that recruitment of staff is in process.

**2.5.13 No action by State Channelizing Agency to facilitate and support employment opportunity to PwD**

Section 19 (1) of the Act envisages that the Government shall formulate schemes and programmes including provision of loans at concessional rates to facilitate and support employment of PwD especially for their vocational training and self-employment. Delhi SC/ST/OBC/Minority and handicapped Finance and Development Corporation Limited (Corporation) was notified as the State Channelising Agency (SCA) in the financial year 2002-03 for disbursement of loan to PwD under National Handicapped Financial and Development Corporation (NHFDC), a Central Government entity.

### 2.5.13.1 Negligible disbursement of loans to PwD

The maximum amount of loan varied from ₹ one lakh to 7.5 lakh under different schemes. The loan is given to PwD for setting up of small business, purchase of vehicles, pursuing higher professional education, etc., and larger loan to set up big business.

Audit observed that NHFDC had allocated funds amounting to ₹ 384 lakh for 627 beneficiaries to the Corporation out of which only ₹ 33.50 lakh (8.72 per cent of total allocation) was disbursed to 31 beneficiaries (4.94 per cent of the targeted beneficiaries) in the last four years as per details given in **Table-2.5.8**.

**Table-2.5.8: Details of fund allocation and loan disbursed**

(₹ in lakh)

Year	Funds allocated by NHFDC		Amount released by NHFDC	Amount disbursed	Number of PwD benefited	Achievement (percentage) w. r. t. allocation	
	No. of Beneficiaries	Amount				In terms of amount	In terms of Number of cases
2017-18	211	105	11.10	7.95	5	7.57	2.37
2018-19	211	105	14.27	11.78	6	11.22	2.84
2019-20	124	93	20.0	9.77	13	10.50	10.48
2020-21	81	81	0	4.0	7	4.94	8.64
<b>Total</b>	<b>627</b>	<b>384</b>	<b>45.37</b>	<b>33.50</b>	<b>31</b>	<b>8.72</b>	<b>4.94</b>

Source: Information provided by Delhi SC/ST/OBC/Minorities and Handicapped Financial Development Corporation/State channelising Agency.

DSW stated (January 2022) that target could not be achieved as there were not sufficient loan applications. This indicates that the Corporation was not proactive in implementing the scheme and the objective to facilitate and support employment of PwD especially for their vocational training and self-employment could not be achieved.

### 2.5.13.2 Lack of awareness programme

The success of any welfare scheme depends upon the awareness of the beneficiaries about the scheme. Therefore, wide publicity of benefits under the schemes becomes imperative for mobilizing maximum number of PwD for availing such benefits. Audit observed that no awareness program was carried out during last four years either by the Corporation or GNCTD. SCPD had directed (December 2019) DSW and the Corporation to decide the marginal money<sup>16</sup> and fund arrangement for awareness of the schemes within two months but no action has been taken in this regard as of August 2021.

In response, the Corporation stated (September 2021) that awareness programme could not be run due to unavailability of funds. Further, DSW

<sup>16</sup> Upfront down payment

stated (January 2022) that request for margin money component for the loan scheme is under consideration.

The reply is not correct as Corporation could use only 8.72 *per cent* of the funds allocated to it between 2017-18 and 2020-21.

### **2.5.13.3 Loan scheme ‘Financing NGOs working in area of disabilities’ not implemented**

NHFDC had launched a loan scheme (May 2013) known as Micro Credit Scheme (MCS) to provide financial assistance in the form of loan to NGOs working in the area of disabilities to make disabled persons social entrepreneurs by setting up/expansion of an income generating activity for the benefit to the disabled persons. The nature of income generating activity will be such that it involves the PwDs directly and income will be distributed among the PwDs. The maximum amount of loan to an NGO is limited to Rupees five lakh. Audit observed that the Corporation did not implement MCS as is evident from the fact that no demand for funds for the scheme was raised by it with NHFDC during last four years (2017-18 to 2020-21). Failure to implement this scheme indicates lack of intent on the part of GNCTD in improving the economic condition of PwD.

DSW stated (January 2022) that the Corporation shall be requested to publicise the scheme so that NGOs could be made aware of the same. The reply indicates that GNCTD did not take any action to implement the scheme.

### **2.5.14 Inordinate delay in releasing grants to NGOs engaged in the welfare of PwD**

Section 27 of the Act provides that the Government may grant financial assistance to Non-Governmental Organizations (NGOs) to undertake services and programmes of rehabilitation in the areas of health, education and employment, etc., for all persons with disabilities.

Audit observed that during the period 2017-18 to 2020-21, grants were released (in three instalments) to 15 NGOs for welfare of PwD by the DSW. In the first two instalments, grant totaling 50 *per cent* of grant released in the previous year is released after receiving utilization certificate for the previous year’s grant. Thereafter, the quantum of eligible grant is worked out on the basis of inspection by DSW and number of beneficiaries and the balance amount of grant is released as third instalment. Out of 15 NGOs, six were selected for audit. It was seen that DSW has not released Grant-in-Aid (GiA) to any NGO for the year 2020-21. Further, the third instalment of GiA totalling ₹ 4.87 lakh in respect of two NGOs (The Blind Relief Association, Delhi and Masoom Foundation, Delhi) and entire GiA of ₹ 7.84 lakh in respect of one NGO (AWWA Asha School, Delhi) for the year 2019-20 has not been released as of January 2022.

Delay in payment/non-payment of GiA compromised the ability of these NGOs in providing various services to PwD.

Failure to disburse/short-disbursements of GiA to NGOs also resulted in huge savings ranging from 26 *per cent* to 100 *per cent* out of the budget allocations as per details given in **Table-2.5.9**.

**Table-2.5.9: Disbursement of GiA to NGOs**

(₹ in lakh)

Financial year	Budget allocation	GiA Disbursed	Savings	Percentage of savings
2017-18	75.00	37.29	37.71	50.28
2018-19	80.00	59.02	20.98	26.23
2019-20	89.00	15.80	73.20	82.25
2020-21	89.00	0.00	89.00	100

Source: Information provided by DSW, GNCTD

DSW stated (October 2021/January 2022) that the disbursement of GiA depends on the final recommendation of the GiA committee. The reason for GiA not getting disbursed in the financial year 2019-20 was that meeting of GiA could not be held in time as regular Deputy Director was on medical leave. After movement of the proposal from different branches through Finance Department, the same was lying with the Finance Department as of January 2022. Although the GiA committee meeting was held on 29 June 2021 for 2020-21, the proposal could not be sent to Finance Department as budget was insufficient and additional budget allocation was yet to be made. It was also stated that the observations are noted for future compliance. Administrative delays must be avoided through strict monitoring and responsibility needs to be fixed.

### 2.5.15 Meagre financial assistance to NGOs

GNCTD provide GiA to social welfare institutions/organisations under 'Grants to Social Welfare Institutions/Organisations National Capital Territory of Delhi Rules, 2008'. Under the Rules, GiA on recurring expenditure is limited to 90 *per cent* of the total expenditure on approved items or ₹ 500 per inmate per month or as may be revised by the Government, whichever is less. It has been observed that though the cap of ₹ 500 per inmate per month was fixed in 2008 and more than 12 years have passed, the cap has not been revised. Since the cost of living has increased, not revising the cap on maximum assistance to the institutions/organisations which were helping the Government in fulfilling its mandated functions, deprived them of adequate financial support.

DSW, in its reply (January 2022) stated that action for enhancing assistance in Delhi Grants Rule, 2008 has been initiated and is under process.

### **2.5.16 Research and Development for enhancement of habitation and rehabilitation not conducted**

Section 28 of Act provides that the Government shall initiate or cause to be initiated research and development through individuals and institutions on issues which shall enhance habitation and rehabilitation of Pwd and on such other issues which are necessary for the empowerment of persons with disabilities. Audit observed that Department has not taken any action in pursuance to these provisions of the Act.

DSW stated (January 2022) that organisations in Delhi are availing assistance for this purpose from a scheme of GoI and action for wider publicity of the scheme is being initiated. The reply did not provide any information about the efforts of GNCTD for research on the subject.

### **2.5.17 Poor condition of vocational training/skill development centers for PwD**

Audit observed that there were only two centres for vocational training and skill development of PwD, Training-cum-Production Centre (TCPC) and Sheltered Workshop for Physically Handicapped (SWPH) both located at Ramesh Nagar. Both these centres are for males only.

Audit examined records of both these institutions and noticed deficiencies in their functioning. Both these centers were running in one hall at 1-B block, Ramesh Nagar, Delhi. The work of stitching of clothes for inmates of Homes, Halfway/Long stay Homes, Hostels, etc., under the Department of Social Welfare, GNCTD was done in the TCPC and SWPH. Each center has a sanctioned capacity of 50 trainees each but neither of these institutions were giving training to PwD. In these institutions, 3-4 PwDs were working as tailors since long but have not taken any training in the last five years. Also, there were no instructors in these institutions for giving training for development of skills of PwD.

Thus, DSW did not do anything to address the important aspect of vocational training of PwD so as to enable them to be self-employed as mandated under the Act. Inaction on the part of GNCTD indicates lack of seriousness on their part in improving the living standards of PwD.

In reply, DSW stated (January 2022) that vocational training is being imparted in Nav Kiran Halfway/Long Stay Homes for treated mentally ill females in collaboration with ICICI foundation and in Asha Kiran Complex also in 10 trades. It was also stated that the Department, in collaboration with Sun Foundation, is imparting vocational training to the students of Special School for Hearing Impaired. As regards TCPCs and SWPHs, it was stated that a comprehensive proposal would be moved for reviving them after evaluation.

### **2.5.18 Conclusion**

The Rights of Persons with Disability Act, 2016 (Act) was enacted by the Government of India for ensuring rights of equality, non-discrimination, community life, education, social security, health, rehabilitation, etc. to the PwD. Audit observed that the efforts of Government of National Capital Territory of Delhi (Government) in implementing various provisions of the act lacked intent and there were serious shortcomings in ensuring the rights of PwD in almost all the areas where PwD needed welfare measures from the Government, such as social security, health facilities, accessibility to public places, educational and employment opportunities etc.

Implementation of the Act by the Government lacked momentum ab-initio as there were delays in notification of State Rules and creation of institutions for this purpose such as State Advisory Board, Committee on Research and District Level Committees, etc. The Government did not have any data as to the number of PwD in Delhi as it did not conduct any survey to identify persons with disabilities (PwD). Instead, it relied on Census 2011 data which had data on population with only seven out of 21 types of disabilities listed in the Act. Thus, the Government did not have the data necessary for planning and formulation of schemes and programmes for the welfare of the PwD. There were also delays in designation of authorities to certify disability for PwD which delayed availability of welfare measures for PwD.

Education facilities provided to children with disabilities were inadequate in terms of quality as well as quantity and institutions providing education suffered from shortage of teachers, residential accommodation, transport facility etc. Buildings of three out of four special schools for PwD were also being occupied by various other Government offices. Due to this, these schools were overcrowded. Another school was functioning from a building which was declared unsafe by the Public Works Department. All the school campuses were unhygienic and dirty. The schools also suffered from shortage of teaching and non-teaching staff and lack of basic infrastructure such as barrier free environment, safe drinking water, toilets, etc. Audit also observed that there were no special schools for visually impaired girls. In Delhi Government schools, there were shortage of Special Education Teachers to cater to the educational needs of PwD.

There were four hostels for differently abled students run by the Department of Social Welfare, GNCTD, three for school going children and one for college going visually impaired boys. There was no hostel for college going and school going visually impaired girls. The deficiencies in the existing hostels included unhygienic and dirty campuses, dilapidated hostel building, lack of basic facilities such as safe drinking water, accessible toilets, etc. The

hostel for visually impaired school going boys at Government Sr. Secondary School for Blind Boys at Sewa Kutir Complex was functioning from an old and unsafe building. The hostel was also overcrowded with 131 students against a capacity of 100. Decision regarding construction of one hostel each for college going visually impaired boys and girls were taken up more than 10 years ago but was yet to be completed. Homes for intellectually challenged persons also did not fare any better with overcrowding and shortage of medical, para-medical and other staff.

The approach of the Government in providing employment opportunities to PwD was lackadaisical. Two institutions established by the GNCTD for providing vocational training to PwD did not provide training to PwD during the last 10 years. Further, NGOs engaged in providing rehabilitation services to PwD were provided Grants-in-Aid with delay and at very old rates. The rates were prescribed in 2008 and have not been revised till date (October, 2021). There were also huge backlog of vacancies reserved for PwD in various Departments of GNCTD.

Six schemes for the welfare of PwD were announced in the budget speech 2019-20 and 2020-21, but none of them were made operational as the modalities and guidelines were not finalized.

#### **2.5.19 Recommendations**

The Government may -

- Take immediate action to identify all the PwD in Delhi so as to plan availability of adequate facilities and services under the Act to them.
- Assess the requirement of special educational and other institutions and take adequate action for establishing the same and mitigating shortage of teaching, medical and other staff in various institutions for PwD including Special Education Teachers in Government Schools.
- Ensure adequate infrastructural and other facilities such as safe, clean and barrier free environment, hostel facilities, etc., in special schools and other institutions for PwD and in all government buildings and public transport.
- Impart vocational training and skill development to more PwD so that they get employment and become economically independent.

## Department of Tourism

### 2.6 Compliance Audit on Tourism activities in National Capital Territory of Delhi

#### 2.6.1 Introduction

National Capital Territory of Delhi has large potential for tourism as it is not only the capital of the Country, it is also enriched due to its vast cultural heritage and history as way back as the epic period. It has seen empires come and go, each having its own distinct imprint and architectural marvels. As it was the seat of government for many of these empires and continues to be used as a gateway for travelers to other cities of tourist interest, it has considerable scope for being developed as a tourist destination. Tourism also has high revenue potential for the government if tourists could be attracted by strategising the requirements through a sound Tourism Policy.

Department of Tourism (DoT), Government of National Capital Territory of Delhi (GNCTD) is the nodal department for formulation, implementation and monitoring of tourism related schemes/plans for promotion of tourism, creation of tourism infrastructure and essential services and coordination and regulations related to tourism matters. The schemes/activities of DoT are implemented through the Delhi Tourism and Transportation Development Corporation (DTTDC), which was incorporated by the GNCTD in the year 1975 to promote tourism in Delhi. DTTDC's functions include dissemination of tourism related information, providing tourism related services, recreational facilities, creating tourism infrastructure and training of manpower for tourism sector. GNCTD provides limited tourism related services in NCT of Delhi such as Hop-On Hop-Off (HOHO) Bus Service, Bed and Breakfast Scheme, and facilitation for shooting of films in Delhi.

Apart from the Department of Tourism and DTTDC, Departments of Archaeology and Delhi Archives of GNCTD also play a role in promotion of tourism in Delhi through preservation of cultural heritage. The Department of Archaeology is responsible for protection and maintenance of ancient monuments of local importance in NCT of Delhi, and the Department of Delhi Archive is responsible for preservation of rare documents, manuscripts, books, maps and other record materials. Till November 2021, conservation of 65 sites/ monuments were under the purview of the Archaeology Department, GNCTD. The monuments of national importance are declared as centrally protected monuments and maintained by the Archaeological Survey of India, Government of India (ASI-GoI). However, protection and maintenance of ancient monuments of local importance is the responsibility of respective State Governments.

## **2.6.2 Scope of Audit & Methodology**

This audit was conducted to assess whether the initiatives taken by GNCTD to promote tourism in Delhi were adequate and effective. The records of Department of Tourism, DTTDC and Department of Archaeology of GNCTD of the period from 2017-18 to 2020-21 were examined. Audit also conducted joint physical verification of different monuments and sites managed by these Departments/DTTDC.

## **Audit Observations**

### **2.6.3 Absence of Tourism Policy and Long-Term/Strategic/Master Plans**

(i) To achieve the overall vision for development of Tourism, the following objectives need to be achieved by an effective tourism policy:

- Positioning and maintaining tourism development.
- Enhancing and maintaining competitiveness of the place as a tourist destination.
- Improving the existing tourism products and expanding these to meet new market requirement.
- Creation of world class infrastructure.
- Developing sustained and effective marketing and advertising plans and programs.

(ii) The National Tourism Policy (NTP), 2002 was formulated by the Ministry of Tourism (MoT), Government of India (GoI) with an objective to position 'Tourism' as a major economic growth engine in the country.

However, no Tourism Policy to achieve the overall vision of tourism development in line with NTP has been formulated by the GNCTD despite Delhi's rich cultural heritage and its advantageous location as a transit hub. Moreover, no long-term /strategic plans have been prepared by DoT or DTTDC, the main entities involved in promotion of Tourism.

The DoT stated (January 2022) that DTTDC has submitted a draft policy in January 2022 which was under consideration before the higher authorities. The reply confirms the fact that no tourism policy has been finalised so far (January 2022). The lackluster attitude in this regard has led to a direction less approach to an important source of revenue and foreign exchange and a missed opportunity to develop Delhi as a tourist hub.

### **(iii) Absence of Tourist Data information**

Ministry of Tourism (MoT), GoI compiles the number of domestic and foreign tourists visiting different states and union territories. This is compiled from the information shared by the respective State Governments, which are in turn collected from hotels and other establishments providing accommodation to tourists.

Audit observed that GNCTD does not collect such data and hence, no data was shared with MoT, GoI either. In the absence of data, GNCTD does not have a sound basis to analyse important information about existing and potential tourists and their requirements and develop a strategy to boost tourism with a deeper understanding of the market.

Hence, absence of Tourism policy as well as any long-term strategic master plans and failure to collect information regarding tourists' inflow reflects complete neglect of 'Tourism' sector by the GNCTD.

This issue was also highlighted in the Report of Comptroller and Auditor General of India on Social and Economic Sector (PSU) for the year ended 31 March 2014 vide Paragraph 2.2.3.1. However, no compliance on audit observation was made by the Government during the last seven years.

Neglect of the 'Tourism' sector by GNCTD is evident from the fact that no new tourism-related project has been initiated by the GNCTD during the Audit period of last four years, i.e., from April 2017 to March 2021. Even the operation and maintenance of existing facilities /projects /monuments /tourist sites was found deficient by Audit on multiple aspects, which is discussed in the subsequent paragraphs.

#### **2.6.4 Advisory Council for ancient and historical monuments and archaeological sites and remains of state importance not constituted**

As per the Delhi Ancient and Historical Monuments and Archaeological Sites and Remains Act, 2004, an Advisory Council was to be constituted for the purpose of advising the Government on matters of policy relating to ancient and historical monuments and archaeological sites and remains of State importance.

Audit observed that the Advisory Council was yet to be constituted even after 17 years of commencement of the Act. This indicates laxity on the part of GNCTD in conservation and maintenance of the monuments of State importance.

The Department of Archaeology stated (January 2022) that a proposal for constitution of Delhi Archaeological Advisory Council has already been submitted in August 2020 and approval of the Competent Authority is awaited.

#### **2.6.5 Insignificant/Nominal expenditure on 'Tourism'**

Details of expenditure incurred by Department of Tourism and DTTDC during the years 2017-18 to 2020-21 is detailed in **Table-2.6.1**.

Table-2.6.1- Details of expenditure

(₹ in crore)					
Details	2017-18	2018-19	2019-20	2020-21	Grand Total
<b>Department of Tourism (DoT)</b>					
Expenditure on salary and wages.	1.45 (9.91)	1.72 (10.12)	1.85 (4.57)	1.79 (6.83)	6.81 (6.92)
Grant in Aid (GIA) released to DTTDC and DIHMCT <sup>17</sup>	13.18 (90.09)	15.28 <sup>18</sup> (89.88)	13.19 <sup>19</sup> (32.55)	24.43 <sup>20</sup> (93.17)	66.08 (67.18)
Expenditure on other activities	0.00	0.00	25.48 <sup>21</sup> (62.88)	0.00	25.48 (25.90)
<b>Total expenditure</b>	<b>14.63</b>	<b>17.00</b>	<b>40.52</b>	<b>26.22</b>	<b>98.37</b>
<b>DTTDC (related to tourism)</b>					
<b>Total Income</b>	<b>62.51</b>	<b>48.12</b>	<b>135.55<sup>22</sup></b>	<b>30.60</b>	<b>276.78</b>
Expenditure on salary and wages	17.23 (26.83)	15.42 (31.72)	15.17 (12.25)	11.72 (27.40)	59.54 (21.31)
Expenditure on tourism related and Other activities	46.98 (73.17)	33.18 (68.28)	108.62 <sup>23</sup> (87.75)	31.06 (72.60)	219.85 (78.69)
<b>Total Expenditure</b>	<b>64.21</b>	<b>48.60</b>	<b>123.79</b>	<b>42.78</b>	<b>279.39</b>
<b>Profit/Loss (-)</b>	<b>(-) 1.70</b>	<b>(-) 0.48</b>	<b>11.76</b>	<b>(-) 12.18</b>	<b>(-) 2.61</b>

Note: Figures in bracket indicates percentage of total expenditure during the year.

It may be seen from Table 2.6.1 that:

- (i) DoT incurred nominal expenditure during 2017-18, 2018-19 and 2020-21 ranging between ₹ 14.63 crore and ₹ 26.22 crore. The expenditure during 2019-20 increased to ₹ 40.52 crore mainly due to payment of ₹ 25.48 crore for purchase of land for Delhi Sadan which is not related to tourism activities.
- (ii) DoT released GIA to DTTDC and DIHMCT for tourism related activities ranging between 32.55 to 93.17 per cent of its total expenditure in the respective year during the period 2017-21.

DTTDC incurs expenditure on tourism activities such as participation in National/International events, advertisement and publicity, organization of fair and festivals, strengthening of Tourist Information centres (TICs), beautification of entry points, from Grant in Aid

<sup>17</sup> Delhi Institute of Hotel Management & Catering Technology

<sup>18</sup> Includes GIA to DIHMCT of ₹ 5.42 crore

<sup>19</sup> Includes GIA to DIHMCT of ₹ 0.46 crore

<sup>20</sup> Includes GIA to DIHMCT of ₹ 2.50 crore

<sup>21</sup> Incurred for purchase of land for construction for Delhi Sadan (Delhi Sadan is to be developed for providing reliable and economic accommodation for staying of dignitaries/officers coming to Delhi for various purposes).

<sup>22</sup> Include ₹ 64.39 crore income from Mukhya Mantri Tirth Yatra Yojna (MMTYT).

<sup>23</sup> Major expenditure of ₹ 61.25 crore incurred on MMTYT out of funds of ₹ 81.45 crore received from Revenue Department, GNCTD. MMTYT is a scheme of Delhi Government devised with the aim to provide government assistance to those senior citizens who are not able to undertake the pilgrimage journey outside Delhi on their own. DTTDC was selected as Nodal Agency to operate the Yatra on behalf of Delhi Government.

received from DoT. However, no impact analysis has been done by GNCTD/DTTDC for expenditure incurred on these promotional activities by GNCTD/DTTDC.

- (iii) The expenditure of ₹ 108.62 crore during 2019-20 was on higher side as DTTDC booked expenditure of ₹ 61.25 crore and GST thereon of ₹ 3.22 crore incurred under MMTYY out of funds of ₹ 81.45 crore received from GNCTD during 2018-19 which did not relate to tourism activities in GNCTD. Thus nominal expenditure of ₹ 46.98 crore, ₹ 33.18 crore, ₹ 44.15 crore and ₹ 31.06 crore was incurred during the years 2017-18, 2018-19, 2019-20 and 2020-21 respectively by DTTDC on tourism related activities excluding salary and wages. Expenditure on salary and wages on tourism related activities ranged between ₹ 11.72 crore (2020-21) and ₹ 17.23 crore (2017-18).
- (iv) DTTDC incurred losses in all the years during 2017-21 on tourism related activities, except profit of ₹ 11.76 crore during the year 2019-20 which was mainly due to income from MMTYY (₹ 3.15 crore) and interest earned (₹ 3.43 crore) on Fixed Deposits.
- (v) The expenditure on Tourism activities by DTTDC during 2017-21 was only 3.11 to 8.80 *per cent* of total expenditure of the DTTDC.

Thus, it is evident that nominal expenditure was incurred by DoT/DTTDC on Tourism Activities in Delhi. It also shows that GNCTD could not generate much revenue from Tourism.

#### 2.6.6 'Tourism' not a priority area for DTTDC

DTTDC was setup for overall development and promotion of Delhi as a tourist destination for domestic and international tourists visiting India. Tourism related infrastructural works were also assigned subsequently to DTTDC. As per the Citizen Charter of DTTDC, the main functions of the Corporation were the following:

- To disseminate tourism related information;
- To provide tourist related services,
- To provide recreational facilities;
- To develop tourism infrastructure; and,
- To train manpower for tourism.

Audit analysed the deployment of manpower and expenditure on Tourism related divisions/activities, and observed that 'Tourism' was a low-priority activity for DTTDC.

**Manpower:** Out of 535 employees in DTTDC (as of January 2021), only 119 employees, i.e. 22 *per cent*, were deployed for tourism-related work while the

remaining 416 employees were deputed in Corporate office (99 employees) Liquor division (288 employees) and engineering division (29 employees).

**Expenditure:** During the period of audit, the expenditure on tourism activities ranged from 3.11 to 8.80 *per cent* of total expenditure, while the expenditure on liquor activities, ranged from 87.23 to 93.79 *per cent*.

Thus 'Tourism' occupied a low priority area for DTTDC, which was setup for promotion of tourism but has veered towards other areas, i.e., retail sale of Liquor<sup>24</sup>.

DTTDC stated (January 2022) that out of total expenses of ₹ 1,273 crore during 2020-21, ₹ 1200 crore relates to Indian Made Foreign Liquor and Country Liquor. So out of remaining ₹ 73 crore, around 89 *per cent* (₹ 65 crore out of ₹ 73 crore) was incurred on tourism related activities. The reply is misleading and does not address the audit contention that low priority was given to tourism activity.

### **2.6.7 Tourist Information Centers not setup at major arrival points**

Information regarding tourist places, boarding and lodging and transportation facilities can be disseminated to tourists through the Tourist Information Centers (TIC). Absence of correct information and existence of touts has been a major challenge in tourism sector.

DTTDC is running (June 2021) seven<sup>25</sup> Tourist Information Centers/ Counters/Desks to facilitate tourists by providing the information<sup>26</sup> about the city and other places around Delhi.

Audit, however, observed that TICs were not available at many important arrival points in Delhi, such as International Terminal of Delhi Airport, Old Delhi Railway Station, Inter State Bus Terminus (ISBT) Kashmiri Gate, etc. It was further observed that actual requirement of TICs has not been assessed during the period of four years from April 2017 to March 2021.

The Department stated (January 2022) that DTTDC was planning to restart an elaborate TIC (Tourist Information Counter) at International Airport to facilitate foreign tourists. Further, the TICs at Old Delhi Railway Station, ISBT Kashmiri Gate, etc., would be started on availability of opportunity and resources.

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<sup>24</sup> As per the Excise Policy, 2021 of GNCTD, retail sale of Indian Made foreign Liquor and Foreign Liquor has been taken away from DTTDC from 16 November 2021.

<sup>25</sup> Connaught Place (two TICs), Janpath, Terminal-1 Domestic Airport Delhi, Dilli Haat-INA (two TICs) and New Delhi Railway Station.

<sup>26</sup> The information is provided by answering queries on telephone as well as to walk-in clients.

## 2.6.8 Deficiencies in tourism-related services rendered

GNCTD provides limited tourism related services in NCT of Delhi, which were Hop-On Hop-Off (HOHO) Bus Service, Bed and Breakfast Scheme, and facilitation for shooting of films in Delhi. However, these services were also not managed efficiently and audit observed the following deficiencies:

### 2.6.8.1 HOHO Bus Service

With the objective of facilitating and providing the tourists with an opportunity to explore Delhi and its heritage through sightseeing in a relaxed and flexible manner, the HOHO Bus Service was started in 2010 in Public Private Partnership (PPP) mode for a period of 10 years. Commuters can get on or get off these buses anywhere on the route, which covered various tourist spots in Delhi.

All the operational activities related to HOHO Bus Service was set up by operator after consultation with DTTDC which *inter alia* include route, frequency of buses, fare to be charged, fare collection mechanism and commercial arrangements for operation of HOHO Bus Service. The service was discontinued in July 2020, however, no efforts were made to restart the bus service. A proposal for running 25 new HOHO Buses was initiated in June 2019 but it could not be finalised.

Audit observed the following deficiencies in operation of HOHO Bus Service during the period of 10 years:

- There was lack of monitoring by DTTDC. In May 2011, a committee headed by Manager was constituted to compile a report on weekly progress on ridership on HOHO Bus Service. However, no such report was compiled by the DTTDC.
- DTTDC got GPS links of buses on 5 February 2016 from the Operator. However, it did not use the link for checking the frequency of buses and exact number of buses on route.
- As against the 14 buses originally envisaged, number of buses kept going down and only five buses were operational from 2017-18 onwards. DTTDC did not devise any mechanism to take riders' feedback about the bus service, or filing of complaints by the riders.
- HOHO bus service incurred losses since its inception and out of total dues amounting to ₹ 2.65 crore payable to DTTDC, being 12 *per cent* revenue share, the Operator had not paid ₹ 1.48 crore.
- As per proposal submitted by DTTDC in June 2019, the reasons for the poor response of existing HOHO bus service in Delhi were as under:
  - a) Buses were running only on the beaten track and missed many interesting tourist attractions of Delhi;

- b) Not able to retain interest of passengers through its on-board pre-recorded/live commentary;
- c) Long waiting period (minimum 45 minute waiting period) to catch HOHO bus for next tourist point;
- d) Lack of halting point/ bus stop with seating facility available at the site/monuments where the bus is going to stop;
- e) The bus service did not have professionally trained volunteers on board; and
- f) Lack of information communication and technology enabled smart service.

However, the present status of the proposal was not provided to Audit.

Thus, after July 2020 GNCTD did not provide any dedicated bus service for tourists visiting Delhi. DTTDC could not assess the quality of service and steps for betterment of service due to lack of monitoring of number of passengers and frequencies of buses etc.

The DoT stated (January 2022) that on expiry of existing contract of operation of HOHO bus service on 9 July 2020, it was not feasible to process fresh tenders for the bus service due to Covid-19 pandemic. As regard monitoring of Bus service, DTTDC stated that the same was monitored through Project Management Unit (PMU) which included senior officers of DTTDC as well as operator.

The reply regarding expiry of existing contract needs to be viewed in the light of proposal for 25 new buses initiated by DTTDC in June 2019 which could have been completed before the onset of the pandemic. The reply regarding monitoring of Bus service is factually incorrect as no information viz. number of passengers who availed bus service during a month, facilities in bus, training and education of bus staff was provided to Audit.

#### **2.6.8.2 Bed and Breakfast Scheme**

The Bed and Breakfast Scheme provides budget accommodation approved by Department of Tourism, GNCTD, to tourists who wish to enjoy traditional Indian home culture and gain the confidence of the families support and protection and go back with pleasant memories. The list of Bed and Breakfast Establishments approved is available on the website of DoT, GNCTD.

Audit observed that DoT did not put in place a mechanism for periodical inspection of establishments to ensure that the services provided were as per the norms prescribed.

DoT stated (January 2022) that it has been decided to carry out random and surprise checking to ensure that provisions made under this Act and Rules are not violated by them.

### 2.6.8.3 Single-window clearances for Film Shooting

GNCTD appointed (June 2012) DTTDC as the nodal agency for single window clearance for permission to film makers for shooting. Subsequently, a Film Shooting Facilitation Cell was created within the DTTDC with the objective that DTTDC will act as a bridge between the filmmakers and the stakeholder agencies for facilitating single window clearances of permission for film shootings in Delhi. An agency was selected for framing a policy document for Single Window Clearance Mechanism for film shooting facility in February 2020. The agency submitted the final draft in August 2020.

However, the objective for single-window clearance to film makers could not be achieved as no mechanism was devised by DTTDC even after more than nine years of appointment of DTTDC as the nodal agency.

DTTDC stated (January 2022) that when any film maker/ producer approaches them for seeking the film shooting permission in Delhi, DTTDC used to assist them through letters to various authorities for granting the permission. The reply confirms that DTTDC failed to provide single window clearance to film makers.

### 2.6.8.4 Theme-based Tourist Circuits not started

Ministry of Tourism, GoI launched (2014-15) the Swadesh Darshan Scheme<sup>27</sup> for integrated development of theme-based tourist circuits in the country, under which grants up to ₹ 100 crore were to be provided to each state.

For implementing this Scheme, a meeting of Secretary (Tourism), GNCTD and MD & CEO, DTTDC was held with the Secretary (Tourism), GoI (July 2016) for submission of proposals under Swadesh Darshan Scheme. It was decided in the meeting that funds under Swadesh Darshan Scheme can be made available to Delhi for development of seven heritage routes of Delhi with special focus on Mehrauli Node and spiritual circuit along with construction of elevated walkways connecting Qutub Metro Station to Qutub Minar.

Audit observed that GNCTD initiated action belatedly. Even after more than three years from the date of proposal (July 2016), Consultant for preparation of Detailed Project Report, etc., could not be appointed (March 2020). Audit further observed that DoT directed DTTDC in November 2017, April 2018 and June 2018 to look into the matter and furnish the latest status. However, no reply of DTTDC was found on record. Thus, GNCTD was unable to avail GoI grants as no proposal was finalised and submitted to GoI.

DoT stated (January 2022) that the RFP was floated for appointment of consultant in November 2019 but only a single bid was received, hence, tender was cancelled and fresh tender process was started in December 2019.

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<sup>27</sup> Central Sector Scheme

But due to Covid 19 pandemic, not much progress could be made till August 2020. Later on, in July 2021, MoT informed that the Swadesh Darshan Scheme is under review and sanctioning of new projects under the scheme was subject to the outcome of the ongoing review.

The reply of DoT itself indicates that process was initiated very late at the fag end of the scheme period which was up to March 2020 and any action taken thereafter had no relevance.

Thus the lacklustre attitude and slow approach of the Department led to forgoing of the opportunity to improve theme based tourist circuit in Delhi and to receive grant of ₹100 crore from GoI.

### **2.6.9 Poor maintenance of tourism-related sites/infrastructure**

Archaeology Department, GNCTD has 65 monuments under its jurisdiction in NCT of Delhi, which are to be conserved and maintained properly. Besides these, few tourist spots such as *Dilli Haats*, Garden of Five Senses, etc., have also been setup by the DTTDC. Audit did joint inspection<sup>28</sup> (June 2021) of 18 monuments<sup>29</sup> and two other sites (Bhalswa Lake and Garden of Five Senses) to assess the facilities available and their condition. The deficiencies observed by Audit during joint inspection are indicated in **Annexure 2.8**.

#### **2.6.9.1 Poor upkeep and maintenance of monuments conserved**

- **No system for maintenance of monuments after their conservation:**  
Audit observed that Imambada, Zail Bawana and Garden Bagichi were in dilapidated conditions. Neither does the Department undertake maintenance of these monuments on their own, nor have they appointed any private agency to undertake day to day maintenance. Department incurred ₹ 75.84 lakh on conservation of the Imambada (₹ 26.34 lakh during 2014-16) and Zail Bawana (₹ 49.50 lakh during 2016-20). Despite incurring expenditure, these monuments were found in dilapidated condition. Photographs No. 1 and 2 indicates conditions of Imambada and Zail Bawana:

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<sup>28</sup> Joint inspection conducted by Audit team with Management representative of Archaeology Department (for 18 monuments) and DTTDC (for two other sites).

<sup>29</sup> Sarai (Badarpur Village), Mahal (Mahipalpur Village), Katra (Mehram Nagar near domestic airport), Tomb at Gautam Nagar (near AIIMS), Gol Gumbad (near Lodhi Road), Mosque (Lodhi Garden), Kos Minar (Narela), Dara Shikoh Library (Mori Gate), Zail Bawana (Bawana), Imambada (Qutub Road near New Delhi Railway Station), Horse stable (Mehrauli Archaeological Park), two Tombs at Mehrauli Archaeological Park, Baradari (Sadhna Enclave, Sheikh Sarai), Jharna (Mehrauli), Mutiny Memorial (Northern Ridge near Hindu Rao Hospital), Sarai (National Zoological Park, Pragati Maidan), Garden Bagichi (Delhi Golf Club).

**Photograph - 1**



**Dilapidated condition of Imambada (Photograph taken on 22.06.2021 at 11.15 AM)**

**Photograph - 2**



**Seepage in Zail Bawana (Photograph was taken on 17.06.2021 at 1.15 PM)**

**Photograph - 3**



**Dilapidated condition of Garden Bagichi monument at Delhi Golf Club (Photograph was taken on 22.06.2021 at 1.15 PM)**

**Photograph - 4**



**Peeling out of outer plaster and discoloring of outer wall of Garden Bagichi at Delhi Golf Club (Photograph taken on 22 June 2021 at 1.20 PM)**

- **Monument Information Boards not installed:** Audit observed that monument information boards were missing at two monuments (Katra and Garden Bagichi). In one monument (Sarai), the board was found to be covered with bushes.

**Photograph - 5**

**Monument board covered with bushes at Sarai**



**Monument Board covered with bushes at the monument Sarai at National Zoological Park (Photograph taken on 23.06.2021 at 11.45 AM)**

The Department stated (January 2022) that the conservation work at Katra and Garden Bagichi was commenced by the Department of Archaeology which could not be completed due to permission issue raised by the Defence Estate Office. The Cultural Notice Boards on these monuments will be installed after completion of its conservation work. First phase of conservation work of monument known as Sarai at National Zoological Park has been completed. After completion of the 2<sup>nd</sup> phase of its conservation, a new Board at prominent location will be installed.

- **Absence of security:** Safety is important not only for the upkeep of the monuments but also for the visitors going there. Audit observed that none of the 18 test-checked monuments had security guards as well as safety devices such as CCTV cameras and firefighting equipment (refer **Annexure 2.8**). The Department in its reply accepted the audit observation and stated that (January 2022) a feasibility study would be carried out for installation of CCTV cameras and firefighting equipment.

- **Unavailability of toilets:** Audit observed that toilet facilities were not available in any of the 18 test-checked monuments.
- **Inaccessible to differently abled persons:** Audit observed that none of these monuments were accessible to differently abled persons, as wheelchairs accessibility and information in brail script were not available in any of the monuments. This was also in violation of Persons with Disabilities (Equal Opportunities, Protection of Rights and Full Participation) Act, 1996. The Department accepted the audit observation and assured to carry out feasibility report on this issue.
- **Gates found closed:** During joint inspection, entry gates of two monuments (Zail Bawana and Mutiny Memorial) were found locked though these were stated to be open for public.

**Photograph - 6**



**Gate found locked Zail Bawana  
(Photograph taken on 17.06.2021 at 13.15 PM)**

**Photograph - 7**



**Gate locked at Mutiny Memorial  
(Photograph taken on 26.08.2021 at 2:49 PM)**

### 2.6.9.2 Deficiencies found in two other tourists sites

- a) **Bhalswa Lake:** Bhalswa lake was handed over to DTTDC by Village Panchayat in year 1992 to provide recreational boating to public of Delhi. DTTDC developed and maintained this facility. Audit observed that although Bhalswa Lake had good potential for attracting tourists, however, no CCTV camera was available at the lake to ensure safety of tourists.
- b) **Garden of Five Senses:** The Garden of Five Senses is a park developed by DTTDC in February 2003 spread over about 20 acre of land. The Garden has been conceptualized with a view to stimulate one's sensory responses to the environment, with an amalgamation of colour, fragrances and texture and for evoking awareness of touch, smell, sight, sound and environment in the Garden. Audit observed that no guides were available in Garden of Five Senses.

### 2.6.9.3 Vacant stalls in *Dilli Haat* at Pitampura and Janakpuri

*Dilli Haat*, INA was opened (March 1994) to provide marketing space for artisans, where stalls (food stalls and craft stalls) have been allotted to various States to popularize their regional crafts and cuisines. Thereafter, *Dilli Haats* were opened at Pitampura (April 2008) and Janakpuri (July 2014) as well.

Audit observed that *Dilli Haats* at Pitampura and Janakpuri witnessed nominal footfalls ranging between 487 to 1,023 visitors per day, which could be attributed to high percentage of vacant stalls (65 to 78 per cent) during the period 2017-18 to 2019-20 as detailed in **Annexure 2.9**.

In *Dilli Haat*, Pitampura (DHPP), food stalls were lying demolished (as per photograph given below) since 2016 but the debris/construction material was not removed till date (29.09.2021). This also led to poor footfalls.

#### Photograph 8 and 9



Scrap material at DHPP as on  
21.09.2021



Scrap material at DHPP as on  
21.09.2021

DoT while accepting the fact stated (January 2022) that less footfall at *Dilli Haat* Janakpuri and Pitampura was due to areas surrounded by many *bazaars* /

commercial markets / malls, as such visitors have more choices for shopping and eateries. This renders the business of food and craft stalls less viable and loss making. The reply is not tenable because DTTDC/DoT had assessed the market and financial viability of Janakpuri Dilli Haat as Mega Tourism Project after preparation of Business Plan, Fixation of Tariff of commercial spaces, etc.

As regards debris at DHPP, DoT stated (January 2022) that the debris has been removed and the structure is being re-constructed. Fact remains that the debris was removed after being pointed out by Audit.

#### **2.6.10 Training**

GNCTD established (1983) the Delhi Institute of Hotel Management and Catering Technology (Institute). Audit observed that since April 2017, the Institute has not conducted any market survey for skills requirement to design its courses accordingly.

The Institute offered courses in four foreign languages<sup>30</sup> in 2018-19 and two foreign languages<sup>31</sup> in 2019-20. However, none of these courses were affiliated to any council/board. The number of seats in each course was 25 against which 74 and 117 students were enrolled during 2018-19 and 2019-20 respectively. However, the institute has not carried out any study to assess the impact of training on tourism.

The Institute framed (May 2015) a scheme, '*Atma Nirbharta Ki Aur*', for skill development of unemployed youth in hospitality sector. However, the scheme was yet to be implemented even after six years.

#### **2.6.11 Conclusion**

A successful Tourism Policy is based on deep understanding of the Tourism potential and requirement of existing and potential tourists. Data and research form the basis of such a Policy. The Department of Tourism and DTTDC had neither framed a tourism policy nor maintained any data on tourists visiting Delhi. Tourism requires inter-departmental consultation and co-operation as tourists look for information, transport, safety, shelter and suitable packages. The Archaeology Department did not constitute an Advisory Council depriving GNCTD of expertise of other departments. Absence of policy and data led to directionless approach. No new projects /schemes were undertaken during the audit period of four years. DTTDC incurred nominal expenditure of ₹ 279.39 crore on tourism during the period 2017-21. DTTDC could not achieve its primary objective of promoting tourism in the State. Its focus was mainly found to be on activities other than Tourism. Lack of monitoring led to failure of the schemes for tourists. HOHO bus service failed to achieve the desired results and service was discontinued in July 2020. Most of the

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<sup>30</sup> French, Spanish, German and Japanese.

<sup>31</sup> Spanish and French.

schemes proposed were not implemented and resultantly, grant of ₹ 100 crore could not be obtained from GoI. There was poor upkeep and maintenance of monuments/tourist sites. The condition of test checked monuments was found dilapidated and many lacked basic facilities like toilets, lighting and information boards. GNCTD failed to have any successful strategy for development of Tourism in Delhi. DTTDC was used more for other purposes than Tourism and could not earn much revenue.

#### **2.6.12 Recommendations**

Tourists require information, safety, shelter, easily accessible transport and clean and well maintained tourist sites with necessary facilities. A suitable Tourism Policy addresses these concerns in a structured way.

The Government should:-

- Frame a tourism policy based on sound data and research and with help of experts in the field. Long term and short term action plans with road maps and milestones should be laid down. Studying tourist behavior, their requirements and sites of interest and concerted efforts to develop such sites are basic requirements of a sound policy.
- Have periodic inter- departmental consultations and constitute Advisory Board so that all the requirements of tourist like transport, safety, law and order, information, cleanliness, sanitary facilities, safe and economical hotels and restaurants, souvenir shops, accessible clinics, cultural entertainment, etc. could be made available.
- Develop a computerised integrated database to monitor tourist inflow and activities and integrate the same with targeted schemes. Need of promotional strategies, attractive and informative website, pamphlets, all round packages should be addressed within an appropriate timeframe.
- Devise a plan to strengthen Tourism Division of DTTDC by deploying the manpower earlier deployed in now closed Liquor Division. Suitable training to the staff should be provided.
- Devise an effective monitoring mechanism for successful implementation of its schemes and proper maintenance of monuments/tourist sites.
- National and International best practices should be studied and suitably implemented with proper entertainment strategies, addressing the behavior of tourists visiting Delhi.

## Directorate of Training: Union Territories Civil Services

### 2.7 Irregular payment of Training Allowance amounting to ₹ 168 lakh

**Grant of Training Allowance to staff posted at UTCS for administrative work, in violation to the instructions of the Department of Personnel and Training, resulted in irregular payment of Training Allowance to the tune of ₹ 168 lakh.**

Consequent upon introduction of the Fourth Pay Commission pay scales, the Department of Personnel and Training (DoPT), Government of India issued revised guidelines regarding improvement of conditions of faculty members in training institutions vide its OM No. 12017/2/86-Trg. (TNP) dated 31 March 1987. As per these guidelines, “When a Government employee, joins a training institution meant for training government officials as a faculty member, other than a permanent faculty member, he will be given a training allowance at the rate of 30 *per cent* of his basic pay”. This training allowance was admissible only to the faculty whose work is to impart training/teaching and not to others. The rate of training allowance was revised from time to time. The training allowance was also considered for leave salary and leave encashment payable at the time of retirement also.

Scrutiny of salary records from 2008-09 to 2020-21 (up to September 2020) revealed that the Union Territories Civil Services (UTCS) had paid ₹ 166 lakh to their employees who were not faculty members on account of STA. Besides, UTCS had also paid excess LTC leave encashment and retirement leave encashment (since Training Allowance forms part of basic pay for leave encashment) of ₹ 2.05 lakh to these employees. Thus, total payment of ₹ 168 lakh, paid to the employees posted at the UTCS, on account of training allowance, was irregular.

Audit observed that in November 2003, UTCS had sought concurrence of the Finance Department, GNCTD for payment of Special Training Allowance (STA) of 15 *per cent* to officials holding 11 posts<sup>32</sup> with retrospective effect stating that this will act as an incentive to the staff and also attract talented officers and officials for posting in the UTCS. The Finance Department concurred to the proposal in April 2004 w.e.f. 1 January 1988.

The proposal of the UTCS for granting of STA in respect of above noted 11 posts was *ab initio* irregular as these were administrative posts whereas, in terms of DOPT guidelines, only those employees who join a training institute as faculty members were eligible for training allowance. The Finance Department also erred in giving concurrence to the proposal as it did not interpret DOPT orders correctly.

<sup>32</sup> Secretary and Director (Training), Joint Director (Training), Deputy Director (Training), Assistant Director (Training), AAO, Sr. PA, Grades I to IV (DASS) and Grade III Steno.

UTCS stated (September 2021) that the officials to whom training allowance were being paid were functional faculties involved in activities such as preparation of training modules, training schedules, giving experience sharing sessions, introductory and valedictory sessions and therefore, were eligible for the training allowance.

The reasons in support of granting of training allowance to the employees given in their reply by the UTCS is not tenable. The staff to whom training allowance is being paid have been posted to the UTCS for administrative work including coordination work of training. There are no provisions in any of DOPT orders regarding functional faculties. The essence of DOPT OM dated 31 March 1987 is that only employees who join a training institution as a faculty member, other than as a permanent faculty member, is eligible for training allowance. Merely being part of the process of imparting training cannot be construed being faculty.

### **Directorate of Training and Technical Education - Netaji Subhas University of Technology**

#### **2.8 Irregular expenditure amounting to ₹ 66.25 lakh**

**Creation of two posts of Assistant Registrar by Netaji Subhas University of Technology without the approval of the Government of National Capital Territory of Delhi (GNCTD) resulted in irregular expenditure amounting to ₹ 66.25 lakh.**

Netaji Subhas University of Technology (NSUT) is an autonomous body fully funded by the GNCTD. In terms of Directorate of Training and Technical Education Office Memorandum (29 August 2002), Netaji Subhas Institute of Technology (later renamed as NSUT) was required to follow specific instructions issued by the GNCTD from time to time in addition to provisions contained in the Pattern of Assistance (PoA). Para-vi of the PoA states that after obtaining prior approval of GNCTD, the Institute may create posts under various categories within the framework of UGC/AICTE norms/guidelines for the purpose of meeting of objectives as enunciated in the profile of growth of the Institute.

Audit noted that, NSUT (erstwhile NSIT) created (March 2016) two additional posts of Assistant Registrars in the grade pay of ₹ 5400 as per 6<sup>th</sup> CPC, without taking prior approval of the GNCTD. One of these posts was in operation from April 2016 to April 2021 and during this period, an expenditure of ₹ 66.25 lakh was incurred on pay and allowances against this post. The other post of Assistant Registrar, though created, was not filled, hence there was no expenditure against the post. Since these posts were created without the approval of the Government, the expenditure of ₹ 66.25 lakh incurred on pay allowances against the same was irregular.

In reply, the NSUT stated (November 2021) that these two posts were created to cater to the additional work which arose due to increase in student intake and recruitment of new faculty and the posts were created by converting one vacant post each of Sr. Programmer and Senior System Software Engineer. It was also stated that a proposal for ex-post facto approval for the creation of these posts will be submitted to the Hon'ble Lieutenant Governor.

The reply is not acceptable since it was specifically mentioned in the PoA that creation of posts should be with the prior approval of GNCTD. Thus, creation of these posts without obtaining the prior approval of GNCTD which was irregular.

### **Urban Development Department**

#### **2.9 Blockade of fund of ₹ 114.01 lakh and loss of interest of ₹ 25.42 lakh by Delhi Jal Board**

**Erroneous payment of Road Restoration charges to South Delhi Municipal Corporation led to blockade of fund of ₹ 114.01 lakh and further consequent loss of interest of ₹ 25.42 lakh.**

As per Urban Development Department (UDD) office order dated 10 March 2016, it was decided that development works in all the unauthorised colonies in future be assigned to Delhi State Industrial Infrastructure Development Corporation (DSIIDC) as the sole agency.

Delhi Jal Board (DJB) awarded the work of 'Providing and laying 250 mm to 500 mm Dia DWC HDPE nominal Dia internal and peripheral sewer Line in Bhupender Singh Nagar group of colonies falling under Keshopur Waste Water Treatment Plant catchment area in Delhi' to a contractor at a cost of ₹ 3.01 crore vide work order dated 1 August 2017. The work was to be executed in three unauthorized colonies viz. Dharmapuri Colony, Ravi Nagar Extension and RZC-Block Vishnu Garden.

Scrutiny of files relating to Road Restoration (RR) charges revealed that an amount of ₹ 1,14,00,937/- was deposited by the DJB with South Delhi Municipal Corporation (SDMC) on 21 March 2018, as RR charges for this work. Since development works in unauthorized colonies were to be carried out by DSIIDC, no RR charges were to be paid to SDMC. Thus, the amount deposited with SDMC as RR charges was erroneous and led to blockade of funds of ₹ 114.01 lakh. The refund of RR charges was claimed by DJB vide letter dated 12 February 2019 but the matter was not pursued by DJB further and refund from SDMC is still awaited.

DJB stated (September 2021) that during execution, the work was stopped by SDMC authorities from time to time as permission for work was not taken from them, being road owning agency. Further, SDMC demanded RR charges of ₹ 114.01 lakh and the same was paid to them for obtaining permission for executing the work. However, during execution of work,

SDMC informed that roads of the area are not in their jurisdiction and money will be returned to DJB. But till date (August 2021) SDMC has not returned the money.

However, in view of UDD office order of March 2016 wherein it was stated that development works in all unauthorised colonies would be assigned to DSIIDC, DJB should have sought clarification from UDD with regard to the demand of SDMC before paying the RR charges.

Thus, payment of undue RR charges by DJB resulted in blockade of fund of ₹ 114.01 lakh and loss of interest of ₹ 25.42 lakh<sup>33</sup>. The amount has not been returned by SDMC even after more than three years.

## Department of Women and Child Development

### 2.10 Compliance Audit on Working Women Hostels of Government of National Capital Territory of Delhi

#### 2.10.1 Introduction

One of the main difficulties faced by women leaving their homes in search of employment in big cities is lack of safe and conveniently located accommodation. Providing adequate number of accommodation through Working Women Hostels (WWHs) would go a long way towards mitigating the problem of safe and secure accommodation to working women in Delhi.

As per Allocation of Business Rules, 1993, social welfare measures/activities of the Government of National Territory of Delhi (GNCTD), including those related to welfare of women, was the responsibility of the Department of Social Welfare (DSW). In November 2007, a separate Department, viz, the Department of Women and Child Development (DWCD), was carved out of DSW to give the much needed impetus to the holistic development of Women and Child Development and to ensure a state of wellbeing for women and children especially those of the weaker sections of society. DWCD has a Women Empowerment Cell which undertakes preventive, protective and empowerment measures concerning welfare and empowerment of women in Delhi.

As per DWCD website, preventive measures include providing dignified and affordable shelter to employed women who do not have any living accommodation in Delhi through WWHs. DWCD had two functional Working Women Hostel at Rohini and Vishwas Nagar. These hostels were run by Young Women Christian Association (YWCA), Delhi on 'No profit and No loss basis'. As per agreement, YWCA was responsible for upkeep and maintenance of furniture and fixtures, etc. whereas major repairs were to be carried out by the DWCD.

<sup>33</sup> Calculated @ 6.8% per annum for the period from 21 March 2018 to 30 June 2021), which is SBI base rate for 2 to 3 years of Fixed Deposits

Audit examined the efforts made DWCD, GNCTD for providing safe and secure accommodation for working women in Delhi during 2018-19 to 2020-21. Audit observations in this regard are discussed in the succeeding paragraphs.

### **2.10.2 Assessment of requirement of WWHs not done**

The first step in providing facilities of safe and affordable accommodation to working women in Delhi is to assess the number of working women who require accommodation so that construction of adequate number of WWHs can be planned and executed. The Planning Department, GNCTD had consistently mentioned setting up of more WWHs in their annual plans due to large number of women waiting for such accommodation and had mentioned full occupancy of existing hostels run by YWCA, Delhi on behalf of DWCD.

Audit, however, observed that DWCD did not have any data regarding the number of working women in Delhi who require accommodation. In the absence of information relating to number of working women seeking hostel accommodation, DWCD was not in a position to discharge its functions of planning and providing adequate number of WWHs to cater to needs of working women in Delhi.

In reply DWCD stated (May 2022) that there are 18 WWHs operational in Delhi under GoI scheme for WWHs which are being regularly monitored by DWCD and WWH at Vishwas Nagar will be made functional after completion of work.

The reply does not address the issue of absence of information regarding requirement of WWHs in Delhi.

### **2.10.3 Issues noticed in the functioning of WWHs**

DWCD had only two functioning WWHs, one at Rohini and one at Vishwas Nagar. These were operated and managed by YWCA till September 2019/August 2020<sup>34</sup>, after which YWCA expressed inability to manage them and had to be closed down. WWH Rohini and WWH Vishwas Nagar had capacity of 110 and 100 residents respectively.

#### **2.10.3.1 WWH, Rohini**

Audit observed that YWCA Delhi had communicated (July 2019) to DWCD, its inability for the management of WWH, Rohini. Reason attributed by YWCA, Delhi was inaction on the part of DWCD for repairs and maintenance issues pointed out by it since 2014 which were causing difficulties in the day to day administration of the women hostel. Besides, it had also reported lack

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<sup>34</sup> These were entrusted to YWCA (August-September 2013) for their operations and management for a period of three years initially. The period was later extended to September 2019 and August 2020 for WWHs at Rohini and Vishwas Nagar respectively.

of proper water connection and charging of ₹ 1000 per month per resident by the Government which was deposited by YWCA.

As the concerns of the YWCA, Delhi were not duly addressed by the DWCD, the former did not show interest for renewal of the contract for running WWH Rohini. Finally, the hostel had to be closed in September 2019. At the time of closure there were 65 inmates residing in the hostel.

Department stated (December 2021) that YWCA was unable to manage WWH Rohini because of poor connectivity to the nearest metro station and difficulty in getting residents. It was also stated that no repair or infrastructure issues were brought to the notice of the Department.

The reply of DWCD is factually incorrect as repair and infrastructure issues were clearly brought out by YWCA, Delhi in its letter dated 26 July 2019 to the Director, DWCD.

#### **2.10.3.2 WWH, Vishwas Nagar**

Similarly, YWCA Delhi had raised (April to October 2019) deteriorating condition of the hostel building such as development of cracks, broken tiles and seepage posing a risk to the residents. Moreover, during Joint inspection meeting of officials of PWD, DWCD and YWCA, Delhi (10 June 2019) the structure of hostel building was declared badly damaged and required immediate action to avoid any major incident. Audit however, noted that the work for repair and renovation could not commence (8 June 2020) due to non-finalization of estimates between the PWD and the Estate Branch, DWCD. Thus, due to the inaction on the part of the Department/PWD for early completion of renovation work of WWH, Vishwas Nagar the same had to be finally closed in August 2020. At the time of closure there were 78 inmates residing in the hostel.

The Department replied (December 2021) that it is regularly following up with the PWD to expedite the work.

Fact, however, remains that after closure of the hostel building for more than one and half years, the work of renovation was still incomplete.

Thus, due to the closure of these WWHs, 143 women residing at these hostels were deprived of safe and affordable accommodation due to failure of Government in addressing the concerns raised by YWCA regularly. As of August 2021, the DWCD did not have any WWH functioning under them.

#### **2.10.4 WWH at Dwarka not operationalised**

A building was constructed at Dwarka by Social Welfare Department for the purpose of Old Age Home in the year 2008. It was later decided by the then Chief Minister (February 2011) to use the building for running WWH. Minister, WCD had issued direction (January 2013) to the Secretary, WCD to commence functioning of WWH at Dwarka on priority by selecting NGO

through Tender/Expression of Interest. The building was transferred to DWCD in March 2013. Audit noted that no action was taken by DWCD to operationalize the WWH for four years. DWCD invited Expression of Interest only in November 2017 to run this WWH. Applications from three NGOs were received but all the NGOs were found (November 2018) ineligible and re-tendering was recommended. Thereafter, Department did not take any further action to operationalize the WWH at Dwarka even after more than three years of scrapping the last tender. Thus, the building transferred in the year 2013 was lying unutilized for last eight years rendering the expenditure of ₹ 2.94 crore incurred on building wasteful.

DWCD replied (December 2021 and May 2022) that the pace of work was affected due to ongoing pandemic and tender document was now ready to be floated. Reply is not acceptable as the building remained unutilized for eight years since 2013, i.e. prior to COVID pandemic.

### **2.10.5 Delay in construction of WWHs**

As of March 2021, DWCD was in possession of five plots acquired for construction of WWHs from Delhi Development Authority. Four of these, at Vasant Village, Dheerpur, Tughlakabad and Dilshad Garden were allotted between 2001 and 2003 whereas one plot at Pitampura was allotted in 2014. Audit noted although DWCD was allocating budget for construction of WWHs projecting their requirement every year but no expenditure was incurred during the years by DWCD for construction of new WWHs. The status of plots acquired by DWCD for construction of WWH is detailed in following paragraph.

#### **2.10.5.1 Status of plots in possession of DWCD**

- **Vasant Village** -After taking over the plot in September 2002, DWCD directed (June 2016) PWD to prepare Administrative Approval and Expenditure Sanction (AA&ES) after a gap of 14 years. PWD submitted the AA&ES in May 2019 but DWCD was yet to approve the same as of August 2021, i.e., even after more than two years. DWCD stated (December 2021) that subsequent to a meeting held on 21 September 2021, PWD has been requested to revise the layout plan.
- **Dheerpur** - After taking possession of plot in November 2006, no action was taken by DWCD for construction of WWH, except construction of boundary wall in 2008. DWCD stated (December 2021) that a meeting was held with DDA officers in September 2021 to resolve long pending issues.
- **Tuglakhabad** - Against allotment of plot of 1000 square meters, DDA handed over (December 2004) possession of land measuring 821 square meters only. However, DWCD took up the issue of difference in size of land only in February 2015, i.e., after more than 10 years of taking

possession of the land. Audit observed that alternate plot was yet to be allotted by DDA as DWCD did not pursue the matter actively with DDA as the last communication in this regard was made in November 2019. In reply, DWCD stated (December 2021) that a meeting was held with AD (Land), DDA and many communications were made with DDA but no productive response was received.

- **Dilshad Garden** – DWCD took over possession of land in November 2014. DWCD had conveyed (February 2017) AA&ES amounting to ₹ 605.81 lakh to PWD for construction of the WWH after delay of three years. Subsequently, PWD informed (April 2018) that Extension of Time (EoT) and NOC for approval of plans from local body would be required from DDA. Audit observed that DWCD sought EoT and NOC from DDA in May 2018 and was yet to receive the same. DWCD stated (December 2021) that the issues of NOC and EoT is under process in DDA and lay out plan for WWH has been approved by the local body.
- **Pitampura** - DDA initially allotted (September 2001) a plot for WWH Pitampura, but the same could not be handed over to DWCD due to dispute of site with a Gurudwara. DDA re-allotted a plot (December 2014) at alternate site. The possession of plot was taken by DWCD in July 2015. Initially, DWCD nominated (September 2015) Delhi Tourism and Transport Development Corporation (DTTDC) as executing agency for construction of WWH and released (July 2017) payment of ₹ 6.47 crore. Later, Government decided (October 2017) to entrust the work to PWD. DTTDC had refunded (June 2020) the amount of ₹6.47 crore. No further progress was made in construction of WWH Pitampura. DWCD stated (December 2021) that they are in receipt of preliminary estimate of ₹ 5.14 crore from PWD (May 2019) for the WWH and they may issue the administrative sanction this year. Fact remains that AA&ES was not accorded to PWD for starting the construction of WWH despite a lapse of two and half years from date of receiving of preliminary estimates from PWD.

DWCD stated (May 2022) that a committee has been constituted for reviewing the status of utilisation of properties meant for WWHs.

#### **2.10.5.2 Status of plots allotted by DDA but not handed over to DWCD**

DDA had also allotted land for construction of WWHs at Nazafgarh Road, Janakpuri and Narela- I during the year 2001 and 2003 respectively.

In respect of plot at Narela-I, DWCD authorized PWD (December 2005) for making payment to DDA. Audit noted that DWCD was not aware of the payment made to DDA by PWD as it had requested PWD to provide the payment details (September 2010). Further, the Department replied (March 2021) that as per records available no payment was made to DDA.

In respect of plot at Nazafgarh Road, Janakpuri, ₹ 53.41 lakh was released to DDA (June 2003) by PWD. DWCD had not taken the possession of land. Audit noted that the said land was later allotted to Delhi Metro Rail Corporation. Subsequently, DWCD requested (December 2018) to DDA for allotment of an alternate site but no further progress was made in this regard.

Thus, due to utter laxity of the Government, there was no progress in construction of these WWHs even after more than 18 years of allotment of land for these WWHs by DDA. Further, consequent upon the closure of two WWHs in 2019/2020, DWCD was not operating even a single WWH in Delhi, thus failing in its responsibility of providing safe accommodation to working women in Delhi.

Delay in construction of WWHs also led to blockade of funds amounting to ₹ 2.37 crore on account of payments made to DDA against the plots of land allotted and expenditure on construction of boundary wall for these plots.

Apart from this, GoI was providing 60 *per cent* share to State Government for construction of WWHs under Working Women Hostel Scheme. In this regard, audit noted that DWCD, GNCTD did not seek central support for construction of WWHs.

#### **2.10.6 Conclusion**

GNCTD and Government of India (GoI) have separate schemes for construction and operation of WWHs. However, it was observed that GNCTD neither implemented the scheme of GoI nor gave due importance to providing safe and secure accommodation to working women in Delhi through its own scheme. In spite of having a scheme for construction of Working Women Hostels and plots of land for construction, DWCD neither assessed requirement of accommodation for working women nor constructed any new WWHs during the last 10 years. Plots for WWHs were acquired almost 15-20 years ago but as of March, 2021, even plans for construction have not been finalized. Further, due to its failure to address issues relating to maintenance of existing WWHs, the two functioning WWHs were also closed down in 2019/2020. Apart from this, it also failed to utilise a building handed over to it by the Social Welfare Department in 2013 for establishing a WWH.

Failure of DWCD in constructing new WWHs combined with closure of existing WWHs deprived working women of Delhi of much needed safe and secure accommodation. The inaction on the part of DWCD indicates Government's insensitivity towards women empowerment and its failure to discharge a major part of its functions towards the same.

### 2.10.7 Recommendations

The Government may –

- Take immediate action to assess the requirement of WWHs in Delhi.
- Take steps to construct and/or operationalize adequate number of WWHs so as to provide safe and secure accommodation to all the needy working women in Delhi.



New Delhi

(SAMAR KANT THAKUR)

Dated: 10 October 2022

Principal Accountant General (Audit), Delhi

Countersigned



New Delhi

(GIRISH CHANDRA MURMU)

Dated: 17 October 2022

Comptroller and Auditor General of India



# **Annexures**



**Annexure 1.1**  
**(Referred to in paragraph 1.1.2)**  
**Position of Inspection Reports**

(₹ in crore)

Year	Opening Balance			Addition during the year			Clearance during the year			Closing Balance		
	Irs	Para- graphs	Money value	Irs	Para- graphs	Money value	Irs	Para- graphs	Money value	Irs	Para- graphs	Money value
2011-12	355	8,597	7,173.40	96	2,204	3,079.27	24	657	394.02	427	10,144	9,858.65
2012-13	427	10,144	9,858.65	104	1,610	1,209.64	62	520	571.99	469	11,234	10,496.31
2013-14	469	11,234	10,496.31	92	790	1,099.45	3	83	0.00	558	11,941	11,595.76
2014-15	558	11,941	11,595.76	76	506	159.57	15	159	7.40	619	12,288	11,747.93
2015-16	619	12,288	11,747.93	80	458	52.23	9	129	4.12	690	12,617	11,796.04
2016-17	690	12,617	11,796.04	111	650	169.04	11	357	484.30	790	12,910	11,480.78
2017-18	790	12,910	11,480.78	70	499	1,038.00	9	3,879	5,383.67	851	9,530	7,135.11
2018-19	851	9530	7135.11	65	393	510.05	6	328	298	910	9595	7346.42
2019-20	910	9595	7346.42	62	413	327.22	2	98	65.85	970	9910	7607.79
2020-21	970	9910	7607.79	21	163	203.25	0	2	0.11	991	10071	7810.93

**Annexure 1.2**  
**(Referred to in paragraph 1.1.3)**

**Position of paragraphs included in the Audit Report, Accepted by the  
Departments and the amount recovered**

(₹ in crore)

Year of Audit Report	Number of Paragraphs included	Money value of the Paragraphs	Number of Paragraphs accepted	Money value accepted	Amount recovered during the year 2020-21	Cumulative position of recovery of accepted cases as of 31 March 2021	Percentage of recovery
2008-09	15	1,729.62	7	109.00	-	0.14	0.13
2009-10	18	1,764.20	5	49.36	-	0.39	0.79
2010-11	15	1,479.98	4	58.00	-	0.06	0.10
2011-12	17	2,363.11	1	19.14	-	1.23	6.43
2012-13	3	536.00	3	70.16	-	00	0.00
2013-14	3	98.39	3	20.83	-	00	0.00
2014-15	1	1.34	1	1.34	-	0.02	1.49
2015-16	4	122.13	4	7.02	-	0.01	0.14
2016-17	7	254.46	7	7.04	0.27	0.27	3.84
2017-18	7	705.58	7	390.39	-	0.00	0.00
<b>Total</b>		<b>9,054.81</b>		<b>732.28</b>	<b>0.27</b>	<b>2.12</b>	

Annexure 1.3

(Referred to in paragraph 1.2)

Short levy of stamp duty and registration fee due to incorrect classification of property and incorrect application of use factor

(Amount in ₹)

Sl. No.	Registration No./ Book No./ Vol No./ Date of registration	Name of 1st and 2nd party	Address of the property	Category of the locality	Minimum cost of land	Minimum cost of construction	Use factor (Commercial)	Proportionate land for sale (in square metres)	Total land area (in square metres)	Plinth area under sale (in square metres)	Cost of land/ property	Age factor	Construction value	Consideration amount	Rate of Stamp duty and registration fee (in per cent)	Stamp duty and registration fee payable	Stamp duty and registration fee paid	Short levy of stamp duty and registration fee
1	2	3	4	5	6	10	8	6	6	5	11	9	12	13		15	16	17 (15-16)
1	11453/1/7896/13.11.2019	Mahendra Kumar and Suman & Jyoti Sharma	Property No. 2006-2015 Kucha Chelan, Khari Baoli Delhi	E	70080	10800	3	12	48	48	2522880	0.5	259200	2782080	5	139104	53750	85354
2	11083/1/7882/01.11.2019	Suresh Chand Jain & Others and Tara Palace Hotel	House No. 2695-2702 Chatta Pratap Singh Kinari Bazar Delhi	E	70080	10800	3	201.15	268.20	804.60	42289776	0.5	4344840	46634616	7	3264423	1512000	1752423
<b>Total</b>																		<b>1837777</b>

## Annexure 1.4

(Referred to in paragraph 1.2)

## Short levy of stamp duty and registration fee due to incorrect application of category of the locality and circle rates

(Amount in ₹)

Sl. No.	Registration No./Book No./ Vol No./ Date of registration	Name of 1st party and second party	Address of the property	Category of the property applied in the instrument	Correct category of the property	Minimum cost of land	Minimum cost of construction	Use factor	Proportionate Land Area (in square metres)	Plinth area for sale (in Square metres)	Cost of land	Age factor	Cost of construction	consideration amount	Rate of Stamp duty and registration fees (in per cent)	Stamp duty and registration fee payable	Stamp duty and registration fee paid as per lower category	Short levy of Stamp duty and registration fee
1	2	3	4	5	6	7	8	9	10	11	12 (7*9*10)	13	14 (8*9*11)	15 (12+14)	16	17 (15*16)%	18	19 (17-18)
1	11172/1/7885/04.11.2019	Anil Bhandari and Sunita	Khasra no. 378 MIN Extended Lal Dora, Village Burari, Delhi	H	G	46200	6960	1	195.65	0	9039030	-	0	9039030	5	451952	245000	206952
2	11167/1/7885/04.11.2019	Mahesh Kumar and others and Nishant Narang	Khasra no. 863/4 MIN Extended Lal Dora village Burari, Delhi	H	G	46200	6960	1	48.49	0	2240238	-	0	2240238	7	156817	84000	72817
3	11275/1/7889/07.11.2019	Ashok Kumar Sadan and Pooja	Khasra no. 874/3 MIN Extended lal Dora Village Burari, Delhi	H	G	46200	6960	1	15.677	71.708	724277	1	499088	1223365	5	61168	50000	11168
4	11401/1/7894/11.11.2019	Vikas Sehgal and Darshana Dureja	Khasra no. 867 MIN Extended lal Dora Village Burari, Delhi	H	G	46200	6960	1	20.275	91.10	936705	1	634056	1570761	5	78538	50000	28538
5	5071/1/7638/15.05.2019	Harender Negi and Other and Suresh Mudgal and Other	Khasra no. 840, Extended lal Dora Village Burari, Delhi	H	G	46200	6960	1	22.02	66.0519	1017199	1	459721	1476920	7	103384	52500	50884

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6	11178/1/7886/ 04.11.2019	Arvind Kumar Modi and Preeti Gupta	Khasra no. 820/2 Extended Lal Dora Village Burari, Delhi	H	G	46200	6960	1	197.32	0	9116184	-	0	9116184	5	455809	237500	218309
7	11173/1/7885/ 04.11.2019	VRG Estate Developers LLP and Arvind Singh	Khasra no. 874/2 MIN Extended Lal Dora Village Burari Delhi	H	G	46200	6960	1	15.5225	72.09	717139.5	1	501746	1218886	7	85322	70000	15322
8	11126/1/7884/ 04.11.2019	Mahesh Kumar and others And Manju Sharma	Khasra no. 863/4 MIN Extended Lal Dora Village Burari, Delhi	H	G	46200	6960	1	83.61	0	3862782	1	0	3862782	5	193139	120000	73139
9	4584/1/7618/0 3.05.2019	Sushil Krishan Gupta and Pir Ali	Extended Laldora of Village Burari, Delhi	H	G	46200	8040	3	4.3475	17.39	602564	1	139816	742379	7	51967	35000	16967
10	11235/1/7888/ 06.11.2019	TersamGarg HUF and Anand Mittal	74-A and 75-A Shahzadabagh industrial area Delhi	G	F	56640	9480	2	23.6	118	2673408	1	1118640	3792048	7	265443	224000	41443
11	4610/1/7620/ 06.05.2019	Ritu aggarwal and Sanjay arora	307/1/82-A(old no 307/1/82) shahzadabagh industrial area, Old Rohtak road Delhi	G	F	56640	9480	2	20.9025	83.61	2367835	1	792623	3160458	7	221232	177800	43432
12	4619/1/7620/ 06.05.2019	Ritu aggarwal and Arungoel	307/1/82-A (old no 307/1/82) shahzadabagh industrial area, Old Rohtak Road, Delhi	G	F	56640	9480	2	20.9025	83.61	2367835	1	792623	3160458	7	221232	177800	43432
13	11170/1/7885/ 04.11.2019	Manoharlal and Meenadevi	329-B Gali no 3, BaghKare Khan Kishanganj, Delhi	F	E	70080	9360	1	43.89	0	3075811	-	0	3075811	5	153791	125000	28791
<b>Total</b>																		<b>851194</b>

## Annexure 1.5

(Referred to in paragraph 1.3.6.2)

## List of Transitional credit Cases under various tables of Tran-1 and Tran-2 Declaration Form

Sr. No.	GSTIN	Legacy Registration No	Date of filing Tran 1	Claim amount 5a_Col 5	Claim amount 6a or b_Col 11	Claim amount 7A_Col 6	Claim amount 7B_Col 6/col 8 of Tran-2	Claim amount 7b/c_Col 8	Claim amount 11_Col 7	Ward
1	07AADCK1647D1ZU	7680342314	12/27/2017	75804	0	0	0	0	0	Ward 1
2	07AAACP0743J1ZK	7442012592	12/22/2017	14662050	0	0	0	0	0	Ward 2
3	07AAACE1268K1ZN	7150270001	12/9/2017	0	0	2734503	0	0	0	Ward 2
4	07AAJCA1167G1ZT	7590249389	15.09.2017	0	0	0	19783842	0	0	Ward 3
5	07AAFCS6624L1Z0	7720321340	12/27/2017	0	0	0	3465833	0	0	Ward 4
6	07AABCH9683A1ZL	7320347653	12/8/2017	434472	0	0	0	0	0	Ward 6
7	07AAAF4564D1ZV	7020048864	21.12.2017	13089628	0	27364540	0	3410497	0	Ward 8
8	07ACVFS5888B1ZF	7966977898	12/27/2017	7269899	0	11528947	0	0	0	Ward 8
9	07AAACA1989K1ZF	7610145685	12/23/2017	0	0	11396173	0	0	0	Ward 8
10	07AAKCM5608H1ZC	7757196339	10/9/2017	0	0	4046195	0	0	0	Ward 9
11	07AIJPL2553N1ZV	7226928350	11/15/2017	0	0	0	18842	0	0	Ward 12
12	07AAOFP1723H1Z7	7540469461	12/27/2017	0	0	441	487139	0	0	Ward 14
13	07AAACT3633M1Z7	7420200643	12/27/2017	0	0	14071011	0	0	0	Ward 15
14	07AACCG7307D1ZY	7700309808	12/27/2017	0	0	286937	0	0	0	Ward 17
15	07FHMPK4209K1Z0	7707218143	29-08-2017	0	0	21010246	0	0	0	Ward 28
16	07AAACG0342A1ZH	7880389928	17.11.2017	0	0	0	10347550	0	0	Ward 31
17	07AAIPG4781C1ZV	7500176834	8/28/2017	0	0	0	1146196	0	0	Ward 40
18	07AAACZ7446G1Z3	7736918644	26.12.2017	0	0	0	8551793	0	0	Ward 41
19	07AAGCA5212K1ZT	7040337331	11/17/2017	0	15685500	0	0	0	0	Ward 43
20	07BXCPC8281R1ZR	7987148925	11/22/2017	0	0	91233753	0	0	0	Ward 45
21	07ADUPG3816B1ZP	7700231432	12/25/2017	0	0	0	2644013	0	0	Ward 48
22	07ACEPA8974F1ZK	7120226901	8/24/2017	0	0	0	3626331	0	0	Ward 49
23	07AAECB3799A1ZR	7660388109	11/14/2017	975264	0	0	0	0	0	Ward 55

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24	07AAECN8312R2ZW	7896955093	11/16/2017	1174470	0	0	0	0	0	Ward 56
25	07AAECD7782K1Z5	7306912236	11/29/2017	0	0	228604	0	0	0	Ward 56
26	07AEBPG3737K1ZJ	7506976793	12/6/2017	0	0	13875020	0	0	0	Ward 58
27	07AAHCS8505N1ZU	7920284564	9/22/2017	0	0	10687852	0	0	0	Ward 60
28	07AAAPJ3881G1ZT	7030290049	12/25/2017	0	0	363706	0	0	0	Ward 60
29	07DNWPS3768F1Z4	7086951028	12/27/2017	0	0	0	1274813	0	0	Ward 61
30	07AAFCP6328J1Z6	7820386081	8/28/2017	0	0	7762257	0	0	0	Ward 61
31	07AAEFU5861F1Z1	7257115813	12/27/2017	0	0	210081	1073386	0	0	Ward 61
32	07AHTPK3443K1ZW	7606951033	12/27/2017	0	0	0	998332	0	0	Ward 61
33	07AANPK2673E1ZN	7570134067	12/27/2017	22375	0	0	0	0	0	Ward 61
34	07AAKCM5113F1ZO	7447144275	12/27/2017	0	0	0	1663400	0	0	Ward 61
35	07ACFPS7129B1ZO	7096921518	11/15/2017	3302498	0	0	0	0	0	Ward 61
36	07AACFF7807N1Z3	7570409256	12/23/2017	19157	0	0	0	0	0	Ward 62
37	07ADYPA0556E1ZM	7680290031	12/19/2017	0	0	1212424	0	0	0	Ward 62
38	07AACCS0764N1Z2	7830144497	12/27/2017	0	0	1525488	253753	0	0	Ward 62
39	07CFVPR1961M1ZI	7747226075	12/26/2017	0	0	0	3821792	0	0	Ward 62
40	07AAACO2563P1Z3	7240213837	8/29/2017	0	35657425	0	0	0	0	Ward 62
41	07GUMPS2987C1Z0	7387226079	12/26/2017	0	0	0	6178791	0	0	Ward 62
42	07AAACR5727Q2ZT	7100159012	27.12.2017	0	0	13540600	2901668	0	0	Ward 63
43	07AACCB2477K1ZJ	7416939837	12/26/2017	0	0	0	1305689	0	0	Ward 63
44	07AABCU7229B1ZK	7496998769	12/27/2017	3094794	0	0	0	0	0	Ward 63
45	07AALFA8914C1ZK	7880320670	12/25/2017	2105635	0	0	0	0	0	Ward 63
46	07AAICP1324P1Z5	7616982148	8/25/2017	0	0	0	344138	0	0	Ward 63
47	07ATEPS7393H1Z4	7566927193	9/1/2017	0	0	471018	0	0	0	Ward 63
48	07BAQPV7003M1Z1	7887142772	8/29/2017	0	0	36400812	0	0	0	Ward 63
49	07AAFFT2700F1ZL	7262005416	12/27/2017	0	0	62103	0	0	0	Ward 63
50	07AAACR7497K1ZR	7890001001	12/27/2017	0	0	52166	0	0	0	Ward 63
51	07AGYPJ1998C1ZV	7566905109	12/26/2017	0	0	0	80383	0	0	Ward 63
52	07AMRPS1307F1ZZ	7380282630	12/27/2017	0	0	164853	0	0	0	Ward 63

53	07AAHFA5537B1ZT	7060177173	10/17/2017	400	0	0	0	0	0	Ward 63
54	07AAPFA2626R1ZW	7360351705	8/28/2017	0	0	230897	0	0	0	Ward 63
55	07CVGPM0356Q1Z2	7037222731	8/28/2017	0	0	47215691	0	0	0	Ward 63
56	07AACCS2475A1ZP	7730356109	9/23/2017	8827023						Ward 63
57	07AAICP4920F1ZI	7757143668	12/27/2017	0	8819	3306204	690590	0	0	Ward 64
58	07AADCI0539C1Z1	7326934018	8/25/2017	0	69948	0	0	0	0	Ward 64
59	07AADCI4502A1Z9	7746957358	10/17/2017	0	0	240116	472926	0	0	Ward 64
60	07AXLPJ7834M1ZT	7726982880	12/27/2017	0	0	151689	0	0	0	Ward 66
61	07AEWPA7225D1ZK	7530331096	12/27/2017	2175134	0	0	0	0	0	Ward 66
62	07ACWPI6852B1ZC	7480239022	12/26/2017	0	86666	965542	0	0	0	Ward 66
63	07ADZPG2856J1ZX	7196951889	12/5/2017	0	0	993125	0	0	0	Ward 66
64	07AAEPJ6548C1ZV	7080238660	12/23/2017	0	0	1414430	671625	0	0	Ward 66
65	07BJOPC3675D1Z8	7647209834	8/27/2017	0	0	50250185	0	0	0	Ward 66
66	07AASCS5522N1ZO	7187135397	1/18/2020	0	0	38208279	0	0	0	Ward 66
67	07AACCM3698M1ZV	7596927225	28-09-2017	0	0	0	947436	0	0	Ward 67
68	07BGJPK7504F1ZG	7530418687	18.09.2017	9693621	0	0	58622247	0	0	Ward 67
69	07AAKPG3148B1Z4	7870067069	8/28/2017	0	0	0	113383	0	0	Ward 67
70	07AAACV4286G1Z7	7260371936	8/28/2017	0	0	0	0	14898	0	Ward 69
71	07AAHCB0011G1ZD	7400447034	3/16/2020	89700	3689	3187642	0	0	0	Ward 70
72	07AARPY1535D1ZG	7100403452	12/25/2017	0	0	0	1678502	0	0	Ward 71
73	07AAPFB5477R1ZG	7656990824	12/27/2017	0	0	3835522	0	0	0	Ward 71
74	07AAHPG4880H1ZM	7960331490	8/28/2017	92951	0	0	0	0	0	Ward 71
75	07AAGCK1549R1ZX	7217135623	12/22/2017	63287	0	0	0	0	0	Ward 71
76	07AAQFK3670C2Z9	7716993701	12/27/2017	0	0	193978	0	0	0	Ward 71
77	07AAACU7033J1ZA	7810196112	10/7/2017	1875509	0	0	0	0	0	Ward 71
78	07AITPJ3838J1ZP	7940410168	12/27/2017	4699283	0	0	0	0	0	Ward 71
79	07AJIPA7689N1ZI	7127126118	12/6/2017	0	0	198642	0	0	0	Ward 72
80	07AAECB9200C1Z7	7090478390	12/27/2017	0	0	0	2230826	0	0	Ward 72
81	07AABCJ8679E1Z9	7346945065	12/27/2017	0	0	1536331	0	0	0	Ward 72

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82	07AAEFP8964G1ZU	7710206934	12/27/2017	0	0	0	0	1147186	0	Ward 73
83	07AADPV4618E1ZP	7316901512	12/27/2017	0	0	4903748	0	0	0	Ward 74
84	07AACCR1030J1ZQ	7840318267	10/24/2017	0	24205	0	0	0	0	Ward 74
85	07AZCPV7055K1ZT	7497114323	18.10.2017	0	0	2800774	0	0	0	Ward 75
86	07DYYPK0304J1Z5	7727184279	11/14/2017	0	0	7312928	0	0	0	Ward 75
87	07BDUPG2123A1Z0	7347205149	10/28/2017	0	0	4535137	0	0	0	Ward 75
88	07AOMPL6745H1ZJ	7367113570	10/28/2017	0	0	4686928	0	0	0	Ward 75
89	07BIAPM4762L1ZZ	7097205141	10/17/2017	0	0	2799161	0	0	0	Ward 75
90	07BAJPP9423N1Z0	7887205143	10/10/2017	0	0	2263122	0	0	0	Ward 75
91	07AAGCS5405A1ZT	7340228041	12/27/2017	0	0	51841	0	0	0	Ward 76
92	07AJOPK5636P1ZF	7862001982	12/25/2017	0	0	0	2101511	0	0	Ward 77
93	07AAKCM2533R1ZX	7367119681	10/28/2017	0	0	7306094	0	0	0	Ward 77
94	07AACFS2457F1ZB	7740041678	8/28/2017	0	0	5779671	75897	0	0	Ward 78
95	07AAECR0689R1ZL	7110350242	12/26/2017	1645969	0	1064694	0	0	0	Ward 78
96	07AAACN2519G1ZR	7160167709	12/22/2017	0	0	1370240	720497	0	0	Ward 80
97	07AADCD0043Q1ZM	7800352336	12/25/2017	52132	0	0	0	0	0	Ward 80
98	07AADCD3102G1Z9	7790380035	8/31/2017	759617	0	0	0	0	0	Ward 82
99	07AAAFK0138M1ZG	7640000605	12/27/2017	2724107	0	0	0	0	0	Ward 82
100	07AIOPG0308D1ZR	7190325754	8/28/2017	382507	0	0	0	0	0	Ward 82
101	07AADCD1203E1ZF	7390258326	12/23/2017	1871509	0	0	0	0	0	Ward 82
102	07AAEFJ8936G1Z4	7450280700	12/27/2017	0	0	0	418770	0	0	Ward 82
103	07AAAFCD7012D1Z4	7767132556	9/6/2017	1544287	0	0	0	0	0	Ward 82
104	07AAFCS2391Q1ZQ	7260239531	12/27/2017	1299312	0	0	0	0	0	Ward 82
105	07AAACN2486L2Z5	7792003524	12/27/2017	0	0	374375	0	0	0	Ward 82
106	07AABCN4785D1ZG	7840156859	27.12.2017	0	0	0	5091032	0	0	Ward 83
107	07AAPCS7430L1ZS	7080409865	12/23/2017	0	0	0	1575178	0	0	Ward 83
108	07AAICS2243L1Z6	7936890598	12/27/2017	0	0	1548572	0	0	0	Ward 84
109	07AADCB0775D1Z0	7160326304	8/28/2017	0	0	0	3723318	0	0	Ward 84
110	07AAACT0619H1ZM	7190163085	10/15/2017	0	0	3306865	0	0	0	Ward 84

111	07AADCH0303D1ZE	7606902468	12/14/2017	0	0	0	0	0	473108	Ward 89
112	07AAJFR1633H1Z9	7377120500	12/26/2017	0	0	1074660	1079956	0	0	Ward 89
113	07AABCT4826D1ZK	7610238223	12/27/2017	0	0	0	574570	0	0	Ward 90
114	07ABCFA3685J1ZA	7276967074	10/4/2017	0	0	5083026	0	0	0	Ward 90
115	07AACCV5763A2ZG	7796956894	12/27/2017	0	0	930171	0	0	0	Ward 91
116	07AAACI0886K2ZC	7170263394	12/26/2017	0	0	0	2636586	0	0	Ward 93
117	07AMIPS2299B1ZV	7590298665	12/27/2017	0	0	0	215871	0	0	Ward 93
118	07AADCD6300J1ZW	7900407959	11/9/2017	0	8710447	0	0	0	0	Ward 94
119	07AAFFE3203Q1ZD	7566977342	9/26/2017	932264	0	2800756	0	0	0	Ward 95
120	07AAACZ8228L1ZU	7786959567	10/7/2017	1223525	0	25118029	0	0	0	Ward 95
121	07AJCPK0248B1ZU	7830261964	12/27/2017	0	0	316485	0	0	0	Ward 96
122	07AEFPG8296P1ZP	7600078033	12/27/2017	0	0	0	722398	0	0	Ward 97
123	07AAACV4081H1ZC	7330338093	10/17/2017	0	0	0	344522	0	0	Ward 99
124	07AHHPG9629F1Z7	7620316351	12/27/2017	0	0	1436471	0	0	0	Ward 99
125	07AAECA9953D2ZL	7030295287	12/27/2017	0	0	0	2720354	0	0	Ward 100
126	07AAECB7911Q1Z8	7976928374	10/25/2017	275008	0	0	0	0	0	Ward 101
127	07AABCA9317J1ZM	7750165008	27.12.2017	0	0	5691257	50131	0	0	Ward 101
128	07AADCR9806P1ZP	7940346536	27.12.2017	112122	0	0	0	0	0	Ward 101
129	07AADCG3783A1ZV	7360419217	8/29/2017	12395519	0	0	512204	0	0	Ward 101
130	07AACCN4681R1ZR	7037141833	12/26/2017	0	0	13894618	0	0	0	Ward 101
131	07CWSPM6767L1ZF	7977125893	12/25/2017	0	0	0	1717636	0	0	Ward 102
132	07AACCB6217H1ZW	7390420510	8/25/2017	0	0	7208418	0	0	0	Ward 103
133	07AAFPJ4306F1Z4	7830075045	12/26/2017	0	0	2741755	31527	0	0	Ward 103
134	07AAACE4809L1ZK	7510021871	26.12.2017	5830302	0	0	0	0	0	Ward 104
135	07ACBPJ2508H1Z0	7610230560	12/9/2017	592472	0	0	0	0	0	Ward 104
136	07AAACH0968B1ZY	7670349061	28.08.2017	0	0	833334	15060948	0	0	Ward 107
137	07AABCG6312K1ZP	7240266702	27.12.2017	0	0	1590608	0	0	0	Ward 107
138	07AOEPS7383C1ZQ	7930302552	10/26/2017	0	0	115264	0	0	0	Ward 110
139	07AAACH4041D1Z6	7480169473	10/30/2017	148740059	0	29489245	0	0	0	Ward 114

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140	07AAAFE6748H1ZD	7800223326	12/27/2017	189	16172	0	0	0	0	Ward 114
141	07AAACB7293D1ZS	7220364974	10/16/2017	0	0	72128946	0	0	0	Ward 114
142	07AABCB3989M1Z5	7400235962	12/27/2017	34495197	0	7360371	0	0	0	Ward 114
143	07AABCV7389R1Z9	7900422897	22.12.2017	112281	0	0	0	0	230273	Ward 115
144	07AAACR7541J1Z8	7052000342	11/19/2017	0	0	392762	0	0	0	Ward 115
145	07AABCB4808M1ZL	7607126921	26.12.2017	0	0	0	11306864	0	0	Ward 201
146	07ADIFS3765M1ZF	7390007969	9/28/2017	0	0	4261469	322359	0	0	Ward 201
147	07AALFD4032G1ZO	7026975990	8/27/2017	0	0	2463331	0	0	0	Ward 201
148	07AAAPB3097J1ZU	7810200380	12/25/2017	0	0	8187930	0	0	0	Ward 201
149	07AAACD1005B1ZO	7330107912	12/27/2017	52307	85865	0	0	0	0	Ward 201
150	07AACCM4538N1Z4	7390238732	12/27/2017	0	0	418926	0	0	0	Ward 201
151	07AJKPK9341H1ZY	7330370588	12/27/2017	0	0	55601	52660	0	0	Ward 201
152	07AAAFM6525E1ZK	7770081771	12/27/2017	0	0	27257131	0	0	0	Ward 201
153	07AAQCS2936J1ZU	7790300786	26.12.2017	0	0	0	3072400	0	0	Ward 201
154	07AABCI1421K1ZV	7740245378	12/27/2017	16941223	0	0	0	0	0	Ward 202
155	07AACCC3657N1ZC	7360474992	12/18/2017	42529794	0	0	0	236470	0	Ward 202
156	07AACCT3567A1ZL	7330267380	27.12.2017	0	0	0	3572121	0	0	Ward 202
157	07AAGPM4831M1ZF	7370404322	12/27/2017	0	0	0	2736764	0	0	Ward 202
158	07AAACM0809L1ZK	7450160032	9/28/2017	7981993	0	0	0	0	0	Ward 202
159	07AABCC5967C1ZR	7815000134	12/25/2017	0	0	0	0	223201	0	Ward 202
160	07AABCT1296R1ZP	7170228086	12/27/2017	0	0	60622272	39042211	4295374	0	Ward 202
161	07ADPPD7738N1ZV	7920018687	9/28/2017	0	0	0	3772000	0	0	Ward 202
162	07AMQPK6707N1ZD	7487137463	12/27/2017	0	0	78966	1152599	0	0	Ward 202
163	07AADCE6513E1ZZ	7900267600	12/27/2017	0	0	11886022	12842920	0	0	Ward 202
164	07AABCR8863N1ZO	7110250235	11/24/2017	0	0	193259241	5015993	12739344	0	Ward 202
165	07AAAFCD8004P1ZD	7587142258	25-12-2017	0	0	0	1781101	0	0	Ward 203
166	07AAGCG3933K1ZF	7257146465	27.12.2017	0	0	28397256	2604203	0	0	Ward 203
167	07AAACT4932B1ZQ	7760174848	12/27/2017	0	0	17636114	7606302	0	0	Ward 204
168	07AACCM4684P1ZT	7070407882	12/7/2017	0	0	185836	14937612	0	0	Ward 206

169	07AAACU0802D1Z0	7510161745	27.12.2017	0	0	2961304	682686	0	0	Ward 207
170	07AAFCA9197E1ZF	7050471234	28.08.2017	0	0	0	47984281	0	0	Ward 207
171	07AAECM4799F1Z4	7227147505	12/27/2017	0	0	5840380	0	0	0	Ward 207
172	07AAACH2420C1ZD	7640170743	12/23/2017	0	0	7233010	546371	2509561	0	Ward 208
173	07AAACI9670H1ZC	7060189977	12/27/2017	50989	0	18107533	14387255	0	0	Ward 208
174	07AABCT1559M1Z1	7920232087	8/28/2017	132249814	0	0	0	0	0	Ward 300
175	07BJZPA3527M1ZP	7167218925	12/21/2017	0	0	1035975	0	0	0	Ward 71
176	07AAACS6994C1Z7	7052000051	12/25/2017	67862004	524428	356353	0	8431854	0	Ward 2
177	07AAKFG1806G1ZM	7490402219	10/30/2017	0	0	8073470	0	0	0	Ward 59
178	07BSKPK8422K1ZC	7377136311	12/26/2017	0	0	2757304	0	0	0	Ward 94
179	07AACCT9399N1ZC	7880317566	8/23/2017	0	0	784465	0	0	0	Ward 89
180	07EFCPK1783M1Z2	7817203387	12/24/2017	0	0	159511	0	0	0	Ward 94
181	07ABKPN8300K1ZG	7140218936	10/17/2017	0	0	10290918	0	0	0	Ward 28
182	07AAECR0690J1Z8	7850376219	12/27/2017	0	0	1066311	0	0	0	Ward 93
183	07AACFS6679K1ZK	7100050081	12/14/2017	0	0	3552470	0	0	0	Ward202
184	07AAOCS0519H1ZA	7340378100	12/27/2017	0	6197203	0	0	0	0	Ward 87
185	07AAACK3487E1ZL	7480375501	12/27/2017	15123333	0	0	0	0	0	Ward 201
186	07AAMCS9381D1ZY	7190358540	12/23/2017	0	0	5249495	0	0	0	Ward 71
187	07AABCD1821C1ZD	7500182751	11/14/2017	0	2256681	0	0	0	0	Ward205
188	07AAACI5139B1Z0	7810246164	12/22/2017	0	0	1141544	0	3398119	0	Ward 84
189	07AACCM1837A1ZZ	AACCM1837A(PAN)	9/2/2017	0	0	4550134	0	0	0	Ward 63
190	07AAECB1543J1ZU	7200382833	12/26/2017	0	0	16160413	0	145195	0	Ward 63
191	07AADCB8986G1Z9	7520409623	12/27/2017	0	0	0	0	0	3282519	Ward 94
192	07AAICS1063L1Z6	7230076248	12/27/2017	457350	0	17896254	0	0	0	Ward 104
193	07AAWFM4623M1ZM	7460473967	8/24/2017	0	0	3410973	0	0	0	Ward 201
194	07AAHFV5349Q1ZB	7820324292	12/13/2017	0	0	6219526	0	0	0	Ward 73
195	07AAWCS0040D1ZI	7206979868	12/27/2017	1150279	0	2599733	0	2599733	0	Ward 52
196	07AAAFR8119F1ZB	7630028110	12/21/2017	0	0	2505124	0	0	0	Ward 45
197	07AAWPG8769Q1ZC	7740222001	12/27/2017	0	0	0	0	5640381	0	Ward 46

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198	07AFZPM0957J1ZP	7960224305	8/28/2017	0	0	2215671	0	0	0	Ward201
199	07ADVPT4522G1Z4	7350315869	10/13/2017	0	0	2197887	0	0	0	Ward 63
200	07AANCS6416L1ZU	7840371811	9/2/2017	0	0	0	0	2102230	0	Ward 44
201	07AAKCA2311H1Z2	7576972341	11/16/2017	0	0	0	0	27394	0	Ward 94
202	07AAKFC4120F1ZV	7240189005	10/22/2017	0	0	1944826	0	0	0	Ward203
203	07AJHPS9224L1ZM	7620151839	12/26/2017	0	0	3300820	0	0	0	Ward 103
204	07AAACP1585A1ZT	7750026589	12/26/2017	35949	0	26335	0	0	11153	Ward 99
205	07AAACU1637J1ZC	7460057158	8/28/2017	1896124	0	1896124	0	0	0	Ward 204
206	07AAGCR5410G1ZL	7796920648	12/13/2017	0	0	3861963	0	0	0	Ward 84
207	07AYXPS9198J1ZZ	7850325973	11/20/2017	313127	48500	0	0	10661	14654	Ward 60
208	07AAEPA6038J1ZW	7380213663	8/28/2017	0	0	1797454	0	0	0	Ward 35
209	07AAACR4366H1ZC	7720186025	11/18/2017	520819	0	10050713	0	0	0	Ward203
210	07AAJCA5482C1ZR	7830414739	9/20/2017	4112686	2377281	0	0	0	0	Ward 202
211	07AABFA3946L1ZD	7590001457	8/26/2017	0	8100	0	0	0	0	Ward16
212	07AACCV1375N1ZY	7790311844	8/24/2017	1584931	0	3157148	0	0	0	Ward201
213	07AAECN8067D1ZE	7647183935	12/27/2017	0	0	4010961	0	69485	0	Ward116
214	07AAACI4403L1ZQ	7310197454	12/24/2017	0	0	61806	0	1424943	0	Ward 208
215	07AAACT5980F1Z8	7450199317	12/26/2017	4672829	39956	109955537	0	515526	0	Ward204
216	07AHIPG1340C1Z0	7620458650	12/21/2017	0	49660	0	0	0	0	Ward 92
217	07BLAPG6064N1ZW	7117225888	12/16/2017	0	0	0	0	808202	0	Ward84
218	07AETPA0896B1ZK	7470236651	12/27/2017	0	19300	0	0	0	0	Ward 53
219	07AAHPP9853D1ZE	7160249189	12/23/2017	0	0	0	0	797903	0	Ward 61
220	07GUCPS5250L1Z5	7290121902	8/28/2017	0	0	383574	0	0	0	Ward 63
221	07AAFCB2488K1ZD	7220452662	9/20/2017	0	0	1092066	0	2569	0	Ward 63
222	07AAMPS1734R1ZX	7870182887	12/25/2017	0	0	0	0	715627	0	Ward 61
223	07ACXPK0303M1ZD	7380235294	12/27/2017	0	0	1049151	0	262518	0	Ward 67
224	07AAMPA8175A1ZX	7350299185	12/27/2017	0	80801	0	0	0	0	Ward 112
225	07AADPA4205G2ZE	7600302006	11/18/2017	2561463	0	0	0	0	0	Ward 50
226	07AAECM7561P1ZT	7790352099	10/22/2017	0	88133	4326747	0	0	0	Ward 66

227	07AACCP6279M2ZS	7860174502	12/27/2017	719706	341632	978457	0	0	0	Ward 33
228	07AAXCS3214L1ZU	7837140229	8/25/2017	0	24735	0	0	0	0	Ward 107
229	07AFZPM8492C1ZQ	7087162127	12/27/2017	0	0	0	0	38880	0	Ward 94
230	07AACCS0775M1Z1	7400224322	12/27/2017	0	36290	984148	0	753355	0	Ward 83
231	07AANFG1856D1ZF	7886927502	12/27/2017	32909	0	0	0	0	0	Ward 83
232	07AACCV5283D1ZC	7040334130	8/27/2017	0	142294	0	0	0	0	Ward 94
233	07AAOFK0241P1Z0	7876922997	12/27/2017	0	0	0	0	252077	0	Ward 53
234	07AAIPQ8385L1ZU	7810393895	12/27/2017	0	0	217731	0	827376	0	Ward 6
235	07AAGPG6878G1ZF	7660136297	12/3/2017	0	0	1244547	0	0	0	Ward 4
236	07AATFA3825A1ZO	7416894958	9/8/2017	0	0	0	0	93319	0	Ward 91
237	07ASAPG3921G1Z6	7217134265	12/16/2017	0	0	0	0	498158	0	Ward 62
238	07AKMPP5401E1ZA	7310306482	8/30/2017	0	0	339946	0	17614	0	Ward 24
239	07AAACO2237Q1Z6	7446976729	12/27/2017	3468104	0	1256490	0	0	30992	Ward 2
240	07AFZPM8524R1Z6	7640258140	8/28/2017	0	0	279455		0	0	Ward 4
241	07AAAFJ4145R1Z0	7170049412	9/20/2017	0		1185398		0	0	Ward 14
242	07AAJPG3176C1ZZ	7140277912	8/28/2017	0	0	1098613		0	0	Ward 25
243	07AACCM0972A1ZX	7130256141	10/10/2017	0	0	111910		0	0	Ward 43
244	07AANPA8681Q1ZW	7426912073	12/27/2017	0	0	0		2468018	0	Ward 44
245	07ACQFS1793J2ZE	7646938789	12/27/2017	0	0	0		2778344	0	Ward 44
246	07AAAHD4127M1ZE	7567126652	8/28/2017	0	440081	119152		0	0	Ward 52
247	07AGPPG6415Q1ZS	7350270376	10/2/2017	0	0	239616		266755	0	Ward 54
248	07AASFR3741H1ZV	7416968549	10/27/2017	0	0	0		284962	0	Ward 56
249	07AABCL8221A1Z1	7270390991	12/27/2017	0	0	20861		334804	0	Ward 58
250	07DBUPS1426N1ZV	7647123213	12/25/2017	0	0	409283		0	0	Ward 59
251	07AETPG3475N1ZS	7770254528	12/27/2017	0	0	1001688		0	0	Ward 60
252	07AAIFG4739L1ZZ	7180361892	9/9/2017	743119	0	4887020		0	0	Ward 62
253	07BXCPCG8053P1Z1	7647147754	8/28/2017	0	0	48442831		0	0	Ward 63
254	07AAOCA1431A1Z9	7047113843	9/28/2017	2567041	0	0		0	0	Ward 63
255	07ABSPC5636R2ZV	7046925151	11/30/2017	818762	0	0		0	0	Ward 63

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256	07AAACK2567P1Z3	7492002428	9/28/2017	0	0	8839474		0	9805845	Ward 64
257	07AAGPG5183N1ZC	7640108372	12/27/2017	0	0	584989		0	0	71
258	07ABGPC3418F2Z4	7556959548	12/23/2017	2153446	0	0		0	0	74
259	07AVEPD1819P1ZF	7867145402	12/23/2017	569945	0	0		0	0	74
260	07AABCE5091R1Z3	7880279154	10/16/2017	0	1507239	474967		0	0	81
261	07AAAFC1911E1Z6	7530039805	8/27/2017	126426	0	610000		244000	0	82
262	07AAEFN6937F1Z5	7450313971	8/26/2017	0	0	568704		0	0	83
263	07AAQFA9225P2ZP	7550378615	8/28/2017	1356408	0	0		54454	0	89
264	07AABCS8898N1ZC	7790271395	11/17/2017	2381458	0	2695798		1429557	0	92
265	07AQOPS5192H1Z7	7890336524	8/28/2017	0	277776	0		0	0	92
266	07AAACV2336H1ZI	7800139615	9/28/2017	0	0	992703		372422	0	92
267	07APFPB1142Q1ZY	7770415742	12/21/2017	0	0	1663074		0	0	93
268	07AAACK1049A2Z6	7160173529	10/18/2017	0	0	7796539		0	0	94
269	07AAHCR4221L1ZA	7747101915	9/22/2017	46120	0	0		0	0	96
270	07ACWFS8961N1ZT	7547204748	11/11/2017	0	0	5909750		0	0	98
271	07AACCJ3938K1ZB	7076980861	9/21/2017	0	0	12405941		0	0	101
272	07GVEPS4097G1Z1	7237167040	11/22/2017	0	0	98540718		0	0	104
273	07AIKPK8459K1ZK	7390426427	12/7/2017	0	0	8353		0	0	104
274	07AAACY1160E1ZP	7190080732	11/10/2017	547350	0	0		0	0	105
275	07AAFCD1565P1Z9	7637117835	11/10/2017	4840817	0	0		0	0	106
276	07AABCA4304K1ZZ	7970255291	12/27/2017	2077127	0	5756512		0	16087707	201
277	07AABCB8143M1ZH	7160309329	12/27/2017	181690342	0	18339335		0	0	201
278	07AADCC3160B1ZA	7160376647	12/22/2017	4331305	0	4331305		0	0	201
279	07AAACI0684H1ZO	7610027539	12/27/2017	0	0	8832825		0	0	202
280	07AABCS0858G1ZF	7070188953	12/27/2017	0	0	47152		5729976	0	202
281	07AHGPK7638H1Z3	7040185138	12/13/2017	0	0	4031855		0	0	203
282	07AALFN8339A1Z8	7910342624	9/18/2017	0	0	796229		0	0	204
283	07AAJCS2084G1Z9	7070298272	12/26/2017	37380	0	48363668		210777	0	204
284	07AACCL9423D1ZO	7447113623	12/27/2017	0	0	2576336		0	0	204

285	07AAACW0387R1ZP	742011605917680227757	12/27/2017	0	0	2110285		13407409	0	208
286	07HATPS4379Q1Z6	7367149169	8/28/2017	0	0	50247832		0	0	-
287	07AFLPC0789A1ZQ	7076942837	8/28/2017	0	0	0		574917	0	Ward 100
288	07AATCS9490A1ZV	7316933490	26/12/2017	3725639	0	0		0	0	Ward 101
289	07AAACG2400K1Z1	7260184435	11/23/2017	0	0	256302		0	0	Ward 103
290	07AARFB5243M1Z0	7057204387	8/31/2017	0	0	0		355667	0	Ward 103
291	07AABCS0749L1Z6	7200181170	12/25/2017	0	0	0		239256	0	Ward 104
292	07AACCN1659D1Z0	7570313808	27/12/2017	0	0	14563598		0	0	Ward 108
293	07AACFD4306N1ZH	7300082175	11/23/2017	0	0	1673029		0	0	Ward 109
294	07AAACJ9161C1ZR	7760407551	12/27/2017	0	796140	637922		0	0	Ward 115
295	07AABFI8045G1ZG	7500258702	10/1/2017	0	0	319515		0	0	Ward 115
296	07ADDDPA0408L1Z1	7230352019	8/23/2017	0	0	443400		327026	0	Ward 12
297	07AADCG9745N1ZY	7666956626	11/20/2017	0	0	0		279553	0	Ward 2
298	07AAACL1681P1Z5	7727105811	12/22/2017	0	0	0		24582525	0	Ward 202
299	07AAKCS3784N1ZK	7270362473	12/9/2017	812964	0	7225817		0	0	Ward 204
300	07AAHPK7777R1ZN	7896914385	12/27/2017	0	0	7206647		0	0	Ward 204
301	07AAGPP7030F1ZU	7490210450	12/13/2017	0	0	31492934		0	0	Ward 204
302	07AAKFH1155P1Z0	7286940539	12/21/2017	0	2156	0		0	0	Ward 206
303	07AAACM1724C1Z3	7790173037	12/27/2017	0	0	7552051		0	0	Ward 208
304	07BZKPA3000N1ZM	7757186057	8/28/2017	0	0	36278556		0	0	Ward 28
305	07EPXPK2925G1ZF	7167188661	10/10/2017	0	0	24784815		0	0	Ward 28
306	07AAFCV6223J1Z6	7317152252	12/27/2017	0	243551	0		0	0	Ward 41
307	07AAHPC4944L1ZK	7040189212	12/27/2017	9459	316569	0		0	0	Ward 43
308	07AYKPS1672C1ZC	7460270752	12/27/2017	0	0	324166		214955	0	Ward 45
309	07AADFJ5587G2Z3	7020247423	11/21/2017	0	0	978201		0	0	Ward 46
310	07AAECP5883H1Z2	7950351817	10/10/2017	0	0	1266031		0	0	Ward 50
311	07AAACCA5633Q1ZC	7300227966	12/26/2017	264473	0	2405476		0	0	Ward 52
312	07AAAFF1004B1ZH	7260106350	12/27/2017	0	0	228256		0	0	Ward 52
313	07AAEFN0694D1ZF	7910393064	12/27/2017	0	0	14812		0	0	Ward 53
314	07AAGFH6417G1ZG	7550430122	12/27/2017	0	0	446095		446095	0	Ward 56

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315	07AMNPK6975D1ZN	7230389558	9/29/2017	0	198957	0	0	0	Ward 57
316	07AABCF8078M1Z3	7720408834	11/22/2017	0	0	48194847	67123502	0	Ward 61
317	07AAFCP4078D1ZG	7157134783	11/27/2017	0	3829422	0	0	0	Ward 61
318	07AAFCA9246A1ZX	7910318665	12/23/2013	0	0	740346	0	0	Ward 61
319	07ANTPB7923R1Z5	7836997709	12/21/2017	0	0	0	598955	0	Ward 61
320	07ATDPK4332R1ZB	7846899620	12/27/2017	0	0	575534	117032	0	Ward 61
321	07AWCPT4780C1ZG	7107128457	8/31/2017	0	500000	2247359	0	0	Ward 62
322	07AACPT7397R1ZJ	7670232758	12/14/2017	0	0	3562444	1049977	0	Ward 62
323	07BWDPG8127L1ZB	7337140407	8/27/2017	0	0	42471873	0	0	Ward 63
324	07BHLPS3834H1ZZ	7237187216	12/10/2017	0	500000	2247359	0	0	Ward 63
325	07AAFCA2722B1ZC	7960465447	12/25/2017	650962	0	4887020	0	0	Ward 63
326	07ADKPJ2200L1ZR	7830420268	11/23/2017	0	0	37746	0	0	Ward 63
327	07AANCA5906B1ZW	7336993716	12/23/2017	0	0	1047748	0	0	Ward 63
328	07CLDPK3282N1ZQ	7086954714	9/20/2017	608232	0	337250	0	0	Ward 63
329	07AAIPB4811G1Z5	7276947609	8/28/2017	407258	0	3225561	425802	0	Ward 63
330	07ABEPL4151E1Z0	7096897365	12/27/2017	0	0	463786	0	0	Ward 63
331	07CGJPK7474H1ZY	7186902020	10/31/2017	0	135001	0	0	0	Ward 63
332	07AAGCA1521M1ZT	7700349287	11/17/2017	0	0	313564	0	0	Ward 64
333	07AAFCR4011C1ZZ	7590404395	12/27/2017	0	0	6171145	0	0	Ward 67
334	07ACYPG0131E1ZV	7650276419	12/26/2017	0	0	2048987	0	0	Ward 69
335	07AABCH5666H1ZG	7300296157	12/13/2017	5673545	231335	0	0	0	Ward 69
336	07ARNPJ2964Q1ZY	7210326131	12/27/2017	0	0	4692	56074	0	Ward 70
337	07BRPPA0980G1ZT	7547110173	12/27/2017	0	0	9048125	0	0	Ward 71
338	07AAKPG8851H1ZG	7120277244	11/13/2017	0	510064	0	0	0	Ward 71
339	07AAACN4030A1Z9	7450180596	10/20/2017	0	0	0	21963	0	Ward 72
340	07ABYFS4834P1Z1	7580401733	12/27/2017	0	0	631125	295538	0	Ward 74
341	07FJLPS0598Q1Z0	7067154669	9/20/2017	0	0	0	277921	0	Ward 74
342	07AIVPK5724G1ZW	7120301009	11/18/2017	0	0	3303125	0	0	Ward 75
343	07AELPK8838F1Z4	7290217544	12/26/2017	0	0	60960	0	0	Ward 75

344	07AKYPG9312P1ZA	7960293466	8/28/2017	0	0	99287		0	0	Ward 77
345	07BZEPG9662C1ZD	7617193409	06/09/2017	0	0	14096109		0	0	Ward 78
346	07AAOPG2395J1ZC	7740059623	12/27/2017	0	0	22533		1140056	0	Ward 82
347	07AAAPA3562B1ZI	7360061481	12/19/2017	899624	0	0		0	0	Ward 82
348	07AABCT6921F1ZG	7870257577	12/27/2017	9461	0	0		2012820	0	Ward 83
349	07AACFW0305Q1Z1	7366966976	11/30/2017	0	368731	0		0	0	Ward 83
350	07AAHCP3467E1ZD	7837111420	10/10/2017	0	0	2100269		0	0	Ward 84
351	07AOVPK8802K1ZA	7410473170	12/27/2017	0	0	481546		0	0	Ward 84
352	07CJOPK6496D1ZQ	7557109343	8/24/2017	0	0	0		1500000	0	Ward 84)
353	07AAICA7124N1ZE	7936890792	12/20/2017	2853513	0	0		0	0	Ward 85
354	07AADCR9727P1ZL	7710356217	12/27/2017	0	0	2593466		2613752	0	Ward 87
355	07AAECB4086E1ZT	7570414106	12/27/2017	0	0	1428527		0	0	Ward 88
356	07AAACV3218J1ZE	7730179957	12/27/2017	918619	0	1729370		3617710	0	Ward 89
357	07ADEPA4905F1Z3	7570359398	12/27/2017	0	0	0		2049994	0	Ward 89
358	07AACFS2418J1Z9	7680172952	12/27/2017	143849	0	4361277		0	0	Ward 89
359	07AAHPM7969D1ZC	7310141097	8/28/2017	0	0	35962		0	0	Ward 90
360	07AAECR0284N1Z2	7570350183	10/10/2017	1355755	0	983239		1747275	0	Ward 91
361	07AUUPS0954P1ZK	7300337479	12/27/2017	0	0	0		71127	0	Ward 91
362	07AALCS7418L1ZS	7317186396	12/27/2017	0	0	36573		0	0	Ward 93
363	07AADFR5103L1Z9	7020211727	9/22/2017	0	0	7076496		0	0	Ward 94
364	07AAECN0849B1ZS	7350435858	8/28/2017	687	0	0		1137644	0	Ward 94
365	07AASFP4332J1ZV	7897122251	10/10/2017	0	0	0		461227	0	Ward 94
366	07AACFI0275R1Z0	7600311997	10/1/2017	0	0	1702890		0	0	Ward 96
367	07AAACL0140P4ZI	7160032685	12/27/2017	87075953	21415	52581444		6216185	278594473	Ward 202
368	07AASCS8944G1ZN	7160478691	12/27/2017	0	0	1238399		0	0	Ward 11
369	07AADCD9195P1ZT	7430403610	9/4/2017	17190	0	1963720		209	0	Ward 22
370	07GVEPS3616B1ZO	7927131498	8/28/2017	0	0	38283662		0	0	Ward 22
371	07AAMFG2952M1ZY	7746895698	12/27/2017	0	0	0		530639	0	Ward 23
372	07AAACH0032J1Z2	7720131123	11/16/2017	0	0	188718		0	0	Ward 25

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373	07BTYPA8132K1Z7	7577117577	12/27/2021	0	93800	838750		0	0	Ward 29
374	07ABEFM6031C1ZP	7557206537	10/30/2017	0	0	0		809722	0	Ward 38
375	07AADFK9317K1Z2	7390225443	11/21/2017	0	0	1856476		0	0	Ward 43
376	07AABCC5486C1ZT	7585000406	12/27/2017	807874	4713923	0		0	0	Ward 43
377	07AAGCG2427A1Z5	7037109047	12/27/2017	0	0	829886		0	0	Ward 43
378	07AAQCS3042R1ZN	not showing	8/28/2017	0	0	0		1470924	0	Ward 44
379	07AISP82807L1Z3	7747147311	12/25/2017	0	0	0		12522	0	Ward 44
380	07AAECB8193J1ZA	7430414086	10/10/2017	0	0	3599759		0	0	Ward 45
381	07AAFPJ4293H1ZM	7290116276	9/6/2017	0	0	2911468		2911468	0	Ward 49
382	07AAHFJ8460G1Z6	7520336970	12/26/2017	67511	26575	0		0	0	Ward 53
383	07CSXPS5509R1ZE	7680179354	8/28/2017	1990095	0	1990095		0	0	Ward 54
384	07ADGPM5087N1ZX	7690267667	12/21/2017	0	0	1041153		0	0	Ward 56
385	07AADFD8824A1ZS	7110052549	12/27/2017	0	0	3769866		3766315	0	Ward 58
386	07AAACC0811A1ZN	7880291182	12/21/2017	241249	321855	0		0	0	Ward 60
387	07AAGFG7588K1ZQ	7930316423	12/27/2017	0	0	17636		509616	0	Ward 60
388	07AALFV2738F1ZZ	7526899505	12/26/2017	3039414	0	0		0	0	Ward 61
389	07AAGCR6358D1ZA	7856907520	12/12/2017	0	0	1886930		0	0	Ward 61
390	07AAECG4937H1ZI	7830416291	10/26/2017	0	0	842346		0	0	Ward 61
391	07AAJFG6372L1ZX	7770389455	12/26/2017	0	14417	1950349		0	0	Ward 61
392	07AEOPG0188F2ZH	7326919694	12/18/2017	0	0	0		629111	0	Ward 62
393	07AIIPA7076J1Z3	7856913146	8/31/2017	0	0	0		118125	0	Ward 63
394	07ASBPG6020B1ZJ	7466935299	12/24/2017	309349	32500	732293		0	0	Ward 63
395	07AAFPJ6131N1ZK	7340245113	11/14/2017	2258	6156	0		0	0	Ward 63
396	07AAAYS1178H1Z0	7830333259	11/28/2017	0	0	96512		0	0	Ward 63
397	07BEFPK0080J1ZM	7887223185	12/27/2017	0	0	0		29039846	0	Ward 63
398	07ADWPT7962P1Z2	7696903437	9/29/2017	0	0	0		112494	0	Ward 63
399	07ACJPV1428N1Z2	7260280659	12/25/2017	0	183334	0		0	0	Ward 63
400	07ADKPA4671Q1Z3	7430249574	12/27/2017	0	0	1278657		549189	0	Ward 63
401	07AABCT3678F1Z8	7300318176	10/16/2017	638751	17413	19494		0	0	Ward 63

402	07AITPG8206F2Z4	7710369215	11/2/2017	0	0	809549		809549	0	Ward 63
403	07AEVPT1759A1Z5	7610465688	8/27/2017	0	0	0		140598	0	Ward 63
404	07ACFPA4761M1ZJ	7650199983	11/30/2017	0	0	3981817		0	0	Ward 64
405	07AAECM2486K1Z5	7330250599	12/27/2017	2212323	0	0		0	0	Ward 67
406	07BEGPS6251E1ZF	7440411025	12/25/2017	0	0	206296		0	0	Ward 74
407	07ALKPK3043Q1ZO	7790372178	12/27/2017	0	8149	0		0	0	Ward 74
408	07AAACA6485A1ZZ	7710181229	9/21/2017	1382406	22917	0		0	0	Ward 74
409	07DDYPS4436N1ZF	7867205154	11/16/2017	0	0	21194364		0	0	Ward 75
410	07CKAPD8238H2Z8	7457205137	9/28/2017	0	0	2659793		0	0	Ward 75
411	07AIOPP5981D1ZT	7656902004	9/27/2017	0	0	3285404		2821331	0	Ward 76
412	07AHRPB3341B1ZT	7460351553	12/27/2017	525152	26967	0		0	0	Ward 77
413	07AAAFH3105M1ZM	7162002755	12/26/2017	0	0	0		3675544	0	Ward 85
414	07AACCM4056B1ZW	7270404668	12/27/2017	0	0	0		893475	0	Ward 93
415	07AANCS0854J1Z0	7560445491	12/27/2017	0	23148394	0		0	0	Ward 94
416	07AALCS7613M1ZT	7920351300	10/21/2017	2986122	0	2179789		0	0	Ward 94
417	07BRHPK1869E1ZP	7287130104	12/27/2021	0	0	4343071		0	0	Ward 94
418	07AAAFM8966F1Z1	7940023914	12/27/2017	0	0	2115936		0	0	Ward 98
419	07AAACG0239L1ZQ	7860178576	12/26/2017	0	14445802	0		0	0	Ward 100
420	07AABCT0087C1ZP	7770236583	12/22/2017	0	0	966431		2200850	0	Ward 101
421	07ADFPC4110M1ZW	7657116563	12/27/2017	0	0	341660		0	0	Ward 101
422	07AAQFG9489B1ZV	7687213886	12/19/2017	0	0	0		341544	0	Ward 103
423	07AMSPK2982P1Z2	7020280209	8/28/2017	0	0	2996187		0	0	Ward 104
424	07AABCE6340D1Z2	7170359424	11/29/2017	0	8144937	0		0	0	Ward 105
425	07AAACJ0838Q2Z7	7880253643	12/27/2017	0	0	14024803		0	505808	Ward 201
426	07AAQFR6323R1ZC	7950380626	12/27/2017	0	0	7721843		0	0	Ward 201
427	07AAACR1225R1Z7	7190147080	8/28/2017	0	0	3653077		0	0	Ward 201
428	07AAACW0583H1ZC	7260129824	12/27/2017	1520442	164026	0		1665399	0	Ward 201
429	07AAOPG4565A3ZT	7716993119	12/27/2017	1103044	1449633	0		0	0	Ward 201
430	07AAAF0338B1ZB	7090316012	12/25/2017	0	0	4274758		0	0	Ward 202

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431	07AAMCA7148J1ZA	7496933294	12/27/2017	1900361	0	26906377		0	0	Ward 204
432	07AALCS0625D1ZM	7340340464	9/1/2017	0	0	29731757		0	0	Ward 204
433	07AAACB2533Q1ZK	7080127789	11/10/2017	0	0	11277854		0	0	Ward 204
434	07AAACT2727Q1ZY	7420080460	12/25/2017	8815940	0	44953998		31338658	0	Ward 204
435	07AAACB8917G1ZP	7050256379	12/27/2017	0	2253500	0		0	0	Ward 205
436	07AAACH3005M1ZT	7900208527	9/15/2017	0	3631369	304230		290453	0	Ward 206
437	07AABCE6392B1ZU	7336307764	12/27/2017	0	0	1920879		0	0	Ward 207
438	07AACCK7713M1Z9	7480301296	11/21/2017	0	0	1750393		0	0	Ward 207
439	07AAHCA3072C1Z3	7177201411	12/27/2017	761639	110117	0		1163344	0	Ward 208
440	07AAACT0351N1ZC	7560267011	8/28/2017	0	2033001	0		0	0	Ward 108
	<b>Total</b>			<b>931067224</b>	<b>143310952</b>	<b>2243784537</b>	<b>348186824</b>	<b>286946601</b>	<b>309036532</b>	<b>4262332670</b>

## Annexure 1.6

(Referred to in paragraph 1.3.7.1)  
Inadmissible Input Tax Credit (ITC) carried forward

Sl. No.	GSTIN no.	TIN no.	Ward	2A and 2B mismatch data					Liability due to 2A and 2B	Credit carried over as eligible SGST Assessee	Inadmissible credit carried forward under Table 5(c) of Tran-1
				Q1 16-17	Q2 16-17	Q3 16-17	Q4 16-17	Q1 17-18	Total		
1	07AABCC5967C1ZR	7815000134	202	3052103	1593590	1176361	2496823	17651405	25970282	14767993	14767993
2	07AAFCA0924K1ZT	7470299022	2	0	0	44985	0	210066	255051	36919224	255051
3	07BIHPM0503J1ZH	7616969118	63	0	6919	68	8356	439406	454749	612426	454749
4	07AAGPV6729H1Z8	7816988699	55	0	46446	4726	24930	23783	99885	816311	99885
5	07AADCH0303D1ZE	7606902468	89	0	4026	0	1576	167341	172944	3495355	172944
6	07AGSPG0200A1Z7	7932003641	44	0	135778	0	0	22222	158000	1310709	158000
7	07BAQPV7003M1Z1	7887142772	63	0	930036	4122155	1929730	424118482	431100403	394189315	394189315
8	07CWSPM6767L1ZF	7977125893	102	0	0	0	0	54105499	54105499	49846020	49846020
9	07AAJCM7283P1ZL	7956969998	206	NA	NA	NA	NA	2011545	2011545	48495241	2011545
10	07AIEPJ3085E1ZG	7550334965	48	0	229647	102624	0	0	332271	45035632	332271
11	07AAAJI0262Q1Z0	7670334705	107	0	301717	0	0	761371	1063088	49388820	1063088
12	07AAKCM2533R1ZX	7367119681	75	0	13922364	0	0	0	13922364	46121743	13922364
13	07AAACB7293D1ZS	7220364974	203	0	375	1696245	396828	0	2093449	26385129	2093449
14	07AABCI9186R2ZM	7950375970	202	612905	1138878	788806	4470832	3120067	10131488	23303073	10131488
15	07AABCT1296R1ZP	7170228086	202	47454	967735	381169	1914389	2578130	5888877	23553183	5888877
16	07AACCC3657N1ZC	7360474992	202	769593	869218	1307372	1694849	1503339	6144369	68510025	6144369
17	07AAACP2678Q1ZS	7460332153	63	429402	1712840	370444	28831	11931646	14473162	104371696	14473162
18	07AAACZ8228L1ZU	7786959567	95	0	0	0	0	176012	176012	21319969	176012
19	07AACCF6042L1ZK	7556976620	64	0	0	0	0	618169	618169	21168218	618169
20	07AAICM8743P1ZN	7776902617	64	0	0	0	0	2210689	2210689	21500787	2210689
21	07AHMPY4935D1ZX	7596911446	63	0	344889	0	0	0	344889	19524656	344889
22	07AOQPL7638P1ZW	7577140857	63	0	46273	0	0	12491706	12537978	19327873	12537978
23	07AZCPV7055K1ZT	7497114323	75	0	0	0	0	3454772	3454772	19134267	3454772
24	07AABCB4808M1ZL	7607126921	201	0	0	0	0	81991	81991	15605150	81991
25	07AJQPA9695J1ZG	7056899909	63	7571619	1999971	6155225	8769463	4276096	28772374	9478620	9478620

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26	07AAICM4543P1ZX	7052004028	113	0	0	0	0	95465	95465	16651775	95465
27	07ADWPR8938B1ZV	7456907158	80	717149		1413200	0	0	2130349	14614004	2130349
28	07AAGCR6775C1Z7	7876915463	61	13517	65111	798825	0	101428	978880	14586882	978880
29	07CZVPS8758M1ZV	7116961536	28	97500	0	0	0		97500	13606889	97500
30	07AQIPG9131E1Z0	7886996954	80	1670131	2920736	1103031	1737775		7431673	13672378	7431673
31	07ASYPK1229P1ZY	7387212887	62		2128325	0	0	250031	2378356	8745218	2378356
32	07AAACS9032R1ZT	7390258714	208	87686	575600	0	6524695	522787	7710767	7847580	7710767
33	07CZHFK4833M1ZX	7547219977	62			684713		8068463	8753175	9325156	8753175
34	07CJKPS9726C1ZT	7826985056	76	2035984		849859	2872132		5757975	9952339	5757975
35	07DNEPS3930P1ZD	7137212879	62		501984		3750000	707213	4959196	9521450	4959196
36	07BQSPG8748L2ZW	7176963346	63	0	275526		361987	2115676	2753188	8646940	2753188
37	07BGJPK7504F1ZG	7530418687	67	22795	81093	82887	71481	131176	389432	13341780	389432
38	07AAGCA1513R1ZJ	7966937352	202	5067683	10092195	8473610	16723858	17317537	57674883	8635296	8635296
39	07AAACE4809L1ZK	7510021871	104		273649		257210	4626197	5157056	8001021	5157056
40	07GKPPS8103D1ZV	7927103077	62	0	0	0	45000		45000	9315761	45000
41	07AACCK0187B1ZY	7720349082	64					650423	650423	5507942	650423
42	07AAKCS3431L1Z4	7200371969	96	0	233744	1495235	320216	1613598	3662793	12743347	3662793
43	07AAACH0968B1ZY	7670349061	107	3866	0	0	1249293	1142864	2396023	5285281	2396023
44	07BSIPG8499L1ZV	7087100144	64					4847927	4847927	6283480	4847927
45	07AGVPV9929L1Z0	7576991450	64	4288747	7012096	1833911	0	0	13134754	6257349	6257349
46	07AACCC2418B1ZC	7430278383	202	2921	22744	22818	144487	8605	201575	6546777	201575
47	07AUUPJ1993R3ZE	7160473744	56					602261	602261	6026998	602261
48	07AAEFU4189J1ZP	7536989823	86	64000	0	17651	5119	200131	286901	7034010	286901
49	07AAJCA1167G1ZT	7590249389	3	51463	1696857	31943	817581	1143472	3741316	11944726	3741316
50	07AAHCA0139L2ZP	7890323138	115	16000	18906	7947	0	13333	56186	4305170	56186
51	07AAACE1268K1ZN	7150270001	2	217970	306059	582998	872413	360224	2339664	13022441	2339664
52	07AABCT1559M1Z1	7920232087	300	211411	44932	205162	0	82913	544417	5273698	544417
53	07CUJPP5150P1ZY	7156963648	61			270186		1059809	1329995	5036895	1329995
54	07AABCU7229B1ZK	7496998769	63	1255721	2005725			5497538	8758983	4095005	4095005
55	07ABHPB1818P1ZK	7730369204	62	0	0	2281611	2991588	0	5273198	5597915	5273198
56	07AAFCK1852N1Z8	7657122771	64	0	0	123775	0	0	123775	4355913	123775
57	07AAFCD7012D1Z4	7767132556	82	0	0	0	1698587	0	1698587	4409203	1698587
58	07AAECB9200C1Z7	7090478390	72	0	110583	34320	0	961859	1106762	4770235	1106762
59	07AAWCS7969R1ZP	7457114927	61	0	0	0	2779	41369	44148	8963527	44148
60	07AAPCS0492Q1ZI	7277109885	111	0	0	31964	469394	0	501358	4305563	501358
61	07AHGPG2679C1ZI	7346986969	84	10546060	5793945	7194066	9710969	4750958	37995998	9312544	9312544
62	07AABCS3466Q1ZS	7680046367	201	0	7241	286	0	80621	88148	4376571	88148

63	07AAECA9953D2ZL	7030295287	100	0	0	0	0	3758500	3758500	3850643	3758500
64	07ACVFS5888B1ZF	7966977898	8	0	0	0	0	468000	468000	3737835	468000
65	07BCSPS9906G1ZV	7616984153	81	150355	1007650	427086	1328279	0	2913370	3675533	2913370
66	07AADCH7038R1ZZ	7786994778	89	129511	211870	344775	2827526	560265	4073947	3928148	3928148
67	07AAACK6435A1ZZ	7500300024	78	0	1327181	0	25734	0	1352915	10325170	1352915
68	07AEWPA7225D1ZK	7530331096	66	0	0	0	0	51368	51368	2928310	51368
69	07AAOCS6228H1ZO	7860383634	101	0	0	0	0	48462	48462	3218294	48462
70	07AAACI9670H1ZC	7060189977	208	0	0	0	0	202746	202746	2482652	202746
71	07ABCFA3685J1ZA	7276967074	90	0	0	0	0	1073798	1073798	4990425	1073798
72	07AAJFD3333N1Z9	7550475712	80	0	99281	2492629	38925999	0	41517908	3093352	3093352
73	07AABCE0772B1Z6	7046966182	89	0	0	0	0	92543	92543	3149138	92543
74	07AAACP0743J1ZK	7442012592	2	20586	2713	40918	300675	57267	422158	5784881	422158
75	07BFLPK9958L1ZH	7966962475	87	0	0	0	1055	373046	374102	3034127	374102
76	07AABCF2059E1ZZ	7900346267	107	537630	902221	79693	23244	64547	1607334	2802969	1607334
77	07AAACW8613N1ZW	7556948393	61	0	0	24410	160710	0	185120	4997820	185120
78	07CVJPM3831M1Z5	7777100298	50	87500	4713449	81250	0	4297996	9180194	2500000	2500000
79	07ALWPJ6786F1ZC	7370446420	106	0	0	0	0	145800	145800	4827361	145800
80	07DUOPK2243A1ZW	7327103407	63	107235	0	82317	0	327393	516944	2995800	516944
81	07AAFFT2700F1ZL	7262005416	63	532	111881	9946	17477	215324	355160	3143996	355160
82	07AGIPA9482A1ZL	7840305366	72	90514	0	0	0	0	90514	2623989	90514
83	07AAICP4734F1ZE	7427112955	63	0	1387103	4096563	2000960	110641	7595267	3694887	3694887
84	07AAACD2145G1Z3	7240182021	202	675998	313226	316074	7556534	3342206	12204038	3039486	3039486
85	07AAGCA1292H1ZS	7726899007	61	211186	0	0	0	26374325	26585511	2348279	2348279
86	07AACCK3517B1Z2	7370340011	114	37574	293511	35712	66170	16065	449032	9312048	449032
87	07AJOPK5636P1ZF	7862001982	77	0	0	36019	9459	1296725	1342203	3069650	1342203
88	07AEOPA5914R2ZY	7272002452	113	0	3842	109408	3843	0	117093	2994268	117093
89	07AHHPG9790K1ZQ	7176986044	80	213	190601	0	0	0	190814	2202308	190814
90	07AAACS4944A1ZP	7910130776	7	69517	111100	257690	208342	48446	695094	2065964	695094
91	07AAECN8312R2ZW	7896955093	56	0	186	0	644545	0	644731	2023314	644731
92	07ADUPG3816B1ZP	7700231432	48	0	0	0	0	60903	60903	2225912	60903
93	07AACCE0124E1ZD	7450137140	84	0	10294	5250	159067	17191	191802	2033766	191802
94	07ADIFS3765M1ZF	7390007969	201	0	0	0	0	35556	35556	2086456	35556
95	07AABCH9683A1ZL	7320347653	6	123977	187220	2483132	189539	0	2983868	1979240	1979240
96	07AAACB2575L1ZK	7600184442	202	0	0	0	255474	0	255474	1800732	255474
97	07AABCI7601M1ZH	7956972714	203	428771	365820	196887	704678	733132	2429288	2301471	2301471
98	07AAACC0020D1ZO	7470224914	115	0	3075	177013	4496	3691	188275	2452759	188275
99	07AADCI0539C1Z1	7326934018	64	1549	88558	119095	68106	5625	282934	5202647	282934
100	07AACCB6217H1ZW	7390420510	103	23813	9529	0	0	0	33342	1652549	33342

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101	07AAF3203Q1ZD	7566977342	95	578	0	1741	19677	550024	572020	2800750	572020
102	07AAFCS6624L1Z0	7720321340	4	441116	0	0	0	0	441116	1879297	441116
103	07AAPCS7430L1ZS	7080409865	83	0	0	0	328206	491	328696	1611274	328696
104	07AANCA0665R2Z0	7876959566	114	0	0	24605	65820	614483	704908	1666502	704908
105	07AOEPS7383C1ZQ	7930302552	110	0	0	0	46120	53428	99548	3056662	99548
106	07AMFPM8409E1Z2	7150170285	83	0	0	0	0	790075	790075	1362298	790075
107	07AEEP9740C1ZB	7976957280	94	0	0	0	0	52245	52245	1898505	52245
108	07AATPS5824M1ZT	7610439013	52	473	1317	1518	9413	18501	31221	1719723	31221
109	07DAXPS7083B1Z2	7820265025	89	0	0	0	0	34930	34930	3950968	34930
110	07AGAPJ2325D1Z2	7296913551	63	0	0	74716	582802	1509153	2166671	1446944	1446944
111	07AALFN1089R1ZG	7526935848	96	16450	642024	0	15488	1640	675602	4710247	675602
112	07AAAHR8476D1ZZ	7130176698	71	0	0	0	107872	0	107872	1949967	107872
113	07AFBPPB5524L1ZN	7380160119	93	6168	0	46444	0	0	52612	1867921	52612
114	07AACCS0764N1Z2	7830144497	62	71180	841	175	788	130664	203647	2939935	203647
115	07AAHCS8505N1ZU	7920284564	60	0	0	0	0	39350	39350	1190762	39350
116	07AAAPY0759L1Z8	7986934722	112	13845	0	17077	1076937	39150	1147009	1462510	1147009
117	07AABCN9382N2ZR	7220476815	80	190636	8851	0	0	0	199487	1398979	199487
118	07AWNPNJ9548D1Z5	7717127200	61	0	0	0	5018759	11461891	16480649	1268049	1268049
119	07AAICP1324P1Z5	7616982148	63	0	0	0	0	204896	204896	1591247	204896
120	07DYYPK0370J1ZV	7946979849	76	0	0	119838	0	34300	154138	1301865	154138
121	07AHAPJ2418C1Z0	7456934092	83	134371	0	97478	1009862	16202839	17444550	1253508	1253508
122	07AAACD1005B1Z0	7330107912	201	2430	2705	3105	2843	95669	106751	1507328	106751
123	07AAJFR1633H1Z9	7377120500	89	0	0	0	0	195899	195899	1459805	195899
124	07AAYFS8918D2ZI	7972005462	62	3056	586	14658	17208	47716	83223	1539343	83223
125	07AGYPM7423R2Z8	7700315628	86	0	0	512667	0	30255	542922	1710611	542922
126	07AAEFU5861F1Z1	7257115813	61	0	1302939	480612	30104	503105	2316759	2069307	2069307
127	07AAWCS3309K1ZT	7966994776	95	35912	31229	33158	57102	145239	302640	1411260	302640
128	07AFEPB4820L1ZN	7220185912	43	0	0	80927	0	620	81548	1188429	81548
129	07AAACQ1010F1Z6	7180175264	115	1299	5503	46860	1801871	25510	1881043	2119222	1881043
130	07CJKPD5017R1ZT	7927112486	57	3132	5311	12713	10329	0	31484	1032504	31484
131	07AATPS8774N1ZC	7060413950	78	25216	741982	0	0	0	767198	2184382	767198
132	07AADCD0043Q1ZM	7800352336	80	0	0	0	20755	9300	30055	1359593	30055
133	07AABCB6934A1Z3	7420276109	103	0	0	0	0	1228067	1228067	1346569	1228067
134	07AADCJ4502A1Z9	7746957358	14	0	0	0	220300	0	220300	1499443	220300
135	07AADCK1647D1ZU	7680342314	1	10458	25642	64459	504362	1428815	2033736	829024	829024
136	07CBOPK4227Q1ZZ	7136934074	94	0	4041	0	0	40709	44750	1084518	44750
137	07AABFA3411C1ZC	7092006722	109	0	0	213793	338	128583	342713	1076087	342713
138	07AGKPJ9185F1Z0	7357145052	63		275625	1197500			1473125	1264791	1264791

139	07AAJPG6405C1Z5	7172002507	41	5903	19508	35747	159717	5225	226100	1371107	226100
140	07AAICM6471G1Z9	7676934359	78	685486	77621	190	744988	512298	2020582	2151393	2020582
141	07BJOPC3675D1Z8	7647209834	66	0	0	0	0	1007171	1007171	424358120	1007171
142	07AABCB3989M1Z5	7400235962	114	0	0	0	0	147948	147948	145591676	147948
143	07AACCM4684P1ZT	7070407882	206	195994	482887	195877	271485	514094	1660336	62329282	1660336
144	07AAECM4799F1Z4	7227147505	207	No record exists		0	0	1335600	1335600	55746768	1335600
145	07AEMPU6884Q1Z4	7296997036	63	No record exists		0	0	55500000	55500000	48200000	48200000
146	07DVDPK5040P2Z8	7416960789	63	983625	No record exists		0	55500000	56483625	48200000	48200000
147	07BQDPG1665F2Z2	7496956962	63	0	No record exists		0	53625000	53625000	46525000	46525000
148	07DYYPK0304J1Z5	7727184279	75	NA	NA	NA	0	40627375	40627375	40980438	40627375
149	07BBYPJ7511F1ZD	7966983039	64	0	No record exists		0	41100000	41100000	36000000	36000000
150	07BVCPG8969G1Z7	7167122604	64	No record exists		0	0	41100000	41100000	36000000	36000000
151	07EDWPK0921H1ZB	7157104131	64	187500	196372	92091	29449	41100000	41605413	36000000	36000000
152	07FZFPS2326E1ZD	7196958194	62	0	No record exists		0	41100000	41100000	36000000	36000000
153	07GSSPS9115N1ZL	7377122634	64	No record exists		0	0	41100000	41100000	36000000	36000000
154	07AABFY7408H1Z1	7806927643	80	0	No record exists		0	350023	350023	32286864	350023
155	07EJZPK1088N1Z6	7597147830	62	No record exists	506834	3445398	1402873	690671	6045775	30111220	6045775
156	07BBSPM0105Q1Z9	7050397126	63	No record exists	1851706	3389200	6984488	No record exists	12225394	29966660	12225394
157	07CFVPR1961M1ZI	7747226075	62	No record exists		0	0	30227628	30227628	28019135	28019135
158	07AOMPL6745H1ZJ	7367113570	75	No record exists	1587165	0	No record exists	0	1587165	26396085	1587165
159	07AADCE6513E1ZZ	7900267600	202	0	0	0	0	31963	31963	23190876	31963
160	07GUMPS2987C1Z0	7387226079	62	NA	NA	NA	NA	19972628	19972628	18062246	18062246
161	07BIAPM4762L1ZZ	7097205141	75	NA	NA	NA	NA	511285	511285	16031998	511285
162	07AAACR7541J1Z8	7052000342	115	26962	354737	65799	654221	0	1101720	15104543	1101720
163	07AABCD7169H1ZI	7850412885	208	0	0	0	139258	1011845	1151103	14925835	1151103

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164	07BBVPJ3886J1ZT	7317105013	63	NA	NA	0	0	7939064	7939064	14328861	7939064
165	07BAJPP9423N1Z0	7887205143	75	NA	NA	NA	NA	4523997	4523997	12102263	4523997
166	07AKMPJ2275Q1ZH	7967118478	28	47595	794397	327405	1154963	11705000	14029360	11705000	11705000
167	07AAAAH8586P1ZV	7180476546	110	0	0	0	114	296600	296714	11189258	296714
168	07AITPJ3838J1ZP	7940410168	71	NA	992851	0	NA	702340	1695190	10348136	1695190
169	07AAHCM9282A1ZF	7900446177	63	0	0	0	5360516	0	5360516	9935432	5360516
170	07AAGCG3933K1ZF	7257146465	203	0	0	89912	0	97993	187905	9693709	187905
171	07ABIFS4439G1ZZ	7360328813	71	0	0	0	3318562	0	3318562	9524831	3318562
172	07BJZPA3527M1ZP	7167218925	71	0	0	0	0	126985	126985	8988726	126985
173	07ADDFS9069F1ZQ	7517186286	63	0	0	0	0	109414784	109414784	7937112	7937112
174	07AAECR0690J1Z8	7850376219	93	7951	17766	2281	434253	139765	602016	7098566	602016
175	07EBMPK3795K1ZW	7287213427	56	0	0	0	0	6880964	6880964	6880964	6880964
176	07AAEFO1925E2ZJ	7087163194	80	0	0	0	0	1068482	1068482	6315098	1068482
177	07AAICS1063L1Z6	7230076248	104	0	0	0	0	266731	266731	3196660	266731
178	07AAKCA2311H1Z2	7576972341	101	0	2130598	0	0	0	2130598	2073220	2073220
179	07AAJCA5482C1ZR	7830414739	202	333563	387582	10425	122064	55782	909416	1210625	909416
180	07AAACT5980F1Z8	7450199317	204	258610	0	0	0	0	258610	1394716	258610
181	07GUCPS5250L1Z5	7290121902	63	270	5723	0	55136	2144	63273	383574	63273
182	07AANFG1856D1ZF	7886927502	83	0	175	0	17355	94548	112078	751305	112078
183	07AACCV5283D1ZC	7040334130	94	0	0	4312	1667	68875	74854	670317	74854
184	07AATFA3825A1ZO	7416894958	91	0	0	0	169551	0	169551	509602	169551
185	07BXCPC8053P1Z1	7647147754	63	0	51300	3083580	9524402	2196301	14855583	389478065	14855583
186	07GVEPS4097G1Z1	7237167040	104	0	0	0	2415483	590815	3006298	324852893	3006298
187	07AABCA4304K1ZZ	7970255291	114	353466	1281505	896406	1442645	2291258	6265280	325954028	6265280
188	07BZEPG9662C1ZD	7617193409	78	0	0	0	114006	1253577	1367583	214238462	1367583
189	07HATPS4379Q1Z6	7367149169	77	0	0	1377651	1810317	226625564	229813532	325448963	229813532
190	07BYHPK9253R1Z1	7940451393	64	136290	0	1006798	1403708	1785001	4331797	56559461	4331797
191	07AAACK5934A1ZX	7605000007	116	120535	100458	160819	1833	86917	470562	30751360	470562
192	07AABCF8078M1Z3	7720408834	300	53114786	18438170	2678967	7658562	2509742	84400227	20428746	20428746
193	07AAACI0684H1ZO	7610027539	115	216899	526018	101903	1068055	4543	1917418	26917889	1917418
194	07AATCS9490A1ZV	7316933490	43	95837	692369	237382	403302	204224	1633114	16893546	1633114
195	07AAACL1681P1Z5	7727105811	52	18839342	10126261	11622718	20073519	15580969	76242809	81104007	76242809
196	07DCTPP0616K1Z5	7657127815	71	0	0	0	0	418125	418125	9877880	418125
197	07BMFPS2455H1ZV	7030393645	63	0	101319	0	16575	590111	708005	9857620	708005
198	07CMUPB9422M1ZG	7377197518	71	0	0	0	1528812	1107507	2636319	9888781	2636319
199	07DYIPK6206B1ZP	7627100720	72	0	0	0	332857	751268	1084125	9785148	1084125
200	07CBTPG1617H1ZL	7047203568	82	0	0	0	0	1977077	1977077	9755440	1977077
201	07GUFPS4380J1Z1	7897143882	81	0	0	0	3554555	4124668	7679223	9844520	7679223

202	07BFCPS2804C1ZU	7020373232	63	0	0	0	0	212563	212563	9654870	212563
203	07BXEPG2849D1ZO	7297199890	62	0	0	0	412898	0	412898	9544000	412898
204	07AMOPA9186F1ZR	7567120153	58	1107872	473653	656275	976732	704025	3918557	9066987	3918557
205	07AILPB7884L1ZN	7116990927	72	0	0	500259	66869356	6718925	74088540	8990217	8990217
206	07BRPPA0980G1ZT	7547110173	71	200943	0	0	0	0	200943	87655	87655
207	07AAWFA2301A1ZO	7130452178	63	0	0	5993900	0	0	5993900	75982352	5993900
208	07GUMPS3030J1Z9	7767130034	63	0	0	0	0	78750000	78750000	68050000	68050000
209	07AAUCS1154Q1ZK	7726914042	84	0	0	0	0	24475994	24475994	49383380	24475994
210	07BRMPG7736F1ZK	7267121676	63	0	0	0	0	55500000	55500000	48200000	48200000
211	07AANCA3683R1ZT	7886972801	61	0	0	230000	0	125010	355010	38473676	355010
212	07BBYPJ7140J1Z3	7466983605	62	0	0	0	0	41100000	41100000	36000000	36000000
213	07ESHPK9215C1ZS	7197200624	64	0	0	0	0	41100000	41100000	36000000	36000000
214	07AAGCG0148L1ZK	7536985555	22	13468750	0	0	0	0	13468750	27832713	13468750
215	07AAECR2123E1ZV	7450452487	92	3296	339285	0	61298	3171897	3575776	24811227	3575776
216	07AALCS7613M1ZT	7920351300	114	0	10672	353851	536293	106700	1007516	19939814	1007516
217	07EAQPK5713L1Z6	7887127543	83	16598013	0	0	0	0	16598013	16598013	16598013
218	07CPCPB3440J1Z8	7207179133	28	0	0	0	1293296	16341875	17635171	16229375	16229375
219	07AAACC4214B1ZG	7400276702	115	0	506816	5289	166102	65180	743387	11348663	743387
220	07ACJFS8364A1ZO	7196896049	71	0	0	29926167	0	0	29926167	9948245	9948245
221	07AADCD0825A1ZD	7416896995	63	0	0	0	4922924	0	4922924	9945523	4922924
222	07ACKFS9685B1ZN	7356903721	71	0	0	0	3051502	0	3051502	9931231	3051502
223	07AAFCEG0407P1ZJ	7796920551	83	0	0	0	5141720	0	5141720	9869501	5141720
224	07AAGCP8174K1ZV	7326907278	71	0	0	0	4704127	0	4704127	9796290	4704127
225	07AAACB8917G1ZP	7050256379	114	0	0	0	212463	0	212463	8469097	212463
226	07GUMPS9771Q1Z3	7837226074	71	0	0	0	0	7485128	7485128	7294635	7294635
227	07AOOPY0273M1Z6	7187136852	62	0	0	0	0	1531175	1531175	6844506	1531175
228	07AAMCA7148J1ZA	7496933294	204	212994	24997	92366	57764	134509	522630	6061326	522630
229	07AAKCM1858R1ZN	7376957513	62	0	0	1499357	0	0	1499357	2328816	1499357
230	07AITPG8206F2Z4	7710369215	63	0	0	0	2247278	0	2247278	784956	784956
231	07AAAYPS1178H1ZO	7830333259	63	0	0	0	0	597843	597843	658763	597843
<b>Total</b>											<b>1906174835</b>

**Annexure 1.7**

**(Referred to in paragraph 1.3.7.2)  
Excess carry forward of input tax credit**

Sl. No.	GSTIN	TIN	Ward	Balance of credit as per Legacy returns	Credit carried over as eligible SGST	Whether credit carried over is more than the closing balance of credit in legacy returns	
						Yes/No	Amount
1	07AAFCA0924K1ZT	7470299022	ward 2	36732578	36919224	Y	186646
2	07AELPD0530M1ZN	7500371319	Ward 87	505703	686494	Y	180791
3	07BIHPM0503J1ZH	7616969118	Ward 63	432121	612426	Y	180305
4	07AAECB7911Q1Z8	7976928374	Ward 101	0	734469	Y	734469
5	07AAECR5351A1ZR	7950368501	Ward 86	444398	578863	Y	134465
6	07AAGPV6729H1Z8	7816988699	Ward 55	690847	816311	Y	125464
7	07AGSPG0200A1Z7	7932003641	Ward 44	1201398	1310709	Y	109311
8	07AHHPG9629F1Z7	7620316351	Ward 99	529009	631711	Y	102702
9	07AAWCS7969R1ZP	7457114927	Ward 61	8068192	8963527	Y	895335
10	07AABCS3466Q1ZS	7680046367	Ward 201	4262099	4376571	Y	114472
11	07AAHFP1494J1ZX	7282013941	Ward 110	5625027	5672440	Y	47413
12	07DUOPK2243A1ZW	7327103407	Ward 63	2639799	2995800	Y	356001
13	07AAFCC6808E1ZT	7326937025	Ward 101	2386925	2514968	Y	128043
14	07AADCT7381H1Z2	7130393202	Ward 56	1598041	2261142	Y	663101
15	07BJOPC3675D1Z8	7647209834	Ward 66	10800	424358120	Y	424347320
16	07EJZPK1088N1Z6	7597147830	Ward 62	326288	30111220	Y	29784932
17	07BBSPM0105Q1Z9	7050397126	Ward 63	43	29966660	Y	29966617
18	07BDUPG2123A1Z0	7347205149	Ward 75	0	27478006	Y	27478006
19	07AAAAH8586P1ZV	7180476546	Ward 110	11080207	11189258	Y	109051

20	07ACEPT0227E1ZX	7580393003	Ward 74	349704	11090488	Y	10740784
21	07AGMPK9236E1Z7	7357224689	Ward 63	57	9899880	Y	9899823
22	07AYEPN9788J1ZJ	7527224062	Ward 63	62	9899111	Y	9899049
23	07CULPP6612E1ZI	7527217563	Ward 19	0	9758491	Y	9758491
24	07EXIPS2472D2Z9	7827209153	Ward 77	50671	9689524	Y	9638853
25	07BWZPG5953J1ZP	7307151336	Ward 62	33534	9584564	Y	9551030
26	07AAYFM8309E1ZU	7057112431	Ward 63	6970297	7009837	Y	39540
27	07AAECA9953D2ZL	7030295287	Ward 100	3842682	3850643	Y	7961
28	07AANCS3030N1Z2	7326976310	Ward 64	3667757	3697575	Y	29818
29	07AAGPM4831M1ZF	7370404322	Ward 202	3406400	3426369	Y	19969
30	07AADFF4930D1ZT	7276950681	Ward 101	1218880	1227780	Y	8900
31	07HWDPS4734R1ZK	7127221081	62	0	9244550	Y	9244550
32	07AETPA0896B1ZK	7470236651	53	0	1197656	Y	1197656
33	07AACCS0775M1Z1	7400224322	83	0	762254	Y	762254
34	07AAKPW1120H1ZS	7800342151	60	0	525626	Y	525626
35	07BXCPCG8053P1Z1	7647147754	63	404801	389478065	Y	389073264
36	07GVEPS4097G1Z1	7237167040	104	17570	324852893	Y	324835323
37	07AABCA4304K1ZZ	7970255291	114	0	325954028	Y	325954028
38	07BZEPG9662C1ZD	7617193409	78	847482	214238462	Y	213390980
39	07HATPS4379Q1Z6	7367149169	77	224698460	325448963	Y	100750503
40	07BWDPG8127L1ZB	7337140407	63	58978	98314521	Y	98255543
41	07EPXPK2925G1ZF	7167188661	28	88279602	149873056	Y	61593454
42	07BYHPK9253R1ZI	7940451393	64	22110	56559461	Y	56537351
43	07AAACK5934A1ZX	7605000007	116	1	30751360	Y	30751359
44	07AABCM9445K1Z3	7330307053	92	642	23035228	Y	23034586
45	07AACCN1659D1ZO	7570313808	108	0	26975574	Y	26975574
46	07AAACL6053B1ZY	7465000084	45	0	22318390	Y	22318390
47	07AAACI0684H1ZO	7610027539	202	0	26917889	Y	26917889

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48	07AKGPD7193K1ZU	7386987723	74	5679	19988981	Y	19983302
49	07AATCS9490A1ZV	7316933490	43	0	16893546	Y	16893546
50	07AACCM0488P1ZZ	7655000222	101	2441750	17578045	Y	15136295
51	07AAACZ1444J1ZA	7910244460	115	1369604	13491785	Y	12122181
52	07AAACO7555K1Z3	7140307206	208	51969	11916839	Y	11864870
53	07DWAPK8388G1Z4	7697201513	63	0	9930111	Y	9930111
54	07APVPD1201L1ZY	7957143364	62	8	9899982	Y	9899974
55	07GUFPS2891E1Z8	7217143286	81	6	9884871	Y	9884865
56	07DCTPP0616K1Z5	7657127815	71	56	9877880	Y	9877824
57	07BMFPS2455H1ZV	7030393645	63	681	9857620	Y	9856939
58	07CMUPB9422M1ZG	7377197518	71	56957	9888781	Y	9831824
59	07AHYPB4292J1ZT	7277133262	50	0	9861908	Y	9861908
60	07DYIPK6206B1ZP	7627100720	72	15923	9785148	Y	9769225
61	07CBTPG1617H1ZL	7047203568	82	4995	9755440	Y	9750445
62	07APHPM3640J1ZS	7400473515	63	0	9748754	Y	9748754
63	07GUFPS4380J1Z1	7897143882	81	98547	9844520	Y	9745973
64	07BFCPS2804C1ZU	7020373232	63	63	9654870	Y	9654807
65	07DWYPK0470H1Z3	7177197434	79	116238	9677710	Y	9561472
66	07BXEPG2849D1ZO	7297199890	62	6245	9544000	Y	9537755
67	07AMOPA9186F1ZR	7567120153	58	62277	9066987	Y	9004710
68	07BDEPK5267P1ZY	7597219998	62	0	8952147	Y	8952147
69	07AACFS1342R1ZW	7402002720	114	399773	7611319	Y	7211546
70	07AAACN4030A1Z9	7450180596	72	260370	6561730	Y	6301360
71	07BHLPS3834H1ZZ	7237187216	63	0	6306700	Y	6306700
72	07AFKPA9305B1ZX	7270108915	66	0	5692227	Y	5692227
73	07AADCR9727P1ZL	7710356217	87	0	2613752	Y	2613752
74	07AAECC5105F1Z4	7760416863	94	2527210	7365000	Y	4837790
75	07BVSPS6920F1Z2	7606937162	63	4987020	9045780	Y	4058760
76	07AAFRCR4011C1ZZ	7590404395	204	0	3741998	Y	3741998
77	07AALCS7418L1ZS	7317186396	93	0	3558063	Y	3558063

78	07AABCT0811E1ZX	7230350855	115	233441	3385621	Y	3152180
79	07AEYPC7583C1Z5	7336894614	103	4253678	6960104	Y	2706426
80	07CWWPK1643M2ZT	7576904958	24	120	2548205	Y	2548085
81	07AAFFE9718E1ZE	7297201345	63	98440	2784758	Y	2686318
82	07AACCG1395F1ZQ	7596906693	115	4127732	6508403	Y	2380671
83	07AAFCD1565P1Z9	7637117835	63	2556812	4846790	Y	2289978
84	07AAECB4086E1ZT	7570414106	88	620988	1448550	Y	827562
85	07ADEPA4905F1Z3	7570359398	89	1938895	2051805	Y	112910
86	07AAHPK7777R1ZN	7896914385	71	0	2804789	Y	2804789
87	07AADFK6366L1ZX	7880130356	51	1335466	1530078	Y	194612
88	07CLLPK2109N1ZU	7736965107	70	6150519	7802151	Y	1651632
89	07BQYPA9218F1ZJ	7706978429	84	5319527	6942771	Y	1623244
90	07BFGPG1715L2ZI	7750467551	95	19573920	21185320	Y	1611400
91	07AACCL5917C1ZR	7986911765	54	0	2524016	Y	2524016
92	07AAACZ9233H1Z4	7767111992	44	1319021	2874813	Y	1555792
93	07ATFPK0497H1ZK	7240428401	81	13	764724	Y	764711
94	07AAECR0284N1Z2	7570350183	91	942055	944190	Y	2135
95	07AWCPT4780C1ZG	7107128457	62	0	1460000	Y	1460000
96	07AAJCS2084G1Z9	7070298272	204	10442	15788	Y	5346
97	07AAEPC0332P1ZX	7350227793	8	899567	2608767	Y	1709200
98	07AAIFG4739L1ZZ	7180361892	62	36737	1365622	Y	1328885
99	07AEPPG7944E1Z9	7710258344	16	0	1299198	Y	1299198
100	07AACCT0588K1Z1	7777128913	92	174510	1443721	Y	1269211
101	07AACCT4644A2ZO	7510353611	66	2482616	3724337	Y	1241721
102	07AAECP5883H1Z2	7950351817	50	39195	78814	Y	39619
103	07AAICA7124N1ZE	7936890792	85	0	1511304	Y	1511304
104	07AQOPS5192H1Z7	7890336524	92	0	1206443	Y	1206443
105	07AABCV5795P1ZF	7860199237	81	40143	1110373	Y	1070230
106	07AAACZ6094L1ZQ	7806945685	100	2454	1184622	Y	1182168
107	07ACXFS1175R1Z0	7397137464	63	887629	2013650	Y	1126021
108	07AAACU6278M1ZR	7020266144	96	35654462	37315715	Y	1661253

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109	07AAGCA1521M1ZT	7700349287	64	0	1226210	Y	1226210
110	07AYDPJ6835H1ZB	7826979236	61	618523	1705670	Y	1087147
111	07ARPPP9572L1ZQ	7716920304	63	0	1279599	Y	1279599
112	07ARNPJ2964Q1ZY	7210326131	70	0	990962	Y	990962
113	07AAFFI5499G1Z0	7257111933	93	905707	1938233	Y	1032526
114	07ATUPJ7209H1ZA	7840476765	80	0	1243585	Y	1243585
115	07AAMFV5811E1Z4	7906965709	11	131891	1131891	Y	1000000
116	07CWWPK1643M3ZS	7700470537	63	0	987743	Y	987743
117	07AAECC6152G1ZT	7937154142	2	3279549	4362015	Y	1082466
118	07AZLPD7823J1Z4	7566933207	63	69626	1036764	Y	967138
119	07AADCA0739Q1ZE	7402007958	115	5622	930751	Y	925129
120	07AEIPA2948H1ZM	7747189312	63	463585	1402391	Y	938806
121	07ESDPS5835N1ZZ	7036892742	63	444	893161	Y	892717
122	07AAVCS5636C1Z1	7956961656	63	0	966775	Y	966775
123	07BHIPG5754P1ZQ	7956904264	24	2540	857382	Y	854842
124	07DIQPK4194E3ZU	7596906887 7866906884	62	12240	855586	Y	843346
125	07AEOPA2733C1ZZ	7066988093	67	0	839580	Y	839580
126	07BSAPA6954J1ZP	7437101455	63	699687	1528660	Y	828973
127	07AQJPC7411J1ZX	7567149253	74	8872649	9688751	Y	816102
128	07ANTPB7923R1Z5	7836997709	61	549045	598955	Y	49910
129	07AAFCM2959L1Z0	7420365252	94	81559	881478	Y	799919
130	07AACCM0972A1ZX	7130256141	43	0	1236439	Y	1236439
131	07FJFPS4889L4Z3	7896910020	24	120	745966	Y	745846
132	07AACCL9423D1Z0	7447113623	94	283622	1010938	Y	727316
133	07AAACY1160E1ZP	7190080732	105	344353	1356988	Y	1012635
134	07AAQFA9225P2ZP	7550378615	89	17606	730056	Y	712450
135	07ADKPJ2200L1ZR	7830420268	63	0	700000	Y	700000
136	07AAQFB3836K1Z2	7917140767	45	1	685432	Y	685431
137	07AAYFA4715E1ZC	7466902060	63	0	1168010	Y	1168010

138	07AAACV2336H1ZI	7800139615	92	111958	119925	Y	7967
139	07AEYPJ5256K1ZR	7860392655	86	0	1120988	Y	1120988
140	07AABCC3513G1Z5	7840259388	206	499638	1148489	Y	648851
141	07ALYPS8908A1ZJ	7612015069	115	990987	1635553	Y	644566
142	07ABBPC3408L1ZZ	7752000345	113	26495	669111	Y	642616
143	07ACLPB3036C1Z7	7450429498	71	0	706912	Y	706912
144	07AFLPC0789A1ZQ	7076942837	100	547964	606534	Y	58570
145	07AAKFH1155P1Z0	7286940539	41	0	199400	Y	199400
146	07AAHPC4944L1ZK	7040189212	43	908655	1428002	Y	519347
147	07ACIPU0685P2ZQ	7300437777	94	2062476	2684007	Y	621531
148	07AEMPT8024R1ZJ	7557186652	72	260125	873750	Y	613625
149	07AMGPJ0319P1ZW	7310442379	62	0	612540	Y	612540
150	07AAOCA1431A1Z9	7047113843	63	0	2039457	Y	2039457
151	07AATPS0420K1ZF	7077141714	85	0	599233	Y	599233
152	07AHDPC1144R1ZC	7250375385	111	213015	797537	Y	584522
153	07ACYPG0131E1ZV	7650276419	69	2974016	3539859	Y	565843
154	07AABCJ6312Q2Z9	7610329500	92	12	565830	Y	565818
155	07ACLPH2548H1ZK	7360475768	94	535258	1097746	Y	562488
156	07AAEFN6937F1Z5	7450313971	83	9591	568704	Y	559113
157	07ABIPG9793R1ZK	7077100489	84	1630208	2160000	Y	529792
158	07AAAFF1004B1ZH	7260106350	52	495291	1044900	Y	549609
159	07AABPW5926G1ZH	7077183327	114	261093	777233	Y	516140
160	07AHLPG8047R1ZK	7406938727	95	147725	657438	Y	509713
161	07AJJPP3393H1ZU	7310269525	59	0	600109	Y	600109
162	07APIPA0756Q1ZM	7246915567	59	568	501520	Y	500952
163	07ANVPM3309C1ZZ	7710421207	36	0	863279	Y	863279
164	07AAACG2400K1Z1	7260184435	103	87395	283581	Y	196186
165	07AAGPP7030F1ZU	7490210450	204	3622246	4103582	Y	481336
166	07AAACL2089B1ZU	7820341946	107	606365	1085295	Y	478930
167	07ATDPK4332R1ZB	7846899620	61	101073	117032	Y	15959

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168	07AAHPJ3137E1Z1	7682003051	112	38108	510718	Y	472610
169	07AABFA9136E1ZQ	7590257343	90	90502	573346	Y	482844
170	07AASFA6939J1ZT	7580395816	92	0	638911	Y	638911
171	07AAACU1717F1ZO	7490377581	14	1071492	1527526	Y	456034
172	07AABCW3485D1ZC	7220470607	82	0	539213	Y	539213
173	07AACPN5698P1ZT	7420183183	75	134311	559470	Y	425159
174	07AHRPG3880G1Z2	7080387264	99	321099	726076	Y	404977
175	07AAEPR0475J1ZI	7690214317	85	0	925302	Y	925302
176	07AWHPG6692H1Z7	7897127392	61	0	528292	Y	528292
177	07AABCL8221A1Z1	7270390991	58	210883	334804	Y	123921
178	07APFPB1142Q1ZY	7770415742	93	1176024	1551991	Y	375967
179	07ACGFS2953L1ZP	7860466181	44	1402957	1747972	Y	345015
180	07AFZPM8524R1Z6	7640258140	4	771752	1184864	Y	413112
181	07ABEPL4151E1Z0	7096897365	63	695033	1108333	Y	413300
182	07DBUPS1426N1ZV	7647123213	59	0	301205	Y	301205
183	07AACPT4720C1Z1	7910245236	88	118897	131666	Y	12769
184	07CGJPK7474H1ZY	7186902020	63	193382	438720	Y	245338
185	07AABCD7637G1ZN	7056995325	44	668973	682729	Y	13756
186	07ACWFS8961N1ZT	7547204748	98	962676	1265553	Y	302877
187	07AABCB8143M1ZH	7160309329	109	60728464	61019166	Y	290702
188	07AAQPA0412Q1ZO	7160369663	45	982367	1259461	Y	277094
189	07AACCO2119H1ZQ	7146994839	84	6064312	6339124	Y	274812
190	07BCEPG5214K1ZR	7546927398	76	1189514	1508898	Y	319384
191	07AAJPG3078R1Z3	7540251405	44	671267	714564	Y	43297
192	07AYRPK1617L1Z1	7896308426	96	0	676790	Y	676790
193	07AJFPP9851Q1Z8	7540422804	111	295140	338869	Y	43729
194	07AAFCT0569B1ZK	7276946510	94	234528	922920	Y	688392
195	07ACXFS7161B1ZR	7586996149	63	400654	615980	Y	215326
196	07AACCJ7064N1Z4	7430413213	5	415200	630130	Y	214930
197	07AAACM0322J	7670186004	86	0	17866700	Y	17866700

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198	07CPCPB3440J1Z8	7207179133	28	15224375	16229375	Y	1005000
199	07ADBFS4990D1Z0	7027132090	95	14813627	15020505	Y	206878
200	07BCIPN1237R1Z3	7927149734	81	337	9625484	Y	9625147
201	07AAACC0811A1ZN	7880291182	60	0	465234	Y	465234
202	07BHIPG5754P2ZP	7886906582	45	107374	962226	Y	854852
<b>Total</b>							<b>2692341038</b>

**Annexure 1.8**

**(Referred to in paragraph 1.3.7.3)**

**Transitional credit claimed without filing legacy returns**

Sl. No.	GSTIN no.	Ward	TIN no.	Closing balance of 4th qtr return 2016-17	Closing Balance of 1st qtr 2017-18 (R9.3)	Whether filled last 6 months returns under legacy rules	Credit Carried over under table 5(C) of Tran-1
1	07AAF CG4387G1ZF	63	7476906662	Not Filed	49130469	No	49130469
2	07AAF CG2206A1ZD	93	7606895581	Not Filed	49729590	No	49729590
3	07AAAFX2246D1ZH	62	7697203550	Not Filed	45154154	No	45154155
4	07AAACQ3774A1ZP	101	7747204347	Not Filed	6421014	No	6421014
5	07AAKCM5608H1ZC	9	7757196339	Not Filed	4100563	No	4046456
6	07AARCS9593G1ZH	71	7900444140	Not Filed	49035831	No	49035831
7	07AATFP1390F1ZZ	63	7897191218	Not Filed	5402075	No	5402075
8	07BWAPA4183M1ZI	63	7127146197	Not Filed	11545793	No	11545793
9	07CCPPK4910C1ZR	63	7216890218	Not Filed	19038396	No	19038396
10	07ADCFS2941P1ZN	62	7247203555	Not Filed	44155012	No	44155012
11	07DWAPK3996J2Z0	81	7377205181	Not Filed	6890550	No	6890550
12	07BWRPS3186B1Z5	101	7407203855	Not Filed	21089375	No	21089375
13	07BXC PG8281R1ZR	45	7987148925	Not Filed	269875890	No	233015250
14	07AXAPD3276A1Z3	63	7977192047	Not Filed	11710637	No	11710637
15	07AILPG5942N1ZR	63	7970377414	Not Filed	1703464	No	1776608
16	07FHMPK4209K1Z0	28	7707218143	Not Filed	Not Filed	No	98345890
17	07ADIFS7706A1Z7	50	7347219893	Not Filed	Not Filed	No	9890283
18	07AHRPG4838L1ZR	72	7697114989	0	Not filed	No	8895000
19	07DALPM6750B1Z0	62	7547119873	Not filed	2	No	29798770
20	07EDJPK4386P1Z0	62	7326998911	121248	Not filed	No	29666601
21	07EBRPK9023D1ZH	62	7696996525	Not filed	Not filed	No	19878701
22	07CQH PD4396M1ZC	71	7447179777	Not filed	1000	No	19777871
23	07GSYPS8341N1ZD	64	7987124772	Not filed	Not filed	No	19764449
24	07BWVPG7693B1Z1	64	7097146456	Not filed	627	No	19565446
25	07AOKPY6349C1ZI	62	7727148292	Not filed	7	No	9990301
26	07BVDPG0107R1ZL	62	7697123719	4817	Not filed	No	9930390

27	07BEFPJ1115R1ZD	71	7867126875	Not filed	63	No	9899830
28	07EJYPK9322N1Z6	62	7957147826	Not filed	Not filed	No	9815440
29	07BUUPG9250R1ZK	62	7857123437	1315	Not filed	No	9799881
30	07BEAPJ4708M1ZF	62	7247119650	29578	Not filed	No	9783730
31	07EZIPS7258M1ZD	63	7026894542	0	Not filed	No	9756840
32	07BKJPK0886N1ZJ	62	7580436265	0	Not filed	No	9756480
33	07AAXPM7013J1Z8	63	7030372790	18153838	Not filed	No	9754860
34	07BSDPD1636D1ZB	84	7836956290	2247130	Not filed	No	9754820
35	07BBAPN7348N1Z5	62	7597120864	0	Not filed	No	9688441
36	07ASJPV6979N1ZF	84	7446985556	12206560	Not filed	No	9654872
37	07AYGPS6859M1ZG	62	7596958556	14609487	Not filed	No	9587240
38	07BNMPK2598B1ZU	63	7020409607	14288235	Not filed	No	9547820
39	07AAEFM7826Q1ZL	63	7120222536	32161152	Not filed	No	9524850
40	07ASEPK4726B1Z3	62	7527105431	0	Not filed	No	9458730
41	07AERPU2629E1Z5	62	7526987937	0	Not filed	No	9353430
42	07BGSPS6148A1Z3	62	7170363110	0	Not filed	No	9252420
43	07CUYPS2020Q1ZR	62	7966948992	0	Not filed	No	8960350
44	07COGPK1117N1ZV	86	7517182018	7524151	Not filed	No	7524151
45	07BCXPT6083Q1Z6	76	7687201664	Not filed	0	No	2058378
46	07CLDPK3282N1ZQ	63	7086954714	9	Not filed	No	608232
47	07AAJFN7621H1Z5	63	7050460370	Not filed	Not filed	No	9756480
48	07AESPG3834L1Z2	62	7406915091	Not filed	Not filed	No	9587450
49	07BOKPP7344R1ZY	62	7556996214	Not filed	Not filed	No	9345950
50	07ALKPA0542J2ZD	62	7856901312	0	Not filed	No	9280310
<b>Total</b>							<b>1045155899</b>

**Annexure 1.9**

(Referred to in paragraph 1.3.7.5)

**Excess Transitional credit carried forward without deducting tax payable against pending statutory forms**

Sl. No.	GSTIN No.	TIN No.	Ward	Year	Pending C forms	Tax effect	Tax already paid	Tax Liability	Transitional credit carried over under table 5( c ) of tran-1	Excess credit availed
1	07AAFCS2391Q1ZQ	07260239531	82	2015-16	37382330	1869117	0	1869117	980908	980908
2	07AAACH2420C1ZD	07640170743	208	2015-16	507168571	40784995	409357	40375638	28093233	28093233
3	07AACCT3567A1ZL	07330267380	202	2015-16	2886911870	144345594	0	144345594	7150970	7150970
4	07AABCF5411E1Z5	07560381568	96	2015-16	28623942	3577993	572478	3005515	6653642	3005515
5	07AAQCS2936J1ZU	07790300786	106	2015-16	169431657	8471582	3388633	5082949	6565247	5082949
6	07AEWPA7225D1ZK	07530331096	66	2015-16	8694890	434744	152583	282161	2928310	282161
7	07AAACR7497K1ZR	07890001001	11	2015-16	97675984	2472400	76676	2395724	2416636	2395724
8	07AAICS2243L1Z6	07936890598	84	2015-16	8226277	411314	164526	246788	2505307	246788
9	07AACCI3035L1ZM	07170399679	82	2015-16	233199335	11659967	4663987	6995980	3082140	3082140
10	07AAJCS4639P1ZL	07540302233	63	2015-16	16669997	833500	333400	500100	4840685	500100
11	07AIOPG0358D1ZH	07350405497	63	2015-16	102842886	5142145	2056858	3085287	2071973	2071973
12	07AAACH1645P1ZD	07080379019	89	2015-16	8856464	442822	177129	265693	2222161	265693
13	07AJKPK9341H1ZY	07330370588	67	2015-16	14863017	1857878	297261	1560617	1413462	1413462
14	07AADCD1203E1ZF	07390258326	82	2015-16	6069125	303456	121383	182073	1154929	182073
15	07AANPK2673E1ZN	07570134067	61	2015-16	2742304	342788	54846	287942	1029624	287942
16	07AAACO7555K1Z3	07140307206	208	2015-16	5241648	457577	0	457577	11916839	457577
17	07AABCS0858G1ZF	07070188953	202	2015-16	13589487	679475	251659	427816	294522	294522
18	07AAECR0284N1Z2	07570350183	91	2015-16	2768020	188610	33927	154683	944190	154683
19	07AACPT7397R1ZJ	07670232758	62	2015-16	5605688	700710	112114	588596	203190	203190
20	07BBCPG9423M1ZG	07760379421	63	2015-16	57281593	7160200	1145632	6014568	116828	116828
21	07AAACS6994C1Z7	07052000051	2	2015-16	8287500	1035939	0	1035939	8526522	1035939
22	07AAACP1585A1ZT	07750026589	91	2015-16	39478300	1973916	760197	1213719	1916329	1213719
23	07AAECM7561P1ZT	07790352099	66	2015-16	24126710	1206336	482534	723802	882239	723802
<b>Total</b>					<b>4285737595</b>	<b>236353058</b>	<b>15255180</b>	<b>221097878</b>	<b>97909886</b>	<b>59241891</b>

## Annexure 1.10

(Referred to in paragraph 1.4.6.1)

## Acknowledgement not issued within time (Pre-automation)

Sl. No.	Name of the Assessee	GSTIN No.	ARN No.	Date of filing Refund Application/Receiving date	Date of issue of acknowledgment in For GST RFD-02	Period of delay	Amount claim
1	Mahindra & Mahindra Ltd.	07AAACM3025E1Z1	AA070719040495W	26-12-2019	13-01-2020	3	22790717
2	M/s Y C Electric Vehicle	07AABFY4762C1Z8	AA070719048146X	26-07-2019	19-08-2019	9	16012364
3	M/s Y C Electric Vehicle	07AABFY4762C1Z8	AA070819060745P	25-09-2019	11-10-2019	1	12690979
4	M/s Nexgen Footwear	07AACCN4108M1ZF	AA0710180926814	03-03-2019	12-04-2019	25	5696600
5	M/s Nexgen Footwear	07AACCN4108M1ZF	AA070918093800S	27-02-2019	12-04-2019	29	5599688
6	M/s Nexgen Footwear	07AACCN4108M1ZF	AA070219777843N	17-05-2019	15-07-2019	44	4868135
7	M/s Nexgen Footwear	07AACCN4108M1ZF	AB0703191146082	21-05-2019	15-07-2019	40	4409213
8	M/s Richa Industries	07AAACR7943J1Z2	AB071218063015E	09-02-2019	26-04-2019	61	5696600
9	M/s Richa Industries	07AAACR7943J1Z2	AA0710180772259	09-02-2019	26-04-2019	61	3685052
10	M/s DB Creation	07AAHFD4873F1ZD	AB070319131100R	01-07-2019	05-11-2019	112	3351222
11	M/s Weldon Footwear	07AADCG3309E1Z1	AA070318000114U	05-02-2019	28-03-2019	36	2914154
12	M/s Inderjit Walia	07AAAPW3791Q1ZU	AA070119009180O	07-01-2019	26-02-2019	35	288000
13	M/s AnythingmAC	07AAACA1065G1Z5	AA0703180356660	20-03-2019	05-12-2019	245	491010
14	M/s Choudhuri electricals	07AACPC7154P1ZH	AA070418016314G	29-01-2019	28-02-2019	15	467388
15	M/s Kanhaiya Lal	07AADCK7149L1Z4	AA070719016982T	10-07-2019	17-09-2019	54	943282
16	m/S Universal Oilfield	07AABCU1844Q1ZW	AA070818591740P	24-09-2018	31-05-2019	234	948479
17	M/s Indo World Trading	07AAAFI1511N1ZL	AA0710177611478	07-05-2019	14-09-2019	115	1898635
18	M/s Bhaskar Batteries	07AASFB3897Q1ZB	AB070618033848O	03-10-2018	23-10-2018	5	2612724
19	M/s Shakti Zone	07AMAPG9839R1ZA	AB070717618825P	03-12-2018	14-02-2019	58	475453
20	Richa Industries Limited	07AAACR7943J1Z2	AA070918078601T	09-02-2019	26-04-19	61	2686128
21	Mahadev Plastic	07BXUPB3036P1ZZ	AA0703180163099	20-03-2019	20-04-2019	16	2470891
22	Sai Global Vision	07AKWPK1622L1ZR	AA070318042928V	12-07-2019	01-08-2019	5	2128538
23	Maa Shakti Exim Pvt. Ltd.	07AAGCM6855J1Z0	AB070917116708Q	11-06-19	27-08-2019	62	2009733
24	Super India Footwears	07AGTPG8589P1Z3	AB070319096481V	17-05-2019	21-06-2019	20	1991406
25	TRZ Mart Pvt. Ltd.	07AAFCT2542J1ZA	AA0706190359012	04-09-2019	08-11-2019	50	1942000

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26	PGS Footwears Pvt..Ltd..	07AADCP5800D1ZU	AA0709190140085	06-09-2019	16-10-19	25	1885280
27	Mahadev Footwears	07AGRPM7638P1ZB	AA070219793174W	06-06-19	29-07-2019	38	1874037
28	Fortune Safety Industries	07AOFPS0792C1ZY	AA070418013752B	08-03-19	11-04-2019	19	1870876
29	Capital Ventures Pvt. Ltd.	07AAFCC1829B1Z4	AA070118770836T	29-01-2019	18-04-2019	64	30390547
30	A B Enterprises	07AFBFB3909D1Z3	AA0707190405980	01-10-2019	08-11-19	23	27199510
31	Batra Enterprises	07AAFFB2718P1Z8	AA070218754159X	17-11-2018	29-10-20	697	17532137
32	Angelique International Ltd	07AACCA4675N1ZA	AA070719004949N	05-07-2019	05-12-2019	138	17396907
33	Batra Enterprises	07AAFFB2718P1Z8	AB070318155839M	17-11-2018	24-11-2020	723	16687100
34	Vadham Teas Pvt. Ltd.	07AAECV9825B1ZA	AA070318000247J	15-12-2018	24-01-2019	25	14152897
35	Institute for Financial Management & Research	07AAATI2605P1ZJ	AB0703181204692	27-03-19	28-08-20	505	13980670
36	Bergen Engines India Pvt. Ltd.	07AAECB7223M1ZJ	AA070318057961Y	11-04-2019	18-06-2019	53	13574450
37	Om India Trading Company Pvt..Ltd..	07AACCA7130Q1ZG	AA070218747905T	25-10-2018	19-11-18	10	11228913
38	Shri Laxminarin Enterprises	07ADAFS7500A1ZN	AA070318000337I	15-12-18	01-07-19	183	10550102
39	Batra Enterprises	07AAFFB2718P1Z8	AA0710177459050	17-11-2018	20-05-2019	169	7843638
40	Apay Trading Corporation	07AIYPJ1083C4Z3	AA070818725696I	08-12-18	28-06-2019	187	7613757
41	Intex	07AAAFI9566K1ZW	AA070817797611M	23-08-2018	28-12-2018	112	6915216
42	Intex	07AAAFI9566K1ZW	AB070917077807E	23-08-2018	18-01-2019	133	6396838
43	Noble Wellness Pvt.. Ltd..	07AADCN9685J1ZS	AB0703190907120	20-05-19	30-08-2019	87	6296326
44	Lex Orbis Consulting Pvt Ltd	07AABCL0049A1Z7	AA070619043738P	27-06-2019	03-12-2019	144	6158940
45	Heritage India Exports Private Limited	07AABCH4111P1ZL	AB07061881133176	04-12-2018	20-02-2019	63	6050205
46	Shiva Utensils Industries Pvt..Ltd.	07AAMCS3027L1Z2	AA070318030000Z	07-03-19	04-08-2020	501	5750000
47	Belzabar Software Design India Pvt..Ltd.	07AACCB4756B2ZZ	AB070318161531A	06-12-18	10-08-2020	598	5673066
48	C and C Alpha Group India Pvt. Ltd.	07AACCC8412B1Z6	AA0703180540479	17-06-2019	08-08-2019	37	5175609
49	King Impex	07AAPFK7868M1ZA	AA0707187315009	11-12-2018	17-06-2019	173	5018165
50	INTEX	07AAAFI9566K1ZW	AB0706180703235	24-10-2018	18-06-2019	222	4982974
51	ARKAY ENTERPRISES	07AABFA3806B1Z7	AB0703181287721	09-10-2018	13-02-19	112	4974865
52	M/s Transtek Infoways (P) Ltd.	07AAACQ1105B1ZA	AA071118604340O	12-06-2019	01-11-2019	127	6460008
53	M/s Transtek Infoways (P) Ltd.	07AAACQ1105B1ZA	AB070918023981S	09-12-2018	01-11-2019	312	5991611
54	M/s Home Tax International	07AADFH4913L1ZB	AA0709181105717	25-03-2019	30-09-2019	174	3166145
55	M/s Petz Creation	07AASFP6347B1ZI	AA071017760819U	24-04-2019	14-08-2019	97	3273330
56	M/s Raj Empex	07AKZPB4731E1Z4	AA070919073524U	14-10-2019	20-12-2019	52	2903384
57	M/s Paramount Products (P) Ltd.	07AAACP1213B1ZA	AA070218749627R	29-10-2018	13-06-2019	212	4794200

58	M/s Le-wpil Joint Venture	07AABAL1078R1Z5	AB070318104606A	28-08-2018	24-09-2018	12	4076381
59	M/s Vee Excel Drugs& Pharmaceuticals (P) Ltd	07AABCV3624M1Z5	AB070918012418	19-11-2018	28-08-2019	267	3041700
60	Sir Ganga Ram Hospital	07AABTS4366E1ZH	AA070919045993H	26-09-2019	04-09-2020	329	2347708
61	Parul Infretech	07AASFP8358A1ZW	AA070819048333Y	24-08-2019	13-09-2019	5	4705662
62	Aggarwal Electrical Gallery	07AFRPA0317E1ZY	AA070719053769G	29-07-2019	13-01-2020	153	699094
63	Capital Ventures	07AAFCC1829B1Z4	AA0705180446524	24-06-2019	12-07-2019	3	4232414
64	Swatch Group (India) Private Ltd.	07AAFCS7516R1ZN	AA0705190160982	10-05-2019	01-07-2019	37	803370
65	Exim International	07AAJPJ0389A1ZZ	AA0708180392432	01-03-2019	22-07-2019	128	3006443
66	Pritop tech (P) Ltd	07AAICP3451B1ZQ	AA070918089063S	22-02-2019	22-05-2019	74	4838529
67	Access Televenture	07BXJPP6308R1ZN	AA0703180238090	19-02-2019	23-04-2019	48	3466299
68	Heritage India Export (P) Ltd.	07AABCH4111P1ZL	AA0704189319750	04-12-2018	20-02-2019	63	4069245
69	Heritage India Export (P) Ltd.	07AABCH4111P1ZL	AA070718790218N	11-04-2019	07-06-2019	42	3729914
70	Heritage India Export (P) Ltd.	07AABCH4111P1ZL	AA070619028002H	20-06-2019	23-07-2019	18	3522291
71	Falcon	07AAAFF5198C1ZK	AA0704189114372	03-10-2018	30-10-2018	12	2954883
72	Prakesh Amusement rides and world (P) Ltd.	07AAACP7467P1ZP	AA071017754569T	26-03-2019	03-05-2019	23	3756417
73	Rainbow Creations	07AANFR7660J1ZL	AA070318013161Q	07-02-2019	12-06-2019	110	2933696
74	Vicky Fashion	07AVVPD4206D1ZS	AB071218128897O	03-05-2019	26-07-2019	69	3378604
75	Exim International	07AAJPJ0389A1ZZ	AB0712181297515	06-03-2019	02-09-2019	165	2961087
76	Pandit Brothers	07AAHFP1518K1Z6	ABO070318159445X	29-11-2018	25-05-2019	162	3995609
77	APCER Life Science	07AAHCA6482E2ZM	AB0703181590653	28-11-2018	19-12-2018	6	4225754
78	Ved Prakash Mittal & Sons	07AAAFV4929K1ZU	AA0702190424269	10-04-2019	27-05-2019	32	858822
79	Dolphin International	07AAACD0159L1ZQ	AB0703181088533	29-10-2018	14-12-2018	31	3310298
80	GDF Exports (P) Ltd	0711FCG5853R1ZV	AA071217016791B	03-04-2019	24-05-2019	36	2960100
81	Sam Exim	07AAPP3527R1Z3	AB071218223639Y	22-05-2019	22-07-2019	46	3030114
82	B-Earth & Spire (India) Pvt. Ltd.	07AAACB5134H2ZZ	AA070919024905R	25-09-2019	31-10-2019	21	2340349
83	N K Kapur and company Pvt. Ltd.	07AAACN0399J1ZA	AA070219035106G	22-02-2019	16-12-2019	282	557000
84	Vidur Exports	07AAAPA2210L1ZE	AA070318016174G	22-01-2019	07-03-2019	29	3108558
85	Intex	07AAAFI9566K1ZW	AA0705187232447	24-10-2018	18-03-2019	130	3530974
86	Forrester Research India Pvt. Ltd.	07AABCF0432D1ZC	AV071217105177D	24-09-2018	21-01-2019	104	3530932
87	Intex	07AAAFI9566K1ZW	AA0711185553446	28-02-2019	18-03-2019	3	2998537

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88	Dayal Solders	07ADGPA2110G1ZE	AA070619039806Q	25-06-2019	16-09-2019	68	3499106
89	Indian Oil Skytanking	07AABC15709C1ZX	AA0709190152543	07-09-2019	20-10-2019	28	27500000
90	Lamba Rice (P) Ltd.	07AABCL6803C1ZX	AA0707190029720	02-01-2020	21-07-2020	186	3029054
91	BKS Moters (P) Ltd	07AAACB2590D1Z2	AA071217009315I	18-01-2019	07-03-2019	33	3933706
92	Gupta Electric Corporation	07AAHPG4370J1ZO	AA070818722012D	03-12-2018	20-02-2020	429	493303

## Annexure 1.11

(Referred to in paragraph 1.4.6.1)

## Acknowledgment not issued within time (Post-automation)

Sl. No.	Name of The Assessee	GSTN No.	ARN No. & Date	Amount claimed (₹)	Date of filling	Date of issue of acknowledgment in For GST RFD-02	Period of delay
1	S M S Exports	07AABFS9700Q1ZP	AA071219022958V	21092406	11-12-19	27-12-2019	1
2	Anukul Agrotech Pvt Ltd	07AAFCA1440A1ZH	AA070220002229W	19379433	03-02-20	25-02-2020	7
3	Angelique International Ltd	07AACCA4675N1ZA	AA071019045420L	17574046	25-10-19	06-12-2019	27
4	Angelique International Ltd	07AACCA4675N1ZA	AA0712190219180	14093094	10-12-19	17-01-2020	23
5	Sandiya Exports Pvt Ltd	07AAMCS6203L1Z2	AA071219063943X	9703211	28-12-19	14-02-2020	33
6	Batra Enterprises	07AAFFB2718P1Z8	AA071019004313R	9944803	03-10-19	12-12-2019	55
7	Retro Footwears Pvt Ltd	07AADCR3787M1ZR	AA071119069013E	8743908	27-11-19	24-12-2019	12
8	Batra Enterprises	07AAFFB2718P1Z8	AA071019004281Q	9795937	03-10-19	04-12-2019	47
9	B T India Pvt Ltd	07AABCC4785E1ZP	AA0710190409537	7935141	23-10-19	22-11-2019	15
10	Glorious International	07BHLPG5333B1ZP	AA070220001507X	7646988	03-02-20	28-03-2020	39
11	Glorious International	07BHLPG5333B1ZP	AA0710190381587	9705043	22-10-19	03-12-2019	27
12	Gandhi Medicos	07AAGPG0572K1ZR	AA0711190784226	6056780	30-11-19	14-02-2020	61
13	Asco International	07AKTPS3047C1ZY	AA071019009460L	6026635	06-10-19	22-10-2019	1
14	Apay Trading Corporation	07AIYPJ1083C4Z3	AA0711190547145	5930702	23-11-19	13-12-2019	5
15	Batra Enterprises	07AAFFB2718P1Z8	AA071019004236L	5658232	03-10-19	22-10-2019	4
16	Gandhi Medicos	07AAGPG0572K1ZR	AA071119078769I	5433820	30-11-19	14-02-2020	61
17	E-Square Alliance Pvt. Ltd.	07AAACE9760E1ZN	AA071219047756U	5288728	21-12-19	26-02-2020	52
18	Asco International	07AKTPS3047C1ZY	AA0704200120640	4838334	29-04-20	10-07-2020	57
19	Crown Global International	07IANPK3841Q1ZU	AA070120023059U	4514420	11-01-20	11-02-2020	16
20	M M Impex	07BKSPA0160L1Z5	AA071119018126G	4044278	09-11-19	02-12-2019	8
21	Heritage India Exports	07AABCH4111P1ZL	AA071019013057K	3948567	09-10-19	30-10-2019	6
22	Apothecaries Sundries Mfg Co	07AAEFA5042J1ZN	AA0702200141509	3882041	10-02-20	04-03-2020	8
23	Apothecaries Sundries Mfg Co	07AAEFA5042J1ZN	AA070220019660T	3788127	13-02-20	04-03-2020	5
24	V K Trading Company	07FGGPK4837Q1ZM	AA070120028569E	3395861	14-01-20	02-03-2020	33
25	Falcon	07AAAFF5198C1ZK	AA071219011136K	3144144	05-12-19	07-01-2020	18
26	Global Fedigrain Private Limited	07AAFCG5862N1Z2	AA070120004529Q	3097548	03-01-20	19-02-2020	32
27	Tanna Agro Impex Pvt Ltd	07AABCT0245J1ZI	AA071219042150N	3018987	19-12-19	21-01-2020	18
28	Falcon	07AAAFF5198C1ZK	AA0711190191794	2982256	11-11-19	03-01-2020	38
29	Batra Enterprises	07AAFFB2718P1Z8	AA071019004209I	3489662	03-10-19	22-10-2019	4
30	Lokdhun Telemedia Private Limited	07AADCL0977H2ZD	AA070320015463T	2705913	11-03-20	25-06-2020	91

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31	Spur Info Consultancy Private Limited	07AATCS2062E1Z9	AA071219066400E	2653627	30-12-19	13-03-2020	59
32	Falcon	07AAAFF5198C1ZK	AA070620028423M	2594487	19-06-20	10-07-2020	6
33	Forrester Research India Private Limited	07AABCF0432D1ZC	AA071119076394Z	2498661	29-11-19	31-12-2019	17
34	Shri Parsvnath Traders	07AHEPJ0283F1ZN	AA070120062951L	2430000	30-01-20	20-02-2020	6
35	Alfa Omega Enterprises	07AAFFA1903P1ZG	AA071219061164B	2367648	27-12-19	28-02-2020	48
36	Alfa Omega Enterprises	07AAFFA1903P1ZG	AA070620013332W	2291122	09-06-20	10-07-2020	16
37	Falcon	07AAAFF5198C1ZK	AA070220015881P	2264057	11-02-20	16-03-2020	19
38	Shiva Enterprises	07ACAFS2113G1ZM	AA0712190345349	2111358	16-12-19	06-01-2020	6
39	Kailash Engineers	07AANPK2673E1ZN	AA070120060679B	2041298	29-01-20	11-03-2020	27
40	Navya International	07AJUPG6667Q1Z2	AA0712190416736	1823317	19-12-19	13-01-2020	10
41	S.R.V. Exports	07ABFFS2155L1ZY	AA071019013507F	1875117	09-10-19	26-11-2019	33
42	Shiva Enterprises	07ACAFS2113G1ZM	AA071219049727T	1754382	22-12-19	13-01-2020	7
43	Shiva Enterprises	07ACAFS2113G1ZM	AA070120024465S	1749854	12-01-20	19-02-2020	23
44	Derric Wood	07AAFFD8494E1Z8	AA070120018334X	1746416	09-01-20	29-01-2020	5
45	Mm Impex	07BKSPA0160L1Z5	AA0712190106486	1695463	05-12-19	10-01-2020	21
46	Evelyn Learning System	07AADCE3394D1ZS	AA071119042231N	1688345	20-11-19	22-01-2020	48
47	E-Square Alliance Pvt Ltd	07AAACE9760E1ZN	AA0712190607731	1698198	27-12-19	26-02-2020	46
48	Falcon	07AAAFF5198C1ZK	AA070220020658L	1578051	13-02-20	20-03-2020	21
49	Sourcehov India Private Limited	07AABCV3563H1ZA	AA071219028675Z	1439119	13-12-19	02-01-2020	5
50	Derric Wood	07AAFFD8494E1Z8	AA0712190316481	1435756	14-12-19	04-01-2020	6
51	Racha Auto Parts	07FNIPS4228G1ZP	AA071019040442K	1430038	23-10-19	15-11-2019	8
52	Shiva Enterprises	07ACAFS2113G1ZM	AA071119020286E	1412628	11-11-19	19-02-2020	85
53	Surya International	07AAKPP0764G1ZL	AA070220053498C	1412268	28-02-20	01-07-2020	109
54	3D M Luxury & Lifestyle Llp	07AABFZ1526F1ZD	AA0703200031518	1397818	03-03-20	29-04-2020	42
55	Derric Wood	07AAFFD8494E1Z8	AA0712190334178	1330957	16-12-19	10-01-2020	10
56	3D M Luxury & Lifestyle Llp	07AABFZ1526F1ZD	AA0711190778310	1323146	30-11-19	26-02-2020	73
57	Rajyog International Private Limited	07AAACR7067B1ZK	AA070120059889Z	1322603	29-01-20	28-02-2020	15
58	Etourist Services Private Limited	07AAECE1946J1ZK	AA070320008327Q	1313801	05-03-20	08-06-2020	80
59	E-Square Alliance Pvt. Ltd.	07AAACE9760E1ZN	AA071219048252B	1298809	21-12-19	26-02-2020	52
60	Opiant Tech Solutions Private Limited	07AABCO9270C1ZJ	AA071119020390N	1220773	11-11-19	18-12-2019	22
61	National Steels	07AAAPK2778D1ZW	AA0712190183195	3130000	09-12-2019	27-12-2019	3
62	Popular Footwear India Pvt. Ltd	07AABCP6058K1Z5	AA070220032907I	2178753	19-02-2020	24-06-2020	111
63	Shiva Plastic Industries	07ADTPD0250H1ZR	AA0711190531982	1908848	22-11-2019	17-12-2019	10
64	Asian Footwears Pvt.Ltd	07AAHCA6753A1ZX	AA071219005563D	1673695	03-12-2019	09-01-2020	22
65	Star Product	07ABFPK6441D1ZX	AA071119015601L	1451899	08-11-2019	18-12-2019	25
66	Mahalaxmi Industries	07AFXPK1851R1ZI	AA0711190592934	1128436	25-11-2019	17-12-2019	7
67	Krishna Plastics	07AAAFK3305J1ZN	AA0712190079229	1049222	04-12-2019	30-12-2019	11
68	Shree Ji Industries	07AEIPA7057H1ZK	AA070120046852L	999070	23-01-2020	26-02-2020	19

69	Oasis Enterprises	07ENLPK4265D2ZV	AA070120054551T	981358	26-01-2020	08-05-2020	88
70	Sai Kripa Enterprises	07AAFPA4018B1ZK	AA070919060575O	978755	26-09-2019	18-10-2019	7
71	Malgre Safety Solutions Private Limited	07AABCC1919J1ZS	AA071119000508G	2204072	01-11-2019	04-12-2019	18
72	S A Enterprises	07AAHPJ7626G1ZN	AA070120018963K	1990455	09-01-2020	29-02-2020	36
73	Mittal Polymers (India)	07CAVPM3059G1Z9	AA0711190317928	1691980	15-11-2019	02-12-2019	2
74	Shri Barsana E-Vehicles Private Limited	07AAYCS2594Q1Z2	AA070420007635M	1476932	20-04-2020	08-05-2020	3
75	Redcon International	07AAYFR9506J1ZD	AA071119050701G	1328762	22-11-2019	16-01-2020	40
76	Manti Enterprises	07AAHPG8025A1Z7	AA0712190482927	1157351	21-12-2019	28-01-2020	23
77	Arna Electric Auto Private Limited	07AAOCA4399R1ZL	AA071019010645G	1077008	07-10-2019	16-11-2019	25
78	R K Industries	07ADZPG0870C1ZI	AA071119051479Y	995591	22-11-2019	16-12-2019	9
79	Omisha Traders	07GIUPS7291M3ZU	AA070620004931N	994804	04-06-2020	25-06-2020	6
80	Oasis Enterprises	07ENLPK4265D2ZV	AA070120054483O	977501	26-01-2020	27-05-2020	107
81	Marya Enterprises	07FOEPM6235J1ZN	AA071119063767T	975292	26-11-2019	16-12-2019	5
82	Verma Footwear	07BHVPS5283A1ZW	AA070520007127R	973712	12-05-2020	01-06-2020	5
83	Shree Ganesh Industries	07AAGPB8046D1Z2	AA070420010118X	967436	25-04-2020	03-07-2020	54
84	Y C Electric Vehicle	07AABFY4762C1Z8	AA070320022215Z	23035428	14-03-2020	05-06-2020	68
85	Ganga Sales Corporation	07AATFG8521D1Z9	AA070320026758B	4680360	17-03-2020	06-07-2020	96
86	Karan Surgical Equipments	07AEDPB6604E1Z3	AA070420005257Q	2673231	15-04-2020	24-06-2020	55
87	Ganga Plastic Industries	07AAKPG6996P1ZP	AA070120028188M	2247411	14-01-2020	14-02-2020	16
88	Shiv Om India	07ABZPS9999Q1ZL	AA071219013465B	2272558	06-12-2019	31-12-2019	10
89	Mittal Polymers (India)	07CAVPM3059G1Z9	AA071119031890A	1488048	15-11-2019	05-12-2019	5
90	Mahalaxmi Industries	07AFXPK1851R1ZI	AA071119064010P	1331022	26-11-2019	17-12-2019	6
91	Shri Balaji Polymers	07ABSFS3870R1Z1	AA0712190394940	1193352	18-12-2019	03-01-2020	1
92	Vat Industries	07AAOPB0418K1ZV	AA071219015959S	1093530	07-12-2019	16-01-2020	25
93	Mahalaxmi Industries	07AFXPK1851R1ZI	AA0712190087173	1025887	04-12-2019	24-12-2019	5
94	Gupta Industries	07AASP3650Q1ZY	AA070620019303R	971815	13-06-2020	03-07-2020	5
95	E India Electricals Private Limited	07AADCE8637R1ZV	AA070320024855H	968416	16-03-2020	30-06-2020	91
96	Sjm Enterprises	07AABPS4223Q1ZC	AA071119018077B	1498836	09-11-2019	26-12-2019	32
97	Kraftsman	07ASHPS4089C1ZI	AA0712190058182	18418	03-12-2019	13-01-2020	26
98	Shiva Enterprises	07ACAFS2113G1ZM	AA0712190345349	2111358	16-12-2019	06-01-2020	6
99	Shree Shyam Plastic	07BISPK7409Q1ZB	AA071219049758O	554762	22-12-2019	14-01-2020	8
100	J S B Trading	07AIOPN9744L1ZD	AA071219053929P	168090	24-12-2019	17-01-2020	9
101	Green Tecnology	07AUIPK2099P1ZW	AA0704200020163	3897580	06-04-2020	17-06-2020	57
102	B K International (P) Ltd	07AADCB0202H1ZE	AA071219005252M	2949591	03-12-2019	09-01-2020	22
103	Aaush International	07AHGPK6252K1Z4	AA071219016998P	2700482	08-12-2019	03-01-2020	11
104	Boond Eng And Dev Pvt Ltd	07AAECB3092L1ZI	AA071019028134J	2036334	17-10-2019	05-06-2020	217
105	B K International	07AADCB0202H1ZE	AA071219005729I	1752065	03-12-2019	09-01-2020	22
106	Shri Salasar Enterprises	07CYFPK1880D1ZJ	AA071219010537B	1525860	05-12-2019	23-12-2019	3

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107	Malgre Safty Solution Pvt Ltd	07AABCC1919J1ZS	AA071219060240K	1343183	27-12-2019	14-02-2020	34
108	Angeera Entp	07AGXPG3561F1Z6	AA070120010598N	1245323	06-01-2020	09-03-2020	48
109	Shri Balaji Polymers	07ABSFS3870R1Z1	AA0711190378235	997120	18-11-2019	11-12-2019	8
110	Century Polymers	07AETPG7241L1Z0	AA071119065460B	990167	26-11-2019	19-12-2019	8
111	Century Polymers	07AETPG7241L1Z0	AA0711190657209	978168	26-11-2019	19-12-2019	8
112	Subhastha Ent	07CGLPK5469C2Z6	AA070220041215Y	964877	22-02-2020	05-06-2020	89
113	Y C Electric Vehicle	07AABFY4762C1Z8	AA070220049644H	9723724	26-02-2020	16-03-2020	4
114	S D Polymers	07ANRPM4498A1ZN	AA0710190387460	3996421	22-10-2019	06-01-2020	61
115	PGS Footwear Pvt. Ltd	07AADCP5800D1ZU	AA071219067676Q	2459072	31-12-2019	21-02-2020	37
116	Karan Surgical Equipments	07AEDPB6604E1Z3	AA070420004206Y	2178038	12-04-2020	24-06-2020	58
117	Ganga Sales Corporation	07AATFG8521D1Z9	AA071119010713J	1422793	06-11-2019	25-11-2019	4
118	D S Polymers	07AQFPS1287C1ZU	AA071119071251G	1122156	28-11-2019	17-12-2019	4
119	Rajesh Plastics	07AAFPP7742K1Z9	AA0712190455833	1047294	20-12-2019	18-02-2020	45
120	Karan Surgical Equipments	07AEDPB6604E1Z3	AA071219056259X	995000	25-12-2019	10-01-2020	1
121	Libra Footwear	07IWPKE0523G1Z0	AA070320040669C	990249	28-03-2020	22-04-2020	10
122	Buddies Enterprises	07AFWPR8933E2ZP	AA070520011847F	968869	18-05-2020	03-07-2020	31
123	Y C Electric Vehicle	07AABFY4762C1Z8	AA070120027583P	10518983	14-01-2020	05-02-2020	7
124	Mittal Plastic Industries	07AAKFM6976F1ZT	AA071219025766Z	3908474	12-12-2019	12-02-2020	47
125	Energy Electric Vehicles	07AEZPB4000Q1Z6	AA070220019566J	2988538	13-02-2020	03-03-2020	4
126	A R V Footwear Private Limited	07AAFCA5397J1ZA	AA071219032611H	2753947	15-12-2019	22-01-2020	23
127	S.D.Polymers	07ANRPM4498A1ZN	AA071019021740L	2177521	14-10-2019	04-11-2019	6
128	Super India Footwear	07AGTPG8589P1Z3	AA071119068001K	1813710	27-11-2019	17-12-2019	5
129	Popular Footwear India (P) Ltd.	07AABCP6058K1Z5	AA0712190393281	1571864	18-12-2019	26-02-2020	55
130	B K International (P) Ltd	07AADCB0202H1ZE	AA071219048450B	1355802	21-12-2019	20-02-2020	46
131	Vipul Industries	07AARFV0873F1ZT	AA070120015738K	1251618	08-01-2020	18-02-2020	26
132	Shree Balaji Polymers	07ABSFS3870R1Z1	AA071219039538W	1121853	18-12-2019	03-01-2020	1
133	Bansal Steel Industries	07AAJFB1803H1ZT	AA070420013865H	995000	30-04-2020	02-07-2020	48
134	Pinnacle Pioneers Mega Store	07ALHPS0100R3ZV	AA0702200252603	974604	15-02-2020	12-03-2020	11
135	Durga Enterprises	07FUFPPK0122P1ZI	AA070120054754J	972312	26-01-2020	17-02-2020	7
136	Kamal Exports	07AGXPA7169H1ZW	AA071019009431M	1117414	06-10-2019	18-11-2019	28
137	Cumin Infotech (P) Ltd	07AAFCC4779G1ZF	AA070120002726U	5166682	02-01-2020	04-03-2020	47
138	Radius Systems (P) Ltd.	07AAECR4370D1ZK	AA0711190068159	3775402	05-11-2019	25-02-2020	97
139	Travel Geeks Solution Llp	07AALFT3489R1Z2	AA0712190144866	513585	06-12-2019	17-01-2020	27
140	Paramount Enterprises	07AHNPM0279R1ZI	AA070220048681K	567992	26-02-2020	24-06-2020	104
141	Prinka	07BXTTP6309Q1ZE	AA0702200321127	95238	19-02-2020	28-03-2020	23

## Annexure 1.12

(Referred to in paragraph 1.4.6.2)

## Refund orders not sanctioned in time (Pre-automation)

Sl. No.	Name of the assessee	GSTIN No.	ARN No. & Date	Date of filing Refund Application in case of manual filing	Date of issue of acknowledgment in Form GST RFD-02	Date of order in Form GST RFD-06	Refund Amount claimed	Refund amount sanctioned	Period of delay	Interest due not paid
1	M/S Nexgen Footwear	07AACCN4108M1ZF	AA0710180926814	03-03-2019	12-04-2019	13-06-2019	5696600	5696600	42	39330
2	M/S Nexgen Footwear	07AACCN4108M1ZF	AA070918093800S	27-02-2019	12-04-2019	13-06-2019	5599688	5599688	46	42343
3	M/S Nexgen Footwear	07AACCN4108M1ZF	AA070818043977H	27-02-2019	05-03-2019	13-06-2019	5438138	5438138	46	41121
4	M/S Nexgen Footwear	07AACCN4108M1ZF	AA070219777843N	17-05-2019	15-07-2019	25-07-2019	4868135	4868135	9	7202
5	M/S Nexgen Footwear	07AACCN4108M1ZF	AB0703191146082	21-05-2019	15-07-2019	25-07-2019	4409213	4409213	5	3624
6	M/S Richa Industries	07AAACR7943J1Z2	AB071218063015E	09-02-2019	26-04-2019	22-05-2019	4365888	4365888	42	30143
7	M/S Richa Industries	07AAACR7943J1Z2	AA0710180772259	09-02-2019	26-04-2019	22-05-2019	3685052	3544922	42	24475
8	M/S DB Creation	07AAHFD4873F1ZD	AB070319131100R	01-07-2019	05-11-2019	05-11-2019	3351222	3351222	67	36909
9	M/S Apex Shoe Comp	07AAACA7934J1ZK	AB070917098870G	25-02-2019	01-03-2019	20-05-2019	3159713	3159713	24	12466
10	M/S Mittal Industry	07AAKFM6976F1ZT	AA070719020451C	12-07-2019	12-07-2019	27-11-2019	3138631	3138631	78	40243
11	M/S Anythingmac	07AAACA1065G1Z5	AA0703180356660	20-03-2019	05-12-2019	17-12-2019	491010	491010	212	17111
12	M/S Stats Overseas	07AKWPS8231M1Z6	AA070618005406A	24-12-2018	24-12-2018	13-03-2019	468919	468919	19	1465
13	M/S Kanhaiya Lal	07AADCK7149L1Z4	AA070719016982T	10-07-2019	17-09-2019	23-09-2019	943282	943282	15	2326
14	M/S Universal Oilfield	07AABCU1844Q1ZW	AA070818591740P	24-09-2018	31-05-2019	31-05-2019	948479	859064	189	26690
15	Regent International	07AJSPA9744J1ZO	AA070819014943V	08-08-2019	08-08-2019	05-04-2021	2222968	2222968	546	199519
16	M/S Shridi Home	07BPLPK8194Q1ZS	AA0709190522324	23-09-2019	23-09-2019	23-07-2021	443678	443678	609	44416
17	M/S Indo World Trading	07AAAFI1511N1ZL	AA0710177611478	07-05-2019	14-09-2019	29-01-2020	1898635	1898635	207	64606
18	M/S Bhaskar Batteries	07AASF83897Q1ZB	AB070618033848O	03-10-2018	23-10-2018	12-04-2019	2612724	2612724	131	56263
19	M/S Shakti Zone	07AMAPG9839R1ZA	AB070717618825P	03-12-2018	14-02-2019	14-02-2019	475453	475453	13	1016
20	Richa Industries Limited	07AAACR7943J1Z2	AA070918078601T	09-02-2019	26-04-19	22-05-2019	2686128	2686128	42	18545
21	Maa Shakti Exim Private Limited	07AAGCM6855J1ZO	AB070917116708Q	11-06-19	27-08-2019	28-08-2019	2009733	2009733	18	5947
22	Trz Mart Private Limited	07AAFCT2542J1ZA	AA0706190359012	04-09-2019	08-11-2019	08-11-2019	1942000	1942000	5	1596
23	Swaraj Footwear	07ATZPK6101G1ZH	AA070918000811A	02-01-19	14-12-2018	08-03-2019	1817651	1817651	5	1494
24	Mahadev Footwear	07AGRPM7638P1ZB	AA070219793174W	06-06-19	29-07-2019	07-08-2019	1874037	1874037	2	616
25	Fortune Safety Industries	07AOFPS0792C1ZY	AA070418013752B	08-03-19	11-04-2019	10-07-2019	1870876	1731828	64	18220

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26	Gionee India Private Limited	07AASCS5817Q1ZC	AA070318052274A	18-06-2019	26-04-2019	18-11-2020	99646681	99646681	459	7518547
27	Capital Ventures Pvt. Ltd.	07AAFCC1829B1Z4	AA070118770836T	29-01-2019	18-04-2019	18-04-2019	30390547	5863666	19	18314
28	A B Enterprises	07AFBPP3909D1Z3	AA0707190405980	01-10-2019	08-11-19	27-01-2020	27199510	27199510	58	259327
29	Jaina India Private Limited	07AADJC3491J2ZB	AA071118501036N	07-05-2019	14-05-2019	02-01-2020	18360668	17798460	180	526639
30	Batra Enterprises	07AAFFB2718P1Z8	AA070218754159X	17-11-2018	29-10-2020	13-11-2020	17532137	17532137	667	1922291
31	Angelique International Ltd	07AACCA4675N1ZA	AA070719004949N	05-07-2019	05-12-2019	05-12-2019	17396907	17396907	93	265958
32	Batra Enterprises	07AAFFB2718P1Z8	AB070318155839M	17-11-2018	24-11-2020	05-07-2021	16687100	16665396	901	2468305
33	Vahdam Teas Private Limited	07AAECV9825B1ZA	AA070318000247J	15-12-2018	24-01-2019	26-11-2019	14152897	14152897	286	665380
34	Institute For Financial Management & Research	07AAATI2605P1ZJ	AB0703181204692	27-03-19	28-08-20	05-11-2020	13980670	9302031	529	808894
35	Research Triangle Institute Global India Private Limited	07AAHCR0769F1ZA	AA070619024232E	23-07-2019	30-07-2019	06-11-2019	11730141	11654370	46	88126
36	Om India Trading Company Pvt.Ltd.	07AACCA7130Q1ZG	AA070218747905T	25-10-2018	19-11-18	25-06-2019	11228913	11228913	183	337790
37	Taj International Exports	07AAXPS6460R1ZD	AB0706181063943	26-11-2018	Not In File	27-06-2019	9256478	9256478	153	232807
38	Key Life Sciences Private Limited	07AADCK5555A2ZS	AA070918919882H	19-11-18	19-11-18	31-01-2019	8643390	8643390	13	18471
39	Batra Enterprises	07AAFFB2718P1Z8	AA0710177459050	17-11-2018	20-05-2019	21-06-2019	7843638	7610042	156	195151
40	Apay Trading Corporation	07AIYPJ1083C4Z3	AA070818725696I	08-12-2018	28-06-2019	15-07-2019	7613757	7613757	159	199001
41	M/S Srijan Technologies	07AAGCS9601J1Z4	AA070918162583Q	12-06-2019	Not Issued	11-11-2019	7176898	7176898	92	108538
42	Intex	07AAAFI9566K1ZW	AA070817797611M	23-08-2018	28-12-2018	07-11-2019	6915216	2649211	88	38323
43	Khanna Jewellers Private Limited	07AAACK4010B1ZE	AA070318108127E	10-09-2019	23-09-2019	14-02-2020	6435835	6292619	97	100337
44	Intex	07AAAFI9566K1ZW	AB070917077807E	23-08-2018	18-01-2019	22-10-2019	6396838	2442399	365	146544
45	Noble Wellness Pvt. Ltd.	07AADCN9685J1ZS	AB0703190907120	20-05-2019	30-08-2019	20-12-2019	6296326	6130388	154	155191
46	Lex Orbis Consulting Pvt Ltd.	07AABCL0049A1Z7	AA070619043738P	27-06-2019	03-12-2019	09-11-2020	6158940	6158940	441	446481
47	Heritage India Exports Private Limited	07AABCH4111P1ZL	AB07061881133176	04-12-2018	20-02-2019	02-07-2019	6050205	5602346	150	138140
48	Shiva Utensils Industries Pvt.Ltd	07AAMCS3027L1Z2	AA070318030000Z	07-03-2019	04-08-2020	04-08-2020	5750000	5750000	456	431014
49	Belzabar Software Design India Private Limited	07AACCB4756B2ZZ	AB070318161531A	06-12-2018	10-08-2020	10-08-2020	5673066	5203941	553	473060
50	Key Life Sciences Private Limited	07AADCK5555A2ZS	AA070919024741Z	12-09-2019	Not Found	16-01-2020	5561587	5561587	66	60339

51	C And C Alpha Group India Pvt. Limited	07AACCC8412B1Z6	AA0703180540479	17-06-2019	08-08-2019	22-10-2019	5175609	5175609	67	57003
52	Saneet Steels	07AAIPJ5137H1ZQ	AB070318141334C	27-10-2018	Not Found	04-06-2019	5024264	4982808	160	131055
53	King Impex	07AAPFK7868M1ZA	AA0707187315009	11-12-2018	17-06-2019	22-08-2019	5018165	4979597	194	158801
54	Intex	07AAAFI9566K1ZW	AB0706180703235	24-10-2018	18-06-2019	28-06-2019	4982974	4982974	187	153175
55	Arkay Enterprises	07AABFA3806B1Z7	AB0703181287721	09-10-2018	13-02-19	18-07-2019	4974865	4801427	222	175219
56	Key Life Sciences Private Ltd.	07AADCK5555A2ZS	AA070718655094V	01-10-18	10-09-18	17-01-2019	4956940	4956940	48	39112
57	M/S Transtek Infoways (P) Ltd.	07AAACQ1105B1ZA	AA071118604340O	12-06-2019	01-11-2019	28-11-2019	6460008	6460008	109	115749
58	M/S Transtek Infoways (P) Ltd.	07AAACQ1105B1ZA	AB070918023981S	04-12-2018	01-11-2019	28-11-2019	5991611	5991611	299	294492
59	M/S Home Tax International	07AADFH4913L1ZB	AA0709181105717	25-03-2019	30-09-2019	21-10-2019	3166145	3166145	150	78069
60	M/S Petz Creation	07AASFP6347B1ZI	AA071017760819U	23-04-2019	14-08-2019	27-11-2019	3273330	3273330	158	85017
61	M/S Paramount Products (P) Ltd.	07AAACP1213B1ZA	AA070218749627R	29-10-2018	13-06-2019	08-07-2019	4794200	4314780	192	136182
62	M/S Le-Wpil Joint Venture	07AABAL1078R1Z5	AB070318104606A	28-08-2018	24-09-2018	18-12-2018	4076381	4076381	52	34845
63	M/S Vee Excel Drugs & Pharmaceuticals (P) Ltd	07AABCV3624M1Z5	AB0709180412418	19-11-2018	28-08-2019	24-10-2019	3041700	3041700	279	139502
64	Cosmos International Ltd.	07AACCC7895A1ZN	AA0708177995592	22-09-2018	26-10-2018	14-01-2019	2961222	2961222	54	26286
65	Sir Ganga Ram Hospital	07AABTS4366E1ZH	AA070919045993H	02-01-2020	04-09-2020	18-12-2020	2347708	2045200	291	97833
66	Aggarwal Electrical Gallery	07AFRPA0317E1ZY	AA070719053769G	29-07-2019	13-01-2020	10-06-2020	699094	699094	257	29534
67	Capital Ventures	07AAFCC1829B1Z4	AA0705180446524	02-04-2019	12-07-2019	15-07-2019	4234414	4204236	44	30409
68	Exim International	07AAJPJ0389A1ZZ	AA0708180392432	01-03-2019	22-07-2019	25-10-2019	3006443	2971053	178	86934
69	Pritop Tech (P) Ltd	07AAICP3451B1ZQ	AA070918089063S	22-02-2019	22-05-2019	24-05-2019	4838529	4838529	31	24657
70	Access Televenture	07BXJPP6308R1ZN	AA070318023809O	19-02-2019	23-04-2019	24-04-2019	3466299	3455469	04	2772
71	Heritage India Export (P) Ltd.	07AABCH4111P1ZL	AA070418931975O	04-12-2018	20-02-2019	10-06-2019	4069245	4014583	128	84471
72	Heritage India Export (P) Ltd.	07AABCH4111P1ZL	AA070718790218N	11-04-2019	07-06-2019	06-12-2019	3729914	3729914	179	109751
73	Heritage India Export (P) Ltd.	07AABCH4111P1ZL	AA070619028002H	20-06-2019	23-07-2019	27-01-2020	3522291	3522291	161	93220
74	Falcon	07AAAFF5198C1ZK	AA0704189114372	03-10-2018	30-10-2018	14-01-2019	2954883	2954883	43	20887
75	Prakesh Amusement Rides And World (P) Ltd.	07AAACP7467P1ZP	AA071017754569T	20-03-2019	03-05-2019	13-08-2019	3756417	3756417	86	53104
76	Rainbow Creations	07AANFR7660J1ZL	AA070318013161Q	07-02-2019	12-06-2019	16-07-2019	2933696	2933696	99	47743

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77	Vicky Fashion	07AVVPD4206D1ZS	AB071218128897O	05-03-2019	26-07-2019	23-10-2019	3378604	3378604	172	95527
78	Exim International	07AAJJP0389A1ZZ	AB0712181297515	06-03-2019	02-09-2019	25-10-2019	2961087	2961087	173	84208
79	Pandit Brothers	07AAHFP1518K1Z6	AB070318159445X	29-11-2018	25-05-2019	24-06-2019	3995609	3995609	147	96551
80	Ved Prakash Mittal & Sons	07AAAFV4929K1ZU	AA0702190424269	26-02-2019	27-05-2019	30-05-2019	858822	858822	33	4659
81	Taj International	07AAXPS6460R1ZD	AA071118500620P	03-09-2019	Na	13-11-2019	3338684	3335174	11	6031
82	Taj International	07AAXPS6460R1ZD	AA070818021898L	15-04-2019	Na	05-09-2019	3166561	3166561	83	43204
83	Gdf Exports (P) Ltd	07AAFCEG5853R1ZV	AA071217016791B	03-04-2019	24-05-2019	11-06-2019	2960100	2960100	9	4379
84	Lamba Rice (P) Ltd.	07AABCL6803C1ZX	AA07010181297371	17-05-2019	09-10-2019	04-12-2019	2997822	2997822	141	69484
85	Sam Exim	07AAPP3527R1Z3	AB071218223639Y	22-05-2019	22-07-2019	23-07-2019	3030114	3029814	2	996
86	B-Earth & Spire (India) Pvt. Ltd.	07AAACB5134H2ZZ	AA070919024905R	12-09-2019	31-10-2019	20-12-2019	2340349	2340349	39	15004
87	N K Kapur And Company Pvt. Ltd.	07AAACN0399J1ZA	AA070219035106G	22-02-2019	16-12-2019	24-12-2019	557000	557000	245	22433
88	Vidur Exports	07AAAPA2210L1ZE	AA070318016174G	22-01-2019	07-03-2019	28-08-2019	3108558	3074646	158	79857
89	Intex	07AAAFI9566K1ZW	AA0705187232447	24-10-2018	18-03-2019	07-11-2019	3530974	3530974	319	185158
90	Jaguar Overseas Limited	07AAACJ0273F1ZY	AA071018095960Z	19-03-2019	12-02-2020	17-07-2020	3475616	3475616	426	243388
91	Forrester Research India Pvt. Ltd.	07AABCF0432D1ZC	AB071217105177D	24-09-2018	21-01-2019	31-01-2019	3530932	3513360	69	39850
92	Intex	07AAAFI9566K1ZW	AA0711185553446	28-02-2019	18-03-2019	08-11-2019	2998537	2998537	193	95132
93	Dayal Solders	07ADGPA2110G1ZE	AA070619039806Q	25-06-2019	16-09-2019	20-11-2019	3499106	3339665	88	48311
94	Bhaskar Batteries India	07AASFB3897Q1ZB	AA070819006715Y	04-08-2019	Na	20-07-2020	3340086	3340086	291	159775
95	Bhaskar Batteries India	07AASFB3897Q1ZB	AA0708190060178	28-08-2019	Na	23-07-2020	3427930	3427930	270	152144
96	Dharna Jewellers	07AAAPD2593F1Z2	AA070318029925Y	06-03-2019	03-05-2019	29-11-2019	3231765	3073651	208	105094
97	Indian Oil Skytanking	07AABCI5709C1ZX	AA0709190152543	07-09-2019	20-10-2020	03-12-2020	27500000	27500000	393	1776575
98	Lamba Rice (P) Ltd.	07AABCL6803C1ZX	AA0708190412072	22-08-2019	14-02-2020	08-10-2020	3000799	3000799	353	174129
99	Lamba Rice (P) Ltd.	07AABCL6803C1ZX	AA0707190029720	02-07-2019	14-02-2020	21-07-2020	3029054	3029054	325	161826
100	BKS Motors (P) Ltd.	07AAACB2590D1Z2	AA071217009315I	18-01-2019	07-03-2019	25-07-2019	3933706	3933706	128	82769
101	Gupta Electric Corporation	07AAHPG4370J1ZO	AA070818722012D	03-12-2018	20-02-2020	11-03-2020	493303	493303	404	32761
102	PJS Overseas Ltd	07AAFCEP2088R1ZP	AB070718771470W	09-03-2019	18-12-2019	18-12-2019	2909903	2909903	224	107148
103	Regent International	07AJSPA9744J1ZO	AA070919013466W	07-09-2019	06-09-2019	10-03-2021	3127596	3127596	490	251921
104	Gandhi Medicos	07AAGPG0572K1ZR	AA070817001163I	05-01-2019	Na	25-11-2019	3373729	3373729	264	146411
<b>Total</b>							<b>651048891</b>	<b>609595618</b>		<b>24950699</b>

**Annexure 1.13**  
**(Referred to in paragraph 1.4.6.2)**  
**Refund orders not sanctioned in time (Post-automation)**

Sl. No.	Name of the assessee	GSTN No.	ARN No. & Date	Date of filing	Date of issue of acknowledgment in Form GST RFD-02	Date of order in Form GST RFD-06	Refund amount claimed	Refund amount sanctioned	Period of delay	Interest due not paid
1	Batra Enterprises	07A AFFB2718P1Z8	AA071019004313R	03-10-2019	12-12-2019	23-12-2019	9944803	9068045	21	31303
2	Batra Enterprises	07A AFFB2718P1Z8	AA071019004281Q	03-10-2019	04-12-2019	18-12-2019	9795937	8311291	16	21860
3	B T India Pvt. Ltd.	07A ABCC4785E1ZP	AA0710190409537	23-10-2019	22-11-2019	06-03-2020	7935141	7935141	75	97831
4	Glorious International	07B HLPG5333B1ZP	AA070220001507X	03-02-2020	28-03-2020	05-05-2020	7646988	7646988	32	40225
5	Gandhi Medicos	07A AGPG0572K1ZR	AA0711190784226	30-11-2019	14-02-2020	14-02-2020	6056780	6056780	16	15930
6	Asco International	07A KTPS3047C1ZY	AA071019009460L	06-10-2019	22-10-2019	12-12-2019	6026635	6026635	7	6935
7	Gandhi Medicos	07A AGPG0572K1ZR	AA071119078769I	30-11-2019	14-02-2020	14-02-2020	5433820	5292270	16	13919
8	E-Square Alliance Pvt. Ltd.	07A ACE9760E1ZN	AA071219047756U	21-12-2019	26-02-2020	26-02-2020	5288728	5241815	7	6032
9	Asco International	07A KTPS3047C1ZY	AA0704200120640	29-04-2020	10-07-2020	10-07-2020	4838334	4838334	12	9544
10	Heritage India Exports	07A ABCH4111P1ZL	AA071219038360E	18-12-2019	01-01-2020	09-03-2020	4012228	3954010	22	14299
11	Global Fedigrain Private Limited	07A AFCG5862N1Z2	AA070120004529Q	03-01-2020	19-02-2020	10-07-2020	3097548	3097548	129	65685
12	Lokdhun Telemedia Private Limited	07A ADCL0977H2ZD	AA070320015463T	11-03-2020	25-06-2020	06-07-2020	2705913	2705913	57	25354
13	Spur Info Consultancy Private Limited	07A ATCS2062E1Z9	AA071219066400E	30-12-2019	13-03-2020	13-03-2020	2653627	2653627	14	6107
14	Forrester Research India Private Limited	07A ABCF0432D1ZC	AA071119076394Z	29-11-2019	31-12-2019	02-03-2020	2498661	2498661	34	13965
15	Alfa Omega Enterprises	07A AFFA1903P1ZG	AA071219061164B	27-12-2019	28-02-2020	17-03-2020	2367648	2367648	21	8173
16	Navya International	07A JUPG6667Q1Z2	AA0712190416736	19-12-2019	13-01-2020	02-03-2020	1823317	1823317	14	4196
17	S.R.V. Exports	07A BFSS2155L1ZY	AA071019013507F	09-10-2019	26-11-2019	11-12-2019	1875117	1821095	3	898
18	Evelyn Learning System	07A ADCE3394D1ZS	AA071119042231N	20-11-2019	22-01-2020	22-01-2020	1688345	1688345	3	833
19	Skets Studio Private Limited	07A AKCS3339K1ZZ	AA0701200630603	30-01-2020	04-02-2020	13-07-2020	1649082	1649082	105	28464
20	Falcon	07A AAFF5198C1ZK	AA070220020658L	13-02-2020	20-03-2020	05-05-2020	1578051	1571845	22	5684
21	Sourcehov India Private Limited	07A ABCV3563H1ZA	AA071219028675Z	13-12-2019	02-01-2020	27-05-2020	1439119	1439119	106	25076
22	Shiva Enterprises	07A CAFS2113G1ZM	AA071119020286E	11-11-2019	19-02-2020	19-02-2020	1412628	1412628	40	9289

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23	Surya International	07AAKPP0764G1ZL	AA070220053498C	28-02-2020	01-07-2020	01-07-2020	1412268	1412268	64	14858
24	3D M Luxury & Lifestyle Lp	07AABFZ1526F1ZD	AA0711190778310	30-11-2019	26-02-2020	26-02-2020	1323146	1323146	28	6090
25	Etourist Services Private Limited	07AAECE1946J1ZK	AA070320008327Q	05-03-2020	08-06-2020	08-06-2020	1313801	1313801	35	7559
26	E-Square Alliance Pvt. Ltd.	07AAACE9760E1ZN	AA071219048252B	21-12-2019	26-02-2020	26-02-2020	1298809	1298809	7	1495
27	Swadeshi Civil Infrastructure Private Ltd.	07AALCS7613M1ZT	AA070120043029T	21-01-2020	21-01-2020	04-05-2020	32000000	32000000	44	231452
28	Akar Advertising & Marketing Pvt Ltd	07AADCA3901E1Z9	AA071119055509Z	23-11-2019	23-11-2019	28-02-2020	7385397	7385397	38	46133
29	Systech It Solutions Private Limited	07AARCS1741C1ZF	AA0710190403795	23-10-2019	04-11-2019	27-01-2020	2217120	2217120	36	13120
30	Y C Electric Vehicle	07AABFY4762C1Z8	AA070320001707R	02-03-2020	11-05-2020	17-06-2020	15756088	15756088	47	121732
31	New Arcana India	07AAJFN8319C1ZA	AA070120005884N	03-01-2020	15-01-2020	18-03-2020	2859055	2808220	15	6924
32	Popular Footwear India Pvt. Ltd.	07AABCP6058K1Z5	AA070220032907I	19-02-2020	24-06-2020	16-07-2020	2178753	2178753	88	31517
33	Shiva Plastic Industries	07ADTPD0250H1ZR	AA0711190531982	22-11-2019	17-12-2019	19-02-2020	1908848	1908848	29	9100
34	Star Product	07ABFPK6441D1ZX	AA071119015601L	08-11-2019	18-12-2019	22-01-2020	1451899	1451899	15	3580
35	Oasis Enterprises	07ENLPK4265D2ZV	AA070120054551T	26-01-2020	08-05-2020	08-05-2020	981358	981358	43	6937
36	Shri Barsana E-Vehicles Private Limited	07AAAYCS2594Q1Z2	AA070420007635M	20-04-2020	08-05-2020	08-07-2020	1476932	1476932	19	4613
37	Manti Enterprises	07AAHPG8025A1Z7	AA0712190482927	21-12-2019	28-01-2020	20-03-2020	1157351	1157351	30	5707
38	Bansal Steel Industries	07AAJFB1803H1ZT	AA070520000706Q	02-05-2020	10-07-2020	10-07-2020	990000	990000	9	1465
39	Oasis Enterprises	07ENLPK4265D2ZV	AA070120054483O	26-01-2020	27-05-2020	27-05-2020	977501	977501	62	9962
40	Shree Ganesh Industries	07AAGPB8046D1Z2	AA070420010118X	25-04-2020	03-07-2020	08-07-2020	967436	967436	14	2226
41	Y C Electric Vehicle	07AABFY4762C1Z8	AA070320022215Z	14-03-2020	05-06-2020	02-07-2020	23035428	22792650	50	187337
42	Ganga Sales Corporation	07AATFG8521D1Z9	AA070320026758B	17-03-2020	06-07-2020	06-07-2020	4680360	4680360	51	39238
43	Karan Surgical Equipments	07AEDPB6604E1Z3	AA070420005257Q	15-04-2020	24-06-2020	24-06-2020	2673231	2673231	10	4394
44	Shiv Om India	07ABZPS9999Q1ZL	AA071219013465B	06-12-2019	31-12-2019	17-02-2020	2272558	2028355	13	4335
45	Mahalaxmi Industries	07AFXPK1851R1ZI	AA071119064010P	26-11-2019	17-12-2019	28-01-2020	1331022	1331022	3	656
46	E India Electricals Private Limited	07AADCE8637R1ZV	AA070320024855H	16-03-2020	30-06-2020	30-06-2020	968416	968416	46	7323
47	Amro Pharma	07AAOFA2243H1ZL	AA0711190629703	26-11-2019	26-11-2019	08-05-2020	805012	805012	104	13762
48	Dwarka Prasad Ginoria	07AANPG9917B1ZO	AA070220052229M	27-02-2020	27-02-2020	29-05-2020	776229	776229	32	4083
49	Green Technology	07AUIPK2099P1ZW	AA0704200020163	06-04-2020	17-06-2020	17-06-2020	3897580	3863425	12	7621

50	Ganga Plastic Ent.	07AAKPG6996P1ZP	AA070320026811R	17-03-2020	19-06-2020	26-06-2020	2283554	2283554	41	15391
51	Boond Eng And Dev Pvt. Ltd.	07AAECB3092L1ZI	AA071019028134J	17-10-2019	05-06-2020	05-06-2020	2036334	2036334	172	57575
52	Angeera Entp	07AGXPG3561F1Z6	AA070120010598N	06-01-2020	09-03-2020	13-03-2020	1245323	1245323	7	1433
53	Symbo Syntific P L	07AARCS3145C1ZD	AA071219006375B	03-12-2019	16-12-2019	12-06-2020	1103553	1103553	132	23946
54	Subhastha Ent	07CGLPK5469C2Z6	AA070220041215Y	22-02-2020	05-06-2020	05-06-2020	964877	964877	44	6979
55	S D Polymers	07ANRPM4498A1ZN	AA0710190387460	22-10-2019	06-01-2020	06-01-2020	3996421	3996421	16	10511
56	D S Polymers	07AQFPS1287C1ZU	AA071119071251G	28-11-2019	17-12-2019	05-02-2020	1122156	1122156	9	1660
57	YC Electric Vehicle	07AABFY4762C1Z8	AA070220049644H	26-02-2020	16-03-2020	05-06-2020	9723724	9723724	40	63937
58	S.D.Polymers	07ANRPM4498A1ZN	AA071019021740L	14-10-2019	11-04-2019	10-01-2020	2177521	2177521	28	10023
59	Super India Footwear	07AGTPG8589P1Z3	AA071119068001K	27-11-2019	17-12-2019	04-02-2020	1813710	1813710	9	2683
60	Bansal Steel Industries	07AAJFB1803H1ZT	AA070420013865H	30-04-2020	02-07-2020	02-07-2020	995000	995000	3	491
61	Comin Infotech (P) Ltd.	07AAFCC4779G1ZF	AA070120002726U	02-01-2020	04-03-2020	04-03-2020	5166682	5166682	2	1699
62	Radius Systems (P) Led.	07AAECR4370D1ZK	AA0711190068159	05-11-2019	25-02-2020	25-02-2020	3775402	3775402	52	32272
63	Paramount Enterprises	07AHNPM0279R1ZI	AA070220048681K	26-02-2020	24-06-2020	24-06-2020	567992	567992	59	5509
<b>Total</b>							<b>246836297</b>			<b>1478931</b>

**Annexure 1.14**

**(Referred to in paragraph 1.4.6.3)**

**Provisional refund not sanctioned within time, Less amount of provisional refund sanctioned and provisional refund not sanctioned (Pre-automation)**

Sl. No.	Name of the Assessee	GSTIN No.	ARN No. & Date	Date of filing Refund Application in case of manual filing	Date of issue of acknowledgment in Form GST RFD-02	Date of provisional refund in Form GST RFD-04	Refund amount claimed	Provisional Refund amount sanctioned	Period of delay (in days)
<b>Provisional refund not sanctioned (Pre-automation)</b>									
1	A B Enterprises	07AFBPP3909D1Z3	AA0707190405980	01-10-2019	08-11-2019	27-11-2019	27199510	24479560	35
2	Jaina India Private Limited	07AADJ3491J2ZB	AA071118501036N	07-05-2019	14-05-2019	11-09-2019	18360668	16018613	105
3	Key Life Sciences Private Limited	07AADCK5555A2ZS	AA070918919882H	19-11-18	01-11-2018	07-01-2019	8643390	7779053	27
4	Noble Wellness Pvt. Ltd.	07AADCN9685J1ZS	AB0703190907120	20-05-2019	30-08-2019	25-10-2019	6296326	5517348	136
5	Arkey Enterprises	07AABFA3806B1Z7	AB0703181287721	09-10-2018	13-02-2019	18-04-2019	4974865	4321284	169
6	Key Life Sciences Private Limited	07AADCK5555A2ZS	AA070718655094V	01-10-18	10-09-2018	02-11-2018	4956940	4461246	10
7	M/S Bhaskar Batteries	07AASFB3897Q1ZB	AB070618033848O	03-10-2018	23-10-2018	01-11-2018	2612724	2351452	7
8	M/S Falcon	07AAAFF5198C1ZK	AB0706181149040	06-12-2018	10-12-2018	24-12-2018	1893958	1704562	14
9	M/S Falcon	07AAAFF5198C1ZK	AA0704189114372	03-10-2018	30-10-2018	19-11-2018	2954883	2659395	25
10	M/S Paramount Products Pvt-Ltd	07AAACP1213B1ZA	AA070218749627R	29-10-2018	13-06-2019	08-07-2019	4794200	4314780	230
11	M/S Dolphin International Pvt-Ltd	07AAACD0159L1ZQ	AB0703181088533	30-08-2018	14-12-2018	28-12-2018	3310298	2979268	98
12	M/S My Box Tech- Pvt- Ltd-	07AAF6M6332F1ZM	AA070718755261Z	24-01-2019	22-07-2019	07-08-2019	3883005	3471608	173
13	Prakesh Amusement Rides And World (P) Ltd-	07AAACP7467P1ZP	AA071017754569T	07-03-2019	03-05-2019	10-06-2019	3756417	3380775	73
14	Forrester Research India Pvt-Ltd-	07AABCF0432D1ZC	AB071217105177D	24-09-2018	21-01-2019	31-01-2019	3530932	3162024	107
<b>Total</b>							<b>97168116</b>	<b>86600968</b>	
<b>Provisional refund not sanctioned (Pre-automation)</b>									
1	M/S Fractal	07AJBPC2539G1ZN	AA070118024285F	27-04-19	06-06-2019	NS	438100	0	NA
2	M/S Racha Auto	07FNIPS4228G1ZP	AA0704196430670	22-05-2019	08-07-2019	NS	1912016	0	NA
3	M/S Stats Overseas	07AKWPS8231M1Z6	AA070618005406A	24-12-2018	24-12-2018	NS	468919	0	NA
4	M/S Kanhaiya Lal	07AADCK7149L1Z4	AA070719016982T	10-07-2019	17-09-2019	NS	943282	0	NA
5	M/S Universal Oilfield	07AABCU1844Q1ZW	AA070818591740P	24-09-2018	31-05-2019	NS	948479	0	NA

6	Regent International	07AJSPA9744J1ZO	AA070819014943V	08-08-2019	08-08-2021	NS	2222968	0	NA
7	M/S Shiva Enterprises	07ACAFS2113G1ZM	03-10-2019	03-10-2019	04-10-2019	NS	2632474	0	NA
8	M/S Shridi Home	07BPLPK8194Q1ZS	AA0709190522324	23-09-2019	23-09-2019	NS	443678	0	NA
9	M/S Tara Project	07APQPP7067M1ZX	AA071017749872X	09-01-2019	21-01-2019	NS	164451	0	NA
10	M/S Indo World Trading	07AAAFI1511N1ZL	AA0710177611478	07-05-2019	14-09-2019	NS	1898635	0	NA
11	M/S Bhaskar Batteries	07AASFB3897Q1ZB	AA071018123366E	21-04-2019	21-04-2019	NS	2501340	0	NA
12	M/S Choudhuri Electricals	07AACPC7154P1ZH	AA070418016314G	29-01-2019	28-02-2019	NS	467388	0	NA
13	M/S INDACO	07AAAFI8920R1ZU	AA070819025713Z	14-08-2019	14-08-2019	NS	447025	0	NA
14	M/S Anything Mac (P) Ltd	07AAACA1065G1Z5	AA0703180356660	20-03-2019	05-12-2019	NS	491010	0	NA
15	Gionee India Private Limited	07AASCS5817Q1ZC	AA070318052274A	18-06-2019	31-03-2019	NS	99646681	0	NA
16	Capital Ventures Pvt. Ltd.	07AAFCC1829B1Z4	AA070118770836T	29-01-2019	18-04-2019	NS	30390547	0	NA
17	Batra Enterprises	07AAFFB2718P1Z8	AA070218754159X	17-11-2018	29-10-2020	NS	17532137	0	NA
18	Angelique International Ltd	07AACCA4675N1ZA	AA070719004949N	05-07-2019	05-12-2019	NS	17396907	0	NA
19	Batra Enterprises	07AAFFB2718P1Z8	AB070318155839M	17-11-2018	24-11-2020	NS	16687100	0	NA
20	Vahdam Teas Private Limited	07AAECV9825B1ZA	AA070318000247J	15-12-2018	24-01-2019	NS	14152897	0	NA
21	Institute For Financial Management & Research	07AAATI2605P1ZJ	AB0703181204692	27-03-2019	28.08.2020	NS	13980670	0	NA
22	Research Triangle Institute Global India Private Limited	07AAHCR0769F1ZA	AA070619024232E	23-08-2019	30-07-2019	NS	11730141	0	NA
23	Om India Trading Company Pvt.Ltd.	07AACCA7130Q1ZG	AA070218747905T	25-10-2018	19-11-2018	NS	11228913	0	NA
24	Taj International Exports	07AAXPS6460R1ZD	AB0706181063943	24-11-2018	not in file	NS	9256478	0	NA
25	Batra Enterprises	07AAFFB2718P1Z8	AA0710177459050	17-11-2018	20-05-2019	NS	7843638	0	NA
26	Apay Trading Corporation	07AIYPJ1083C4Z3	AA070818725696I	08-12-2018	28-06-2019	NS	7613757	0	NA
27	M/S Srijan Technologies	07AAGCS9601J1Z4	AA070918162583Q	12-06-2019	Not issued	NS	7176898	0	NA
28	Natural Convergence Consulting	07AERPD9805M1ZX	AB071218185582W	25-07-2019	29-07-2019	NS	7098447	0	NA
29	Intex	07AAAFI9566K1ZW	AA070817797611M	23-08-2018	28-12-2018	NS	6915216	0	NA
30	Khanna Jewellers Private Limited	07AAACK4010B1ZE	AA070318108127E	10-09-2019	23-09-2019	NS	6435835	0	NA
31	Intex	07AAAFI9566K1ZW	AB070917077807E	23-08-2018	18-01-2019	NS	6396838	0	NA
32	Lex Orbis Consulting Pvt Ltd	07AABCL0049A1Z7	AA070619043738P	27-06-2019	03-12-2019	NS	6158940	0	NA
33	Heritage India Exports Private Limited	07AABCH4111P1ZL	AB07061881133176	04-12-2018	20-02-2019	NS	6050205	0	NA
34	Shiva Utensils Industries Pvt.Ltd	07AAMCS3027L1Z2	AA070318030000Z	07-03-2019	04-08-2020	NS	5750000	0	NA
35	Belzabar Software Design India Private Limited	07AACCB4756B2ZZ	AB070318161531A	06-12-2018	10-08-2020	NS	5673066	0	NA
36	Key Life Sciences Private Limited	07AADCK5555A2ZS	AA070919024741Z	12-09-2019	Not found	NS	5561587	0	NA
37	Saffron Sai Impex	07AAHPA2482M1ZN	AA0701187676023	19-03-2019	10-05-2019	NS	5214011	0	NA

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38	C And C Alpha Group India Pvt. Limited	07AACCC8412B1Z6	AA0703180540479	17-06-2019	05-09-2019	NS	5175609	0	NA
39	Saneet Steels	07AAIPJ5137H1ZQ	AB070318141334C	27-10-2018	11-03-2019	NS	5024264	0	NA
40	King Impex	07AAPFK7868M1ZA	AA0707187315009	11-12-2018	17-06-2019	NS	5018165	0	NA
41	Intex	07AAAFI9566K1ZW	AB0706180703235	24-10-2018	18-06-2019	NS	4983670	0	NA
42	M/S Transtek Infoways (P) Ltd-	07AAACQ1105B1ZA	AA0711186043400	06-06-2019	01-11-2019	NS	6460008	0	NA
43	M/S Transtek Infoways (P) Ltd-	07AAACQ1105B1ZA	AB070918023981S	15-11-2018	01-11-2019	NS	5991611	0	NA
44	M/S Home Tax International	07AADFH4913L1ZB	AA0709181105717	22-03-2019	30-09-2019	NS	3166145	0	NA
45	M/S Petz Creation	07AASFP6347B1ZI	AA071017760819U	23-04-2019	14-08-2019	NS	3273330	0	NA
46	M/S Le-Wpil Joint Venture	07AABAL1078R1Z5	AB070318104606A	22-08-2018	24-09-2018	NS	4076381	0	NA
47	M/S Vee Excel Drugs & Pharmaceuticals (P) Ltd	07AABCV3624M1Z5	AB0709180412418	19-11-2018	28-08-2019	NS	3041700	0	NA
48	Cosmos International Ltd-	07AACCC7895A1ZN	AAO708177995592`	22-09-2018	26-10-2018	NS	2961222	0	NA
49	Capital Ventures	07AAFCC1829B1Z4	AA0705180446524	02-04-2019	12-07-2019	NS	4204236	0	NA
50	Exim International	07AAJJP0389A1ZZ	AA0708180392432	15-02-2019	22-07-2019	NS	2971053	0	NA
51	Pritop Tech (P) Ltd	07AAICP3451B1ZQ	AA070918089063S	22-02-2019	22-05-2019	NS	4838529	0	NA
52	Access Televenture	07BXJPP6308R1ZN	AA0703180238090	12-02-2019	23-04-2019	NS	3455469	0	NA
53	Heritage India Export (P) Letd-	07AABCH4111P1ZL	AA070418931975O	03-12-2018	20-02-2019	NS	4014583	0	NA
54	Heritage India Export (P) Letd-	07AABCH4111P1ZL	AA070718790218N	02-04-2019	07-06-2019	NS	3729914	0	NA
55	Heritage India Export (P) Letd-	07AABCH4111P1ZL	AA070619028002H	19-06-2019	23-07-2019	NS	3522291	0	NA
56	Rainbow Creations	07AANFR7660J1ZL	AA070318013161Q	14-01-2019	12-06-2019	NS	2933696	0	NA
57	Vicky Fashion	07AVVPD4206D1ZS	AB071218128897O	05-03-2019	26-07-2019	NS	3378604	0	NA
58	Exim International	07AAJJP0389A1ZZ	AB0712181297515	06-03-2019	02-09-2019	NS	2961087	0	NA
59	Pandit Brothers	07AAHFP1518K1Z6	AB070318159445X	29-11-2018	25-05-2019	NS	3995609	0	NA
60	Taj International	07AAXPS6460R1ZD	AA071118500620P	16-01-2019	NA	NS	3335174	0	NA
61	Taj International	07AAXPS6460R1ZD	AA070818021898L	14-01-2019	NA	NS	3166561	0	NA
62	Gdf Exports (P) Ltd	07AAFCCG5853R1ZV	AA071217016791B	22-02-2019	24-05-2019	NS	2960100	0	NA
63	Lamba Rice (P) Ltd-	07AABCL6803C1ZX	AA07010181297371	17-05-2019	09-10-2019	NS	2997822	0	NA
64	Sam Exim	07AAPP3527R1Z3	AB071218223639Y	22-05-2019	22-07-2019	NS	3029814	0	NA
65	Vidur Exports	07AAAPA2210L1ZE	AA070318016174G	22-01-2019	07-03-2019	NS	3074646	0	NA
66	Intex	07AAAFI9566K1ZW	AA0705187232447	24-10-2018	18-03-2019	NS	3530974	0	NA
67	Jaguar Overseas Limited	07AAACJ0273F1ZY	AA071018095960Z	09-03-2019	12-02-2020	NS	3475616	0	NA
68	Intex	07AAAFI9566K1ZW	AA0711185553446	28-02-2019	18-03-2019	NS	2998537	0	NA
69	Dayal Solders	07ADGPA2110G1ZE	AA070619039806Q	25-06-2019	16-09-2019	NS	3339665	0	NA
70	Bhaskar Batteries India	07AASFB3897Q1ZB	AA070819006715Y	04-08-2019	NA	NS	3340086	0	NA
71	Bhaskar Batteries India	07AASFB3897Q1ZB	AA0708190060178	03-08-2019	NA	NS	3427930	0	NA
72	Dharna Jewellers	07AAAPD2593F1Z2	AA070318029925Y	06-03-2019	03-05-2019	NS	3073651	0	NA
73	Lamba Rice (P) Ltd-	07AABCL6803C1ZX	AA0708190412072	22-08-2019	14-02-2020	NS	3000799	0	NA

74	Lamba Rice (P) Ltd-	07AABCL6803C1ZX	AA0707190029720	02-07-2019	21-07-2020	NS	3029054	0	NA
75	Bks Moters (P) Ltd	07AAACB2590D1Z2	AA071217009315I	18-01-2019	07-03-2019	NS	3933706	0	NA
76	Gupta Electric Corporation	07AAHPG4370J1ZO	AA070818722012D	03-12-2018	20-02-2020	NS	493303	0	NA
77	Pjs Overseas Ltd	07AAFCP2088R1ZP	AB070718771470W	09-03-2019	18-12-2019	NS	2909903	0	NA
78	Regent Interenational	07AJSPA9744J1ZO	AA070919013466W	06-09-2019	06-09-2019	NS	3127596	0	NA
79	Gandhi Medicos	07AAGPG0572K1ZR	AA070817001163I	05-01-2019	NA	NS	3373729	0	NA
<b>Total</b>							<b>492666516</b>		

**Annexure 1.15**

(Referred to in paragraph 1.4.6.3)

**Provisional refund not sanctioned (Post-Automation)**

Sl. No.	Name of the assessee	GSTN No.	ARN No. & Date	ARN Date	Date of issue of acknowledgment in Form GST RFD-02	Date of provisional refund in Form GST RFD-04	Date of Refund sanction	Refund amount claimed	Provisional Refund amount sanctioned
1	S M S Exports	07AABFS9700Q1ZP	AA071219022958V	11-12-19	27-12-2019	NA	14-01-2020	21092406	Nil
2	Anukul Agrotech Pvt Ltd	07AAFCA1440A1ZH	AA070220002229W	03-02-20	25-02-2020	NA	16-03-2020	19379433	Nil
3	Angelique International Ltd	07AACCA4675N1ZA	AA071019045420L	25-10-19	06-12-2019	NA	06-12-2019	17574046	Nil
4	Angelique International Ltd	07AACCA4675N1ZA	AA0712190219180	10-12-19	17-01-2020	NA	17-01-2020	14093094	Nil
5	Sandiya Exports Pvt Ltd	07AAMCS6203L1Z2	AA071219063943X	28-12-19	14-02-2020	NA	14-02-2020	9703211	Nil
6	Batra Enterprises	07AAFFB2718P1Z8	AA071019004313R	03-10-19	12-12-2019	NA	23-12-2019	9944803	Nil
7	Retro Footwears Pvt Ltd	07AADCR3787M1ZR	AA071119069013E	27-11-19	24-12-2019	NA	09-01-2020	8743908	Nil
8	Batra Enterprises	07AAFFB2718P1Z8	AA071019004281Q	03-10-19	04-12-2019	NA	18-12-2019	9795937	Nil
9	B T India Pvt Ltd	07AABCC4785E1ZP	AA0710190409537	23-10-19	22-11-2019	NA	06-03-2020	7935141	Nil
10	Glorious International	07BHLPG5333B1ZP	AA070220001507X	03-02-20	28-03-2020	NA	05-05-2020	7646988	Nil
11	Anukul Agrotech Pvt Ltd	07AAFCA1440A1ZH	AA070120057405P	28-01-20	04-02-2020	NA	13-02-2020	7342542	Nil
12	Glorious International	07BHLPG5333B1ZP	AA0710190381587	22-10-19	03-12-2019	NA	05-12-2019	9705043	Nil
13	Pheromone Distribution And Services India	07AAJCP8770E1Z3	AA070220002052B	03-02-20	18-02-2020	NA	02-03-2020	6707376	Nil
14	Gandhi Medicos	07AAGPG0572K1ZR	AA0711190784226	30-11-19	14-02-2020	NA	14-02-2020	6056780	Nil
15	Asco International	07AKTPS3047C1ZY	AA071019009460L	06-10-19	22-10-2019	NA	12-12-2019	6026635	Nil
16	Heritage India Exports	07AABCH4111P1ZL	AA0712190380981	18-12-19	01-01-2020	NA	06-02-2020	5843926	Nil
17	Sandiya Exports Private Limited	07AAMCS6203L1Z2	AA071119047153E	21-11-19	28-11-2019	NA	06-12-2019	5770808	Nil
18	Batra Enterprises	07AAFFB2718P1Z8	AA071019004236L	03-10-19	22-10-2019	NA	28-11-2019	5658232	Nil
19	Jinika Impex	07AMOPJ0658B1Z7	AA0711190575732	24-11-19	09-12-2019	NA	27-12-2019	5484462	Nil
20	Gandhi Medicos	07AAGPG0572K1ZR	AA071119078769I	30-11-19	14-02-2020	NA	14-02-2020	5433820	Nil
21	E-Square Alliance Pvt. Ltd.	07AAACE9760E1ZN	AA071219047756U	21-12-19	26-02-2020	NA	26-02-2020	5288728	Nil
22	Asco International	07AKTPS3047C1ZY	AA0704200120640	29-04-20	10-07-2020	NA	10-07-2020	4838334	Nil
23	Crown Global International	07IANPK3841Q1ZU	AA070120023059U	11-01-20	11-02-2020	NA	11-02-2020	4514420	Nil
24	MM Impex	07BKSPA0160L1Z5	AA071119018126G	09-11-19	02-12-2019	NA	18-12-2019	4044278	Nil
25	Heritage India Exports	07AABCH4111P1ZL	AA071219038360E	18-12-2019	01-01-2020	NA	09-03-2020	4012228	Nil
26	Heritage India Exports	07AABCH4111P1ZL	AA071019013057K	09-10-19	30-10-2019	NA	06-12-2019	3948567	Nil
27	Apothecaries Sundries Mfg Co	07AAEFA5042J1ZN	AA070220010773T	07-02-20	14-02-2020	NA	24-02-2020	3922816	Nil

28	Apothecaries Sundries Mfg Co	07AAEFA5042J1ZN	AA0702200141509	10-02-20	04-03-2020	NA	17-03-2020	3882041	Nil
29	Apothecaries Sundries Mfg Co	07AAEFA5042J1ZN	AA070220019660T	13-02-20	04-03-2020	NA	17-03-2020	3788127	Nil
30	V K Trading Company	07FGGPK4837Q1ZM	AA070120028569E	14-01-20	02-03-2020	NA	02-03-2020	3395861	Nil
31	Ruchi Pharma Industries	07AAZFR4634C1ZW	AA070220011707R	07-02-20	19-02-2020	NA	28-02-2020	3353772	Nil
32	Falcon	07AAAFF5198C1ZK	AA071219011136K	05-12-19	07-01-2020	NA	09-01-2020	3144144	Nil
33	Global Fedigrain Private Limited	07AAF5G5862N1Z2	AA070120004529Q	03-01-20	19-02-2020	NA	10-07-2020	3097548	Nil
34	S.K. Exports	07AAFHS3148L1ZT	AA070220022139T	14-02-20	19-02-2020	NA	16-03-2020	3069109	Nil
35	Tanna Agro Impex Pvt Ltd	07AABCT0245J1ZI	AA071219042150N	19-12-19	21-01-2020	NA	21-01-2020	3018987	Nil
36	Falcon	07AAAFF5198C1ZK	AA0711190191794	11-11-19	03-01-2020	NA	09-01-2020	2982256	Nil
37	Batra Enterprises	07AAFFB2718P1Z8	AA071019004209I	03-10-19	22-10-2019	NA	25-11-2019	3489662	Nil
38	GIG India Private Limited	07AAGCG3332G1ZV	AA0702200091035	06-02-20	21-02-2020	NA	04-03-2020	2819803	Nil
39	Lokdhun Telemedia Private Limited	07AADCL0977H2ZD	AA070320015463T	11-03-20	25-06-2020	NA	06-07-2020	2705913	Nil
40	Spur Info Consultancy Private Limited	07AATCS2062E1Z9	AA071219066400E	30-12-19	13-03-2020	NA	13-03-2020	2653627	Nil
41	S.K. Exports	07AAFHS3148L1ZT	AA071119038334B	18-11-2019	26-11-2019	NA	06-12-2019	2698366	Nil
42	Forrester Research India Private Limited	07AABCF0432D1ZC	AA071119076394Z	29-11-19	31-12-2019	NA	02-03-2020	2498661	Nil
43	Alfa Omega Enterprises	07AAFFA1903P1ZG	AA071219061164B	27-12-19	28-02-2020	NA	17-03-2020	2367648	Nil
44	Alfa Omega Enterprises	07AAFFA1903P1ZG	AA070620013332W	09-06-20	10-07-2020	NA	10-07-2020	2291122	Nil
45	Falcon	07AAAFF5198C1ZK	AA070220015881P	11-02-20	16-03-2020	NA	17-03-2020	2264057	Nil
46	Shiva Enterprises	07ACAFS2113G1ZM	AA0712190345349	16-12-19	06-01-2020	NA	13-01-2020	2111358	Nil
47	Hardika International Private Limited	07AADCH5524N1ZC	AA070220030875J	18-02-20	24-02-2020	NA	07-03-2020	2100541	Nil
48	Kailash Engineers	07AANPK2673E1ZN	AA070120060679B	29-01-20	11-03-2020	NA	28-03-2020	2041298	Nil
49	R R Steel Industry	07AHJPK2328R1ZU	AA071219042194B	19-12-19	20-12-2019	NA	01-01-2020	2024756	Nil
50	Derric Wood	07AAFFD8494E1Z8	AA070120007726P	04-01-20	10-01-2020	NA	13-02-2020	1980833	Nil
51	Racha Auto Parts	07FNIPS4228G1ZP	AA071219061403D	27-12-19	09-01-2020	NA	14-02-2020	1843490	Nil
52	Navya International	07AJUPG6667Q1Z2	AA0712190416736	19-12-19	13-01-2020	NA	02-03-2020	1823317	Nil
53	S.R.V. Exports	07ABFFS2155L1ZY	AA071019013507F	09-10-19	26-11-2019	NA	11-12-2019	1875117	Nil
54	Derric Wood	07AAFFD8494E1Z8	AA070120041744P	21-01-2020	28-01-2020	NA	19-02-2020	1797410	Nil
55	IFC Overseas	07AAAFI7160H2ZG	AA070120020954P	10-01-20	20-01-2020	NA	05-06-2020	1779073	Nil
56	Shiva Enterprises	07ACAFS2113G1ZM	AA071219049727T	22-12-19	13-01-2020	NA	21-01-2020	1754382	Nil
57	Shiva Enterprises	07ACAFS2113G1ZM	AA070120024465S	12-01-20	19-02-2020	NA	19-02-2020	1749854	Nil
58	Derric Wood	07AAFFD8494E1Z8	AA070120018334X	09-01-20	29-01-2020	NA	27-02-2020	1746416	Nil
59	M M Impex	07BKSPA0160L1Z5	AA0712190106486	05-12-19	10-01-2020	NA	10-01-2020	1695463	Nil
60	Evelyn Learning System	07AADCE3394D1ZS	AA071119042231N	20-11-19	22-01-2020	NA	22-01-2020	1688345	Nil
61	S.K. Exports	07AAFHS3148L1ZT	AA070120052767E	25-01-20	04-02-2020	NA	20-02-2020	1687534	Nil

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62	E-Square Alliance Pvt Ltd	07AAACE9760E1ZN	AA0712190607731	27-12-19	26-02-2020	NA	26-02-2020	1698198	Nil
63	Skets Studio Private Limited	07AAKCS3339K1ZZ	AA0701200630603	30-01-20	04-02-2020	NA	13-07-2020	1649082	Nil
64	Falcon	07AAAFF5198C1ZK	AA070220020658L	13-02-20	20-03-2020	NA	05-05-2020	1578051	Nil
65	MHQ International	07BPAPG2410L1ZA	AA070120037737G	18-01-20	21-01-2020	NA	06-02-2020	1452528	Nil
66	Sourcehov India Private Limited	07AABCV3563H1ZA	AA071219028675Z	13-12-19	02-01-2020	NA	27-05-2020	1439119	Nil
67	Derric Wood	07AAFFD8494E1Z8	AA0712190316481	14-12-19	04-01-2020	NA	14-01-2020	1435756	Nil
68	Racha Auto Parts	07FNIPS4228G1ZP	AA071019040442K	23-10-19	15-11-2019	NA	13-12-2019	1430038	Nil
69	Shiva Enterprises	07ACAFS2113G1ZM	AA071119020286E	11-11-19	19-02-2020	NA	19-02-2020	1412628	Nil
70	Surya International	07AAKPP0764G1ZL	AA070220053498C	28-02-20	01-07-2020	NA	01-07-2020	1412268	Nil
71	3dm Luxury & Lifestyle Llp	07AABFZ1526F1ZD	AA0703200031518	03-03-20	29-04-2020	NA	29-04-2020	1397818	Nil
72	Derric Wood	07AAFFD8494E1Z8	AA0712190334178	16-12-19	10-01-2020	NA	13-02-2020	1330957	Nil
73	3dm Luxury & Lifestyle Llp	07AABFZ1526F1ZD	AA0711190778310	30-11-19	26-02-2020	NA	26-02-2020	1323146	Nil
74	Rajyog International Private Limited	07AAACR7067B1ZK	AA070120059889Z	29-01-20	28-02-2020	NA	17-03-2020	1322603	Nil
75	Etourist Services Private Limited	07AAECE1946J1ZK	AA070320008327Q	05-03-20	08-06-2020	NA	08-06-2020	1313801	Nil
76	E-Square Alliance Pvt. Ltd.	07AAACE9760E1ZN	AA071219048252B	21-12-19	26-02-2020	NA	26-02-2020	1298809	Nil
77	Opiant Tech Solutions Private Limited	07AABCO9270C1ZJ	AA071119020390N	11-11-19	18-12-2019	NA	24-12-2019	1220773	Nil
78	Kraftsman	07ASHPS4089C1ZI	AA0712190058182	03.12.2019	13.01.2020	NA	13-01-2020	18418	Nil
79	Hardika International P. Ltd.	07AADCH5524N1ZC	AA0712190252875	12.12.2019	24.12.2019	NA	15-01-2020	4836159	Nil
80	Shiva Enterprises	07ACAFS2113G1ZM	AA0712190345349	16.12.2019	06.01.2020	NA	13-01-2020	2111358	Nil
81	J S B Trading	07AIOPN9744L1ZD	AA071219053929P	24.12.2019	17.01.2020	NA	17-01-2020	168090	Nil
<b>Total</b>								<b>333577453</b>	

## Annexure 1.16

(Referred to in paragraph 1.4.6.4)

List of Refund cases in which deficiency noticed (Irregular grant of provisional refund) Pre-automation

Name of the assessee	GSTIN No.	ARN No. & Date	Date of order in Form GST RFD-06	Excess amount refunded		
				IGST	CGST	SGST
Richa Industries Limited	07AAACR7943J1Z2	AB071218063015E	06-05-2019	3929299	0	0
Richa Industries Limited	07AAACR7943J1Z2	AA0710180772259	06-05-2019	3190430	0	0
Richa Industries Limited	07AAACR7943J1Z2	AA070918078601T	22-05-2019	2417515	0	0
<b>Total</b>				<b>9537244</b>		

Annexure 1.17

(Referred to in paragraph 1.4.6.5)  
Excess Refund Pre-automation

Sl. No.	Name	GSTIN	ARN	Period of Refund	Date of filing	Turnover of inverted/ Zero rate of supply of goods and services (₹)	FoB Value	Tax payable on such inverted rated supply of goods and services (₹)	Adjusted total turnover (₹) as per				Maximum Adj turnover	Net Input Tax Credit (ITC) (₹) as per				Minimum ITC (₹)	Ref-und Claimed (₹)	Ref-und Sanctioned (₹)	Allo-wable Refund Amount (₹)	Excess Refund (₹)
									GSTR 1	GSTR 3B	RFD 01A	Statem ent-1A		GSTR- 2A	GSTR-3B	RFD-01 A	Statem ent-1A					
1	M/S Y C Electric Vhicle	07AABFY 4762C1Z8	AA07081 9060745 P	Nov18	30-08-2019	102634337		12328837	104887365	1048423 65	1048463 65	10484636 5	104887365	24089077	25559056	25559056	2555905 6	2408907 7	1269097 9	1269097 9	11242796	1448183
2	M/S Nexgen Footwear	07AACCN 4108M1ZF	AA07101 8092681 4	Oct18	03-03-2019	78799594		3939980	112857502	1128575 02	1128575 02	11285750 2	112857502	12429025	13959439	13801599	1380159 9	1242902 5	5696600	5696600	4738239	958361
3	M/S Nexgen Footwear	07AACCN 4108M1ZF	AA07081 8043977 H	Aug18	27-02-2019	51822085		2591104	74285498	7428549 8	7428549 8	74285498	74285498	11024580	11639373	11509693	1150969 3	1102458 0	5438138	5438138	5099720	338418
4	M/S Nexgen Footwear	07AACCN 4108M1ZF	AA07021 9777843 N	Feb19	17-05-2019	77994492		3899725	92814896	9281489 6	9281489 6	77994492	92814896	9267724	11545718	10433917	1043391 7	9267724	4868135	4868135	3888157	979978
5	M/S Sai Plastic	07ACJFS8 603E1Z2	AA07031 8002965 5	07/17-03/18	22-03-2019	41259627		2062981	37626728	3769476 8	4125962 7	41263569	41263569	6748977	6631653	6631652	6631652	6631653	4568671	4588671	4568038	20633
6	M/S Nexgen Footwear	07AACCN 4108M1ZF	AB07031 9114608 2	Mar19	21-05-2019	88895462		4444773	117756938	1187093 20	1187093 20	88695462	118709320	13879051	10561866	11823445	1182344 5	1056186 6	4409213	4409213	3464479	944734
7	Energy Electric Vehicles	07AEZPB4 000Q1Z6	AA07061 9033494 Z	Oct18	21-06-2019	30580803		3669697	30743336	3074333 6	3074333 6	30743336	30743336	6207977	6592954	7470067	7473742	6207977	3758313	3758313	2505460	1252853
8	M/S ARV Footwear	07AAFC A5397J1ZA	AA07111 8545506 4	Nov18	18-02-2019	57658865		2882943	65852736	6585273 6	6585273 6	65852736	65852736	7207048	7744477	7583583	7711276	7207048	3756400	3756400	3427352	329048
9	M/S Rich Industries	07AAACR 7943J1Z2	AA07101 8077225 9	Oct18	09-02-2019	13547948		1625754	13547948	1354794 8	1354794 8	-	13547948	4317394	5310806	5310806	NA	4317394	3685052	3544922	2691640	853282
10	M/S DB Creation	07AAHFD 4873F1ZD	AB07031 9131100 R	01/19 -03/19	25-05-2019	36869880		1523840	36758975	3686988 0	3686988 0	36869880	36869880	4606240	3997209	4875062	5410739	3997209	3351222	3351222	2473369	877853
11	M/S Energy Electric Vehicle	07AEZPB4 000Q1Z6	AA07051 8046036 8	May18	16-04-2019	17429299		2113454	17429299	1737929 9	1742929 9	17429299	17429299	5024507	5299343	5299339	5299339	5024507	3185884	3185884	2911053	274831

12	M/S Mittal Polymers	07CAVPM3059G1Z9	AA071118549041G	10/18-11/18	21-02-2019	37030994		1851550	37152518	37182937	37152518	37152518	37182937	4884605	5101680	5041527	5041527	4884605	3173485	3173485	3013095	160390
13	M/S ARV Footwear	07AAFCAS397J1ZA	AA0710180828812	Oct18	17-02-2019	71622773		3581139	81020700	81020700	81020700	81020700	81020700	7202459	7783755	7572820	7719432	7202459	3113000	3113000	2785877	327123
14	M/S ARV Footwear	07AAFCAS397J1ZA	AA070218752809Q	Feb18	06-11-2018	45831759		2291586	51589792	51429916	51589792	51589792	51589792	4388656	4965871	5990760	3400474	3400474	3000000	3000000	729355	2270645
15	M/S Weldon Footwear	07AADCG3309E1Z1	AA070318000114U	07/17 - 03/18	14-12-2018	117470946		5736947	111837524	111733997	117470946	103029161	117470946	9237046	9284890	9279801	6543421	6543421	2914154	2914154	806474	2107680
16	M/S ARV Footwear	07AAFCAS397J1ZA	AA070118768178T	Jan18	06-11-2018	40366561		2018328	44668454	44416265	44668454	44668454	44668454	5275820	5347479	5347479	5457581	5275820	2800000	2800000	2749393	50607
17	M/S Fractal	07AJBPC2539G1ZN	AA070118024285F	Jan18	27-04-2019	17761764		0	18620508	18620508	17761764	NA	18620508	324866	438120	438120	438120	324866	438100	438100	309884	128216
18	M/S Racha Auto	07FNIPS428G1ZP	AA0704196430670	Apr19	03-07-2019	7091557		0	7091557	7091557	7091557	NA	7091557	1371647	1368408	1912016	NA	1368408	1912016	1912016	1368408	543608
19	M/S Stats Overseas	07AKWPS8231M1Z6	AA070618005406A	04/18 - 06/18	24-12-2018	8823265		0	8823265	8702377	8823265	NA	8823265	445089	473422	473422	NA	445089	468919	468919	445089	23830
20	M/S Kanhaiya Lal	07AADCK7149L1Z4	AA070719016982T	11/18 - 01/19	10-07-2019	5060884		0	11834885	12086740	12075363	NA	12086740	1935111	2250687	2250689	NA	1935111	943282	943282	810258	133024
21	Maa Shakti Exim Private Limited	07AAGCM6855J1Z0	AA0711186055491	Nov-18	12-06-2019	14380496	0	1793960	14380496	14380496	14380496	14380496	14380496	1972538	4389381	4389381	1907796	1907796	2595421	2595421	113836	2481585
22	Mahadev Plastic	07BXUPB3036P1ZZ	AA0703190163099	July 2017- March 2018	22-01-2019	35452449	0	1772628	35452449	35623998	35452449	33385611	35623998	4172580	4235961	4243519	3940253	3940253	2470891	2470891	2148650.53	322240.469
23	Sumer Chand & Sons	07AENPB0869D1ZO	AA070318026687X	July 2017- March 2018	22-02-2019	64489121	0	3226734	64479961	64238509	64489121	57576105	64489121	5438785	5179043	5585643	5034661	5034661	2358909	1969148	1807927	161221
24	M/S Apex International	07AUAPK8505E2ZV	AA070319295599D	Mar-19	16-04-2019	43256100	0	2162805	43256100	43256100	43256100	43256100	43256100	3992866	4518126	4518126	3992866	3992866	2355321	2355321	1830061	525260
25	Ganga Plastic Industries	07AAKPG6996P1ZP	AA070919047681Q	May-19	21-09-2019	32780863	0	1639043	34054863	34054863	34054863	34054863	34054863	3956800	3983245	3953942	3952027	3952027	2166981	2166981	2165137.79	1843.20916
26	Eco Asphalt Sa	07AXOPM2676H4ZX	AA070319278545R	Mar-19	15-04-19	43405250	0	2170626	43405250	43405250	43405250	43405250	43405250	3823250.4	4330602	4330602	3823250	3823250	2159976	2159976	1652624	507352

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27	Sai Global Vision	07AKWPK1622L1ZR	AA070318042928V	July 2017-March 2018	29-03-2019	13969939	0	1591031	13975481	13968400	13969939	13969940	13975481	3423418	3934316	3934318	3133148	3133148	2128538	2128538	1540874.55	587663.455
28	Aayush International	07AHGPK6252K1Z4	AA071117777147Y	Nov-17	04-11-18	36751168	0	1837558	37352773	37124986	37352773	36225553	37352773	3339016	4058339	3948120	3318507	3318507	2040000	2040000	1427501.02	612498.984
29	Elicosys India	07ASEPK3633M1ZK	AA070319296578G	Mar-19	16-04-2019	40785540	0	2039277	40785540	40485540	40785540	40785540	40785540	3263517	4076476	4076476	3263517	3263517	2037190	2037190	1224240	812950
30	Super India Footwears	07AGTPG8589P1Z3	AB070319096481V	Mar-19	17-05-2019	9546738	0	477337	9724488	9724488	9724488	9724488	9724488	2138754	2077489	2514708	1406700	1406700	1991406	1991406	903650.497	1087755.5
31	Trz Mart Private Limited	07AAFCT2542J1ZA	AA0706190359012	Feb-19	23-06-2019	37161544	0	1858076	37913401	37161544	37161544	37978162	37978162	2857091	3800148	3800148	2835717	2835717	1942000	1942000	916666.55	1025333.45
32	Swaraj Footwear	07ATZPK6101G1ZH	AA070918000811A	APR-SEP 2018	14-12-2018	35465485	0	1818775	35465485	35465485	35465485	25295627	35465485	3787815	4283562	4201423	3584461	3584461	1817651	1817651	1765686	51965
33	Pgs Footwears Pri. Ltd.	07AADCP5800D1ZU	AA0709190140085	May-19	06-09-2019	31718018	0	1585900	31718018	31718018	31718018	31718018	31718018	3252149	3708156	3471180	3471180	3252149	1885280	1885280	1666249	219031
34	Mittal Polymers India	07CAVPM3059G1Z9	AA070819037439N	May-19	21-08-19	22169684	0	1108484	22169684	22169684	22169684	22169684	22169684	2814436	3026781	2989775	2934289	2814436	1881291	1881291	1705952	175339
35	Mahadev Footwear	07AGRPM7638P1ZB	AA070219793174W	Feb-19	05-06-2019	17332007	0	866602	17977089	17977089	17977089	17977089	17977089	2334591	2890348	2842643	2839505	2334591	1874037	1874037	1384215.56	489821.442
36	Fortune Safety Industries	07AOFPS0792C1ZY	AA070418013752B	APR18-19	20-01-19	7367853	0	310393	7367853	7367853	7367853	6207853	7367853	2172318	2182519	2182519	1158814	1158814	1870876	1731828	848421	883407
37	Energy Electric Vehcles	07AEZPB4000Q1Z6	AA070118015356F	Jan-18	18-03-2019	26431071	0	3184029	26684841	26684841	26684841	26654841	26684841	4706555	5472834	5118757	5000657	4706555	1863673	1863673	1477767.16	385905.838
38	Gionee India Private Limited	07AASCS5817Q1ZC	AA070318052274A	JUL 2017 - MAR 2018	31-03-2019	722925092	0	0	1550164541	1551223209	1043362127	NA	1551223209	253653962	282317195	143815139	Not available	143815139	99646681	99646681	67022961	32623720
39	A B Enterprises	07AFBPB3909D1Z3	AA0707190405980	Feb-18	23-07-2019	20536682	0	0	20536682	20536682	20536682	NA	20536682	27050396	27653979	27653979	Not available	27050396	27199510	27199510	27050396	149114
40	Jaina India Private Limited	07AADJC3491J2ZB	AA071118501036N	SEP 2018 - NOV 2018	16-01-2019	150011850	149341859	0	2243977209	1899312806	150011850	NA	2243977209	278339386	265665780	18360668	Not available	18360668	18360668	17798460	1221944.8	16576515.2
41	Batra Enterprises	07AAFFB2718P1Z8	AA070218754159X	Feb-18	17-11-2018	46964293	0	0	55792061	55792061	55792061	NA	55792061	19701176	20827610	20827611	Not available	19701176	17532137	17532137	16583933.1	948203.863
42	Angelique International Ltd	07AACCA4675N1ZA	AA070719004949N	Aug-17	03-07-2019	104259051	73157828	0	222360809	483558588	472344934	NA	483558588	23587757	19345494	18763016	Not available	18763016	17396907	17396907	2838666.36	14558240.6

43	Batra Enterprises	07AAFFB2718P1Z8	AB070318155839M	Mar-18	17-11-2018	62708133	0	0	65192140	70029661	65192140	NA	70029661	21649359	17348114	17348113	Not available	17348113	16687100	16665396	15534385.9	1131010.12
44	Vahdam Teas Private Limited	07AAECV9825B1ZA	AA070318000247J	JUL 2017 - MAR 2018	15-12-2018	182913184	0	0	141068008	55317049	187104607	NA	187104607	11245043	11561418	14477208	Not available	11245043	14152897	14152897	10993137.2	3159759.78
45	Taj International Exports	07AAXPS6460R1ZD	AB0706181063943	Jun-18	24-11-2018	139061807	0	0	145692099	145692099	139368291	NA	145692099	8324784	9326592	9326593	Not available	8324784	9256478	9256478	8273595.57	982882.427
46	Batra Enterprises	07AAFFB2718P1Z8	AA0710177459050	Oct-17	17-11-2018	34387803	0	0	35461317	35461317	35461317	NA	35461317	7772972	8128262	8128261	Not available	7772972	7843638	7610042	7537662.23	72379.7676
47	Apay Trading Corporation	07AIYPJ1083C4Z3	AA070818725696I	April - August 2018	08-12-2018	33608577	0	0	33608577	33608577	33608577	NA	33608577	7150828	7613757	7613757	Not available	7150828	7613757	7613757	7150828	462929
48	M/S Srijan Technologies	07AAGCS9601J1Z4	AA070918162583Q	April 2018 to September -2018	12-06-2019	83587458	0	0	294753412	299393768	104977570	NA	299393768	13237510	12928829	12638959	7176899	7176899	7176898	7176898	2003711.53	5173186.47
49	Natural Convergence Consulting	07AERPD9805M1ZX	AB071218185582W	April 2018- to December -2018	05-04-2019	59309115	0	0	60483803	59309115	59309115	NA	60483803	9035679	7098449	7098447	Not available	7098447	7098447	7098447	6960584.3	137862.702
50	Khanna Jewellers Private Limited	07AAACK4010B1ZE	AA070318108127E	FEB 2018 - MAR 2018	12-06-2019	183621981	0	0	521842191	448322696	779014887	NA	779014887	21696339	27303981	27303981	Not available	21696339	6435835	6292619	5114054.7	1178564.3
51	Noble Wellness Pvt. Ltd.	07AADCN9685J1ZS	AB0703190907120	APR 2018 - MAR 2019	16-05-2019	81436919	72615544	0	87017183	85078882	85174141	NA	87017183	7086540	7064675	6875767	Not available	6709829	6296326	6130388	5737804.23	392583.765
52	Lex Orbis Consulting Pvt Ltd	07AABCL0049A1Z7	AA070619043738P	JUL 2017 - MAR 2018	27-06-2019	86264092	0	0	191187353	173705394	120188373	NA	191187353	11870228	11813983	11277393	-	11277393	6158940	6158940	5088380.86	1070559.14
53	Heritage India Exports Private Limited	07AABCH4111P1ZL	AB0706181133176	Jun-18	04-12-2018	61757677	0	0	61898257	61898257	61907617	NA	61907617	8426795	6077194	6077194	5602346	5602346	6050205	5602346	5588777.14	13568.8595
54	Intex	07AAAFI9566K1ZW	AA071017734213K	Oct-17	23-08-2018	45795474	0	0	45795474	45795474	45795474	NA	45795474	4266844	5439036	5439036	5439036	4266844	5439036	5439036	4266844	1172192
55	Saffron Sai Impex	07AAHPA2482M1ZN	AA0701187676023	Jan-18	02-11-2018	33560214	23162355	0	34581299	34581299	34581299	NA	34581299	4081571	4583933	5372650	Not available	4081571	5214011	5065986	2733812.76	2332173.24
56	C And C Alpha Group India Pvt. Limited	07AACCC8412B1Z6	AA0703180540479	JUL 2017 - MAR 2018	02-04-2019	121992300	0	0	124962304	60445429	124632300	NA	124962304	6945035	5747382	5287613	Not available	5287613	5175609	5175609	5161941.25	13667.7527

**Report on Revenue, Economic, Social and General Sectors and PSUs for the years ended March 2020 and 2021**

57	Petz Creation	07AASFP6 347B1ZI	AA07101 7760819 U	Oct-17	24-04- 2019	15498231	0	0	15498231	1549823 1	1549823 1	NA	15498231	2009537	3273330	3273330	Not available	2009537	3273330	3273330	2009537	1263793
58	Le-Wpil Joint Venture	07AABAL 1078R1Z5	AB07031 8104606 A	Nov- March 17-18	28-08- 2018	139573201	0	0	146061497	1801523 38	1395732 01	NA	180152338	3857517	4076791	4076381	Not available	3857517	4076381	4076381	2988615	1087766
59	Ifc Overseas	07AAAF17 160H2ZG	AA07041 8020859 W	Apr-18	14-02- 2019	126538735	0	0	131916979	1323597 23	1301228 35	NA	132359723	791556	3022607	3022607	Not available	791556	2939352	817995	756745	61250
60	Exim International	07AAJPO3 89A1ZZ	AA07081 80392432	Aug-18	15-02- 2019	31650606	0	0	31650606	3165060 6	3165060 6	NA	31650606	2966009	3014831	3006443	Not available	2966009	3006443	2971053	2966009	5044
61	Access Televenture	07BXJPP6 308R1ZN	AA07031 80238090	Jan- March-18	12-02- 2019	30760231	28548009	0	57761130	5461219 9	5796516 8	NA	57965168	6556457	6531960	6531960	Not available	6531960	3466299	3455469	3217009	238460
62	Heritage India Export (P) Ltd.	07AABCH 4111P1ZL	AA07041 89319750	Apr-18	14-12- 2018	58117037	57638746	0	58259837	5825983 7	5825983 7	NA	58259837	2593388	4094950	4094950	Not available	2593388	4069245	4014583	2565741	1448842
63	Heritage India Export (P) Ltd.	07AABCH 4111P1ZL	AA07071 8790218N	Jul-18	11-04- 2019	59290760	59101328	0	59440700	5944070 0	5944070 0	NA	59440700	2083960	3756903	3756903	Not available	2083960	3729914	3729914	2072062	1657852
64	Heritage India Export (P) Ltd.	07AABCH 4111P1ZL	AA07061 9028002 h	Oct-18	20-06- 2019	53793752	53286822	0	53943692	5479662 3	5394369 2	NA	54796623	2543134	3549281	3549281	Not available	2543134	3522291	3522291	2473064	1049227
65	Falcon	07AAAFF5 198C1ZK	AA07041 89114372	Apr-18	03-10- 2018	20312562	0	0	20317462	2031746 2	2031256 2	NA	20317462	2120183	2955471	2955471	Not available	2120183	2954883	2954883	2119672	835211
66	Prakesh Amusement Rides And World (P) Ltd.	07AAACP 7467P1ZP	AA07101 7754569T	July-Oct- 17	07-03- 2019	23907194	0	0	37387337	3332706 7	2390719 4	NA	37387337	5187736	5204559	3756417	Not available	3756417	3756417	3756417	2402027	1354390
67	Exim International	07AAJPO3 89A1ZZ	AB07121 8129751 5	Dec-18	06-03- 2019	61770061	0	0	64972109	6290913 6	6647060 9	NA	66470609	1826911	3342594	3342594	Not available	1826911	2961087	2961087	1697719	1263368
68	Taj International	07AAXPS6 460R1ZD	AA07111 8500620P	Oct-Nov 2018	16-01- 2019	589560229	0	0	590175697	5901756 97	5991757 07	NA	599175707	3201174	3450038	3450040	Not available	3201174	3338684	3335174	3149802	185372
69	Taj International	07AAXPS6 460R1ZD	AA07081 8021898L	Aug-18	14-01- 2019	305881282	0	0	306187766	3061877 66	3040086 16	NA	306187766	2999602	3222162	3222161	Not available	2999602	3166561	3166561	2996599	169962
70	Lamba Rice (P) Ltd.	07AABCL 6803C1ZX	AA07010 1812973 71	June-Oct- 20218	17-05- 2019	456447484	0	0	468811921	4691381 77	4688119 21	NA	469138177	3255701	3079028	3079028	Not available	3079028	2997822	2997822	2995737	2085
71	Nexgen Footwear Pvt Ltd	07AACCN 4108M1ZF	AA07011 9789558G	Jan-19	16-05- 2019	22806338	22474965	0	86328779	8632877 9	8632877 9	NA	86328779	10352002	11295699	11309300	Not available	10352002	2987691	2987691	2734792	252899
<b>Total</b>																		<b>4505924 84</b>	<b>4459952 50</b>	<b>3286161 44</b>	<b>1173791 06</b>	

**Annexure 1.18**  
**(Referred to in paragraph 1.4.6.5)**  
**Excess Refund (Post-automation)**

No.	Name	GSTIN	ARN	Period of refund	Date of filing	Turnover of zero rate of supply of goods and services (₹)	Adjusted total turnover (₹) asa per				Maximum Amount to be considered	Net Input Tax Credit (ITC) (₹)				Minimum Amount to be considered	Tax payable	Allowable Refund Amount = (Turnover of zero rate of supply of goods) x Net ITC ÷ Adjusted Total Turnover	Refund Claimed in (₹)	Refund Sanctioned in (₹)	Excess Refund
							GSTR1	GSTR 3B	RFD01	Statement 1A		as per GSTR-2A	as per GSTR-3B	as per RFD-01	Statement 1A						
1	Angelique International Ltd	07AACCA4675N1ZA	AA071019045420L	Nov-17	25-10-2019	213680363	449427128	449247128	321274994	NA	449427128	14458112	23146933	26423119	NA	14458112	0	6874117	17574046	17574046	10699929
2	Angelique International Ltd	07AACCA4675N1ZA	AA0712190219180	Jan-18	10-12-2019	88466019	485624085	489596142	228029266	NA	489596142	27173168	36904085	36326241	NA	27173168	0	4909969	14093094	14093094	9183125
3	Angelique International Ltd	07AACCA4675N1ZA	AA0711190745905	Dec-17	29-11-2019	236381532	987634258	987814258	341095375	NA	987814258	14568717	12505459	11900865	NA	11900865	0	2847848	8247384	8247384	5399536
4	B T India Pvt Ltd	07AABCC4785E1ZP	AA0710190409537	01/2018-03/2018	23-10-2019	27812783	927548387	924748402	497869894	NA	927548387	153683367	155367709	142045038	NA	142045038	0	4259258	7935141	7935141	3675883
5	Glorious International	07BHLPG5333B1ZP	AA070220001507X	10/2019-12/2019	03-02-2020	8619016	8619016	8619016	8619016	NA	8619016	7437529	7646988	7646990	NA	7437529	0	7437529	7646988	7646988	209459
6	Anukul Agro-tech Pvt Ltd	07AAFCA1440A1ZH	AA070120057405P	Nov-19	28-01-2020	60016516	275826040	275826040	275826040	NA	275826040	32092533	33750781	33745115	NA	32092533	0	6982959	7342542	7296576	313617
7	Asco International	07AKTPS3047C1ZY	AA071019009460L	07/2019-08/2019	06-10-2019	28087577	28087577	28087577	28087577	NA	28087577	4342519	4326538	6026635	NA	4326538	0	4326538	6026635	6026635	1700097
8	Heritage India Exports	07AABCH4111P1ZL	AA0712190380981	Apr-19	18-12-2019	64283793	65133733	65133733	65133733	NA	65133733	3239324	5996916	5996916	NA	3239324	0	3197054	5843926	5843926	2646872
9	Gandhi Medicos	07AAGPG0572K1ZR	AA0711190787691	Oct-17	30-11-2019	50019168	91061167	94260318	91066143	NA	94260318	8149468	9892948	9892948	NA	8149468	0	4324509	5433820	5292270	967761
10	E-Square Alliance Pvt. Ltd.	07AAACE9760E1ZN	AA071219047756U	Aug-19	21-12-2019	13497126	21321287	21321287	21321287	NA	21321287	2815610	8354555	8354556	NA	2815610	0	1782380	5288728	5241115	3458735
11	Mm Impex	07BKSPA0160L1Z5	AA071119018126G	Oct-19	09-11-2019	32030233	32030233	32030233	32030233	NA	32030233	4037004	4044277	4044278	NA	4037004	0	4037004	4044278	4044278	7274
12	Apothecaries Sundries Mfg Co	07AAEFA5042J1ZN	AA0702200141509	07/2019-09/2019	10-02-2020	69670551	73702116	73702116	73702116	NA	73702116	3998979	4086678	4106680	NA	3998979	0	3780232	3882041	3882041	101809

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13	Global Fedigrain Private Limited	07AAFPG 5862N1Z2	AA07012 0004529Q	Jul-18	03-01-2020	356699065	359757433	359757 433	359757433	NA	359757433	2977202	3265246	3265246	NA	2977202	0	2951892	3097548	3097548	145656
14	S.K. Exports	07AAFHS 3148L1ZT	AA07022 0022139T	Oct-19	14-02-2020	13396067	13408367	134083 67	13408367	NA	13408367	2700333	3071926	3071927	NA	2700333	0	2697856	3069109	3062150	364294
15	Tanna Agro Impex Pvt Ltd	07AABCT 0245J1Z1	AA07121 9042150N	Jul-19	19-12-2019	642652500	644493653	644493 653	64449365 3	NA	644493653	2036746	3167326	3119956	NA	2036746	0	2030928	3018987	3018987	988059
16	Falcon	07AAAFF 5198C1ZK	AA07111 90191794	Nov-18	11-11-2019	26557173	26557173	265571 73	26557173	NA	26557173	2463804	2984052	2982256	NA	2463804	0	2463804	2982256	2948896	485092
17	Gjg India Private Limited	07AAGCG 3332G1ZV	AA07022 00091035	10/2018-12/2018	06-02-2020	21689259	21689259	216892 59	21689259	NA	21689259	2805627	2842652	2819803	NA	2805627	0	2805627	2819803	2818277	12650
18	Spur Info Consultancy Private Limited	07AATCS 2062E1Z9	AA07121 9066400E	Nov-17	30-12-2019	63217551	63217551	632175 51	63217551	NA	63217551	285785	2653627	2653627	NA	285785	0	285785	2653627	2653627	2367842
19	S.K. Exports	07AAFHS 3148L1ZT	AA07111 9038334B	07/2019-08/2019	18-11-2019	14625706	14625706	146257 06	14625706	NA	14625706	2501736	2698365	2698365	NA	2501736	0	2501736	2698366	2618745	117009
20	Falcon	07AAAFF 5198C1ZK	AA07062 0028423M	May-19	19-06-2020	15986653	15986653	159866 53	15986653	NA	15986653	1127016	2563540	2594487	NA	1127016	0	1127016	2594487	25,90,080	1463064
21	Falcon	07AAAFF 5198C1ZK	AA07022 0015881P	Jan-19	11-02-2020	21805003	22016867	220168 67	22016867	NA	22016867	1972840	2302193	2302193	NA	1972840	0	1953856	2264057	2247728	293872
22	Kamal Exports	07AGXPA 169H1ZW	AA07111 90706056	Oct-19	28-11-2019	7480853	7480853	748085 3	7480853	NA	7480853	1018222	1017645	2094640	NA	1017645	0	1017645	2094640	2094640	1076995
23	S.R.V. Exports	07ABFFS 155L1ZY	AA07101 9013507F	04/2018-03/2019	09-10-2019	33149580	34710375	368371 18	36083320	NA	36837118	1953855	2041065	2041067	NA	1953855	0	1758267	1875117	1821095	62828
24	Derric Wood	07AAFFD 8494E1Z8	AA07012 0041744P	Feb-18	21-01-2020	30557732	30557732	305577 32	30557732	NA	30557732	1651131	1797409	1797409	NA	1651131	0	1651131	1797410	1797410	146279
25	Derric Wood	07AAFFD 8494E1Z8	AA07012 0018334X	Jan-18	09-01-2020	24439383	24439383	244393 83	24439383	NA	24439383	1496329	1746415	1746416	NA	1496329	0	1496329	1746416	1746416	250087
26	Evelyn Learning System	07AADCE 3394D1ZS	AA07111 9042231N	04/2018-03/2019	20-11-2019	210009808	210009808	206112 948	210009808	NA	210009808	1741253	1687116	1733565	NA	1687116	0	1687116	1688345	1688345	1229
27	Falcon	07AAAFF 5198C1ZK	AA07022 0020658L	Feb-19	13-02-2020	19854262	19923112	199231 12	19854262	NA	19923112	1307128	1581494	1581494	NA	1307128	0	1302611	1578051	1571845	269234
28	Sourcehov India Private Limited	07AABCV 3563H1ZA	AA07121 9028675Z	10/2018-03/2019	13-12-2019	19538473	19538473	5404709	19538473	NA	19538473	1422248	1439119	1439119	NA	1422248	0	1422248	1439119	1439119	16871
29	Racha Auto Parts	07FNIPS 28G1ZP	AA07101 9040442K	07/2019-08/2019	23-10-2019	5870385	5870385	587038 5	5870385	NA	5870385	1394300	1391580	1430038	NA	1391580	0	1391580	1430038	1430038	38458
30	3dm Luxury & Lifestyle Llp	07AABFZ 1526F1ZD	AA07032 00031518	Nov-19	03-03-2020	9469452	9912556	991255 6	9912556	NA	9912556	1417735	1481363	1481364	NA	1417735	0	1354360	1397818	1397818	43458

31	Rajyog International Private Limited	07AAACR7067B1ZK	AA070120059889Z	Aug-19	29-01-2020	79540889	79540889	79540889	79540889	NA	79540889	1177318	1322603	1322603	NA	1177318	0	1177318	1322603	1322603	145285
32	Y C Electric Vehicle	07AABFY4762C1Z8	AA070320001707R	Jul-19	02-03-2020	124611932	127470571	127470571	127470571	125639571	127470571	27241021	31451679	31451679	31408963	27241021	14956260	11673857	15756088	15756088	4082231
33	Trz Mart Private Limited	07AAFCT2542J1ZA	AA071219021139C	Jul-19	10-12-2019	24251852	24251852	24251852	24251852	24489701	24489701	4895679	5421338	5421338	4890736	4890736	1217792	3625444	4203546	4203546	578102
34	New Arcana India	07AAJFN8319C1ZA	AA070120005884N	Oct.19 to Nov.19	03-01-20	14205125	14060125	14320125	14320125	13763830	14320125	3943028	3617210	3617210	2363313	2363313	729106	1615228	2859055	2808220	1192992
35	Shiva Plastic Industries	07ADTPD0250H1ZR	AA0711190531982	Aug-19	22-11-19	7625175	7681287	7681287	7625175	7640861	7681287	1161287	2349545	2290356	1024707	1024707	381508	635713	1908848	1908848	1273135
36	Keshav Indiafootwear Pvt Ltd	07AAECK3133F1ZW	AA071119061085B	May-19	25-11-19	20789724	20789725	20789725	20789725	20789725	20789725	1954745	2372835	2372835	2343908	1954745	1045645	909100	1298264	1286474	377374
37	Mahalaxmi Industries	07AFXPX1851R1ZI	AA0711190592934	Jul-19	25-11-19	9496760	9496760	9496760	9496760	8896060	9496760	1267132	1603276	1603276	1562219	1267132	474838	792294	1128436	1128436	336142
38	Krishna Plastics	07AAAFK3305J1ZN	AA0712190079229	Aug-19	04-12-19	10090722	10090722	10090722	10090722	10071864	10090722	1546875	1564158	1564158	1564182	1546875	514936	1031939	1049222	1049222	17283
39	Pmj International	07ALWPJ2284N1ZA	AA0711190759013	May-19	29-11-19	7102569	7129770	7102570	7102570	7102570	7129770	1063325	1384953	1384954	1090616	1063325	378392	680876	998000	998000	317124
40	Ujjwal Enterprises	07AZEPC1266B1ZO	AA070120012770Z	July17 to Mar.18	07-01-20	45752839	46646732	45706902	45752839	46646732	46646732	6657334	6650783	6650783	6555946	6555946	5566719	863595	990620	990620	127025
41	Oasis Enterprises	07ENLPK4265D2ZV	AA070120054551T	Dec-19	26-01-20	19694240	19694240	19694240	19694240	19694240	19694240	1241014	1966070	1966070	1966073	1241014	984712	256302	981358	981358	725056
42	Sai Kripa Enterprises	07AAFP44018B1ZK	AA070919060575O	Jun-19	26-09-19	1036614	1036614	1036614	1036614	1036614	1036614	331035	1030586	1030586	1030586	331035	51831	279204	978755	978755	699551
43	Bellwey International Co.	07HQPNK5319G1ZI	AA070420009579A	Feb.20	24-04-20	2965400	2965399	2965400	2965400	2965399	2965400	0	1124600	1124600	1124603	0	148270	-148270	976330	976330	1124600
44	Neti International	07AVVPC5549G1Z7	AA070620026357F	Feb.20	18-06-20	19560565	19560565	19560565	19560565	19560565	19560565	1952791	1952900	1952900	1952791	1952791	978028	974763	974872	974872	109
45	Finaxe International	07CEPPK9714Q2ZH	AA0712190663444	Nov.19	30-12-19	3162500	3162500	3162500	3162500	3162500	3162500	159181	9690303	1127566	428137	159181	158125	1056	969442	969442	968386
46	Crompton Sales Corporation	07EUMPK3104D1ZX	AA070520001486N	Jul-19	04-05-20	2345700	2345710	2345700	2345700	2345710	2345710	0	1085400	1085400	1085418	0	117286	-117286	968114	968114	1085400
47	Retro Footwears Pvt. Ltd.	07AADCR3787M1ZR	AA0711190217748	01/2019 to 03/2019	12-11-2019	142598076	190713120	190713120	190713120	142953036	190713120	30764652	29841950	28387434	30011397	28387434	7150177	14075387	18836363	18836363	4760976
48	Energy Electric Vehicles	07AEZPB4000Q1Z6	AA0712190155582	Jul-19	07-12-2019	18459642	18644464	18644464	18644464	18644464	18644464	5052716	5661020	5661020	5660840	5052716	2215158	2787471	3389744	3389744	602273
49	Trz Mart Private Limited	07AAFCT2542J1ZA	AA071219021183J	Aug-19	10-12-2019	40368129	40368129	40368129	40368129	40617694	40617694	4378134	4929312	4929312	4342895	4342895	2018407	2297804	2910905	2910905	613101

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50	Nexgen Footwear Private Limited	07AACCN4108M1ZF	AA0711190547319	Aug-19	23-11-2019	45586675	100291583	100303240	100303240	47589618	100303240	9178335	10953759	10695020	9092969	9092969	2279304	1853346	2581460	2581460	728114
51	S A Enterprises	07AAHP17626G1ZN	AA070120018963K	Jan-18	09-01-2020	10274215	10274215	10274215	10274215	10702903	10702903	3175435	3224496	3224496	3224495	3175435	1234041	1814207	1990455	1990455	176248
52	Mittal Polymers (India)	07CAVPM3059G1Z9	AA0711190317928	Aug-19	15-11-2019	16510732	16510732	16510732	16510732	16770042	16770042	2504512	2545395	2517516	2517029	2504512	825536	1640250	1691980	1691980	51730
53	Shri Barsana E-Vehicles Private Limited	07AAYCS2594Q1Z2	AA070420007635M	Aug-19	20-04-2020	12841287	13292098	13354098	13292098	13292098	13354098	1568782	2193479	2193480	2307417	1568782	642064	866475	1476932	1476932	610457
54	Arna Electric Auto Private Limited	07AAOCA4399R1ZL	AA071019010645G	11/2017 to 03/2018	07-10-2019	14548006	14548006	14548006	14548006	14548006	14548009	3108010	2832090	2832090	2784832	2784832	1755082	1029749	1077008	1077008	47259
55	Omisha Traders	07GIUPS7291M3ZU	AA0704200046200	Mar-20	13-04-2020	7920300	7920284	7920300	7920300	87000	7920300	1394498	1394172	1394172	13729	13729	396015	-382286	998156	998156	1380442
56	R K Industries	07ADZPG0870C1ZI	AA071119051479Y	04/2018 to 03/2019	22-11-2019	8881096	8881096	8881096	8881096	8881096	8881096	1466813	1587575	1587575	1577936	1466813	591983	874830	995591	995591	120761
57	Omisha Traders	07GIUPS7291M3ZU	AA070620004931N	May-20	04-06-2020	7824066	7824066	7824066	7824066	6713975	7824066	1254284	1386006	1386006	1386006	1254284	391202	863082	994804	994804	131722
58	Crompton Sales Corporation	07EUMPK3104D1ZX	AA070420007688B	Apr-19	21-04-2020	3272698	3272698	3272680	3272699	3272699	3272699	0	1145754	1145754	1145149	0	163635	-163635	982119	982119	1145754
59	Finaxe International	07CEPPK9714Q2ZH	AA0712190264193	Sep-19	12-12-2019	8321950	2354500	2354500	8321950	2354500	8321950	0	9416062	1094111	1082207	0	117725	-117725	976386	976386	1094111
60	Aditya Polymers	07ATZPA5113C1ZX	AA070520010871P	Feb-20	16-05-2020	7807382	7807382	7807382	7807382	7807382	7807382	1358510	1358510	1358510	1323776	1323776	390369	933407	968140	968140	34733
61	Shree Ganesh Industries	07AAGPB8046D1Z2	AA070420010118X	Jan-19	25-04-2020	16322748	18962748	16562748	16562748	16562748	18962748	1686622	1840606	1809798	1841423	1686622	816137	635673	967436	967436	331763
62	Y C Electric Vehicle	07AABFY4762C1Z8	AA070320022215Z	August 2019	14-03-2020	164213440	166947628	166947628	166947628	166228128	166947628	28598523	31839703	31828953	31810759	28598523	8233246	19896904	23035428	22792650	2895746
63	Ganga Sales Corporation	07AATFG8521D1Z9	AA070320026758B	February 2020	17-03-2020	21888251	21899760	21894945	21899760	20661600	21899760	6204262	5845276	5777809	4558399	4558399	1094413	3461590	4680360	4680360	1218770
64	Energy Electric Vehicles	07AEZPB4000Q1Z6	AA071219002362M	August 2019	02-12-2019	19735905	19976357	19976357	19976357	19976357	19976357	4424368	4817958	4892623	4884564	4424368	986795	3384318	3841378	3838974	454656
65	Karan Surgical Equipments	07AEDPB6604E1Z3	AA070420005257Q	February 2019	15-04-2020	42150350	42150350	42150350	42150350	42140050	42150350	3847577	4832641	4780749	4780749	3847577	2107518	1740059	2673231	2673231	933172
66	Ganga Plastic Industries	07AAKPG6996P1ZP	AA070120028188M	December 2019	14-01-2020	19875210	25469470	25469470	25532710	23123059	25532710	4214324	4168638	4163774	4133856	4133856	993760	2224122	2247411	2247411	23289
67	Shiv Om India	07ABZPS9999Q1ZL	AA071219013465B	June 19-Sept-19	06-12-2019	4398500	5598500	5598500	5598500	4398500	5598500	2926504	3604380	3566058	2200877	2200877	529140	1199994	2272558	2028355	828361
68	Ganga Sales Corporation	07AATFG8521D1Z9	AA070620041105T	March 2020	25-06-2020	21179801	21179801	21179801	21179801	19054954	21179801	4412649	2803918	2797472	2651269	2651269	1058990	1592279	1738482	1738482	146203
69	Mahalaxmi Industries	07AFXPK1851R1ZI	AA071119064010P	August 2019	26-11-2019	4772820	4772820	4772820	4772820	4761420	4772820	545942	1569663	1569664	1569663	545942	238641	307301	1331022	1331022	1023721

70	Vat Industries	07AAOPB 0418KIZV	AA07121 9015959S	July 2020	07-12-2019	16429011	16529011	16529011	16529011	16529011	16529011	1898174	1957309	1926637	1891168	1891168	821451	1058275	1093530	1088269	29994	
71	Mahalaxmi Industries	07AFXPK 1851RIZI	AA07121 90087173	September 2019	04-12-2019	13859046	13859046	13859046	13859046	13797246	13859046	3205611	1720040	1720040	1710896	1710896	692952	1017944	1025887	1025887	7943	
72	Sharda Footcare	07ADMGP 9263EIZE	AA07052 00252201	November 2019	29-05-2020	9322082	9376457	9376457	9376457	9614750	9614750	1437522	1597102	1465367	1465367	1437522	466104	927661	990765	990765	63104	
73	Shree Ji Industries	07AEIPA7 057HIZK	AA07022 0024616P	January 2020	15-02-2020	6129535	6129534	6129534	6129535	6129534	6129535	1166681	1296567	1296567	1292959	1166681	306477	860204	990090	990090	129886	
74	King International	07AYAPK 9080AIZO	AA07062 0004749A	March 2019	03-06-2020	19795880	19795880	19795880	19795880	19795880	19795880	920124	1976980	1976980	1976980	920124	989794	-69670	987186	987186	1056856	
75	Bawa Masala Company	07AAAFB 6860HIZJ	AA07111 90772627	November 2017	30-11-2019	30223746	44360396	43697207	43697208	30441518	44360396	3012409	3670376	3605158	3605158	3012409	1511187	541236	982368	982368	441132	
76	Sunlite Enterprises	07CHPPS0 569A2Z5	AA07052 0004714P	February 2020	08-05-2020	7853530	7853530	7853530	7853530	7853530	7853530	1368988	1370788	1370788	1370788	1368988	392676	976312	978112	978112	1800	
77	Pinnacle Pioneers Mega Store	07ALHPS0 100R3ZV	AA07042 0010746M	December 2019	27-04-2020	8133660	26008523	8133660	8133660	8133660	26008523	1384189	1381995	1381995	1381995	1381995	406683	25509	975309	975309	949800	
78	E India Electricals Private Limited	07AADCE 8637RIZV	AA07032 0024855H	Jan-2018 to Feb-2018	16-03-2020	28976773	29364198	29364198	29364198	29364198	29364198	3250286	4799807	4505068	4577780	3250286	3477212	-269810	968416	968416	1238226	
79	Finaxe International	07CBIPP2 128MIZC	AA07032 00202052	October 2019	13-03-2020	3245100	3075970	3245100	3245100	3075950	3245100	1036764	7405821	1129701	313804	-1036764	162255	-1199019	967446	967446	2166465	
80	Neti International	07AVVPC 5549GIZ7	AA07062 0000069Q	October 2018	01-06-2020	19264480	quarterly filing	19264480	19264480	19264480	19264480	909805	1924088	1924088	1924091	909805	963224	-53419	960864	960864	1014283	
81	Sjm Enterprises	07AABPS 4223QIZC	AA07111 9018077B	-	09-11-2019	-	-	-	-	-	-	-	-	-	-	-	-	0	1498836	1498836	1498836	
82	Mnv Fashion P. Ltd.	07AAJCM 3280EIZJ	AA070120 016604W	Jun-19	08.01.2020	2426524	2426524	2426524	2426524	2426524	2426524	857172	897292	897292	857156	857156	121326	735830	775966	775966	40136	
83	The Home Centric	07AAMFT 5502GIZ6	AA07012 0023702Z	May-18	11.01.2020	6720454	6720454	6720454	6720454	6720454	6720454	232123	246839	246839	NA	232123	-	232123	246839	246839	14716	
84	Green Tecnology	07AUIPK2 099P1ZW	AA07042 00020163	Apr-19	06.04.2020	42680350	48650431	48650431	48650431	48650431	48650431	7611205	7618654	7846004	7845995	7611205	2985467	3691738	3897580	3863425	171687	
85	B K International	07AADCB 0202HIZE	AA07121 9005252M	Feb.-18	03.12.2019	42243257	42243257	42243257	42243257	42243257	42243257	3726474	5563252	5140131	5140131	3726474	2190540	1535934	2949591	2949591	1413657	
86	Aayush International	07AHGPK 6252KIZ4	AA07121 9016998P	Jul-19	08.12.2019	17995269	17547565	18035179	18035179	18035179	18035179	3599520	3694909	3608230	3694237	3599520	899763	2691792	2700482	2700482	8690	
87	Shri Balaji Polymers	07ABSFS3 870RIZI	AA07012 0044580U	Oct-19	22.01.2020	14155497	11619079	14155497	14155497	717228	14155497	1687760	1746829	1746829	1746829	1292391	1292391	720717	571674	998233	998233	426559
88	Shri Balaji Polymers	07ABSFS3 870RIZI	AA07111 90378235	May-19	18.11.2019	12752521	12752521	12752521	12752521	12754754	12752521	1594734	1716023	1716024	1704767	1594734	642715	952019	997120	997120	45101	
89	Ashoka Plastic Ind.	07AAGPJ0 131KIZI	AA07121 9019060N	July to Sept-18	09.12.2019	10684234	10782473	10776283	10705834	10684234	10705834	1452079	1614965	1614965	1320572	1320572	534218	783690	995000	995000	211310	
90	Bhawani Trading Co.	07DIAPS7 381KIZO	AA07072 0000148Q	Oct-19	01.07.2020	6962800	6962800	6962800	6962800	6962800	6962800	528205	2513578	2513578	528205 (As per supplier tax paid =409602)	409602	1253304	0	991230	991230	991230	

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91	Durga Entp	07FUFPK0 122P1ZI	AA07121 90663262	Sep-19	30.12.20 19	3128060	3128060	3128060	3128060	3128060	3128060	1136351	12404633	1136351	563414 (As per supplier tax paid =343053)	343053	156403	186650	979948	979948	793298	
92	Victor Entp	07ALWPG 3733B3Z4	AA07121 9026018D	Oct-19	12.12.20 19	6280560	3075970	3080970	6280560	3080970	6280560	180	7411060	1130500	1130500 (As per supplier tax paid =NIL)	0	154048	0	976452	976452	976452	
93	Global Entp.	07AAEHG 9542D1ZD	AA07052 0004655L	Jan-20	08.05.20 20	8568922	8568922	8568922	8568922	8568922	8568922	1357937	1404071	1404072	1404072	1357937	428446	929491	975626	975626	46135	
94	Victor Entp	07ALWPG 3733B3Z4	AA07121 9008250N	Sept-19	04.12.20 19	8695618	3980970	3980970	8695618	3980970	8695618	0	9868871	1173254	1457211	0	199048	0	974206	974206	974206	
95	Niti International	07AVVPC 5549G1Z7	AA07062 0000086U	Nov-18	01.06.20 20	19421910	19421910	19421910	19421910	19421910	19421910	931260	1941194	1941194	1941196	931260	971095	0	970099	970099	970099	
96	Nexgen Footwear Pvt. Ltd	07AACCN 4108M1ZF	AA07111 9054423C	Jul-19	23.11.19	54554686	93961288	93961288	93961288	93961288	58546676	93961288	9271027	10207013	9853692	9638431	9271027	2727734	2655099	2993400	2993400	338301
97	Ganga Plastics Industries	07AAKPG 6996P1ZP	AA07111 9077836Q	Oct-19	30.11.19	20534658	21887962	21891029	21887958	19564771	21887958	4114355	4110268	4036776	4029353	4029353	1026733	2753491	2760455	2760455	6964	
98	Pgs Footwear Pvt.Ltd	07AADCP 5800D1ZU	AA07121 9067676Q	Jul-19	31.12.19	26685602	26685602	26685602	26685602	26772303	26772303	3293858	4183763	3793352	3802696	3293858	1334280	1948911	2459072	2459072	510161	
99	B K International Pvt Ltd	07AADCB 0202H1ZE	AA07121 9004103S	Jan-18	03.12.19	49654872	49665024	49654872	49654872	49675176	49675176	3600715	5254455	4809291	4809283	3600715	2932545	666698	1876746	1876746	1210048	
100	Ganga Sales Corporation	07AATFG 8521D1Z9	AA07111 9010713J	Sept.-19	06.11.19	20014188	20014188	20014188	20014188	18680064	20014188	2652223	2513858	2423502	2284976	2284976	1000709	1284267	1422793	1422793	138526	
101	Weldon Footwear Private Limited	07AADCG 3309E1Z1	AA07111 9078686O	May-19	30.11.19	18481603	18855444	18855444	18855444	20415791	20415791	2095945	2237467	2237467	2283523	2095945	924080	973296	1269025	1269025	295729	
102	Rajesh Plastics	07AAFPP7 742K1Z9	AA07121 90455833	Nov-Dec 18	20.12.19	11044992	11044992	11044992	11044992	11044992	11044992	1647970	1603183	1603184	1590174	1590174	555889	1034285	1047294	1047294	13009	
103	Ajay Plastic Industries	07AAIPP6 277C1ZJ	AA07091 90638789	Aug-19	28.09.19	7273954	7273954	7273954	7273954	7273954	7273954	1357668	1485010	1485010	1485011	1357668	363697	993971	998954	998954	4983	
104	Karan Surgical Equipments	07AEDPB 6604E1Z3	AA07121 9056259X	May-18	25.12.19	13969500	13969500	13969500	13969500	13066000	13969500	1427613	1741270	1741271	1728243	1427613	698475	729138	995000	995000	265862	
105	Sbj Sales Corporation	07HFPPS4 236M1ZK	AA07032 0037093S	Feb-20	21.03.20	1861350	1861350	1861350	1861350	1861350	1861350	0	1099160	1099160	1099160	0	93067	0	993160	993160	993160	
106	Libra Footwear	07IWP0K0 523G1Z0	AA07032 0040669C	Feb-20	28.03.20	2175010	2175010	2175000	2175010	2027760	2175010	1099160	1099000	1099000	1084535	1084535	108750	975785	990249	990249	14464	
107	Durga Enterprises	07FUFPK0 122P1ZI	AA07012 0052772N	Oct-19	25.01.20	3145843	3118060	3118060	3145843	3118060	3145843	153798	9590629	1129604	423326	153798	155903	0	972312	972312	972312	
108	Energy Electric Vehicles	07AEZPB4 000Q1Z6	AA07022 0019566J	Oct-19	13.02.20 20	34367422	34578666	34578666	34578666	34578666	34578666	4159613	4755704	4755704	4755701	4159613	1718371	2415831	29885358	2988538	572707	
109	S.D.Polymers	07ANRPM 4498A1ZN	AA07101 9021740L	Apr-19	14.10.20 19	31980732	35487625	35487676	35487876	33614498	35487876	3993436	4278019	4166243	4380554	3993436	1576986	2021793	2177521	2177521	155728	

110	Popular Footwear India (P) Ltd.	07AABCP6058K1Z5	AA0712190393281	Jul-19	18.12.2019	26512852	27732207	27732207	27726953	27732207	2388353	3119418	3030766	3119107	2388353	1325643	957697	1571864	1571864	614167
111	Shree Balaji Polymers	07ABSFS3870R1Z1	AA071219039538W	Jul-19	18.12.2019	10683699	10683699	10683699	10683700	10683699	1595122	1663118	1663120	1622298	1595122	541266	1053856	1121853	1121853	67997
112	Shree Shyam Footwear	07AGWPH0963M1ZR	AA071019012750L	Apr-19	09.10.2019	5712584	5712584	5712584	5712584	5712584	1238731	1283467	1283079	1273388	1238731	285629	953102	997450	997450	44348
113	Corporation Sales	07EUMPK3104D1ZX	AA070520027627D	Aug-19	31.05.2020	1845500	1845505	1845500	1845500	1845500	0 (Supplier not filled any return and cancelled dealer)	1092000	1092000	1092006	0	99500	0	992000	992000	992000
114	King International	07AYAPK9080A1ZO	AA070620003139O	Oct-18	02.06.2020	19613950	19613950	19613950	19613950	19613950	946969	1956584	1956584	1956584	946969	980697	0	975887	975887	975887
115	Durga Enterprises	07FUFPK0122P1ZI	AA070120054754J	Nov-19	26.01.2020	3145843	3145843	3145843	3145843	3145843	158125	9689214	1129604	158125 (as per supplier tax paid - NIL)	158125	157292	833	972312	972312	971479
116	Graphic Plates	07AAAFG7245D1ZP	AA071119022167E	Oct to March 2018-19	12.11.2019	10095340	10095340	10245340	10245340	10245340	1468387	1497392	1497395	1467693	1467693	504767	941438	970705	970705	29267
117	Finaxe International	07CEPPK9714Q2ZH	AA071219006869U	Aug-19	3.12.2019	8701950	2854500	2854500	8701950	2854500	1362308	9812462	1110513	1110513 (As per supplier tax paid - NIL)	0	142725	0	967788	967788	967788
118	Weldon Footwear Private Limited	07AADCG3309E1Z1	AA070120007988B	Jul-19	04.01.2020	10622909	12403972	11848460	12378829	14121012	1349199	1740329	1740330	1419085	1349199	531145	483826	962321	962321	478495
119	Kamal Export	07AGXPA7169H1ZW	AA071019009431M	Jun-18	06.10.2019	3990764	3990764	3990764	NA	NA	3990764	835925	250453	1117414	250453	EXWOP	250453	1117414	1117414	866961
120	Radius Systems Pvt Ltd	07AAECR4370D1ZK	AA0711190068159	Mar-19	05.11.2019	22436943	64214114	86651057	64214113	22387691	86651057	10852400	10836748	10828901	10828901	SEZWOP	2803975	3775402	3775402	971427
<b>Total</b>																	<b>215748827</b>	<b>350738235</b>	<b>322812430</b>	<b>107063603</b>

**Annexure 1.19**  
**(Referred to in paragraph 1.4.6.8(i))**  
**GSTR-2A not submitted**

Sl. No	GSTIN	ARN	ARN date	AMT_RFD_CLM
1	07AAFFB2718P1Z8	AA071019004313R	03-10-19	9944803
2	07AAFFB2718P1Z8	AA071019004281Q	03-10-19	9795937
3	07AABCC4785E1ZP	AA0710190409537	23-10-19	7935141
4	07BHLPG5333B1ZP	AA0710190381587	22-10-19	9705043
5	07AKTPS3047C1ZY	AA071019009460L	06-10-19	6026635
6	07AABCH4111P1ZL	AA0712190380981	18-12-19	5843926
7	07AAMCS6203L1Z2	AA071119047153E	21-11-19	5770808
8	07AAFFB2718P1Z8	AA071019004236L	03-10-19	5658232
9	07AAACE9760E1ZN	AA071219047756U	21-12-19	5288728
10	07IANPK3841Q1ZU	AA070120023059U	11-01-20	4514420
11	07BKSPA0160L1Z5	AA071119018126G	09-11-19	4044278
12	07AABCH4111P1ZL	AA071219038360E	18-12-19	4012228
13	07AABCH4111P1ZL	AA071019013057K	09-10-19	3948567
14	07AAZFR4634C1ZW	AA070220011707R	07-02-20	3353772
15	07AAAFF5198C1ZK	AA071219011136K	05-12-19	3144144
16	07AAAFF5198C1ZK	AA0711190191794	11-11-19	2982256
17	07AAFFB2718P1Z8	AA071019004209I	03-10-19	3489662
18	07AATCS2062E1Z9	AA071219066400E	03-10-19	2653627
19	07AAAFF5198C1ZK	AA070620028423M	19-06-20	2594487
20	07AAFFA1903P1ZG	AA071219061164B	27-12-19	2367648
21	07AAAFF5198C1ZK	AA070220015881P	11-02-20	2264057
22	07ACAFS2113G1ZM	AA0712190345349	16-12-19	2111358
23	07AGXPA7169H1ZW	AA0711190706056	28-11-19	2094640
24	07AHJPK2328R1ZU	AA071219042194B	19-12-19	2024756
25	07AAFFD8494E1Z8	AA070120007726P	04-01-20	1980833
26	07FNIPS4228G1ZP	AA071219061403D	27-12-19	1843490
27	07AJUPG6667Q1Z2	AA0712190416736	19-12-19	1823317
28	07ABFFS2155L1ZY	AA071019013507F	09-10-19	1875117
29	07AAFFD8494E1Z8	AA070120041744P	21-01-20	1797410
30	07ACAFS2113G1ZM	AA071219049727T	22-12-19	1754382
31	07ACAFS2113G1ZM	AA070120024465S	12-01-20	1749854
32	07BKSPA0160L1Z5	AA0712190106486	05-12-19	1695463
33	07AADCE3394D1ZS	AA071119042231N	20-11-19	1688345
34	07AAACE9760E1ZN	AA0712190607731	27-12-19	1698198
35	07AAAFF5198C1ZK	AA070220020658L	13-02-20	1578051
36	07AAFFD8494E1Z8	AA0712190316481	14-12-19	1435756
37	07FNIPS4228G1ZP	AA071019040442K	23-10-19	1430038
38	07ACAFS2113G1ZM	AA071119020286E	11-11-19	1412628
39	07AABFZ1526F1ZD	AA0711190778310	30-11-19	1323146
40	07AAECE1946J1ZK	AA070320008327Q	05-03-20	1313801
41	07AAACE9760E1ZN	AA071219048252B	21-12-19	1298809
42	07AABFY4762C1Z8	AA070320001707R	02-03-20	15756088
43	07AAAPK2778D1ZW	AA0712190183195	09-12-19	3130000
44	07AAJFN8319C1ZA	AA070120005884N	03-01-20	2859055
45	07AAHCA6753A1ZX	AA071219005563D	03-12-19	1673695
46	07ABFPK6441D1ZX	AA071119015601L	08-11-19	1451899
47	07AAECK3133F1ZW	AA071119061085B	25-11-19	1298264
48	07AAAFK3305J1ZN	AA0712190079229	04-12-19	1049222
49	07ALWPJ2284N1ZA	AA0711190759013	29-11-19	998000
50	07AZEPC1266B1Z0	AA070120012770Z	07-01-20	990620
51	07AIHPG4818P1ZU	AA070220033612W	19-02-20	990000
52	07ADMPG9263E1ZE	AA070120023616S	11-01-20	984839

53	07ENLPK4265D2ZV	AA070120054551T	26-01-20	981358
54	07AAFPA4018B1ZK	AA070919060575O	26-09-19	978755
55	07HQNPk5319G1ZI	AA070420009579A	24-04-20	976330
56	07ALWPG3733B3Z4	AA071119018399Z	10-11-19	970906
57	07CEPPK9714Q2ZH	AA0712190663444	30-12-19	969442
58	07AMEPM5462A1ZC	AA0711190505094	22-11-19	966601
59	07AADCR3787M1ZR	AA0711190217748	12-11-19	18836363
60	07AEZPB4000Q1Z6	AA071219042867U	19-12-19	4634766
61	07AEZPB4000Q1Z6	AA0712190155582	07-12-19	3389744
62	07AABCC1919J1ZS	AA071119000508G	01-11-19	2204072
63	07CAVPM3059G1Z9	AA0711190317928	15-11-19	1691980
64	07AAYFR9506J1ZD	AA071119050701G	22-11-19	1328762
65	07AAOCA4399R1ZL	AA071019010645G	07-10-19	1077008
66	07ADZPG0870C1ZI	AA071119051479Y	22-11-19	995591
67	07AAIPP6277C1ZJ	AA071119000230Z	01-11-19	990625
68	07ENLPK4265D2ZV	AA070120054483O	26-01-20	977501
69	07CEPPK9714Q2ZH	AA0712190264193	12-12-19	976386
70	07FOEPM6235J1ZN	AA071119063767T	26-11-19	975292
71	07AUAPN1495J1ZF	AA070720014344O	07-07-20	970006
72	07AEZPB4000Q1Z6	AA071219002362M	02-12-19	3841378
73	07CAVPM3059G1Z9	AA071119031890A	15-11-19	1488048
74	07ABSFS3870R1Z1	AA0712190394940	18-12-19	1193352
75	07ADMGP9263E1ZE	AA070120025950S	13-01-20	998169
76	07ADUPK7362E1Z6	AA070220048310Z	26-02-20	996520
77	07ADMGP9263E1ZE	AA0705200252201	29-05-20	990765
78	07FOEPM6235J1ZN	AA070120007790U	04-01-20	974010
79	07AASPK3650Q1ZY	AA070620019303R	13-06-20	971815
80	07BNPPS3697N1ZS	AA071119000142W	01-11-19	970014
81	07CBIPP2128M1ZC	AA0703200202052	13-03-20	967446
82	07BISPK7409Q1ZB	AA071219049758O	22-12-19	554762
83	07AAJCM3280E1ZJ	AA070120016604W	08-01-20	775966
84	07AAJCM3280E1ZJ	AA0701200177100	09-01-20	838896
85	07ELKPS1062PDZ3	AA070120024000G	11-01-20	873372
86	07ASHPS4089C1ZI	AA0712190058182	03-12-19	18418
87	07ACAFS2113G1ZM	AA0712190345349	16-12-19	2111358
88	07AEYPI9369P1Z3	AA071219042989M	19-12-19	210677
89	07AIOPN9744L1ZD	AA071219053929P	24-12-19	168090
90	07AAMFT5502G1Z6	AA070120023702Z	11-01-20	246839
91	07AAKCM4547M1ZX	AA070120042434V	21-01-20	373850
92	07AERPA2261E1ZT	AA0712190576811	26-12-19	6264033
93	07AADCB0202H1ZE	AA071219005252M	13-12-19	2949591
94	07AAECB3092L1ZI	AA071019028134J	17-10-19	2036334
95	07AADCB0202H1ZE	AA0712190057291	03-12-19	1752065
96	07AABCC1919J1ZS	AA071219060240K	27-12-19	1343183
97	07AGXPG3561F1Z6	AA070120010598N	06.01.2020	1245323
98	07AARCS3145C1ZD	AA071219006375B	03.12.2019	1103553
99	07ABSFS3870R1Z1	AA070120044580U	22.01.2020	998233
100	07ABSFS3870R1Z1	AA0711190378235	18.11.2019	997120
101	07DIAPS7381K1ZO	AA070720000148Q	01.07.2020	991230
102	07AAKPG6996P1ZP	AA070720007295I	03.07.2020	987797
103	07FUFPK0122P1ZI	AA0712190663262	30.12.2019	979948
104	07ALWPG3733B3Z4	AA071219026018D	12.12.2019	976452
105	07AAEHG9542D1ZD	AA070520004655L	08.05.2020	975626
106	07ALWPG3733B3Z4	AA071219008250N	04.12.2019	974206
107	07IIWPK0523G1ZO	AA070320022554R	14.03.2020	972025
108	07AVVPC5549G1Z7	AA070620000086U	01.06.2020	970099
109	07CGLPK5469C2Z6	AA070220041215Y	22.02.2020	964877
110	07GIKPK9480G1ZO	AA070120009457O	06.01.2020	961512

111	07AADCB0202H1ZE	AA071219004103S	03.12.19	1876746
112	07AAMFJ0020F1ZV	AA071219057187Z	26.12.19	1574792
113	07AATFG8521D1Z9	AA071119010713J	06.11.19	1422793
114	07AADCG3309E1Z1	AA071119078686O	30.11.19	1269025
115	07AQFPS1287C1ZU	AA071119071251G	28.11.19	1122156
116	07AAFPP7742K1Z9	AA0712190455833	20.12.19	1047294
117	07AAIPP6277C1ZJ	AA0709190638789	28.09.19	998954
118	07AHDPG6202A1Z6	AA070520020292V	25.05.20	997522
119	07HFPPS4236M1ZK	AA070320037093S	21.03.20	993160
120	07IIWPK0523G1Z0	AA070320040669C	28.03.20	990249
121	07EGMPM1355J3Z0	AA0707200202004	09.07.20	984790
122	07AUAPN1495J1ZF	AA0706200223010	16.06.20	978310
123	07BRVPM1251L1ZA	AA0711190008189	01.11.09	976048
124	07AESPG3092G2ZA	AA071019030340S	18.10.19	974733
125	07FUFPK0122P1ZI	AA070120052772N	25.01.20	972312
126	07DRGPK7960D2ZL	AA071119000262S	01.11.19	970888
127	07ADEPK4861A2ZV	AA071019030286E	18.10.19	966240
128	07KSOPS9788F1ZF	AA070520010558J	16.05.20	962598
129	07AEZPB4000Q1Z6	AA070220019566J	13.02.2020	2988498
130	07ANRPM4498A1ZN	AA071019021740L	14.10.2019	2177521
131	07AGWPH0963M1ZR	AA071019012750L	09.10.2019	997450
132	07IRZPK3060A1ZL	AA070120054281W	26.01.2020	990204
133	07AAIPP6277C1ZJ	AA071119050314H	22.11.19	979033
134	07ADEPK4861A2ZV	AA070220002695P	04.02.2020	984326
135	07AHVPA8120B2ZM	AA070520009575G	15.05.2020	980000
136	07AYAPK9080A1ZO	AA070620003139O	02.06.2020	975887
137	07ALHPS0100R3ZV	AA0702200252603	15.02.2020	974604
138	07FUFPK0122P1ZI	AA070120054754J	26.01.2020	972312
139	07AAAAG7245D1ZP	AA071119022167E	12.11.2019	970705
140	07CGBPS1991K1ZX	AA071019030405K	18.10.2019	968852
141	07CEPPK9714Q2ZH	AA071219006869U	3.12.2019	967788
142	07BRVPM1251L1ZA	AA071119060116F	25.11.2019	965936
143	07AADCG3309E1Z1	AA070120007988B	06.01.2020	962321
144	07AAGCM6855J1Z0	AA0711186055491	12-06-2019	2595421
145	07AHGPK6252K1Z4	AB071217123114N	05-11-2018	2574000
146	07BXUPB3036P1ZZ	AA0703180163099	22-01-2019	2470891
147	07AUAPK8505E2ZV	AA070319295599D	16-04-2019	2355321
148	07AXOPM2676H4ZX	AA0702193647016	18-03-2019	2289992
149	07AXOPM2676H4ZX	AA070319278545R	15-04-2019	2159976
150	07AUAPK8505E2ZV	AA0702193552728	18-03-2019	2120925
151	07AHGPK6252K1Z4	AA071117777147Y	04-11-2018	2040000
152	07ASEPK3633M1ZK	AA070319296578G	16-04-2019	2037190
153	07AAGCM6855J1Z0	AB070917116708Q	20-04-2019	2009733
154	07ATZPK6101G1ZH	AA070918000811A	14-12-2018	1817651
155	07AOFPS0792C1ZY	AA070418013752B	20-01-2019	1870876
156	07AASCS5817Q1ZC	AA070318052274A	31-03-2019	99646681
157	07AACCA4675N1ZA	AA070719004949N	03-07-2019	17396907
158	07AAECV9825B1ZA	AA070318000247J	15-12-2018	14152897
159	07AADCK5555A2ZS	AA070918919882H	01-11-2018	8643390
160	07AERPD9805M1ZX	AB071218185582W	05-04-2019	7098447
161	07AAMCS3027L1Z2	AA070318030000Z	07-03-2019	5750000
162	07AADCK5555A2ZS	AA070919024741Z	12-09-2019	5561587
163	07AAAFI9566K1ZW	AA071017734213K	23-08-2018	5439036
164	07AACCC8412B1Z6	AA0703180540479	02-04-2019	5175609
165	07AAPFK7868M1ZA	AA0707187315009	11-12-2018	5018165
166	07AAAFI9566K1ZW	AB0706180703235	24-10-2018	4982974
167	07AADCK5555A2ZS	AA070718655094V	10-09-2018	4956940
<b>Total</b>				<b>511446569</b>

## Annexure 1.20

(Referred to in paragraph 1.4.6.8(ii))

## Required documents/certificates not enclosed

Sl. No.	ARN	ARN date	GSTN No.	Amount Claimed	Declarati on under second and third proviso to section 54(3)	Declaration under section 54(3)(ii)/ Statement 3 under rule 89(2)(b) and rule 89(2)(c)	Undertak ing in relation to sections 16(2)(c) and section 42(2)	CA certi- ficate
1	AA070220002229W	03-02-20	07AAFCA1440A1ZH	19379433	N	N	N	N
2	AA071019004313R	03-10-19	07AAFFB2718P1Z8	9944803	N	N	N	N
3	AA071119069013E	27-11-19	07AADCR3787M1ZR	8743908	N	N	N	N
4	AA071019004281Q	03-10-19	07AAFFB2718P1Z8	9795937	N	N	N	N
5	AA0710190381587	22-10-19	07BHLPG5333B1ZP	9705043	N	N	N	N
6	AA071019009460L	06-10-19	07AKTPS3047C1ZY	6026635	N	N	N	N
7	AA071019004236L	03-10-19	07AAFFB2718P1Z8	5658232	N	N	N	N
8	AA071219047756U	21-12-19	07AAACE9760E1ZN	5288728	N	N	N	N
9	AA070120023059U	11-01-20	07IANPK3841Q1ZU	4514420	N	N	N	N
10	AA071119018126G	09-11-19	07BKSPA0160L1Z5	4044278	N	N	N	N
11	AA070120028569E	14-01-20	07FGGPK4837Q1ZM	3395861	N	N	N	N
12	AA071219011136K	05-12-19	07AAAFF5198C1ZK	3144144	N	N	N	N
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14	AA071019004209I	03-10-19	07AAFFB2718P1Z8	3489662	N	N	N	N
15	AA070620028423M	19-06-20	07AAAFF5198C1ZK	2594487	N	N	N	N
16	AA070120062951L	30-01-20	07AHEPJ0283F1ZN	2430000	N	N	N	N
17	AA071219061164B	27-12-19	07AAFFA1903P1ZG	2367648	N	N	N	N
18	AA070220015881P	11-02-20	07AAAFF5198C1ZK	2264057	N	N	N	N
19	AA0712190345349	16-12-19	07ACAFS2113G1ZM	2111358	N	N	N	N
20	AA071219042194B	19-12-19	07AHJPK2328R1ZU	2024756	N	N	N	N
21	AA071219061403D	27-12-19	07FNIPS4228G1ZP	1843490	N	N	N	N
22	AA071019013507F	09-10-19	07ABFFS2155L1ZY	1875117	N	N	N	N
23	AA071219049727T	22-12-19	07ACAFS2113G1ZM	1754382	N	N	N	N
24	AA070120024465S	12-01-20	07ACAFS2113G1ZM	1749854	N	N	N	N
25	AA0712190106486	05-12-19	07BKSPA0160L1Z5	1695463	N	N	N	N
26	AA0712190607731	27-12-19	07AAACE9760E1ZN	1698198	N	N	N	N
27	AA070220020658L	13-02-20	07AAAFF5198C1ZK	1578051	N	N	N	N
28	AA071019040442K	23-10-19	07FNIPS4228G1ZP	1430038	N	N	N	N
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34	AA071219005563D	03-12-19	07AAHCA6753A1ZX	1673695	Y	Y	Y	N
35	AA071119015601L	08-11-19	07ABFPK6441D1ZX	1451899	Y	Y	Y	N
36	AA0711190592934	25-11-19	07AFXPk1851R1ZI	1128436	N	N	N	N
37	AA0712190079229	04-12-19	07AAAFK3305J1ZN	1049222	N	N	N	N
38	AA0711190759013	29-11-19	07ALWJP2284N1ZA	998000	N	N	N	N
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45	AA070120018605S	09-01-20	07ALHPG0138R1ZV	977173	Y	Y	Y	N
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47	AA070620026357F	18-06-20	07AVVPC5549G1Z7	974872	Y	Y	Y	N
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50	AA0712190663444	30-12-19	07CEPPK9714Q2ZH	969442	N	N	N	N
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53	AA0711190217748	12-11-2019	07AADCR3787M1ZR	18836363	N	N	N	N
54	AA071219042867U	19-12-2019	07AEZPB4000Q1Z6	4634766	N	N	N	N
55	AA0712190155582	07-12-2019	07AEZPB4000Q1Z6	3389744	N	N	N	N
56	AA071219021183J	10-12-2019	07AAFCT2542J1ZA	2910905	Y	Y	Y	N
57	AA0711190547319	23-11-2019	07AACCN4108M1ZF	2581460	Y	Y	Y	N
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66	AA071119051479Y	22-11-2019	07ADZPG0870C1ZI	995591	N	N	N	N
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104	AA070620000069Q	01-06-2020	07AVVPC5549G1Z7	960864	N	N	N	N
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110	AA070120024000G	11.01.2020	07ELKPS1062PDZ3	873372	N	N	Y	N
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123	07FUFPK0122P1ZI	30.12.2019	AA0712190663262	979948	N	N	N	N
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141	07IRZPK3060A1ZL	26.01.2020	AA070120054281W	990204	N	N	N	N
142	07AAIPP6277C1ZJ	22.11.19	AA071119050314H	979033	N	N	N	N
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152	07BRVPM1251L1ZA	25.11.2019	AA071119060116F	965936	N	N	N	N
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154	07AAACR7943J1Z2	09-02-2019	AA070918078601T	2686128	Y	NA	Y	N
155	07AAGCM6855J1Z0	12-06-2019	AA0711186055491	2595421	Y	NA	Y	N
156	07ANRPM4498A1ZN	22-02-2019	AB071218103117J	2574045	Y	NA	Y	N
157	07AHGPK6252K1Z4	05-11-2018	AB071217123114N	2574000	Y	NA	Y	N
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159	07AENPB0869D1ZO	22-02-2019	AA070318026687X	2358909	N	NA	Y	N
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161	07AAACZ7301C1ZP	12-09-2019	AA070919025400A	2325837	Y	NA	Y	N
162	07AXOPM2676H4ZX	18-03-2019	AA0702193647016	2289992	Y	NA	Y	N
163	07CAVPM3059G1Z9	21-08-2019	AA0708190373141	2183547	Y	NA	Y	N
164	07AXOPM2676H4ZX	15-04-2019	AA070319278545R	2159976	Y	NA	Y	N
165	07AKWPK1622L1ZR	29-03-2019	AA070318042928V	2128538	Y	Y	Y	N
166	07AUAPK8505E2ZV	18-03-2019	AA0702193552728	2120925	Y	Y	Y	N
167	07AAACZ7301C1ZP	25-09-2019	AA070919056613S	2075016	Y	Y	Y	N
168	07AAFCT2542J1ZA	23-06-2019	AA0706190359012	1942000	Y	Y	Y	N
169	07ATZPK6101G1ZH	14-12-2018	AA070918000811A	1817651	Y	NA	Y	N
170	07AADCP5800D1ZU	06-09-19	AA0709190140085	1885280	Y	NA	Y	N
171	07CAVPM3059G1Z9	21-08-19	AA070819037439N	1881291	Y	NA	Y	N
172	07AGRPM7638P1ZB	05-06-2019	AA070219793174W	1874037	Y	NA	Y	N
173	07AOFPS0792C1ZY	20-01-2019	AA070418013752B	1870876	N	Y	Y	Y
174	07AEZPB4000Q1Z6	18-03-2019	AA070118015356F	1863673	Y	NA	Y	N
175	07AAAFI9566K1ZW	23-08-2018	AA071017734213K	5439036	N	Y	N	Y
<b>Total</b>				<b>367684092</b>				

**Annexure 1.21**  
**(Referred to in paragraph 1.4.6.8(iii))**  
**Returns not filed**

Sl. No.	Name	GSTIN	ARN	Period of refund	Date of filing	Refund Claimed (₹)	GSTR 1/GSTR3B
1	BELLWEY INTERNATIONAL CO.	07HQNP5319G1ZI	AA070420009579A	Feb.20	24-04-20	976330	DEC 2019 GSTR-1 Missing
2	NETI INTERNATIONAL	07AVVPC5549G1Z7	AA070620026357F	Feb.20	18-06-20	974872	FEB 2019 GSTR 1 Missing
3	CROMPTON SALES CORPORATION	07EUMP53104D1ZX	AA070520001486N	Jul-19	04-05-20	968114	June 19 GSTR1 missing
4	King International	07AYAP539080A1ZO	AA070620004749A	March 2019	03-06-2020	987186	Sep.17 & Oct. 17, GSTR1 missing
<b>Total</b>						<b>3906502</b>	

## Annexure 1.22

(Referred to in paragraph 1.4.7.1)

Online cases (Difference of refund sanctioned and claimed not credited in Electronic Credit Ledger)

Sl. No.	Name	GSTIN	ARN	Period of Refund	Date of filing	Date of acknowledgment	Date of Sanctioned (RFD 06)	Refund claimed (₹)	Refund Sanctioned (₹)	Refund amount to be credited in ECL
1	NEW ARCANA INDIA	07AAJFN8319C1ZA	AA070120005884N	Oct.19 to Nov.19	03-01-2020	15-01-2020	18-03-2020	2859055	2808220	50835
2	Y C Electric Vehicle	07AABFY4762C1Z8	AA070320022215Z	August 2019	14-03-2020	05-06-2020	02-07-2020	23035428	22792650	242778
3	Shiv Om India	07ABZPS9999Q1ZL	AA071219013465B	June 19- Sept-19	06-12-2019	31-12-2019	17-02-2020	2272558	2028355	244203
4	M/s Richa Industries	07AAACR7943J1Z2	AA0710180772259	October 2018	09-02-2019	26-04-2019	22-05-2019	3685052	3544922	140130
5	Heritage India Exports Private Limited	07AABCH4111P1ZL	AB0706181133176	Jun-18	04-12-2018	20-02-2019	02-07-2019	6050205	5602346	447859
6	Institute for Financial Management & Research	07AAATI2605P1ZJ	AB0703181204692	Aug-17 to Mar-18	24-09-2018	28-08-2020	05-11-2020	13980670	9302031	4678639
7	ARKAY ENTERPRISES	07AABFA3806B1Z7	AB0703181287721	JAN 2018 - MAR 2018	09-10-2018	13-02-2019	18-07-2019	4974865	4801427	173438
8	King Impex	07AAPFK7868M1ZA	AA0707187315009	Jul-18	11-12-2018	17-06-2019	22-08-2019	5018165	4979597	38568
9	KHANNA JEWELLERS PRIVATE LIMITED	07AAACK4010B1ZE	AA070318108127E	FEB 2018 - MAR 2018	12-06-2019	23-09-2019	14-02-2020	6435835	6292619	143216

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10	JAINA INDIA PRIVATE LIMITED	07AADCJ3491J2ZB	AA071118501036N	SEP 2018 - NOV 2018	16-01-2019	14-05-2019	02-01-2020	18360668	17798460	562208
11	NOBLE WELLNESS PVT. LTD.	07AADCN9685J1ZS	AB0703190907120	APR 2018 - MAR 2019	16-05-2019	30-08-2019	20-12-2019	6296326	6130388	165938
<b>Total</b>								<b>92968827</b>	<b>86081015</b>	<b>6887812</b>

**Annexure 1.23**  
**(Referred to in paragraph 1.4.8(d))**  
**Non-production of records (Pre-automation cases)**

Sr. No.	GSTIN	ARN
1	07AABCA4008N1ZS	AA0708186795793
2	07AAACT6669D1Z8	AA070318079102C
3	07AAKFB2774N1ZZ	AA070819008596Q
4	07AAACC5508L1ZO	AA070719008983R
5	07CRAPS6697G1Z7	AA0711170175297
6	07AWCPS5480Q1ZP	AD070519208198S
7	07AXSPB5948F2Z5	AA070619046389N
8	07GRSPS9996C4ZI	AA0706190441174
9	07EUMPK3104D1ZX	AA0707190495004
10	07ARAPH4764M3ZH	AB071218187778F
11	07HTPPS0077C2ZC	AA070218773954O
12	07AGEPA8540K1ZF	AA070618055792T
13	07EGMPM1355J3Z0	AA070719024456Y
14	07ACUPK2231P1Z3	AA070218773970U
15	07AGEPA8540K1ZF	AA070518030562B
16	07CQAPR0784G1ZQ	AA0701180147196
17	07AWCPS5480Q1ZP	AA0710177558026
18	07CBRPD5471J1Z9	AA071017755669Q
19	07AGEPA8540K1ZF	AA070418027192D
20	07DAJPS9264Q2ZH	AA070119764776N
21	07CRAPS6697G1Z7	AB070917116369Q
22	07CMMPK5764M1ZA	AB070917110070J
23	07AAFCR8280F1Z6	AA070218783196U
24	07AAACV3194M1ZX	AA070318079874N
25	07ADRPA7959A1ZG	AA070519003491D
26	07AAFFA1814M1ZK	AA0709190146801
27	07AAACB0018N1ZY	AA070619015637X
28	07AAFFC7203C1Z0	AA0711177742172
29	07ADDPB0466F1Z3	AB070918068760N
30	07AAIPK2634G1ZV	AB0712180292087
31	07BQNPS5602L2ZA	AA0704197208422
32	07ARAPH4764M3ZH	AA070319245261C
33	07EFVPK4273P3ZC	AA070619018958K
34	07AXOPM2676H4ZX	AA070419177754O
35	07DTNPS1322A3ZV	AA070319244351C
36	07AACCT3281B1ZO	AA0712188461371
37	07AAACJ0273F1ZY	AA070919007927M
38	07AAACY6953B1ZC	AA0703180144479
39	07DJWPK9615K1ZB	AA0703192442548

40	07ERIPM5129M2Z8	AB0703190347425
41	07AAFFB2718P1Z8	AA070118769288P
42	07AAOCS7204D1ZE	AA070719047650Z
43	07AAECD9040L1ZG	AA070619036853U
44	07AAICM2102N1ZI	AB070318101811I
45	07AAKFB2774N1ZZ	AA0708190085241
46	07AABCF5150G1ZX	AB070318157200H
47	07AAFFA1814M1ZK	AA070919014719O
48	07AAACC2314A1ZL	AB070318118849Q
49	07AABCI6253M1ZB	AB070618113610E
50	07AAACO0773H2ZJ	AA070819055654P
51	07AAAPK3918K1ZP	AA071118034016L
52	07ABIPY1839Q1ZP	AA071118010527G
53	07AAAFP6869L2ZM	AA071218001990E
54	07ACDPT3644G1ZJ	AA071218022683A
55	07ASTPK7256K1ZY	AA070819042986H
56	07AABCS6967N1ZM	AA0708190157701
57	07AACFL9858K1ZO	AA0703180379216
58	07ACWFS8937Q1ZN	AA070918090442V
59	07AAGCC4826P1Z7	AA070717008143F
60	07AMAPG9839R1ZA	AB070917098832G
61	07ACRPG5854B1ZK	AA071018315760G
62	07AOLPS3899C1ZE	AA070719049796F
63	07AACCB5163C1Z3	AA070919000798O
64	07BXCPCG0596H2ZH	AA0712183138347
65	07AACCI6429A1ZX	AA0709190205334
66	07BNAPS3609B1ZC	AA070819032248
67	07AAECB2932K1ZP	AA07073180406374
68	07AACCA7791D1ZO	AA070118016177E
69	07AABCF2133M1ZR	AA0708170092365
70	07AIEPJ3047J1ZB	AA070718694502R
71	07AJOPG0270B1ZO	AB071218133081K
72	07AETPG7241L1Z0	AA070219790888C
73	07AAFFD8494E1Z8	AA070719028896I
74	07AAGCG3332G1ZV	AA070919048563P
75	07AAGPB8046D1Z2	AA0703180737141
76	07FLOPK3778K1Z9	AA071118566564X
77	07ATCPK7974J2Z5	AA070219199878A
78	07EPEPP3916R3Z3	AA070319992906G
79	07CYHPS5502C2ZJ	AA070319798529C
80	07AGRPM7638P1ZB	AA070318004162P
81	07AEMPD8678R1ZF	AA070319193776K
82	07BUEPS0034H2ZS	AA070319875349K
83	07BEBPT2994A4ZE	AA0703192444148

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84	07DJIPK3949A1Z9	AA070319243060K
85	07CYHPS5502C2ZJ	AA0704197314617
86	07EPEPP3916R3Z3	AA070719000927X
87	07BUEPS0034H2ZS	AA070419732408Y
88	07AAJFN8319C1ZA	AA0707190223538
89	07BPPPR8249D1ZC	AA0701197225448
90	07AQLPT8553A1ZK	AA070619028213A
91	07AHGPK6252K1Z4	AA070118768097V
92	07AGRPM7638P1ZB	AA070118001415P
93	07AETPG7241L1Z0	AA070919020826T
94	07AAQPK9848Q1ZG	AA070318023362I
95	07AQEPB5448H1ZZ	AA0706190284409
96	07AAFCC1829B1Z4	AA0702187710837
97	07AAFCC1829B1Z4	AB071217103112V
98	07AAAFJ3369H1ZD	AA070119001335N
99	07ACTFS7010H1ZV	AA070218770844U
100	07AACCN4108M1ZF	AA0706190331276
101	07AABCF0191R1ZB	AA0709190406007

**Annexure 2.1**

**(Referred to in paragraph 2.1.1)**

**Statement showing details of Departments and respective PSUs and other entities**

Sl. No.	Name of Department (s)	Name of Public Sector Undertaking (PSUs)	Name of other entities (Autonomous Bodies/ Authorities, etc.)	Total of PSUs/ other entities
1	2	3	4	5=3+4
1.	Public Works Department	-	-	-
2.	Irrigation and Flood Control Department	-	-	-
3.	Urban Development	1. Shahjahanabad Redevelopment Corporation Limited	1. Delhi Urban Shelter Improvement Board	4
		2. NDMC Smart City Limited	2. Delhi Jal Board	
4.	Power Department	1. Indraprastha Power Corporation Limited	1. Delhi Electricity Regulatory Commission	5
		2. Pragati Power Corporation Limited		
		3. Delhi Power Company Limited		
		4. Delhi Transco Limited		
5.	Tourism Department	1. Delhi Tourism and Transport Development Corporation	1. Delhi Institute of Hotel Management and Catering Technology	2
6.	Archeology Department	-	-	-
7.	Delhi Archives	-	-	-
8.	Art, Culture and Language	-	1. Hindi Academy	8
			2. Punjabi Academy	
			3. Urdu Academy	
			4. Sanskrit Academy	
			5. Sindhi Academy	
			6. Sahitya Kala Parishad	
			7. Dr. Goswami Girdhari Lal Shastri Prachya Vidyalaya Pritisthan	
			8. Bhojpuri & Maithili Academy	
9.	Trade & Taxes Department	-	-	-
10.	State Excise and Expenditure	-	-	-
11.	Department of Finance	1. Delhi Finance Corporation	1. Delhi kalyan Samiti	2
12.	Department of Planning	-	-	-
13.	Directorate of Economics & Statistics	-	-	-
14.	Home Department	-	-	-

Sl. No.	Name of Department (s)	Name of Public Sector Undertaking (PSUs)	Name of other entities (Autonomous Bodies/ Authorities, etc.)	Total of PSUs/ other entities
15.	Department. of Law, Justice and Legislative. Affairs	-	1. Delhi Legal Service Authority (DLSA)	1
16.	Registrar General, Delhi High Court	-	-	--
17.	Directorate Of Prosecution	-	-	-
18.	Directorate of Vigilance and Anti Corruption	-	-	-
19.	Revenue Department	-	-	-
20.	Chief Electoral Office	-	-	-
21.	Secretariat of Vidhan Sabha, .	-	-	-
22.	General Administrative Department	-	-	-
23.	Department of Administrative Reforms	-	-	-
24.	Secretariat of Lt. Governor.	-	-	-
25.	Lokayukta	-	-	-
26.	Public Grievance Commission	-	-	-
27.	Department of Information and Publicity	-	-	-
28.	Land and Building Department	-	-	-
29.	Department of Industries	1. Delhi State Industrial and Infrastructure Development Corporation	-	1
30.	Department of Information Technology	1. Geospatial Delhi Ltd	-	1
31.	Department of Health and Family Welfare	-	1. Department of Health and Family Welfare 2. Institute of Human Behaviour & Allied Science 3. Delhi State Cancer Institute 4. Delhi State Health Mission - GIA for Aam adami mohalla clinic & Aam adami Mohalla Society (Society came into existence wef 2020-21) 5. Delhi State Health Mission (GIA)(State share)-NUHM & DSHM 6. Rajiv Gandhi Super Specialty GTB Hospital	14

Sl. No.	Name of Department (s)	Name of Public Sector Undertaking (PSUs)	Name of other entities (Autonomous Bodies/ Authorities, etc.)	Total of PSUs/ other entities
			7. Maulana Azad Institute of Dental Sciences	
			8. Super Speciality Hospital, Janakpuri	
			9. Chacha Nehru Child hospital	
			10. Chaudhary Braham Prakash Delhi Ayurvedic Charak Sansthan	
			11. Centralised Accedent and Trauma Scervices (CATS)	
			12. Rogi Kalyan Samiti (GIA)	
			13. Indraprastha Vyavasyik Evam Paryavarneeeya Swasthaya Samiti (IVPSS)	
			14. Delhi Aids control society	
32.	Social Welfare	-	-	
33.	Department of Women & Child Development	-	1. Delhi Commission for Women	2
			2. Delhi State Child Protection Society	
34.	Department for the Welfare of SC/ST/Minorities	1. Delhi SC/ST/OBC/ Minorities & Handicapped Financial & Development Corp. (DSFDC)	-	1
35.	Education	-	1. Universal Elementary Education Mission (UEEM) (GIA)	3
			2. State Council of Education, Research and Training (GIA)	
			3. Delhi Board of Secondary Education	
36.	Higher Education	-	1. Guru Gobind Singh Indraprastha University (GIA)	15
			2. Dr. BR Ambedkar University (GIA)	
			3. National Law school University (GIA)	
			4. Aditi Mahavidyalaya (GIA)	
			5. Maharaja Agarsen College (GIA)	
			6. Maharishi Valmiki College of Education (GIA)	
			7. Deen Dayal Upadhya College (GIA)	
			8. Shahid Sukhdev College of Business College (GIA)	
			9. Shahid Rajguru College of App. Sciences for Women (GIA)	

Sl. No.	Name of Department (s)	Name of Public Sector Undertaking (PSUs)	Name of other entities (Autonomous Bodies/ Authorities, etc.)	Total of PSUs/ other entities
			10. Keshav Mahavidyala (GIA)	
			11. Bhaskaracharya College for Applied Science (GIA)	
			12. Bhagini Nivedita College (GIA)	
			13. Bhim Rao Ambedkar College (GIA)	
			14. Acharya Narendra Dev College (GIA)	
			15. Delhi Institute of Heritage, research and Management (GIA)	
37.	Training and Technical Education	-	1. Netaji Subash University of Technology (GIA)	6
			2. Indraprastha institute of information technology Delhi (Loan)	
			3. Delhi Technological University (GIA)	
			4. Delhi Institute of Tool Engineering (GIA)	
			5. Society for Self Employment (GIA)	
			6. Indira Gandhi Technical University for Women (GIA)	
38.	Services Department	1. Intelligent Communication System India Limited (ICSIL)	-	1
39.	Department of Labour	-	1. Delhi Building and Other Construction Workers Welfare Board (Cess Collection)	2
			2. Delhi Labour Welfare Board (GIA)	
40.	Directorate of Employment	-	-	
41.	Department of Food, Civil supply and Consumer Affairs	1. Delhi State Civil Supplies Corporation Limited (DSCSC)	-	1
42.	Development Department	-	1. Animal Welfare Advisory Board (GIA)	1
43.	Directorate of Agricultural Marketing	-	-	-
44.	Directorate of Weights and Measures	-	-	-
45.	Registrar Co-operative Societies	-	-	-
46.	Department of Forest and Wild Life	-	-	-
47.	Department of Environment	-	1. Delhi Parks & Gardens Society	2

<b>Sl. No.</b>	<b>Name of Department (s)</b>	<b>Name of Public Sector Undertaking (PSUs)</b>	<b>Name of other entities (Autonomous Bodies/ Authorities, etc.)</b>	<b>Total of PSUs/ other entities</b>
			2. Mahatma Gandhi Institute for Combating Climate Change (erstwhile Mahatma Gandhi Institute of Integrated Rural Energy Planning & Development)	
48.	Transport Department	1. Delhi Transport Corporation (DTC)	1. DTC Pension Trust	4
		2. Delhi Transport and Infrastructure Development Corporation Limited (DTIDC)	2. DTC EPF Trust	
<b>Total</b>				<b>76</b>

## Annexure 2.2

(Referred to in paragraph 2.2.10.1(ii))

## List of duplicate bank accounts in beneficiary data- Uniform Subsidy Scheme

Year	Total enrolment	Students with no bank account	Duplicate bank account details	
			Bank A/c No	No. of repetition
2017-18	1752997	26214	*****2214	331
			*****3537	331
			*****1374	119
			*****1260	59
			2 accounts	13 (26)
			13 accounts	6 to 10 (103)
			116 accounts	3 to 5 (383)
			4200 accounts	2 (8400)
			<b>9752</b>	
2018-19	1792871	23669	*****3537	382
			*****2214	315
			*****1374	158
			*****1260	49
			*****0100	29
			5 Accounts	12 to 17 (70)
			11 accounts	6 to 9(76)
			128 accounts	3 to 5 (417)
4583 accounts	2 (9166)			
			<b>10662</b>	
2019-20	1796231	34569	*****3537	472
			*****2214	275
			*****1374	232
			*****1260	38
			*****7016	30
			*****0100	23
			7 Accounts	11 to 20(104)
			14 accounts	6 to 10(105)
170 Accounts	3 to 5 (568)			
5188 Accounts	2 (10376)			
			<b>12223</b>	
2020-21	1832377	84257	*****3537	425
			*****2214	303
			2*****0000	240
			*****1374	158
			3*****0000	145
			5*****0000	104
			1*****0000	57
			6*****0000	47
			4*****0000	42
			*****2000	30
			*****1260	30
			*****7016	25
			*****1255	25
			*****8460	24
			7*****0000	22
			6 accounts	11 to 20(97)
			31 accounts	6 to 10(222)
834 accounts	3 to 5 (2700)			
8787 accounts	2 (17574)			
			<b>22270</b>	

**Annexure 2.3**

**(Referred to in paragraph 2.2.10.2 (ii))**

**Summary of failed cases (Uniform Subsidy scheme)**

Reasons for failed cases	2018-19		2019-20		Total
	Govt. schools	Aided schools	Govt. schools	Aided schools	
Blocked, frozen, closed, transferred and inoperative account, dormant account, no such account, inactive/invalid bank or bank account, bank not matching with IFSC code, IFSC code not valid	15191	2901	20064	0	38156
Duplicate account number not allowed in the same file	15	296	5	0	316
Account reached maximum credit limit or amount exceeds limit set on account by the bank	9	5	13	0	27
Document pending for account holder turning major	0	0	15	0	15
Customer refer to branch	33	9	0	0	42
Full Name less than 3 character	6	0	0	0	6
Account Holder name invalid	0	1	0	0	1
Bank Name is not provided	0	0	0	12466	12466
Bank did not validate the account	0	626	0	0	626
Rejected by bank	2686	647	0	0	3333
Inactive Aadhaar/Bank	0	919	3543	0	4462
Aadhaar or account number required	0	11052	0	0	11052
Aadhaar number not mapped to account	0	18	0	0	18
Participant not mapped to the product	0	56	0	0	56
Network failure	2	2	0	0	4
KYC pending	0	1	0	0	1
<b>Total no. of cases</b>	<b>17942</b>	<b>16533</b>	<b>23640</b>	<b>12466</b>	<b>70581</b>

## Annexure 2.4

(Referred to in paragraph 2.2.10.4)

## Duplicate bank accounts in payment data (Uniform Subsidy Scheme)

Year	Details of bank account repeated	No. of payments to the same bank account
2019-20	xxxxxx33537	224
	xxxxxx02214	170
	xxxxxx01374	108
	3xxxxx00000	52
	Xxxxxx37016	30
	Xxxxxx31260	29
	2xxxxx00000	24
	Xxxxxx59914	16
	Xxxxxx46047	15
	AAA	10
	Xxxxxx02080	8
	3 accounts	6 (18 cases)
	11 accounts	5 (55 cases)
	10 accounts	4 (40 cases)
	66 accounts	3 (198 cases)
	8584 accounts	2 (17168 cases)
	<b>Total</b>	<b>18165</b>
	2018-19	xxxxxx33537
xxxxxx01374		131
xxxxxx02214		116
xxxxxx46047		55
xxxxxx31260		34
xxxxxx48823		8
xxxxxx03684		8
Xxxxxx05788		7
Xxxxxx08113		7
4 accounts		5 (20 cases)
7 accounts		4 (28 cases)
32 accounts		3 (96 cases)
1587 accounts		2 (3174 cases)
<b>Total</b>		<b>3904</b>

**Annexure 2.5**

**(Referred to in paragraph 2.5.8)**

**Shortfall in Inspection**

District	Name of Unit	Number of Inspection required during 2017-21 (48 months)		Number of Inspection done	Shortfall
		Normal Inspection	Surprise Inspection		
DSWO (West)	Asha Jyoti Home for Mentally Retarded Female Children	48	48	02	94
	Medical Care Unit, Nirmal Chaya	48	48	07	89
	<b>Total</b>	<b>96</b>	<b>96</b>	<b>09</b>	<b>183</b>
DSWO (North-West-I)	NPS School	48	48	Nil	96
	Asha Kiran	48	48	Nil	96
	Halfway home, Nav Kiran 1	48	48	Nil	96
	Halfway home, Nav Kiran 2	48	48	Nil	96
	<b>Total</b>	<b>192</b>	<b>192</b>	<b>Nil</b>	<b>384</b>
DSWO (North-west-II)	Asha Deep Narela	48	48	Nil	96
	Home for male beggars (six units) Sewa Sadan Complex, Lampur	48	48	Nil	96
	Halfway/short stay home, sector 22, Rohini	48	48	Nil	96
	<b>Total</b>	<b>144</b>	<b>144</b>	<b>Nil</b>	<b>288</b>
<b>Grand total</b>		<b>432</b>	<b>432</b>	<b>9</b>	<b>855</b>

**Annexure 2.6**  
**(Referred to in paragraph 2.5.12.1 (ii))**  
**Delay in processing of application for financial assistance to PwD**

Sr. No.	Application No.	Application date	Date of Sanction of Pension	Delay in days (As of 30 June 2021)
1.	26040000036065	23.01.2020	19.10.2020	223
2.	26040000038433	26.04.2020	05.11.2020	147
3.	26040000038552	April 2020	*	381
4.	26040000037478	12.03.2020	*	430
5.	26040000029400	04.09.2019	*	619
6.	26040000034629	23.12.2019	*	509
7.	26040000014461	07.08.2018	16.03.2020	540
8.	26040000014879	20.07.2018	24.02.2020	538
9.	26040000016327	26.09.2018	*	597
10.	26040000022528	09.03.2019	*	798
11.	26040000006492	25.12.2017	11.01.2019	336
12.	26040000002108	26.07.2017	05.05.2018	237
13.	26040000002729	26.08.2017	25.04.2018	196
14.	26040000000743	19.05.2017	21.04.2018	301
15.	26040000000020	14.03.2017	27.03.2018	334
16.	26040000002957	02.09.2017	29.05.2018	223
17.	26040000011812	24.05.2018	*	1088
18.	26040000007333	15.01.2018	04.05.2018	63
19.	26040000005651	04.12.2017	28.03.2018	69
20.	26040000008253	08.02.2018	*	1172
21.	26040000003704	20.09.2017	25.04.2018	171
22.	PGMS, ID:2019122391	05.04.2017	*	1502
23.	26040000020571	20.01.2019	*	847
24.	26040000022458	21.01.2019	*	846
25.	26040000013037	18.03.2019	*	789
26.	26040000018732	December 2018	*	866

\* Pension not yet sanctioned.

**Annexure 2.7**

**(Referred to in paragraph 2.5.12.4 (iii))**

**Shortage of Staff in Asha Kiran Complex**

Sl. No.	Post	Actual required as per actual strength of resident in Asha Kiran	Actual men in position	Shortage	Percentage of shortage
1.	GDMO	7	05	2	30
2.	Medical specialist	1	0	1	100
3.	Physiotherapist	1	0	1	100
4.	Clinical Psychologist	2	1	1	50
5.	Pediatrician	1	0	1	100
6.	Nursing officer/ Sr. Nursing officer	2	0	2	100
7.	Nursing officer	25	23	2	4
8.	ANM	73	56	17	23
9.	Jr. Specialist Psychiatry	02	0	2	100
10.	Pharmacist	01	0	1	100
11.	Dresser	02	1	1	50
12.	Nursing Orderly	02	2	0	0
13.	Dietician	01	0	1	100
14.	EGC Technician	01	0	1	100
15.	CMO Incharge	1	1	0	0
16.	Gynecologist	1	0	1	100
17.	Dentist	1	0	1	100
18.	Dental Assistant	1	0	1	100
	<b>Total</b>	<b>125</b>	<b>89</b>	<b>36</b>	

## Annexure 2.8

(Referred to in paragraph 2.6.9 and 2.6.9.1)

## Deficiencies observed by Audit during joint inspection of selected monuments

Sl. No.	Name of Monuments	Period of Conservation and Amount spent on Conservation (₹ in lakh)	Deficiencies
01	Southern Gateway/Sarai Badarpur	2014-16 37.28	No security guard/No safety device such as CCTV Camera & Fire Fighting equipment. Unavailability of toilets and guides. Inaccessible to differently abled person.
02	Mahal Mahipalpur village	2016-20 24.07	
03	Tomb (Unknown) near Gautamnagar, AIIMS	2014-16 8.15	
04	Gol Gumbad Near Lodi Road	2010-12 76.81	
05	Kos Minar Narela	2017-20 8.69	
06	Dara Shikoh Libarary Mori Gate	2016-20 52.04	
07	Mosque Lodi Garden	2010-12 22.44	
08	Horse Stable Mehrauli Archaeological Park	2016-20 45.21	
09	Tomb Mehrauli Archaeological Park	2014-16 24.41	
10	Tomb Near Bus Terminal Mehrauli Archaeological Park	2014-16 96.96	
11	Bardari Sadhna Enclave, Sheikh Sarai	2014-16 1.20	
12	Jharna Mehrauli	2014-16 50.20	
		2019-20 9.81	
13	Mutiny Memorial Northern Ridge Near Hindu Rao Hospital	2010-12 63.83	No security guard/No safety device such as CCTV Camera & Fire Fighting equipment. Unavailability of toilets and guides. Inaccessible to differently abled person. Gates were found closed.(refer photograph No 7)
14	Zail Bawana	2016-20 49.50	Monument was in dilapidated condition. No security guard/No safety device such as CCTV Camera & Fire Fighting equipment. Unavailability of toilets and guides. Inaccessible to differently abled person. Gates were found closed.(refer photograph No 2 and 6)
15	Imambada Qutub Road near New Delhi Railway station	2014-16 26.34	Monument was in dilapidated condition. No security guard/No safety device such as CCTV Camera & Fire Fighting equipment. Unavailability of toilets and guides. Inaccessible to differently abled person. (refer photograph No 1)

16	Katra Mehramnagar near domestic airport	2016-20 36.73	Monument information board not installed. No security guard/No safety device such as CCTV Camera & Fire Fighting equipment. Unavailability of toilets and guides. Absence of provision for. Inaccessible to differently abled person.
17	Garden Bagichi	Information not available	Dilapidated condition. Monument information Board not installed. No security guard/no safety device such as CCTV camera and fire fighting equipment. Inaccessible to differently abled persons. (refer photograph No 3 and 4)
18	Sarai National Zoological Park Pragati Maidan	2013-20 293.91	Monument Information Board covered with lashes. No security guard/no safety device such as CCTV camera and fire fighting equipment. Non availability of toilets and guides. Inaccessible to differently abled persons. (refer photograph No 5)

### Annexure 2.9

(Referred to in paragraph 2.6.9.3)

#### Details of percentage of foot fall and vacant crafts stalls in Dilli Haats

Name of Haat	2017-18		2018-19		2019-20	
	Average percentage of vacant Crafts Stall	Average foot fall in a day	Average percentage of vacant Crafts Stall	Average foot fall in a day	Average percentage of vacant Crafts Stall	Average foot fall in a day
<b>Dilli Haat Pitampura</b>	71	487	76	558	76	842
<b>Dilli Haat Janakpuri</b>	78	619	69	678	65	1023
<b>Dilli Haat INA</b>	6	3099	4	3089	7	3046



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