

# Appendices



**Appendix 1.1**  
(Referred to in paragraph 1.5.1)

**Statement showing year-wise position of inspection reports and paragraphs pending settlement**

Sl. No.	Name of the Department	Upto 2015-16		2016-17		2017-18		2018-19		2019-20		2020-21		Total	
		IR	Para	IR	Para	IR	Para	IR	Para	IR	Para	IR	Para	IR	Para
1	Agriculture	1	6	-	-	-	-	15	90	2	10	7	29	25	135
2	Animal Husbandry and Veterinary Services	1	1	-	-	1	5	3	19	1	8	1	9	7	42
3	Archives, Archaeology and Museum	-	-	-	-	2	4	1	3	-	-	-	-	3	7
4	Art and Culture	6	15	-	-	1	3	1	6	2	11	-	-	10	35
5	Bank	1	1	-	-	1	2	5	13	4	7	-	-	11	23
6	Commercial Taxes	3	4	-	-	-	-	-	-	-	-	1	4	4	8
7	Co-operation	2	8	2	7	3	23	-	-	2	16	1	4	10	58
8	Civil Supplies and Consumer Affairs	-	-	-	-	-	-	-	-	1	8	-	-	1	8
9	Civil Aviation	-	-	-	-	-	-	-	-	1	3	-	-	1	3
10	Craftsman Training	2	2	-	-	-	-	3	7	1	5	-	-	6	14
11	Education	16	31	3	6	7	24	7	45	7	48	3	12	43	166
12	Electoral Office	1	1	2	3	-	-	-	-	1	6	-	-	4	10
13	Excise	-	-	-	-	-	-	-	-	-	-	-	-	0	0
14	Finance	7	13	2	16	2	15	2	14	2	8	-	-	15	66
15	Factories and Boilers	-	-	-	-	-	-	-	-	1	3	-	-	1	3
16	Fisheries	2	3	-	-	-	-	-	-	1	3	1	10	4	16
17	Food And Drug Administration	-	-	-	-	-	-	-	-	1	7	-	-	1	7
18	Forests	8	21	-	-	1	12	1	7	6	37	-	-	16	77
19	General Administration	1	1	1	4	1	7	-	-	-	-	-	-	3	12
20	Resident Commissioner	1	2	-	-	-	-	-	-	-	-	-	-	1	2
21	Goa Public Service Commission	-	-	1	1	-	-	-	-	-	-	-	-	1	1
22	Housing	1	2	-	-	-	-	1	3	-	-	-	-	2	5
23	Health	26	59	4	11	12	31	5	17	6	19	-	-	53	137
24	Higher Education	2	2	1	1	-	-	-	-	1	4	-	-	4	7
25	Home	3	5	3	4	6	17	4	14	2	10	6	31	24	81
26	Information and Technology	2	6	-	-	1	7	1	8	-	-	1	10	5	31
27	Information and Publicity	9	27	2	5	1	5	2	11	2	11	-	-	16	59
28	Industries, Trade and Commerce	6	19	-	-	-	-	2	9	1	8	-	-	9	36
29	Inland Water Transport	5	20	1	2	-	-	-	-	1	17	-	-	7	39
30	Irrigation	18	38	-	-	4	31	-	-	8	53	4	48	34	170

*Audit Report for the year ended 31 March 2021*

31	Labour	3	4	1	1	1	1	3	1	2	1	6	-	-	7	16
32	Law	7	12	2	3	2	3	4	3	3	1	5	-	-	15	27
33	Legislature	2	2	1	3	-	-	-	-	-	-	-	1	7	4	12
34	Legal Metrology	-	-	-	-	-	-	-	-	-	1	11	-	-	1	11
35	Official Language	1	1	-	-	1	1	1	-	-	1	1	-	-	3	3
36	Panchayati Raj	22	49	6	20	7	31	11	11	58	6	39	8	45	60	242
37	Planning and Statistics	-	-	-	-	1	2	-	-	-	1	7	-	-	2	9
38	Printing and Stationary	-	-	-	-	1	5	-	-	-	-	-	-	-	1	5
39	Public Works	41	87	13	40	11	67	8	8	49	16	97	12	88	101	428
40	Revenue	11	29	4	27	3	22	1	3	3	1	9	-	-	20	90
41	Science, Technology and Environment	-	-	1	9	-	-	-	1	13	-	-	1	7	3	29
42	Social Welfare	4	13	-	-	3	21	6	6	22	2	8	-	-	15	64
43	Sports and Youth Affairs	9	18	2	9	1	3	3	3	16	2	11	-	-	17	57
44	Stamps and Registration	-	-	-	-	1	8	-	-	-	-	-	-	-	1	8
45	Technical Education	6	8	-	-	-	-	3	3	12	1	3	1	5	11	28
46	Transport	3	4	1	2	1	1	1	-	-	-	-	-	-	5	7
47	Town and Country Planning	3	6	1	3	-	-	-	4	12	1	4	-	-	9	25
48	Tourism	2	3	3	9	1	4	2	2	4	2	13	-	-	10	33
49	Urban Development	65	282	14	102	10	83	10	10	109	11	109	1	9	111	694
50	Women and Child Development	2	3	-	-	-	-	-	1	7	1	4	-	-	4	14
	<b>Total</b>	<b>305</b>	<b>809</b>	<b>71</b>	<b>288</b>	<b>87</b>	<b>441</b>	<b>107</b>	<b>102</b>	<b>576</b>	<b>102</b>	<b>629</b>	<b>49</b>	<b>318</b>	<b>721</b>	<b>3060</b>

### Appendix 1.2

(Referred to in paragraph 1.5.3)

**Statement showing number of paragraphs/reviews in respect of which Government explanatory memoranda had not been received**

Sl. No.	Name of Department	2015-16	2016-17	2017-18	2018-19	2019-20	Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	Social Welfare	-	1	-	-	-	1
2	Urban Development	1	-	-	-	-	1
3	Water Resources Department	-	-	1	-	1	2
4	Public Works Department	-	-	-	1	1	2
5	Public Health Department	-	-	-	3	-	3
6	Education Department	-	-	-	-	1	1
7	Home Department	-	-	-	-	1	1
8	Panchayat Department	-	-	-	-	1	1
9	Housing Department	-	-	-	-	1	1
	<b>Total</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>4</b>	<b>6</b>	<b>13</b>

**Appendix 2.1**  
(Referred to in paragraph 2.1.3)  
**Details of Non-tax revenue receipt of the State**

(₹ in crore)

Sl. No.	Heads of revenue		2016-17	2017-18	2018-19	2019-20	2020-21	Percentage increase (+) or decrease (-) in 2020-21 over 2019-20
1	Power	BE	1687.75	1819.15	1907.65	2244.16	2264.19	
		RE	1687.75	1819.15	1907.65	2244.16	2366.20	
		Actual	1765.80	2119.09	1919.80	1960.52	2051.05	04.62
2	Non-Ferrous Mining and Metallurgical Industries <sup>1</sup>	BE	439.28	377.60	327.59	60.64	511.47	
		RE	259.34	377.60	327.59	60.64	397.47	
		Actual	347.63	332.79	34.39	08.78	168.10	1814.58
3	Other Non-tax receipts <sup>2</sup>	BE	91.72	95.28	82.89	182.42	296.11	
		RE	85.71	93.15	82.89	182.42	96.10	
		Actual	56.76	57.23	71.02	69.55	57.90	(-)16.75
4	Water Supply and Sanitation	BE	162.62	126.05	136.96	154.73	158.00	
		RE	114.59	126.05	136.96	154.73	184.15	
		Actual	119.69	129.80	145.96	147.66	135.67	(-)8.12
5	Other Administrative Services	BE	176.47	178.67	161.38	310.25	295.36	
		RE	183.70	179.83	161.38	310.25	455.51	
		Actual	152.52	139.66	450.94	260.25	190.71	(-)26.72
6	Miscellaneous General Services	BE	49.41	45.73	46.01	43.00	31.40	
		RE	43.69	45.73	46.01	43.00	31.40	
		Actual	42.62	31.83	14.54	26.67	17.99	(-)32.55
7	Education, Sports, Art and Culture	BE	19.43	29.17	34.73	41.70	53.18	
		RE	25.53	30.74	34.73	41.70	53.18	
		Actual	26.17	26.49	24.95	25.27	21.68	(-)14.21
8	Medium Irrigation	BE	11.81	19.79	16.38	03.43	08.76	
		RE	11.81	19.79	16.38	03.43	18.76	
		Actual	23.01	44.77	06.51	27.66	60.97	120.43
9	Interest Receipts	BE	23.48	17.38	29.56	33.39	21.01	
		RE	17.01	27.84	29.56	33.39	21.00	
		Actual	20.51	27.24	24.20	62.82	82.58	31.45
10	Medical and Public Health	BE	26.98	36.43	31.26	34.09	28.34	
		RE	27.09	36.58	31.26	34.09	28.34	
		Actual	21.86	38.37	31.70	27.31	23.82	(-)12.78
11	Urban Development	BE	56.65	64.00	61.00	90.00	92.20	
		RE	63.74	61.00	61.00	90.00	92.20	
		Actual	80.46	43.32	85.21	48.63	31.27	(-)35.70
12	Roads and Bridges	BE	55.31	28.21	21.94	31.23	38.14	
		RE	42.00	28.21	21.94	31.23	38.14	
		Actual	44.04	34.97	52.44	24.18	21.90	(-)9.43
13	Minor Irrigation	BE	10.58	10.17	11.98	21.87	37.81	
		RE	10.58	10.17	11.98	21.87	37.81	
		Actual	10.93	07.71	12.00	48.24	39.16	(-)18.82
<b>Total</b>	<b>BE</b>	<b>2811.49</b>	<b>2847.63</b>	<b>2869.33</b>	<b>3250.91</b>	<b>3835.97</b>		
	<b>RE</b>	<b>2572.54</b>	<b>2855.84</b>	<b>2869.33</b>	<b>3250.91</b>	<b>3820.26</b>		
	<b>Actual</b>	<b>2712.00</b>	<b>3033.27</b>	<b>2873.66</b>	<b>2737.54</b>	<b>2902.80</b>	<b>06.04</b>	

<sup>1</sup> Includes major minerals such as iron ore, manganese and bauxite; minor minerals such as basalt (Granite), laterite stones, ordinary sand, river pebbles, murrum and laterite boulders

<sup>2</sup> Police, Printing and Stationary, Labour and Employment, Inland Water Transport, Tourism, Forest and Wild Life, Public Works, Port and Light House, Social Security, Co-operation etc.

**Appendix 2.2**  
(Referred to in paragraph 2.1.4)  
**Arrears of revenue**

(₹ in crore)

Sl. No.	Name of the Department	Amount outstanding as on 31 March 2021	Amount outstanding for more than five years	Action taken by the Department
1	Commercial Taxes Department	2368.53	1373.92	The Department intimated that 749 cases involving ₹ 27.50 crore were pending in Revenue Recovery Court (RRC). Further visits were constantly made by the officers of the Department for recovery of the remaining arrears and the dealers were persuaded to pay the dues and reminders were also issued.
2	Electricity Department	517.86	12.29	The Department had referred 9,426 cases involving ₹ 40.99 crore to RRCs. Disconnection notices were issued to consumers against whom electricity charges were outstanding. If arrears were not cleared, connections were initially disconnected for six months, non-payment of arrears for further period resulted in permanent disconnection, after giving dues notice. Notices were issued for payment of arrears to the heads of various departments against whom arrears were outstanding. Request was also made to Director of Accounts to recover the arrears from the defaulting departments through book adjustments, if they fail to settle the dues. A billing dispute redressal committee had been set up for settlement of disputed cases. The Department introduced One Time Settlement scheme from 01 December 2020 in order to enable prompt recovery of outstanding dues by waiver of Delay Payment Charges.
3	Public Works Department	112.58	17.53	The Department stated that one case involving ₹ 22.82 lakh involving arrears in payment of rent was pending in RRC as on 31 March 2021. In the remaining 13 cases complaint had been filed against the absconding defaulters. The Department stated that arrears in water charges involving ₹ 17.35 crore in 4,494 cases were pending before RRC as on 31/03/2021. Show cause notices had been issued and disconnection under process.
4	Water Resources Department	2182.57	226.74	Water tax ₹ 2.32 crore: The Department stated that those who did not pay water taxes have been requested to pay on priority. The notice for arrears payment were being sent regularly and 194 cases involving ₹ 10.23 lakh were referred to RRC. Raw water charges ₹ 2,177.21 crore: Department stated that farmers were contacted personally for collecting revenue and reminder letter sent to PWD. Monthly bill were sent to the other consumers and reminders were issued if required. 12 cases involving ₹ 1,733.85 crore were pending with RRC. Hire charges of machinery ₹ 0.33 crore: Department stated that the cases were referred to the Government to waive-off the same. Rent from shops and halls ₹ 2.71 crore: The Department stated that notices have been served to defaulters for effecting payment.
<b>Total</b>		<b>5181.54</b>	<b>1630.48</b>	

(Source: Information furnished by concerned departments)

**Appendix 2.3**  
**List of refund cases in which deficiency noticed (Delay in acknowledgement of applications) – Post automation**  
*Referred to in paragraph 2.3.8.1(i)*

Sl. No.	Name of Division	Name of the assessee	GSTIN	ARN No. & Date	Date of issue of acknowledgment in Form GST RFD-02	Refund amount claimed (in ₹)	Period of delay (days)	Reasons for delay
1	Vasco	Flemingo Duty Free Shop Pvt. Ltd.	30AAACF7909E2Z1	AA3003200004467 dated 06/03/2020	30/04/2020	40,83,034	39	The RSA stated that there was delay of 54 days in receiving the application from GST portal to Goa backend system.
2	Mapusa	D A Orange House	30AAHPPF8406E1ZA	AA3004200005835 dated 28/04/2020	21/05/2020	88,470	08	The RSA stated that there was delay in issuing acknowledgement due to vacant post, additional charge to the DCST and time taken to provide login credentials and Digital Signature for processing of refund applications.
3	Panaji	Persistent Systems Limited	30AABCP1209Q1ZL	AA3002200007744 dated 11/02/2020	05/03/2020	33,79,469	8	The RSA stated that due to administrative reasons and technical glitch in the GSTN, acknowledgement could not be issued in time.
4	Panaji	Menkar Synthetics LLP	30AAWFM7250N1ZQ	AA300220000405F dated 06/02/2020	05/03/2020	3,11,401	13	The RSA stated that due to administrative reasons and technical glitch in the GSTN, acknowledgement could not be issued in time.
				<b>Total</b>		<b>78,62,374</b>		



**Appendix 2.4**  
**List of refund cases in which deficiency noticed (deficiency memo not issued within time) - Pre automation**  
*Referred to in paragraph 2.3.8.1 (ii)*

Sl. No.	Name of Division	Name of the assessee	GSTIN	ARN No.	Date of filing refund application in case of manual filing	Date of issue of deficiency memo in GST RFD-03	Date of order in Form GST RFD-06	Refund amount sanctioned (in ₹)	Period of delay	Reasons for delay
1	Ponda	Unilever India Exports Ltd.	30AAACI0991D1Z5	AA3003180565791	09/04/2019	26/06/2019	19/11/2019	1,60,50,659	63	The RSA did not state any reasons for delay in issue of deficiency memo though called for.
2	Vasco	Flyzac Logistic Limited	30AABCF2133M1Z2	AA300619001410Y	27/06/2019	19/07/2019	01/10/2019	1,91,643	7	The RSA stated that this was the first refund case pertaining to the refund of IGST paid on services and taxpayer had applied refunds for three months in single application resulting in verification of documents of three months within 15 days.
3	Panaji	Lankhorst Euronete India Pvt. Ltd.	30AABCF1196N1ZN	AA300917000673H	01/03/2019	26/03/2019	17/05/2019	1,43,583	10	There was delay in issuing deficiency memo due to technical glitch in the GSTN system and administrative reasons such as additional charge of the DCST and leave of the STO.
4	Panaji	Prestige Furnitures Pvt. Ltd.	30AAECP8279R1ZO	AA300419001329L	25/04/2019	03/06/2019	12/07/2019	26,935	24	
5	Panaji	Loume Joad Vicente Fernandes	30ABSPJ8724H1ZI	AA300419001704P	27/05/2019	12/07/2019	14-02-2020 (rejected)	1,51,900	31	
							<b>Total</b>	<b>1,65,64,720</b>	<b>7 to 63 days</b>	

**Appendix 2.5 (A)**

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

*Referred to in paragraph 2.3.8.1 (iii)*

Sl. No	Name of Division	Name of the assessee	GSTIN No.	ARN No.	Date of filing refund application in case of manual filing	Due date of issue of acknowledgment in Form GST RFD-02	Actual date of issue of acknowledgment in Form GST RFD-02	Due date of provisional refund in Form GST RFD-04	Actual date of provision of refund in Form GST RFD-04	Refund amount claimed (in ₹)	Provisional refund amount sanctioned (in ₹)	Period of delay (in days)	Reasons for delay
1	Panaji	Deccan Fine Chemicals India Pvt. Ltd.	30AACCD 9205DIZB	AA3007 1900198 0F	08/04/2019	23/04/2019	Not issued since deficiency memo was issued and this was the fresh application	30/04/2019	06/05/2020	2,01,28,119	1,81,15,307	06	Refund Sanctioning Authority stated that due to verification of huge quantum of transaction annually, there was delay in sanction of provisional refunds. Since now the proper officer has to manually verify these huge quantum of transactions, it was impossible to verify these transactions within seven days.
2	Panaji	Deccan Fine Chemicals India Pvt. Ltd.	30AACCD 9205DIZB	AA3001 1903720 6P	26/04/2019	11/05/2019	26/04/2019	03/05/2019	03/06/2019	4,52,63,627	4,07,37,264	31	
3	Panaji	Deccan Fine Chemicals India Pvt. Ltd.	30AACCD 9205DIZB	AA3008 1900164 3H	24/10/2019	08/11/2019	Not issued since deficiency memo was issued and this was the fresh application	15/11/2019	19/11/2019	3,04,34,197	2,73,90,778	04	
4	Panaji	Pentair Water India Pvt. Ltd.	30AABCS 8856LIZ1	AA3007 1900183 6A	27/08/2019	11/09/2019	Not issued since deficiency memo was issued and this was the fresh application	18/09/2019	29/10/2019	70,00,000	63,00,000	41	
									<b>Total</b>	<b>10,28,25,943</b>	<b>9,25,43,349</b>	<b>04 to 41 days</b>	

**Appendix 2.5 (B)**  
**List of refund cases in which deficiency noticed (Provisional refund on account of zero-rated supply not sanctioned within time) – Post automation**

*Referred to in paragraph 2.3.8.1 (iii)*

Sl. No.	Name of Division	Name of the assessee	GSTN No.	ARN No. & Date	Due date of issue of acknowledgment in Form GST RFD-02	Actual date of issue of acknowledgment in Form GST RFD-02	Delay in issue of acknowledgment in Form GST RFD-02 (in days)	Due date of provisional refund in Form GST RFD-04	Date of provisional refund in Form GST RFD-04	Refund amount claimed (in ₹)	Provisional refund amount sanctioned (in ₹)	Consequent sanction of provisional refund due to delay in issue of acknowledgment (in days)	Reasons for delay
1	Panaji	Persistent Systems Limited	30AABC P1209Q1 ZL	AA300220 0007744 dated 11/02/2020	26/02/2020	05/03/2020	6	12/03/2020	09/03/2020	33,79,469	30,41,522	6	The RSA stated (December 2021) that the authority was having dual charge due to which application could not be acknowledged within time.
Note	Provisional refund was given in time (after four days of acknowledgement), however acknowledgement was issued with delay of six days, consequently delayed the sanction of provisional refund.												

**Appendix 2.6 (A)**  
**List of refund cases in which deficiency noticed (interest due-paid/not paid) – Pre automation**  
*Referred to in paragraph 2.3.8.1 (v)*

Sl. No.	Name of division	Name of the assessee	GSTIN	ARN No. & Date	Date of filing refund application in case of manual filing	Date of order in Form GST RFD-06	Refund amount claimed (in ₹)	Refund amount sanctioned (in ₹)	Period of delay (days)	Reasons for delay	Interest due not paid (in ₹)	Delay range in months	Remarks
1	Ponda	Unilever India Exports Ltd.	30AAAAC10991D1Z5	Not Available on Application	30/08/2019	19/11/2019	1,60,50,661	1,60,50,659	21	The RSA stated (August 2021) that applications were processed manually that caused delay in sanction and payment of refunds	55,408	0-3	There was a delay of 21 days in sanction of final refund (Date of Application-30/08/19, Due date of sanction of refund-29/10/19, Date of Sanction-19/11/19). The delay of 15 days was on account of delay in submission of LUT by the taxpayer. Delay of six days was worked out after removing 15 days delay out of total delay of 21 days.
2	Ponda	Unilever India Exports Ltd.	30AAAAC10991D1Z5	AA3004180472130	29/08/2019	15/01/2020	3,48,885	3,48,885	79	The RSA stated (August 2021) that applications were processed manually and request letter to debit the electronic credit ledger were communicated through speed post that caused delay in sanction and payment of refunds	4,531	0-3	-
3	Ponda	Unilever India Exports Ltd.	30AAAAC10991D1Z5	AA300919000017N	16/10/2019	17/02/2020	2,36,064	1,08,770	64	The RSA stated (September 2021) that they were facing difficulties for processing of cases in Goa GST backend modules as modules were newly developed and there were server errors at the time of processing	1,144	0-3	-
4	Mapusa	Unichem Laboratories Ltd.	30AAAACU0551B1Z9	AA3007190007210	06/08/2019	17/10/2019	2,89,49,771	2,89,49,771	12	The RSA stated (September 2021) that they were facing difficulties for processing of cases in Goa GST backend modules as modules were newly developed and there were server errors at the time of processing	57,106	0-3	-
5	Mapusa	Unichem Laboratories Ltd.	30AAAACU0551B1Z9	AA300719000983A	13/08/2019	17/10/2019	2,30,31,625	2,30,31,625	05	The RSA stated (September 2021) that they were facing difficulties for processing of cases in Goa GST backend modules as modules were newly developed and there were server errors at the time of processing	18,930	0-3	-
6	Mapusa	Unichem Laboratories Ltd.	30AAAACU0551B1Z9	AA300719001064R	22/10/2019	13/01/2020	4,81,05,430	4,81,05,430	23	The RSA stated (September 2021) that they were facing difficulties for processing of cases in Goa GST backend modules as modules were newly developed and there were server errors at the time of processing	18,188	0-3	-

Sl. No.	Name of division	Name of the assessee	GSTIN	ARN No. & Date	Date of filing refund application in case of manual filing	Date of order in Form GST RFD-06	Refund amount claimed (in ₹)	Refund amount sanctioned (in ₹)	Period of delay (days)	Reasons for delay	Interest due not paid (in ₹)	Delay range in months	Remarks
7	Margao	Tevapharm India Pvt. Ltd.	30AABCR7561F1ZN	AA3003180570371	17/06/2019	13/01/2020	5,12,27,190	5,08,80,433	143	of refund cases. The RSA replied (March 2021) that the delay in sanctioning of refunds in four cases was mainly on account of delay from the applicant's end in furnishing reply to the show cause notice in GST RFD-08. The applications were considered completed in all respect upon receipt of reply to show cause notice in Form GST RFD-09. The delay in sanctioning of refund cases was mainly because of reasonable opportunity of being heard were accorded to the taxpayer by following the principle of natural justice.	1,12,268	3-6	-
8	Margao	Tevapharm India Pvt. Ltd.	30AABCR7561F1ZN	AA3007190012100	23/07/2019	10/10/2019	6,17,69,913	6,15,00,190	19		18,450	0-3	-
9	Margao	Hindustan Waste Treatment Pvt. Ltd.	30AADCH424911ZR	AA3008170400000	24/01/2019	30/08/2019	85,48,894	Rejected	144		NA	3-6	-
10	Margao	Andrew Telecommunications India Pvt. Ltd.	30AABCA8820A1ZI	NA	20/12/2018	04/03/2019	2,59,14,926	2,55,26,707	10		3,622	0-3	-
11	Panaji	Deccan Fine Chemicals India Pvt. Ltd.	30AACC9205D1ZB	AA300719001980F	21/10/2019	06/05/2020	2,01,28,119	2,01,28,119	137	The RSA stated (March 2021) that there was delay in final disposal of refund applications as the taxpayers filed reply to Show Cause Notice (SCN) with delay..	45,330	3-6	-
12	Panaji	Deccan Fine Chemicals India Pvt. Ltd.	30AACC9205D1ZB	AA3003190546848	19/07/2019	17/10/2019	2,04,36,009	2,04,36,009	30	Reply is awaited	10,078	0-3	-

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Sl. No.	Name of division	Name of the assessee	GSTIN	ARN No. & Date	Date of filing refund application in case of manual filing	Date of order in Form GST RFD-06	Refund amount claimed (in ₹)	Refund amount sanctioned (in ₹)	Period of delay (days)	Reasons for delay	Interest due not paid (in ₹)	Delay in range in months	Remarks
13	Panaji	Deccan Fine Chemicals India Pvt. Ltd.	30AAACCD 9205D1ZB	AA30011903 7206P	26/04/2019	12/07/2019	4,52,63,627	4,52,63,627	17	Reply is awaited	12,649	0-3	-
14	Panaji	Deccan Fine Chemicals India Pvt. Ltd.	30AAACCD 9205D1ZB	AA30071802 92578	04/10/2019	05/12/2018	6,33,27,018	6,33,27,018	02	Reply is awaited	2,082	0-3	-
15	Panaji	Deccan Fine Chemicals India Pvt. Ltd.	30AAACCD 9205D1ZB	AA30081900 1643H	24/10/2019	06/05/2020	3,04,34,197	2,57,28,311	135	The RSA stated (March 2021) that there was delay in final disposal of refund applications as the taxpayers filed reply to Show Cause Notice (SCN) with delay.	57,0957	3-6	-
16	Panaji	Pentair Water India Pvt. Ltd.	30AABCS8 856L1Z1	AA30071900 1836A	27/08/2019	14/11/2019	70,00,000	70,00,000	19	Reply is awaited	2,186	0-3	-
						<b>Total</b>	<b>45,07,72,329</b>	<b>43,63,85,554</b>	<b>02 to 144 days</b>		<b>9,32,929</b>		

**Appendix 2.6 (B)**  
**List of refund cases in which deficiency noticed (Applications not disposed within time Interest due-paid/not paid) - Post automation**  
*Referred to in paragraph 2.3.8.1 (v)*

Sl. No.	Name of Division	Name of the assessee	GSTIN	ARN No. & Date	Date of issue of acknowledgment in For GST RFD-02	Date of order in Form GST RFD-05	Refund amount claimed (in ₹)	Refund amount sanctioned (in ₹)	Period of delay (days)	Reasons for delay	Interest due not paid	Delay range in months
1	Ponda	Unilever India Exports Limited	30AAACI0991D1Z5	AA300120000713E dated 10/01/2020	18/01/2020	15/05/2020	40,304	40,304	66	The RSA replied (August 2021) that the Refund Payment Order in RFD-05 could not be issued as the bank details submitted by the taxpayer could not be validated on the GST portal.	437	0-3
2	Ponda	Unilever India Exports Limited	30AAACI0991D1Z5	AA301219001346S dated 19/12/2019	07/02/2020	15/05/2020	14,107	14,107	88	The RSA replied (August 2021) that the application was filed manually, issue of deficiency memo and request letter to debit the electronic ledger were communicated through speed post as no system was put in place for online processing of the refund application that caused delay in issuance of refund payment in RFD-05.	204	0-3
3	Ponda	Unilever India Exports Ltd.	30AAACI0991D1Z5	AA3009190016469 dated 31/10/2019	13/11/2019	05/02/2020	92,802	92,802	37	The RSA replied (August 2021) the online application filed by the taxpayer on GST portal on 06/03/2020 which was received in the Goa Backend GST system on 29/04/2020 with a delay of 54 days.	564	0-3
4	Vasco	Flemingo Duty Free Shop Pvt. Ltd.	30AAACF7909E2Z1	AA3003200004467 dated 06/03/2020	30/04/2020	01/06/2020	40,83,034	40,70,874	27	The RSA replied (August 2021) that the refund was sanctioned and processed issuing payment advice on 20/04/2020 which is well within given time limit of sixty days of receipt of complete applications.	18,068	0-3
5	Vasco	Jyothi Marine Services Pvt. Ltd.	30AABCJ9343H1ZR	AA300220001018F dated 13/02/2020	25/02/2020	20/04/2020	19,346	19,346	6	The RSA stated (September 2021) that they were facing difficulties for processing of cases in Goa GST backend modules as modules were newly developed and there were server errors at the time of processing of refund cases.	19	0-3
6	Mapusa	KAZZA INC	30ALFPS7846G1ZY	AA300120001279S dated 16/01/2020	30/01/2020	01/06/2020	10,004	10,004	77		127	0-3
7	Mapusa	M. D. ENTERPRISES	30AMVPC8041L1ZW	AA301019000904T dated 16/10/2019	16/10/2019	30/01/2020	1,17,920	1,17,920	46		892	0-3
8	Mapusa	Unichem laboratories Ltd.	30AAACU030AAAC	AA301019001668K dated 29/10/2019	14/11/2019	13/01/2020	1,99,58,003	1,99,58,003	16		52,492	0-3

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Sl. No.	Name of Division	Name of the assessee	GSTIN	ARN No. & Date	Date of issue of acknowledgment in For GST RFD-02	Date of order in Form GST RFD-06/RFD-05	Refund amount claimed (in ₹)	Refund amount sanctioned (in ₹)	Period of delay (days)	Reasons for delay	Interest due not paid	Delay range in months
9	Mapusa	Unichem laboratories Ltd.	30AAAACU030AAAC	AA3011190001352 dated 04/11/2019	18/11/2019	15/01/2020	48,40,849	48,40,849	12		9,549	0-3
10	Margao	Canacona Hydrocarbons	30AGLPK2095A2ZV	AA301119001872P dated 25/11/2019	25/11/2019	11/02/2020	6,47,250	6,47,250	17	The RSA replied (October 2021) that there was delay in receiving the application for processing on Goa GST Backend system. The taxpayer filed application on 25/11/2019 which was received on 04/02/2020 on Goa GST System.	1,809	0-3
11	Panaji	S. S. Paints and Hardware	30ACGFS8123A1ZP	AA300220001124K dated 14/02/2020	14/02/2020	14/07/2020	1,60,000	1,60,000	91		2,393	3-6
12	Panaji	Suresh Yeshwant Karapurkar	30AAGPY1443F1ZZ	AA3003200008336 dated 12/03/2020	12/03/2020	15/06/2020	4,800	4,800	35	The RSA replied (November 2021) that there was delay in final disposal of refund applications in respect of three cases as the taxpayers filed reply to Show Cause Notice (SCN) with delay.	28	0-3
13	Panaji	Nagaveni Krishna Koppula	30AQXPK4380Q1ZZ	AA300220001373D dated 18/02/2020	18/02/2020	11/06/2020	9,302	9,302	54		83	0-3
<b>Total</b>											<b>86,665</b>	



**Appendix 2.7 (A)**  
**List of refund cases in which deficiency noticed (Irregular allowance of refund of inverted duty structure)-Pre automation**  
*Referred to in paragraph 2.3.8.1 (viii)*

Sl. No.	Name of division	Name of the Commissionerate	Name of the assessee	GSTIN	ARN No.	Date of final refund in Form GST RFD-06	ITC of services considered by department in net ITC (in ₹)	Refund amount sanctioned by department (in ₹)			Irregular allowance of refund (in ₹)			Reply of the RSA	
								IGST	CGST	SGST	IGST	CGST	SGST		
1	Mapusa	Goa	Unichem Laboratories Ltd.	30AAAACU0551B1Z9	AA3007190007210	17/10/2019	9,67,746	2,31,26,159	29,11,806	29,11,806	19,41,274	65,366	65,366	The RSA replied (October 2021) that the irregular refund has been repaid by the taxpayer.	
2	Mapusa	Goa	Unichem Laboratories Ltd.	30AAAACU0551B1Z9	AA300719000983A	17/10/2019	13,98,729	1,75,51,139	27,40,243	27,40,243	15,46,410	27,524	27,524		
3	Mapusa	Goa	Unichem Laboratories Ltd.	30AAAACU0551B1Z9	AA300719001064R	13/01/2020	32,34,625	3,99,11,846	40,96,792	40,96,792	36,57,228	59,755	59,755		
<b>Total</b>								<b>8,05,89,144</b>	<b>97,48,841</b>	<b>97,48,841</b>	<b>71,44,912</b>	<b>1,52,645</b>	<b>1,52,645</b>	<b>1,52,645</b>	

**Appendix 2.7 (B)**  
**List of refund cases in which deficiency noticed (Irregular allowance of refund of inverted duty structure)-Post automation**  
*Referred to in paragraph 2.3.8.1 (viii)*

Sl. No.	Name of division	Name of the assessee	GSTIN	ARN No. & Date	Date of final refund in Form GST RFD-06	ITC of services considered by department in net ITC (in ₹)	Refund amount sanctioned by department (in ₹)			Irregular allowance of refund (in ₹)			Reply of the RSA	
							IGST	CGST	SGST	IGST	CGST	SGST		
1	Mapusa	Unichem laboratories Ltd.	30AAAACU0551B1Z9	AA3011190022134 dated 28/11/2019	28/01/2020	75,17,314	9,10,35,390	22,42,459	22,42,459	85,56,889	37,106	37,106	The RSA replied (October 2021) that the irregular refund has been repaid by the taxpayer	
2	Mapusa	Unichem laboratories Ltd.	30AAAACU0551B1Z9	AA301019001668K dated 29/10/2019	13/01/2020	11,23,564	15,25,0335	23,53,834	23,53,834	10,69,944	34,866	34,866		
3	Mapusa	Unichem laboratories Ltd.	30AAAACU0551B1Z9	AA3011190001352 dated 04/11/2019	15/01/2020	1,27,508	4,24,735	22,08,057	22,08,057	0	28,342	28,342		
<b>Total</b>							<b>10,67,10,460</b>	<b>68,04,350</b>	<b>68,04,350</b>	<b>96,26,833</b>	<b>1,00,314</b>	<b>1,00,314</b>	<b>1,00,314</b>	

**Appendix 2.8 (A)**  
**List of refund cases in which deficiency noticed (Non-raising of demand in DRC-07 to recover the ineligible ITC) - Pre automation**  
*Referred to in paragraph 2.3.8.1 (ix)*

Sl. No.	Name of division	Name of the assessee	GSTIN	ARN No.	Date of filing of application in case of manual	Date of order in Form GST RFD-06	Refund amount claimed (in ₹)	Refund amount sanctioned (in ₹)	Amount of ineligible ITC (in ₹)	Reasons for not raising demand in DRC-07
1	Ponda	Unilever India Exports Ltd.	30AAACI0991D1Z5	AA300919000017N	03/09/2019	17/02/2020	2,36,064	1,08,770	1,27,294	The RSA replied (August 2021) that the taxpayer had filed 12 refund applications for the year 2018-19 and had reversed the ineligible Input Tax Credit by raising DRC-03 on 25/03/2021 for ₹ 1,37,763, which included the amount of ₹ 1,27,294.
2	Margao	Quality Exports	30AAAFQ1973E1ZP	AA300318055254K	24/01/2019	02/04/2019	1,77,163	1,55,477	10,719	The RSA stated that the refund application was processed before the receipt of the circular dated 18/11/2019 the recovery was not initiated due to non-clarity in the matter. The demand to recover the ineligible ITC is raised on 18/10/2021 which was paid by the taxpayer on 19/10/2021. The proceedings shall be initiated to recover the interest for ineligible claim of ITC.
3	Margao	Siman Stones	30AAWCS2780E1Z8	AA300518037712G	17/06/2020	09/10/2020	1,94,457	1,59,588	34,728	The RSA did not state any reason for not issuing DRC-07 to recover the ineligible ITC but issued DRC-07 to recover the ineligible ITC along with applicable interest on 18/10/2021. The recovery is awaited.
<b>Total</b>									<b>1,72,741</b>	

**Appendix 2.8 (B)**  
**List of refund cases in which deficiency noticed (Non-raising of demand in DRC-07 to recover the ineligible ITC) - Post automation**  
*Referred to in paragraph 2.3.8.1 (ix)*

Sl. No.	Name of division	Name of the assessee	GSTIN	ARN No. & Date	Date of filing of application in case of manual	Date of order in Form GST RFD-06	Refund amount claimed (in ₹)	Refund amount sanctioned (in ₹)	Amount of ineligible ITC (in ₹)	Reasons for not raising demand in DRC-07
1	Vasco	Albys Agro Pvt. Ltd.	30AAMCA4457A1Z6	AA3001200002 06IP dated 24/01/2020	25/02/2020	22/05/2020	1,81,17,927	1,73,33,670	6,58,864	The RSA did not state any reason for not issuing any demand but issued DRC-01A for recovery of the ineligible ITC in both cases.
2	Vasco	Flemingo Duty Free Shop Pvt. Ltd.	30AAACF7909E2Z1	AA3003200004 467 dated 06/03/2020	30/04/2020	22/05/2020	40,83,034	40,70,874	11,624	
3	Panaji	Rotek Laminates	30AFDPM6421R1ZB	AA3003200016 355 dated 26/03/2020	13/05/2020	06/07/2020	18,23,171	17,55,772	67,399	RSA intimated (December 2021) various reasons like time restriction to process refund, non-availability of function in GSTN system and time taken in issuing SCN and finalisation of the same. However, instruction were being issued to the concerned jurisdictional authority to take action for recovery.
4	Panaji	Rotek Laminates	30AFDPM6421R1ZB	AA3004200002 14G dated 17/04/2020	15/05/2020	14/07/2020	10,86,393	10,61,498	23,164	
								<b>Total</b>	<b>7,61,051</b>	

**Appendix 2.9**  
**List of refund cases in which deficiency noticed (Excess grant of refund due to non-deduction of dues of earlier laws) - Post automation**  
*Referred to in paragraph 2.3.8.1 (x)*

Sl. No.	Name of division	Name of the assessee	GSTIN	ARN No. & Date	Date of order in Form GST RFD-06/RFD-04	Refund amount sanctioned (in ₹)	TIN	Amount of dues under existing law (VAT, ET and CST) (in ₹)	Period for which dues are pending	Since when the dues are pending for recovery under earlier laws	Reasons for non recovery of dues of earlier laws	
1	Margao	Pentair Water India Private Limited	30AABCS8856L1Z1	AA3003200001 13M dated 02/03/2020	28/04/2020	1,50,00,000	308811 06330	14,847	2008-09	08/03/2013	RSA intimated (November 2021) that in all the three cases, dues had been recovered under existing laws and in future the details of dues in arrears of taxpayers shall be called from the concerned authorities before sanction of any refund.	
2	Margao*	Tevapharm India Private Limited	30AABC R7561F1Z N	AA3006210002 174 dated 04/06/2021	25/08/2021	3,63,17,952	302911 06024	1,92,181	2017-18	23/03/2021		
3	Margao*	Sagar Feeds and Food Processing Industries	30AAPFS8066D1Z4	AA3009210014 412 dated 16/09/2021	04/10/2021	14,01,436	308211 09467	4,606	2016-17 and 2017-18	11/05/2020 and 09/03/2021		
							<b>Total</b>					<b>2,11,634</b>

\*Not in Sample

**Appendix 2.10**  
**Non-verification of transitional credit of all SGST components of taxpayers**  
*Referred to in paragraph 2.4.8.1 (i)*

Sl. No.	Name of STO	GSTIN	Trade Name	Amount of transitional credit claimed in Tran 1			ITC verified by Assessing Authority	Date of assessment /scrutiny	ITC not verified by Assessing Authority	Reply of the Department
				Table-5c	Table-7b	Table-7d				
1	Ponda	30AABFJ4 106D1ZA	Jalaram furnitures	0	1,70,567	0	0	29/10/2020	1,70,567	Assessing Authority stated that the transitional credit was claimed under Table 7(b) of TRAN-1 which is not connected with the return filed for first quarter of 2017-18. The transitional VAT ITC would be verified and excess ITC claim, if any, would be recovered by issuing DRC-07.
2	Vasco	30ADDF57 649K1ZS	Suvarn Enterprises	49,798	0	1,02,765	49,798	17/07/2021	1,02,765	The Department stated (August 2021) that notice is now issued to verify transitional credit claimed by the taxpayers under table 7b and 7d of TRAN-1.
3	Vasco	30AAACZ0 306P1ZI	Zuari Global Limited	10,94,851	75,343	0	10,94,851	16/07/2021	75,343	
4	Vasco	30AADCC3 765G1ZO	Adani Bunkering Pvt. Limited	0	4,54,431	0	0	22/03/2021	4,54,431	
5	Mapusa	30AAAACR4 849R1ZY	Tata Consultancy Services Ltd.	1,34,242	50,680	0	1,34,242	09/04/2021	50,680	The Department stated (September 2021) that the matter is being examined and outcome would be intimated
6	Margao	30AAFPP0 328R1ZW	Agnelo Inacio Fernandes	2,97,780	0	0	0	19/03/2021	2,97,780	The Department stated (October 2021) that the dealer's returns for the period from April 2017 to June 2017 were scrutinized. Reassessment notice was issued and reassessment was in progress
7	Panaji	30AADCG 0473D1ZB	K A I International Private Limited	61,76,282	0	0	0	10/03/2021	61,76,282	The Department stated (November 2021) that the said tax payer was for centre jurisdiction and was not showing on GST portal earlier.

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Sl. No.	Name of STO	GSTIN	Trade Name	Amount of transitional credit claimed in Tran 1				ITC verified by Assessing Authority	Date of assessment /scrutiny	ITC not verified by Assessing Authority	Reply of the Department
				Table-5c	Table-7b	Table-7d	Total				
8	Panaji	30AABCE6688E1ZS	Emgee Housing Private Limited	1,97,359	0	0	1,97,359	0	09/03/2020	1,97,359	The Department stated (November 2021) that the dealer was issued with assessment notice which was not served to the taxpayer and due to time barring constraint the returns were scrutinized and accepted as correct. Now the reassessment notice had been issued to the taxpayer on 09/11/2021
<b>Total</b>				<b>79,50,312</b>	<b>7,51,021</b>	<b>1,02,765</b>	<b>88,04,098</b>	<b>12,78,891</b>		<b>75,25,207</b>	

**Appendix 2.11**  
**Irregular claim of transitional credit without filing VAT returns before filing TRAN 1 returns**  
*Referred to in paragraph 2.4.8.2 (i)*

Sl. No.	Name of STO	GSTIN	Trade Name	TIN	Date of filing of TRAN-1	Amount of transitional credit claimed and credited in ECL	Date of filing of returns ending March 17	Date of filing of returns ending June 17	Reply of the Department
1	Ponda	30AABFF3041 P1ZP	F.M. Constructions	30660204 933	27/12/2017	2,10,837	27/12/2017	15/03/2019	The Department stated (July 2021) that demand in DRC-07 had been issued for the excess ITC claim.
2	Ponda	30AAPPL0144 B1ZF	Tyre House and Services	30470204 795	16/10/2017	2,90,450	15/04/2017	16/02/2018	The Department stated (August 2021) that the Assessing Authority had missed the fact of non-filing of VAT returns before filing of TRAN-1 by oversight and demand in DRC-07 would be issued to the taxpayers for recovery of ineligible transitional credit.
3	Ponda	30AAASC2782 C1ZE	Symcom Exim Private Limited	30030206 395	27/12/2017	65,15,822	29/09/2017	23/01/2018	The Department stated (August 2021) that demand in DRC-07 had been issued for the excess ITC claim.
4	Vasco	30AAJCS0294 G1ZK	Souza Engineers and Contractors Pvt. Ltd.	30101202 498	27/12/2017	52,62,821	29/06/2017	17/06/2021	The Department stated (December 2021) that the review order had been issued and demand to recover the ineligible transitional credit had been issued to the taxpayer.
5	Vasco	30AECPR7329 K1ZE	Kakuru Sudhakar Venkata Narasa Reddy	30321203 541	28/08/2017	10,30,642	29/01/2018	29/05/2020	The Department stated (September 2021) that SCN was issued to the taxpayer for rejection and disallowance of ineligible transitional credit.
6	Margao	30AABCS886 0Q1ZV	Sociedade De Formento Industrial Private Ltd.	30221100 097	27/12/2017	5,31,353	15/05/2017	23/05/2018	The Department stated (October 2021) that the returns of the taxpayer were scrutinized as the taxpayer was not appearing in the TRAN-1 list generated as per GST module. The taxpayer is not appearing in the list



Sl. No.	Name of STO	GSTIN	Trade Name	TIN	Date of filing of TRAN-1	Amount of transitional credit claimed and credited in ECL	Date of filing of returns ending March 17	Date of filing of returns ending June 17	Reply of the Department
7	Margao	30AQQPP4218 F1Z8	Golden Fleece Enterprises	30321108 772	28/08/2017	3,00,661	30/04/2017	26/01/2018	circulated on 26/08/2021. The taxpayer would be re-assessed and ineligible transitional credit would be recovered from the taxpayer along with applicable interest. The Department stated (October 2021) that the matter would be examined in detail and outcome would be intimated.
<b>Total</b>						<b>1,41,42,586</b>			

**Appendix 2.12**  
**Non/delayed raising of demand in DRC-07**  
*Referred to in paragraph 2.4.8.2 (iv)*

Sl. No.	Name of STO	GSTIN	Trade Name	Amount of transitional credit availed	Date of assessment t/scrutiny	Amount of ineligible/disallowed transitional credit	Date of demand in DRC-07	Delay in months	Reasons for non/delay in issue of DRC-07
1	Curchorem	30AFDPG1703Q1ZS	Sai Kartik Industries	2,08,052	01/07/2020	2,08,052	26/10/2021	16.07	Assessing Authority did not state any reason for non issue of DRC-07.
2	Curchorem	30AADFL8211H1ZS	Lifestyle World	3,65,598	17/07/2021	3,65,598	26/10/2021	3.37	Assessing Authority did not state any reason for non issue of DRC-07.
3	Ponda	30AAACH1004N1Z7	Hindustan Unilever Limited	4,95,081	05/10/2018	1,37,765	04/08/2021	34.47	Assessing Authority did not state any reason for non issue of DRC-07 but issued DRC-07 to recover the ineligible transitional credit after being pointed out by Audit.
4	Ponda	30AAACC6253G1Z6	Cadila Healthcare Limited	59,07,099	17/10/2018	59,07,099	25/08/2021	34.77	Assessing Authority did not state any reason for non issue of DRC-07 but issued DRC-07 to recover the ineligible transitional credit after being pointed out by Audit.
5	Ponda	30AAACM6124A1ZE	Meditab Specialities Ltd.	32,45,173	28/07/2021	4,89,182	Not issued	DRC not issued	Assessing Authority stated (September 2021) that the DRC-07 was not issued to the taxpayer as some inconsistencies were remain in the assessment order for which reassessment notice was issued to the taxpayer and the reassessment would be completed on priority.
6	Ponda	30AAECG9725B1Z1	Goldwin Ferro Alloys Private Ltd.	1,78,352	26/04/2021	1,78,352	04/08/2021	3.33	The Department stated that they had to complete the assessment for the year 2017-18 within the limitation period in a time bound manner. Therefore, the demand could not be issued immediately after passing the assessment order.
7	Vasco	30ADFPN4721K1ZR	RNA Constructions	13,49,071	28/05/2021	11,34,549	17/11/2021	5.77	The Department stated (September/November 2021) that the demand in DRC-07 had been issued to the taxpayers.
8	Vasco	30AALFT0355N1Z2	TUK Nair	4,81,178	14/12/2020	2,15,894	26/11/2021	11.57	However, reasons for not issuing demand in DRC-07 after finalization of the assessments
9	Vasco	30AECPR73	Shrinivas	60,29,378	04/01/2021	43,80,650	30/11/2021	11.00	

Sl. No.	Name of STO	GSTIN	Trade Name	Amount of transitional credit availed	Date of assessment/scrutiny	Amount of ineligible/disallowed transitional credit	Date of demand in DRC-07	Delay in months	Reasons for non/delay in issue of DRC-07
		81D1ZP	V.Reddy						were not stated by the Department. Further the department did not levy any interest in all cases.
10	Vasco	30AOLPK4971K1ZP	Sudhir Vasudeo Kulkarni	1,33,546	01/07/2020	1,33,546	17/11/2021	16.80	
11	Vasco	30AIKPS2364R1ZP	Kunju Sashi	15,53,407	20/05/2020	15,10,148	26/11/2021	18.50	
12	Vasco	30AAACS6994C1Z1	Shapoorji Pallonji and Company Pvt. Ltd.	62,43,890	17/07/2021	46,75,887	30/09/2021	2.50	
13	Vasco	30AAAYPI7809A1ZS	Jairam Issardas Dialani	11,91,393	19/03/2021	30,393	09/11/2021	7.83	
14	Vasco	30AABCA9292J1ZN	Ashoka Building Ltd.	9,06,185	17/07/2021	86,176	26/11/2021	4.40	
15	Vasco	30AAECM6274B1ZX	M. Venkata Rao Infra Projects Pvt. Ltd.	1,80,72,613	28/07/2021	1,63,680	09/11/2021	3.47	
16	Vasco	30AAACK8057G1ZQ	KNK Constructions Pvt. Ltd.	30,80,301	17/07/2021	30,80,301	26/11/2021	4.40	
17	Vasco	30AABCB8934G1ZY	Bagadiya Brothers Pvt.Ltd.	63,79,784	16/03/2020	63,79,784	30/11/2021	20.80	
18	Vasco	30AABPM6682M1Z1	Umiya Builders and Development	4,26,008	27/05/2020	4,26,008	09/09/2021	15.67	
19	Vasco	30AAACZ3924H1ZL	Zuari Agro Chemicals Ltd.	72,55,289	19/07/2021	47,17,296	09/09/2021	1.73	
20	Vasco	30AAACC5479J1ZP	Chowgule and Company Pvt. Ltd.	27,76,665	27/07/2021	5,15,347	30/09/2021	2.17	
21	Mapusa	30AMHPB5170D1ZS	B.B. Marketing	1,06,127	08/12/2020	1,06,127	27/08/2021	8.73	The Department stated (September 2020) that the matter was being examined.
22	Mapusa	30AAKFK4822C1ZV	Kalinga Allied Industries	93,47,190	08/02/2021	93,47,190	27/08/2021	6.67	
23	Mapusa	30AAACG5887G1ZO	Geno Pharmaceuticals Pvt. Ltd.	1,54,68,598	08/02/2021	1,43,14,966	30/08/2021	6.77	The Department stated (October 2021) that the demands in these cases had been issued to the taxpayers.
24	Mapusa	30ACYFS2678C1ZV	SS Infraa India Developers	9,08,851	20/07/2021	9,08,851	02/09/2021	1.47	

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Sl. No.	Name of STO	GSTIN	Trade Name	Amount of transitional credit availed	Date of assessment/scrutiny	Amount of ineligible/disallowed transitional credit	Date of demand in DRC-07	Delay in months	Reasons for non/delay in issue of DRC-07
25	Mapusa	30AABCE3962D1Z7	Expanse India Buildcon Pvt Ltd	5,93,163	23/07/2021	5,93,163	07/09/2021	1.53	
26	Mapusa	30AACCB9382M1ZG	Bagkiya Constructions Pvt Ltd	26,44,363	08/07/2021	26,44,363	30/08/2021	1.77	
27	Mapusa	30ADWPA5973D1ZM	Arolite Medical Stores	1,81,927	11/10/2018	1,81,927	27/08/2021	35.03	
28	Mapusa	30ABBPB6754C1ZF	Om Trading Company	12,25,178	26/07/2021	6,14,395	23/11/2021	4.00	The Department stated (November 2021) that the DRC-07 could not be issued to the taxpayer due to mismatch of HSN code. After follow up with NIC, now DRC-07 has been issued on 23/11/2021.
29	Margao	30AAMCS9980N1ZJ	Scon Projects Private Ltd.	3,52,405	23/06/2020	3,52,405	Not issued as on 04/10/2021	DRC not issued	The Department stated (October 2021) that the matter would be examined and after verification, the demand would be recovered along with the interest/penalty in from DRC-07 as per the provision of the GST Act.
30	Margao	30AFTPP4433N1Z0	Y R N Kurade Petrol Pump	1,81,421	09/02/2021	1,81,421	24/09/2021	7.57	
31	Margao	30ABDFA9442N1ZD	Arjuntree Constructions	8,40,030	18/01/2019	6,10,064	27/08/2021	31.73	
32	Margao	30AAFCT9897C2Z3	Telesmart SCS Ltd.	1,84,482	07/04/2021	1,84,482	14/07/2021	3.27	
33	Margao	30AAACCN0727E1Z6	Netzsch Technologies India Pvt. Ltd.	1,64,483	15/03/2021	1,64,483	15/07/2021	4.07	
34	Margao	30AADCH3722N1ZR	H S Mehta Infra Private Ltd.	12,71,600	02/03/2021	12,71,600	23/09/2021	6.83	
35	Margao	30AJFP7213R2ZW	Prisar Industries	6,07,453	30/10/2020	5,24,604	23/09/2021	10.93	
36	Margao	30AAACP0555C1Z8	Parnika Commercial and Estates Pvt. Ltd.	1,78,64,567	28/10/2019	1,63,44,111	27/01/2020	3.03	
37	Margao	30AAACCN0071D1ZB	Nanu Engineers Pvt. Ltd.	10,17,188	05/02/2021	10,17,188	04/08/2021	6.00	
38	Margao	30AAACH172	Ion Exchange	7,58,409	24/03/2021	7,58,409	30/08/2021	5.30	The Department stated (October 2021) that the delay in issue of DRC-07 was due to the delay in providing the list of transitional credit to assessing authorities, due to system error, some taxpayers pertain to the central jurisdiction and there was no clarity for issue of DRC-07 by State Authority and Central Authority.

Sl. No.	Name of STO	GSTIN	Trade Name	Amount of transitional credit availed	Date of assessment/scrutiny	Amount of ineligible/disallowed transitional credit	Date of demand in DRC-07	Delay in months	Reasons for non/delay in issue of DRC-07
		6L1ZX	India Ltd.						
39	Margao	30AAGCA5212K1Z4	Arval India Private Ltd.	3,76,274	18/11/2019	3,36,531	04/08/2021	20.83	
40	Margao	30AADFT1136F1ZU	Trimurthy Industry	17,80,985	12/06/2020	5,06,769	15/09/2021	15.33	
41	Margao	30ADSPB8070C1ZX	Jayant Bhandari	1,33,479	08/03/2021	1,15,778	15/09/2021	6.37	
42	Margao	30AAACN1597Q1Z5	Nicomet Industries Ltd.	9,84,100	01/04/2020	9,84,100	08/07/2020	3.27	
43	Margao	30AACCO2190E1Z0	Optel Vision India Pvt. Ltd.	25,62,632	22/03/2019	22,81,062	16/09/2021	30.30	
44	Margao	30AAAAPH4432R1ZU	Radhakrishan Construction Co.	4,01,983	20/11/2019	4,01,983	24/09/2021	22.47	
45	Margao	30AAJFP1731C1ZX	Pragati Udyog	4,17,739	15/03/2019	3,77,979	06/08/2019	4.80	
46	Margao	30ANAPS9440B1ZF	MR D Enterprises	5,08,437	23/03/2021	4,94,020	15/09/2021	5.87	
47	Margao	30AAACT6376M1Z4	Tech Force Composites Pvt. Ltd.	21,82,135	21/03/2019	16,27,775	06/08/2019	4.60	
48	Margao	30AAACC1450B1ZR	Cipla Ltd.	1,87,25,974	21/05/2019	27,34,855	06/08/2019	2.57	
49	Margao	30AAACF0253H1ZD	F. D. C. Ltd.	17,27,976	31/03/2021	11,61,897	30/09/2021	6.10	
50	Margao	30AAACH3005M1Z4	Hindustan Coca Cola Beverages Pvt. Ltd.	8,99,5325	30/04/2021	74,21,707	16/09/2021	4.63	
51	Margao	30AFYPK0526Q1Z0	Shankar G. Kambli	1,47,846	13/02/2021	94,114	15/09/2021	7.13	
52	Margao	30AABCF4914C1ZE	Fette Compacting Machinery	18,91,920	05/03/2021	18,91,920	27/08/2021	5.83	
53	Pernem	30AADCC8454G1ZW	Creative Manufacturing Solutions Private Limited	17,12,055	08/03/2021	16,14,599	06/09/2021	6.07	The Department stated (October 2021) that there was delay in issue of DRC-07 as they were busy in recovery of tax dues under One Time Settlement Scheme and other administrative work.
54	Panaji	30AAEFM69	Marcon	3,51,299	08/05/2018	2,82,870	20/10/2021	42.03	The Department stated (November 2021) that

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Sl. No.	Name of STO	GSTIN	Trade Name	Amount of transitional credit availed	Date of assessment/scrutiny	Amount of ineligible/disallowed transitional credit	Date of demand in DRC-07	Delay in months	Reasons for non/delay in issue of DRC-07
		07E1ZP							there was delay in issue of DRC-07 due to technical problem for issue of DRC-07 and there was no clarity whether to issue DRC-07 by the proper officer or Assessing Authority.
55	Panaji	30ABCPB6720D1ZM	Veershetty Chandrappa Biradar	2,56,570	14/04/2021	2,56,570	06/10/2021	5.83	The Department did not state any reason for delay in issue of DRC-07 though called for.
56	Panaji	30AAECS3612D1Z3	Goa Sponge and Power Limited	1,05,161	18/05/2021	1,05,161	20/09/2021	4.17	The Department did not state any reason for delay in issue of DRC-07 though called for.
57	Panaji	30AAJCS9896A1Z6	Shree Sant Kripa Appliances Private Limited	10,12,786	04/06/2021	6,02,842	05/10/2021	4.10	The Department did not state any reason for delay in issue of DRC-07 though called for.
58	Panaji	30AAACI656IR1ZA	IFB Industries	5,65,022	19/07/2021	1,50,463	25/10/2021	3.27	The Department stated (November 2021) that there was delay in issue of DRC-07 as there was no clarity whether to issue DRC-07 by the proper officer or Assessing Authority.
59	Panaji	30AACFS5530M1ZB	Surabhi Enterprises	2,39,938	17/02/2020	2,39,938	02/09/2021	18.77	The Department stated (November 2021) that there was delay in issue of DRC-07 due to technical problem for issue of DRC-07 and there was no clarity whether to issue DRC-07 by the proper officer or Assessing Authority.
60	Panaji	30AAAACH4581J1ZR	Hindustan Foods Limited	9,17,143	30/06/2021	7,68,606	02/11/2021	4.17	The Department stated (November 2021) that there was delay in issue of DRC-07 as there was no clarity whether to issue DRC-07 by the proper officer or Assessing Authority.
61	Panaji	30AABC8394G1ZS	Bagh Bahar Appliances Private Limited	2,92,227	04/03/2020	2,92,227	04/10/2021	19.30	The Department did not state any reason for delay in issue of DRC-07 though called for.
62	Panaji	30AAACT3910D1Z5	Thermax Limited	3,26,734	31/07/2019	3,26,734	02/09/2021	25.47	The Department stated (November 2021) that there was delay in issue of DRC-07 as there were technical issues for raising DRC-07 at earlier stage and also there was no clarity whether to issue DRC-07 by the proper officer or Assessing Authority.
63	Panaji	30AAACV7160R1Z0	Sesa Resources Limited	95,82,580	26/07/2021	79,52,009	25/10/2021	3.03	The Department did not state any reason for delay in issue of DRC-07 though called for.

Sl. No.	Name of STO	GSTIN	Trade Name	Amount of transitional credit availed	Date of assessment/scrutiny	Amount of ineligible/disallowed transitional credit	Date of demand in DRC-07	Delay in months	Reasons for non/delay in issue of DRC-07
64	Panaji	30AAACD7444G1Z2	Sesa Mining Corporation Limited	17,77,490	26/07/2021	11,56,598	25/10/2021	3.03	The Department did not state any reason for delay in issue of DRC-07 though called for.
65	Panaji	30AAACD1340D1ZN	Daftary Descon Engineering Private Limited	69,48,434	24/03/2021	69,48,434	07/10/2021	6.57	The Department stated (November 2021) that there was delay in issue of DRC-07 as the taxpayer was allotted to Centre Jurisdiction and there was no clarity whether to issue DRC-07 by the proper officer or Assessing Authority.
66	Panaji	30AANPT7008C1ZY	Ushodayam Enterprises	3,16,359	21/06/2021	3,16,359	15/11/2021	4.90	The Department stated (November 2021) that the taxpayer had filed appeal against the Assessment order, therefore the issue of DRC-07 was kept on hold. Now there was no stay order received from the Appellate Authority, the DRC-07 is issued to the taxpayer.
67	Panaji	30AAACC4637J1ZZ	AYG Realty Private Limited	2,27,106	14/07/2021	1,77,342	02/12/2021	4.70	The Department stated (December 2021) that there was delay in issue of DRC-07 as there was no clarity whether to issue DRC-07 by the proper officer or Assessing Authority.
68	Panaji	30AAGFC6231M1ZN	CAM Clinic	5,96,466	10/02/2021	5,96,466	15/09/2021	7.23	The Department stated (November 2021) that there was delay in issue of DRC-07 as there was no clarity whether to issue DRC-07 by the proper officer or Assessing Authority.
69	Panaji	30AAACF13870L1ZG	Image Enterprises	3,36,094	24/05/2021	3,36,094	26/10/2021	5.17	The Department did not state any reason for delay in issue of DRC-07 though called for.
70	Panaji	30AAACD9205D1ZB	Deccan Fine Chemicals	37,25,284	12/04/2018	32,15,472	19/11/2021	43.90	The Department stated (November 2021) that there was delay in issue of DRC-07 as there was a mismatch of transitional credit in TRAN-1 and ECL and there was no clarity whether to issue DRC-07 by the proper officer or Assessing Authority.
71	Panaji	30AABCP1209Q1ZL	Persistent Systems Limited	38,14,430	02/11/2020	26,32,389	10/11/2021	12.43	The Department stated (November 2021) that there was delay in issue of DRC-07 as there was no clarity whether to issue DRC-07 by the proper officer or Assessing Authority.
72	Panaji	30AAACT25	De Nora India	2,05,600	23/03/2021	2,05,600	03/11/2021	7.50	The Department stated (November 2021) that

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Sl. No.	Name of STO	GSTIN	Trade Name	Amount of transitional credit availed	Date of assessment/scrutiny	Amount of ineligible/disallowed transitional credit	Date of demand in DRC-07	Delay in months	Reasons for non/delay in issue of DRC-07
		83N1Z9	Limited						there was delay in issue of DRC-07 as there was no clarity whether to issue DRC-07 by the proper officer or Assessing Authority.
73	Panaji	30AAACCN1659D1ZZ	NKG Infrastructure Limited	1,92,48,401	25/05/2021	1,92,48,401	15/09/2021	3.77	The Department stated (November 2021) that there was delay in issue of DRC-07 as the taxpayer pertains to Central Jurisdiction and there was no clarity whether to issue DRC-07 by the proper officer or Assessing Authority.
74	Panaji	30AAACD6530H1Z7	Dempo Shipbuilding and Engineering Pvt Limited	62,38,949	06/07/2021	60,48,925	22/10/2021	3.60	The Department stated (November 2021) that there was delay in issue of DRC-07 as there was no clarity whether to issue DRC-07 by the proper officer or Assessing Authority.
75	Panaji	30AAACCS7101B1Z9	Vedanta Limited	3,14,88,469	31/07/2021	1,93,16,731	11/11/2021	3.43	The Department stated (November 2021) that the taxpayer had filed appeal against the Assessment order, therefore the issue of DRC-07 was kept on hold. Now there was no stay order for recovery of dues received from the Appellate Authority, the DRC-07 is issued to the taxpayer.
76	Panaji	30AAGFD9078D1ZM	Sri Srinath Infra	10,50,700	14/07/2021	10,50,700	10/11/2021	3.97	The Department stated (November 2021) that there was delay in issue of DRC-07 as there was no clarity whether to issue DRC-07 by the proper officer or Assessing Authority.
77	Panaji	30AAACF0422G1ZK	Funskool (India) Limited	9,79,397	29/06/2021	7,55,079	07/10/2021	3.33	The Department stated (November 2021) that there was delay in issue of DRC-07 as there was no clarity whether to issue DRC-07 by the proper officer or Assessing Authority.
<b>Total</b>				<b>25,31,46,997</b>		<b>17,98,82,555</b>			



**Appendix 2.13**  
**Short raising of demand in DRC-07**  
*Referred to in paragraph 2.4.8.2 (v)*

Sl. No.	Name of STO	GSTIN No.	Trade name	Amount of transitional credit availed	Date of assessment/scrutiny	Amount of ineligible/disallowed transitional credit	Date of demand in DRC-07	Amount of DRC-07	Short raising of demand in DRC-07	Reply of the Department	
1	Mapusa	30AAAACG2207L1Z5	Glenmark Pharmaceuticals Ltd.)	4,40,58,227	28/04/2020	97,24,541	30/08/2021	2,69,809	94,54,732	The Department stated (September 2021) that the matter is being examined by the Department and outcome will be intimated.	
2	Margao	30AAAACC1450B1ZR	Cipla Limited	1,87,25,974	25/05/2019	27,34,855	06/08/2019	26,92,327	42,528	The Department stated (October 2021) the demand was not issued to the taxpayer as there was separate entry for this amount and now DRC-07 is issued	
3	Panaji	30AAAACN0757G1ZY	Nestle India Limited	4,01,447	27/07/2021	4,01,447	06/10/2021	99,681	3,01,766	The Department stated (November 2021) that due to some clerical error in downloading TRAN-1, DRC-07 dated 06/10/2021 was issued for short amount by ₹ 3,01,766 and DRC-07 had been issued for short amount of ₹ 3,01,766	
4	Panaji	30AADFU0970A1ZV	United Sales Corporation	2,20,629	28/07/2021	1,43,429	25/10/2021	1,25,188	18,241	The Department stated (September 2021) that the assessment order was reviewed and demand of ₹ 18,241 had been issued to the taxpayer	
<b>Total</b>							<b>1,30,04,272</b>		<b>31,87,005</b>	<b>98,17,267</b>	

**Appendix 2.14**  
**Irregular claim and allowance of transitional credit**  
*Referred to in paragraph 2.4.8.2 (vi)*

Sl. No.	Name of STO	GSTIN	Trade name	Amount of transitional credit claimed in TRAN-1	Amount of ITC as per closing balance of the last VAT return	Amount of ITC carried forward from 2016-17 which included in the last VAT return	Reply of the Department
1	Vasco	30AAICS211 5D1Z3	Sea Blue Shipyard Limited	18,89,111	18,89,111	93,24,62	The Department stated (August 2021) that the matter was being examined and reply would be submitted.
2	Panaji	30AAACO25 63PIZE	Orix Auto Infrastructure Services Limited	1,90,180	1,90,180	1,90,180	The Department stated (November 2021) that the re-assessment notice is issued to the taxpayer and compliance would be reported in due course.
<b>Total</b>				<b>20,79,291</b>		<b>11,22,642</b>	

**Appendix 2.15**  
**Non/short levy interest on irregular/ineligible transitional credit claimed**  
*Referred to in paragraph 2.4.8.2 (vii)*

SL No.	Name of STO	GSTIN	Trade name	Amount of transitional credit availed	Amount of ineligible/disallowed transitional credit	Amount of ineligible/disallowed transitional credit utilised	Period of utilization	Interest leviable	Interest levied by AA/paid by taxpayer voluntarily	Non/short levy of interest	Reply of the Department
1	Curchorem	30AXJFS6068E1ZE	Shri Vaishno Bricks	1,91,306	1,91,306	1,91,306	23/08/2017 to 20/09/2017	1,60,178	0	1,60,178	The Department stated (October 2021) that the demand to recover the interest has been issued to the taxpayer.
2	Ponda	30AAACCR8639R1ZS	Raj Housing Development Pvt. Ltd.	4,52,703	1,11,694	1,11,694	16/12/2017	97,458	45,236	52,222	The Department stated (August 2021) that the demand to recover the interest has been issued to the taxpayers.
3	Ponda	30AAEF6437A2Z4	Dimention	5,10,752	5,10,752	5,10,752	28/08/2017 to 15/09/2019	4,37,601	0	4,37,601	The Department stated (August 2021) that the demand to recover the interest has been issued to the taxpayers.
4	Ponda	30AABCH5804M1ZS	Harsh Plasto Metalizers Private Limited	4,91,275	4,91,275	4,91,275	19/12/2017 to 17/01/2018	85,582	0	85,582	The Department stated (August 2021) that the demand to recover the interest has been issued to the taxpayers.
5	Vasco	30AAACG7569F1ZR	Goa Shipyard Limited	28,99,161	28,99,161	28,99,161	20/11/2017 to 20/12/2017	25,76,516	0	25,76,516	The Department stated (August 2021) that the taxpayer had been issued with show cause notice to levy interest of ₹ 25,76,516.
6	Mapusa	30AABCG0794K1ZQ	Grand Organics Private Limited	7,07,878	6,63,809	44,069	21/10/2017 to 25/12/2017	67,229	0	67,229	The Department stated (September 2021) that the matter was being examined and show cause notices would be issued to the taxpayers for imposing the applicable interest and outcome would be intimated.
7	Mapusa	30AMHPB5170D1ZS	B B Marketing Blueglobe Exports Private Limited	1,06,127	1,06,127	1,06,127	19/03/2018 to 08/09/2018	87,925	0	87,925	
8	Mapusa	30AAGCB7410E1ZC	Blueglobe Exports Private Limited	13,90,362	13,90,362	13,90,362	18/01/2019 to 18/10/2018	2,96,280	0	2,96,280	
9	Mapusa	30AAKFK4822C1ZV	Kalinga Allied Industries	93,47,190	93,47,190	83,79,336	18/10/2018 to 20/07/2019	43,90,987	0	43,90,987	
10	Mapusa	30AAACN6511C1ZA	Nizmar Hotels Private Limited	17,45,911	17,45,911	17,45,911	27/11/2017 to 09/12/2017	15,69,424	0	15,69,424	
11	Mapusa	30ADFFS4308B1ZR	Spiceship International	1,94,256	1,18,156	1,18,156	01/03/2018	99,445	0	99,445	

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12	Mapusa	30AMVPD0 567G1Z7	Sai Constructions	17,08,719	17,08,719	17,08,719	20/10/2017 to 20/11/2017	15,69,708	0	15,69,708	
13	Mapusa	30AAEFG2 541A1ZD	Gajanan Pankar Enterprises	47,19,211	47,19,211	47,19,211	22/01/2018 to 21/02/2018	40,87,307	0	40,87,307	
14	Mapusa	30AECPR28 19C1Z2	Constantino Paul Francis Rodrigues	3,64,737	3,64,737	3,64,737	23/09/2017 to 22/01/2018	3,32,187	0	3,32,187	
15	Mapusa	30AAACH2 199G1ZW	Hi Tech Audit Systems Private Limited	1,44,141	1,44,141	1,44,141	20/04/2018 to 24/07/2018	1,12,083	0	1,12,083	
16	Mapusa	30AEGPV6 603N1Z9	Kumar Traders	2,18,301	2,18,301	2,18,301	20/12/2017 to 19/04/2018	1,85,932	0	1,85,932	
17	Bicholim	30AAAFI74 02G1Z1	Indian Plastics	5,04,332	5,04,332	5,04,332	04/05/2018 to 25/05/2018	4,05,726	0	4,05,726	The Department stated (September 2021) that the demand in DRC-07 had been issued to the taxpayer and interest was not levied at the time of issue of DRC-07 as there was difference of opinion to levy interest from the date of availment of credit or from the date of utilization of credit.
18	Bicholim	30ARDPS62 52Q1ZD	Fusion Trade Links	43,28,317	43,28,317	43,28,317	06/10/2017 to 20/11/2017	40,52,357	0	40,52,357	
19	Bicholim	30AAJCS07 23L1ZJ	Sahanu Sponge and Power Pvt. Ltd.	77,71,484	63,32,314	63,32,314	28/08/2017 to 20/09/2017	60,90,278	0	60,90,278	
20	Bicholim	30ADRPN6 370L1Z4	Rukmini Agencies	81,737	81,737	81,737	20/01/2018 to 20/02/2018	71,212	0	71,212	
21	Bicholim	30AGSPS95 26K1ZQ	Jayraj Cashew Industries	14,34,726	5,99,954	5,99,954	21/12/2017 to 20/01/2018	4,05,321	291798	1,13,523	
22	Margao	30AFTPP44 33N1Z0	Y R N Kurade Petrol Pump	1,81,421	1,81,421	1,76,686	19/03/2018 to 20/02/2021	1,06,437	0	1,06,437	
23	Margao	30ABDFA9 442N1ZD	Arjuntree Constructions	8,40,030	6,10,064	6,10,064	16/01/2018 to 10/07/2018	5,17,263	0	5,17,263	
24	Margao	30AAFACT98 97C2Z3	Telesmart SCS Ltd.	1,84,482	1,84,482	1,84,482	19/10/2018	1,30,280	0	1,30,280	
25	Margao	30AAACCN0 727E1Z6	Netzsch Technologies India Pvt. Ltd.	1,64,483	1,64,483	1,64,483	21/12/2017	1,48,819	0	1,48,819	

26	Margao	30AAACI08 38Q1ZJ	Johnson Lifts Pvt. Ltd.	2,42,648	2,42,648	2,42,648	20/09/2017	2,34,218	0	2,34,218
27	Margao	30AAACD5 966D1Z1	DCI Pharmaceutical Pvt. Ltd.	11,28,112	11,13,765	11,13,765	28/08/2018 to 19/11/2018	10,00,702	0	10,00,702
28	Margao	30AABCF4 914C1ZE	Fette Compacting Machinery India Pvt. Ltd.	18,91,920	18,91,920	18,91,920	18/01/2018 to 19/03/2018	16,05,135	0	16,05,135
29	Margao	30AADCH3 722N1ZR	H S Mehta Private Ltd.	12,71,600	12,71,600	12,71,600	02/03/2019 to 20/01/2021	6,82,089	0	6,82,089
30	Margao	30AJFP7213 RZZW	Prisar Industries	6,07,453	5,24,604	5,24,604	08/02/2018 to 2 3/03/2018	4,54,633	0	4,54,633
31	Margao	30AAACP0 555C1Z8	Parnika Commercial and Estates Pvt. Ltd.	1,78,64,567	1,63,44,111	1,63,44,111	18/08/2018 to 19/03/2019	1,20,95,165	0	1,20,95,165
32	Margao	30AAACCN0 071D1ZB	Nanu Engineers Pvt. Ltd.	10,17,188	10,17,188	10,17,188	19/02/2018 to 20/03/2018	8,79,352	0	8,79,352
33	Margao	30AAACI17 26L1ZX	Ion Exchange India Ltd.	7,58,409	7,58,409	7,58,409	19/07/2019	3,99,443	0	3,99,443
34	Margao	30AAGCA5 212K1Z4	Arval Private Ltd.	3,76,274	3,36,531	3,36,531	19/01/2018 to 19/10/2018	2,72,163	0	2,72,163
35	Margao	30ADMPK3 149D1ZY	Akshar Electricals	3,02,251	2,32,455	2,32,455	26/08/2017 to 20/03/2018	1,73,401	0	1,73,401
36	Margao	30AFYPK05 26Q1Z0	Shankar G. Kambli	1,47,846	94,114	94,114	18/01/2018 to 12/06/2018	793,83	0	79,383
37	Margao	30AAACN3 331N1ZR	Novacare Drug Specialities Pvt Ltd	3,93,683	3,93,683	3,93,683	28/08/2017	3,86,478	0	3,86,478
38	Margao	30AADFT1 136F1ZU	Trimurthy Industry	17,80,985	5,06,769	5,06,769	20/09/2017	4,90,164	0	4,90,164
39	Margao	30ADSPB80 70C1ZX	Jayant Bhandari	1,33,479	1,15,778	1,15,778	19/01/2018 to 18/12/2018	91,218	0	91,218
40	Margao	30AABCA9 317J1ZX	Aditya Medisales Ltd.	37,79,657	19,14,036	19,14,036	19/12/2017 to 20/02/2018	17,12,689	0	17,12,689
41	Margao	30AAACN1 597Q1Z5	Nicomet Industries Ltd.	9,84,100	9,84,100	9,84,100	27/02/2018	8,48,321	0	8,48,321

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42	Margao	30AAACN1 547Q1ZF	Nestor Pharmaceutical Ltd.	4,56,482	4,56,482	4,56,482	4,56,482	08/12/2017 to 19/12/2017	4,17,363	0	4,17,363	
43	Margao	30AAACCO2 190E1ZO	Optel Vision India Pvt. Ltd.	25,62,632	22,81,062	22,81,062	22,81,062	18/05/2018 to 10/09/2019	12,40,356	0	12,40,356	
44	Margao	30AAAPH4 432R1ZU	Radhakrishnan Construction Co.	4,01,983	4,01,983	4,01,983	4,01,983	23/10/2017 to 22/05/2018	3,49,574	0	3,49,574	
45	Margao	30AAJFP17 31C1ZX	Pragati Udyog	4,17,739	3,77,979	3,77,979	3,77,979	25/08/2017 to 18/06/2018	3,52,362	0	3,52,362	
46	Margao	30ANAPS94 40B1ZF	M R D Enterprises	5,08,437	4,94,020	4,94,020	4,94,020	19/09/2017 to 20/11/2017	4,74,411	0	4,74,411	
47	Margao	30AAACT6 376M1Z4	Tech Force Composites Pvt. Ltd.	21,82,135	16,27,775	16,27,775	16,27,775	28/02/2018 to 23/05/2018	13,46,386	0	13,46,386	
48	Margao	30AAACCI1 450B1ZR	Cipla Ltd.	1,87,25,974	27,34,855	27,34,855	27,34,855	20/09/2017 to 19/01/2018	25,99,585	0	25,99,585	
49	Margao	30AAACF0 253H1ZD	F D C Ltd.	17,27,976	11,61,897	11,61,897	11,61,897	20/03/2019	7,07,452	0	7,07,452	
50	Margao	30AAKFS31 91G1ZB	Shirdi Steel and Rollers Pvt. Ltd.	77,86,697	10,83,571	10,83,571	10,83,571	28/08/2017	1,06,73,030	0	1,06,73,030	
51	Margao	30ACPF587 29K1ZJ	Sahil Packaging	4,87,338	2,79,840	2,79,840	2,79,840	20/10/2017 to 18/11/2017	1,48,158	67306	80,852	
52	Margao	30AAACH3 005M1Z4	Hindustan Coca Cola Beverages Pvt Ltd	89,95,325	74,21,707	74,21,707	74,21,707	19/09/2017 to 16/10/2017	71,96,805	0	71,96,805	
												The Department stated (October 2021) that short levy of interest would be examined and appropriate interest would be levied as per the provisions of the Act. The Department stated (October 2021) that the interest was not levied at the time of issue of DRC-07 since the interest on carry forward of the Input Tax Credit (ITC) is applicable only when said ITC is utilized. After examination and verification of the ITC utilization the appropriate interest would be levied as per the provisions of the Act.

53	Pernem	30AAFCM7 764D1ZN	Mahalasa Acoustics Private Limited	3,24,389	2,00,179	2,00,179	18/12/2017	1,84,143	0	1,84,143	The Department stated (November 2021) that the demands in DRC-07 had been issued to the taxpayer for recovery of interest.
54	Pernem	30AADCC8 454G1ZW	Creative Manufacturing Solutions Private Limited	17,12,055	16,14,599	16,14,599	19/12/2017	14,75,021	0	14,75,021	The Department stated (November 2021) that after examination and verification of ITC utilisation the appropriate interest would be levied.
55	Panaji	30AAEFM6 907E1ZP	Marcon	3,51,299	2,82,870	2,82,870	17/11/2017 to 20/02/2018	2,62,292	0	2,62,292	The Department stated (November 2021) that after examination and verification of ITC utilisation the appropriate interest would be levied.
56	Panaji	30AAGCM7 823G1ZO	My recharge Private Limited	49,67,096	49,67,096	49,67,096	14/09/2017 to 21.09.2017	49,04,633	0	49,04,633	The Department stated (November 2021) that after examination and verification of ITC utilisation the appropriate interest would be levied.
57	Panaji	30AAECS94 24P1ZO	Syngenta India Ltd	2,25,46,578	17,34,6210	17,34,6210	20/12/2018 to 20/03/2019	1,15,15,722	0	1,15,15,722	The Department stated (November 2021) that after examination and verification of ITC utilisation the appropriate interest would be levied.
58	Panaji	30ABCPB67 20D1ZM	Veershetty Chandrappa Biradar	2,56,570	2,56,570	2,56,570	03/12/2017	2,40,065	0	2,40,065	The Department stated (November 2021) that after examination and verification of ITC utilisation the appropriate interest would be levied.
59	Panaji	30AAECS36 12D1Z3	Goa Sponge and Power Limited	1,05,161	1,05,161	1,05,161	23/09/2017	1,03,306	0	1,03,306	The Department stated (November 2021) that after examination and verification of ITC utilisation the appropriate interest would be levied.
60	Panaji	30ABPPP20 97N1Z4	Bina Harshad Punjani	2,70,389	2,70,389	2,70,389	17/11/2017 to 16/01/2018	2,47,524	0	2,47,524	The Department stated (November 2021) that after examination and verification of ITC utilisation the appropriate interest would be levied.

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61	Panaji	30AFCPP16 03F1Z8	Krishna Builders	14,38,895	2,25,760	2,25,760	2,25,760	23/04/2018 to 19/06/2018	94,875	0	94,875	The Department stated (October 2021) that after examination and verification of ITC utilisation the appropriate interest would be levied.
62	Panaji	30AAJCS98 96A1Z6	Shree Sant Kripa Appliances Private Limited	10,12,786	6,02,842	6,02,842	6,02,842	17/11/2017	5,73,179	0	5,73,179	The Department stated (November 2021) that after examination and verification of ITC utilisation the appropriate interest would be levied.
63	Panaji	30AAAFCA3 835M1ZS	Umicore Anandeya India Private Limited	98,22,066	98,22,066	98,22,066	98,22,066	20/09/2017 to 19/02/2020	47,22,972	0	47,22,972	The Department stated (November 2021) that after examination and verification of ITC utilisation the appropriate interest would be levied.
64	Panaji	30AAACI65 61R1ZA	IFB Industries	5,65,022	1,50,463	1,50,463	1,50,463	20/01/2018	1,36,728	0	1,36,728	The Department stated (November 2021) that after examination and verification of ITC utilisation the appropriate interest would be levied.
65	Panaji	30AACFS55 30M1ZB	Surabhi Enterprises	2,39,938	2,39,938	2,39,938	2,39,938	20/02/2018 to 19/11/2018	1,90,915	0	1,90,915	The Department stated (November 2021) that after examination and verification of ITC utilisation the appropriate interest would be levied.
66	Panaji	30AAACH4 581J1ZR	Hindustan Foods Limited	9,17,143	7,68,606	7,68,606	7,68,606	20/01/2018 to 19/10/2018	6,33,688	0	6,33,688	The Department stated (November 2021) that after examination and verification of ITC utilisation the appropriate interest would be levied.
67	Panaji	30AABCB8 394G1ZS	Bagh Bahar Appliances Private Limited	2,92,227	2,92,227	2,92,227	2,92,227	27/08/2017	2,93,796	0	2,93,796	The Department stated (November 2021) that after examination and verification of ITC utilisation the appropriate interest would be levied.
68	Panaji	30AAAACN0 757G1ZY	Nestle India Limited	4,01,447	4,01,447	4,01,447	4,01,447	28/08/2017 to 19/01/2018	3,96,242	0	3,96,242	The Department stated (November 2021) that after examination and verification of ITC utilisation the appropriate interest would be levied.



*Appendices*

69	Panaji	30AAACW0 387RIZ0	Wipro Limited	1,94,710	1,94,710	1,94,710	20/07/2019	64,782	0	64,782	The Department stated (November 2021) that after examination and verification of ITC interest would be levied.
70	Panaji	30AAACT3 910DIZ5	Thermax Limited	3,26,734	3,26,734	3,26,734	17/10/2017 to 18/11/2017	3,16,452	0	3,16,452	The Department stated (November 2021) that after examination and verification of ITC interest would be levied.
71	Panaji	30AAACV7 160RIZ0	Sesa Resources Limited	95,82,580	79,52,009	79,52,009	20/03/2018 to 20/04/2018	68,49,561	0	68,49,561	The Department stated (November 2021) that after examination and verification of ITC interest would be levied.
72	Panaji	30AAACD7 444GIZ2	Sesa Mining Corporation Limited	17,77,490	11,56,598	11,56,598	22/01/2018	10,54,057	0	10,54,057	The Department stated (November 2021) that after examination and verification of ITC interest would be levied.
73	Panaji	30AAACD1 340DIZN	Daftary Descon Engineering Private Limited	69,48,434	69,48,434	69,48,434	22/01/2018 to 19/07/2019	50,72,348	0	50,72,348	The Department stated (November 2021) that after examination and verification of ITC interest would be levied.
74	Panaji	30AAANPT7 008CIZY	Ushodayam Enterprises	3,16,359	3,16,359	3,16,359	20/01/2018	2,88,727	0	2,88,727	The Department did not state any reason for not levying interest though called for.
75	Panaji	30AAACCC4 637JIZZ	AYG Reality Private Limited	2,27,106	2,27,106	2,27,106	15/06/2019 to 18/02/2020	1,23,599	0	1,23,599	The Department stated (December 2021) that after examination and verification of ITC interest would be levied.
76	Panaji	30AAGFC6 231MIZN	CAM Clinic	5,96,466	5,96,466	5,96,466	27/02/2018	5,29,858	0	5,29,858	The Department stated (November 2021) that after examination and verification of ITC interest would be levied.

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77	Panaji	30AAACFI38 70L1ZG	Image Enterprises	3,36,094	3,36,094	3,36,094	22/01/2018 to 20/02/2018	3,00,676	0	3,00,676	The Department stated (November 2021) that after examination and verification of ITC interest would be levied.
78	Panaji	30AAACO8 122G1ZY	Oriental Containers Limited	2,63,857	2,63,857	2,63,857	21/01/2018	2,40,811	0	2,40,811	The Department stated (November 2021) that after examination and verification of ITC interest would be levied.
79	Panaji	30AADFU0 970A1ZV	United Sales Corporation	2,20,629	1,43,429	1,43,429	31/03/2018	1,24,394	0	1,24,394	The Department stated (December 2021) that after examination and verification of ITC interest would be levied.
80	Panaji	30AAACT2 583N1Z9	De Nora India Limited	2,05,600	2,05,600	2,05,600	20/01/2018 to 20/04/2018	1,76,010	0	1,76,010	The Department stated (November 2021) that after examination and verification of ITC interest would be levied.
81	Panaji	30AAAFCD3 018D1ZH	DSI Bridgecon India Private Limited	21,64,808	21,64,808	21,64,808	20/03/2018 to 20/07/2018	18,58,049	0	18,58,049	The Department stated (November 2021) that after examination and verification of ITC interest would be levied.
82	Panaji	30AAACCN1 659D1ZZ	NKG Infrastructure Limited	1,92,48,401	1,92,48,401	1,92,48,401	18/01/2018 to 27/09/2021	51,27,276	0	51,27,276	The Department stated (November 2021) that after examination and verification of ITC interest would be levied.
83	Panaji	30AAACD6 530H1Z7	Dempo Shipbuilding Limited	62,38,949	60,48,925	60,48,925	17/11/2017 to 19/06/2018	52,70,610	0	52,70,610	The Department stated (November 2021) that after examination and verification of ITC interest would be levied.

*Appendices*

84	Panaji	30AADCV3 673Q1ZX	Vergo Pharma Research Laboratories Private Limited	10,39,724	10,39,724	10,39,724	10,39,724	24/10/2017 to 19/07/2018	8,65,556	0	8,65,556	The Department stated (November 2021) that after examination and verification of ITC utilisation the appropriate interest would be levied.
85	Panaji	30AAGFD9 078D1ZM	Sri Srinath Infra	10,50,700	10,50,700	10,50,700	10,50,700	31/07/2018 to 24/10/2018	8,18,319	0	8,18,319	The Department stated (November 2021) that after examination and verification of ITC utilisation the appropriate interest would be levied.
86	Panaji	30AAACF0 422G1ZK	Funkskool India Limited	9,79,397	7,55,079	7,55,079	7,55,079	31/07/2020	2,32,854	0	2,32,854	The Department stated (November 2021) that after examination and verification of ITC utilisation the appropriate interest would be levied.
<b>Total</b>												
				<b>21,45,57,031</b>	<b>17,03,02,294</b>	<b>16,87,09,965</b>	<b>13,02,82,611</b>		<b>4,04,340</b>	<b>12,98,78,271</b>		

**Appendix 2.16**  
**Application of incorrect rates for levy of license fee**  
*Referred to in paragraph 2.13*

Sl. No.	Name of Hotel	Category and Star rating	IMFL/FL License No.	Year of License	Amount of Licence Fee collected (₹)	Amount leviable (₹)	Short levy	Delay in months till 31/03/21	Interest 2% on short levy
1	Sur La Mar	B	FCL/514	2016-17	9,000	50,000	41,000	60	49,200
			FL/CON/64	2016-17	2,250	50,000	47,750	60	57,300
				2017-18	22,750	50,000	27,250	48	26,160
2	Papa Jolly	B	FCL/323	2017-18	0	50,000	50,000	48	48,000
				2018-19	0	75,000	75,000	36	54,000
				2019-20	0	75,000	75,000	24	36,000
				2020-21	0	75,000	75,000	12	18,000
3	Fantasy Bar	C	FCL/303	2015-16	5,000	20,000	15,000	72	21,600
				2016-17	17,320	20,000	2,680	60	3,216
4	Heritage Tiracol Fort	C	FCL/136	2015-16	18,300	20,000	1,700	72	2,448
				2016-17	12,000	20,000	8,000	60	9,600
5	La Cabana	C	FL/CON/30	2016-17	5,500	20,000	14,500	60	17,400
		B from the year 2018-19		2017-18	20,000	20,000	0	0	0
				2018-19	40,000	75,000	35,000	36	25,200
				2019-20	40,000	75,000	35,000	24	16,800
				2020-21	40,000	75,000	35,000	12	8,400
6	Babanov	C	FCL/358	2016-17	19,000	20,000	1,000	60	1,200
			FL/CON/14	2016-17	5,500	20,000	14,500	60	17,400
7	Hotel Anandi Lodging	C	IMFL/294	2016-17	6,000	20,000	14,000	60	16,800
				2017-18	6,000	20,000	14,000	48	13,440
				2018-19	6,000	40,000	34,000	36	24,480
8	Anant Residency	C	FCL/380	2016-17	9,000	20,000	11,000	60	13,200
				2017-18	9,000	20,000	11,000	48	10,560
				2018-19	11,250	40,000	28,750	36	20,700
				2019-20	20,000	40,000	20,000	24	9,600
9	Seagull Lodging	C	FCL/299	2016-17	13,500	20,000	6,500	60	7,800
				2017-18	13,500	20,000	6,500	48	6,240
10	Hum Residency	C	FCL/363	2015-16	12,000	20,000	8,000	72	11,520
				2016-17	9,000	20,000	11,000	60	13,200
				2017-18	9,000	20,000	11,000	48	10,560
				2018-19	11,250	40,000	28,750	36	20,700
11	Fatima Guest House	C	FCL/247	2017-18	9,000	20,000	11,000	48	10,560
12	Palolem Guest House	C	FCL/368	2018-19	11,250	40,000	28,750	36	20,700
13	Hotel Canacona Palace	C	FCL/251	2015-16	6,000	20,000	14,000	72	20,160
				2016-17	6,000	20,000	14,000	60	16,800
				2017-18	6,000	20,000	14,000	48	13,440
14	Dudhsagar Resort and Spa	C upto 2015-16 thereafter B	RS/FCL /173	2015-16	3,000	20,000	17,000	72	24,480
				2016-17	4,000	50,000	46,000	60	55,200
15	Luis G Pinto	C	RS/FCL /432	2015-16	14,000	20,000	6,000	72	8,640
				2016-17	14,000	20,000	6,000	60	7,200
				2017-18	14,000	20,000	6,000	48	5,760
				2018-19	19,000	40,000	21,000	36	15,120
				2019-20	19,000	40,000	21,000	24	10,080
				2020-21	9,000	40,000	31,000	12	7,440
<b>Total</b>					<b>5,26,370</b>	<b>15,20,000</b>	<b>9,93,630</b>		<b>8,06,304</b>
<b>Short levy including interest</b>									<b>17,99,934</b>