

Appendix 1.1
(Referred to in para 1.6.1)

Department-wise break-up of outstanding Inspection Reports and Paragraphs (GSES)

Department	Number of IRs/Paragraphs pending as of 30 September 2021	
	IRs	Paragraphs
Higher Education	142	534
Technical Education	50	203
School Education	568	2797
Labour Department	33	118
General Administration	136	655
Public Relation	28	95
Parliamentary affairs	16	61
Revenue and Disaster Management Department	81	291
Skill development, Technical Education and Employment Department	104	339
Sports & Youth Welfare	16	57
Panchayat and Rural Development Department	560	4537
Jail	51	149
Home	144	501
Law and Legislative Affairs Department	77	186
Urban Administration & Development Department	166	1830
Housing & Environment	18	99
Culture and Archaeology Department	12	84
Electronics and information Technology Department	3	41
Tourism	6	77
Public Works Department	453	2437
Public Health Engineering Department	241	1418
Water Resources Department	490	2429
Agriculture	235	1002
Horticulture	94	670
Veterinary	94	494
Sericulture	65	238
Fishries	42	114
Cooperative Department	51	141
Food, Civil Supplies and Consumer Protection Department	170	761
Medical Education	45	428
Public Health & Family Welfare	369	2584
Rehabilitation	9	29
Social Welfare	96	516
Schedule Tribe (ST) & Schedule Caste (SC) Development Department	145	1186
Women and Child Development Department	362	1769
Total	5172	28870

Appendix 1.2

(Referred to in para 1.6.1)

Department-wise break-up of outstanding Inspection Reports and Paragraphs (PSUs)

Department	Number of IRs/Paragraphs pending as of 30 September 2021	
	IRs	Paragraphs
Finance Department	4	11
Health and Family Welfare and Medical Education Department	5	72
State Excise Department	4	24
Social Welfare Department	2	13
Home Department	1	7
Agriculture Development, Farmer welfare and Bio-technology Department	4	56
Food, Civil Supplies and Consumer Protection Department	13	66
Urban Administration & Development Department	2	22
Public Works Department	1	9
Forest and Climate Change Department	4	21
Mineral Resources Department	4	16
Energy Department	201	798
Commerce and Industries Department	9	70
Total	254	1185

Appendix 2.1.1
(Referred to in para 2.1.9)

List of selected districts

SI. No.	District	SI. No.	District
1.	Raipur	11.	Korba
2.	Durg	12.	Raigarh
3.	Bilaspur	13.	Surajpur
4.	Balodabazar	14.	Janjgir
5.	Dhamtari	15.	Mahasamund
6.	Rajnandgaon	16.	Bemetara
7.	Kanker	17.	Sarguja
8.	Koriya	18.	Kawardha
9.	Jashpur	19.	Mungeli
10.	Balod	20.	Bijapur

Appendix 2.2.1
(Referred to in para 2.2.7.2)

Range of delays in DBT payments in different districts

District	Sl No.	Month	Due date of transfer	Receipt of fund from dist.	Delay in fund transfer by district office	Transfer date by Directorate into Ac	Delay (in days)
1	2	3	4	5	6	7	8
Baloda Bazar	1	Jan-20	07-02-2020	Not available	Not ascertained	30-04-2020	83
Baloda Bazar	2	Feb-20	07-03-2020	Not available	Not ascertained	30-04-2020	54
Baloda Bazar	3	Mar-20	07-04-2020	Not available	Not ascertained	30-04-2020	23
Baloda Bazar	4	Apr-20	07-05-2020	13-05-2020	6	13-05-2020	6
Baloda Bazar	5	May-20	07-06-2020	Not available	Not ascertained	10-06-2020	3
Baloda Bazar	6	Jun-20	07-07-2020	Not available	Not ascertained	15-07-2020	8
Baloda Bazar	7	Jul-20	07-08-2020	05-08-2020	No Delay	13-08-2020	6
Baloda Bazar	8	Aug-20	07-09-2020	16-09-2020	9	22-09-2020	15
Baloda Bazar	9	Sep-20	07-10-2020	Not available	Not ascertained	03-01-2021	88
Baloda Bazar	10	Oct-20	07-11-2020	Not available	Not ascertained	03-01-2021	57
Baloda Bazar	11	Nov-20	07-12-2020	28-12-2020	21	03-01-2021	27
Baloda Bazar	12	Dec-20	07-01-2021	21-01-2021	14	19-02-2021	43
Baloda Bazar	13	Jan-21	07-02-2021	03-03-2021	24	19-03-2021	40
Baloda Bazar	14	Feb-21	07-03-2021	23-04-2021	47	28-04-2021	52
Baloda Bazar	15	Mar-21	07-04-2021	07-05-2021	30	18-05-2021	41
Baloda Bazar	16	Apr-21	07-05-2021	07-05-2021	No Delay	18-05-2021	11
Baloda Bazar	17	May-21	07-06-2021	07-06-2021	No Delay	23-06-2021	16
Baloda Bazar	18	Jun-21	07-07-2021	08-07-2021	1	13-07-2021	6
Baloda Bazar	19	Jul-21	07-08-2021	04-08-2021	No Delay	10-08-2021	3
Baloda Bazar	20	Aug-21	07-09-2021	27-09-2021	20	28-09-2021	21
Baloda Bazar	21	Sep-21	07-10-2021	01-11-2021	25	04-11-2021	28
Baloda Bazar	22	Oct-21	07-11-2021	23-11-2021	16	25-11-2021	18
Baloda Bazar	23	Nov-21	07-12-2021	Not available	Not ascertained	25-12-2021	18
Bilaspur	1	Jan-20	07-02-2020	Not available	Not ascertained	21-02-2020	14
Bilaspur	2	Feb-20	07-03-2020	06-03-2020	No Delay	11-03-2020	4
Bilaspur	3	Mar-20	07-04-2020	Not available	Not ascertained	27-04-2020	20
Bilaspur	4	Apr-20	07-05-2020	26-05-2020	19	30-05-2020	23
Bilaspur	5	May-20	07-06-2020	Not available	Not ascertained	16-06-2020	9
Bilaspur	6	Jun-20	07-07-2020	06-07-2020	No Delay	10-07-2020	3
Bilaspur	7	Jul-20	07-08-2020	Not available	Not ascertained	30-08-2020	23
Bilaspur	8	Aug-20	07-09-2020	01-09-2020	No Delay	13-10-2020	36
Bilaspur	9	Sep-20	07-10-2020	28-10-2020	21	08-11-2020	32
Bilaspur	10	Oct-20	07-11-2020	26-11-2020	19	02-12-2020	25
Bilaspur	11	Nov-20	07-12-2020	29-12-2020	22	11-01-2021	35
Bilaspur	12	Dec-20	07-01-2021	19-02-2021	43	26-02-2021	50
Bilaspur	13	Jan-21	07-02-2021	Not available	Not ascertained	13-03-2021	34
Bilaspur	14	Feb-21	07-03-2021	12-04-2021	36	14-05-2021	68

Bilaspur	15	Mar-21	07-04-2021	12-04-2021	5	14-05-2021	37
Bilaspur	16	Apr-21	07-05-2021	21-05-2021	14	26-05-2021	19
Bilaspur	17	May-21	07-06-2021	11-06-2021	4	23-06-2021	16
Bilaspur	18	Jun-21	07-07-2021	12-07-2021	5	17-07-2021	10
Bilaspur	19	Jul-21	07-08-2021	12-08-2021	5	19-08-2021	12
Bilaspur	20	Aug-21	07-09-2021	14-09-2021	7	23-09-2021	16
Bilaspur	21	Sep-21	07-10-2021	23-10-2021	16	26-10-2021	19
Bilaspur	22	Oct-21	07-11-2021	Not available	Not ascertained	26-11-2021	19
Bilaspur	23	Nov-21	07-12-2021	Not available	Not ascertained	25-12-2021	18
Dhamtari	1	Jan-20	07-02-2020	06-02-2020	No Delay	21-02-2020	14
Dhamtari	2	Feb-20	07-03-2020	12-03-2020	5	24-03-2020	17
Dhamtari	3	Mar-20	07-04-2020	12-03-2020	No Delay	24-03-2020	No Delay
Dhamtari	4	Apr-20	07-05-2020	29-04-2020	No Delay	09-05-2020	2
Dhamtari	5	May-20	07-06-2020	08-06-2020	1	16-06-2020	9
Dhamtari	6	Jun-20	07-07-2020	01-07-2020	No Delay	07-09-2020	62
Dhamtari	7	Jul-20	07-08-2020	Not available	Not ascertained	20-08-2020	13
Dhamtari	8	Aug-20	07-09-2020	Not available	Not ascertained	18-09-2020	11
Dhamtari	9	Sep-20	07-10-2020	11-08-2020	No Delay	16-10-2020	9
Dhamtari	10	Oct-20	07-11-2020	25-11-2020	18	01-12-2020	24
Dhamtari	11	Nov-20	07-12-2020	30-12-2020	23	03-01-2021	27
Dhamtari	12	Dec-20	07-01-2021	01-02-2021	25	11-02-2021	35
Dhamtari	13	Jan-21	07-02-2021	01-03-2021	22	16-03-2021	37
Dhamtari	14	Feb-21	07-03-2021	22-03-2021	15	15-04-2021	39
Dhamtari	15	Mar-21	07-04-2021	22-04-2021	15	06-05-2021	29
Dhamtari	16	Apr-21	07-05-2021	10-05-2021	3	19-05-2021	12
Dhamtari	17	May-21	07-06-2021	04-06-2021	No Delay	22-06-2021	15
Dhamtari	18	Jun-21	07-07-2021	09-07-2021	2	28-07-2021	21
Dhamtari	19	Jul-21	07-08-2021	Not available	Not ascertained	20-08-2021	13
Dhamtari	20	Aug-21	07-09-2021	20-09-2021	13	28-09-2021	21
Dhamtari	21	Sep-21	07-10-2021	18-10-2021	11	26-10-2021	19
Dhamtari	22	Oct-21	07-11-2021	Not available	Not ascertained	17-11-2021	10
Dhamtari	23	Nov-21	07-12-2021	Not available	Not ascertained	13-12-2021	6
Jashpur	1	Jan-20	07-02-2020	09-04-2020	62	02-05-2020	85
Jashpur	2	Feb-20	07-03-2020	09-04-2020	33	02-05-2020	56
Jashpur	3	Mar-20	07-04-2020	09-04-2020	2	02-05-2020	25
Jashpur	4	Apr-20	07-05-2020	04-06-2020	28	13-06-2020	37
Jashpur	5	May-20	07-06-2020	21-07-2020	44	21-07-2020	44
Jashpur	6	Jun-20	07-07-2020	21-07-2020	14	21-07-2020	14
Jashpur	7	Jul-20	07-08-2020	04-09-2020	28	17-09-2020	41
Jashpur	8	Aug-20	07-09-2020	04-09-2020	No Delay	17-09-2020	10
Jashpur	9	Sep-20	07-10-2020	03-10-2020	No Delay	25-11-2020	49
Jashpur	10	Oct-20	07-11-2020	01-12-2020	24	08-12-2020	31
Jashpur	11	Nov-20	07-12-2020	31-12-2020	24	09-01-2021	33
Jashpur	12	Dec-20	07-01-2021	Not available	Not ascertained	19-02-2021	43

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Jashpur	13	Jan-21	07-02-2021	31-03-2021	52	Not available	Not ascertained
Jashpur	14	Feb-21	07-03-2021	31-03-2021	24	18-05-2021	72
Jashpur	15	Mar-21	07-04-2021	05-06-2021	59	Not available	Not ascertained
Jashpur	16	Apr-21	07-05-2021	05-06-2021	29	Not available	Not ascertained
Jashpur	17	May-21	07-06-2021	05-06-2021	No Delay	23-06-2021	16
Jashpur	18	Jun-21	07-07-2021	Not available	Not ascertained	13-07-2021	6
Jashpur	19	Jul-21	07-08-2021	03-08-2021	No Delay	20-08-2021	13
Jashpur	20	Aug-21	07-09-2021	08-09-2021	1	23-09-2021	16
Jashpur	21	Sep-21	07-10-2021	28-10-2021	21	04-11-2021	28
Jashpur	22	Oct-21	07-11-2021	28-10-2021	No Delay	04-11-2021	No Delay
Jashpur	23	Nov-21	07-12-2021	01-12-2021	No Delay	06-12-2021	No Delay
Kondagaon	1	Jan-20	07-02-2020	05-02-2020	No Delay	18-02-2020	11
Kondagaon	2	Feb-20	07-03-2020	Not available	Not ascertained	27-04-2020	51
Kondagaon	3	Mar-20	07-04-2020	Not available	Not ascertained	06-05-2020	29
Kondagaon	4	Apr-20	07-05-2020	Not available	Not ascertained	26-05-2020	19
Kondagaon	5	May-20	07-06-2020	03-06-2020	No Delay	10-06-2020	3
Kondagaon	6	Jun-20	07-07-2020	01-07-2020	No Delay	09-07-2020	2
Kondagaon	7	Jul-20	07-08-2020	05-08-2020	No Delay	13-08-2020	6
Kondagaon	8	Aug-20	07-09-2020	03-09-2020	No Delay	06-09-2020	No Delay
Kondagaon	9	Sep-20	07-10-2020	09-10-2020	2	09-10-2020	2
Kondagaon	10	Oct-20	07-11-2020	09-11-2020	2	18-11-2020	11
Kondagaon	11	Nov-20	07-12-2020	07-12-2020	No Delay	12-12-2020	5
Kondagaon	12	Dec-20	07-01-2021	20-01-2021	13	19-02-2021	43
Kondagaon	13	Jan-21	07-02-2021	26-02-2021	19	07-03-2021	28
Kondagaon	14	Feb-21	07-03-2021	22-03-2021	15	07-04-2021	31
Kondagaon	15	Mar-21	07-04-2021	Not available	Not ascertained	27-04-2021	20
Kondagaon	16	Apr-21	07-05-2021	18-05-2021	11	25-05-2021	18
Kondagaon	17	May-21	07-06-2021	08-06-2021	1	23-06-2021	16
Kondagaon	18	Jun-21	07-07-2021	12-07-2021	5	28-07-2021	21
Kondagaon	19	Jul-21	07-08-2021	07-08-2021	No Delay	24-08-2021	17
Kondagaon	20	Aug-21	07-09-2021	20-09-2021	13	28-09-2021	21
Kondagaon	21	Sep-21	07-10-2021	06-10-2021	No Delay	14-10-2021	7
Kondagaon	22	Oct-21	07-11-2021	02-11-2021	No Delay	12-11-2021	5
Kondagaon	23	Nov-21	07-12-2021	20-12-2021	13	25-12-2021	18
Korba	1	Jan-20	07-02-2020	Not available	Not ascertained	11-02-2020	4
Korba	2	Feb-20	07-03-2020	Not available	Not ascertained	24-03-2020	17
Korba	3	Mar-20	07-04-2020	Not available	Not ascertained	30-04-2020	23
Korba	4	Apr-20	07-05-2020	Not available	Not ascertained	13-05-2020	6
Korba	5	May-20	07-06-2020	Not available	Not ascertained	29-06-2020	22
Korba	6	Jun-20	07-07-2020	04-07-2020	No Delay	10-07-2020	3
Korba	7	Jul-20	07-08-2020	Not available	Not ascertained	21-08-2020	14
Korba	8	Aug-20	07-09-2020	Not available	Not ascertained	18-09-2020	11

Korba	9	Sep-20	07-10-2020	15-10-2020	8	31-10-2020	24
Korba	10	Oct-20	07-11-2020	31-10-2020	No Delay	17-11-2020	10
Korba	11	Nov-20	07-12-2020	27-11-2020	No Delay	15-12-2020	8
Korba	12	Dec-20	07-01-2021	10-01-2021	3	21-01-2021	14
Korba	13	Jan-21	07-02-2021	02-02-2021	No Delay	09-02-2021	2
Korba	14	Feb-21	07-03-2021	03-03-2021	No Delay	26-03-2021	19
Korba	15	Mar-21	07-04-2021	07-05-2021	30	18-05-2021	41
Korba	16	Apr-21	07-05-2021	07-05-2021	No Delay	19-05-2021	12
Korba	17	May-21	07-06-2021	03-06-2021	No Delay	23-06-2021	16
Korba	18	Jun-21	07-07-2021	09-07-2021	2	01-08-2021	25
Korba	19	Jul-21	07-08-2021	10-08-2021	3	28-08-2021	21
Korba	20	Aug-21	07-09-2021	08-09-2021	1	28-09-2021	21
Korba	21	Sep-21	07-10-2021	04-10-2021	No Delay	31-10-2021	24
Korba	22	Oct-21	07-11-2021	02-11-2021	No Delay	04-12-2021	27
Korba	23	Nov-21	07-12-2021	16-12-2021	9	31-12-2021	24
Korea	1	Jan-20	07-02-2020	Not available	Not ascertained	11-02-2020	4
Korea	2	Feb-20	07-03-2020	30-03-2020	23	27-04-2020	51
Korea	3	Mar-20	07-04-2020	30-03-2020	No Delay	27-04-2020	20
Korea	4	Apr-20	07-05-2020	08-05-2020	1	13-05-2020	6
Korea	5	May-20	07-06-2020	09-06-2020	2	20-06-2020	13
Korea	6	Jun-20	07-07-2020	02-07-2020	No Delay	11-07-2020	4
Korea	7	Jul-20	07-08-2020	13-08-2020	6	20-08-2020	13
Korea	8	Aug-20	07-09-2020	01-09-2020	No Delay	05-09-2020	No Delay
Korea	9	Sep-20	07-10-2020	28-09-2020	No Delay	10-10-2020	3
Korea	10	Oct-20	07-11-2020	09-11-2020	2	23-11-2020	16
Korea	11	Nov-20	07-12-2020	02-01-2021	26	10-12-2020	3
Korea	12	Dec-20	07-01-2021	Not available	Not ascertained	16-01-2021	9
Korea	13	Jan-21	07-02-2021	18-02-2021	11	25-02-2021	18
Korea	14	Feb-21	07-03-2021	05-03-2021	No Delay	26-03-2021	19
Korea	15	Mar-21	07-04-2021	30-03-2021	No Delay	08-04-2021	1
Korea	16	Apr-21	07-05-2021	06-05-2021	No Delay	14-05-2021	7
Korea	17	May-21	07-06-2021	02-06-2021	No Delay	09-06-2021	2
Korea	18	Jun-21	07-07-2021	13-07-2021	6	15-07-2021	8
Korea	19	Jul-21	07-08-2021	03-08-2021	No Delay	07-08-2021	No Delay
Korea	20	Aug-21	07-09-2021	07-09-2021	No Delay	22-09-2021	15
Korea	21	Sep-21	07-10-2021	21-10-2021	14	26-10-2021	19
Korea	22	Oct-21	07-11-2021	06-11-2021	No Delay	11-11-2021	4
Korea	23	Nov-21	07-12-2021	17-12-2021	10	25-12-2021	18
Narayanpur	1	Jan-20	07-02-2020	07-02-2020	No Delay	16-02-2020	9
Narayanpur	2	Feb-20	07-03-2020	04-03-2020	No Delay	11-03-2020	4
Narayanpur	3	Mar-20	07-04-2020	12-03-2020	No Delay	20-03-2020	No Delay
Narayanpur	4	Apr-20	07-05-2020	25-04-2020	No Delay	14-05-2020	7
Narayanpur	5	May-20	07-06-2020	01-06-2020	No Delay	05-06-2020	No Delay
Narayanpur	6	Jun-20	07-07-2020	03-07-2020	No Delay	10-07-2020	3

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Narayanpur	7	Jul-20	07-08-2020	18-08-2020	11	21-08-2020	14
Narayanpur	8	Aug-20	07-09-2020	14-09-2020	7	18-09-2020	11
Narayanpur	9	Sep-20	07-10-2020	27-10-2020	20	08-11-2020	32
Narayanpur	10	Oct-20	07-11-2020	24-11-2020	17	27-11-2020	20
Narayanpur	11	Nov-20	07-12-2020	11-12-2020	4	18-12-2020	11
Narayanpur	12	Dec-20	07-01-2021	08-01-2021	1	14-01-2021	7
Narayanpur	13	Jan-21	07-02-2021	08-02-2021	1	18-02-2021	11
Narayanpur	14	Feb-21	07-03-2021	08-03-2021	1	23-03-2021	16
Narayanpur	15	Mar-21	07-04-2021	15-04-2021	8	24-04-2021	17
Narayanpur	16	Apr-21	07-05-2021	03-05-2021	No Delay	14-05-2021	7
Narayanpur	17	May-21	07-06-2021	31-05-2021	No Delay	09-06-2021	2
Narayanpur	18	Jun-21	07-07-2021	30-06-2021	No Delay	13-07-2021	6
Narayanpur	19	Jul-21	07-08-2021	04-08-2021	No Delay	07-08-2021	No Delay
Narayanpur	20	Aug-21	07-09-2021	07-09-2021	No Delay	21-09-2021	14
Narayanpur	21	Sep-21	07-10-2021	12-10-2021	5	23-10-2021	16
Narayanpur	22	Oct-21	07-11-2021	11-11-2021	4	16-11-2021	9
Narayanpur	23	Nov-21	07-12-2021	06-12-2021	No Delay	11-12-2021	4
Raigarh	1	Jan-20	07-02-2020	Not available	Not ascertained	25-02-2020	18
Raigarh	2	Feb-20	07-03-2020	19-03-2020	12	30-03-2020	23
Raigarh	3	Mar-20	07-04-2020	19-03-2020	No Delay	30-03-2020	No Delay
Raigarh	4	Apr-20	07-05-2020	05-05-2020	No Delay	18-05-2020	11
Raigarh	5	May-20	07-06-2020	08-06-2020	1	13-06-2020	6
Raigarh	6	Jun-20	07-07-2020	03-07-2020	No Delay	10-07-2020	3
Raigarh	7	Jul-20	07-08-2020	13-08-2020	6	18-08-2020	11
Raigarh	8	Aug-20	07-09-2020	14-09-2020	7	18-09-2020	11
Raigarh	9	Sep-20	07-10-2020	06-10-2020	No Delay	12-10-2020	5
Raigarh	10	Oct-20	07-11-2020	19-11-2020	12	25-11-2020	18
Raigarh	11	Nov-20	07-12-2020	10-12-2020	3	19-12-2020	12
Raigarh	12	Dec-20	07-01-2021	Not available	Not ascertained	15-01-2021	8
Raigarh	13	Jan-21	07-02-2021	30-01-2021	No Delay	08-02-2021	1
Raigarh	14	Feb-21	07-03-2021	06-03-2021	No Delay	07-04-2021	31
Raigarh	15	Mar-21	07-04-2021	12-04-2021	5	20-04-2021	13
Raigarh	16	Apr-21	07-05-2021	05-05-2021	No Delay	14-05-2021	7
Raigarh	17	May-21	07-06-2021	02-06-2021	No Delay	09-06-2021	2
Raigarh	18	Jun-21	07-07-2021	09-07-2021	2	20-07-2021	13
Raigarh	19	Jul-21	07-08-2021	02-08-2021	No Delay	13-08-2021	6
Raigarh	20	Aug-21	07-09-2021	08-09-2021	1	23-09-2021	16
Raigarh	21	Sep-21	07-10-2021	13-10-2021	6	26-10-2021	19
Raigarh	22	Oct-21	07-11-2021	18-11-2021	11	26-11-2021	19
Raigarh	23	Nov-21	07-12-2021	07-12-2021	No Delay	10-12-2021	3

Appendix 2.3.1
(Referred to in para 2.3.6.2)

**Statement showing list of agreements finalised without obtaining royalty
clearance certificates by the contractors**

Sl. No.	Name of division	Agreement no./ year	Up to date payment in final bill (₹ in crore)	Name of contractor	CB Vr. No./Date	Amount paid in final bill (₹ in lakh)
1.	2.	3.	4.	5.	6.	7.
1	EE, PWD (Bridge), Raigarh	05DL/2016-17	6.74	Sajan Gupta	06DL/10.07.2019	72.22
2		06DL/2016-17	3.97	Sajan Gupta	03DL/03.08.2019	62.63
3		07DL/2015-16	2.40	Sajan Gupta	06DL/15.06.2020	53.27
4		09DL/2015-16	1.43	Devnarayan Yadav	05DL/13.09.2019	38.22
5		13DL/2017-18	1.04	Mahesh Prasad Chandra	04DL/11.06.2019	16.68
6	EE, PWD (B&R), Patthalgaon	38DL/2016-17	10.78	Manoj Kumar Kedia	55DL/29.02.2020 33DL/02.09.2020	146.34
7		39DL/2017-18	1.27	Gajendra Jain	45DL/30.12.2019 46 DL/30.12.2019 44 DL/29.02.2020	105.85
8		43DL/2017-18	1.47	Dinesh Jaiswal	33DL/24.10.2019 34DL/24.10.2019 126DL/26.06.2020	41.10
9		45DL/2018-19	1.77	Nityanand Singh	29DL/22.07.2020	44.86
10		04DL/2018-19	1.40	Dwarika Buildcon	48DL/29.02.2020 23DL/24.03.2020	28.71
11	EE, PWD (B&R), Ambikapur	29DL/2015-16	22.34	Shreejikrupa Project Ltd	17DL/20.08.2018 13DL/04.07.2019 38DL/22.07.2020	421.30
12		89DL/2015-16	2.10	Gouri Construction	16DL/15.01.2018 33DL/22.07.2020	150.85
13		49DL/2018-19	2.77	Nityanand Singh	34DL/28.02.2020	169.31
14		42DL/2018-19	1.68	Harsh Construction	80DL/26.06.2020	50.11
15		67DL/2017-18	1.79	Chandra Construction	08DL/10.06.2019 66DL/25.03.2020	67.28
16	EE, PWD (B&R), Surajpur	21DL/2015-16	12.54	Vikash Construction	04DL/19.03.2020	30.60
17		25DL/2016-17	2.88	Ojha Construction	33DL/18.05.2018 13DL/12.06.2018 06DL/06.12.2019	110.45
18		38DL/2016-17	2.12	Madhusudan Agrawal	12DL/21.08.2019 13DL/27.12.2019 16DL/21.10.2020	143.24

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19	EE, PWD (Bridge), Jagdalpur	01DL/2018-19	3.99	B.K Chawla	27DL/23.10.2019 08DL/13.12.2019	79.85
20		20DL/2015-16	20.44	K. C. Rao	33DL/25.02.2020 16DL/19.06.2020	171.93
21		9DL/2016-17	16.28	Roshan Builders	10DL/27.11.2019	51.07
22		7DL/2017-18	17.21	Ashok Kumar Mittal	05DL/25.11.2019 22DL/27.01.2020	368.96
23		13DL/2017-18	2.85	Manak Lal Sahu	05DL/06.06.2020	39.04
24	EE, PWD (B&R), Division-2, Jagdalpur	02DL/2018-19	0.99	Balaji Construction	65DL/29.02.2020 06DL/06.05.2020	36.19
25		69DL/2016-17	32.47	D.K Engineering	64DL/29.02.2020 19DL/20.05.2020	293.37
26		42DL/2017-18	0.98	Adil Global Marketing	28DL/17.12.2019 21DL/30.09.2020	29.32
27		43DL/2017-18	1.01	Adil Global Marketing	21DL/22.11.2019	18.17
28		64DL/2017-18	0.67	Vaibhav Construction	25DL/05.08.2019 05DL/19.03.2020	41.97
29	EE, PWD (B&R), Mungeli	11DL/2019-20	22.66	Kanhaiya Lal Agrawal	12DL/24.07.2020 13DL/24.07.2020	237.12
30		17DL/2018-19	1.29	Suresh Kumar Agrawal	05DL/17.05.2019 06DL/18.03.2020	76.54
31		54DL/2018-19	0.57	Maa Bhavani Construction	87DL/25.10.2019 05DL/14.07.2020	12.61
32		13DL/2017-18	7.92	Yogesh Construction Company	24DL/24.02.2020 25DL/24.02.2020	104.10
33		19DL/2012-13	10.63	M/s Hilbrow Metalics	22DL/22.05.2020	50.21
34	EE, PWD (NH), Bilaspur	17DL/2018-19	1.45	Mahamaya Construction	05DL/26.08.2019	39.05
35		15DL/2018-19	1.24	Rajesh Kumar Agrawal	06DL/29.08.2019	36.40
36		16DL/2018-19	1.50	Mahamaya Const	04DL/26.08.2019	52.05
37	EE, PWD (B&R), Rajnandgaon	78DL/2016-17	18.99	Mohan Poddar	26DL/13.05.2019 29DL/08.06.2020	496.23
38		97DL/2017-18	5.85	Jain Construction	59DL/27.02.2020 61DL/27.02.2020	173.55
39		99DL/2017-18	5.81	Jain Construction	60DL/27.02.2020 62DL/27.02.2020	67.80
40		38DL/2018-19	2.16	Chakradhari Construction	52DL/30.04.2020 60DL/30.09.2020	78.63
41		2DL/2018-19	1.90	Manohar Lal Gawari	19DL/10.08.2020 03DL/04.09.2020 92DL/15.10.2020 93DL/15.10.2020	68.14

42	EE, PWD (B&R), Durg	124DL/2018-19	35.70	N.C. Nahar	126DL/29.05.2020 55DL/12.06.2020 95DL/27.06.2020	764.91
43		98DL/2017-18	13.79	Rajcon Engineers	13DL/10.02.2020 69DL/13.03.2020 70DL/14.05.2020	235.47
44		109DL/2019-20	11.43	Sewa Singh Oberoi & Company	54DL/09.11.2020 54DL/14.01.2021	337.59
45		94DL/2016-17	9.66	N.C. Nahar	74DL/22.03.2018 129DL/26.03.2018 19DL/19.06.2018 61DL/21.07.2020	383.69
46	EE, PWD (B&R), Durg	08DL/2019-20	9.28	Rajcon Engineers Private Limited	09DL/02.05.2020 71DL/14.05.2020 88DL/19.05.2020 88DL/23.06.2020 4DL/07.09.2020	137.71
47		157DL/2019-20	25.03	Ganesh Prasad Khetan	22DL/12.08.2021 235DL/29.06.2021	779.66
48		130DL/2019-20	20.54	Ganesh Prasad Khetan	103DL/12.03.2021 234DL/29.06.2021	471.63
49		80DL/2019-20	16.58	M/s N.C.NAHAR	257DL/30.06.2021 05DL/07.08.2021	133.98
50		162DL/2019-20	18.45	M/s Mittal Construction Co.	201DL/26.06.2021 244DL/29.06.2021	408.99
51	EE, PWD (Bridge), Durg	01DL/2017-18	5.51	Pawan Kumar Agrawal	10DL/22.08.2019 04DL/03.01.2020	91.06
52		06DL/2016-17	4.27	Gupta Construction Co.	13DL/09.12.2019	82.72
53		03DL/2013-14	5.59	Engineer Brijesh Agrawal	09DL/24.10.2019	48.99
54		07DL/2018-19	20.63	Vinod Kumar Jain	13DL/11.10.2021	66.75
55	EE, PWD(B&R), Division-1, Bilaspur	33DL/2019-20	4.92	Jawahar Lal Gupta	72DL/13.11.2020	80.60
56	EE, PWD (B&R), Jashpur	23DL/2016-17	7.43	Jawahar Lal Gupta	02DL/06.06.2018 23DL/26.06.2019	149.16
57		06DL/2016-17	6.03	Virendra Kumar Singh	03DL/06.07.2020	71.87
58	EE, PWD (B&R), Manendragarh	53DL/2015-16	6.51	D C Construction	90DL/13.02.2019 21DL/27.11.2019 04DL/05.12.2019	159.02
59		09DL/2016-17	4.16	D C Buildcon	43DL/12.02.2019 20DL/27.11.2019	119.47
60		42DL/2016-17	3.87	Ramniwas Poddar	26DL/26.09.2018 12DL/22.10.2018	77.67

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					39DL/27.06.2020	
61		01DL/2018-19	2.91	Dwarika Buildcon	30DL/19.12.2018 76DL/24.03.2020	18.07
62		37DL/2018-19	2.67	Ashok Kumar Jaiswal	44DL/25.10.2019	188.60
63	EE, PWD (B&R), Korba	11DL/2019-20	2.15	D C Construction	41DL/22.06.2020	104.01
64	EE, PWD (B&R), Balod	02DL/2018-19	3.67	M/s A.V. Construction	22DL/18.06.2019	29.23
65		07DL/2017-18	9.16	M/s Mittal Construction Company	30DL/11.07.2019 31DL/11.07.2019	108.38
66		44DL/2018-19	15.49	M/s Sewa Singh Oberoi & Company	04DL/07.08.2019 38DL/14.08.2019 39DL/14.08.2019 80DL/31.08.2019	297.40
67		93DL/2016-17	4.00	M/s Jain Construction	09DL/31.03.2019 39DL/25.04.2019	162.85
68	EE, PWD (B&R), Bijapur	31DL/2016-17	3.77	Mr. Daya Shankar Patel	04DL/07.08.2019 10DL/16.07.2021	144.83
69		19DL/2018-19	1.73	Mr. Abhisek Kumar Saha	09DL/24.03.2021 07DL/20.05.2021 11DL/16.07.2021	54.69
70		12DL/2015-16	10.87	Shreeji Krupa Project Ltd.	14DL/27.02.2021 15DL/27.02.2021	390.38
71		61DL/2013-14	3.82	GBR construction	16DL/29.08.2019	16.75
72	EE, PWD (B&R), Khairagarh	63DL/2017-18	37.38	M/s B.B. Verma	03DL/21.05.2021	82.61
73		53DL/2018-19	6.40	Mr Surana & Company	22DL/28.07.2020 06DL/07.09.2020	128.31
74		58DL/2018-19	15.65	Alok Buildtech	73DL/15.10.2019 33DL/29.02.2020	138.17
75		64DL/2018-19	12.52	Rajcon Engineers	45DL/31.08.2019 41DL/28.09.2019 04DL/10.10.2019	95.98
76	EE, PWD (B&R), Bhanupratappur	21DL/2019-20	12.77	Upadhyay Construction	12DL/25.03.2020 16DL/12.11.2020	56.05
77		14DL/2016-17	2.02	Bachchi Devi Mishra	15DL/25.04.2019 160DL/28.08.2019	10.30
78		83DL/2017-18	1.12	Bajaj Builders 002	24DL/17.05.2019 19DL/27.12.2019	95.09
79		09DL/2017-18	5.01	G. C. Jain	22DL/22.08.2019 21DL/25.10.2019	72.83
80		18DL/2017-18	18.72	Mallikarjun Construction Company	24DL/22.08.2019	103.29
81		23DL/2017-18	7.30	M/s B.B. Verma	09DL/22.11.2021	41.88

82		20DL/2020-21	1.04	M/s Upadhyay Construction	20DL/25.02.2021 38DL/27.02.2021	103.81
83		32DL/2017-18	0.70	Mr Rajendra Kumar Agrawal	18DL/12.11.2020	9.79
84	EE,PWD (B&R), Kondagaon	14DL/2015-16	14.22	Shreeji Krupa Project Ltd.	06DL/11.06.2019 05DL/09.12.2019 06DL/09.12.2019	427.05
85		21DL/2018-19	5.49	M/s Maa Danteshwari Construction	04DL/11.08.2020 05DL/11.08.2020	25.46
86		59DL/2017-18	4.53	M/s Kishor Jaiswal	47DL/28.02.2020 03DL/11.06.2020 14DL/17.07.2020 08DL/16.10.2020 62DL/31.10.2020	160.78
87		49DL/2018-19	3.52	M/s Shree Lakshmi Constructions	42DL/30.05.2020 43DL/30.05.2020	43.43
88		80DL/2016-17	2.91	M/s Pawan Kumar Chandrakar	48DL/25.03.2020 32DL/30.04.2020	172.23
89	EE, PWD(B&R), Division-1, Jagdalpur	71DL/2016-17	2.38	Mr J. Manoj Kumar	56DL/21.03.2020 19DL/30.04.2020 19DL/15.05.2020	47.32
90	EE, PWD(B&R), Division-1, Jagdalpur	28DL/2013-14	53.87	Shreeji Krupa Project Limited	18DL/24.08.2020	9.00
91		37DL/2013-14	19.19	Ashoka Engineers (India) Pvt. Ltd.	36DL/31.12.2019	0.56
92		31DL/2019-20	1.43	Mr. Sandeep Goyal	29DL/09.03.2020	82.71
93	EE, PWD (B&R), Division 2, Raipur	86DL/2017-18	9.56	Ms Vinod Kumar Jain	212DL/26.10.2019 24DL/19.02.2020	332.93
94		10DL/2019-20	1.04	Bitumac Construction	58DL/29.02.2020	84.66
95		103DL/2017-18	0.86	Mr Atul Chawhan	20DL/19.02.2020 21DL/19.02.2020 04DL/07.08.2020	40.99
96		108DL/2017-18	5.39	Ms Biresh Shukla	28DL/23.01.2020	1.14
97		28DL/2012-13	8.55	Gordhandas Gobindram	04DL/12.03.2020	7.56
98.	EE, PWD (B&R), Balodabazar	227DL/2018-19	33.71	Kiran Buildcon	72DL/29.07.2020 117DL/31.10.2020	697.29
99		206DL/2018-19	30.23	Jawahar Lal Gupta	73DL/27.02.2020 27DL/17.08.2020	679.61
100		84DL/2017-18	3.42	M/s Ramniwas Agrawal	05DL/12.05.2020 58DL/16.06.2020 76DL/30.09.2020 68DL/12.11.2020	139.03

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101		107DL/2020-21	4.34	Pramod Construction	61DL/28.07.2021	268.02
102		119DL/2020-21	17.66	Kiran Buildcon	17DL/12.07.2021	1173.18
103		145DL/2018-19	5.52	Kiran Buildcon	18DL/12.07.2021	12.96
104		65DL/2018-19	8.34	Yogesh Construction	42DL/23.01.2021	49.43
105		17DL/2015-16	10.71	M/s Vikas Construction Company	28DL/19.03.2020	25.52
106		71/DL2013-14	16.10	A.K. Construction	60DL/28.07.2021	345.44
107	EE, PWD (Bridge), Raipur	36DL/2017-18	6.41	Amar Infrastructure	15DL/07.03.2020	77.27
108		30DL/2018-19	4.89	Paduman Construction	16DL/07.03.2020	42.51
109		06DL/2018-19	3.75	Ashok Kejariwal	19DL/07.03.2020	57.23
110	EE, PWD (B&R), Ramanujganj	02DL/2015-16	33.57	M/s Jawahar Lal Gupta	25DL/09.06.2017 38DL/14.06.2017 48DL/16.10.2017 03DL/02.07.2019	399.46
111		13DL/2016-17	10.13	M/s M/s Mahamaya Construction	32DL/31.03.2018 33DL/31.08.2018 04DL/01.06.2019	125.80
112		54DL/2018-19	9.44	Yogesh Jaiswal	71DL/30.08.2019 18DL/03.09.2019 19DL/03.09.2019 36DL/25.10.2019	321.36
113	EE, PWD (B&R), Ramanujganj	18DL/2015-16	9.19	M/s Jawaharlal Gupta	62DL/30.01.2017 12DL/08.02.2018 76DL/27.06.2019	648.59
114		112DL/2013-14	8.08	A.K. Construction	13DL/13.07.2020	95.85
115	EE, PWD (B&R), Vidhan Sabha	88DL/2018-19	6.68	M/s Gulab Chand Jain	45DL/26.06.2020	52.95
116		35DL/2015-16	4.12	Vijay Kumar Shailendra Kumar Construction	14DL/15.07.2019 47DL/24.02.2020 48DL/24.02.2020	135.94
117		64DL/2018-19	2.27	Suresh Kumar Mishra	06DL/06.02.2020 07DL/06.02.2020 07DL/05.03.2020	46.49
118		12DL/2019-20	0.51	M/s J K Transport	10DL/11.12.2019	51.02
119		74DL/2019-20	0.87	M/s Interiors	47DL/28.05.2020	7.55
120	EE, PWD (B&R), Kawardha	85DL/2017-18	10.22	M/s Om Associates	16DL/12.09.2019 41DL/26.10.2019	129.85
121		63DL/2018-19	7.77	NC Nahar	05DL/13.08.2019	39.28

					03DL/09.09.2019 36DL/31.12.2019	
122		54DL/2018-19	5.78	Alok Buildtech Pvt Ltd	36DL/31.05.2019 34DL/29.06.2019 08DL/05.10.2019	132.04
123		50DL/2018-19	5.11	Alok Buildtech Pvt Ltd	19DL/25.07.2019 07DL/05.10.2019	315.52
124		112DL/2013-14	21.61	M/s A. K. Construction	30DL/19.03.2020	130.76
125		69DL/2016-17	3.04	Shankara Enterprises	23DL/31.08.2021	18.65
126		07DL/2018-19	2.86	Rajsthan Associates	49DL/23.03.2021	14.56
127		12DL/2015-16	7.01	M/s Vikas Construction	75DL/24.03.2021	24.10
128	EE, PWD (B&R), Division-1, Raipur	125DL/2016-17	7.56	M/s PMD Infra Con	10DL/02.11.2018 19DL/12.12.2018 58DL/22.05.2020	171.49
129		56DL/2015-16	8.57	M/s PMD Infra Con	64DL/31.12.2018 59DL/22.05.2020	14.40
130		80DL/2016-17	14.01	Amar Infrastructure Limited.	4DL/06.09.2018 130DL/26.03.2019 62DL/06.03.2020	190.22
131		07DL/2019-20	12.72	M/s N.C. Nahar	82DL/29.07.2020	430.58
132	EE, PWD (B&R), Bemetara	64DL/2016-17	8.71	Mr Alok Shivhare	69DL/25.01.2018 18DL/21.02.2018 12DL/09.11.2020	259.63
133		11DL/2017-18	30.08	M/s Sewa Singh Oberoi	14DL/10.04.2019 25DL/16.04.2019 34DL/16.07.2020	659.91
134	EE, PWD (B&R), Division-3, Raipur	02DL/2018-19	7.27	Mr Vijay Kumar Agrawal	13DL/10.11.2020 16DL/16.12.2020	106.12
135		56DL/2018-19	9.26	M/s Gulab Chand Jain	12DL/19.03.2020 34DL/24.03.2020 20DL/19.06.2020	189.60
136	EE, PWD (B&R), Dhamtari	76DL/2017-18	7.12	M/s Ashok Khandelwal	13DL/30.09.2020 14DL/30.09.2020 15DL/30.09.2020	72.53
137		93DL/2017-18	6.92	M/s Ashok Khandelwal	04DL/08.09.2020 32DL/29.12.2020 33DL/29.12.2020 34DL/29.12.2020	98.09
138		24DL/2018-19	1.32	M/s Ramesh Kumar Sahu	47DL/27.08.2019 15DL/07.03.2020 16DL/07.03.2020	132.35
139	EE, PWD (B&R),	16DL/2017-18	14.10	M/s Vinod Kumar Jain	05DL/05.06.2019 04DL/09.07.2019	298.13

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	Dantewada				21DL/30.07.2019	
140		59DL/2016-17	0.88	Mr Prasoon Yadav	04DL/31.08.2019	24.57
141		35DL/2017-18	0.88	Mr Durga Prakash Singh Chauhan	03DL/31.08.2019	23.68
142		47DL/2017-18	0.84	M/s Shivam Construction	03DL/04.09.2019	55.10
143		48DL/2017-18	0.84	M/s Sartaj Construction	14DL/15.10.2018 21DL/29.11.2019 22DL/29.11.2019	84.04
144	EE, PWD (B&R), Kanker	09DL/2017-18	8.58	M/s Maa Bhagwati Construction	21DL/26.10.2018 18DL/14.03.2019 18DL/14.01.2020 19DL/16.01.2020	316.35
145		19DL/2017-18	1.35	Mr Rupeshwar Singh Thakur	23DL/29.08.2020 10DL/05.02.2021	43.32
146		59DL/2019-20	1.14	M/s Upadhyay Construction	15DL/18.08.2020	20.34
147		43DL/2014-15	2.35	M/s Shri Shakti Construction	17DL/18.08.2020	24.82
148		44DL/2014-15	3.12	M/s Om Builders	06DL/02.05.2020	15.56
149	EE, PWD (B&R), Narayanpur	31DL/2014-15	7.64	M/s Shreeji Krupa Project Ltd	07 DL/22.05.2019 08 DL/22.05.2019 09 DL/10.06.2019	96.99
150	EE, PWD (B&R), Mahasamund	122DL/2017-18	4.12	M/s Manoj Kumar Kedia	38DL/23.07.2019 24DL/29.02.2020	49.01
151		64DL/2018-19	10.63	M/s Manoj Kumar Kedia	45DL/25.12.2019	99.14
152		80DL/2018-19	6.72	M/s Regal Builders	06DL/14.01.2020 19DL/27.02.2020 12DL/08.01.2021	169.14
153		82DL/2018-19	3.23	M/s Sushil Kumar Agrawal	5DL/06.03.2020	48.37
154	EE, PWD (B&R), Mahasamund	104DL/2018-19	3.88	M/s Manoj Kumar Kedia	32DL/16.07.2020	59.25
155	EE., PWD (NH), Division-1, Raipur	12DL/2020-21	0.72	M/s Bachhi Devi Mishra	15DL/13.07.2021	46.13
156		13DL/2020-21	1.39	M/s Bachhi Devi Mishra	16DL/13.07.2021	20.40
157		25DL/2019-20	0.74	M/s Upadhyay Construction	03DL/01.07.2020	12.93
158	PM, PWD, ADB, Baloda Bazar	05DL/2014-15	96.16	Shri Kishan barbrik JV	71DL/27.11.2019	84.79
159		08DL/2014-15	114.16	Agrawal Infrabuilt Pvt Ltd.	55DL/26.11.2019	6.61
160		01DL/2015-16	159.70	Vinod Kumar Jain	47DL/24.11.2019	737.62

161		01DL/2019-20	35.15	M/s Arcons DDV JV.	8DL/22.09.2021	279.05
162		09DL/2019-20	45.15	M/S Barbaric Project	100DL/29.10.2021	341.15
163	EE, PWD (B&R), Champa	40DL/2017-18	1.10	Mr Dewnandan Dilip	07DL/05.03.2020	13.89
164	EE, PWD (B&R), Division-2, Bilaspur	64DL/2017-18	1.46	Sanjeev Construction	87DL/29.04.2020	5.37
165		50DL 2018-19	2.15	M/S Y.G Nandeshwar	36DL/31.08.2020	20.89
166		15DL/2019-20	0.90	M/s Alok Singh Thakur	5DL/13.05.2020	52.45
167	EE, PWD (Bridge), Ambikapur	13DL/2016-17	9.82	Mr Ashok Kumar Mittal	25DL/21.07.2020	92.41
168		12DL/2016-17	1.04	M/s U.C. Jaiswal	12DL/24.08.2020	9.65
169		10DL/2018-19	10.48	M/s Agrico Steel Engineering Works	03DL/20.05.2020	13.23
170	EE,PWD (NH) Division-Ambikapur	01 DL/2019-20	0.76	M/s R.K. Infrastructure	3DL/04.11.2019	11.50
171		07DL/2019-20	0.62	Gouri Construction Company	5DL/27.02.2021	62.63
172		12DL/2018-19	0.85	M/s Purwa Engineering and earth movers.	56DL/07.03.2019	68.06
173		13DL/2018-19	0.86	M/s Purwa Engineering and earth movers.	13DL/16.04.2019	58.29
174	EE, PWD (Bridge), Bilaspur	18DL/2016-17	22.63	M/s Banka Constructions	08DL/10.06.2020	83.93
175		31DL/2017-18	9.67	Mr Narendra Mishra	09DL/09.10.2020	133.08
176		12DL/2018-19	4.27	Mr M.D. Akhtar	06DL/20.07.2021	60.53
177		28DL/2015-16	9.04	Mr. Vishambhar Dyal Agrawal	11DL/09.10.2020	2.83
178	PM, PWD (ADB), Rajnandgaon	06DL/2015-16	192.06	M/s Amar-DRA (JV)	26IPC/03.08.2021	69.28
179		04DL/2015-16	76.46	M/s Amar Infrastructure Pvt. Ltd.	19IPC/24.11.2019	341.79
180		06DL/2014-15	101.97	M/s NSPR Constructions Pvt. Ltd.	25IPC/24.11.2019	192.63
181		05DL/2015-16	70.52	M/s Amar-DRA (JV)	15IPC/24.11.2019	318.88
182		02DL/2015-16	109.07	Sinflex Infrastructure Ltd.	18DL/25.11.2019	59.94

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183	EE, PWD (NH), Jagdalpur	19DL/2016-17	11.54	M/s B.R. Singh Bhadouria, Nakulnar	03DL/19.06.2019	116.28
184		40DL/2014-15	1.29	Surface Engineering Pvt. Ltd.	04DL/06.01.2015	36.71
185		02DL/2017-18	0.58	AYV Infrastructure	02DL/02.06.2018	58.80
186		04DL/2016-17	0.80	M/s KGN Construction	07DL/29.11.2016	61.55
187		06DL/2016-17	0.62	Osho Buildcon Pvt. Ltd.	05DL/28.02.2017	62.04
188	EE, PWD (B&R), Sukma	114DL/2016-17	4.02	M/s Ram Sharan Singh	06DL/11.01.2019 44DL/27.08.2019 17DL/22.10.2019	163.72
189		16DL/2017-18	0.40	Ashok kumar Tapadiya	35DL/25.02.2021	27.63
190		22DL/2017-18	1.70	M/s Ram Sharan Singh	48DL/29.08.2019	81.76
191		78DL/2017-18	0.22	Vishal Singh	03DL/03.09.2019	11.73
192	EE, PWD(NH), Sukma	03DL/2018-19	0.41	Tanay Choudhary	03DL/04.06.2019	5.51
193		09DI/2015-16	0.93	M/s G.T. Rama Rao	09DI/18.12.2015	62.21
194		10DL/2015-16	0.35	M/s P.S.A. Constructions	02DI/05.01.2016	35.00
195		11DL/2015-16	0.28	M/s P.S.A. Constructions	08DL/09.12.2015	27.87
196	PM, PWD (ADB) Raipur	07ADB/2014-15	85.79	M/s BSBK Pvt ltd.	69ADB /26.06.2018 41ADB /17.09.2018 67ADB /30.11.2018 14ADB /02.12.2018 45ADB /24.11.2019 56ADB /26.11.2019 67ADB /27.11.2019	2162.33
197		09ADB/2014-15	70.89	M/s Barbrik Project ltd.	61ADB /22.09.2018 64ADB /29.11.2018 09ADB /02.12.2018 39ADB /04.12.2018 85ADB /21.10.2019 58ADB /26.11.2019 68ADB /27.11.2019	1058.95
198		13ADB/2014-15	126.61	M/s Arcons Infrastructure and Construction ltd.	71ADB /20.07.2018 67ADB /26.09.2018 07ADB /02.12.2018 13ADB /02.12.2018 09ADB /13.03.2019 21ADB /05.09.2019 39ADB /24.11.2019 52ADB /26.11.2019	2753.71

199		15ADB/2014-15	120.48	M/s Gayatri Projects ltd.	72ADB /30.06.2018 19ADB /03.12.2018 20ADB /03.12.2018 42ADB/24.11.2019 50ADB /25.11.2019	2129.35
200	PM, PWD (ADB) Raipur	03ADB/2015-16	53.11	M/s Amar Infrastructure ltd.	56ADB/ 20.09.2018 06ADB /02.12.2018 17ADB /02.12.2018 35ADB /23.03.2019 38ADB /23.11.2019 57ADB /26.11.2019	1454.63
201	EE, PWD(B&R), Dn.-Gariyaband	02DL/2015-16	2.11	Mr Rohit Kumar Chandrakar	11 DL/05.01.2021 16 DL/08.01.2021	39.99
202		148DL/2013-14	15.73	M/s Anew construction Pvt. Ltd.	23DL/24.04.2019	96.60
203		41DL/2015-16	1.58	M/s Shewtark Traders	04 DL/11.08.2021 07DL/13.08.2021	28.08
204		01DL/2018-19	14.07	M/s Anew Construction Pvt. Ltd	20DL/22.09.2021 21DL/28.10.2021	122.73
205		13DL/2019-20	3.40	M/s Gulab Chand Jain	04 DL/05.11.2020	55.65
206		07DL/2020-21	1.85	M/s Hamara Infrastructure	44DL/29.09.2021 31 DL/30.10.2021	32.56
207		46DL2018-19	7.33	Mr Mohd Faruk Warsi	03DL/11.05.2020 08DL/04.07.2020	35.28
208		51DL/2015-16	9.62	Shriji Krupa Projects Ltd	31DL/22.02.2020	55.63
209		43DL/2018-19	3.56	Anuj Buildcon	08DL/09.06.2020 25DL/14.07.2020	39.10
Total						36890.71

Appendix 2.3.2

(Referred to in para 2.3.6.2)

Statement showing list of agreements finalised without obtaining royalty clearance certificates by the contractors

Sl. No	Name of division	Agreement no./year	Up to date payment in final bill (₹ in crore)	Name of contractor	CB Vr. No./Date	Amount paid in final bill (₹ in lakh)
1	2	3	4	5	6	7
1	EE, Water Resources Dn., Balod	02DL/2019-20	4.57	M/s Santosh Agrawal	15DL/27.08.2021	50.10
2		03DL/2020-21	2.97	Vijay Kumar Shailendra Kumar Construction	15DL/ 21.09.2021	17.88
3	EE, Tandula Water Resources Dn., Durg	07DL/2020-21	2.94	Shri Rani Soti Granite Company.	47DL/29.12.2020	76.95
4		05DL/2018-19	11.59	Ganpati Constructions	18DL/15.03.2021	19.03
5		10DL/2017-18	4.56	Vijay Kr. Shailendra Kr. Construction Pvt. Ltd.	50DL/30.12.2020	35.52
6	EE, Water Resources Dn., Balrampur	02DL/2016-17	13.34	M/s Sunil Kumar Agrawal.	01DL/06.08.2021	393.55
7	EE, WR Dn. No. 1, Ambikapur	27DL/2013-14	5.40	M/s Uttam Singh Sisodia, Ambikapur	393DL/17.03.2021	25.30
8		02 DL/2020-21	3.17	M/s DeonarayanYadav	399DL/23.03.2021	24.76
9		06 DL/2019-20	5.86	S.S Infrastructure Company	30DL/02.06.2021	7.15
10	EE, MBC Dn. No. 5, Kharsia	07/DL/2018-19	2.57	M/s Santosh Kumar Agrawal and Co.	57DL/24.03.2021	37.06
11	EE, WR Survey & Barrage Construction Dn. No. 1, Kharsia	01/DL/2011-12	391.14	M/s NCC Hyderabad	14DL/02.11.2021	101.12
12	EE, WR Dn., Sukma	08/DL/2013-14	2.59	Kulkarni & Sahu Associate	01/DL/17.05.2016	9.60
13		02/DL/2014-15	1.84	M/s Atul Singh Thakur	01/DL/30.04.2015	64.56
14	EE, Kelo Project Survey Dn. Raigarh	10DL/2017-18	8.67	Vijay Kumar Shailendra Kumar Construction P Ltd	03DL/ 10.03.2021	185.50
15		07DL/2018-19	5.73	Vijay Kumar Shailendra Kumar Construction P	98DL/ 30.12.2020	32.16

				Ltd		
16		04DL/2016-17	3.78	M/s Santosh Kumar Agrawal & Co.	03DL/ 06.08.2021	29.02
17	EE, Water Resources Division, Marwahi	01DL/20 17-18	0.93	Amit Kumar Ushya	02DL/01.08.2018	11.65
18		02DL/2014-15	3.82	Rajeev Kumar Choudhary	01DL/01.06.2018	17.91
19		06DL/2013-14	1.84	M/s Baijnath Agrawal	17DL /27.08.2019	3.22
20	EE, WRD, Bijapur	10DL/20 16-17	0.71	M/s Shring Construction	01 DL/06.08.2019	30.53
21	EE, Kelo Project Construction Dn, Lakha, Raigarh	02DL/2016-17	1.10	M/s Arya Construction	29DL/13.08.2019	6.91
22	EE, MRP, Phase-2, Raipur	02DL/2018-19	5.68	Arya Construction Company, Raigarh	105DL/29.12.2020	10.39
23	EE, Water Resources Division Janjgir	09DL/2018-19	1.00	R B Construction	02 DL/14.06.2019	20.93
24	EE, Water Resources Division No 2, Ramanujanjanj	04DL/2015-16	2.94	Virendra Kumar Singh	158 DL/17.12.2019	160.77
25		02DL/2016-17	3.72	Om Construction	12 DL/12.09.2020	44.00
26		02DL/2019-20	2.67	Mahamaya Construction	5 DL/21.03.2021	110.11
27	EE, HCWM Dn., Janjgir	10/DL/2017-18	13.94	Ashok Kumar Mittal	33DL/07.03.2020	85.42
28		19/DL/2017-18	12.32	Ritesh Kumar Agrawal	01DL/01.06.2020	39.23
29	EE, WR Construction Dn., Kasdol	02/DL/2015-16	28.64	M/s Raipur Construction PVT LTD	07DL/26.08.2021	471.52
30		20/DL/2017-18	9.22	Sh. Achhelal Agrawal	33DL/20.11.2019	162.93
31		27DL/2018-19	6.34	Sh. Achhelal Agrawal	08DL/03.07.2020	65.99
32		39DL/2018-19	2.11	Sh. Baijnath Agrawal	29DL/18.08.2020	31.17
33		40DL/2018-19	3.09	Sh. Baijnath Agrawal	13DL/28.10.2020	18.62
Total						2400.56

Appendix 2.3.3
(Referred to in para 2.3.6.3(i))

Statement showing non realisation of market value of minerals due to delay in issue of market rates

Public Works Department (A)													
Sl. No.	Name of division	Agreement number/ Year	Up to date payment (₹ in crore)	Name of contractor	Details of minor minerals used in work (in cum)			Market rate of minerals as per orders of district collector (in ₹)			Total amount of Royalty deducted (₹ in lakh)	Royalty charges to be deducted (₹ in lakh)	Short deducted royalty charges (₹ in lakh)
					Metal	Sand	Moorum	Metal	Sand	Moorum			
1	2	3	4	5	6	7	8	9	10	11	12	13	14 (=13-12)
1	EE, PWD (B&R) Dn., Bhanupratapur	14DL/2016-17	2.02	Bachchi Devi Mishra	1529.41	1120.59	1739.72	520	200	200	3.02	13.67	10.65
2		83DL/2017-18	1.12	Bajaj Builders 002	3552.15	0	2243.49	520	200	200	5.74	22.96	17.22
3		09DL/2017-18	5.01	G. C. Jain	21797.51	1473.97	3738.9	520	200	200	30.73	123.77	93.04
4		18DL/2017-18	18.72	Mallikarjun Construction Co	56582.07	4683.343	4358.778	520	200	200	69.15	312.31	243.16
5	EE, PWD (B&R) Dn., Balodabazar	227/DI, 2018-19	33.71	Kiran Buildcon	48473.99	1029.34	279.5	528	180	200	63.67	258.35	194.68
6		206DL/2018-19	30.23	Jawahar Lal Gupta	61300.17	3839.63	0	528	180	200	81.13	330.58	249.45
7		84DL/2017-18	3.42	M/s Ramniwas Agrawal	1807.46	664.85	0	528	180	200	2.57	10.74	8.17
8	EE, PWD (Bridge), Raipur	36DL/2017-18	6.41	Amar Infrastructure Limited	2628.01	1352.32	1500	520	200	200	10.20	19.37	9.17
9		30DL/2018-19	4.89	Paduman Construction	4912.91	1590.88	0	520	200	200	9.33	28.73	19.40
10		6DL/2018-19	3.75	M/s Ashok Kumar Kejariwal	3066	1195	1604	520	200	200	7.50	21.54	14.04
11	EE, PWD (B&R), Ramanujanj	02DL/2015-16	33.57	M/s Jawahar Lal Gupta	25036	23664	39597	500	147.24	147.24	82.08	218.33	136.25
12		13DL/2016-17	10.13	M/s Mahamaya Construction	29028.47	11822.01	1233.06	500	147.24	147.24	21.58	164.36	142.78
13		54DL/2018-19	9.44	Yogesh Jaiswal	9714.04	6346.47	0	500	147.24	147.24	15.80	57.91	42.11
14		18DL/2015-16	9.19	M/s Jawaharlal Gupta	7837	2832	1599	500	147.24	147.24	1.46	45.71	44.25

15	EE, PWD (B&R), Vidhan Sabha	88DL/2018-19	6.68	M/s Gulab Chand Jain	16560	4283.9	336.75	520	200	200	26.27	95.35	69.08
16		35DL/2015-16	4.12	M/s Vijay Kumar Shailendra Kumar Construction	2960.25	976.03	0	520	200	200	4.40	17.35	12.95
17		64DL/2018-19	2.27	M/s Suresh Kumar Mishra	989.11	942.35	0	520	200	200	1.87	7.03	5.16
18		12DL/2019-20	0.51	M/s J K Transport	699.26	0	0	520	200	200	0.91	3.64	2.73
19	EE, PWD (B&R), Gariaband	46 DL/2018-19	7.33	Mr Mohd Faruk Warsi	4916.03	5761.04	7966.1	559	215	215	17.23	56.99	39.76
20		51 DL/2015-16	9.62	Shriji Krupa Projects Ltd	4346.03	17199.84	333.63	559	215	215	12.71	61.99	49.28
21		43 DL/2018-19	3.56	Anuj Buildcon	9063.51	735.78	2213.47	559	215	215	17.47	57.01	39.54
22		13DL/2019-20	3.40	M/s Gulab Chand Jain	10297.9	851.66	2477.26	559	215	215	23.13	64.72	41.59
23	EE, PWD (B&R), Kawardha	85DL/2017-18	10.22	M/s Om Associates	3727.68	2690.64	10419	590	227.26	227.26	9.47	51.79	42.32
24		63DL/2018-19	7.77	NC Nahar	32722.04	1615.61	251.55	590	227.26	227.26	45.75	197.30	151.55
25		54DL/2018-19	5.78	Alok Buildtech Pvt Ltd	15277.89	2217.28	1903.85	590	227.26	227.26	24.62	99.51	74.89
26		50DL/2018-19	5.11	Alok Buildtech Pvt Ltd	12266.55	677.19	2753.6	590	227.26	227.26	17.33	80.17	62.84
27	EE, PWD (B&R), Division-1, Raipur	125DL/2016-17	7.56	M/s PMD Infra Con	1266.34	136.86	0	520	200	200	13.46	6.86	-6.60
28		56DL/2015-16	8.57	M/s PMD Infra Con	29283.76	1636.87	0	520	200	200	30.49	155.55	125.06
29		80DL/2016-17	14.01	Amar Infrastructure Limited.	27506.66	31056.59	0	520	200	200	29.88	205.15	175.27
30		07DL/2019-20	12.72	M/s N.C. Nahar	45704	2858	0	520	200	200	60.63	243.38	182.75
31	EE, PWD (B&R), Bemetara	64DL/2016-17	8.71	Mr Alok Shivhare	31395	324	0	819	315	315	32.40	258.15	225.75
32		11DL/2017-18	30.08	M/s Sewa Singh Oberoi	64575	7400.14	0	819	315	315	87.65	552.18	464.53
33	EE, PWD (B&R), Division-3, Raipur	02DL/2018-19	7.27	Mr Vijay Kumar Agrawal	2384.8	2074.52	10571.79	520	200	200	8.01	37.69	29.68
34		56DL/2018-19	9.26	M/s Gulab Chand Jain	28231	2358.04	0	520	200	200	53.24	151.52	98.28
35	EE, PWD	76DL/2017-18	7.12	M/s Ashok	2933.74	6113.81	1825.83	408	212	212	8.79	28.80	20.01

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	(B&R), Dhantari			Khandelwal									
36		93DL/2017-18	6.92	M/s Ashok Khandelwal	2193.24	5549.63	804.38	408	212	212	6.48	22.42	15.94
37		24DL/2018-19	1.32	M/s Ramesh Kumar Sahu	843.44	671.7	845	408	212	212	1.91	6.66	4.75
38	EE, PWD (B&R), Narayanpur	31DL/2014-15	7.64	M/s Shreeji Krupa Project Ltd	3034.113	5749.137	641.699	390	231	150	3.63	26.08	22.45
39	EE, PWD (B&R), Mahasamund	122DL/2017-18	4.12	M/s Manoj Kumar Kedia	15375.96	1636.89	0	400	200	200	27.13	64.78	37.65
40		64DL/2018-19	10.63	M/s Manoj Kumar Kedia	22578.367	0	0	400	200	200	38.15	90.31	52.16
41		80DL/2018-19	6.72	M/s Regal Builders	24089.427	2963.73	0	400	200	200	42.27	102.29	60.02
42		82DL/2018-19	3.23	M/s Sushil Kumar Agrawal	14303.01	5497.074	0	400	200	200	30.82	68.21	37.39
43		104DL/2018-19	3.88	M/s Manoj Kumar Kedia	13792.854	998.09	2713.372	400	200	200	34.15	62.59	28.44
44	EE., PWD (NH), Division-1, Raipur	12DL/2020-21	0.72	M/s Bachhi Devi Mishra	2027.482	0	0	520	200	200	3.42	10.54	7.12
45		13DL/2020-21	1.39	M/s Bachhi Devi Mishra	3488.545	0	0	520	200	200	5.89	18.14	12.25
46		25DL/2019-20	0.74	M/s Upadhyay Construction	1159.939	0	0	520	200	200	2.00	6.03	4.03
47	PM, PWD (ADB), Balodabazar	05DL/2014-15	96.29	Shrikishan-Barbrik (JV), Korba	249180.63	30087.45	55671.09	528	180	200	149.18	1481.17	1331.99
48		08DL/2014-15	143.37	M/s Agrawal Infrabuild Pvt. Ltd. Bilaspur	368664.94	15016.17	94185.22	528	180	200	464.92	2161.95	1697.03
49		01DL/2015-16	159.95	M/s Vinod Kumar Jain-Path (JV), Raipur	356478.05	85431.93	124812.77	528	180	200	606.04	2285.61	1679.57
50	EE, PWD (NH) Dn. Jagdalpur	40DL/2014-15	1.29	Surface Engineering Pvt. Ltd. Jagdalpur	1827.037	0	0	452	174	174	1.88	8.26	6.38
51		02DL/2017-18	0.58	M/s AYY Infrastructure	800.566	354.476	0	452	174	174	1.12	4.24	3.12
52		04DL/2016-17	0.80	M/s KGN	1367.295	0	0	452	174	174	0.91	6.18	5.27

				Construction									
53		06DL/2016-17	0.62	M/s Osho Buildcon Pvt. Ltd.	1150	0	0	452	174	174	1.3	5.20	3.90
54	EE, PWD (NH), Sukma	09DL/2015-16	0.93	M/s G.T Rama Rao	5665.87	0	2428.2	206	100	100	6.32	14.10	7.78
55		10DL/2015-16	0.35	M/s P.S.A construction	527.151	0	0	206	100	100	0.54	1.09	0.55
56		11DL/2015-16	0.28	M/s P.S.A construction	424.506	0	0	206	100	100	0.56	0.87	0.31
57	PM, PWD (ADB), Raipur	07ADB/2014-15	85.79	M/s BSBK Pvt ltd.	166598.72	10126.07	71079.67	520	200	200	350.42	1028.72	678.30
58		09ADB/2014-15	70.89	M/s Barbrik Project ltd.	49142.62	23603.49	52293.4	520	200	200	363.99	407.34	43.35
59		13ADB/2014-15	126.61	M/s Arcons Infrastructure and Construction ltd.	292686.84	64758.34	96189.68	520	200	200	455.50	1843.87	1388.37
60		15ADB/2014-15	120.48	M/s Gayatri Projects ltd.	384247.94	34791.08	145089.49	520	200	200	55.46	2357.85	2302.39
61		03ADB/2015-16	53.11	M/s Amar Infrastructure ltd.	203091.37	14278	57913.49	520	200	200	261.92	1200.46	938.54
Total (A)											3845.58	17345.39	13499.81
Water Resources Department (B)													
Sl. No.	Name of division	Agreement number/ Year	CB Voucher. No. and date	Name of contractor	Details of minor minerals used in work (in cum)			Market rate of minerals as per orders of district collector (in ₹)			Royalty deducted (₹ in lakh)	Royalty charges to be deducted (₹ in lakh)	Short deducted royalty charges (₹ in lakh)
					Metal	Sand	Moorum	Metal	Sand	Moorum			
1	EE, MRP, Phase-2, Raipur	02DL/2018-19	105DL/29.12.2020	Arya Construction Company, Raigarh	4312	2144	3495.41	520	200	200	10.95	33.70	22.75
2	EE, WRD, Kasdol	20DL/2017-18	33DL/20.11.2019	Sh. Achhelal Agrawal	22682	11743	0	528	180	200	6.43	140.90	134.47
3		27DL/2018-19	08DL/03.07.2020	Sh. Achhelal Agrawal	9315	5624.7	0	528	180	200	6.34	59.31	52.97
4		39DL/2018-19	29DL/18.08.2020	Sh. Baijnath Agrawal	4416	2226.8	0	528	180	200	1.99	27.32	25.33
5		40DL/2018-19	13DL/28.10.2020	Sh. Baijnath Agrawal	4500	2256.6	0	528	180	200	2.46	27.82	25.36
Total (B)											28.17	289.05	260.88
Grand Total (A+B)											3873.75	17634.44	13760.69

Appendix 2.3.4

(Referred to in para 2.3.6.3 (ii))

Statement showing non realisation of market value despite orders of district Collectors on market rates (PWD)

Sl. No.	Name of division	Agreement no./ year	Up to date payment in final bill (₹ in crore)	Name of contractor	Details of minerals consumed in the work (in cum)			Market rate of minerals as per orders of district collector (in ₹)			Royalty charges actually deducted	Royalty charges to be deducted	Short deducted royalty charges
					Metal	Sand	Moorum	Metal	Sand	Moorum			
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14 (=13-12).
1	EE, PWD (B&R), Manendragarh	53DL/2015-16	6.51	D C Construction	22690.68	1432.75	Nil	403	70	70	24.43	92.45	68.02
2		09DL/2016-17	4.16	D C Buildcon	23829.58	2405.77	525.26	403	70	70	20.15	98.08	77.93
3		42DL/2016-17	3.87	Ramniwas Poddar	21197.70	981.73	781.70	403	70	70	22.42	86.66	64.24
4		1DL/2018-19	2.91	Dwarika Buildcon	2425.51	Nil	Nil	434	76	76	2.74	10.53	7.79
5		37DL/2018-19	2.67	Ashok Kumar Jaiswal	8973.30	695.25	Nil	434	76	76	15.25	39.47	24.22
6	EE, PWD (B&R), Patthalgaon	38DL/2016-17	10.78	Manoj Kumar Kedia	40356.55	22976.24	9298.50	412	80	80	58.54	192.09	133.55
7		39DL/2017-18	1.27	Gajendra Jain	793.00	680.00	Nil	412	80	80	1.37	3.81	2.44
8		43DL/2017-18	1.47	Dinesh Jain	742.86	616.34	457.06	412	80	80	1.51	3.92	2.41
9		45DL/2018-19	1.77	Nityanand Singh	4905.66	1516.63	Nil	412	80	80	6.54	21.42	14.88
10	EE, PWD (B&R), Ambikapur	29DL/2015-16	22.34	Shreejirupa Project Ltd	7214.99	6332.13	17273.67	381	80	80	12.96	46.37	33.41
11		89DL/2015-16	2.10	Gouri Construction	6879.10	654.46	606.96	381	80	80	7.34	27.22	19.88
12		49DL/2018-19	2.77	Nityanand Singh	8726.13	931.25	Nil	264	165	165	11.81	24.57	12.76
13		42DL/2018-19	1.68	Harsh Construction	344.83	452.84	Nil	264	165	165	0.67	1.66	0.99
14		67DL/2017-18	1.79	Chandra Construction	10761.22	2280.86	Nil	381	80	80	13.18	42.82	29.64
15	EE, PWD (B&R), Surajpur	21DL/2015-16	11.18	Vikash Construction	4095.61	10432.80	7097.00	309	60	60	8.10	23.17	15.07
16		25DL/2016-17	2.88	Ojha Construction	1573.71	745.34	Nil	284	56	56	2.07	4.89	2.82

17	EE, PWD (Bridge), Jagdalpur	1DL/2018-19	3.99	B.K Chawla	2377.92	1220.41	1540.20	262.4	100	100	5.75	9.00	3.25
18		20DL/2015-16	20.44	K. C. Rao	13883.91	6191.92	4582.1	452	174	174	16.45	81.50	65.05
19		9DL/2016-17	16.28	Roshan Builders	11586.66	7083.33	8782.2	452	174	174	22.33	79.98	57.65
20		7DL/2017-18	17.21	Ashok Kumar Mittal	17902.84	4200.84	33816.1	452	174	174	46.85	147.07	100.22
21		13DL/2017-18	2.85	Manak Lal Sahu	3961.237	758.79	0	452	174	174	7.23	19.23	12.00
22	EE, PWD (B&R), Mungeli	11DL/2019-20	22.66	Kanhaiya Lal Agrawal	60563.28	1156.66	5537.79	520	150	150	115.28	324.97	209.69
23		17DL/2018-19	1.29	Suresh Kumar Agrawal	5461.95	239.29	Nil	520	150	150	7.23	28.76	21.53
24		54DL/2018-19	0.57	Maa Bhavani Construction	149.82	81.89	190.87	520	150	150	0.98	1.19	0.21
25		13DL/2017-18	7.92	Yogesh Construction Company	3321.19	5627.72	0	520	150	150	6.18	25.71	19.53
26	EE, PWD (NH), Bilaspur	17DL/2018-19	1.45	Mahamaya Construction	4692.49	Nil	Nil	170	30	30	7.94	7.98	0.04
27	EE, PWD (B&R), Rajnandgaon	78DL/2016-17	18.99	Mohan Poddar	11390.26	26738.95	Nil	382	80	80	28.19	64.90	36.71
28		97DL/2017-18	5.85	Jain Construction	2736.72	2456.60	6986.30	382	80	80	8.28	18.01	9.73
29		99DL/2017-18	5.81	Jain Construction	2730.26	2446.56	7368.50	382	80	80	8.46	18.28	9.82
30		38DL/2018-19	2.16	Chakradhari Construction	7704.77	866.72	Nil	382	80	80	21.15	30.13	8.98
31		02DL/2018-19	1.90	Manohar Lal Gawari	1164.18	982.05	2877.89	382	80	80	4.48	7.54	3.06
32	EE, PWD (B&R), Durg	124DL/2018-19	35.70	N.C. Nahar	98772.63	31698.56	321.05	618	520	332	150.48	776.31	625.83
33		98DL/2017-18	13.79	Rajcon Engineers	54307.79	4511.96	1748.96	618	520	332	57.78	364.89	307.11
34		109DL/2019-20	11.43	Sewa Singh Oberoi & Company	22358.18	4332.47	Nil	618	520	332	51.67	160.70	109.03
35		94DL/2016-17	9.66	N.C. Nahar	33652.56	5182.78	Nil	618	520	332	35.70	234.92	199.22
36		08DL/2019-20	9.28	Rajcon Engineers Private Limited	31061.37	4029.67	2969.24	618	520	332	43.88	222.77	178.89
37		157DL/2019-20	25.03	M/s GP Khetan	76665.33	8447.17	Nil	618.00	520.00	332.00	194.15	517.72	323.57

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38		130DL/2019-20	20.54	M/s GP Khetan	69957.00	8784.56	Nil	618.00	520.00	332.00	155.03	478.01	322.98
39		80DL/2019-20	16.58	M/s N.C. Nahar	53872.65	5795.11	3382.05	618.00	520.00	332.00	112.73	374.30	261.57
40		162DL/2019-20	18.45	M/s Mittal Construction Company	59930.59	6888.28	Nil	618.00	520.00	332.00	105.76	406.19	300.43
41	EE, PWD (Bridge), Rajnandgaon	01DL/2017-18	5.51	Pawan Kumar Agrawal	4559.05	1324.41	138.39	293	80	80	8.31	14.53	6.22
42		06DL/2016-17	4.27	Gupta Construction Company	3723.27	1235.70	433.50	293	80	80	11.24	12.24	1.00
43		09DL/2016-17	5.47	Mithilesh Mishra	4800.39	1354.97	Nil	293	80	80	8.40	15.15	6.75
44	EE, PWD(B&R), Division-1, Bilaspur	33DL/2019-20	4.92	Jawahar Lal Gupta	20263.00	802.31	Nil	339	95	95	26.74	69.45	42.71
45	EE, PWD (B&R), Jashpur	23DL/2016-17	7.43	Jawahar Lal Gupta, Ambikapur	10551.01	18871.53	864.18	412	80	80	16.00	59.26	43.26
46		06DL/2016-17	6.03	Virendra Kumar Singh	15383.21	2028.20	1489.60	412	80	80	21.76	66.10	44.43
47	EE, PWD (Bridge), Raigarh	05DL/2016-17	6.74	Sajan Gupta	7806.50	3366.66	1098.00	290	40	40	17.33	24.42	7.09
48		06DL/2016-17	3.97	Sajan Gupta	5723.96	2885.31	1284.42	290	40	40	7.75	18.27	10.52
49		07DL/2015-16	2.40	Sajan Gupta	2255.42	2055.70	1284.30	290	40	40	5.30	7.88	2.58
50		09DL/2015-16	1.43	Devnarayan Yadav	860.66	685.12	993.72	290	40	40	2.90	3.17	0.27
51		13DL/2017-18	1.04	Mahesh Prasad Chandra	787.20	787.18	82.68	290	40	40	1.61	2.63	1.02
52	EE, PWD (B&R), Korba	11DL/2019-20	2.15	D C Construction	9256.35	1236.80	Nil	531	186	186	12.65	51.45	38.80
53	EE, PWD (B&R), Balod	02DL/2018-19	3.67	M/s A.V. Construction	9219.13	Nil	1150.20	384	86	86	12.56	36.39	23.83
54		07DL/2017-18	9.16	M/s Mittal Construction Company	23735.65	693.06	20133.04	384	83	83	33.90	109.06	75.16
55		44DL/2018-19	15.49	M/s Sewa Singh Oberoi	31869.00	2849.79	Nil	384	86	86	42.85	124.83	81.97
56		93DL/2016-17	4.00	M/s Jain	1626.5	1016.87	Nil	384	86	86	2.03	7.12	5.09

				Construction Co.									
57	EE, PWD (B&R), Bijapur	31DL/2016-17	3.77	Mr. Daya Shankar Patel	5613.55	768.23	6840.68	206	40	40	13.21	14.61	1.40
58		19DL/2018-19	1.73	Mr. Abhisek Kumar Saha	824.03	781.63	1067.90	429	165	165	3.30	6.59	3.29
59	EE, PWD (B&R), Khairagarh	63DL/2017-18	37.38	M/s B.B. Verma	80059.227	13830.4059	518.436	293	80	80	107.82	246.05	138.23
60		53DL/2018-19	6.40	Mr Surana & Company	28040.852	959.894	762.00	293	80	80	37.31	83.54	46.23
61		58DL/2018-19	15.65	Alok Buildtech	54357.98	3308.901	9108.12	293	80	80	76.87	169.20	92.33
62		64DL/2018-19	12.52	Rajcon Engineers	49844.98	2250.07	6897.845	293	80	80	69.37	153.36	83.99
63	EE, PWD (NH), Ambikapur	01 DL/2019-20	0.76	M/s R.K. Infrastructure	1924.327	Nil	Nil	429	165	165	2.54	8.26	5.72
64		07 DL/2019-20	0.62	Gouri Construction Company	1522.812	Nil	Nil	429	165	165	1.97	6.53	4.56
65		12 DL/2018-19	0.85	M/s Purwa Engineering and earth movers.	1229.909	Nil	Nil	429	165	165	1.62	5.28	3.66
66		13 DL/2018-19	0.86	M/s Purwa Engineering and Earth movers.	1887.76	Nil	Nil	429	165	165	2.49	8.10	5.61
67	EE, PWD (B&R), Kawardha	62DL/2020-21	3.80	Kurmi Bena Construction company	8587.67	44.05	734.04	590	227.26	227.26	22.65	52.43	29.78
68		69DL/2016-17	3.04	M/s Shankara Interprises	1242.96	1100.606	4636.057	590	227.26	227.26	2.70	20.37	17.67
69		24DL/2019-20	95.02	M/s Hill Brow Metalics & Construction	240463.82	21601.05	0	590	227.26	227.26	201.39	1467.83	1266.44
70		07DL/2018-19	2.86	Rajsthan Associates	1731.148	1269.798	1004.26	590	227.26	227.26	4.20	15.38	11.18
71		12DL/2015-16	7.01	M/s Vikas Construction	3600.24	2554.83	13365.73	590	227.26	227.26	9.08	57.42	48.34
72	EE, PWD (Bridge), Bilaspur	12DL/2018-19	4.27	Md. Akhtar	5404.75	2635.42	476.19	531.00	186.00	186.00	18.22	34.49	16.26
73	EE, PWD (B/R),	20DL/2020-21	1.04	M/s Upadhyay	1962.78	Nil	Nil	520	200	200	2.55	10.21	7.65

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	Bhanupratappur			Construction									
74		21DL/2019-20	12.77	Upadhyay Construction	1761.62	0	0	520	200	200	2.98	9.16	6.18
75		23DL/2017-18	7.30	M/s B. B. Verma	20461.78	2428.78	813.32	520	200	200	29.22	112.89	83.67
76		32DL/2017-18	0.70	R. K. Jaiswal	353.69	293.27	0	520	200	200	0.62	2.43	1.81
77	PM, PWD (ADB), Durg	06/2014-15	101.97	M/s NSPR Ltd. Hyderabad	250911.55	25248.09	47276.54	293	80	80	331.02	793.19	462.17
78		06DL/2015-16	191.35	M/s Amar-DRA (Joint Venture)	436244.09	38706.838	141848.8	618	520	332	712.75	3368.20	2655.45
79		04DL/2014-15	76.46	M/s Amar-DRA (Joint Venture)	190663.06	22587.177	54489.176	618	520	332	249.73	1476.66	1226.93
80		05DL/2015-16	70.52	M/s Amar-DRA (Joint Venture)	155950.28	25971.258	45827.238	618	520	332	205.48	1250.97	1045.49
81		02DL/2015-16	109.27	M/s Simplex Infrastructure Ltd., Kolkata	285740.19	41894.72	45124.49	618	520	332	443.47	2133.54	1690.07
82	EE, PWD (NH), Sukma	03DL/2018-19	0.41	Mr. Tanay Choudhary	460.787	Nil	Nil	260	100	100	0.78	1.20	0.42
83	EE,PWD (B&R), Kondagaon	14DL/2015-16	14.22	Shreeji Krupa Project Ltd.	5923.42	14578.59	0	591	227	227	14.81	68.10	53.29
84		21DL/2018-19	5.49	M/s Maa Danteshwari Construction	19253.13	4139.26	1292.78	591	227	227	36.07	126.12	90.05
85		59DL/2017-18	4.53	M/s Kishor Jaiswal	1768.88	3495.87	0	591	227	227	5.80	18.39	12.59
86		49DL/2018-19	3.52	M/s Shree Lakshmi Constructions	12646.46	428.79	679.67	591	227	227	22.09	77.26	55.17
87		80DL/2016-17	2.91	M/s Pawan Kumar Chandrakar	6539.52	2209.52	3812.77	591	227	227	12.04	52.32	40.28
88	EE, PWD(B&R), Division-1, Jagdalpur	71DL/2016-17	2.38	Mr J. Manoj Kumar	1629	1005	1638.1	452	174	174	4.49	11.96	7.47
89	EE, PWD (B&R)	86DL/2017-18	9.56	Ms Vinod Kumar	46144.36	839.04	0	452	174	174	78.53	210.03	131.50

	Dn.02, Raipur			Jain									
90		10DL/2019-20	1.04	Ms Bitumac Construction Raipur	5219.68	156.16	779.51	452	174	174	9.43	25.22	15.79
91		103DL/2017-18	0.86	Mr Atul Chawhan	415.06	358.29	890.7	452	174	174	1.21	4.05	2.84
92		108DL/2017-18	5.39	Ms Biresh Shukla	129.4	268.85	0	452	174	174	0.36	1.05	0.69
93	EE, PWD (B&R), Balodabazar	107DL/2020-21	4.34	Pramod Construction	10247.15	696.8	0	528	180	200	13.66	55.36	41.70
94		119DL/2020-21	17.66	Kiran Buildcon	17583.51	910.8	465	528	180	200	23.54	95.41	71.87
95		145DL/2018-19	5.52	Kiran Buildcon	4828.504	0	0	528	180	200	6.27	25.49	19.22
96		65DL/2018-19	8.34	Yogesh Construction company	4276.343	1741	0	528	180	200	7.08	25.71	18.63
97	EE, PWD (B&R) Dn., Garyaband	02DL/2015-16	2.11	Rohit Kumar Chandrakar	1173.82	841.61	0	559	215	215	2.05	8.37	6.32
98		41DL/2015-16	1.58	Shewtark Traders	1070.43	379.6	0	559	215	215	2.56	6.80	4.24
99		01DL/2018-19	14.07	Anew Construction Pvt. Ltd.	5655.98	4994.78	1565.75	559	215	215	15.55	45.72	30.17
100	EE, PWD (B&R), Division-2, Jagdalpur	69DL/2016-17	32.47	D.K Engineering	95974.28	34608.83	10273.22	452	174	174	207.70	511.90	304.20
101		42DL/2017-18	0.98	Adil Global Marketing	524.79	441	2387.55	452	174	174	3.20	7.29	4.09
102		43DL/2017-18	1.01	Adil Global Marketing	345.27	336.44	1189.01	452	174	174	2.37	4.21	1.84
103		64DL/2017-18	0.67	Vaibhav Construction	536.85	344.928	940.994	452	174	174	1.83	4.66	2.83
104	EE, PWD (B&R), Dantewada	16DL/2017-18	14.10	M/s Vinod Kumar Jain	46220.07	3513.22	1166.23	309	60	60	43.61	145.63	102.02
105		59DL/2016-17	0.88	Mr Prasoon Yadav	505.37	2039.31	0	309	60	60	1.94	2.79	0.85
106		35DL/2017-18	0.88	Mr Durga Prakash	399	1681	0	309	60	60	1.33	2.24	0.91

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				Singh Chauhan									
107		47DL/2017-18	0.84	M/s Shivam Construction	422	1421	0	309	60	60	1.16	2.16	1.00
108		48DL/2017-18	0.84	M/s Sartaj Construction	665.79	2146.34	0	309	60	60	1.68	3.35	1.67
109	EE, PWD (B&R), Kanker	09DL/2017-18	8.58	M/s Maa Bhagwati Construction	2920.34	4358.54	0	520	200	200	5.37	23.90	18.53
110		19DL/2017-18	1.35	Mr Rupeshwar Singh Thakur	542.15	540.08	1015.23	520	200	200	1.58	5.93	4.35
111		59DL/2019-20	1.14	M/s Upadhyay Construction	1422.24	0	1200.52	520	200	200	2.45	9.80	7.35
112	PM, PWD, ADB, Bilaspur	04DL/2014-15	115.03	GPL-RKTCPL JV	39700.17	1733.09	0	303.9	56	56	3.56	121.62	118.06
113		14DL/2014-15	126.21	Sew Infrastructure Limited	53300.23	9613	62178.4	303.9	56	56	1.65	202.18	200.53
114		09DL/2015-16	112.99	Backbone-Utkal (JV)	137339.61	2832.755	0	303.9	56	56	350.67	418.96	68.29
115		07DL/2015-16	103.20	M/s Jindal-PRL Infrastructure (JV)	169590.1	14490.18	29564.13	303.9	56	56	191.20	540.05	348.85
116	PM, PWD, ADB, Balodabazar	01DL/2019-20	35.73	M/s Agrcons DBB (JV)	122808.34	2266.87	14740.41	528	180	200	130.53	681.99	551.46
117		09DL/2019-20	45.08	M/s Barbrik Project	119519	5158	0	528	180	200	199.09	640.34	441.25
118	EE, P.W.D. (NH), Jagdalpur	19DL/2016-17	11.54	M/s B. R. Singh Bhadouria	12173.429	2257.137	7985.04	452	174	174	27.86	72.85	44.99
119	EE, PWD (B&R), Sukma	114DL/2016-17	4.02	M/s Ramsharan Singh	2490.46	2574.91	0	206	100	100	3.08	7.71	4.63
Total											5645.11	21515.95	15870.90

Appendix 2.3.5

(Referred to in para 2.3.6.3 (ii))

Statement showing non realisation of market value despite orders of district Collectors on market rates (WRD)

Sl. No.	Name of division	Agreement no./ year	Up to date payment in final bill/Date (₹ in cr)	Name of contractor	Details of minerals consumed in the work				Market rate of minerals as per orders of district collector				Royalty charges actually deducted	Royalty charges to be deducted	Short deducted royalty charges
					(in cum)				(in ₹)						
					Metal	Sand	Moorum	Boulder	Metal	Sand	Moorum	Boulder			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16 (=15-14)
1	EE, Water Resources Dn., Balod	02DL/2019-20	4.57/27.08.2021	M/s Santosh Agrawal	6470.78	4241.837	21905.58	Nil	384	86	86	Nil	22.21	47.33	25.12
2		03DL/2020-21	2.97/21.09.2021	Vijay Kumar Shailendra Kumar Construction	3349.23	1706.59	16399.07	Nil	384	86	86	Nil	11.04	28.43	17.39
3	EE, Tandula Water Resources Dn., Durg	07DL/2020-21	2.94/29.12.2020	Shri Rani Soti Granite Company.	11636.28	5826.96	4899	Nil	618	520	332	Nil	15.32	118.48	103.16
4		05DL/2018-19	11.59/15.03.2021	Ganpati Constructions	17860.7	9513.78	58259.25	Nil	618	520	332	Nil	83.58	353.27	269.69
5		10DL/2017-18	4.56/30.12.2020	Vijay Kr. Shailendra Kr. Construction Pvt. Ltd.	9360.7	6311.93	21378.06	Nil	618	520	332	Nil	27.34	161.65	134.31
6	EE, Water Resources Dn., Balrampur	02DL/2016-17	13.34/06.08.2021	M/s Sunil Kumar Agrawal.	52654.278	13350.115	Nil	Nil	283	60	60	Nil	27.39	157.02	129.63
7	EE, WR Dn. No. 1, Ambikapur	02DL/2020-21	3.17/23.03.2021	M/s Deonarayan Yadav	9984.27	5045.03	Nil	Nil	429	165	165	447	18.75	51.16	32.41
8		06DL/2019-20	5.86/02.06.2021	S.S Infrastructure Company	19526.94	10098.21	Nil	Nil	429	165	165	447	39.72	100.43	60.71
9	EE, MBC Dn. No. 5, Kharsia	07DL/2018-19	2.57/24.03.2021	M/s Santosh Kumar Agrawal and Co.	6379.63	3205.26	Nil	Nil	528	250	250	234	14.38	41.70	27.32
10	EE, Water Resources Division Janjgir	9DL/2018-19	1.00/14.06.2019	R B Construction	2247.06	1135.14	Nil	Nil	528	80	80	Nil	4.53	8.74	4.21
11	EE, HCWM	10DL/2017-18	13.94/07.03.2021	Ashok Kumar Mittal	44318.36	21384.26	Nil	Nil	528	80	80	Nil	0.00	9.74	9.74

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12	Dn., Janjgir	19DL/2017-18	12.32/01.06.2020	Ritesh Kumar Agrawal	22316.68	11146.67	32504.5	Nil	528	80	80	Nil	0.00	10.74	10.74
13	EE, Water Resources Division No 2, Ramaujganj	2DL/2016-17	3.72/12.09.2020	Om Construction	4679.51	2524.55	299.25	1702.23	312	60	60	283	5.87	12.74	6.87
14		2DL/2019-20	2.67/21.03.2021	Mahamaya Construction	1638.55	1139.93	0	3140.87	312	60	Nil	283	4.44	13.74	9.30
15	EE, Kelo Project Survey Dn. Raigarh	04DL/2016-17	3.78/06.08.2021	M/s Santosh Kumar Agrawal & Co.	2442	1220.5	498.95	0	300	315	315	0	1.57	12.74	11.17
16	EE, WRD, Marwahi	01DL/2017-18	0.93/01.08.2018	Amit kr. us.	5858	1715.4	247.07	0	531	234	234	0	11.17	35.70	24.53
17	EE, Kelo Project Const. Dn. Raigarh	02DL/2016-17	1.10/13.08.2019	M/s Arya Construction	1677	799.1	3475.21	0	300	315	315	0	2.42	18.50	16.08
18	EE, WRD, Kasdol	02DL/2015-16	28.64/26.08.2021	M/s Raipur Construction Pvt. Ltd.	30832	15539	0	0	528	180	200	0	6.31	190.76	184.45
Total													296.04	1372.87	1076.83

Appendix 2.3.6
(Referred to in para 2.3.6.4)

Statement showing retention of royalty amount retained under deposit head without remitting in to mining department account

Sl. No.	Name of division	Agreement No.	Name of contractor	Date of final bills	Amount deducted towards royalty	Amount of royalty paid in to mining department account	Amount of royalty due for payment in to mining department account	Amount paid on being pointed out by audit	Delay of non-payment to mining department account as on December 2022
1	2	3	4	5	6	7	8 (=6-7)	9	10
1	EE, PWD (B&R), Bhanupratappur	21DL/2019-20	Upadhyay Construction	25.03.2020	2.98	Nil	2.98	Nil	34
2		14DL/2016-17	Bachchi Devi Mishra	28.08.2019	3.02	2.04	0.98	Nil	41
3		83DL/2017-18	Bajaj Builders 002	27.12.2019	5.74	1.70	4.04	Nil	37
4		09DL/2017-18	G. C. Jain	22.08.2019	30.73	Nil	30.73	Nil	41
5		18DL/2017-18	Mallikarjun Construction Company	22.08.2019	69.15	Nil	69.15	Nil	41
6		32DL/2017-18	Rajendra Kumar Jaiswal	12.11.2020	0.62	Nil	0.62	Nil	26
7	EE, PWD (B&R), Kondagaon	14DL/2015-16	Shreeji Krupa Project Ltd.	09.12.2019	14.82	Nil	14.82	Nil	37
8		21DL/2018-19	M/s Maa Danteshwari Construction	08.11.2020	36.07	6.11	29.96	Nil	26
9		59DL/2017-18	M/s Kishor Jaiswal	31.10.2020	5.79	Nil	5.79	Nil	26
10		49DL/2018-19	M/s Shree Lakshmi Constructions	30.05.2020	22.09	Nil	22.09	Nil	32
11		80DL/2016-17	M/s Pawan Kumar Chandrakar	30.04.2020	12.04	Nil	12.04	Nil	33
12	EE, PWD (B&R), Division-1, Jagdalpur	28DL/2013-14	Shrijee Krupa Project Ltd.	24.08.2020	24.22	12.54	11.68	Nil	29
13		37DL/2013-14	Ashoka Engineer (India) Pvt. Ltd.	31.12.2019	5.71	2.47	3.24	Nil	37
14		71DL/2016-17	Mr J. Manoj Kumar	15.05.2020	4.48	3.05	1.43	Nil	32
15	EE, PWD (B&R), Division-2, Raipur	10DL/2019-20	Ms Bitumac Construction Raipur	29.02.2020	9.43	Nil	9.43	0.61 (11.02.2021)	12
16		108DL/2017-18	Ms Biresh Shukla	23.01.2020	0.36	Nil	0.36	0.36 (11.02.2021)	12
17	EE, PWD (B&R), Manendragarh	53DL/2015-16	D C Construction	05.12.2019	24.43	Nil	24.43	Nil	37
18		9DL/2016-17	M/s D C Buildcon	27.11.2019	20.15	Nil	20.15	Nil	38

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19		42DL/2016-17	Ramniwas Poddar	27.06.2020	22.42	Nil	22.42	Nil	31
20	EE, PWD (Bridge), Raipur	36DL/2017-18	Amar Infrastructure Limited.	07.03.2020	10.20	Nil	10.20	Nil	34
21		30DL/2018-19	Paduman Construction	07.03.2020	9.33	Nil	9.33	Nil	34
22		06DL/2018-19	M/s Ashok Kumar Kejariwal	07.03.2020	7.50	Nil	7.50	Nil	34
23	EE, PWD (B&R), Vidhan Sabha	88DL/2018-19	M/s Gulab Chand Jain	26.06.2020	26.27	Nil	26.27	26.27 (04.10.2021)	15
24		64DL/2018-19	M/s Suresh Kumar Mishra	05.03.2020	1.87	1.13	0.74	0.74 (04.10.2021)	19
25	EE, PWD (B&R), Champa	40DL/2017-18	Mr Dewnandan Dilip	05.03.2020	5.12	Nil	5.12	Nil	34
26	EE, PWD (B&R), Korba	11DL/2019-20	M/s D C Construction	22.06.2020	12.65	Nil	12.65	Nil	31
27	EE, PWD (B&R), Kawardha	112DL/2013-14	AK Construction	19.03.2020	19.82	Nil	19.82	Nil	34
28		85DL/2017-18	M/s OM Associates	26.10.2019	9.47	Nil	9.47	Nil	39
29		63DL/2018-19	NC Nahar	31.12.2019	45.76	Nil	45.76	Nil	37
30		54DL/2018-19	Alok Buildtech Pvt Ltd	05.10.2019	24.62	Nil	24.62	Nil	39
31		50DL/2018-19	Alok Buildtech Pvt Ltd	05.10.2019	17.33	Nil	17.33	Nil	39
32		62DL/2020-21	Kurmi Bena Construction company	29.10.2021	22.65	Nil	22.65	Nil	14
33		24DL/2019-20	M/s Hill Brow Metalics & Construction	16.08.2021	201.39	Nil	201.39	Nil	17
34		07DL/2018-19	Rajsthan Associates	23.03.2021	4.20	Nil	4.20	Nil	22
35	EE, PWD (B&R), Jashpur	06DL/2016-17	Virendra Kumar Singh, Ambikapur	06.07.2020	21.76	Nil	21.76	Nil	30
36	EE, PWD (B&R), Division- 1, Raipur	07DL/2019-20	M/s N.C. Nahar	29.07.2020	60.63	Nil	60.63	60.63 (27.02.2021)	07
37	EE, PWD (B&R), Division-1, Bilaspur	17DL/2017-18	M/s Sun Infrastructures	25.03.2020	10.10	Nil	10.10	Nil	34
38		53DL/2017-18	M/s Vikas Construction Company	29.02.2020	15.59	Nil	15.59	Nil	35
39		13DL/2018-19	M/s Maa Bhagwati Construction	19.06.2020	12.53	Nil	12.53	Nil	31
40		29DL/2018-19	M/s Maa Bhagwati Construction	28.08.2020	4.89	Nil	4.89	Nil	29
41		33DL/2019-20	M/s Jawahar Lal Gupta	13.11.2020	26.74	Nil	26.74	Nil	26
42	EE, PWD (B&R),	62DL/2016-17	M/s G. P. Khetan	12.02.2020	29.10	Nil	29.10	Nil	35

43	Division-3, Raipur	55DL/2016-17	Amar Infrastructure Limited.	25.02.2020	18.91	Nil	18.91	Nil	35
44		02DL/2018-19	Mr Vijay Kumar Agrawal	16.12.2020	8.01	Nil	8.01	Nil	25
45		56DL/2018-19	M/s Gulab Chand Jain	19.06.2020	53.24	Nil	53.24	Nil	31
46	EE, PWD (B&R), Raigarh	77DL/2017-18	AVR Infratech Private Limited	25.02.2021	19.71	15.80	3.91	Nil	22
47		114DL/2018-19	Hill Brow Metallics and Construction Pvt Ltd	29.04.2020	10.98	Nil	10.98	10.98 (21.03.2022)	11
48		115DL/2018-19	Hill Brow Metallics and Construction Pvt Ltd	20.02.2021	40.40	Nil	40.39	40.40 (21.03.2022)	13
49	EE, PWD (B&R), Dhamtari	76DL/2017-18	M/s Ashok Khandelwal	30.09.2020	8.79	Nil	8.79	8.19 (07.04.2022)	18
50		93DL/2017-18	M/s Ashok Khandelwal	29.12.2020	6.48	Nil	6.48	6.48 (14.07.2021)	06
51		24DL/2018-19	M/s Ramesh Kumar Sahu Construction	07.03.2020	1.90	Nil	1.90	1.86 (14.07.2021)	16
52	EE, PWD (Bridge), Jagdalpur	20DL/2015-16	M/s K. Chandrasekhar Rao	19.06.2020	16.46	11.96	4.50	Nil	31
53		01DL/2018-19	M/s B.K Chawla	13.12.2019	5.75	5.27	0.48	Nil	37
54		13DL/2017-18	Manak Lal Sahu	06.06.2020	7.23	2.07	5.16	Nil	31
55	EE, PWD (B&R), Dn.2, Jagdalpur	02DL/2018-19	M/s Balaji Construction Company	06.05.2020	2.98	Nil	2.98	2.98 (12.08.2022)	27
56		64DL/2017-18	Vaibhav Construction	19.03.2020	1.83	Nil	1.83	1.83 (12.08.2022)	29
57	EE, PWD (B&R), Dantewada	16DL/2017-18	M/s Vinod Kumar Jain	30.07.2019	43.61	Nil	43.61	Nil	42
58		59DL/2015-16	M/s Prasoon Yadav	31.07.2019	1.94	Nil	1.94	Nil	42
59		47DL/2017-18	Shivam Construction	04.09.2019	1.16	Nil	1.16	Nil	40
60		35DL/2017-18	M/s Durga Prakash Singh Chouhan	31.08.2019	1.33	Nil	1.33	Nil	41
61		48DL/2017-18	M/s Sartaj Construction	29.11.2019	1.68	Nil	1.68	Nil	38
62	EE, PWD (Bridge), Raigarh	05DL/2016-17	M/s Sajan Gupta	10.07.2019	17.33	Nil	17.33	Nil	42
63		06DL/2016-17	M/s Sajan Gupta	03.08.2019	7.75	Nil	7.75	Nil	42
64		07DL/2015-16	M/s Sajan Gupta	15.06.2020	5.30	Nil	5.30	Nil	31
65		09DL/2015-16	M/s Dev Narayan Yadav	13.09.2019	2.90	Nil	2.90	Nil	40

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66		13DL/2017-18	M/s Mahesh Prasad Chandra	11.06.2019	1.62	Nil	1.62	Nil	43
67	EE PWD (NH), Bilaspur	16DL/2018-19	Mahamaya Construction	26.08.2019	4.95	Nil	4.95	4.95 (04.03.2021)	18
68		17DL/2018-19	Mahamaya Construction	26.08.2019	7.94	Nil	7.94	7.94 (04.03.2021)	18
69		15DL/2018-19	M/s Rajesh Kumar Agrawal	29.08.2019	5.13	Nil	5.13	Nil	41
70	EE, PWD (B&R), Surajpur	21DL/2015-16	M/s Vikash Construction Company	19.03.2020	8.10	Nil	8.10	Nil	34
71		38DL/2016-17	M/s Madhusudan Agrawal	31.10.2020	12.12	Nil	12.12	Nil	26
72		25DL/2016-17	M/s Ojha construction Company	06.12.2019	2.07	Nil	2.07	Nil	37
73	EE, PWD (B&R), Ambikapur	29DL/2015-16	M/s Shree Ji Krupa project Limited	22.07.2020	12.96	Nil	12.96	Nil	30
74		89DL/2015-16	M/s Gouri Construction Company	22.07.2020	7.34	Nil	7.34	Nil	30
75		49DL/2018-19	M/s Nityanand Singh	28.02.2020	11.81	Nil	11.81	Nil	35
76		42DL/2018-19	M/s Harsh Construction	26.06.2020	0.67	Nil	0.67	Nil	31
77		67DL/2017-18	M/s Chandra Construction	25.03.2020	13.18	Nil	13.18	Nil	34
78	EE, PWD (B&R), Pathalgaon	38DL/2016-17	M/s Manoj Kumar Kedia	02.09.2020	58.54	Nil	58.54	Nil	28
79		45DL/2018-19	M/s Nityanand Singh	22.07.2020	6.54	2.67	3.87	3.87 (21.12.2022)	29
80	EE, PWD (B&R), Mungeli	11DL/2019-20	M/s Kanhaiya Lal Agrawal	24.07.2020	115.28	Nil	115.28	Nil	30
81		19DL/2012-13	M/s Hillbro Metalic and Construction Pvt Ltd	22.05.2020	52.04	Nil	52.04	Nil	32
82	EE, PWD (B&R), Mungeli	13DL/2017-18	M/s Yogesh Construction Company	24.02.2020	6.18	Nil	6.18	Nil	35
83		17DL/2018-19	M/s Suresh Kumar Agrawal	18.03.2020	7.23	4.39	2.84	Nil	34
84		54DL/2018-19	M/s Maa Bhavani Construction	14.07.2020	0.98	Nil	0.98	Nil	30
85	EE, PWD (B&R), Rajnandgaon	78DL/2016-17	M/s Mohan Poddar	08.06.2020	28.19	Nil	28.19	Nil	31
86		97DL/2017-18	M/s Jain Construction	27.02.2020	8.28	Nil	8.28	Nil	35
87		99DL/2017-18	M/s Jain Construction	27.02.2020	8.46	Nil	8.46	Nil	35
88		38DL/2018-19	M/s Chakradhari Construction	30.09.2020	21.15	Nil	21.15	Nil	27
89		02DL/2018-19	M/s Manohar Lal Gawari and Sons	15.10.2020	4.48	Nil	4.48	Nil	27
90	EE, PWD (B&R),	46DL/2018-19	M/s Aaditya Construction	15.07.2020	87.14	73.65	13.49	Nil	30

91	Division-2, Bilaspur	50DL/2018-19	M/s Y.G Nandeshwar	31.08.2020	2.61	Nil	2.61	Nil	28
92		64DL/2017-18	M/s Sanjeev Construction	29.04.2020	0.59	Nil	0.59	Nil	33
93		15DL/2019-20	Mr. Alok Singh Thakur	13.05.2020	4.63	Nil	4.63	Nil	32
94	EE, PWD (B&R), Balod	07DL/2017-18	M/s Mittal Constrction Company	11.07.2019	33.90	Nil	33.90	Nil	42
95		02DL/2018-19	M/s A.V. Construction	18.06.2019	12.56	Nil	12.56	Nil	43
96		44DL/2018-19	M/s Sewa Singh Oberoi & Company	31.08.2019	42.85	Nil	42.85	Nil	41
97		93DL/2016-17	M/s Jain Construction Co.	25.04.2019	2.04	Nil	2.04	Nil	45
98	EE, PWD (B&R) Narayanpur	31DI/2014-15	M/s Shreeji Krupa Project Ltd	10.06.2019	3.63	Nil	3.63	Nil	43
99	EE, PWD (B&R), Bijapur	31DL/2016-17	Mr. Daya Shankar Patel	07.08.2019	13.21	Nil	13.21	Nil	41
100		19DL/2018-19	Mr. Abhisek Kumar Saha	08.05.2021	3.30	Nil	3.30	Nil	20
101		12DI/2015-16	M/s Shreeji Krupa Project Ltd.	08.02.2021	18.86	Nil	18.86	Nil	23
102		61DI/2013-14	GVR Construction	29.08.2019	4.19	Nil	4.19	Nil	41
103	EE, PWD (B&R), Khairagarh	63DL/2017-18	M/s B.B. Verma	21.05.2021	107.82	Nil	107.82	107.82 (19.07.2022)	14
104		53DL/2018-19	Mr Surana & Company	07.09.2020	37.31	Nil	37.31	37.31 (29.01.2022)	16
105		58DL/2018-19	Alok Buildtech Private Limited	29.02.2020	76.87	Nil	76.87	76.87 (29.01.2022)	23
106		64DL/2018-19	Rajcon Engineers Pvt. Ltd.	10.10.2019	69.37	Nil	69.37	69.37 (29.01.2022)	27
107	EE, PWD (B&R), Mahasamund	64DL/2018-19	M/s Manoj Kumar Kedia	25.12.2019	38.15	Nil	38.15	Nil	37
108		80DL/2018-19	M/s Regal Builders	08.01.2021	42.27	Nil	42.27	Nil	24
109	PM, PWD, ADB, Bilaspur	04DL/2014-15	GPL-RKTCPL JV	26.11.2019	3.56	Nil	3.56	Nil	38
110		14DL/2014-15	Sew Infrastructure Limited	25.11.2019	1.65	Nil	1.65	Nil	38
111		09DL/2015-16	Backbone-Utkal (JV)	27.11.2019	350.67	Nil	350.67	Nil	38
112		08DL/2015-16	BEL-NC Nahar (JV)	27.11.2019	187.74	Nil	187.74	Nil	38
113		07DL/2015-16	M/s Jindal-PRL Infrstrucure (JV)	26.11.2019	191.20	Nil	191.20	Nil	38
114	EE, PWD (NH),	01 DL/2019-20	M/s R.K. Infrastructure	04.11.2019	2.54	Nil	2.54	Nil	38

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115	Ambikapur	07 DL/2019-20	Gouri Construction Company	27.02.2021	1.97	Nil	1.97	Nil	22
116		12 DL/2018-19	M/s Purwa Engineering and earth movers.	07.03.2019	1.62	Nil	1.62	Nil	47
117		13 DL/2018-19	M/s Purwa Engineering and earth movers.	16.04.2019	2.49	Nil	2.49	Nil	45
118	EE, PWD (B&R), Division Baloda Bazar	107DL/2020-21	Pramod Construction	28.07.2021	13.66	Nil	13.66	13.66 (21.03.2022)	08
119		119DL/2020-21	Kiran Buildcon	12.07.2021	23.54	Nil	23.54	23.54 (21.03.2022)	08
120	EE, PWD (Bridge), Bilaspur	18DL/2016-17	M/s Banka Constructions	10.06.2020	11.63	Nil	11.63	Nil	31
121		31DL/2017-18	Narendra Mishra	09.10.2020	1.89	Nil	1.89	Nil	27
122	EE, PWD (B/R), Durg	157DL/2019-20	M/s Ganesh Prasad Khetan	29.06.2021	110.61	Nil	110.61	Nil	18
123		130DL/2019-20	M/s Ganesh Prasad Khetan	29.06.2021	95.34	Nil	95.34	Nil	18
124		80DL/2019-20	M/s N.C.Nahar	07.08.2021	97.03	Nil	97.03	Nil	17
125		162DL/2019-20	M/s Mittal Construction Company	29.06.2021	81.35	Nil	81.35	Nil	18
126	PM, PWD (ADB), Durg	06DL/2015-16	M/s Amar-DRA (Joint Venture)	03.08.2021	712.75	Nil	712.75	Nil	17
127		04DL/2015-16	M/s Amar-DRA (Joint Venture)	24.11.2019	249.73	Nil	249.73	Nil	38
128		06DL/2014-15	M/s NSPR Limited, Hyderabad	24.11.2019	331.01	Nil	331.01	Nil	38
129		05DL/2015-16	M/s Amar-DRA (Joint Venture)	24.11.2019	205.48	175.63	29.85	Nil	38
130		02DL/2015-16	M/s Simplex Infrastructure Ltd., Kolkata	25.11.2019	443.47	Nil	443.47	Nil	38
131	EE,PWD (B&R), Sukma	114DL/2016-17	M/s Ramsharan Singh	22.10.2019	7.98	3.36	4.62	Nil	39
132	EE,PWD (NH), Sukma	03DL/2018-19	Mr. Tanay Choudhary	04.06.2019	0.78	0.67	0.11	Nil	44
133	PM, PWD (ADB), Raipur	07DL/2014-15	M/s BSBK Pvt Ltd.	27.11.2019	350.42	Nil	350.42	Nil	38
134		09DL/2014-15	M/s Barbrik Project Ltd.	27.11.2019	363.99	Nil	363.99	Nil	38
135		13DL/2014-15	M/s Arcons Infrastructure and Construction Ltd.	26.11.2019	455.50	Nil	455.50	Nil	38
136		15DL/2014-15	M/s Gayatri Projects Ltd.	25.11.2019	55.46	Nil	55.46	Nil	38

137		03DL/2015-16	M/s Amar Infrastructure Ltd.	26.11.2019	261.92	Nil	261.92	Nil	38
138	EE, PWD (Bridge), Durg	09DL/2016-17	Mr Mithilesh Mishra	19.10.2020	8.40	Nil	8.40	Nil	27
139		16DL/2017-18	M/s Ghai Construction Ltd.	17.06.2021	4.08	Nil	4.08	Nil	19
140	EE PWD (B&R) Gariyaband	02DL/2015-16	Mr Rohit KumarChandrakar	08.01.2021	2.05	Nil	2.05	2.05 (27.05.2022)	16
141		41DL/2015-16	M/s Shewtark Traders	13.08.2021	2.56	Nil	2.56	2.56 (27.05.2022)	09
142		13DL/2019-20	M/s Gulab Chand Jain	05.11.2020	23.13	Nil	23.13	23.13 (25.03.2022 & (02.06.2022)	19
Total					6863.18	324.51	6538.66	534.40	

Appendix 2.4.1
(Referred to in para 2.4.8.2(i))

Statement showing execution of PCC and RCC item of work with lower grade of concrete

Sl. No.	Name of Division	Total No. of Agreement	PCC 1:4:8/ M 7.5 (in cum.)	PCC 1:3:6/ M 10 (in cum.)	RCC 1:2:4/ M 15 (in cum.)	RCC 1:1.5:3/ M 20 (in cum.)	Cold twisted steel (in kg)	Amount (₹ in crore)
1.	2.	3.	4.	5.	6.	7.	8.	9.
1	EE Tandula WR Division. Durg	3	0.00	36618.79	0.00	343.11	59016.44	9.88
2	EE WR Division Balod	3	0.00	27095.50	2260.9	3798.70	418078.97	11.30
3	EE WR Division.No.1, Ambikapur	3	0.00	38295.10	3002.35	701.64	128424.18	12.85
4	EE, MRP Disnet Division. 3 Tilda	3	76.10	10594.15	0.00	269.37	21001.80	4.03
5	EE, WR Division Pendra Road	3	0.00	33910.74	3364.05	0.00	103233.07	9.48
6	EE, WR Division. Kota, Bilaspur	3	0.00	20032.81	954.71	3792.65	156155.21	9.31
7	EE, Kharang WR Division., Bilaspur	3	0.00	9888.44	1885.74	0.00	170039.67	3.67
8	EE, WR Division. Korba	3	0.00	18641.97	3630.51	360.36	89449.35	7.00
9	EE, WR Division. Kawardha	3	0.00	10383.99	0.00	0.00	0.00	3.53
10	EE, WR Division. Rajnandgaon	2	0.00	3046.63	760.11	0.00	13251.42	1.42
11	EE, WR Barrage Division. Dongargaon	3	27.91	16668.57	3.04	26.46	2991.72	4.66
12	EE, WR Division. Kanker	3	0.00	1881.55	951.97	490.54	51486.71	1.54
13	EE, WR Division. Narayanpur	3	0.00	15014.25	933.15	1501.58	66580.33	5.80
14	EE, WR Division., Balrampur	3	0.00	30875.15	4125.57	2877.45	33877.58	11.76
15	EE, Minimata Bango Canal Division. 5, Kharsia	1	0.00	1097.67	0.00	1246.76	41994.40	0.82
16	EE, Survey & Barrage Construction Division. 1, Kharsia	1	0.00	1971.501	0.00	3481.48	41199.85	2.71
17	EE, WR Division., Sukma	3	723.37	10412.19	900.41	142.18	49326.61	4.02
18	EE, Kelo Project S Division, Raigarh	3	289.18	2384.56	309.55	1521.42	34606.73	2.10
19	EE, MRP P-II, Raipur	3	0.00	8169.83	0.00	10535.09	295958.03	5.51
20	EE, WR Division. Raigarh	3	0.00	17187.04	804.33	5363.67	665813.34	8.55
21	EE, WR Division,MBC Canal, Division 6, Sakti	3	0.00	37057.51	4386.40	0.00	129379.36	11.27
22	EE, WR Division, Jashpur	3	0.00	41508.12	5532.48	161.75	283794.11	13.59
23	EE, WM Division no. 1, Raipur	3	0.00	15577.90	0.00	166.58	7742.25	5.57

24	EE, WR Division Korba	3	0.00	5471.29	0.00	12736.24	370918.42	8.76
25	EE, WR Division Gariyaband	3	302.48	9371.79	150.64	0.00	19817.04	2.65
26	EE, WR Division Bemetara	3	0.00	25669.33	107.93	611.19	85919.56	8.23
27	EE, WR Division Baikunthpur	3	0.00	17085.28	188.12	2871.41	122716.79	5.26
28	EE, WR Division Dharamjaigarh	3	0.00	4121.10	2014.23	0.00	48333.84	1.56
29	EE, WR Division. Marawahi	3	0.00	4979.63	219.09	0.00	4116.27	1.25
30	EE, Dam Division 3, Machadoli	1	0.00	183.80	0.00	0.00	0.00	0.05
31	EE, WR Division Bijapur	3	0.00	6550.35	250.45	148.60	20648.34	2.52
32	EE, Kelo Project Const Division, Lakha, Raigarh	3	0.00	3791.42	0.00	0.00	0.00	0.76
33	EE, WM Division, Rudri	7	0.00	975.95	7.92	270.14	26686.78	0.46
34	EE, HCWM Division, Janjgir	3	1433.66	86498.16	8709.62	0.00	231820.30	28.20
35	EE, TDPP, WR Division, Jagdalpur	6	0.00	31356.14	1026.60	1835.89	134481.00	9.98
36	EE, WRC Division, Kasdol	5	0.00	55477.69	5411.71	6086.68	508620.52	22.70
37	EE, WM Division, No-2, BalodaBazar	3	0.00	16337.63	413.37	792.05	76326.45	6.63
38	EE, Maniyari WR Division, Mungeli	4	0.00	13636.62	3449.57	1379.17	175892.91	5.52
39	EE, MRP DAM Division-2, Rudri	4	0.00	4905.41	0.00	198.59	16483.95	1.38
40	EE, WR Division, Dhamtari	3	0.00	11660.23	0.00	345.93	42942.47	2.85
41	EE, WR Division. Mahasamund	4	0.00	83360.00	384.32	16104.10	634235.64	31.32
42	EE, WR Division, Raipur	3	0.00	8457.77	0.00	172.52	14277.68	2.33
43	EE, WR Division, Chhuikhadan	3	0.00	3735.23	212.75	214.47	31663.16	1.20
44	EE, WR Division, Dantewada	3	0.00	14454.66	335.83	27.96	48699.89	4.32
45	EE, WR Division, Kondagaon	3	0.00	8757.56	0.00	404.04	19663.39	2.84
46	EE, WR Division, Janjgir_Champa	4	0.00	985.25	80.07	1238.30	54792.04	0.78
47	EE, WR Division, Surajpur	3	0.00	9225.58	5142.13	0.00	123003.11	3.90
48	EE, WR Division, Ramanujganj	3	0.00	13325.28	4669.39	188.63	389164.67	6.72
	Grand Total	150	2852.70	848687.11	66579.01	82406.70	6064625.35	312.54

Total PCC (in cum.)	851539.82	Total RCC (in cum.)	148985.71
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Appendix 2.4.2

(Referred to in para 2.4.8.2(ii))

Statement showing conducting of lesser number of cube tests than prescribed in IS 456:2000

Sl No.	Name of Division	Total No. of Agreement	Total Qty. of PCC & RCC (in cum)	Required No. of sample	Actual No. of sample	Required No. of specimen	Actual No. of specimen	Shortfall	Total Number of tests conducted	Required strength achieved	Substandard but acceptable	Under rejection
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.
1	EE Tandula WR Division. Durg	3	60262.44	2072	0	6216	480	5736	480	0	45	435
2	EE WR Division Balod	3	51857.19	2221	0	6663	263	6400	263	0	8	255
3	EE WR Division.No.1, Ambikapur	3	42670.24	1142	0	3426	79	3347	79	0	0	79
4	EE, MRP Disnet Division. 3 Tilda	3	21523.02	676	0	2028	24	2004	24	0	0	24
5	EE, WR Division Pendra Road	3	43325.71	1205	0	3615	38	3577	38	0	12	26
6	EE, WR Division. Kota, Bilaspur	3	27380.25	1634	0	4902	100	4802	100	0	5	95
7	EE, Kharang WR Division., Bilaspur	3	16515.07	848	0	2544	50	2494	50	0	0	50
8	EE, WR Division. Korba	3	23103.58	740	0	2220	48	2172	48	0	0	48
9	EE, WR Division. Kawardha	3	14829.26	420	0	1260	59	1201	59	0	0	59
10	EE, WR Division. Rajnandgaon	3	15470.07	574	0	1722	212	1510	212	0	51	161
11	EE, WR Barrage Division. Dongargaon	3	33310.13	1128	0	3384	292	3092	292	0	109	183
12	EE, WR Division. Kanker	3	16231.50	547	0	1641	42	1599	42	0	4	38
13	EE, WR Division. Narayanpur	3	18718.90	678	0	2034	50	1984	50	0	0	50
14	EE, WR Division., Balrampur	3	59923.11	1390	0	4170	62	4108	62	0	0	62

15	EE, MinimataBango Canal Division. 5, Kharsia	1	7517.86	194	0	582	70	512	70	0	0	70
16	EE, Survey & Barrage Construction Division. 1, Kharsia	2	17107.55	838	0	2514	291	2223	291	0	0	291
17	EE, WR Division., Sukma	3	15017.57	431	0	1293	46	1247	46	0	0	46
18	EE, Kelo Project S Division, Raigarh	3	7217.22	356	0	1068	81	987	81	0	0	81
19	EE, MRP P-II, Raipur	3	25054.28	1239	0	3717	359	3358	359	0	250	109
20	EE, WR Division Raigarh	3	68584.29	2082	0	6246	230	6016	230	0	0	230
21	EE, WR Division, MBC Canal, Division 6, Sakti	3	41489.24	1289	0	3867	299	3568	299	0	0	299
22	EE, WR Division, Jashpur	3	48465.48	1621	0	4863	140	4723	140	0	0	140
23	EE, WM Division no. 1, Raipur	3	40923.04	1804	0	5412	307	5105	307	0	0	307
24	EE, WR Division Korba	3	117754.84	3027	0	9081	138	8943	138	0	3	135
25	EE, WR Division Gariyaband	3	17858.82	759	0	2277	86	2191	86	0	9	77
26	EE, WR Division Bemetara	3	63391.54	1997	0	5991	179	5812	179	0	16	163
27	EE, WR Division Baikunthpur	3	20144.81	601	0	1803	58	1745	58	0	0	58
28	EE, WR Division Dharamjaigarh	3	14587.02	393	0	1179	11	1168	11	0	0	11
29	EE, WR Division. Marawahi	3	5261.97	300	0	900	13	887	13	0	0	13
30	EE, Dam Division 3, Machadoli	1	712.52	44	0	132	4	128	4	0	0	4
31	EE, WR Division Bijapur	3	6949.40	219	0	657	0	657	0	0	0	0
32	EE, Kelo Project Const Division, Lakha, Raigarh	3	3917.03	263	0	789	58	731	58	0	0	58
33	EE, WM Division, Rudri	7	11562.84	381	0	1143	80	1063	80	0	0	80
34	EE, HCWM Division, Janjgir	3	95332.51	2853	0	8559	162	8397	162	0	0	162

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35	EE, TDPP, WR Division, Jagdalpur	6	56500.57	2234	0	6702	641	6061	641	0	0	641
36	EE, WRC Division, Kasdol	5	120319.01	3310	0	9930	354	9576	354	9	28	317
37	EE, WM Division, No-2, BalodaBazar	3	34961.40	1388	0	4164	127	4037	127	0	0	127
38	EE, Maniyari WR Division, Mungeli	4	30951.47	1176	0	3528	76	3452	76	0	0	76
39	EE, MRP DAM Division-2, Rudri	4	11452.79	905	0	2715	111	2604	111	0	0	111
40	EE, WR Division, Dhamtari	3	16269.15	535	0	1605	59	1546	59	0	0	59
41	EE, WR Division, Mahasamund	4	132973.53	1917	0	5751	456	5295	456	0	0	456
42	EE, WR Division, Raipur	3	23442.53	867	0	2601	201	2400	201	0	0	201
43	EE, WR Division, Chhuikhadan	3	11920.08	615	0	1845	160	1685	160	0	0	160
44	EE, WR Division, Dantewada	3	21105.55	1194	0	3582	64	3518	64	0	0	64
45	EE, WR Division, Kondagaon	3	13582.59	506	0	1518	16	1502	16	0	0	16
46	EE, WR Division, Janjgir_Champa	4	12232.01	452	0	1356	20	1336	20	0	0	20
47	EE, WR Division, Surajpur	3	33844.85	1010	0	3030	73	2957	73	0	0	73
48	EE, WR Division, Ramanujanj	3	39829.91	1044	0	3132	632	2500	632	0	0	632
	Total	152	1633355.74	53119	0	159357	7401	151956	7401	9	540	6852

Appendix-2.4.3

(Referred to in para 2.4.8.2 (iii))

Statement showing non-compliance to the standard compressive strength requirement in execution of concrete work

Sl. No.	Name of Division	Total No. of Agreement	Total Qt. of PCC (in cum)	Total Qt. of RCC (in cum)	Total Qt. of PCC & RCC (in cum)	Cold twisted steel	Amount (in crore)	Total Number of tests conducted	Required strength achieved	Substandard but acceptable	Under rejection
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.
1	EE Tandula WR Division. Durg	3	58884.46	343.11	59227.57	59016.436	18.78	480	0	45	435
2	EE WR Division. Balod	3	44407.57	6059.60	50467.17	418078.97	16.06	263	0	8	255
3	EE WR Division. No.1, Ambikapur	3	38946.85	3703.99	42650.84	128424.18	13.05	79	0	0	79
4	EE, MRP Disnet Division. 3 Tilda	3	21136.10	269.37	21405.47	21001.80	7.65	24	0	0	24
5	EE, WR Division Pendra Road	3	39603.85	3367.25	42971.10	103233.07	11.15	38	0	12	26
6	EE, WR Division. Kota, Bilaspur	3	22745.06	4747.36	27492.42	156155.21	10.58	100	0	5	95
7	EE, Kharang WR Division, Bilaspur	3	13623.41	2390.61	16014.02	170039.67	5.18	50	0	0	50
8	EE, WR Division. Korba	3	19111.43	3990.87	23102.30	89449.35	7.15	48	0	0	48
9	EE, WR Division. Kawardha	3	14829.09	0.00	14829.09	0.00	5.15	59	0	0	59
10	EE, WR Division. Rajnandgaon	3	11222.20	760.11	11982.31	13251.42	4.66	212	0	51	161
11	EE, WR Barrage Division. Dongargaon	3	38401.29	29.50	38430.79	2991.72	12.69	292	0	109	183
12	EE, WR Division. Kanker	3	16576.55	1442.51	18019.06	51486.71	7.69	42	0	4	38

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13	EE, WR Division. Narayanpur	3	15682.27	2434.73	18117.00	66580.33	6.02	50	0	0	50
14	EE, WR Division., Balrampur	3	51135.67	7003.02	58138.69	338777.58	17.37	62	0	0	62
15	EE, MinimataBango Canal Division. 5, Kharsia	1	6171.07	1246.76	7417.83	41994.40	2.15	70	0	0	70
16	EE, Survey & Barrage Construction Division. 1, Kharsia	2	3336.42	10419.98	13756.40	41199.85	6.52	291	0	0	291
17	EE, WR Division., Sukma	3	13931.42	1042.59	14974.01	63424.11	5.26	46	0	0	46
18	EE, Kelo Project S Division, Raigarh	3	5386.15	1830.97	7217.12	34606.73	9.14	81	0	0	81
19	EE, MRP P-II, Raipur	3	12982.96	12071.32	25054.28	295958.03	6.71	359	0	250	109
20	EE, WR Division. Raigarh	3	62131.71	6452.58	68584.29	665813.34	20.91	230	0	0	230
21	EE, WR Division, MBC Canal, Division 6, Sakti	3	37102.84	4386.40	41489.24	129379.36	11.29	299	0	0	299
22	EE, WR Division, Jashpur	3	41508.12	6957.36	48465.48	283794.11	15.74	140	0	0	140
23	EE, WM Division no. 1, Raipur	3	35186.73	5736.31	40923.04	7742.25	16.96	307	0	0	307
24	EE, WR Division Korba	3	101944.20	15810.64	117754.84	370918.42	44.11	138	0	3	135
25	EE, WR Division Gariyaband	3	17655.28	203.54	17858.82	19817.04	5.15	86	0	9	77
26	EE, WR Division Bemetara	3	62449.19	942.35	63391.54	85919.56	22.25	179	0	16	163
27	EE, WR Division Baikunthpur	3	17085.28	3059.53	20144.81	122716.79	5.26	58	0	0	58

28	EE, WR Division Dharamjaigarh	3	12572.79	2014.23	14587.02	48333.84	3.36	11	0	0	11
29	EE, WR Division. Marawahi	3	5042.88	219.09	5261.97	4116.27	1.27	13	0	0	13
30	EE, Dam Division 3, Machadoli	1	712.52	0.00	712.52	0.00	0.21	4	0	0	4
31	EE, WR Division Bijapur	3	6550.35	399.05	6949.40	20648.34	2.53	0	0	0	0
32	EE, Kelo Project Const Division, Lakha, Raigarh	3	3917.03	0.00	3917.03	0.00	1.16	58	0	0	58
33	EE, WM Division, Rudri	7	11284.78	278.06	11562.84	26686.78	4.13	80	0	0	80
34	EE, HCWM Division, Janjgir	3	86583.13	8709.62	95292.75	231820.30	27.89	162	0	0	162
35	EE, TDPP, WR Division, Jagdalpur	6	53638.08	2862.49	56500.57	134481.00	16.42	641	0	0	641
36	EE, WRC Division, Kasdol	5	108820.62	11498.39	120319.01	508620.52	39.77	354	9	28	317
37	EE, WM Division, No-2, BalodaBazar	3	33755.98	1205.41	34961.39	76326.45	10.48	127	0	0	127
38	EE, Maniyari WR Division, Mungeli	4	26122.73	4828.74	30951.47	175892.91	10.31	76	0	0	76
39	EE, MRP DAM Division-2, Rudri	4	11117.60	198.59	11316.19	16483.95	3.45	111	0	0	111
40	EE, WR Division, Dhantari	3	15922.82	345.93	16268.75	42942.47	4.05	59	0	0	59
41	EE, WR Division. Mahasamund	4	116387.24	16488.42	132875.66	634235.64	42.64	456	0	0	456
42	EE, WR Division, Raipur	3	18174.54	172.52	18347.06	14277.68	5.26	201	0	0	201

43	EE, WR Division, Chhuikhadan	3	11492.27	427.22	11919.49	31663.16	3.94	160	0	0	160
44	EE, WR Division, Dantewada	3	20719.07	363.70	21082.77	48699.89	6.01	64	0	0	64
45	EE, WR Division, Kondagaon	3	12151.03	1051.22	13202.25	19663.39	4.88	16	0	0	16
46	EE, WR Division, Janjgir-Champa	4	10903.64	1318.37	12222.01	54792.04	3.24	20	0	0	20
47	EE, WR Division, Surajpur	3	28696.08	5142.13	33838.21	123003.11	9.23	73	0	0	73
48	EE, WR Division, Ramanujganj	3	34971.84	4858.02	39829.86	389164.67	12.72	632	0	0	632
	Total	152	1452714.19	169083.56	1621797.75	6383622.85	527.57	7401	9	540	6852

Appendix-2.4.4

(Referred to in para 2.4.8.2(iv))

Statement showing acceptance of lower specification work due to execution of RCC and PCC work with nominal mix instead of design mix

Sl. No.	Name of Division	Total No. of Agreement	M25 PCC (1:1:2) (Quantity in cum)	M25 RCC (1:1:2) (Quantity in cum)	M30 RCC (Quantity in cum)	Amount (₹ in crore)
1.	2.	3.	4.	5.	6.	7.
1	EE, Kharang WR Dn., Bilaspur	1	0.00	504.87	0.00	0.20
2	EE, Kelo Project S Dn, Raigarh	2	2948.00	0.00	0.00	7.08
3	EE, MRP P-II, Raipur	1	0.00	1285.10	250.52	0.27
4	WRD, Jashpur	1	0.00	1263.14	0.00	2.15
	Total	5	2948.00	3053.11	250.52	9.70

Appendix 2.4.5

(Referred to in para 2.4.8.2(v))

Statement showing damaged concrete Structures

Sl. No.	Name of Division	Agt. No./ Year	Name of Damaged work	Cost of damaged portion of project (₹ in crore)	Date of Completion	Date of Damage	Reason of damage pointed out by departmental Inspection Team	Additional points noticed during audit of breach/damage of structures
1.	2.	3.	4.	5.	6.	7.	8.	9.
1	WR Dn., Kota	03/DL, 09-10	Chatapara II Anicut	7.10	25.03.2013	25.05.2014	(i) Test of concrete cube was not conducted in prescribed frequency. (ii) Due to heavy rain fall. (iii) Execution of poor quality of work done by contractor due to Lack of supervision by field officer. (iv) Reinforcement seen exposed in diaphragm wall. (v) Gap appeared in panel joint of diaphragm wall.	(i) For M10 grade concrete against requirement of 921 specimen tests only 28 tests were conducted and all were in rejectable category. For PCC M 15 and RCC M 20, against of which required number of specimens was 153 and 162 but only three and 10 specimen tests respectively were conducted and all were in rejectable category (ii) Below graded concrete items were provided in the estimate and executed accordingly.
2	WR Dn. Kharang, Bilaspur	44/DL, 08-09	Flood protection work on river Arpa	2.89	09.05.2013	04.09.2011	(i) Flood protection wall collapsed due to non- filling of earth behind the protection wall and also pitching was not done. (Contractor had not repaired damaged structure.)	(i) For M10 PCC grade concrete against requirement of 151 sample tests only 40 tests were conducted and all were in rejectable category. For M 15 grade of RCC concrete, against requirement of five sample tests only two sample tests were conducted and all were in rejectable category (ii) Below graded concrete items were provided in the estimate and executed accordingly.
3	WR Dn. Kanker	24/DL, 10-11	Hatkul Diversion scheme	1.72	11.09.2012	12.08.2018	Structure damaged due to heavy rains.	(i) For M10 PCC grade concrete against requirement of 108 sample tests to be conducted by taking 324 specimens, only 73 tests were conducted and all were in rejectable category. For RCC M 15 grade concrete against requirement of 117 specimens tests for 39 sample test only 39 specimen tests were conducted and all were in rejectable category (ii) Below graded concrete items were provided in the estimate and executed accordingly.
4	WR Dn. Kanker	18/DL, 12-13	Turi Diversion scheme	3.74	23.05.2014	13.08.2018	Structure damaged due to heavy rains.	(i) For M10 PCC grade concrete against requirement of 101 sample tests only 41 tests were conducted and all were in rejectable category. For RCC M 15 and RCC 1:1.5:3 grade of RCC concrete against the requirement of 12 sample tests and 10 sample tests by taking 36 and 30 specimens respectively tests were to be conducted against which only five each specimen tests were conducted and all were in rejectable category (ii) Below graded concrete items were provided in the estimate and executed accordingly.
5	WR Dn. Narayanpur	07/DL, 13-14	Taragaon Anicut	0.07	17.06.2015	Before 24.07.2021	No official inspection was conducted, but tentative survey was done by Sub Divisional Officer (SDO) to assess the cost of damage and preparation of estimate.	(i) For M10 PCC grade concrete against requirement of 113 sample tests not a single test was conducted and for these against requirement of 339 number of specimen, only seven tests were conducted and all were in rejectable category (ii) Below graded concrete items were provided in the estimate and executed accordingly.
Total		5		15.52				

Appendix 4.1.1

(Referred to in para 4.1.9.2 (i))

Statement showing the details of dealers who did not submit/ submitted quarterly returns after filing Tran-1 but carried forward SGST transitional credit

(Amount in ₹)

Sl. No.	Name of the circle	Trade Name (M/s)	GSTIN	VAT credit available in qtrly return	VAT credit carried forward to ECL	Incorrect/Ineligible amount claimed	Remark
1.	2.	3.	4.	5.	6.	7.	8.
1.	Circle-2, Raipur	Royal Electronics	22AHDPK8947N1ZV	3,77,949	3,77,949	3,77,949	The dealer did not submit quarterly return of VAT of 4 th quarter of 2016-17 however filed Annual VAT return after filing Tran-1. Hence, Transitional Credit availed was incorrect.
2.	Circle-3, Raipur	Lal Ganga Builders Pvt. Ltd.	22AAACL9016E1ZZ	86,46,758	86,46,758	86,46,758	Quarterly return for 1 st quarter of 2017-18 was not submitted before filing Tran-1 and hence transitional credit availed was incorrect.
3.	Circle-3, Raipur	Jai Ambe	22ATHPS8670E1ZH	12,75,465	12,75,465	12,75,465	Quarterly return for 1 st quarter of 2017-18 was not submitted before filing Tran-1 and hence transitional credit availed was incorrect.
4.	Circle-3, Raipur	Terracis Technologies Limited	22AAACD2042C1ZN	13,16,047	13,16,047	13,16,047	Quarterly return for 4 th quarter of 2016-17 was not submitted and hence transitional credit availed was incorrect.
5.	Circle-3, Raipur	Gadgets World	22ANWPG7553M1ZD	15,40,649	15,40,649	15,40,649	The dealer did not submit return of 4 th quarter of 2016-17 before filing Tran-1. Hence transitional credit availed was incorrect.
6.	Circle-4, Raipur	D.K. Engineering and Constructions	22AACFD2681C1Z2	-	2,09,242	2,09,242	The dealer did not submit the return of previous six months, hence transitional credit availed was incorrect.
7.	Circle-4, Raipur	Singhania	22ATTPS7971C1Z7	880	3,93,421	3,93,421	Quarterly return of 4 th quarter of 2016-17 and 1 st quarter of 2017-18 was not submitted before filing Tran-1 and hence transitional credit availed was incorrect.
8.	Circle-4, Raipur	Hardeo Agro Industries	22AAOFM3770H1Z7	6,72,459	6,72,459	6,72,459	Quarterly return for 4 th quarter of 2016-17 and 1 st quarter of 2017-18 was not submitted before filing Tran-1 and hence transitional credit availed was

							incorrect. An amount of ₹ 6,72,459 has since been recovered.
9.	Circle-4, Raipur	Madhu Fertilisers Limited	22AADCM1070C1Z9	90,00,487	90,00,487	90,00,487	Quarterly return of 1 st quarter of 2017-18 was not submitted before filing Tran-1 and hence transitional credit availed was incorrect.
10.	Circle-4, Raipur	Communication World Infomatic Private Limited	22AAGCC6304E1Z9	24,65,186	24,65,186	24,65,186	Quarterly return of 1 st quarter of 2017-18 was not submitted before filing Tran-1 and hence transitional credit availed was incorrect.
11.	Circle-5, Raipur	Devi Iron and Power Private Limited	22AABCD9753D1ZW	51,88,496	47,90,319	47,90,319	The dealer submitted quarterly return for 1 st quarter of 2017-18 of VAT after filing Tran-1 and hence transitional credit availed was incorrect.
12.	Circle-5, Raipur	Aakash Ispat	22AKEPA8332P1Z6	19,56,411	19,26,503	19,26,503	The dealer submitted quarterly return for 4 th quarter of 2016-17 and 1 st quarter of 2017-18 of VAT after filing of TRAN-1 and hence transitional credit availed was incorrect.
13.	Circle-5, Raipur	Parthvi Construction Pvt. Ltd.	22AACCP4406G1ZX	3,67,093	3,67,093	3,67,093	The dealer submitted quarterly return for 4 th quarter of 2016-17 and 1 st quarter of 2017-18 of VAT after filing of TRAN-1 and hence incorrect.
14.	Circle-7, Raipur	Bhupendra Arora	22ALVPA2564M1ZV	-	85,001	85,001	Quarterly return of 4 th quarter of 2016-17 was not submitted. Hence transitional credit availed of was incorrect.
15.	Circle-7, Raipur	Vanshika Automobiles LLP	22AAOFV0141M1Z4	-	9,21,384	9,21,384	The dealer did not submit any return for the last six months (Q4 of 2016-17 and Q1 of 2017-18) and availed transitional credit which was incorrect.
16.	Circle-8, Raipur	B.K. Infrastructure Pvt. Ltd.	22AABCB6260B1ZE	-	10,26,787	10,26,787	Quarterly return for 4 th quarter of 2016-17 and 1 st quarter of 2017-18 was not submitted and hence transitional credit availed was incorrect.
17.	Circle-9, Raipur	Rukmani Electrical and Corporation Pvt. Ltd.	22AABCR6640R1Z1	-	2,61,64,911	2,61,64,911	Quarterly return for 1 st quarter of 2017-18 was not submitted and hence transitional credit availed was incorrect.
18.	Circle-9, Raipur	Vandana Industries	22AALFV2241F1ZH	-	62,930	62,930	Quarterly return for 1 st quarter of 2017-18 was not submitted and hence transitional credit availed was incorrect.
19.	Circle-9, Raipur	Aditya	22ABBFA0747Q2ZF	-	2,94,760	2,94,760	Quarterly return for 4 th quarter of 2016-17 and 1 st

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		Industries					quarter of 2017-18 were not submitted and hence transitional credit availed was incorrect.
20.	Circle-9, Raipur	Nexus Fasteners (India)	22AHJPJ1420B1Z9	-	26,11,328	26,11,328	Quarterly return for 1 st quarter of 2017-18 was not submitted and hence transitional credit availed was incorrect.
21.	Circle-2, Durg	Shukla Industries	22AYFPS9711H1ZB	-	1,53,110	1,53,110	Quarterly return for 1 st quarter of 2017-18 was not submitted and hence transitional credit availed was incorrect.
22.	Circle-2, Durg	KND Enterprises	22AFOPD5260Q1Z5	1,17,389	1,17,389	1,17,389	The dealer filed 4 th quarterly return for 2016-17 and 1 st quarterly return for 2017-18 after filing Tran-1. Hence, transitional credit availed was incorrect.
23.	Circle-3, Durg	Vimla Steels	22AANFV6186H1ZR	-	4,05,214	4,05,214	The dealer did not submit VAT quarterly return of 1 st quarter of 2017 -18. Hence, Transitional Credit availed was incorrect.
24.	Circle-3, Durg	OPC asset Solutions Pvt. Ltd.	22AAACO7555K1ZB	24,86,992	24,81,989	24,81,989	The dealer submitted quarterly return of VAT of 1 st quarter of 2017-18 after filing of TRAN-1. Hence, Transitional Credit availed was incorrect.
25.	Circle-3, Durg	Manoj Industries	22ADCPB6547Q1ZF	4,12,542	3,68,532	3,68,532	The dealer submitted quarterly return of VAT of 1 st quarter of 2017-18 after filing of TRAN-1. Hence, Transitional Credit availed was incorrect.
26.	Circle-3, Durg	Bhilai auxiliary Industries	22AADFB0594K1ZM	12,17,530	12,17,530	12,17,530	The dealer submitted quarterly return of VAT of 4 th quarter of 2016-17 after submission of TRAN-1. Hence, Transitional Credit availed was incorrect.
27.	Circle-3, Durg	Sai Kripa Agencies	22ACZPT0435F1ZG	3,58,467	3,58,467	3,58,467	The dealer submitted quarterly return of VAT of 1 st quarter of 2017-18 after submission of TRAN-1. Hence, Transitional Credit availed was incorrect.
28.	Circle-3, Durg	Avanta Engineerings Pvt. Ltd.	22AANCA9383L1Z4	5,46,345	5,46,345	5,46,345	The dealer submitted quarterly return of VAT of 4 th quarter 2016-17 and 1 st quarter of 2017-18 after submission of TRAN-1. Hence, Transitional Credit availed was incorrect.
29.	Circle-3, Durg	Atul Tyres	22ABEFA0424B1ZI	1,98,315	1,98,315	1,98,315	The dealer submitted the last six monthly returns (quarterly returns for the 1 st quarter 2017-18 and 4 th quarter of 2016-17) after filing Tran-1. Hence, Transitional Credit availed was incorrect.
30.	Circle-1, Bilaspur	Agrawal Infrabuild Pvt.	22AAFCA6636C1Z5	-	34,67,404	34,67,404	The dealer did not submit quarterly return for 1 st quarter of 2017-18. Hence, transitional credit

		Ltd.					availed was incorrect.
31.	Circle-3, Bilaspur	Satwant Kour Saluja	22AEYPS1338D1ZE	-	103,283	1,03,283	Quarterly return for 1 st quarter of 2017-18 was not submitted and hence transitional credit availed was irregular.
32.	Ambikapur Circle	Vivek Traders	22AYGPP2231E1ZY	-	2,79,499	2,79,499	Quarterly return for 1 st quarter of 2017-18 was not submitted and hence transitional credit availed was irregular.
33.	Rajnandgaon circle	Commercial Wood Craft	22AKEPP5282H1Z5	-	8,26,962	8,26,962	Quarterly return for 1 st quarter of 2017-18 was not submitted and hence transitional credit availed was irregular.
34.	Dhamtari Circle	Swastik Traders	22AEPPP7761N1ZQ	19,03,420	19,03,420	19,03,420	Quarterly return for 4 th quarter of 2016-17 was not submitted and hence transitional credit availed was irregular.
35.	Dhamtari Circle	Dinesh Traders	22AGTPG1753D1ZO	16,28,345	16,28,345	16,28,345	Quarterly return of 4 th quarter of 2016-17 was not submitted and VAT return of 1 st quarter of 2017-18 was submitted after filing Tran-1, hence transitional credit availed was irregular. An amount of ₹ 13,430 has since been recovered.
36.	Dhamtari Circle	Mohan Traders	22AMZPK3496M1Z6	-	10,37,604	10,37,604	Quarterly return for 1 st quarter of 2017-18 was submitted after filing of TRAN-1 and hence transitional credit availed was irregular.
Total						7,92,42,087	

Appendix 4.1.2

(Referred to in para 4.1.9.2 (ii))

Statement showing the details of dealers who claimed SGST transitional credit in excess of ITR as shown carried forward in VAT returns

(Amount in ₹)

Sl. No.	Name of the circle	Trade_Name	GSTIN	VAT credit available in qtrly return	VAT credit carried forward to ECL	Incorrect/ Ineligible amount claimed	Remark
1.	2.	3.	4.	5.	6.	7.	8.
1	Circle-1, Raipur	Ambika Industries	22AEQPP3867E1Z9	0	1,30,153	1,30,153	Closing balance of quarterly return of Q1 of 2017-18 was '0' whereas transitional credit carried forward of ₹ 1,30,153 which was incorrect. An amount of ₹ 2,23,478 has since been recovered.
2	Circle-2, Raipur	Lakhwani Mobile	22AFNPL2522G1ZS	0	3,58,977	3,58,977	Closing balance of quarterly return of Q1 of 2017-18 was '0' whereas transitional credit carried forward of ₹ 3,58,977 which was incorrect.
3	Circle-2, Raipur	Balaji Sales	22ACJPA2655A2ZE	5,58,545	5,85,445	26,900	Closing balance as on 1 st quarter of 2017-18 was ₹ 5,58,545 whereas transitional credit carried forward was ₹ 5,85,445. Hence, amount of ₹ 26,900 is excess claimed by the dealer which was incorrect.
4	Circle-3, Raipur	Shree Ranisati Ji Enterprises	22AJBPA1400A1ZR	0	2,24,012	2,24,012	Closing balance as on 1 st quarter of 2017-18 was '0', whereas transitional credit carried forward was ₹ 2,24,012 and hence incorrect.
5	Circle-3, Raipur	Shree Traders	22AGNPG0350J1ZQ	0	98,140	98,140	Closing balance of 1 st quarter of 2017-18 was '0', whereas transitional credit carried forward was ₹ 98,140 and hence incorrect.
6	Circle-3, Raipur	Indermani Mineral India Private Limited	22AABC19120M2ZM	46,95,726	35,61,172	35,61,172	There was a calculation mistake in the returns of 3 rd , 4 th quarter of 2016-17 and 1 st quarter of 2017-18 and after checking of these returns, the dealer was liable to pay tax amount ₹ 1,66,68,202 to the Government. In spite of liability, the dealer claimed and availed transitional credit of ₹ 35,61,172 which was incorrect.
7	Circle-3, Raipur	Indermani Coal Benefication & Energy Private Limited	22AACC13080R1ZD	72,46,519	72,46,519	51,33,372	The closing balance of VAT ITR available in 4 th quarter of 2016-17 was ₹ 56,526. However, the dealer carried forward ₹ 51,89,898 as opening balance to 1 st quarter of 2017-18. Hence, the dealer carried forward excess VAT ITR of ₹ 51,33,372 which was incorrect.
8	Circle-4, Raipur	Sunrise Wires	22ACXFS2424D1Z7	43,77,087	43,77,087	5,44,913	The dealer wrongly calculated the Closing balance of 1 st quarter of 2017-18. The actual closing balance of VAT ITR will be ₹ 38,32,174, whereas transitional credit claimed was

							₹ 43,77,087. Thus, the dealer claimed excess transitional credit of ₹ 5,44,913 which was ineligible. An amount of ₹ 7,57,429 has since been recovered.
9	Circle-4, Raipur	Punj Lloyd Limited	22AAACP0305Q1ZO	42,27,205	42,27,205	2,47,789	The dealer wrongly calculated the closing balance of ITC of 1 st Quarter of 207-18 as ₹ 42,27,205. The actual closing balance of ITC will be ₹ 39,79,416. Thus, the dealer carried excess amount ₹ 2,47,789 as transitional credit through TRAN-1 and hence this amount was ineligible.
10	Circle-4, Raipur	Jay Ambey Wire Private Limited	22AACCJ8068L1ZA	0	1,52,90,973	1,52,90,973	Closing balance as on 1 st quarter of 2017-18 of the dealer was '0' whereas transitional credit carried forward was ₹ 1,52,90,973 and hence incorrect.
11	Circle-5, Raipur	Shree Shyam Sponge and power Limited	22AAHCS1901N1ZG	45,13,524	45,13,524	45,13,524	Closing balance as on 2016-17 was 'NIL' whereas opening balance for 1 st quarter of 2017-18 was taken as ₹ 56,27,064. Hence, the dealer carried excess VAT ITR and subsequent excess carried forward of ₹ 45,13,524 through Tran-1 which is incorrect.
12	Circle-5, Raipur	Agrawal Structure Mills Pvt. Limited	22AADCA4079M1ZL	93,25,382	93,25,382	54,93,616	Closing balance as on 2016-17 was ₹ 44,30,105 whereas opening balance for 1 st quarter of 2017-18 was taken as ₹ 99,23,721. Thus, there was an excess credit of ₹ 54,93,616 which was further carry forward to ECL by filing Tran-1 which was incorrect.
13	Circle-5, Raipur	Hanuman Marketing	22AAJFH0542B1Z5S	6,19,962	6,19,962	2,53,716	The dealer brought forward of ₹ 5,99,215 in place of ₹ 3,45,499 in quarterly return of 1 st quarter of 2017-18 from 4 th quarter of 2016-17 and availed excess transitional credit ₹ 2,53,716 through TRAN-1 to ECL and hence incorrect.
14	Circle-6, Raipur	Raj Kumar Nagwani	22ABIPN1996P1ZO	22,15,733	22,15,733	14,59,423	The closing balance of ITR in the annual return of 2016-17 was ₹ 4,91,917. However, the opening balance of ITR carried forward in the 1 st quarter of 2017-18 was ₹ 19,51,340. Hence, there was an excess carry forward of VAT transitional credit of ₹ 14,59,423 which was incorrect.
15	Circle-6, Raipur	Sundeeep Agencies	22ACMPR7712C1ZR	18,44,410	18,44,410	7,77,232	Scrutiny of Annual return of 2016-17 revealed that the dealer claimed a refund of ₹ 24,91,461 which was wrongly computed and the correct refund will be ₹ 18,96,762. Further, the opening balance of VAT credit for the 1 st quarter of 2017-18 taken as ₹ 26,73,994 instead of ₹ 18,96,762 The net impact is there was an excess carry forward of ₹ 7,77,232 which was incorrect.
16	Circle-7, Raipur	Abhishree Industries	22AEWPK4548R1ZL	.(-) 42540	1,00,647	1,00,647	The closing balance of 1 st quarter of 2017-18 was ₹ (-) 42,540. However, VAT transitional credit taken to ECL was ₹ 1,00,647 hence incorrect.
17	Circle-7,	IffcoEBazar	22AAKCA1714G1Z7	5,93,468	11,37,894	5,44,426	The closing balance of 1 st quarter of 2017-18 was

	Raipur	Limited					₹ 5,93,468. However, VAT transitional credit taken to ECL was ₹ 11,37,894. Hence excess carry forward of ₹ 5,44,426 which was incorrect.
18	Circle-7, Raipur	Uttam Con Infrastructure Company Private Ltd.	22AAACU9074D1Z1	14,45,405	14,45,405	4,92,937	Closing balance as on 4 th quarter of 2016-17 was ₹ '0' whereas opening balance for 1 st quarter of 2017-18 was taken as ₹ 4,92,937. Thus, there was an excess credit of ₹ 4,92,937 which was incorrect.
19	Circle-7, Raipur	Rajpoot Engineering (Bhupendra Singh)	22AQFPS8859Q1ZT	38,690	1,16,070	77,380	Closing balance as on 1 st quarter of 2017-18 was ₹ 38,690 whereas transitional credit carried forward ₹. 116,070 (same amount of ₹ 38,690 in Table 5(c), 6(b) and 7(c)) which is ineligible.
20	Circle-8, Raipur	Gold star steels private limited	22AAACG9222F1Z2	11,64,718	17,49,948	5,85,230	Closing balance as on 1 st quarter of 2017-18 was ₹ 11,64,718 whereas transitional credit carried forward was ₹ 17,49,948 and hence excess carry forward of ₹ 5,85,230 which was incorrect.
21	Circle-8, Raipur	BHR communication Pvt. Ltd.	22AAMCS7467E1Z5	4,65,269	4,65,269	4,65,269	Closing balance as on 4 th quarter of 2016-17 was ₹ 2,65,380 whereas opening balance carried in 1 st quarter of 2017-18 was ₹ 7,69,448. Hence, there was an excess carry forward of VAT ITR of ₹ 5,04,068 in 1 st quarter of 2017-18 which was further carried to ECL through filing Tran-1 which was incorrect.
22	Circle-9, Raipur	BPL Medical Equipments Pvt. Ltd	22AAFCB3158EZ5	0	20,94,086	20,94,086	Closing balance of the dealer in his last return (1 st quarter of 2017-18) was NIL whereas transitional credit carried forward was ₹ 20,94,086 which was incorrect.
23	Circle-1, Durg	Shri Ram Gadgets Pvt. Ltd.	22AARCS8902K1ZX	1,02,571	6,02,660	5,00,089	Closing balance as on 1 st quarter of 2017-18 of the dealer was ₹ 1,02,571 whereas transitional credit carried forward was ₹ 6,02,660. Hence, there was an excess transitional credit carried over of ₹ 5,00,089 which was ineligible. An amount of ₹ 5,00,089 has since been recovered.
24	Circle-2, Durg	Power Pach Industries	22ACGPJ6183P1Z7	12,82,089	12,82,089	2,23,945	Closing balance of ITR in 4 th quarter of 2016-17 was ₹ 6,77,379 however, the dealer carried forward ₹ 9,01,324 to 1 st quarter of 2017-18. Hence, there was an excess carry forward of ₹ 2,23,945 which was incorrect.
25	Circle-2, Durg	Shreyansh Industries	22ACGPJ6219G3ZV	12,08,512	12,08,512	3,43,593	The closing balance of ITR in the quarterly return of 4 th quarter of 2016-17 was ₹ 7,59,002 while the opening balance of 1 st Quarter of 2017-18 in the revised return was taken as ₹ 11,02,595. Hence, there was an excess carry forward of Input Tax credit of ₹ 3,43,593 which was incorrect.
26	Circle-3, Durg	Topworth Infra Pvt. Ltd.	22AADCT1844P2Z4	(-)4,80,50,673	84,37,709	84,37,709	Closing balance of 1 st quarter of 2017-18 was (-) ₹ 4,80,50,673. However, transitional credit taken as

							₹ 84,37,709 which was excess and incorrect.
27	Circle-3, Durg	Core FAB Projects Pvt. Ltd.	22AACCD3269K1ZP	₹ 11,44,568 as per annual return of 2017-18	11,76,720	32,152	Closing balance as per last return (Annual Return of 2017-18) was ₹ 11,44,568 whereas transitional credit claimed and carried was ₹ 11,76,720. Hence, the dealer had claimed excess credit amounting to ₹ 32,152 which was incorrect. An amount of ₹ 60,381 has since been recovered.
28	Circle-3, Durg	Shri Malve Industries	22CLOPP7947L1ZA	39,399	53,268	13,869	Closing balance as per quarterly return of 1 st quarter of 2017-18 was ₹ 39,399 (on capital goods) but transitional credit claimed in Tran-1 (Table 5c) was ₹ 53,268, Hence, the dealer claimed excess transitional credit of ₹ 13,869 which was incorrect.
29	Circle-3, Durg	A.B. Ispat Pvt. Ltd	22AAGCA2580E1Z	1,49,23,747	1,49,23,747	51,10,451	As per Annual Return of 2016-17, closing balance of ITR was ₹ 86,44,154. However, the dealer carried forward ₹ 1,37,54,605 in 1 st quarter of 2017-18. Hence, the dealer carried forward excess transitional credit of ₹ 51,10,451 which was incorrect.
30	Circle-3, Durg	Shree Briquette MFG Pvt. Ltd.	22AADCS7681R1ZN	9,01,184	9,01,184	6,75,131	As per the return of 4 th quarter of 2016-17, the dealer have to carry forward of ITR amounting ₹ 2,33,736 but he brought forward ₹ 9,08,867 to 1 st quarter of 2017-18. Further, it was found that the dealer carried forward ITC through Tran-1/ECL for ₹ 9,01,184. Hence, there was an excess carry forward of transitional credit of ₹ 6,75,131 which was incorrect.
31	Circle-4, Durg	D.Con Infrastructures	22AAFFD9555Q2ZU	0	3,13,556	3,13,556	Closing balance as on 1 st quarter of 2017-18 of the dealer was 'NIL' whereas transitional credit carried forward was ₹ 3,13,556. Hence, there was an excess transitional credit carried forward of ₹ 3,13,556 which was ineligible.
32	Circle-1, Bilaspur	SRP Khanij Associates	22ACRFS2165D1Z7	0	20,58,073	20,58,073	Closing balance as on 1 st quarter of 2017-18 of the dealer was 'NIL' whereas transitional credit carried forward was ₹ 20,58,073. Hence, there is an excess transitional credit carried over of ₹ 20,58,073 which was ineligible.
33	Circle-1, Bilaspur	A.B. Communication	22AGHPM5401A1Z7	2,16,950	2,16,950	1,75,323	Closing balance of ITR in 4 th quarter of 2016-17 was '0' whereas the opening balance carried to 1 st quarter of 2017-18 was ₹ 1,75,323. Hence, there was an excess ITR carried forward to 1 st quarter of 2017-18 of ₹ 175,323 and subsequent excess transitional credit carried forward to ECL under GST which was ineligible.
34	Circle-1, Bilaspur	Hukmat Rai Thiliani	22AAJPT5837D1ZO	0	1,24,020	1,24,020	Closing balance as on 1 st quarter of 2017-18 of the dealer was 'NIL' whereas transitional credit carried forward was ₹ 1,24,020. Hence, there was an excess transitional credit carried over of ₹ 1,24,020. which was ineligible.

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35	Circle-2, Bilaspur	Gulf Ashley Motor Limited	22AACCG1194Q1ZE	0	3,10,761	3,10,761	Closing balance as on 1 st quarter of 2017-18 was 'NIL' whereas transitional credit carried forward was ₹ 3,10,761. Hence the dealer carried excess transitional credit of ₹ 3,10,761 which was ineligible
36	Circle-2, Bilaspur	Era Infra Engineering Ltd	22AAACE1268K1ZV	0	21,20,107	21,20,107	Closing balance as on 1 st quarter of 2017-18 was 'NIL' whereas transitional credit carried forward was ₹ 21,20,107 in Table 5(c) Hence, excess carry forward of ₹ 21,20,107 which was ineligible.
37	Circle-3, Bilaspur	RiteshFarmania	22AABPF6986F1ZU	25,21,960	10,25,000	2,66,381	Closing balance as on 4 th quarter of 2016-17 was ₹ 6,19,555 whereas opening balance in 1 st quarter of 2017-18 was taken as ₹ 23,82,896 and closing balance of 1 st quarter 2017-18 was calculated as ₹ 25,21,960 by the dealer. However, the actual closing balance will be ₹ 7,78,228. Hence, the dealer carried forward an excess transitional credit of ₹ 2,66,38 which was ineligible.
38	Circle-1, Raigarh	MaaUmra Enterprises	22ABCFM2972L1Z6	0	53,528	53,528	The dealer claimed transitional credit of ₹ 53,528 {₹ 26,764 under Table 7(b) and ₹ 26,764 under 7(c)} by filing Tran-1 without supporting invoices. Hence, the transitional credit claim of ₹ 53,528 was ineligible.
39	Circle-2, Raigarh	Bishambhar Dayal Agrawal	22ACLPA6294P1Z7	9,95,138	10,74,744	75,606	Closing balance as on 1 st quarter of 2017-18 was ₹ 9,95,138 whereas transitional credit carried forward was ₹ 10,74,744. Hence, the dealer claimed an excess VAT transitional credit of ₹ 75,606 which was incorrect.
40	Circle-2, Raigarh	Rahul Medical and General Stores	22AQTPB3038N1ZP	0	3,43,868	3,43,868	Closing balance as on 1 st quarter of 2017-18 was 'NIL' whereas transitional credit carried forward was ₹ 3,43,868 which was ineligible An amount of ₹ 3,43,868 has since been recovered.
41	Ambikapur circle	Ambika Steel Industries	22AFVPA2820E1ZY	0	23,90,400	23,90,400	Closing balance as on 1 st quarter of 2017-18 was 'NIL' whereas transitional credit carried forward was ₹ 23,90,400 which was ineligible.
42	Ambikapur circle	Jai DurgaMultitrade Private Limited	22AACCJ2709C1Z9	(-) 3,05,31,61	12,23,080	12,23,080	There was negative closing balance in 1 st quarter of 2017-18 whereas transitional credit of ₹ 12,23,080 was carried forward which was ineligible. Further, the dealer carried forward same amount in both Table 5(c) and 7(c) which is doubtful and ineligible. An amount of ₹ 24,50,315 has since been recovered.
43	Ambikapur circle	Kawatia Steels	22AAQFK1926P1ZW	6,46,419	6,46,419	6,46,419	Closing balance as per VAT return of 4 th quarter of 2016-17 was ₹ 22,77,481 whereas opening balance carried forward to 1 st quarter of 2017-18 as ₹ 30,23,019. Hence, the dealer carried forward excess amount of ₹. 7,45,538 VAT credit to 1 st quarter 2017-18 and consequent carry forward to ECL

							under GST by filing Tran-1. This resulted in excess transitional credit claim of ₹ 6,46,419 which was incorrect.
44	Ambikapur circle	Nahata Computers	22AHSPJ1396D1ZD	50,630	50,630	50,630	Closing balance of 4 th Quarter of 2016-17 was ₹ 1,02,075 whereas opening balance taken in 1 st quarter of 2017-18 as ₹ 1,64,904. After calculation, the actual closing balance of ITR of 1 st quarter of 2017-18 will be ₹ (-) 4,256. However, the dealer claimed VAT transitional credit of ₹ 50,630 by filing TRAN-1 which is ineligible.
45	Dhamtari Circle	Meghraj Traders	22DUXPS4448J1ZT	0	5,17,695	5,17,695	Closing balance as on 1 st quarter of 2017-18 was 'NIL' whereas transitional credit carried forward was ₹ 5,17,695 which was ineligible. An amount of ₹ 7,266 has since been recovered.
46	Rajnandgaon circle	Right Choice	22AHUPG0899AZE	0	12,98,093	12,98,093	The closing balance of ITR available in his last return (Q1 of 2017-18) was 'NIL' whereas the dealer claimed transitional credit for ₹ 12,98,093 which was excess.
47	Rajnandgaon circle	Vindhyashree Krishi Kendra	22AGQPJ2547M1Z3	8,83,799	8,83,799	5,11,435	As per VAT annual statement (Form 18) for 2016-17, the dealer had ITR closing balance of ₹ 2,42,603 whereas the opening balance carried to 1 st quarter of 2017-18 as ₹ 7,54,038 Hence, the dealer carried forward excess ITR of ₹ 5,11,435 which was incorrect.
Total						7,02,89,801	

Appendix 4.1.3

(Referred to in para 4.1.9.2 (iii))

Statement showing excess transitional credits claimed under Table 5(c) of Tran-1 without payment of differential tax on pending C forms

(Amount in ₹)

Sl. No.	Name of the circle	Name of the dealer (M/s)	GSTIN	Turnover for which C Forms pending during 2016-17 (4 th qtr) and 2017-18 (₹)	Name of the item	Tax leviable/ levied	Difference tax payable (₹)	Balance of VAT credit available in last return (₹)	Transitional credit to be carried over (₹)	Actual transitional credit carried over by the taxpayer (₹)	Excess transitional credit carried over (₹)
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.
1	Circle-8, Raipur	Krishna Steels	22AAGHA5819P1Z4	1,11,18,724	Iron & steel	5/2	3,33,562	00000	3,33,562	3,74,421	3,74,421
2	Circle-8, Raipur	Ram Timber Co	22AEQPP9052D1ZE	33,38,233	Timber	14.5/2	4,17,279	1,61,727	-2,55,552	1,61,727	1,61,727
3	Circle-2, Durg	Power Pach Industries	22ACGPI6183P1Z7	53,23,330	Iron & steel	5/2	1,59,700	12,82,089	11,22,389	12,82,089	1,59,700
4	Circle-2, Durg	Kancnan Ispat (India) Pvt. Ltd.	22AADCK5679F1ZI	6,58,90,941	Iron & Steel	5/2	19,76,728	6,02,474	(-)13,74,254	6,02,474	6,02,474
5	Circle-2, Durg	Shri Sainath Steels ¹	22AVNPB9740Q1Z2	28,13,131	MS wire	5/2	84,394	10,41,238	9,56,844	10,41,238	84,394
6	Circle-2, Durg	Alok Wires	22AINPM3912C1ZO	1,14,36,832	MS wire	5/2	3,43,105	14,31,321	10,88,216	11,29,388	41,172
7	Circle-2, Durg	NR Wires Pvt Ltd	22AAACN7560R1Z1	17,01,33,079	Iron & Steel	5/2	51,03,992	11,62,996	(-)39,40,996	11,62,996	11,62,996
8	Circle-2, Durg	Shyam Industries	22ACHPA2491E1Z7	1,21,20,324	MS Wire	5/2	3,63,610	6,23,995	2,60,385	6,23,995	3,63,610
9	Circle-2, Durg	Jai Ambe Ispat Udyog	22ACGPI6184L1ZE	64,08,376	HB/MS Wire	5/2	1,92,251	2,77,124	84,873	2,77,124	1,92,251
10	Circle-2, Durg	Kanpur Steel and Eng. works	22AAJFK1331P2ZB	1,20,72,309	MS Wire	5/2	3,62,169	4,36,504	74,335	4,36,504	3,62,169
11	Circle-3, Durg	A.B. Ispat Pvt. Ltd.	22AAGCA2580E1Z5	5,48,50,724	Iron & steel	5/2	16,45,522	1,49,23,747	1,32,78,225	1,49,23,747	16,45,522
12	Circle-3, Durg	Tavasya Venture Partners Pvt. Ltd.	22AACCT7984R1ZH	53,84,697	Plate	5/2	1,61,541	21,24,231	19,62,690	58,87,630	1,61,541
13	Circle-3, Durg	Shree Briquette MFG Pvt. Ltd.	22AADCS7681R1ZN	7,90,317	MS and GI wire	5/2	23,710	9,01,184	8,77,474	9,01,184	23,710
14	Circle-3, Durg	Progressive Metals Pvt. Ltd.	22AAFCP0640K1ZP	8,63,73,518	Iron and Steels	5/2	25,91,206	11,83,153	(-)14,08,053	11,83,153	11,83,153

¹ An amount of ₹ 82,481 has since been recovered.

15	Circle-3, Durg	Rajguru Udyog	22AAOFR9663E1ZW	25,86,06,614	Iron & Steels	5/2	77,58,198	26,32,594	-51,25,604	1,35,60,148	1,35,60,148
16	Circle-3, Durg	Shivam Hi-Tech Steels Pvt. Ltd.	22AAJCS7718R1ZN	41,44,20,418	Aluminium wire	5/2	1,24,32,613	2,51,67,013	1,27,34,400	2,51,67,013	1,24,32,613
17	Circle-3, Durg	Shri Mahavir Ispat Unit II	22ACGPI6936N1ZA	8,27,37,434	GI wire	5/2	24,82,123	30,70,977	5,88,854	30,70,977	24,82,123
18	Circle-3, Durg	Simplex Castings Limited	22AABCS54650E1ZT	71,42,25,158	Steel Castings	5/2	2,14,26,755	45,89,064	(-)1,68,37,691	45,89,064	45,89,064
19	Circle-3, Durg	N N Ispat Pvt. Ltd.	22AAACN7678N1ZY	4,01,06,077	Iron & Steels	5/2	12,03,182	50,62,442	38,59,260	50,62,442	12,03,182
20	Circle-3, Durg	Tej Coke unit No.II	22ARMPA6998G1ZJ	20,03,15,756	Iron & Steels	5/2	60,09,473	1,08,82,881	48,73,408	1,08,82,881	60,09,473
21	Circle-3, Durg	A J Industries	22AARFA7056M1Z2	1,70,50,667	Iron & Steels	5/2	5,11,520	13,93,046	8,81,526	13,93,046	5,11,520
22	Circle-3, Durg	Shree Shiv Industries	22ADBFS3566K1ZZ	1,71,72,929	Iron & steels	5/2	5,15,188	20,77,629	15,62,441	20,77,629	5,15,188
23	Circle-3, Durg	Ganga & Uma Steel Enterprises Pvt. Ltd.	22AADCG8643H1ZO	36,92,434	MS wire	5/2	1,10,773	2,91,637	1,80,864	2,91,637	1,10,773
24	Circle-3, Durg	Shri Shyam industries	22AGOPA5001H1Z2	2,45,61,814	Iron & Steels	5/2	7,36,854	3,46,023	-3,90,831	3,08,079	3,08,079
25	Circle-3, Durg	MCK Kutty Engineering Private Limited	22AAHCM2835M1ZD	4,37,92,551	Supply of Plants & Equipment	5/2	13,13,777	5,71,024	(-)7,42,753	5,71,024	5,71,024
26	Circle-3, Durg	Dinesh Trading Company	22ACGPA8414J1ZY	3,00,18,914	Iron & Steels	5/2	9,00,567	63,08,539	54,07,972	62,49,852	8,41,880
27	Circle-3, Durg	Pratibha Flowcon Engineering Pvt. Ltd.	22AADCP1756E1ZT	1,23,03,181	Fabrication Panels for CS	5/2	3,69,095	6,78,986	3,09,891	6,78,986	3,69,095
28	Circle-3, Durg	Bhilai Engineering Works	22AACFB3130E1ZE	1,41,09,499	Industrial goods	5/2	4,23,285	10,00,000	5,76,715	7,57,451	1,80,736
29	Circle-3, Durg	Gopal Industries	22AAAFG7863G1ZE	8,98,77,935	Sleepers	5/2	26,96,338	91,49,928	64,53,590	90,01,047	25,47,457
30	Circle-4, Durg	Core Fab Projects Private Limited	22AACCD1192M1ZR	25,83,48,048	Fabricated steel structure	5/2	77,50,441	33,78,197	(-)43,72,244	33,78,197	33,78,197
31	Circle-4, Durg	Gowardhan Biochem	22AQAPB0666P1Z0	2,11,39,772	Neem oil	5/2	6,34,193	1,23,271	(-)5,10,922	1,23,271	1,23,721
Total				2,69,05,33,736			8,10,33,144				5,62,53,113

Appendix 4.1.4

(Referred to in para 4.1.9.2 (iv))

Statement showing the details of dealers who claimed ineligible transitional credit on input stock under Table 7(c) of Tran-1 without supporting invoices

(Amount in ₹)

Sl. No.	Name of the circle	Trade_Name (M/s)	GSTIN	Transitional credit claimed under 7(c)
1.	2.	3.	4.	5.
1	Circle-3, Raipur	Shree Ranisati Ji Enterprises	22AJBPA1400A1ZR	60,675
2	Circle-4, Raipur	Punj Lloyd Limited	22AAACP0305Q1ZO	10,53,800
3	Circle-7, Raipur	Abhishree Industries	22AEWPK4548R1ZL	73,319
4	Circle-2, Durg	Shukla Industries	22AYFPS9711H1ZB	1,37,713
5	Circle-3, Durg	TV Palace and Appliances	22AGPPR6699P1Z5	7,64,331
6	Circle-3, Durg	Indian Sales	22AADFI8545B1ZR	13,70,609
7	Circle-3, Durg	Shri Malve Industries	22CLOPP7947L1ZA	41,654
8	Circle-4, Durg	Khalsa Agro Industries	22AMPSP9157F1ZL	3,72,552
9	Circle-4, Durg	Surjeet Agriculture Industries	22ABMPH0624A1Z1	22,53,539
10	Circle-4, Durg	Suyash Buildcon	22ACIFS5574M1ZM	7,04,435
11	Circle-1, Bilaspur	Agrawal Infrabuild Pvt. Ltd.	22AAFCA6636C1Z5	42,86,564
12	Circle-2, Bilaspur	Battery Point	22ALRPC8932H1Z0	3,43,034
13	Circle-2, Bilaspur	Era Infra Engineering Ltd	22AAACE1268K1ZV	26,37,913
14	Circle-2, Bilaspur	Mabgold Forms	22AFAPB2750B2ZI	4,62,319
15	Circle-3, Bilaspur	Chhabra Sales	22AADFC5438P1ZA	10,32,980
16	Circle-3, Bilaspur	Himanshu Kumar Mishra	22AFVPM6283K1ZS	3,36,366
Total				1,59,31,803

Appendix 4.1.5*(Referred to in para 4.1.9.2 (v))***Statement showing non-payment of interest on reversal of excess transitional credit claimed***(Amount in ₹)*

Sl. No.	Name of the circle	Name of the dealer	GSTIN	Transitional credit claimed in Tran-1	Transitional credit credited in ECL	Transitional credit reversed	Interest leviable on reversed ITC
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	Circle-2, Raipur	Lakhwani Mobile	22AFNPL2522G1ZS	3,58,977	7,17,672	3,58,695	20,063
2	Circle-2, Bilaspur	Modi Enterprises	22BCKPM5910N1ZE	2,57,405	3,57,358	99,953	19,060
3	Circle-3, Bilaspur	Ekta Kesharwani	22BHKPK0791E1ZK	0	3,92,987	3,92,987	28,424
Total						8,51,635	67,547

Appendix 4.1.6*(Referred to in para 4.1.9.2 (vi))***Statement showing irregular availment of transitional credit of stock***(Amount in ₹)*

Sl. No.	Name of the circle	Name of the dealer (M/s)	GSTIN	Transitional credit claimed
1	Circle-1, Durg	Jindutt Medical Agencies	22AAWPL3868R1ZN	4,66,897
2	Circle, Dhamtari	Dinesh Medical Stores	22AFPPK7470Q1ZP	7,53,406
3	Circle, Rajnandgaon	Manju Sales	22AJVPP8237E1ZV	4,25,974
Total				16,46,277

Appendix 4.1.7

(Referred to in para 4.1.9.2 (vii))

Statement showing non production of records related to transitional credit claimed under Table 6(b), 7(b), 7(c), 10 (a) and 11

(Amount in ₹)

Sl. No.	Name of the circle	Name of the dealer	GSTIN	Table under which Transitional credit claimed in Tran-1	Transitional credit claimed by the taxpayer
1.	2.	3.	4.	5.	6.
1	Circle-1, Raipur	Heyrambo Enterprise	22AAGHM2050J1ZJ	7 (c)	2,58,317
2	Circle-2, Raipur	Rama Power and Steel Pvt. Ltd	22AADCR9997H1ZU	7 (b)	3,13,441
3	Circle-2, Raipur	Virgo Solutions India LLP	22AANFV0958R1ZE	10 (a)	2,15,016
4	Circle-3, Raipur	Shivalik Power and Steel Private Limited	22AAICS7879Q1ZC	7 (b)	17,531
5	Circle-3, Raipur	Shree Ranisati Ji Enterprises	22AJBPA1400A1ZR	7 (c)	60,675
6	Circle-3, Raipur	McNally Bharat Engineering Company Limited	22AABCM9443R1ZZ	7 (b)	6,46,234
7	Circle-3, Raipur	Noble Remedies	22ADWPM2731R1ZW	10 (a)	4,79,120
8	Circle-3, Raipur	Larsen and Turbo Limited Infrastructure	22AAACL0140P4ZQ	7 (b), 7(c) & 11	71,53,190
9	Circle-3, Raipur	Mirage Designer Tiles	22AJXPP7302A1ZD	7 (c)	90,328
10	Circle-3, Raipur	Aditya Medi sales Limited ²	22AABCA9317J1ZU	7 (c)	69,36,604
11	Circle-4, Raipur	Punj Lloyd Limited	22AACP0305Q1ZQ	7 (c)	10,53,800
12	Circle-5, Raipur	Kone Elevator India Private Limited	22AAACK2567P1ZB	11	6,47,610
13	Circle-5, Raipur	Rashmi Sponge Iron And Power Industries Private Limited	22AAACJ2311G1ZD	7 (b)	24,28,187
14	Circle-5, Raipur	Godrej And Boyce Manufacturing Co Ltd	22AAACG1395D2Z3	11	71,245
15	Circle-6, Raipur	Satguru Electronics	22AEVPK3394L1ZW	7(b)	10,05,177
16	Circle-6, Raipur	R.D. Distributers ³	22AEUPK9350F1ZA	7(b) & 7 (c)	43,347

² An amount of ₹ 14,26.899 has since been recovered.

³ An amount of ₹ 43,347 has since been recovered

17	Circle-7, Raipur	Abhishree Industries	22AEWPK4548R1ZL	7(c)	73,319
18	Circle-7, Raipur	Fortune Resources Private Limited	22AABCF2695J1ZM	6(b) & 7(c)	23,99,686
19	Circle-7, Raipur	Navneet Enterprises	22AKDPG3509M1ZE	7(b) & 7(c)	7,13,995
20	Circle-7, Raipur	Jsw Ispat Special Products Limited	22AAACM0501D2ZJ	6(b) & 7(b)	78,81,091
21	Circle-7, Raipur	Bharat Construction Sales And Services	22AGDPG1591K1ZL	7(b) & 7(c)	12,25,183
22	Circle-7, Raipur	Kalpataru Power Transmission Limited	22AAACK8387R1ZT	7(b)	1,04,430
23	Circle-7, Raipur	Rajpoot Engineering	22AQFPS8859Q1ZT	6(b) & 7(c)	77,380
24	Circle-8, Raipur	B.K. Infrastructure Pvt. Ltd.	22AABCB6260B1ZE	7b	1,160
25	Circle-9, Raipur	Jorawar Engineering and Foundry Forge private Limited	22AABCJ4261A1ZB	7(b)	1,00,225
26	Circle-9, Raipur	CG Pipe	22ADVPA1538P1ZA	6(b)	4,516
27	Circle-9, Raipur	Hindustan Coils Limited	22AADCH6308N1ZK	7(b)	25,093
28	Circle-9, Raipur	Gravity Ferrous Private Limited	22AACCG3005C3ZJ	6(b)	25,995
29	Circle-9, Raipur	Laxmikripa Steels and Power Ltd (Wire Division)	22AANCS9409F2Z7	7(b)	1,939
30	Circle-9, Raipur	Agrawal Channel Mills Private Limited	22AAFCA7929N1ZC	7(b)	86,907
31	Circle-2, Durg	Shukla Industries	22AYFPS9711H1ZB	7b	15,383
32	Circle-3, Durg	ACC Limited	22AAACT1507C1Z7	6(b), 7b	24,09,682
33	Circle-3, Durg	TV Palace and Appliances	22AGPPR6699P1Z5	7c	3,16,051
34	Circle-3, Durg	Ekta Steels	22ACGPA8398F1ZO	7b	2,77,351
35	Circle-3, Durg	Shri Malve Industries	22CLOPP7947L1ZA	6b	39,999
36	Circle-4, Durg	Topworth Steels and Power Private Limited	22AACCT0878L2Z5	7b	5,61,699
37	Circle-1, Bilaspur	Asha Sales	22AMTPC4817A1Z1	10(a)	2,81,473
38	Circle-1, Bilaspur	Shraddha Construction Company	22AAXFS4943B1Z3	6b	17,86,093
39	Circle-3, Bilaspur	Rashi Steel and Power Limited	22AAECR6450Q1Z0	7b	33,629
Total					3,98,62,101

Appendix 4.2.1A
(Referred to in para 4.2.9.1 (i))

Delay in issue of Acknowledgement of applications - Pre-Automation

Sl. No.	Name of Circle	Name of the assessee	GSTIN No	ARN No.	Date of filing Refund Application	Date of issue of acknowledgement	Refund amount claimed (in ₹)	Period of delay
1.	2.	3.	4.	5.	6.	7.	8.	9.
1.	Raipur Circle 1	CCR Logistics Pvt Ltd	22AAFCC5536K1ZP	AA221118000831V	03/11/2018	07/12/2018	211424	19
2.	Raipur Circle 2	Bagadia Bros. Pvt. Ltd	22AABCB8934G3ZT	AA2207181162793	01/12/2018	12/02/2019	3564319	58
3.	Raipur Circle-3	SGS Technical Services Pvt. Ltd.	22AATCS3341Q1ZS	AA2203181954271	24/11/2018	18/06/2019	37209	191
4.		Sh. Mahesh Kumar & Co.	22ABHPN7881L1Z5	AA220318007923G	15/02/2019	20/05/2019	13000	79
5.		Adharsheela Shikshan Sangh	22AAAAA8511H1ZA	AA2202190069980	23/02/2019	19/03/2019	40344	9
6.		Mahesh Kumar & Co.	22ABHPN7881L1Z5	AA220518006456E	07/03/2019	20/05/2019	9000	59
7.		Mahesh Kumar & Co.	22ABHPN7881L1Z5	AA221118088909S	07/03/2019	20/05/2019	11500	59
8.		S.Jain Ventures Ltd	22AAACQ2363D1Z0	AA220119120564M	03/04/2019	18/06/2019	159162	61
9.		Ramniwas Agrawal_Raipur construction Pvt. Ltd. JV	22AAEAR7459P1ZV	AA220719006049B	20/07/2019	22/08/2019	1958000	18
10.		Solex Energy Ltd	22AAVCS0328R1ZR	AA220719007939T	26/07/2019	30/08/2019	1276144	20
11.		Godriwala plastics pvt. Ltd.	22AABCG1400C1ZR	AA2208190045376	18/08/2019	25/09/2019	5580	23
12.		Tribhovandas bhimji zaveri Ltd.	22AACCT7182P1ZV	AA220819005581C	21/08/2019	19/09/2019	46457	14
13.		Tribhovandas bhimji zaveri Ltd.	22AACCT7182P1ZV	AA2209190054862	19/09/2019	15/10/2019	34950	11
14.	Raipur Circle 5	Sh. Balaji Enterprises	22DTRPS3849L1ZU	AA220219004598A	16/02/2019	20/06/2019	34026	109

15.		M/s Shreaa Biotech	22BKJPM0430Q1Z3	AA221217010056X	13/05/2019	11/10/2019	439249	136
16.	Raipur Circle 6	Sri Sainath Industry Pvt. Ltd.	22AALCS6148P1ZR	AA220418128300S	27/08/2018	04/10/2018	2173347	23
17.			22AALCS6148P1ZR	AA220518108210V	29/08/2018	04/10/2018	2487324	21
18.			22AALCS6148P1ZR	AA2208181019918	29/10/2018	09/01/2019	2657678	57
19.		Sri Sainath Industry Pvt. Ltd	22AALCS6148P1ZR	AA2209180024958	19-Dec-18	09/01/2019	3431078	6
20.			22AALCS6148P1ZR	AA221018115533R	08/01/2019	13/05/2019	2917686	110
21.			22AALCS6148P1ZR	AA221118078009C	23/01/2019	13/05/2019	2299094	95
22.			22AALCS6148P1ZR	AA221218198098Y	14/02/2019	13/05/2019	3082414	73
23.			22AALCS6148P1ZR	AA220119112602U	15/03/2019	13/05/2019	2360766	44
24.			22AALCS6148P1ZR	AA220219118421Q	05/01/2019	23/07/2019	1774906	184
25.			22AALCS6148P1ZR	AA220719004014Q	13/07/2019	19/09/2019	3114813	53
26.			22AALCS6148P1ZR	AA220719004029F	13/07/2019	19/09/2019	1557586	53
27.			22AALCS6148P1ZR	AA220819002137G	08/07/2019	19/09/2019	2821306	58
28.			M. S. Steel	22AZUPK1728J1Z4	AA220619001646C	06/07/2019	07/09/2019	656224
29.		Raipur Circle-7	Asquare Food and Beverages Pvt. Ltd..	22AANCA8045R1Z3	AA220319168867Q	04/05/2019	24/05/2019	2800589
30.	22AANCA8045R1Z3			AA220219118692D	02/05/2019	24/05/2019	853228	7
31.	22AANCA8045R1Z3			AA220119103527L	28/02/2019	28/03/2019	884705	13
32.	22AANCA8045R1Z3			AA221118087175A	27/02/2019	28/03/2019	1005401	14
33.		M/s Greenworld Solarwares Pvt. Ltd.	22AAECG7707K1ZL	AA220718005761E	24/01/2019	15/03/2019	1687058	35
34.	Bhatapara Circle	Jila Sahkari Kendriya Bank	22AAAAJ2713L1Z0	AA2203190046986	16/03/2019	13/05/2019	125532	43

35.	Durg Circle 4	M/s Anurag Construction	22ATTPT1751F2ZH	AA220519007805A	28/05/2019	26/09/2019	139532	106
36.	Durg Circle 1	Durg Jila Bunkar Sahakari Samiti Maryadit	22AAAAD8947N1ZE	AA220618014277C	18/02/2019	22/06/2019	10998	109
37.		M/s Shashi Sharma	22DVKPS0025K1ZL	AA220319004259G	15/03/2019	22/06/2019	55000	84
38.		Arpan Consulting Services	22ABDFA5455F1ZU	AA220318000599C	20/12/2018	22/06/2019	35281	169
39.	Durg Circle 2	Saheli Jewellers	22AABHB5529E1ZW	AA221118005143Z	25/11/2018	15/01/2019	1200	36
40.	Durg Circle 3	M/s Keshar Traders	22AFAPJ2882C1Z0	AA2202190024102	09/02/2019	28/02/2019	6400	4
41.		M/s SKS Enterprises	22BDMPS6148D3ZF	AA220119006511W	22/01/2019	15/02/2019	68894	9
42.		M/s Associated Automobiles	22ACQPD9794A1ZJ	AA220619003014T	12/06/2019	04/07/2019	42550	7
43.		M/s Bhilai Iron & Steel Processing Company Pvt Ltd	22AADCB3926E1Z7	AA220419006096I	18/04/2019	21/06/2019	1500000	49
44.			22AADCB3926E1Z7	AA2206190055569	21/06/2019	08/08/2019	2700000	33
45.	Rajnandgaon Circle	Deepak Jain	22AFYPJ9957Q1Z5	AA2202191176198	29/04/2019	24/09/2019	15872	133
46.		Shree Ram Construction and suppliers	22APXPA0616C1ZH	AA220119003296N	11/01/2019	07/03/2019	31822	40
47.	Raigarh Circle-1	Saras Goyal	22AEXPG7481E1Z9	AA220219006931K	22/02/2019	20/03/2019	388804	10
48.		Manoj Kumar Kedia	22AAYFM1656N1ZN	AA220219007219	22/02/2019	20/03/2019	1383692	10
49.	Jagdapur Circle-1	Gautam Chopra	22ATOPC0980G1ZX	AA220719005235H	18/07/2019	30/11/2019	37712	120
50.	Ambikapur Circle	Shree Banke Bihari Buildcon	22ACPFS3733B1ZD	AA220419009428A	29/04/2019	01/01/2020	137303	232

Appendix 4.2.1B
(Referred to in para 4.2.9.1 (i))

Delay in issue of Acknowledgement of applications - Post-Automation

Sl No.	Name of Circle	Name of the assessee	GSTN No	ARN No.	Date of Application	Date of issue of acknowledgment in Form GST RFD-02	Refund amount claimed (in ₹)	Period of delay
1.	2.	3.	4.	5.	6.	7.	8.	9.
1.	Raipur Circle 7	Jinkushal Industries Pvt Ltd	22AAACZ3367N1Z0	AA220120009997I	29/01/2020	23/04/2020	1815695	70
2.			22AAACZ3367N1Z0	AA220620003385V	12/06/2020	06/07/2020	3537648	9
3.		Anant Inter-Continental	22AARCS5780K1ZR	AA2201200107072	31/01/2020	15/06/2020	221837	121
4.	Bilaspur Circle 3	Rashi Steel Power Ltd	22AAPCR6450Q1Z0	AA2202200026270	11/02/2020	20/04/2020	1928671	54
5.			22AAPCR6450Q1Z0	AA220220002985S	12/02/2020	20/04/2020	1844994	53
6.	Raigarh Circle-02	Monnet Ispat and Energy Limited	22AAACM0501D1ZK	AA2203200061662	23/03/2020	14/05/2020	2949896	37
7.	Raipur Circle 03	Rich Phytocare Pvt Ltd	22AACCR8543G1ZH	AA221219008156L	27/12/2019	13/02/2020	3247479	33
8.	Durg Circle 04	M/s Kothari Engineering	22AETPKZZ94K1Z3	AA221019000917J	03/10/2019	15/11/2019	1392328	28
9.	Jagdalpur Circle 02	Chandan Trading Company Pvt. Ltd.	22AAECC2737M1ZP	AA220520003689J	22/05/2020	11/06/2020	103400	5
10.	Manendragarh Circle	Jay Ambe Stone Crusher	22AKZPP6374P1Z0	AA221219004199F	14/12/2019	12/03/2020	1000000	74

Appendix 4.2.2A
(Referred to in para 4.2.9.1 (ii))

Delay in issue of Refund sanction order -Pre-Automation

Sl. No.	Name of Circles	Name of the assessee	GSTIN No	ARN No.	Date of filing Refund Application in case of manual filing	Date of order in Form GST RFD-06	Refund amount sanctioned (in ₹)	Period of delay
1.	2.	3.	4.	5.	6.	7.	8.	9.
1.	Raipur Circle 2	Bagadia Bros. Pvt. Ltd.	22AABCB8934G3ZT	AA2207181162793	01/12/2018	08/04/2019	3564319	68
2.	Raipur Circle 3	SGS Technical Services Pvt. Ltd.	22AATCS3341Q1ZS	AA2203181954271	24/11/2018	20/08/2019	37209	209
3.		Sh. Mahesh Kumar & Co.	22ABHPN7881L1Z5	AA220318007923G	15/02/2019	19/08/2019	13000	125
4.			22ABHPN7881L1Z5	AA220518006456E	07/03/2019	19/08/2019	9000	105
5.			22ABHPN7881L1Z5	AA221118088909S	07/03/2019	19/08/2019	11500	105
6.		S.Jain Ventures Ltd	22AAACQ2363D1Z0	AA220119120564M	03/04/2019	20/08/2019	159162	79
7.		Rich phytocare pvt ltd	22AACCR8543G1ZH	AA220219126530P	19/07/2019	15/10/2019	100000	28
8.		Raipur Circle 5	Sh. Balaji Enterprises	22DTRPS3849L1ZU	AA220219004598A	16/02/2019	26/06/2019	34026
9.	M/s Shreaa Biotech		22BKJPM0430Q1Z3	AA221217010056X	13/05/2019	14/10/2019	439249	94
10.	Raipur Circle 6	Sri Sainath Industry Pvt. Ltd.	22AALCS6148P1ZR	AA220418128300S	27/08/2018	07/08/2020	2173347	651
11.			22AALCS6148P1ZR	AA220518108210V	29/08/18	07/08/2020	2487324	649
12.			22AALCS6148P1ZR	AA2208181019918	29/10/18	07/08/2020	2657678	588
13.			22AALCS6148P1ZR	AA2209180024958	19/12/18	07/08/2020	3431078	537
14.			22AALCS6148P1ZR	AA221018115533R	08/01/19	14/08/2020	2917686	524
15.			22AALCS6148P1ZR	AA221118078009C	23/01/19	14/08/2020	2299094	509
16.			22AALCS6148P1ZR	AA221218198098Y	14/02/19	14/08/2020	3082414	487
17.			22AALCS6148P1ZR	AA220119112602U	15/03/2019	14/08/2020	2360766	458

18.			22AALCS6148P1ZR	AA220219118421Q	05/01/2019	14/08/2020	1774906	527
19.			22AALCS6148P1ZR	AA220719004014Q	13/07/2019	14/08/2020	3114813	338
20.			22AALCS6148P1ZR	AA220719004029F	13/07/2019	14/08/2020	1557586	338
21.			22AALCS6148P1ZR	AA220819002137G	08/07/2019	14/08/2020	2821306	343
22.	Raipur Circle 9	Asquare Food and Beverages Pvt. Ltd.	22AANCA8045R1Z3	AA220319168867Q	04/05/2019	08/07/2019	0	5
23.			22AANCA8045R1Z3	AA220219118692D	02/05/2019	08/07/2019	0	7
24.	Bhatpara Circle	Jila Sahkari Kendriya Bank	22AAAAJ2713L1Z0	AA2203190046986	16/03/2019	22/05/2019	125532	7
25.		M/s Jai Durge Construction	22BAYPA0996C1ZR	AA220619004446D	18/06/2019	07/11/2019	48604	82
26.	Durg Circle 1	Durg Jila Bunkar Sahakari Samiti Maryadit	22AAAAD8947N1ZE	AA220618014277C	18/02/2019	22/06/2019	10998	64
27.		M/s Shashi Sharma	22DVKPS0025K1ZL	AA220319004259G	15/03/2019	22/06/2019	55000	39
28.		Arpan Consulting Services	22ABDFA5455F1ZU	AA220318000599C	20/12/2018	22/06/2019	35281	124
29.	Durg Circle 4	M/s Anurag Construction	22ATTPT1751F2ZH	AA220519007805A	28/05/2019	03/10/2019	139532	68
30.	Durg Circle 3	M/s Bhilai iron & steel processing company pvt ltd	22AADCB3926E1Z7	AA220419006096I	18/04/2019	21/06/2019	1500000	4
31.	Bilaspur Circle 3	Shri Sai Tiles and Sanitary	22AANPU7819E1ZF	AA2212182327767	10/05/2019	16/09/2019	190290	68
32.	Korba Circle 2	Bharat Aluminium company ltd	22AAACB1290N1ZU	AA220719000932E	03/07/2019	11/09/2019	165257782	10
33.	Jagadapur Circle-1	Gautam Chopra	22ATOPC0980G1ZX	AA220719005235H	18/07/2019	30/11/2019	37712	75

Appendix 4.2.2 B

(Referred to in para 4.2.9.1 (ii))

Delay in issue of Refund sanction order -Post-Automation

Sl. No.	Name of Circles	Name of the assessee	GSTN No	ARN No.	Date of Application	Date of order in Form GST RFD-06/ RFD-05	Refund amount claimed (in ₹)	Period of delay
1.	2.	3.	4.	5.	6.	7.	8.	9.
1.	Raipur Circle 07	Jinkushal industries pvt ltd	22AAACZ3367N1Z0	AA220120009997I	29/01/2020	23/04/2020	1815695	25
2.	Raipur Circle 07	Anant intercontinental	22AARCS5780K1ZR	AA2201200107072	31/01/2020	15/06/2020	221837	76
3.	Raipur Circle 07	sponge enterprises pvt ltd	22AAMCSC974Q2ZJ	AA220120005649T	18/01/2020	19/10/2020	925007	215
4.	Raipur Circle 09	APL Logistics	22AACCA969B1ZU	AA2211190000153	01/11/2019	21/01/2020	272969	21
5.	Raipur Circle 09	Maya Steel	22AECPY5096G1Z9	AA220320005706X	21/03/2020	16/06/2020	28040	27
6.	Raipur Circle 09	Bharat Agro	22AAHFB8665M2Z1	AA220120006617Z	21/01/2020	29/04/2020	2875978	40
7.	Raipur Circle 09	Heera power and steel ltd	22AABCJ0138Q1ZM	AA220220001160L	05/02/2020	29/04/2020	4890898	24
8.	Bilaspur Circle 1	Motwani Stores	22AGNPM6319D1ZK	AA221019008224U	22/10/2019	29/05/2020	64000	160
9.	Bilaspur Circle 1	Agarwal Infrabuild pvt ltd	22AAFCA6636C1Z5	AA221119003912O	14/11/2019	29/05/2020	424832	137
10.	Janjgir Circle	Sanjay Kumar Kedia	22ACEFS8115Q1ZR	AA220120009329X	27/01/2020	08/05/2020	800000	42
11.	Manendragarh Circle	Jay Ambe Stone Crusher	22AKZPP6374P1Z0	AA221219004199F	14/12/2019	12/03/2020	1000000	29
12.	Korba circle 2	Bansal Retraders	22BDDPB6458C1Z4	AA221219003650S	12/12/2019	25/04/2020	247348	75
13.	Korba circle 2	Bharat Aluminium company ltd	22AAACB1290N1ZU	AA220120001679U	07/01/2020	09/04/2020	96364941	33

Appendix 4.2.3
(Referred to in para 4.2.9.1 (iii))

Abnormal delay in communicating refund orders to counterpart tax authority-Pre-Automation

Sl. No.	Name of the Circles	Name of the assesses	GSTIN No.	ARN NO.	Date of issue of Refund Sanction Order in Form GST - RFD-06	Amount of CGST Refund sanctioned (in ₹)	Date of forwarding refund order to nodal officer of counterpart tax authority	Delay in forwarding
1.	2.	3.	4.	5.	6.	7.	8.	9.
1.	Raipur Circle 1	CCR Logistics Pvt Ltd	22AAFCC5536K1ZP	AA221118000831V	07/12/2018	211424	20/12/2018	6
2.	Raipur Circle 2	Unum energy Pvt. Ltd	22AACCU0922C1Z3	AA220619007235H	13/08/2019	31844	12/09/2019	23
3.		Durga Express Cargo and Courier services	22BNFPR9506P2ZE	AA220519002661L	17/07/2019	6000	02/08/2019	9
4.		Rajendra Gala Bhandar	22ACIPA4232C1ZJ	AA2206190063877	13/08/2019	148043	12/09/2019	23
5.	Raipur Circle-6	Sri Sainath Industries Pvt. Ltd.	22AALCS6148P1ZR	AA220418128300S	07/08/2020	114781	04/09/2020	21
6.			22AALCS6148P1ZR	AA220518108210V	07/08/2020	98213	04/09/2020	21
7.			22AALCS6148P1ZR	AA2208181019918	07/08/2020	194159	04/09/2020	21
8.			22AALCS6148P1ZR	AA2209180024958	07/08/2020	112134	04/09/2020	21
9.			22AALCS6148P1ZR	AA221018115533R	14/08/2020	118074	30/09/2020	40
10.			22AALCS6148P1ZR	AA221118078009C	14/08/2020	77349	30/09/2020	40
11.			22AALCS6148P1ZR	AA221218198098Y	14/08/2020	100816	30/08/2020	9
12.			22AALCS6148P1ZR	AA220119112602U	14/08/2020	68751	30/08/2020	9
13.			22AALCS6148P1ZR	AA220219118421Q	14/08/2020	133723	30/09/2020	40
14.			M.S. Steel	22AZUPK1728J1Z4	AA220619001646C	07/09/2019	328112	14/10/2019
15.	Sri Sainath Industries Pvt. Ltd.	22AALCS6148P1ZR	AA220719004014Q	14/08/2020	303586	30/09/2020	40	
16.		22AALCS6148P1ZR	AA220719004029F	14/08/2020	110667	30/09/2020	40	
17.		22AALCS6148P1ZR	AA220819002137G	14/08/2020	79212	30/09/2020	40	
18.	Durg Circle 1	Durg Jila Bunkar Sahakari Samiti Maryadit	22AAAAD8947N1ZE	AA220618014277C	22/06/2019	10998	14/08/2019	46
19.	Durg Circle 1	M/s Shashi Sharma	22DVKPS0025K1ZL	AA220319004259G	22/06/2019	55000	14/08/2019	46
20.	Bilaspur Circle 2	M/s Sukesh Prasad singh	22AKNPS2573B1Z9	AA221218008422S	03/01/2019	119823	14/01/2019	4
21.	Jagdapur Circle 2	M/s Sheikh Siddiqui	22BZOPS4579N1ZE	AA220419004167J	22/05/2019	289374	18/06/2019	14
22.	Ambikapur Circle	Shree Banke Bihari buildcon	22ACPF3733B1ZD	AA220419009428A	01/01/2020	137303	17/01/2020	8

Appendix 4.2.4

(Referred to in para 4.2.9.7)

Non availment of acknowledgement/ deficiency through common portal -Pre-Automation

Sl. No.	Name of circles	ARN	GSTIN	Name	Amount (in ₹)
1.	Bilaspur Circle-2	AA221118001906L	22AQGPS3456G1ZU	Associated Mining Company	1080000
2.		AA221218008422S	22AKNPS2573B1Z9	M/S Sukesh Prasad Singh	119823
3.		AA220119003723Q	22AENPP6798P1ZD	Ncp Transformers	189457
4.		AA221218231333Q	22ABLPK7698A1ZK	Ujala Rubber Industries	715758
5.		AA220319176024G	22ABLPK7698A1ZK	Ujala Rubber Industries	658876
6.		AA220318019814D	22AIYPD9181F1ZZ	Acme Plastic Industries	131068
7.		AA220519006571I	22EQMPS3480N1Z5	Chhattisgarh Steel Traders	99373
8.		AA220619005205M	22BKQPS4655A1Z4	Hansa Fly Ash Bricks	332542
9.	Bilaspur Circle-3	AA220618167548T	22GFUPS0257G1Z4	Parmeshwar Sahu	79520
10.		AA2211180915657	22AAECCR6450Q1Z0	Rashi Steel and Power Limited	2698054
11.		AA2212182189943	22AAECCR6450Q1Z0	Rashi Steel and Power Limited	1430160
12.		AA220419001775D	22FGTSP4023R1ZL	Singroul Tractors	29200
13.		AA2212182327767	22AANPU7819E1ZF	Shri Sai Tiles and Sanitary	190290
14.		AA220218005486I	22ADFPS3990M1Z2	Kusum Products	516935
15.		AA220819004355C	22BEDPS7841P1ZX	Exman Security Service	1008000
16.		AA2209190006938	22AAECCR6450Q1Z0	Rashi Steel and Power Limited	3527365

Appendix 4.2.5
(Referred to in para 4.2.9.10)

Non production of records-Pre-Automation

Sl. No.	Name of Circle	Name of the assessee	GSTIN No	ARN No.	Remarks
1.	2.	3.	4.	5.	6.
1.	Raipur Circle 7	A.S Furniture	22AVQPA8200K1ZR	AA221118000473V	Record not provided
2.		Pappu Beej Bhandar	22AHMPC4783F1ZH	AA2212182340010	Record not provided
3.		Sponge enterprise pvt ltd	22AAMCS3974Q2ZJ	AA220218112672N	Record not provided
4.		Sponge enterprise pvt ltd	22AAMCS3974Q2ZJ	AA220917185439O	Record not provided
5.		Sponge enterprise pvt ltd	22AAMCS3974Q2ZJ	AA22041000534Q	Record not provided
6.		Sponge enterprise pvt ltd	22AAMCS3974Q2ZJ	AA221018134153U	Record not provided
7.		Sponge enterprise pvt ltd	22AAMCS3974Q2ZJ	AA220918041210N	Input Invoices not provided
8.		Thakur Petrochemicals	22ADLPT9120C1ZQ	AA220719000806B	Input Invoices not provided
9.		Anant Intercontinental Pvt. Ltd.	22AARCS5780K1ZR	AA220918041738V	Input Invoices not provided
10.		Anant Intercontinental Pvt. Ltd.	22AARCS5780K1ZR	AA221018134503R	Input Invoices not provided
11.	Raipur Circle 9	Asquare Food And Beverages Pvt. Ltd.	22AANCA8045R1Z3	AA2207181146292	Record not provided
12.		Asquare Food And Beverages Pvt. Ltd.	22AANCA8045R1Z3	AA221018086978R	Record not provided
13.	Raipur Circle 1	Arunodaya Merecon Pvt. Ltd.	22AARCA3975C1ZP	AA220219019326I	Duplicate refund claimed
14.		Arunodaya Merecon Pvt. Ltd.	22AARCA3975C1ZP	AA2202190193896	Duplicate refund claimed
15.	Raipur Circle 5	Verma Communications	22AEZPV0722R1ZN	AA220118127005V	Record not provided.
16.		Dipen Trade & Logistics Pvt. Ltd.	22AADCD6518Q1ZE	AA220219006629B	Record not provided.
17.		S S Marketing	22FWPPS5573A1ZA	AA220619005570J	Record not provided.
18.	Bilaspur Circle 1	Expert Aryan Solution pvt. Ltd.	22AABCE5723A1ZF	AA220719003020Y	Technical glitches in portal
19.		Maa Bhagwati Traders	22AAJHV5126M1ZU	AA221018008687C	Technical glitches in portal

Appendix 4.2.6
(Referred to in para 4.2.9.10)

Refund cases in which required documents were not uploaded along with application of refund.

SI No	GSTIN	ARN	Name	Refund_RSN	Circle	Tax Period	Documents not found on the GST portal	Amount (in ₹)
1.	2.	3.	4.	5.	6.	7.	8.	9.
1	22AGNPM6319D1ZK	AA221019008224U	Motwani Stores	EXBCL	Bilaspur- Circle-1	NA	Cash Ledger showing debited amount on the date of filing RFD 01	64000
2	22AAFCA6636C1Z5	AA221119003912O	Agrawal Infrabuild Private Limited	EXBCL		NA		424832
3	22AAPPL1795G1ZJ	AA221119013268J	Royal Energy	EXPWOP		May-2019	Annexure B, GSTR 2A and bill of lading related to Statement 3	1572387
4	22AAFFV6903Q1ZR	AA2203200025824	V M Constructions	EXBCL		NA	Cash Ledger showing debited amount on the date of filing RFD 01	900000
5	22AADCP8340E1ZR	AA220420001421D	Patil Rail Infrastructure Private Limited	EXBCL		NA		8500000
6	22AAYPA1729N1ZG	AA221219005700T	Pavan Agrawal Contractor	EXBCL	Bilaspur- Circle-2	NA	Cash Ledger showing debited amount on the date of filing RFD 01	2938739
7	22AALFJ5200G1ZU	AA221219008999V	Jindal Prl Infrastructure (Joint Venture)	EXBCL		NA		4000000
8	22AIYPD9181F1ZZ	AA2202200031774	Acme Plastic Industries	INVITC		October 2019 to December 2019	Copy of GSTR-2A of the relevant period, Statement of invoices (Annexure-B) and self certified copy of invoices entered in Annexure -B whose details are not found in GSTR 2A of the relevant period.	365938
9	22ABLPK7698A1ZK	AA220220003452A	Ujala Rubber Industries	INVITC				143162
10	22AZQPS9507H1ZW	AA220220007893S	Om Rakhad Eeta Udyog	INVITC		April 2018 to March 2019		
11	22ABDPA3893R1ZE	AA220220008478R	Madhusudan Agrawal	EXBCL	NA	Cash Ledger showing debited amount on the date of filing RFD 01	3000000	
12	22ABDPA3893R1ZE	AA220320005586T	Madhusudan Agrawal	EXBCL	NA		3000000	
13	22ABGPA6629N1ZN	AA220620002485U	Murarilal Kedarmal	EXBCL	NA		1753517	
14	22AACCK1840M2ZO	AA2206200081309	Kalyan Toll Infrastructure Limited	EXBCL	NA		1000000	
15	22AAECR6450Q1ZO	AA221019007387H	Rashi Steel and Power Limited	INVITC	Bilaspur- Circle-3	March 2019	Copy of GSTR-2A of the relevant period,	4784580

16	22AAECR6450Q1Z0	AA2210190090312	Rashi Steel and Power Limited	INVITC		April 2019	Statement of invoices (Annexure-B) and self certified copy of invoices entered in Annexure -B whose details are not found in GSTR 2A of the relevant period.	2243233
17	22AAECR6450Q1Z0	AA2210190099964	Rashi Steel and Power Limited	INVITC		May 2019		3527492
18	22BLQPS6254N1ZC	AA221119005026V	Rajkumar Singh	EXBCL		NA	Cash Ledger showing debited amount on the date of filing RFD 01	224274
19	22AACCB8398M1Z7	AA221119007027R	Bilaspur Ceramics Private Limited	SEZWOP		February 2018 to March 2018	Annexure B, GSTR 2A and endorsement from the specified officer of the SEZ regarding receipt of goods/services for authorised operation under second proviso to rule 89 (1).	26342
20	22AAECR6450Q1Z0	AA2202200026270	Rashi Steel And Power Limited	INVITC		July 2019	Copy of GSTR-2A of the relevant period, Statement of invoices (Annexure-B) and self certified copy of invoices entered in Annexure-B whose details are not found in GSTR 2A of the relevant period.	1928671
21	22AAECR6450Q1Z0	AA220220002985S	Rashi Steel And Power Limited	INVITC		August 2019		1844994
22	22AAECR6450Q1Z0	AA2202200033845	Rashi Steel And Power Limited	INVITC		September 2019		2401710
23	22ADFPS3990M1Z2	AA2202200086430	Kusum Products	INVITC		July-2018 to September 2018		398159
24	22AACCB8398M1Z7	AA220520004393Z	Bilaspur Ceramics Private Limited	SEZWOP		April 2018 to December 2018		Annexure B, GSTR 2A and endorsement from the specified officer of the SEZ regarding receipt of goods/services for authorised operation under second proviso to rule 89 (1).
25	22AMRPK6006F1Z9	AA220220008625Y	M/S. Paras Chemicals	INVITC		Durg – Circle-3	April-19 to October 2019	Copy of GSTR-2A of the relevant period, Statement of invoices (Annexure-B) and self certified copy of invoices entered in Annexure -B whose details are not found in GSTR 2A of the relevant period.
26	22AETPK2241N1ZA	AA2212190002744K	Kothari Chemicals	INVITC	May-2018 to June-2018		1708372	
27	22AETPK2294K1Z3	AA2211190124260	Kothari Engineering	INVITC	Durg- Circle-4	August 2019 to September 2019	RFD 01, Copy of GSTR-2A of the relevant period, Statement of invoices (Annexure-B) and self certified copy of invoices entered in Annexure -B whose details are not found in GSTR 2A of the relevant period.	1198782
28	22AETPK2294K1Z3	AA220420001789L	Kothari Engineering	INVITC		November 2019 to January 2020		Copy of GSTR-2A of the relevant period, Statement of invoices (Annexure-

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29	22AETPK2294K1Z3	AA221019000917J	Kothari Engineering	INVITC		June 2019 to July 2019	B) and self certified copy of invoices entered in Annexure -B whose details are not found in GSTR 2A of the relevant period.	1392328
30	22AAHFG1505H2ZY	AA221119013325R	Globus soft	EXPWOP		June 2019	Copy of GSTR-2A of the relevant period, Statement of invoices (Annexure-B) and self certified copy of invoices entered in Annexure -B whose details are not found in GSTR 2A of the relevant period and BRC/ FIRC/ any other document indicating the receipt of sale proceeds of services.	13712275
31	22AAHFG1505H2ZY	AA2202200061854	Globus soft	EXPWOP		October 2019		4072000
32	22AAHFG1505H2ZY	AA220220006214B	Globus soft	EXPWOP		November 2019		4186130
33	22AAHFG1505H2ZY	AA220520003525Z	Globussoft	EXPWOP		December 2019		Copy of GSTR-2A of the relevant period, Statement of invoices (Annexure-B) and self certified copy of invoices entered in Annexure -B whose details are not found in GSTR 2A of the relevant period and BRC/ FIRC/ any other document indicating the receipt of sale proceeds of services
34	22AAHFG1505H2ZY	AA220520005279Q	Globus soft	EXPWOP	Durg- Circle-4	January 2020	1834119	
35	22AAHFG1505H2ZY	AA220620006940U	Globus soft	EXPWOP		February2020	2235900	
36	22AAWFS9330B1Z5	AA220120001543B	Sunil Kumar Agrawal Llp	EXBCL		NA	cash ledger showing debited amount on the date of filing RFD 01	22000000
37	22AUVPK5798A1ZA	AA220220006766S	Dhananjay Kumar	EXBCL		NA		332508
38	22AAACM0501D1ZK	AA2203200061662	Monnet Ispat And Energy Limited	EXPWOP	Raigarh Circle-2	January 2019 to March-2019	Copy of GSTR-2A of the relevant period, Statement of invoices (Annexure-B) and bill of lading of the relevant period.	2949896
39	22AADFA9648P1Z0	AA220420001064B	Ashok Kumar Agrawal	EXBCL		NA	cash ledger showing debited amount on the date of filing RFD 01	500000
40	22AAJFM5290M1ZY	AA220620001302B	M S Vinod Kumar Jain	EXBCL		NA		11360062

Appendix 4.3.1
(Referred to in para 4.3.7.1)

Application of lower rate of VAT

(₹ in lakh)

Sl. No.	Name of the Unit	Name of the dealer (M/s.) and TIN	Financial Year and month & year of assessment	Item	Sale Value	Rate of Tax leviable/ levied	Amount of Tax leviable	Nature of observation
1.	2.	3.	4.	5.	6.	7.	8.	9.
1	CTO, Circle-1, Raipur	Honda Siel Power Products Ltd. TIN: 22691100019	2016-17 Self-assessment	Water pump and electric generator.	349.17	14/5	31.43	The dealer did not apply correct rate of VAT during self-assessment treating the pumps sold as submersible pump.
2	CTO, Circle-1, Raipur	Southern Agro Engine (P) Ltd. TIN: 22441106413	2015-16 Self-assessment	Internal combustion engine pump set, electric motor pump set etc.	301.31	14/5	27.12	The dealer did not apply correct rate of VAT during self-assessment treating the pumps sold as submersible pump.
3	CTO, Circle-1, Raipur	Agrawal Trading Company TIN: 22401104107	2015-16 (June 2020)	Cifax (medicine)	144.00	5/0	7.20	The AA did not levy tax on sale of fish medicines treating the same as fish feed which are tax-free.
4	CTO, Circle-1, Raipur	JDS Enterprises TIN: 22351104086	2015-16 (June 2020)	Cifax (medicine)	102.83	5/0	5.14	The AA did not levy tax on sale of fish medicines treating the same as fish feed which are tax-free.
5	ACCT, Circle-1, Raipur	HBL Power System Ltd. TIN: 22281104755	2013-14 (April 2018)	Solar battery	608.47	14/0	85.19	The AA did not levy any tax on sale of solar battery treating the same as tax-free. As per clarification of Commissioner, Commercial Tax, Chhattisgarh, in the case of M/s Panacea Distributors (February 2014), 'solar batteries' cannot be treated as solar energy generating equipment and hence will not be covered under the Notification (March 2012). Hence, the same are taxable at the rate of 14 per cent.
6	ACCT, Circle-1, Raipur	Colgate Palmolive India Ltd. TIN: 22241100800	2014-15 Self-assessment	Toothpaste, toothpowder, toothbrush etc.	25.39	14/0	3.55	The dealer took deduction of ₹ 25.39 lakh as tax free sales to Central Police Canteen without submission of requisite declaration certificate.
7	CTO, Circle-4, Raipur	Eurobond Industries Pvt. Ltd.	2016-17 Self-assessment	Aluminium composite panel Sheet	114.29	14/5	10.85	The dealer did not apply correct rate of VAT on Aluminium Composite Panel Sheet during self-

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		TIN: 22021406374						assessment treating the same as aluminium products.
8	CTO, Circle-4, Raipur	Unistone Panels Pvt. Ltd. TIN:22801406624	2015-16 Self-assessment	Aluminium composite panel Sheet	45.47	14/5	4.09	The dealer did not apply correct rate of VAT on Aluminium Composite Panel Sheet during self-assessment treating the same as aluminium products.
9	CTO, Circle-4, Raipur	Pearl Enterprises TIN: 22091406287	2015-16 (September 2020)	Mushrooms and sweet corn	70.98	5/0	3.55	The AA did not levy tax on sale of mushrooms and sweet corn which are taxable at the rate five <i>per cent</i> as per entry no.41 of part-II of Schedule-II appended to CG VAT Act.
10	CTO, Circle-3, Raipur	Suryadhan TIN: 22861307942	2016-17 Self-assessment	Solar battery	70.00	14.5/0	10.15	The dealer did not pay any tax during self-assessment on sale of solar battery treating the same as tax-free as per notification (March 2012). As per clarification of Commissioner, Commercial Tax, Chhattisgarh, in the case of M/s Panacea Distributors (February 2014), 'solar batteries' cannot be treated as solar energy generating equipment and hence will not be covered under the Notification (March 2012). Hence, the same are taxable at the rate of 14 <i>per cent</i> .
11	CTO, Circle-6, Raipur	Shri Balaji Enterprises TIN: 22381601146	2016-17 Self-assessment	Aluminium composite panel sheet	175.47	14.5/5	16.67	The dealer did not apply correct rate of VAT on sale of Aluminium Composite Panel during self-assessment showing the same as aluminium products.
12	CTO, Circle-6, Raipur	Bajaj Travelling Stores TIN: 22041600460	2015-16 Self-assessment	Suitcase, briefcase, attaché cases, school bags etc.	431.91	14/5	38.87	The dealer did not apply correct rate of VAT on sale of suitcase/briefcase during self-assessment showing the same as sale of school bag.
13	CTO, Circle-6, Raipur	Bajaj Travelling Stores TIN: 22041600460	2016-17 Self-assessment	Suitcase, briefcase, attaché cases, school bags etc.	276.00	14.5/5	26.22	The dealer did not apply correct rate of VAT on sale of suitcase/briefcase during self-assessment showing the same as sale of school bag.
14	CTO, Circle-2, Raipur	Rakesh Enterprises TIN: 22851202654	2015-16 (November 2020)	Water pump set, auto and motor parts	132.60	14/5	11.93	The AA did not apply correct rate of tax on sale of water pump and motor parts treating the same as sale of submersible pump.
15	CTO, Circle-2, Raipur	Royal Steel Industries TIN: 22651200824	2015-16 (March 2020)	Steel trunk	42.88	14/0	6.00	The AA did not levy tax on sale of steel trunk treating the same as tin trunk which is tax-free.
16	CTO, Circle-2, Raipur	Prince Sanitation TIN: 22061200227	2015-16 (June 2020)	Ball valve	18.70	14/5	1.68	The AA did not apply correct rate of tax on sale of ball valve (sanitary fittings) treating the same as tools.
17	CTO, Circle-2, Raipur	Bajaj Bags TIN: 22731205824	2016-17 self-assessment	Suitcase, briefcase, attaché cases and school bags etc.	103.03	14.5/5	9.79	The dealer did not apply correct rate of VAT on sale of suitcase/briefcase during self-assessment showing the same as sale of school bag.

18	ACCT, Circle-2, Raipur	Shri Salasar Energy and Ferro Alloys Pvt. Ltd. TIN: 2233105947	2016-17 Self-assessment	Iron ore pellet	1301.50	5/2	39.04	The dealer paid concessional rate of VAT on sale of iron ore pellet during self-assessment but did not submit Form 'A' as required under provisions of the Act.
19	CTO, Circle-7, Raipur	Zenith Agrizone Pvt. Ltd. TIN: 22781701321	2016-17 (February 2019)	Insecticides, pesticides and micronutrient/plant growth promoter.	249.43	5/0	12.47	The AA did not apply correct rate of tax on sale of micronutrient/plant growth promoter treating the same as organic manure which is tax free.
20	CTO, Circle-7, Raipur	Chhattisgarh Trunk Factory TIN: 22291700281	2016-17 Self-assessment	Iron trunk	21.04	14.5/0	2.39	The dealer did not levy tax on sale of steel trunk treating the same as tin trunk which is tax-free. Also applied incorrect rate of tax on sale of almirah and cooler showing the same as sale of iron and steel.
				Almirah and cooler	25.15	14.5/5	3.05	
21	CTO, Circle-7, Raipur	Gwalior Furniture TIN: 22511702488	2016-17 Self-assessment	Furniture	33.09	14.5/0	4.80	The dealer had misclassified furniture as firewood and did not pay any tax on sale of furniture.
22	CTO, Circle-9, Raipur	Alstrong Enterprises India Pvt. Ltd. TIN: 22781903663	2015-16 Self-assessment	Aluminium composite panel sheet	357.20	14/5	32.15	The dealer did not apply correct rate of VAT on sale of Aluminium Composite Panel during self-assessment showing the same as aluminium products.
23	ACCT, Circle-9, Raipur	Karni Steels Pvt. Ltd. TIN: 22911902961	2015-16 Self-assessment	Iron and steel	224.25	5/2	6.73	The dealer paid concessional rate of VAT on sale of iron and steel semis during self-assessment but did not submit Form 'A' as required under provisions of the Act.
24	ACCT, Circle-9, Raipur	Ghankun Steels Pvt. Ltd. TIN: 22531901424	2015-16 Self-assessment	Iron and steel	3500.77	5/2	105.02	The dealer paid concessional rate of VAT on sale of iron and steel semis during self-assessment but did not submit Form 'A' as required under provisions of the Act.
25	ACCT, Circle-9, Raipur	Hanuman Ispat Pvt. Ltd. TIN: 22641901703	2015-16 Self-assessment	Iron and steel	4814.08	5/2	144.42	The dealer paid concessional rate of VAT on sale of iron and steel semis during self-assessment but did not submit Form 'A' as required under provisions of the Act.
Total					13539.01		649.50	

Appendix 4.3.2
(Referred to in para 4.3.7.2)

Application of incorrect rate of ET

(₹ in lakh)

Sl. No.	Name of the Unit	Name of the dealer (M/s.) and TIN	Financial Year and month & year of assessment	Item	Purchase Value	Rate of tax leviable/levied	Non/Short levy of tax	Nature of observation
1.	2.	3.	4.	5.	6.	7.	8.	9.
1	CTO, Circle-1, Raipur	Rajesh Electronics TIN: 22491100323	2014-15 (March 2019)	Mobile handset, parts and accessories	132.25	1/0	1.32	The AA did not levy entry tax on mobile handset and parts purchased from outside the State which was leviable at the rate of one per cent.
2	CTO, Circle-1, Raipur	Manish Industrial Corporation TIN: 22081100597	2015-16 (October 2020)	Aluminium scrap	21.72	1/0	0.22	The AA did not levy any entry tax on dealer had purchased raw material from outside the local area but did not pay entry tax on the same which was payable at one per cent.
3	CTO, Circle-4, Raipur	Ashapura International TIN: 22961405663	2015-16 (October 2020)	Bentonite powder (Chemicals)	429.15	1/0	4.29	The AA did not levy any entry tax on bentonite powder which is a chemical used in manufacturing of packing material.
4	ACCT, Circle-4, Raipur	Krishna Explosive and Accessories Company TIN: 22951404844	2015-16 Self-assessment	Explosives	432.34	10/1	38.91	The dealer did not pay higher rate of entry tax as applicable vide Section 4A on calcium nitrate purchased from outside the state and used in manufacture of explosive.
5	ACCT, Circle-4, Raipur	Acme Agencies TIN: 22591405430	2015-16 Self-assessment	PVC resin (chemical)	2839.68	1/0	28.40	The dealer did not pay entry tax on PVC resin used as chemical in manufacturing of packing material.
6	ACCT, Circle-4, Raipur	Acme Agencies TIN: 22591405430	2016-17 Self-assessment	PVC resin (chemical)	3786.42	1/0	37.86	The dealer did not pay entry tax on PVC resin used as chemical in manufacturing of packing material.
7	CTO, Circle-3, Raipur	Vglan Buildcon Pvt. Ltd.	2015-16 (November)	Battery-operated	164.37	1/0	1.64	The AA did not levy any entry tax on battery operated vehicle purchased from

		TIN: 22741308978	2020)	vehicle				outside the state.
8	CTO, Cycler-3, Raipur	JBG Non-woven Industries TIN: - 22861310270	2016-17 Self-assessment	Plastic granules	572.28	1/0	5.72	The dealer did not pay any entry tax on plastic granules (schedule-III goods) used in manufacturing of non-woven fabrics.
9	ACCT, Circle-3, Raipur	R K M Powergen Pvt. Ltd. TIN: 22271309479	2016-17 Self-assessment	LDO	207.43	15/0	31.11	The dealer did not pay any entry tax as applicable vide Section 4A on light diesel oil purchased from outside the state and used in generation of power.
				Other goods	190.06	1/0	1.90	Also the dealer did not pay any entry tax on other incidental goods used in power plant purchased from outside the local area.
10	ACCT, Circle-3, Raipur	Chhattisgarh Medical Services TIN: 22661309022	2015-16 (July 2020)	Medical equipments and instruments	3295.98	1/0	32.96	The AA did not levy any entry tax on medical equipments and instruments which are taxable at the rate of one <i>per cent</i> in view of Hon'ble Allahabad High Court in the case of <i>M/s. Agilent Technologies India Pvt. Vs Commissioner Trade Tax</i> dated 28 April 2003 wherein it was held that electronic goods used for medical, testing and measuring purposes are covered under electronic goods and hence taxable at the rate of one <i>per cent</i> .
11	ACCT, Circle-3, Raipur	Care stream Health India Pvt. Ltd. TIN: 22301306698	2015-16 (December 2020)	X-ray films, medical equipment and spares	638.90	1/0	6.39	The AA did not levy any entry tax on X-ray films. These are covered under cinematographic equipment including cameras, projectors and sound recording and reproducing equipment, lances, films, photographic papers and parts and accessories thereof and hence taxable at the rate of one <i>per cent</i> .
12	ACCT, Circle-3, Raipur	Raipur Construction Pvt. Ltd. TIN: 22321301643	2015-16 (February 2020)	Ductile Iron (DI) Pipe	273.45	1.5/1	1.37	The AA did not levy correct rate of entry tax on D I pipe. These are covered under the category of iron and steel and hence taxable at the rate of 1.5 <i>per cent</i> instead of one <i>per cent</i> .

13	CTO, Circle-6, Raipur	Rathod Glass Agency TIN: 22651600367	2015-16 Self-assessment	Glass Sheet	176.43	0.5/0	0.88	The dealer did not pay any entry tax on glass sheet purchased from outside the state. As per the judgement of Hon'ble U.P High Court in the case of M/s U.P Glass Works Ltd. Vs Commissioner Sales Tax, U.P, Lucknow (1973), glass sheets are covered in glassware and hence taxable at the rate of one <i>per cent</i> .
14	CTO, Circle-6, Raipur	Rathod Glass Agency TIN: 22651600367	2016-17 Self-assessment	Glass Sheet	155.91	0.5/0	0.78	The dealer did not pay any entry tax on glass sheet purchased from outside the state. As per the judgement of Hon'ble U.P High Court in the case of M/s U.P Glass Works Ltd. Vs Commissioner Sales Tax, U.P, Lucknow (1973), glass sheets are covered in glassware and hence taxable at the rate of one <i>per cent</i> .
15	CTO, Circle-6, Raipur	Rathod Enterprise TIN: 22651602016	2015-16 Self-assessment	Glass Sheet	48.54	0.5/0	0.24	The dealer did not pay any entry tax on glass sheet purchased from outside the state. As per the judgement of Hon'ble U.P High Court in the case of M/s U.P Glass Works Ltd. Vs Commissioner Sales Tax, U.P, Lucknow (1973), glass sheets are covered in glassware and hence taxable at the rate of one <i>per cent</i> .
16	CTO, Circle-6, Raipur	Rathod Enterprises TIN: 22651602016	2016-17 Self-assessment	Glass Sheet	4.53	0.5/0	0.02	The dealer did not pay any entry tax on glass sheet purchased from outside the state. As per the judgement of Hon'ble U.P High Court in the case of M/s U.P Glass Works Ltd. Vs Commissioner Sales Tax, U.P, Lucknow (1973), glass sheets are covered in glassware and hence taxable at the rate of one <i>per cent</i> .
17	CTO, Circle-2, Raipur	Shila Steel and Fabricator TIN: 22841206782	2016-17 Self-assessment	Plastic granules (R P dana)	194.59	1/0	1.95	The dealer did not pay any entry tax on plastic granules/R P dana (schedule-III goods) used in manufacturing of air cooler body, chair, bucket and fruit carat.

18	CTO, Circle-2, Raipur	Samrat Electronics TIN: 22721202677	2015-16 (December 2020)	Power tools	45.55	1/0	0.46	The AA did not levy any entry tax on power tools while the same was taxable at the rate of one <i>per cent</i> being a machine operated by electricity.
19	ACCT, Circle-2, Raipur	M/s Sakti Metals TIN: 22581206731	2015-16 (November 2020)	Iron and steel	3015.72	1.5/1	15.08	The AA did not levy correct rate of entry tax on purchase of iron and steel which are actually taxable at the rate of 1.5 <i>per cent</i> instead of one <i>per cent</i> .
20	ACCT, Circle-2, Raipur	Shri Madhav Steel TIN: 22621200210	2015-16 (November 2020)	Iron and steel	1105.98	1.5/1	5.53	The AA did not levy correct rate of entry tax on purchase of iron and steel which are actually taxable at the rate of 1.5 <i>per cent</i> instead of one <i>per cent</i> .
21	CTO, Circle-7, Raipur	GSR Enterprises TIN: 22521705063	2016-17 Self-assessment	Coal	765.98	2.5/0	19.15	The dealer did not pay any entry tax on purchase of coal from outside the local area treating the same as directly delivered at purchaser's premises. Moreover no documentary evidence was submitted in support of direct delivery.
22	CTO, Circle-7, Raipur	Akshat Fuels Pvt. Ltd. TIN: 22081704519	2016-17 Self-assessment	Coal	267.11	2.5/0	6.68	The dealer did not pay any entry tax on purchase of coal from outside the local area treating the same as directly delivered at purchaser's premises. Moreover no documentary evidence was submitted in support of direct delivery.
23	CTO, Circle-7, Raipur	Bionics TIN: 22521703113	2015-16 (May 2020)	Medical Equipment	126.82	1/0	1.27	The AA did not levy any entry tax on medical equipments and instruments which are taxable at the rate of one <i>per cent</i> in view of Hon'ble Allahabad High Court in the case of <i>M/s. Agilent Technologies India Pvt. Vs Commissioner Trade Tax</i> dated 28 April 2003 wherein it was held that electronic goods used for medical, testing and measuring purposes are covered under electronic goods and hence taxable at the rate of one <i>per cent</i> .

24	CTO, Circle-7, Raipur	Parshavanath Steel Industries TIN: 22771701278	2016-17 Self-assessment	Spring leaf	78.63	1.5/1	0.39	The dealer did not pay entry tax at correct rate on purchase of spring leaf from outside the state.
25	CTO, Circle-7, Raipur	Sahu Real Buildcon TIN: 22211704690	2015-16 (January 2020)	Ready Mix Concrete (RMC)	17.08	1/0	0.17	RMC being schedule III goods and DI pipe being schedule II goods when consumed are taxable at the rate of one <i>per cent</i> and 1.5 <i>per cent</i> respectively but AA did not levy or short levied entry tax on the same.
				DI pipe	45.96	1.5/1	0.23	
26	ACCT, Circle-7, Raipur	Chhattisgarh Agro Commodities TIN: 228217044985	2015-16 Self-assessment	Sal seeds	403.16	1/0	4.03	The dealer had purchased <i>sal</i> seed from unregistered dealer and sold the same to the registered dealer on which entry tax was leviable at the rate of one <i>per cent</i> which was not paid by the dealer.
27	CTO, Circle-9, Raipur	Shri Kishan Industries TIN: 22441902201	2015-16 Self-assessment	Cashew nut	626.69	1/0	6.27	Cashew seed being schedule III goods, when purchased for further processing are taxable at the rate of one <i>per cent</i> but the dealer did not pay any tax on the same.
28	CTO, Circle-9, Raipur	V M Extrusions Pvt. Ltd. TIN: 22931901495	2015-16 Self-assessment	PP granules	527.75	1/0	5.28	The dealer did not pay any entry tax on PP granules (schedule-III goods) used in manufacturing of polyethene.
29	CTO, Circle-9, Raipur	Swastik Flexipack TIN: 22031905191	2015-16 (November 2020)	LLDPE/plastic granules	245.67	1/0	2.46	PP granules being schedule III goods when used/consumed are taxable at the rate of one <i>per cent</i> but the AA did not levy any tax on the same.
30	CTO, Circle-9, Raipur	Subhash Traders TIN: 22611905260	2015-16 Self-assessment	Cement	225.40	1/0	2.25	The dealer did not pay any entry tax on purchase of cement from outside local area treating the same as tax-paid purchases without any documentary evidence.
Total					21061.53		265.21	

Appendix 4.3.3
(Referred to in para 4.3.7.3)

Concessional rate of tax without submission of declaration Form 'C'

(₹ in lakh)

Sl. No.	Name of the unit	Name of the dealer (M/s.) and TIN	Item	Financial Year and month & year of assessment	Value of 'C' forms not submitted	Rate of tax leviable/levied	Amount of Tax leviable	Nature of observation
1.	2.	3.	4.	5.	6.	7.	8.	9.
1	ACCT, Circle-1, Raipur	JK Tyre Industries Ltd. TIN: 22931100038	Tyre and tube of motor vehicles	2015-16 Self-assessment	22.44	14/2	2.69	'C' Forms are not attached in support of transactions.
2	ACCT, Circle-1, Raipur	Chhattisgarh Paper Box Pvt. Ltd. TIN: 22141104929	Craft and waste paper	2015-16 Self-assessment	275.13	5/2	8.25	'C' Forms are not attached in support of transactions.
3	ACCT, Circle-1, Raipur	Jai Mata Di Paper Mills Pvt. Ltd. TIN: 22771104534	Craft and waste paper	2015-16 Self-assessment	58.15	5/2	1.74	'C' Forms are not attached in support of transactions.
4	ACCT, Circle-1, Raipur	Jai Mata Di Paper Mills Pvt. Ltd. TIN: 22771104534	Craft and waste paper	2014-15 Self-assessment	86.29	5/2	2.59	'C' Forms are not attached in support of transactions.
5	ACCT, Circle-1, Raipur	Chhattisgarh Paper Box Pvt. Ltd TIN: 22141104929	Craft and waste paper	2014-15 Self-assessment	114.17	5/2	3.43	'C' Forms are not attached in support of transactions.
6	CTO, Circle-4, Raipur	Vishnu Timber Company TIN: 22681401452	Timber	2015-16 (March 2020)	266.17	14/5	23.96	'C' Forms are not attached in support of transactions.
7	CTO, Circle-4, Raipur	Vandana Engg. Works TIN: 22491405679	Machinery and machinery parts	2016-17 Self-assessment	29.04	5/2	0.87	'C' Forms are not attached in support of transactions.
8	ACCT, Circle-4, Raipur	Surya Wires Pvt. Ltd. TIN: 22291400842	Iron and steel	2015-16 Self-assessment	211.48	5/2	6.34	'C' Forms are not attached in support of transactions.
9	ACCT, Circle-4, Raipur	Abhilasha Ispat Udyog TIN: 22811405406	Iron and steel	2016-17 Self-assessment	333.54	5/2	10.01	'C' Forms are not attached in support of transactions.
10	CTO, Circle-3, Raipur	JBG Nonwoven Industries TIN: 22861310270	Non-woven fabrics	2016-17 Self-assessment	77.64	14.5/2	9.70	'C' Forms are not attached in support of transactions.
11	ACCT, Circle-3, Raipur	M M Polymers Pvt. Ltd. TIN: 22271306860	Plastic bottles and caps	2016-17 Self-assessment	174.72	5/2	5.24	'C' Forms are not attached in support of transactions.

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12	CTO, Circle-2, Raipur	Vinayak Steel TIN: 22681206094	Iron and steel	2016-17 Self-assessment	115.02	5/2	3.45	'C' Forms are not attached in support of transactions.
13	ACCT, Circle-2, Raipur	Sanjay Enterprises TIN: 22231205711	Motor parts	2016-17 Self-assessment	86.70	14.5/2	10.84	'C' Forms are not attached in support of transactions.
14	ACCT, Circle-2, Raipur	Super Polymers Pvt. Ltd. TIN: 22881205984	Plastic film	2016-17 Self-assessment	125.51	5/2	3.77	'C' Forms are not attached in support of transactions.
15	ACCT, Circle-2, Raipur	Super polymers Pvt. Ltd. TIN: 22881205984	Plastic film	2015-16 Self-assessment	118.47	5/2	3.55	'C' Forms are not attached in support of transactions.
16	ACCT, Circle-2, Raipur	Chhattisgarh Ispat Udyog TIN: 22581200329	Iron and steel	2016-17 Self-assessment	43.00	5/2	1.29	'C' Forms are not attached in support of transactions.
17	CTO, Circle-7, Raipur	Annapurna Containers TIN: 22171700347	Plastic container	2016-17 Self-assessment	127.30	5/2	3.82	'C' Forms are not attached in support of transactions.
18	CTO, Circle-7, Raipur	Bansal Industries TIN: 22501701572	Mounting structure for solar goods	2016-17 Self-assessment	96.29	5/2	2.89	'C' Forms are not attached in support of transactions.
19	ACCT, Circle-7, Raipur	Naresh Marketing TIN: 22341703115	Electronic goods	2015-16 Self-assessment	11.34	14/2	1.36	'C' Forms are not attached in support of transactions.
20	CTO, Circle-9, Raipur	Eastern Fabritech Pvt. Ltd. TIN: 22681901293	Iron and steel	2015-16 Self-assessment	194.09	5/2	5.82	'C' Forms are not attached in support of transactions.
21	CTO, Circle-9, Raipur	Shri Kishan Industries TIN: 22441902201	Cashew nut	2015-16 Self-assessment	23.22	5/2	0.70	'C' Forms are not attached in support of transactions.
22	ACCT, Circle-9, Raipur	Hanuman Ispat Pvt. Ltd. TIN: 22641901703	Iron and steel	2015-16 Self-assessment	2063.99	5/2	61.92	'C' Forms are not attached in support of transactions.
23	ACCT, Circle-9, Raipur	Deepak Industries TIN: 22141902657	Binding wire	2015-16 Self-assessment	115.68	5/2	3.47	'C' Forms are not attached in support of transactions.
24	ACCT, Circle-9, Raipur	Ghankun Steels Pvt. Ltd. TIN: 22531901424	Iron and steel	2015-16 Self-assessment	35.72	5/2	1.07	'C' Forms are not attached in support of transactions.
25	ACCT, Circle-9, Raipur	Shri Girija Smelters Ltd. TIN: 22381900003	Iron and steel	2015-16 Self-assessment	38.01	5/2	1.14	'C' Forms are not attached in support of transactions.
Total					4843.11		179.91	

Appendix 4.3.4
(Referred to in para 4.3.7.4)

Exemption of tax without submission of statutory form 'E1/C'

(₹ in lakh)

Sl. No.	Name of the unit	Name of the dealer (M/s.) and TIN	Financial Year and month & year of assessment	Item	Value of interstate transactions without 'E1 or C' forms	Rate of tax leviable /levied	Amount of tax leviable	Nature of observation
1.	2.	3.	4.	5.	6.	7.	8.	9.
1	ACCT, Circle-4, Raipur	Uday Sales TIN: 22511405377	2015-16 Self-assessment	Motor and tractor parts	559.74	2/0	11.19	'E1' forms are not attached but 'C' forms are attached.
2	ACCT, Circle-4, Raipur	Indian Infra Steel TIN: 22671404901	2015-16 Self-assessment	Iron and steel	55.69	4/0	2.23	'C' forms are not attached but 'E1' forms are attached.
3	ACCT, Circle-4, Raipur	Rajat Equipment Pvt. Ltd. TIN: 22641104460	2015-16 Self-assessment	Machinery and machinery parts	124.31	2/0	2.49	'E1' forms are not attached.
					150.35	14/0	21.05	'C' forms are not attached.
4	ACCT, Circle-3, Raipur	Asharfi Engineers Pvt. Ltd. TIN: 22141309599	2016-17 Self-assessment	Iron and steel	16.37	2/0	0.33	'E1-C' forms are not attached.
					1006.99	5/0	50.35	
5	ACCT, Circle-3, Raipur	Larsen and Toubro Ltd. TIN: 22453400312	2015-16 Self-assessment	Electrical items and machinery parts	183.09	5/0	9.15	'E1-C' forms are not attached.
6	ACCT, Circle-6, Raipur	Shri Steels TIN: 22141601375	2016-17 Self-assessment	Iron and steel	118.93	5/0	5.95	'C' forms are not attached.
7	ACCT, Circle-7, Raipur	Saraswati Globals TIN: 22561701927	2015-16 Self-assessment	Iron and steel	88.35	5/0	4.42	'C' forms are not attached.
Total					2303.82		107.16	

Appendix 4.3.5
(Referred to in para 4.3.7.5)

Exemption of tax without submission of statutory form 'F'

(₹ in lakh)

Sl. No.	Name of the unit	Name of the dealer (M/s.) and TIN	Financial Year and month & year of assessment	Item	Value of 'F' forms not submitted	Rate of tax leviable/levied	Amount of tax leviable	Nature of observation
1.	2.	3.	4.	5.	6.	7.	8.	9.
1	ACCT, Circle-1, Raipur	Akzo Nobel India Ltd. TIN: 22201102180	2014-15 Self-assessment	Paint	279.60	14/0	39.14	'F' forms are not attached in support of transactions.
2	CTO, Circle-3, Raipur	Vodafone Mobile Services Ltd. TIN: 22101310591	2016-17 Self-assessment	Mobile phone and battery	456.11	14.5/0	66.14	'F' forms are not attached in support of transactions.
3	CTO, Circle-3, Raipur	Tekcare India Pvt. Ltd. TIN: 22711309334	2016-17 Self-assessment	Electronics item	80.46	14.5/0	11.67	'F' forms are not attached in support of transactions.
4	ACCT, Circle-3, Raipur	Microsoft Corporation (India) Pvt. Ltd. TIN: 22461310199	2015-16 Self-assessment	Mobile handset and its accessories	61.70	14/0	8.64	'F' forms are not attached in support of transactions.
5	ACCT, Circle-3, Raipur	Larsen and Toubro Ltd. TIN: 22453400312	2015-16 Self-assessment	Electrical items and machinery parts	68.62	5/0	3.43	'F' forms are not attached in support of transactions.
6	ACCT, Circle-3, Raipur	Larsen and Toubro Ltd. TIN: 22453400312	2016-17 Self-assessment	Electrical items and machinery parts	43.13	5/0	2.16	'F' forms are not attached in support of transaction.
7	ACCT, Circle-2, Raipur	J K White Cement Works TIN: 22471201020	2016-17 Self-assessment	Cement and wall putty	627.97	14.5/0	91.06	'F' forms are not attached in support of transactions.
8	ACCT, Circle-2, Raipur	CRI pumps Pvt. Ltd. TIN: 2219120338	2015-16 Self-assessment	Pump	64.10	5/0	3.21	'F' forms are not attached in support of transactions.
9	ACCT, Circle-2, Raipur	CRI Pumps Pvt. Ltd., Raipur TIN: 2219120338	2016-17 Self-assessment	Pump	38.77	5/0	1.94	'F' forms are not attached in support of transactions.
10	CTO, Circle-7, Raipur	Best United India Comfort Pvt. Ltd. TIN: 22941704434	2016-17 Self-assessment	Readymade garments	46.00	5/0	2.30	'F' forms are not attached in support of transactions.
11	ACCT, Circle-9, Raipur	Exide Industries Ltd. TIN:22571904312	2015-16 Self-assessment	Battery	40.29	14/0	5.64	'F' forms are not attached in support of transactions.
Total					1806.75		235.33	

Appendix 5.1

(Referred to in Para 5.1)

Statement showing minimum balance lying in current account of Axis Bank and loss of interest thereon

(A) Account no. 917020081943839, Account type-CA-LTD				
Month	Minimum Balance in the month (₹)	Minimum funds available for transfer to auto sweep account after keeping (₹) 10.00 lakh as balance in current account	Rate of interest on the basis of 30 day maturity period	Loss of interest in (₹)
1.	2.	3.	4.	5.
March 2018	77,35,408	67,35,408	5.50	30,871
April 2018	2,25,630	0	5.50	0
May 2018	2,25,630	0	5.50	0
June 2018	2,25,630	0	5.50	0
July 2018	15,17,298	5,17,298	5.50	2,371
August 2018	6,76,217	0	5.50	0
September 2018	90,02,250	80,02,250	5.50	36,677
October 2018	10,02,250	2,250	5.50	10
November 2018	10,02,250	2,250	5.50	10
December 2018	25,41,058	15,41,058	5.50	7,063
January 2019	25,41,058	15,41,058	5.50	7,063
February 2019	17,59,032	7,59,032	5.50	3,479
March 2019	17,59,032	7,59,032	5.50	3,479
April 2019	17,59,032	7,59,032	5.50	3,479
May 2019	17,59,032	7,59,032	5.50	3,479
June 2019	17,59,032	7,59,032	5.50	3,479
July 2019	17,59,032	7,59,032	5.50	3,479
August 2019	17,12,832	7,12,832	5.50	3,267
September 2019	6,89,35,707	6,79,35,707	5.95	3,36,848
October 2019	8,03,09,189	7,93,09,189	5.95	3,93,241
November 2019	8,03,09,189	7,93,09,189	5.95	3,93,241
December 2019	6,72,23,877	6,62,23,877	5.95	3,28,360
January 2020	6,48,41,299	6,38,41,299	4.50	2,39,405
February 2020	6,47,53,744	6,37,53,744	4.50	2,39,077
March 2020	66,28,790	56,28,790	4.90	22,984
Total (A)				20,61,362
(B) Account no. 917020061420149, Account type- CA -CEN/STATE PUB.SECT-PSU				
October 2017	3,67,96,895	3,57,96,895	5.50	1,64,069
November 2017	3,67,96,895	3,57,96,895	5.50	1,64,069
December 2017	3,67,96,895	3,57,96,895	5.50	1,64,069
January 2018	3,67,96,895	3,57,96,895	5.50	1,64,069
February 2018	3,67,96,895	3,57,96,895	5.50	1,64,069
March 2018	6,87,89,246	6,77,89,246	5.50	3,10,701
April 2018	6,87,89,246	6,77,89,246	5.50	3,10,701

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May 2018	6,87,89,246	6,77,89,246	5.50	3,10,701
June 2018	6,87,89,246	6,77,89,246	5.50	3,10,701
July 2018	6,87,89,246	6,77,89,246	5.50	3,10,701
August 2018	6,87,89,246	6,77,89,246	5.50	3,10,701
September 2018	6,87,89,246	6,77,89,246	5.50	3,10,701
October 2018	4,94,84,378	4,84,84,378	5.50	2,22,220
November 2018	4,94,84,378	4,84,84,378	5.50	2,22,220
December 2018	25,90,872	15,90,872	5.50	7,291
January 2019	25,90,872	15,90,872	5.50	7,291
February 2019	25,90,872	15,90,872	5.50	7,291
March 2019	25,90,872	15,90,872	5.50	7,291
April 2019	25,90,872	15,90,872	5.50	7,291
May 2019	25,90,872	15,90,872	5.50	7,291
June 2019	25,90,872	15,90,872	5.50	7,291
July 2019	10,26,984	26,984	5.50	124
August 2019	10,26,984	26,984	5.50	124
September 2019	10,26,984	26,984	5.50	124
October 2019	10,26,984	26,984	5.50	124
November 2019	2,08,46,766	1,98,46,766	5.50	90,964
December 2019	2,05,31,572	1,95,31,572	5.50	89,520
January 2020	2,05,31,572	1,95,31,572	5.50	89,520
February 2020	2,05,31,572	1,95,31,572	5.50	89,520
March 2020	2,74,736	0	5.50	0
Total (B)				38,50,749
(C) Account no. 917020081943897, Account type- CA-LTD				
April 2018	8,00,00,000	7,90,00,000	5.50	3,62,083
May 2018	8,00,00,000	7,90,00,000	5.50	3,62,083
June 2018	9,11,27,075	9,01,27,075	5.50	4,13,082
July 2018	9,17,38,370	9,07,38,370	5.50	4,15,884
August 2018	10,62,23,963	10,52,23,963	5.50	4,82,276
September 2018	7,60,30,517	7,50,30,517	5.50	3,43,890
October 2018	7,60,30,517	7,50,30,517	5.50	3,43,890
November 2018	7,60,30,517	7,50,30,517	5.50	3,43,890
December 2018	6,79,75,812	6,69,75,812	6.50	3,62,786
January 2019	6,79,75,812	6,69,75,812	6.50	3,62,786
February 2019	6,79,75,812	6,69,75,812	6.50	3,62,786
March 2019	6,79,75,812	6,69,75,812	6.50	3,62,786
April 2019	6,95,95,537	6,85,95,537	6.50	3,71,559
May 2019	6,41,19,375	6,31,19,375	6.50	3,41,897
June 2019	11,40,82,927	11,30,82,927	5.95	5,60,703
July 2019	8,71,72,945	8,61,72,945	5.95	4,27,274
August 2019	8,54,71,293	8,44,71,293	5.95	4,18,837
September 2019	2,00,73,745	1,90,73,745	5.95	94,574
October 2019	1,08,94,292	98,94,292	5.50	45,349

November 2019	2,51,95,432	2,41,95,432	6.10	1,22,993
December 2019	2,71,83,487	2,61,83,487	6.10	1,33,099
January 2020	3,41,38,868	3,31,38,868	4.90	1,35,317
February 2020	5,15,47,286	5,05,47,286	4.50	1,89,552
March 2020	32,19,971	22,19,971	4.90	9,065
Total (C)				73,68,442
(D) Account no. 917020081943907, Account type - CA-CEN/STATE PUB.SECT-PSU				
March 2018	2,59,27,969	2,49,27,969	5.50	1,14,253
April 2018	48,67,058	38,67,058	5.50	17,724
May 2018	9,36,328	0	5.50	0
June 2018	36,328	0	5.50	0
July 2018	36,328	0	5.50	0
August 2018	36,328	0	5.50	0
September 2018	36,328	0	5.50	0
October 2018	36,328	0	5.50	0
November 2018	36,328	0	5.50	0
December 2018	36,328	0	5.50	0
January 2019	36,328	0	5.50	0
February 2019	95,10,449	85,10,449	5.50	39,006
March 2019	80,41,993	70,41,993	5.50	32,276
April 2019	80,41,993	70,41,993	5.50	32,276
May 2019	80,41,993	70,41,993	5.50	32,276
June 2019	80,41,993	70,41,993	5.50	32,276
July 2019	80,41,993	70,41,993	5.50	32,276
August 2019	80,41,993	70,41,993	5.50	32,276
September 2019	80,41,993	70,41,993	5.50	32,276
October 2019	80,41,993	70,41,993	5.50	32,276
November 2019	80,41,993	70,41,993	5.50	32,276
December 2019	80,41,993	70,41,993	5.50	32,276
January 2020	1,99,730	0	5.50	0
February 2020	59,944	0	5.50	0
March 2020	59,944	0	5.50	0
Total (D)				4,93,741
(E) Account no. 917020021482682, Account type - CA-CEN/STATE PUB.SECT-PSU				
April 2017	30,00,65,281	29,90,65,281	5.50	13,70,716
May 2017	29,61,87,767	29,51,87,767	5.50	13,52,944
June 2017	28,63,64,904	28,53,64,904	5.50	13,07,922
July 2017	24,46,35,225	24,36,35,225	5.50	11,16,661
August 2017	23,89,75,382	23,79,75,382	5.50	10,90,721
September 2017	23,69,65,839	23,59,65,839	5.50	10,81,510
October 2017	20,27,29,348	20,17,29,348	5.50	9,24,593
November 2017	16,69,40,526	16,59,40,526	5.50	7,60,561
December 2017	16,14,11,695	16,04,11,695	5.50	7,35,220
January 2018	13,67,15,785	13,57,15,785	5.50	6,22,031

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February 2018	8,92,75,010	8,82,75,010	5.50	4,04,594
March 2018	8,53,67,862	8,43,67,862	5.50	3,86,686
April 2018	8,30,20,201	8,20,20,201	5.50	3,75,926
May 2018	29,70,30,975	29,60,30,975	5.50	13,56,809
June 2018	29,61,43,505	29,51,43,505	5.50	13,52,741
July 2018	25,15,61,198	25,05,61,198	5.50	11,48,405
August 2018	24,29,36,403	24,19,36,403	5.50	11,08,875
September 2018	14,80,22,761	14,70,22,761	5.50	6,73,854
October 2018	13,66,50,739	13,56,50,739	5.50	6,21,733
November 2018	14,17,56,163	14,07,56,163	6.50	7,62,429
December 2018	12,77,56,539	12,67,56,539	6.50	6,86,598
January 2019	10,06,10,605	9,96,10,605	6.50	5,39,557
February 2019	9,80,16,425	9,70,16,425	6.50	5,25,506
March 2019	8,73,69,341	8,63,69,341	6.50	4,67,834
April 2019	10,63,64,774	10,53,64,774	6.50	5,70,726
May 2019	10,25,64,477	10,15,64,477	6.50	5,50,141
June 2019	11,28,33,769	11,18,33,769	5.95	5,54,509
July 2019	14,15,17,826	14,05,17,826	5.95	6,96,734
August 2019	10,74,25,592	10,64,25,592	5.95	5,27,694
September 2019	77,35,545	67,35,545	5.50	30,871
October 2019	4,62,87,371	4,52,87,371	5.95	2,24,550
November 2019	3,48,89,923	3,38,89,923	5.95	1,68,038
December 2019	12,37,74,873	12,27,74,873	5.95	6,08,759
January 2020	9,37,71,601	9,27,71,601	4.50	3,47,894
February 2020	6,61,26,843	6,51,26,843	4.50	2,44,226
Total (E)				2,52,98,566
(-) interest credited by the Bank				8,84,366
Interest loss in the A/c no.917020021482682				2,44,14,200
Total interest loss on all five bank accounts of Axis bank				3,81,88,495

Appendix 5.2*(Referred to in Para 5.2)***Bill details with GST w.r.t M/s FEEL from 04-07-2017 to 13-08-2019***(Amount in ₹)*

Sl.No.	District	Period of bill	Bill Amount	SGST (CR)	CGST (CR)
1.	2.	3.	4.	5.	6.
1	Bilaspur (Supply)	16-11-2017 to 10-08-2018	183988968	12716099	12716099
2	Bilaspur (Erection)	15-09-2017 to 16-07-2018	62461434	4723974	4723974
3	Janjgir-Champa (Erection)	15-12-2017 to 17-07-2018	4053975	364858	364858
4	Raigarh (Supply + Erection)	03-10-2017 to 06-08-2019	118062587	10625633	10625633
5	Korba (Supply)	07-11-2017 to 05-07-2018	27223755	2450138	2450138
6	Janjgir-Champa (Supply)	07-11-2017 to 03-08-2018	51820456	4663841	4663841
7	Korba (Erection)	19-04-2018 to 31-05-2018	4384718	394625	394625
8	Mungeli (Supply)	11-12-2017 to 10-08-2018	244169643	13792634	13792634
9	Mungeli (Erection)	15-09-2017 to 13-08-2018	27175554	2055294	2055294
Total			723341090	51787096	51787096
Bill Amount					723341090
Total GST amount					103574192