

APPENDICES

Appendix 1.1
(Reference: Paragraph 1.6.1; page 3)
Statement showing Department wise Outstanding Inspection Report/Paras issued up to December 2022 but outstanding as on 30 June 2023

Sr. No.	Name of Cluster/ Department	Name of Region	Up to 2017-18		2018-19		2019-20		2020-21		2021-22		2022-23		Total	
			IR	Paras	IR	Paras	IR	Paras	IR	Paras	IR	Paras	IR	Paras	IR	Paras
	Cluster 12- Finance (Finance, Planning)	Stamp & Registration Department Finance Department Home (Excise) Department	615	1050	45	79	69	139	15	39	29	102	146	469	919	1878
878			1899	138	394	138	483	02	02	57	502	70	244	1283	3524	
48			70	10	25	11	31	05	25	01	05	13	63	88	219	
	Total		1541	3019	193	498	218	653	22	66	87	609	229	776	2290	5621

Appendix 2.1

(Reference Paragraph 2.1; page 8)

Short levy of stamp duty of due to misclassification of document as Article of Agreement

Name of the Office	Joint Sub Registrar Boriwali II, Mumbai
Para No. and year of IR	Para-1 of Inspection Report-2019-2022
Document No. & Year	Doc No. 5378/2020, (ADJ NO. 649/2020)
The First Party	M/s XXXXXXXXXXXX Limited
The Second party (Developer)	M/s XXXXXXXXXXXX Limited
Details of property	All that agreed sale development, rights of 48,557.00 Sq.m along with all rights and benefit out of the property at Survey no 34A, Hissa No 1, CTS no 215, Zone 86/391 in Village Magathane, Taluka Boriwali R/C Ward Boriwali (E) admeasuring plot area 3543 Sq.m along with 421.80 Sq.m of undivided interest in the land underneath the common internal layout access.
Calculation by Audit	
Annual Statement of Rates	2020-21
Zone No.	86/391
Mouza/Village	Magathane
Area of Sale Development Rights	48,557.00 Sq.m
Rate of land	₹ 68,810 per Sq.m
MV of the Sale Development Rights 48,557.00 Sq.m x ₹ 68,810/-=	₹ 334,12,07,500/-
Consideration of the Sale Development Rights	₹ 350,00,00,000/-
Stamp duty leviable @ 5% on ₹ 350,00,00,000/-	₹ 17,50,00,000/-
Stamp Duty levied @2%	₹ 7,00,00,000/-
Short levy of Stamp Duty	₹ 10,50,00,000/-
Calculation by Collector of Stamps, Boriwali	
MV of the Sale Development Rights 48,557.00 Sq.m x ₹ 68,810/-=	₹ 334,12,07,500/-
Consideration of the Sale Development Rights	₹ 350,00,00,000/-
Stamp duty levied @ 2% on ₹ 350,00,00,000/-	₹ 7,00,00,000/-

Appendix 2.2
(Reference Paragraph 2.2; page 8)

Short levy of Stamp Duty amounting to ₹ 1.89 crore due to undervaluation of the property

Name of the Office		Joint Sub Registrar, Mumbai City-III	
Paragraph No. and year of IR		Para-3 of Inspection Report-2019-2022	
Document No. & Year		11749/2019	
Name of the Owners		XXXXXXXXXX Limited	
Name of the Developers		XXXXXXXXXX Limited	
Details of property		Land admeasuring 3201.00 Sq.m situated at Survey No. 52 part old C.S. No. 160 (Pt) new C.S. No. 999(Pt) at Shivajinagar Worli Mumbai together with the building standing thereon known as Building No. 6 & 7 and now known as Shivajinagar Shiv-Kiran Co-operative Housing Society Limited comprising of Ground floor plus three floor	
Calculation by Audit			
Annual Statement of Rates	2017-18	Particulars/Details	
Zone No.	13/98		
Mouza/Village	As per details of property above		
Plot area	3201 Sq.m		
Land rates	₹ 1,76,200/-		
Construction rates	₹ 27,500/-		
Basic FSI i.e 3 3201x 3 (As per provision E of the recital of the document maximum permissible FSI could be utilized)	9603 Sq.m		
Fungible FSI 9603 x 0.35	3361.05 Sq.m		
Total FSI available	12964.05 Sq.m		
Existing area of Members	279.97 Sq.m x 1.2/10.76 x 96 members	2997.45 Sq.m	
Total Area of construction to be given to the members (540 Sq.ft i.e. 50.18 Sq.m each member	50.18 Sq.m x 1.1 x 96 members = 5299 Sq.m	5299 Sq.m	
Area available to developer (Total FSI – Area to be Given to members)	12964.05 Sq.m - 5299 Sq.m = 7665.05 Sq.m	7665.05 Sq.m	
Owners Share (Consideration)			
Total Area of construction given (540 Sq.ft i.e 50.18 Sq.m each member 50.18 x 1.1 x 96 members = 5299 Sq.m	5299 Sq.m x ₹ 27,500/-	₹ 14,57,22,720/-	
Car Parking (13.75 x 96 = 1317.12)	1317.12 Sq. m X ₹ 27,500/- x 25%	₹ 90,55,200/-	
Corpus fund - ₹ 24,00,000 per member	₹ 24,00,000/- x 96 members	₹ 23,04,00,000/-	
Temporary Accommodation ₹ 50000 per month per member	₹ 50000/- x 96 members x 36 months	₹ 17,28,00,000/-	
Shifting charges ₹ 25000/- per member	₹ 25,000/- x 96 members	₹ 24,00,000/-	
Brokerage ₹ 50000 per member	₹ 50,000/- x 96 members	₹ 48,00,000/-	
Existing area to the owner	279.97 Sq.ft x 1.2/10.76 x 96 members	2997.45 Sq.m	
Fungible area free of cost	2997.45 Sq.m x 1.35	4046.55 Sq.m	

Name of the Office	Joint Sub Registrar, Mumbai City-III	
Fungible FSI area beyond free fungible area	5299 Sq.m - 4046.55 Sq.m	1252.45 Sq.m
Excess area given to members 5299 –(2997.45 x 1.35 =4046.55) (1252.45 x 176200 x 60%)	1252.45 Sq.m	₹ 13,24,09,014/-
Total consideration		₹ 68,43,39,414/-
Market Value to developer		
Area allocated to the Developer		7665.05 Sq.m
Market value	7665.05 Sq.m x ₹ 1,76,200/-	₹ 135,05,81,810/-(a)
Less :- Construction cost of the area given to members	5299 Sq.m x ₹ 27,500/- = ₹ 14,57,22,720/-	₹ 14,57,22,720/-(b)
Less fungible premium paid (Fungible FSI – Free Fungible FSI) (3361.05 – (2997.45 x 0.35 = 1049.10)	2312 Sq.m x ₹ 1,76,200/- x 50%	₹ 20,36,87,200/- (c)
Market Value (a-b-c)		₹ 100,11,72,110/-
Or 50% of the market value of land	3201 Sq.m x 50% x ₹ 1,76,200 /-	₹ 28,20,08,100/-
Market value to the developer being higher, stamp duty would be leviable on Market Value		
Stamp Duty leviable @ 5%		₹ 5,00,58,605/-
SD levied		₹ 3,11,48,600/-
Short levy of SD		₹ 1,89,10,005/-
Calculation by Joint District Registrar, Mumbai City III, Mumbai City		
Market value determined by department		₹ 62,28,92,000/-
Stamp duty paid @ 5%		₹ 3,11,48,600/-

Appendix 2.3
(Reference Paragraph 2.3; page 9)

Short levy of Stamp Duty of ₹ 1.50 crore due to irregular concession of Stamp Duty

Name of the Office	Joint Sub Registrar Andheri-1, Mumbai
Para No. and year of IR	Para-1 of Inspection Report-2019-22
Document No. & Year	825/202, 823/202 and 6690/2018
Vendor/Original Developer	XXXXXX Limited
Purchaser/New Developer	M/s XXXXXXXXXXXX Limited
Details of property	As per the revised SRA letter of intent dated 09/11/2016, Free sale component of FSI area admeasuring 5363.04 Sq.m generated from land area admeasuring 15205.80 Sq.m bearing CTS No. B/908, B/909, B/910, B/911 of village Bandra B lying being and situate Mount Marry Hills, Kadeshwari Mandir Marg, Mumbai Sub-urban District.
Calculation by Audit	
Document Number	823/2021
Annual Statement of Rates (ASR)	2020-21
Type	Development Agreement
Mauza	Village Bandra B
Zone	21/134
CTS Nos.	B/908, B/909, B/910, B/911
Land rate	₹ 2,66,910/-
Residential rate	₹ 4,67,580/-
Plot Area	15205.80 Sq.m
Free sale component	5363.04 Sq. m
Fungible FSI @ 0.35	1877.06 Sq. m
Total free sale component	7240.10 Sq. m
Area given to Joint Developer	1783.20 Sq. m
Balance/Net free sale component available to the Purchaser	5456.90 Sq. m
Consideration passed on to both the Original Developer and Joint Developer	
Cost of construction area given to joint developer 1486 x 1.2 x 467580 x 1.05	₹ 87,54,78,088/- (i)
Car parking 1783.2/45=40 x 13.75 x 467580 x 25%	₹ 6,42,92,250 /- (ii)
Total (i)+(ii) = 939770338 x 85%	₹ 79,88,04,787/-
Consideration paid in cash to Hubtown Ltd	₹ 70,00,00,000/-
Total consideration	₹ 1,49,88,04,787/- (A)
Market Value of Developers	
Sale component as per LOI dated 09/11/2016	5363.04 Sq.m
Total sale component FSI 5363.04 x 135%	₹ 7,240.10/-
Sale component FSI Sold vide BDR-1/823/2021 (Joint DA)	₹ 1,783.20/-
Net Sale component FSI (7240.10-1783.20)	₹ 5,456.90/-
Value of Total sale component FSI 5456.9 x 266910	₹ 145,65,01,179/-(i)
Less: Fungible premium 1877.06 x 266910 x 0.50	₹ 25,05,03,042/- (ii)
Total Rehabilitation component	13643.96 Sq.m
Rehab component constructed as per Page No 8 Clause No.(o)	3412.70 Sq.m
Net rehab component to be constructed (13643.96-3412.70)	10231.26 Sq.m
Less: Rehabilitation component deduction 10231.26 x 30250	₹ 30,94,95,615/- (iii)
Net value of Developer (i-ii-iii) (1456501179-25050302.30-309495615)	₹ 89,65,02,522/- (a)

Name of the Office	Joint Sub Registrar Andheri-1, Mumbai
Add Refundable Security Deposit 700000000 x 16% x 4 years	₹ 44,80,00,000/- (b)
Value of Developers (a + b)	₹ 134,4503,000/- (B)
Hence stamp duty would be leviable at three <i>per cent</i> on consideration of ₹ 1,49,88,04,787/- as it is higher than market value	₹ 4,49,64,144/-
Stamp duty already paid (₹ 2,22,54,600/- plus ₹ 77,21,496/-)	₹ 2,99,76,096/-
Short levy of stamp duty	₹ 1,49,88,048/-
Valuation done by the Chief Controlling Revenue Authority, Maharashtra State	
Market Value	₹ 149,88,04,787/-
Stamp duty leviable under Article 25(b) @ 2% On ₹ 149,88,04,787/-	₹ 2,99,76,096/-
Stamp duty levied	₹ 2,22,54,600/-
Short levy of stamp duty and levied	₹ 77,21,496/-

Appendix 2.4

(Reference Paragraph 2.4; page 10)

Short levy of stamp duty of ₹ 76.18 lakh due to non-consideration of full plot area for market value of property

Name of the Office	Collector of Stamps, Andheri, Mumbai Suburban
Para No. and year of IR	Para-1 of Inspection Report-2019-2022
Document No. & Year	ADJ/1100900/78/2019
Name of the Vendor	MR. XXXXXXXXXXXX
Name of the Purchaser	XXXXXXXXXXXX, a limited liability Partnership firm
Details of property	All piece and parcel of lands admeasuring 1101.18 Sq.m bearing Final Plot No 25 of Town Planning Scheme No VI of Vile Parle now bearing CTS No. 884/1 to 884/5 of Village Vile Parle (West) Taluka Andheri, Mumbai Sub Urban District
Calculation by Audit	
Annual Statement of Rates	2019-20
Zone No.	37/189
Mouza/Village	Vile Parle (West), Taluka Andheri
Area of property	Admeasuring 1101.18 Sq.m along with structure standing thereon
Land Area	1101.18 Sq.m
Land Rate	₹1,24,100/-
Residential Rate	₹2,08,900/-
Market value Land Area 1101.08 Sq.m * ₹ 1,24,100/-	₹ 13,66,44,028/- Say (A)
TDR potential	550.54 Sq.m (50% as per Road width 9.14 Mtr)
TDR Value 550.54 Sq.m * ₹ 1,24,100/- * 40% 40% of land rate	₹ 2,73,28,805/- Say (B)
Total Market Value (A+B)	₹16,39,72,833/-
Purchase Consideration	₹ 3,50,00,000/-
Stamp duty leviable @ 6% on ₹ 16,39,72,833/-	₹ 98,38,370/-
Stamp duty levied	₹ 22,20,000/-
Short levy of stamp duty	₹ 76,18,370/-
Calculation by Collector of Stamps, Andheri, Mumbai Sub-Urban	
Market Value of Property	₹ 16,39,72,833/- i.e. COS Andheri accepted the Market Value as calculated by audit
Stamp duty leviable @ 6% on ₹ 16,39,72,833/-	₹ 98,38,370/-
Stamp Duty levied	₹ 22,20,000/-
Short levy of Stamp Duty	₹ 76,18,370/-

Appendix 2.5

(Reference Paragraph 2.5; page 11)

Short levy of stamp duty and registration fee ₹ 29.71 lakh due to misclassification of leave and license.

Name of the Office	Joint Sub Registrar, Haveli V, Pune
Paragraph No. and year of Inspection Report	Para-1 of Inspection Report-2019-2022
Document No. & Year	8479/2021
Name of the Licensor	XXXXXXXXXXXX Ltd being the "Licensor"
Name of the Licensee	XXXXXXXXXXXX Company
Details of property	The premises, comprising of ground floor (842.82 Sq.m), first floor, second floor and third floor (2648.44 Sq.m) in A & B Building, total admeasuring 3491.26 Sq.m. Located at Plot No. 18/2, D1 Block, MIDC, Chinchwad, Pune.
Calculation by Audit	
Annual Statement of Rates	2020-21
Zone No.	2/19.1/P-40
Mouza/Village	D1 Block MIDC, Chinchwad
Lease period	For an initial period of sixty months commencing from 15 July 2021 to 14 July 2026 and renewable at the option of the licensee for another period of sixty months. (10 years)
Construction area	3491.26 Sq.m
Land Rate	₹ 38,380/-
Construction Rate	₹ 26,620/-
Valuation of leased area as per VG 6 (iii) of the ASR 20-21 For Industrial structure = ((land rate + Depreciated Construction Rate) x 1.10 x constructed area)	Industrial structure - ((38380+26620) x 1.10 x 3491.26) = 24,96,25,090/- Total = ₹ 24,96,25,090/-
Total market value	₹ 24,96,25,090 Say ₹ 24,96,25,000/-
25 % of MV as per Article 36(ii)	₹ 6,24,06,250/-
Stamp Duty leviable @ 5%	₹ 31,20,312 /-
Stamp Duty levied	₹ 1,78,700/-
Short levy of Stamp Duty	₹ 29,41,612/-
RF leviable	₹ 30,000/-
RF levied	₹ 1,000/-
Short RF	₹ 29,000/-
Total short Levy of Stamp Duty & RF	₹ 29,70,612/-
Calculation by Joint Sub-Registrar Haveli-V, Pune	
Market Value	₹ 63,13,428/-
Consideration	₹ 11,38,523/-
Stamp Duty levied	₹ 1,78,700/-

Appendix 2.6
(Reference Paragraph 2.6; page 12)

Excess allowance of set-off under Rule 53(3)(a) of MVAT Rules resulted in short levy of tax and interest thereon of ₹ 96.84 lakh

Name of the dealer			M/s XXXXXXXXXXXX Products.		
TIN.			27910298741V		
Assessment Period			2014-15		
Assessment Order			16/02/2019		
As per Dept			As per Audit		
GTO Sales	₹ 2,99,18,19,523/-		GTO Sales	₹ 2,99,18,19,523/-	
Less: Goods Return	₹ 1,79,49,178/-		Less: Goods Return	₹ 1,79,49,178/-	
Less: Net Tax amount	₹ 1,79,49,178/-		Less: Net Tax amount	₹ 1,79,49,178/-	
Less: Sales u/s 8(1)	₹ 45,14,86,311/-		Less: Sales u/s 8(1)	₹ 45,14,86,311/-	
Less: Labour Charges	₹ 1,86,355/-		Less: Labour Charges	₹ 1,86,355/-	
Less: Other allowable deductions:	₹ 2,09,987/-		Less: Other allowable deductions:	₹ 2,09,987/-	
Net Turn Over of Sales	₹ 2,28,79,97,050/-		Net Turn Over of Sales	₹ 2,28,79,97,050/-	
Calculation of tax (Amount in ₹)					
Rate of Tax	Taxable Sales	Tax	Rate of Tax	Taxable Sales	Tax
12.5%	1594543862	199317983	12.5%	1594543862	199317983
5%	693453188	34672659	5%	693453188	34672659
Total	2287997050	233990642	Total	2287997050	233990642
GTO Purchases	2551152239		GTO Purchases	255152239	
Less: Interstate purchases against C Form	80616191		Less: Interstate purchases against C Form	80616191	
Less: Purchases from Registered Dealers where tax is not collected separately	1817103		Less: Purchases from Registered Dealers where tax is not collected separately	1817103	
Purchases eligible for set-off	2468718945		Purchases eligible for set-off	2468718945	
Rate-wise breakup of purchases eligible for set-off	Net purchases	Tax Component	Rate of Tax	Net purchases	Tax Component
12.5%	611785743	76473218	12.5%	611785743	76473218
5%	1686331161	84316558	5%	1686331161	84316558
1%	9715085	97151	1%	9715085	97151
Total	2307831989	160886927	Total	2307831989	160886927
Computation of set-off					
Tax amount	160886927		Tax amount	160886927	
Less: mismatch on basis of J2XJ1	188085		Less: mismatch on basis of J2XJ1	188085	
Less: deduction u/r 52B	867289		Less: deduction u/r 53(1) Fuel + 53(7) office equipment	867289(3% of 27591436 + 3% of 1318204)	
Less; Deduction u/r 53	4114776		*Less Deduction u/r 53:	9370751	
Set-off admissible	155716777		Set-off admissible	150460802	
Excess Set-off admitted by Dept				₹ 52,55,974/-	
Interest under 30(3)				₹ 52,55,974 /- * 84.25% = ₹ 44,28,158/-	
Total				₹ 96,84,132/-	

*Calculation for Deduction u/r 53:

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GTO Purchases	₹ 2,55,11,52,239/-
Less: Tax Component	
1%	₹ 97,151/-
5%	₹ 8,61,68,715/-
12.5%	₹ 7,20,13,206/-
Less:	
Fuel	₹ 2,75,91,436/-
Office equipment	₹ 13,18,204/-
Net purchases	₹ 2,36,39,63,527/-
Deduction u/r 53	₹ 2,36,39,63,527/- * 9.91% (Branch Transfer Percentage) * 4% = ₹ 93,70,751/-

Branch Transfer Percentage (Amount in ₹)

GTO Sales	2991819523
Less MVAT	233990642
Less: Goods Return	17949178
Less: Other deduction	209987
Less: Sales Return under CST	649656
Less: CST Collected	2474232
Net Sales	2736545828
Br. Transfer	271242167
Percentage of branch transfer to net taxable turnover	9.91%

+Interest under 30(3)

April 2015 to December 2015 = 9 * 1.25% = 11.25%

January 2016 to February 2016 = 2 * 1.5% = 3

March 2016 to February 2019 = 35 * 2% = 70

Total Percentage = 84.25%

Appendix 3.1.1
(Reference: Paragraph 3.1.10.1, page 18)
Generation of EWBs by cancelled taxpayers

Sr. No.	GSTIN	Division (New Division#)	Charge	Date Registration	Date of Cancellation of registration	Date of order for cancellation of registration	Intervening period between date of order of cancellation and date of cancellation	No. of EWBs generated in period of four years	Assessable Value of EWBs of goods generated	Tax value	Reason for cancellation	Reply of the department	Audit Remarks
1.	2XXXXXXXXXX XXXXXXXXXO	Aurangabad (Ch. Sambhaji Nagar)	MIDC_ Waluj_702	01/07/2017	01/07/2017	10/04/2023	5 Year 9 Month	2	6.05	0.3	Failed to furnish returns for continuous six months	As the Taxpayer was cancelled <i>ab initio</i> , assessment order u/s 63 with DRC 07 was issued for recovery of dues ₹ 0.52 lakh in April 2024.	--
2.	2XXXXXXXXXX XXXXXXXXX8	Kolhapur (Kolhapur)	Satara	16/08/2017	16/08/2017	07/12/2019	2 Year 3Month	14	20.23	1.03	Not filed returns for three consecutive tax periods	Adjudication proceedings were done and action to recover outstanding demand was initiated. DRC 07 for ₹ 1.24 lakh dated 25/04/2024 issued	--
3.	2XXXXXXXXXX XXXXXXXXX5	Thane Rural (Mira Bhayander)	Bhayander-East_702	18/08/2017	01/03/2018	01/12/2018	0 Year 9 Month	7	77	0	Non-commencement of business by taxpayer within 6 months from the date of registration	Cancellation has been initiated with retrospective effect. But RTP has generated E-WAY Bill and has not entered GSTR 1 or GSTR 3B Hence there is no availment or passing of ITC	Reply is not acceptable as not filing of return by taxpayer does not restrict availment of ITC by recipient. Action may be taken for recovery of tax and reversal of ITC.
4.	2XXXXXXXXXX XXXXXXXXXZ	Thane Rural (Mira Bhayander)	Bhayander-East_702	19/12/2017	01/08/2018	25/11/2019	1 Year 3 Month	38	150.33	17.87	Non-commencement of business by taxpayer within 6 months from the date of registration.	The cancellation has been initiated with retrospective effect. Hence, the taxpayer has generated E Way bills up to initiation of cancellation. The ITC w.e.f. 01/08/2018 is not eligible to the supplier as M/s. MAGNUM FOOD PRODUCTS is no longer registered person. There is no passing or availment of ITC w.e.f. 01/08/2018 as the R.C. is cancelled w.e.f. 01/08/2018.	Reply is not acceptable as not filing of return by taxpayer does not restrict availment of ITC by recipients. Action may be taken for recovery of tax and reversal of ITC.

Sr. No.	GSTIN	Division (New Division#)	Charge	Date Registration	Date of Cancellation of registration	Date of order for cancellation of registration	Intervening period between date of cancellation and date of cancellation	No. of EWBs generated in period of four years	Assessable Value of EWB of generated	Tax Value of goods	Reason for cancellation	Reply of the department	Audit Remarks
5.	2XXXXXX XXXXXXX XXU	Aurangabad (Ch. Sambhaji Nagar)	Csn_Ci ty_706	01/07/2017	01/07/2017	10/08/2022	5 Year 1 Month	1	2.2	0.4	Failed to furnish returns continuous six months	Scrutiny of audit observations is in process & compliance will be submitted in due course. DRC 14 issued to taxpayers on 6/12/2023.	Further progress may be intimated
6.	2XXXXXX XXXXXXX XXV	Thane City (Kalyan)	Ulhasn agar- 5_702	01/07/2017	01/07/2017	26/11/2019	2 Year 4 Month	5	20.79	3.74	Failed to furnish returns prescribed period	In case of 3 EWBs it was stated that there is illogical generation of EWB & seems to be fake and totally incorrect. Taxpayers only tried to generate EWB.	Further action may be taken and reply for 2 EWBs was awaited.
7.	2XXXXXX XXXXXXX XXF	Raigad (Raigad-North)	Airoli_702	01/07/2017	30/04/2018	25/02/2020	1 Year 9 Month	6	15.76	2.84	Failed to furnish returns prescribed period	In respect of one EWB it was stated that consignee could not be verified as it was inter-state trade. GSTIN cancelled <i>soi-moto</i> w.e.f. 30/04/2014 & EWB generated 09/05/2018.	Reply is not acceptable as department needs to intimate jurisdictional officer. Reply in 5 EWBs is awaited. ITC pass needs to be reversed
8.	2XXXXXX XXXXXXX XXP	Thane Rural (Mira_Bhayan der)	Vasai_703	03/12/2020	03/12/2020	12/04/2021	0 Year 4 Month	20	1348.68	242.76	Closure of business by taxpayer, cancellation on application of taxpayer	Transactions of EWB were verified but the RC is cancelled <i>ab initio</i> . Taxpayers did issue filing of return by reversal of ITC does not restrict availment of ITC by recipients. Recovery of ITC may be intimated	Reply is not acceptable as not filing of return by taxpayer does not restrict availment of ITC by recipients. Recovery of ITC may be intimated
9.	2XXXXXX XXXXXXX XXE	Raigad (Raigad_South)	Ghansoli_501	15/02/2020	15/02/2020	08/12/2020	0 Year 9 Month	12	1201.58	144.19	Taxpayer did not conduct business from declared place of business	Even though taxpayers had generated EWBs, these might be done only for passing the ITC. Taxpayer registration cancelled (order dt 08/12/20) <i>ab initio</i> i.e. 15/02/20, hence GSTR 1 and GSTR 3B cannot be downloaded.	BO portal should have GSTR data. Cancellation of registration does not restrict availment of ITC by recipients. Recovery of ITC may be intimated.

Sr. No.	GSTIN	Division (New Division#)	Charge	Date Registration	Date of Cancellation of registration	Date of order for cancellation of registration	Intervening period between date of cancellation and date of cancellation	No. of EWBs generated in period of four years	Assessable Value of EWBs generated	Tax value of goods	Reason for cancellation	Reply of the department	Audit Remarks
10.	2XXXXXX XXXXXXXX XXZ5	Nagpur (Nagpur West)	Trimurti_Nagar_701	26/09/2017	01/05/2018	04/10/2019	1 Year 5 Month	23	51.15	6.14	Failed to furnish returns for prescribed period	RC was cancelled w.e.f. 01/05/2018 but he generated EWB for the period May 2018 for which he is cancelled. Assessment proceeding under section 63 of MGST Act 2017 is initiated for the period 2018-19 & 2019-20 against this taxpayer.	Further progress is awaited
11.	2XXXXXX XXXXXXXX XX2	Nagpur (Chandrapur)	Hingana_ghat_702	01/07/2017	30/11/2018	29/12/2021	3 Year 0 Month	4	3.87	0.19	Failed to furnish returns for prescribed period	EWB were generated after cancellation of registration & therefore taxpayer issued EWB in URD period. Notice under ASMT 14 issued u/s per section 63 r/w rule 100(2) on dt.28/12/2023	Further progress is awaited
							Total	132	2897.64	419.46			

Appendix 3.1.2
(Reference: Paragraph 3.1.10.1, page 19)
Generation of EWBs by cancelled taxpayers (NGTP)

Sr. No.	GSTIN	Division (New Division)	Charge	Date Registration	Date Cancellation of registration	Date of order for cancellation of registration	Intervening period between date of order of cancellation and date of cancellation	No. of EWBs generated in audit period of four years	Assessable in value of EWB generated	Tax value of goods during four years	Reply of the Department	Audit Remarks
1.	2XXXXX XXXXXX XXXXXF	Kolhapur (Kolhapur West)	Ranagiri _703	10/11/2021	10/11/2021	08/06/2022	0 Year 6 Month	16	550.35	99.06	Taxpayers generated EWB in Dec-21 but filed GSTR 1 and 3B for November 2021 as Nil. Taxpayers were declared NGTP hence neither ITC was passed, nor ITC was claimed by taxpayer.	Reply is not acceptable as not filing of return passed, taxpayer does not restrict availment of ITC by recipients. ITC needs to be recovered from recipients.
2.	2XXXXX XXXXXX XXXXXB	Thane City (Kalyan)	Badlapur _703	06/10/2021	06/10/2021	20/12/2021	0 Year 2 Month	21	181.19	32.61	Taxpayers generated EWB in December 2021 & in the same month GSTIN was cancelled. Unable to produce copy of GSTR 1 & GSTR 3B. List of invoices as same not available on BO portal. Being declared NGTP, no ITC was passed.	BO portal should have GSTR data. Declaration of NGTP does not restrict availment of ITC by recipients. Recovery of ITC may be intimated.
3.	2XXXXX XXXXXX XXXXX8	Raigad (Raigad North)	Panvel_7 01	01/12/2021	01/12/2021	02/02/2022	0 Year 2 Month	83	1260.58	226.9	RC of taxpayers was cancelled <i>ab initio</i> i.e. 01/12/2021 and declared NGTP, hence no record available on BO system for verification. Electronic folders were sent to EIU to initiate action against beneficiary. It was added that ITC was not available u/s 16(2) of MGST	Reply is not acceptable as EIU acts as repository for NGTPs and the original documents rest with the jurisdictional authority and action should have been taken recovery of ITC Circular 10 A of 2022.
4.	2XXXXX XXXXXX XXXXXJ	Thane City (Bhiwandi)	Rambaug _701	01/06/2020	01/06/2020	09/12/2020	0 Year 6 Month	332	2952.07	205.1	Though dealers had shown transportation of Goods through EWBs in August 2020, the Taxpayer did not fill GSTR 1 in August 2020. ITC is passed on only when the supplier files his GSTR	Reply is not acceptable as not filing of return by taxpayer does not restrict availment of ITC by recipients. ITC needs to be

Sr. No.	GSTIN	Division (New Division)	Charge	Date of Registration	Date of Cancellation of registration	Date of order for cancellation of registration	Intervening period between date of order of cancellation and date of cancellation	No. of EWBs generated in audit period of four years	Assessable value of EWBs generated	Tax of goods during four years	Reply of the Department	Audit Remarks
											1. ITC is not passed on to the recipient merely on the basis of issuance of e-way bills.	recovered from recipients.
5.	2XXXX XXXXXX XXXXXX	Thane Rural (Mira_Bhay ander)	Vasai_501	26/11/2020	26/11/2020	28/12/2021	1 Year 1 Month	294	12030.06	2165.41	No specific reply to Audit query on reversal of ITC was furnished but stated that as the R.C of the taxpayer is cancelled <i>ab initio</i> . The details on BO system are not available.	Reply on recovery of ITC is awaited.
6.	2XXXX XXXXXX XXXXX0	Raigad (Raigad_South)	Kharghar_701	09/05/2021	09/05/2021	14/02/2022	0 Year 9 Month	5	221.54	39.88	RC of taxpayer was cancelled <i>ab initio</i> i.e. 04/06/2021 and declared NGTP, hence no record available on BO system for verification and no ITC passed.	Reply is not acceptable as not filing of return by taxpayer does not restrict availment of ITC by recipients. ITC needs to be recovered from recipients.
7.	2XXXX XXXXXX XXXXXR	Thane Rural (Mira_Bhay ander)	Vasai_703	03/09/2018	03/09/2018	07/01/2020	1 Year 4 Month	684	6138.08	1055.64	Registration was obtained by Taxpayer with fake documents & malafide intentions. Regarding sales shown during September 2018 to September 2019, it was stated that the Dealer had shown tax liability of ₹ 14.97 crore, but matching ITC was ₹ 9.02 crore and paid through cash ₹ 271178. And thus, short discharge of tax liability of ₹ 5.95 crore. But it added that no ITC can be passed by NGTP.	Department accepted availment of fake ITC and its utilization for discharge of tax liability and passing of ITC. Action to reverse the ITC passed may be taken.
8.	2XXXX XXXXXX XXXXXZ	Thane Rural (Mira_Bhay ander)	Mira_707	23/12/2019	23/12/2019	13/10/2020	0 Year 9 Month	103	1473.84	266.16	Since the registration was cancelled <i>ab initio</i> , the ITC credit which has been passed on by the taxpayer through GSTR 01, is nullified automatically. Regarding	Reply acceptable as not filing of return by taxpayer does not restrict availment of ITC by recipients.

Sr. No.	GSTIN	Division (New Division)	Charge	Date of Registration	Date of Cancellation of registration	Date of order for cancellation of registration	Intervening period between date of order of cancellation and date of cancellation	No. of EWBs generated in audit period of four years	Assessable value of EWBS generated	Tax value of goods during four years	Reply of the Department	Audit Remarks
9.	2XXXXX XXXXXX XXXXXZ	Thane City (Thane City)	Wagle I.E., 702	26/02/2019	26/02/2019	01/01/2020	0 Year 10 Month	41	412.64	74.28	sales shown in GSTR 3B during Jan 2020 to September 2020, it was stated that letter to protect ITC credit which has been passed on by M/s. KAVYA ENTERPRISES, send to concern Proper Officer to take appropriate actions to recover ITC.	ITC needs to be recovered from recipients.
10.	2XXXXX XXXXXX XXXXXE	Thane Rural (Palghar)	Virar East_701	15/02/2019	15/02/2019	13/12/2019	0 Year 9 Month	155	10579.68	690.89	JC Thane City Replied (March 2024) that taxpayer had supplied the goods to three taxpayers of which from one taxpayer (Vinayak Industries) proper officer had recovered ₹ 4.71 lakh in July 2023.	Recovery from remaining two taxpayers awaited
11.	2XXXXX XXXXXX XXXXX7	Nagpur (Nagpur_East)	Khapri_7 01	20/05/2019	20/05/2019	26/04/2023	3 Year 11 Month	48	513.41	90.92	The Taxpayer has filed GSTR 1 but not filed GSTR 3B for any period. Regarding passing of ITC, it was stated that it is refrained by GSTIN that no ITC can be availed or passed by NGPT.	Reply acceptable as not filing of return by taxpayer does not restrict availment of ITC by recipients. ITC needs to be recovered from recipients.
											Replied that Registration was cancelled on <i>ab initio</i> i.e. 20/05/2019. Details of recipients of ITC within and outside State are verified by EIU & facts communicated to Nodal officer and respective authority of other state. As per Rule 86-A ITC available in ECL of the recipients shall be blocked	Further progress is awaited

Sr. No.	GSTIN	Division (New Division)	Charge	Date of Registration	Date of Cancellation of registration	Date of order for cancellation of registration	Intervening period between date of order of cancellation and date of cancellation	No. of EWBs generated in audit period of four years	Assessable value of EWb generated	Tax value of goods during four years	Reply of the Department	Audit Remarks
12.	2XXXXX XXXXXX XXXXXG	Nagpur (Nagpur_ West)	Trimurti_Nagar_702	03/07/2018	03/07/2018	31/08/2019	1 Year 1 Month	23	216.67	39	Transaction reported in GSTR 1 & EWb generated from 03/07/2018 to 03/03/2019 and passed ITC to other NGTPs. Letter sent dated 20/06/2023 to concerned Authority in Madhya Pradesh for denial of ITC.	Further progress is awaited
13.	2XXXXX XXXXXX XXXXX6	Thane Rural (Mira_Bhayander)	Mira_704	15/04/2019	15/04/2019	30/12/2019	0 Year 8 Month	216	1854.73	333.85	The taxpayer showed sales in GSTR 1 to two taxpayers, one who is based in Delhi, and another is CHHATTISGARH. Regarding sales shown in GSTR 3B during September 2019 to November 2019 it was stated that taxpayers had total claimed ITC at ₹ 30254493/-. The taxpayer passed on ITC through sale at ₹ 22830483/- as per GSTR 01 for the period September 19 and October 19 (for which communication letters are issued to the respective Proper Officers) and Tax at ₹ 7244402/- paid as per GSTR 3B for the period November 19 which has not been passed on through GSTR 01 for the said period. Balance ITC has been blocked at ₹179608/- from credit ledger.	Further progress is awaited
14.	2XXXXX XXXXXX XXXXXJ	Thane Rural (Mira_Bhayander)	Mira_705	26/03/2019	26/03/2019	13/02/2020	0 Year 10 Month	211	1348.97	242.81	GST registration was cancelled <i>ab initio</i> (from 26/03/2019) vide order dated 20/12/2019 & EWBs were generated prior to order for cancellation. Regarding	Further progress is awaited

Sr. No.	GSTIN	Division (New Division)	Charge	Date Registration	Date of Cancellation of registration	Date of order for cancellation of registration	Intervening period between date of order of cancellation and date of cancellation	No. of EWBs generated in audit period of four years	Assessable value of EWB generated	Tax value of goods during four years	Reply of the Department	Audit Remarks
15.	2XXXX XXXXXX XXXXX M	Thane City (Kalyan)	Bhiwandi _709	13/02/2019	13/02/2019	10/12/2019	0 Year 9Month	48	966.52	138.49	sales shown in GSTR 1 and 3B during April 2019 to November 2019, Department accepted passing of ineligible ITC of ₹ 2.19 crore. Wrote letters dated 12/09/2023 to 9 Jurisdictional Authorities for reversal of ITC of ₹ 18991668/-	BO portal should have GSTR data. Declaration of NGTP does not restrict availment of ITC by recipients.
16.	2XXXX XXXXXX XXXXX6	Pune-4 (Pune South)	Dhanori 701	18/12/2019	18/12/2019	18/12/2020	1 Year 0Month	295	2831.5	525.68	Department stated that this office was of the opinion that being declared NGTP, no ITC was passed cannot submit copies of GSTR 1 and GSTR 3B as not available on BO portal	Reply is not acceptable as not filing of return by taxpayer does not restrict availment of ITC by recipients. ITC needs to be recovered from recipients.

Sr. No.	GSTIN	Division (New Division)	Charge	Date of Registration	Date of Cancellation of registration	Date of order for cancellation of registration	Intervening period between date of order of cancellation and date of cancellation	No. of EWBs generated in audit period of four years	Assessable value of EWBs generated	Tax value of goods during four years	Reply of the Department	Audit Remarks
17.	2XXXX XXXXXX XXXXX1	Pune-4 (Pune_South _East)	Khadki_7 01	21/12/2018	21/12/2018	19/12/2019	0 Year 11Month	85	335.69	60.42	any question of ITC reversal. Regarding sales shown in GSTR 3B during May 2019 to October 2019, turnover of ₹ 396.11 lakh is a fraudulent turnover. Regarding reversal of ITC, it was stated that registration was cancelled <i>ab initio</i> and evidence folder given to EIU, hence no action was pending with its office.	Reply is not acceptable as action should have been taken to intimate jurisdictional officer to recover ITC.
18.	2XXXX XXXXXX XXXXXQ	Thane Rural (Mira_Bhay ander)	Bhayand er- East_702	06/02/2019	06/02/2019	03/01/2020	0 Year 2Month	26	153.35	15.07	Taxpayer has taken registration for means of fraud willful misstatement or suppression of facts. Letter written for reversal of ITC (30/10/2023) to jurisdictional tax authority to initiate action against receipt of ITC as per law. Regarding sales of ₹ 4.23 crore shown in GSTR 3B it was stated that since RC was cancelled <i>ab initio</i> , all transactions have become nullified.	Further progress is awaited
19.	2XXXX XXXXXX XXXXXH	Thane City (Thane City)	Wagle I.E._504	26/07/2017	26/07/2017	05/05/2020	2 Year 9Month	1	876.75	157.81	In 2018-19, the dealer claimed ITC of ₹ 4.69 crore from 3 taxpayers who were also declared NGTP. The dealer showed sales to 6 taxpayers in 2018-19 of which 4 taxpayers were declared NGTP and ASMT 10 issued for remaining 2 taxpayers. Since declared NGTP, no ITC will pass.	Reply is not acceptable as action should have been taken to intimate jurisdictional officer to recover ITC.
20.	2XXXX XXXXXX XXXXXL	Thane City (Bhiwandi)	Manpada _701	05/10/2020	05/10/2020	08/01/2021	0 Year 3Month	54	4652.92	232.65	Taxpayers declared NGTP. No ITC passed but added that EWBs were generated fraudulently.	Reply is not acceptable as action should have been taken by the

Sr. No.	GSTIN	Division (New Division)	Charge	Date of Registration	Date of Cancellation of registration	Date of order for cancellation of registration	Intervening period between date of order of cancellation and date of cancellation	No. of EWBs generated in audit period of four years	Assessable value of EWB generated	Tax value of goods during four years	Reply of the Department	Audit Remarks
21.	2XXXX XXXXXX XXXXXF	Raigad (Raigad-North)	Panvel_7 02	27/09/2018	27/09/2018	NA		33	5080.19	1419.31	Taxpayers declared NGTP. No ITC passed. RC was cancelled <i>ab initio</i> w.e.f. 27/09/2018, hence no record of GSTR 1 and GSTR 3B available on GST portal	intimate jurisdictional officer to recover ITC. BO portal should have GSTR data. Declaration of NGTP does not restrict availment of ITC by recipients. ITC needs to be recovered from recipients.
22.	2XXXX XXXXXX XXXXX3	Thane City (Thane City)	Kalwa_7 01	21/09/2020	21/09/2020	28/01/2021	0 Year 4 Month	21	1439.88	71.99	Taxpayers declared NGTP. No ITC passed. replied that both consignee and consignee in the selected EWBs were declared NGTP, hence the recipient taxpayer could not avail ITC and there is no loss of revenue.	Reply is not acceptable as declaration of NGTP does not restrict availment of ITC. Action may be taken for recovery of ITC.
23.	2XXXX XXXXXX XXXXX2	Thane City (Kalyan)	Ulhasnagar-2_702	06/03/2020	06/03/2020	07/01/2021	0 Year 10 Month	14	1256.16	62.81	Once Taxpayer declared NGTP action against beneficiaries is initiated by EIU through respective proper officer. In reply it was accepted that taxpayer had shown sales before cancellation and added that once he is declared NGTP action against its beneficiaries is taken by EIU through respective proper officer. It was also stated that GSTR 1 could not be downloaded. Hence, we are not able to verify whether ITC passed on or reversed. There is no other documentary evidence available with this office.	Reply is not acceptable as EIU acts as repository for NGTPs and the original documents rest with the jurisdictional authority and action should have been taken recovery of ITC Circular 10 A of 2022.

Sr. No.	GSTIN	Division (New Division)	Charge	Date of Registration	Date of Cancellation of registration	Date of order for cancellation of registration	Intervening period between date of order of cancellation and date of cancellation	No. of EWBs generated in audit period of four years	Assessable value of EWBS generated	Tax value of goods during four years	Reply of the Department	Audit Remarks
24.	2XXXX XXXXXX XXXXX8	Thane City (Kalyan)	Ambemath_701	10/10/2020	10/10/2020	13/01/2021	0 Year 3 Month	180	3076.06	521.05	Taxpayer RC cancelled <i>ab initio</i> & folder sent to EIU to detect the beneficiary and taking action as per Internal circular 10A of 2022. It also stated that it replied that registration was cancelled <i>ab initio</i> , so all the transactions of taxpayers became null, and void and no ITC could be passed. However, in the Inspection Report dated 07/12/2020 attached with reply revealed that TP had stated utilization and passing of ITC	Reply is not acceptable as declaration of NGTP does not restrict availment of ITC. Action may be taken for recovery of ITC.
25.	2XXXX XXXXXX XXXXXZ	Thane Rural (Mira_Bhayander)	Vasai Road_703	01/12/2018	01/12/2018	13/12/2019	1 Year 0Month	165	1034.37	186.19	Registration is cancelled <i>ab initio</i> vide order dated 13/12/2019 & EWBS were generated before cancellation of GSTIN. It is not possible to furnish ITC by recipients. GSTR 1 and GSTR 3B, there is no passing of ITC as declared NGTP.	BO portal should have GSTR data. Declaration of NGTP does not restrict availment of ITC by recipients. Action for recovery of ITC is awaited.
26.	2XXXX XXXXXX XXXXXX	Pune-1 (Pune South)	Vadgaon_701	02/11/2020	02/11/2020	31/12/2020	0 Year 1 Month	32	48.84	11.98	Though taxpayers generated EWBS, no purchases were made and no sales disclosed in GSTR 1 and GSTR 3B, hence no ITC passed. Taxpayers declared NGTP.	BO portal should have GSTR data. Declaration of NGTP does not restrict availment of ITC by recipients. Action for recovery of ITC is awaited.
27.	2XXXX XXXXXX XXXXX4	Thane Rural (Mira_Bhayander)	Mira_701	24/09/2021	24/09/2021	28/12/2021	0 Year 3 Month	5	19.99	2.4	Folder sent to EIU for necessary action. As the RC is cancelled <i>ab initio</i> , details on BO system are not available.	BO portal should have GSTR data. Reply on recovery of ITC is awaited.

Sr. No.	GSTIN	Division (New Division)	Charge	Date of Registration	Date of Cancellation of registration	Date of order for cancellation of registration	Intervening period between date of order of cancellation and date of cancellation	No. of EWBs generated in audit period of four years	Assessable value of EWb generated	Tax value of goods during four years	Reply of the Department	Audit Remarks
28.	2XXXXX XXXXXX XXXXX M	Raigad (Raigad-North)	Airoli_70 1	28/10/2021	28/10/2021	24/12/2021	0 Year 1 Month	15	107.62	19.37	RC cancelled <i>ab initio</i> . Dealer RC cancelled dated 28/10/2021, hence not possible to produce.	BO portal should have GSTR data. Reply on recovery of ITC is awaited.
29.	2XXXXX XXXXXX XXXXX6	Raigad (Raigad-North)	Vashi-Turbhe_7 01	28/10/2021	28/10/2021	28/12/2021	0 Year 2 Month	2	15.27	2.75	RC cancelled <i>ab initio</i> . Dealer RC cancelled dated 28/10/2021, hence it is not possible to produce GSTR 1 and GSTR 3B.	BO portal should have GSTR data. Reply on recovery of ITC is awaited.
30.	2XXXXX XXXXXX XXXXX5	Thane City (Kalyan)	Badlapur_703	17/10/2018	17/10/2018	10/12/2019	1 Year 1 Month	255	1785.1	211.75	Replyed that dealer had filed GSTR 1 for October 2018 and November 2019 (copies not furnished). Added that dealer being declared NGTP, no ITC was passed, hence no loss of revenue.	BO portal should have GSTR data. Declaration of NGTP does not restrict availment of ITC by recipients. Action for recovery of ITC is awaited.
31.	2XXXXX XXXXXX XXXXX0	Raigad (Raigad-North)	Panvel_7 01	30/12/2020	30/12/2020	18/10/2021	0 Year 9 Month	19	178.69	38.75	Case was investigated & Taxpayer was declared NGTP and RC cancelled <i>ab initio</i> hence no record on BO system.	BO portal should have GSTR data. Declaration of NGTP does not restrict availment of ITC by recipients.
32.	2XXXXX XXXXXX XXXXXP	Pune-1 (Pune_East)	Aundh_C amp_702	12/10/2020	12/10/2020	3/12/2020	0 Year 2 Month	94	140.17	25.23	The Department had initiated action for reversal of ITC passed incorrectly by taxpayer It was also added- there is no mechanism to check other State Consignee records on BO Portal to GST Authority.	Further progress for ITC reversal is awaited. Reply for other state consignee is not acceptable as jurisdictional officer of other state to be intimated for reversal of ITC.
						Total		3577	63732.88	9266.21		

Appendix 3.1.3
(Reference: Paragraph 3.1.10.2; page 21)
Generation of EWBs by NIL Return Filer

Sr. No.	GSTIN	Division (New Division)	Charge	Date of Registration	Date of cancellation	Date of cancellation of order	Months for which Nil returns were filed despite generation of EWBs	No. of EWBs generated during the months	Assessable value of goods in EWBs generated	Tax value of goods in EWBs generated	Reply of the Department	Audit Remarks
1	2XXXXXXX XXXXX5	Raigad (Raigad_South)	Panvel_706	30/07/2017	10/03/2018	03/09/2018	Jun-18	2	2149072	386832	DRC 07 issued	Further progress may be intimated
2	2XXXXXXX XXXXX5	Thane Rural(Mira_Bhayander)	Bhayander_East_702	18/08/2017	18/08/2017	01/12/2018	May-18 June-18 July-18 Aug-18	7	7700000	0	The cancellation has been initiated with retrospective effect. But taxpayers had not filed GST return	Reply not acceptable as not filing of return does not restrict availment of ITC by recipients
3	2XXXXXXX XXXXXU	Aurangabad(C.h. Sambhaji Nagar)	CSN_City_706	01/07/2017	01/07/2017	10/08/2022	Aug-18	1	220000	39600	Verification of audit observation was done but DRC 14 was issued on 06/12/2023	Further progress may be intimated
4	2XXXXXXX XXXXXP	Thane Rural(Mira_Bhayander)	Vasai_703	03/12/2020	03/12/2020	25/08/2021	Dec-20	16	113595045	20447108	The cancellation has been initiated with retrospective effect. But taxpayers have not filed GST return. No ITC was passed	Reply not acceptable as not filing of return does not restrict availment of ITC by recipients
5	2XXXXXXX XXXXXE	Raigad(Raigad_South)	Ghansoli_501	15/02/2020	15/02/2020	18/12/2020	Apr-20	12	120157500	14418900	May be taxpayer generated EWB for passing of ITC. GSTR 1 and 3B could not be downloaded from BO system but since registration cancelled <i>ab initio</i> , hence no passing of ITC	Reply not acceptable as not filing of return does not restrict availment of ITC by recipients
							Total	38	243821617	35292440		

Appendix 3.1.4
(Reference: Paragraph 3.1.10.3, page 22)
Generation of EWBs by Non filer taxpayers

Sr. No	GSTIN	Division (New Division)	Charge	Date of Registration	Date of cancellation	Date of order of cancellation	Months of Generation of EWB where return were not filed	No. of EWBs generated during the months	Assessable Value of goods	Tax value of goods	Reply of the Department	Audit Remarks
1	2XXXXXXXXXX XXXXX5	Raigad (Raigad_South)	Panvel_706	30/07/2017	30/07/2017	10/03/2018	Mar-19	1	918225	165280	DRC 07 issued	Further progress may be intimated
2	2XXXXXXXXXX XXXXXXXXX0	Aurangabad (Ch. Sambhaji Nagar)	MIDC_Waluj_702	01/07/2017	01/07/2017	10/04/2023	April-18 May-18	2	605070	30254	DRC 07 dated 18/04/2024 issued for recovery of dues of ₹ 0.52 lakh	Further progress may be intimated
3	2XXXXXXXXXX XXXXX8	Kolhapur (Kolhapur)	Satara	16/08/2017	16/08/2017	07/12/2019	July-18 Sept-18 Nov-18 Dec-18 Jan-19 Feb-19 April-19 May-19 June-19 Aug-19 Nov-19	14	2023164	103262	Adjudication proceedings were done and DRC 07 dated 25/04/2024 issued for recovery of ₹ 1.24 lakh	Further progress may be intimated
4	2XXXXXXXXXX XXXXXXZ	Thane Rural (Mira_Bhayand er)	Bhayander-East_702	19/12/2017	01/08/2018	15/11/2019	Sep-18 Oct-18 Dec-18 Jan-19 March-19 April-19 May-19 June-19	38	15033106	1787259	As the taxpayer was non-filer, registration was cancelled with retrospective effect from 01/08/2018 and there is no passing of ITC	Reply is not acceptable as not filing of return does not restrict availment of ITC by recipients
5	2XXXXXXXXXX XXXXXXV	Thane City (Kalyan)	Ulhasnagar-5_702	01/07/2017	01/07/2017	26/11/2019	Nov-18 Dec-18 March-19	5	2078870	373904	There is possibility that taxpayers have put wrong information to mislead tax authorities	Action taken for reversal of ITC may be stated.

Sr. No	GSTIN	Division (New Division)	Charge	Date of Registration	Date of cancellation	Date of order of cancellation	Months of Generation of EWB where return were not filed	No. of EWBs generated during the months	Assessable Value of goods	Tax value of goods	Reply of the Department	Audit Remarks
6	2XXXXXXXXXX XXXXXXF	Raigad (Raigad-North)	Airoli_702	01/07/2017	30/04/2018	25/02/2020	May-18 June-18 Sept-18	6	1576270	283729	Taxpayers filed GSTR 3B for April 2018.	Action taken for reversal of ITC may be stated.
7	2XXXXXXXXXX XXXXXXP	Thane Rural (Mira_Bhayander)	Vasai_703	03/12/2020	03/12/2020	25/08/2021	Jan-21	4	21272722	3829090	Taxpayer had not filed any return since its registration; hence transaction cannot be identified	Reply is not acceptable as return does not restrict availment of ITC by recipients
8	2XXXXXXXXXX XXXXXX5	Nagpur (Nagpur_West)	Trimurti_Nagar_701	26/09/2017	01/05/2018	04/10/2019	May-18 June-18 July-18 Aug-18	23	5114680	613762	Did not file GST returns for invoice period and hence not passed credit to his customer	Reply is not acceptable as return does not restrict availment of ITC by recipients
9	2XXXXXXXXXX XXXXXX2	Nagpur (Chandrapur)	Hinganghat_702	01/07/2017	30/11/2018	19/12/2021	Dec-18	4	387400	19370	Show cause notice u/s 63 for ₹ 0.90 lakh issued on 27/12/2023	Further progress may be intimate
							Total	97	49009507	7205909		

Appendix 3.1.5
(Reference: Paragraph 3.1.10.4, page 23)
Generation of multiple EWBs on the strength of same invoice

Sr. No.	Taxpayer GSTIN	Division (New Division)	Charge	Generation of more than one EWB on one single invoice	No. of EWBs generated on Single Invoice	Assess value of goods in Duplicate EWBs	Tax liability	Reply of the Department	Audit Remarks
1.	2XXXXXXX XXXXXXXXO	Aurangabad (Ch. Sambhaji Nagar)	MIDC_Waluj_702	Invoice no 05 dated 26/04/2018- two EWB-231007993589, 211008447274	2	3.1	0.15	DRC 07 issued in April 2024 for recovery of dues.	Further progress may be intimated
2.	2XXXXXXX XXXXXXXX5	Nagpur (Nagpur West)	Trimurti_Nagar_701	(i) Invoice No-3- dated 26/05/2018- two EWB-251011124960, 201011166628 (ii) Invoice No-4- dated 26/05/2018- two EWB-211011168333, 291011126869	4	2.19	0.26	Assessment u/s 63 was undertaken and whenever any incidence of evasion of tax was found further adjudication action was initiated.	Further progress may be intimated
3.	2XXXXXXX XXXXXXXXZ	Thane Rural(Mira_Bhayander)	Bhayander-East_702	(i) Invoice number 036 dated 08/09/2018- two EWB-261039846292, 281041545255 (ii) Invoice number 41 dated 17/09/2018 - two EWB - 231042009643, 251042764342 (iii) Invoice number 21 dated 06/08/2018- two EWB - 291030732887, 281030855280 (iv) Invoice number 25 dated 13/08/2018- two EWB - 271033473130, 261032748078 (v) Invoice number 24 dated 13/08/2018 - three EWB - 221034236722, 221033477140, 251032751903	11	17.6	2.11	Goods were transported from factory to main transporter; then to godown and from there through light vehicle to the destination.	Reply for one single invoice no. 24 was given but replies for other four invoices are awaited
4.	2XXXXXXX XXXXXXXX5	Raigad(Raigad_South)	Panvel_706	Invoice no 7510801554 dt 4/6/2018 - two EWB - 241013469303, 291013472067	2	10.74	1.93	The case is selected for scrutiny for 2018-19 and DRC 07 for recovery of ₹ 8.20 lakh was issued 15/06/2022. The dealer went in appeal.	Further progress may be intimated
5.	2XXXXXXX XXXXXXXXN	Raigad (Raigad-North)	Belapur_503	(i) Invoice no HLD-10459 dt 10/09/20 - two EWB - 211220170794, 271220174145 (ii) Invoice no EOU-2/010/2020-21 dt 16/07/20 - three EWB - 611207488434, 621207506320, 661207505572	5	50.5	7.45	The taxpayers do not require generation of EWB, however, EWBs were generated in its name by another taxpayer who comes under central jurisdiction and issue is communicated to Central authority	Reply is not acceptable as the consignor in EWB was JNPT

Sr. No.	Taxpayer GSTIN	Division (New Division)	Charge	Generation of more than one EWB on one single invoice	No. of EWBs generated on Single Invoice	Assess value of goods in Duplicate EWBs	Tax Liability	Reply of the Department	Audit Remarks
6.	2XXXXXXXXXX XXXXXXZ	Pune-1 (Pune_North_West)	Bhosari_613	(i) invoice no. 18190192 - Dated 18.09.2018 - three EWB - 281042308222, 291042308353, 151071237069 (ii) invoice no. 18190324 - Dated 21.12.2018- two EWB - 211067840766, 251066832456	5	13.31	2.39	Due to system glitch EWB prepared by taxpayer was not visible on the system, hence, the taxpayer generated another EWB but did not cancel earlier bills.	Reply is not acceptable as the taxpayer has generated 5 EWBs on two occasions.
7.	2XXXXXXXXXX XXXXXXL	Nashik (Nashik)	Ambad_501	(i) invoice no. NS10610 dated 27/06/2018 - two EWB - 221020107809, 261020136706 (ii) invoice no. NS10814 dated 28/06/2018 - two EWB - 271020477947, 281020482618 (iii) invoice no. NSA10 dated 26/09/2018 two EWB - 231044536082, 291044537137	6	3.44	0.14	There is no mechanism to detect generation of multiple EWBs on single invoices. EWB was generated with such vehicle number that was not readily available; hence taxpayer generated another EWB.	Mechanisms to detect generation of multiple EWBs on single invoice may be developed
					35	100.88	14.43		

Appendix 3.1.6
(Reference: Paragraph 3.1.10.6, page 24)
High Value EWBs Generated by Certain Taxpayers

Sr. No.	From Name	Generator GSTIN	Division	EWB No.	EWB Date	EWB Assessable Value	Sale as per GSTR 1 of the dealer in the EWB month
1.	CG Power and Industrial Solutions Limited	2XXXXXXXXXXXXXXXXXP	Bandra	271239230409	10/11/2020	39100100000000.00	1191077495.00
2.	Craftman	2XXXXXXXXXXXXXXXXXP	Pune South	271238962222	09/11/2020	120790044144.00	211890654.00
3.	Rise Tex IndustiresLjp	2XXXXXXXXXXXXXXXXXT	Fort	271165460662	23/12/2019	44617508066560.00	7737589.00
4.	Myntra Jabong India Private Ltd.	2XXXXXXXXXXXXXXXXXG	Bhiwandi	221131834221	21/08/2019	16474591647459.00	1373234048.00
5.	Sai Service Private Limited	2XXXXXXXXXXXXXXXXXJ	Pune East	291164318032	18/12/2019	2010420200644.00	495066912.00
6.	Sai Service Private Limited	2XXXXXXXXXXXXXXXXXJ	Pune East	281048473256	10/10/2018	1910427900316.00	504485702.00

Appendix 3.1.7
(Reference: Paragraph 3.1.10.7, page 25)
Generation of EWBs -Consignor and Consignee with same PAN Number -Consignee

Sr. No.	Division	EWB Number	EWB Date	EWB Assessable Value	Tax liability	From Taxpayer GSTIN	Document Date	To Taxpayer GSTIN	Reply of the Department	Audit Remarks
1.	Pune_West	531028525805	07/04/2018	70000000	12600000	3XXXXXXXXXXXXXXXXX1	07/04/2018	2XXXXXXXXXXXXXXXXXXV	Reply awaited.	Action taken for reversal of ITC may be intimated
2.	Nashik	811019422219	18/09/2018	8640000	0	2XXXXXXXXXXXXXXXXXP	18/09/2018	2XXXXXXXXXXXXXXXXXXE	Matter was communicated to the taxpayer in Form ASMT 10 and the taxpayer replied that he had 30 branches in India of which 22 were active. Company transferred stock from Odisha to Maharashtra.	Reply is not acceptable as in the case of stock transfer, GST was required to be paid.
3.	Nagpur	531271905177	24/06/2021	5380375	269018	3XXXXXXXXXXXXXXXXXB	24/06/2021	2XXXXXXXXXXXXXXXXXX2	Notice in Form ASMT 10 for Scrutiny of return proceedings has been initiated by the Department.	Further progress may be intimated
4.	Mumbai-Ltu-3	331209429779	16/06/2020	4752771	855498	0XXXXXXXXXXXXXXXXXQ	16/06/2020	2XXXXXXXXXXXXXXXXXXC	Transfer of material from Jammu & Kashmir to Butibori workshop Nagpur Maharashtra but have not claimed ITC.	Reply is not acceptable as EWB has details of assessable value and IGST, but the goods were not shown as received by the Taxpayer.
5.	Mulund	831181753986	30/09/2021	6917400	0	1XXXXXXXXXXXXXXXXXU	30/09/2021	2XXXXXXXXXXXXXXXXXX	Reply awaited.	Action taken for reversal of ITC may be intimated
6.	Mumbai-Ltu-1	861021535810	02/10/2018	5428000	977040	0XXXXXXXXXXXXXXXXXP	02/10/2018	2XXXXXXXXXXXXXXXXXXP	Reply awaited.	Action taken for reversal of ITC may be intimated
7.	Aurangabad	701107362416	06/12/2019	4796209	863317	0XXXXXXXXXXXXXXXXX7	05/12/2019	2XXXXXXXXXXXXXXXXXX7	Reply awaited.	Action taken for reversal of ITC may be intimated

Appendix 3.1.8
(Reference: Paragraph 3.1.10.8, page 26)
Totality observations and responses

Sr. No.	Nature of Totality Observation	No. of Taxpayers (TPs)	No. of EWBs generated	No. of EWBs sent on sample basis by JC, BCP to jurisdictional tax authorities	Replies received	Jurisdictional Tax Authorities Response	Response yet to be received
1.	Generation of EWBs by Cancelled taxpayers	6078	130784	219	62	Notices u/s 61 or 63 issued – 44 cases DRC 07 issued -2 case (₹ 75.31 lakh) Recovery made -1 case (₹ 18.69 lakh) Filed returns before cancellation or after revocation of cancellation - 10 cases. Cases closed by department due to purchases return-5 cases	157
2.	Generation of EWBs by Non-filers of GST Returns	2822—Normal Taxpayer And 154—Composition Taxpayer	28100 EWBs— Normal Taxpayer And 412 EWBs— Composition Taxpayer	151	43	Notices u/s 61 or 63 issued – 20 cases DRC 07 issued -6 case (₹ 614.98 lakh) Cases closed by department due to purchases return-13 cases Four taxpayers declared NGTP	108
3.	Generation of duplicate EWBs using same Invoice	19259	88322	165	50	Notices u/s 61 or 73 issued – 16 cases. Cases closed by department due to purchases return-34 cases	115
4.	Generation of Inter-State EWBs by Composition Taxpayers	346	922	345	135	Notices u/s 61, 63 or 73 issued – 78 cases. DRC 07 issued – 8 cases (₹ 65.94 lakh) Recovery made -16 case (₹ 6.66 lakh). Cases closed by department due to purchases return-33 cases	210
	Total	28659	248540	880	290		590

Appendix 3.1.9
(Reference: Paragraph 3.1.1.5, page 28)
Non-production of documents

Sr. No.	Date of Interception	Interception Location	Division	Vehicle Number	GSTIN of Consignor	GSTIN of Consignee	Originating state	Destination state	Description of Commodities
1.	11/06/2019	Hivargaon Pawasa Sangamner Dist- Ahmadnagar	Nashik	MH-04 DK-8274	Not mentioned	Not mentioned	Maharashtra	Maharashtra	Paper Bag Making Machine
2.	11/06/2019	Hivargaon Pawasa Sangamner Dist- Ahmadnagar	Nashik	RJ-14 GI-5568	Not mentioned	Not mentioned	Gujarat	Maharashtra	Ceramic Tiles
3.	20/04/2019	Supa Toll Plaza	Nashik	GJ-06-AY-2045	Not mentioned	Not mentioned	Maharashtra	Maharashtra	Textile Machinery
4.	26/04/2019	Dahisar Toll Naka	Nodal-10	MH 02 ER 6367	Not mentioned	Not mentioned	Maharashtra	Maharashtra	Acrylic Pannel Resin
5.	28/01/2020	Dahisar Toll Naka	Nodal-10	MH 04 GR 6578	2XXXXXXXXXX XXXX7	2XXXXXXXXXX XXXXO	Gujarat	Maharashtra	Readymade Garments
6.	12/07/2021	Khed-Shivapur Toll Plaza, Pune-Bengaluru Highway Nh-48	Pune-3	MH 11 M 5392	2XXXXXXXXXX XXXXX1	Not mentioned	Maharashtra	Maharashtra	Paper
7.	21/09/2021	Talegaon Toll Plaza, Pune (Old Mumbai - Pune Highway)	Pune-3	MH-7-AJ-6186	2XXXXXXXXXX XXXXXW	2XXXXXXXXXX XXXXXF	Maharashtra	Maharashtra	Cement
8.	02/04/2019	Kasheli Toll Plaza, Bhiwandi	Thane City	MH 05 AM 2452	Not mentioned	Not mentioned	Maharashtra	Maharashtra	Duplon Pvc Hosc
9.	11/10/2018	Padgaon	Thane City	MH 28 B 8595	Not mentioned	Not mentioned	Maharashtra	Maharashtra	Tur Dal Branded
10.	30/10/2018	Thane - Ghodbundar Road Toll Plaza	Thane City	MH 48 AY 1613	Not mentioned	Not mentioned	Maharashtra	Maharashtra	Painted Pipes
11.	02/04/2019	Kasheli Toll Plaza, Bhiwandi	Thane City	DL-01 LY 4217	Not Available	Not Available	Maharashtra	Chandigarh	Medicine
12.	12/10/2018	Padgha Toll Plaza	Thane City	MH 14 BJ 4563	Not Available	Not Available	Maharashtra	Maharashtra	Wooden pallet
13.	14/12/2018	Kasheli Toll Naka, Bhiwandi & Arihant Warehouse Commercial Complex, Bhiwandi	Thane City	MH-04 GF-9903	Not Available	Not Available	Maharashtra	Maharashtra	Furniture
14.	30/10/2018	Thane - Ghodbundar Road Toll Plaza	Thane City	MH 12 LT 0120	Not Available	Not Available	Gujarat	Maharashtra	Ceramic Tiles
15.	07/10/2019		Nodal-01	MH 46 BB 5984	3XXXXXXXXXX XXXXXT	2XXXXXXXXXX XXXXXH	Not mentioned	Not mentioned	Hydra Landing Soor Panel
16.	05/02/2022	Midc Toll Plaza, Jalana (Flying Squad)	Aurangabad	MH21BH1478	2XXXXXXXXXX XXXXXE	2XXXXXXXXXX XXXXXK	Maharashtra	Not mentioned	M S Scrap
17.	10/02/2022	Midc Toll Plaza, Jalana (Flying Squad)	Aurangabad	MH451999	2XXXXXXXXXX XXXXXZJ	2XXXXXXXXXX XXXXXN	Maharashtra	Not mentioned	M S Scrap
18.	11/10/2018	Ladgaon Toll	Aurangabad	MH/20/TMP/2018 /8243	Not Available	Not Available	Maharashtra	Not mentioned	Tata Lpk 2523 Cr HdBs Iv Chassis
19.	10/02/2022	Midc Toll Plaza, Jalana (Flying Squad)	Aurangabad	MH26H8386	2XXXXXXXXXX XXXXX5	URP	Maharashtra	Not mentioned	M S Scrap
20.	05/02/2020	Limbe-Jalgaon Toll Naka Near, WalunjMidc Toll	Aurangabad	MH16AY0357	2XXXXXXXXXX XXXXX4	2XXXXXXXXXX XXXXY	Maharashtra	Not mentioned	Aluminum Extraction Profile
21.	01/02/2022	Midc Toll Plaza, Jalana	Aurangabad	MH14EM9423	2XXXXXXXXXX XXXXXP	2XXXXXXXXXX XXXXXN	Maharashtra	Not mentioned	M S Scrap
22.	04/02/2022	Midc Toll Plaza, Jalana (Flying Squad)	Aurangabad	MH18T0162	2XXXXXXXXXX XXXXX5	2XXXXXXXXXX XXXXX5	Maharashtra	Not mentioned	M S Scrap

Appendix 3.1.10
(Reference: Paragraph 3.1.1.6, page 29)
Non-creation of demand for tax and penalty during EWB interception

Sr. N.	Division	Vehicle Number	Date of Interception	GSTIN of Consignor	GSTIN of Consignee	Description of Commodities	Applicable Tax	Penalty	Total	Reply of the Department
1.	Aurangabad	MH21 9577	01/11/2018	Not mentioned	Not mentioned	M. S. Scrap	29753	29753	59506	Dealer has made payment in form DRC 03 on 06/10/23
2.	Aurangabad	MH20EG9730	24/07/2019	2XXXXXXX XXXXXXM	2XXXXXXX XXXXXX3	Outer Tube Cast	17676	17676	35352	Dealer has made payment in form DRC 03 on dated 25/09/2023
3.	Aurangabad	MH 20 CT 8616	12/10/2018	Not mentioned	Not mentioned	Paints	34400	34400	68800	Taxpayer has paid the dues on 9/10/23 vide DRC 03.
4.	Aurangabad	MH13AX3577	12/06/2019	Not mentioned	Not mentioned	Scrap	100872	100872	201744	Taxpayers have been communicated about filing of DRC 03 taxpayers reply awaiting accordingly.
5.	Aurangabad	MH-20-CT-3142	01/11/2018	Not mentioned	Not mentioned	M. S. Scrap	44294	44294	88588	Dealer has made payment in form DRC 03 on dated 10/10/2023
6.	Aurangabad	MH30 B2649	01/11/2018	Not mentioned	Not mentioned	M. S. Scrap	40824	40824	81648	Dealer has made payment in form DRC 03 on 26/09/23
7.	Aurangabad	MH04 BU6281	01/11/2018	Not mentioned	Not mentioned	M. S. Scrap	23342	23342	46684	Dealer has made payment in form DRC 03 on dated 26/09/23
8.	Aurangabad	MH15AG 9495	01/11/2018	Not mentioned	Not mentioned	M. S. Scrap	28470	28470	56940	Dealer has made payment in form DRC 03 on dated 10/10/23
9.	Aurangabad	MH-10 Z-1086	01/11/2018	Not mentioned	Not mentioned	M. S. Scrap	47084	47084	94168	Taxpayers have been communicated about filing of DRC 03 taxpayers reply awaiting accordingly.
10.	Aurangabad	MH-20 BT-4441	01/11/2018	Not mentioned	Not mentioned	M. S. Scrap	29174	29174	58348	Dealer has made payment in form DRC 03 on 04/10/23
11.	Aurangabad	MH20EG5137	24/07/2019	2XXXXXXX XXXXXXO	27AGRPJ5564 DIZ4		26252	26252	52504	Dealer has made payment in form DRC 03 on 26/09/23
12.	Aurangabad	MH48AY8292	12/06/2019	Not mentioned	Not mentioned	Scrap	42940	42940	85880	Dealer has made payment in form DRC 03 on dated 27/09/23
13.	Aurangabad	UP51 AT4070	01/11/2018	Not mentioned	Not mentioned	M. S. Scrap	43912	43912	87824	Dealer has made payment in form DRC 03 on 04/10/23
14.	Aurangabad	MH-20 AT -7280	01/11/2018	Not mentioned	Not mentioned	M. S. Scrap	27540	27540	55080	Dealer has made payment in form DRC 03 on dated 27/09/23
15.	Nodal-01	MH 12-QG-4552	01/11/2018	Not mentioned	Not mentioned	M. S. Scrap	65092	65092	130184	Dealer has made payment in form DRC 03 on 26/09/23
16.	Nodal-01	MH-11-BL-4327	07/10/2019	2XXXXXXX XXXXXXK	Not mentioned	Choke Coils Inductor	50160	50160	100320	Reply Awaited
17.	Nashik	MH-43-Y-8039	07/10/2019	2XXXXXXX XXXXXXM	Not mentioned	LicLago Paper	15096	15096	30192	Reply Awaited
18.	Nashik	MH-20-EG-0869	26/04/2019	Not mentioned	Not mentioned	Medicines	11484	11484	22968	Reply Awaited
19.	Nashik	MH-04-DD-6733	22/02/2019	Not mentioned	Not mentioned	M S Scrap	75592	75592	151184	Reply Awaited
20.	Nashik	MH-15-TC-0622	14/12/2018	Not mentioned	Not mentioned	Teactor	60505	60505	121009	Reply Awaited
21.	Nashik	GJ09Z8447	02/11/2018	Not mentioned	Not mentioned	Cotton	37050	37050	74100	Due to technical Error taxpayer failed to file DRC.03 dt-20/09/2023
						Total	851512	851511	1703023	

Appendix 3.1.11
(Reference: Paragraph 3.1.1.1.6, page 30)
Short creation of demand for tax and penalty during EWB interception

Sr. No.	Division	Vehicle Number	GSTIN of Consignor	GSTIN of Consignee	Assessable Value	Tax Paid	Tax Payable	Tax Short Paid	Reasons for payment	short	Reply of the Department
1.	Thane City	MH-46/R-7931	2XXXXXXX XXXXXXI	2XXXXXXX XXXXXXE	2230212	27090	54180	27090	Penalty paid but tax amount not paid		Recovery ₹0.27 lakh made September 2023
2.	Pune-3	MH-14/HG 4486	2XXXXXXX XXXXXXN	2XXXXXXX XXXXXXY	124321	22372	44744	22372	Penalty paid but tax amount not paid		Reply is awaited
3.	Nodal-1, Mumbai	MH-01/CV 5926	2XXXXXXX XXXXXX0	USA	3877407	287352	387740	100388	USD Dollar to Rupee conversion rate taken less		Reply is awaited
4.	Nodal-1, Mumbai	MH-01/CR 5233	2XXXXXXX XXXXXX5	URD	401800	72324	144648	72324	Tax paid but penalty amount not recovered		Reply is awaited
5.	Nashik	MH-12/QC 5644	Not mentioned	Not Mentioned	766708	209100	276014	66914	Tax and penalty calculated at 12% instead of 18%		Wrongly mentioned HSN code
6.	Nashik	MH-04/EQ 4353	2XXXXXXX XXXXXXO	2XXXXXXX XXXXXXE	117947	36000	42460	6460	Tax and penalty calculated at 12% instead of 18%		Recovery effected dt 28/08/2023
				Total	7518395	654238	949786	295548			

Appendix 3.1.12
(Reference: Paragraph 3.1.11.7, page 30)
Delayed payment of tax and penalty to the Government account

Sl. No.	Division	Vehicle Number	Date of interception	Date of Release	GSTIN of Consignor	Name of the Consignor	GSTIN of Consignee	Name of the Consignee	Description of Commodities	Date of DRC 03	Delay (in days) in payment of tax & penalty to Government account	Tax amount	Reply of the Department
1.	Pune-3	MH-7-AJ-6186	30/01/2021	30/01/2021	2XXXXXXXXXX XXXXXX0	Sagar Subhash Parab	URD	Nitin Dalvi	Forest Wood	23/12/2021	327	117000	Reply Awaited
2.	Pune-3	MH 11 CH 3408	03/02/2021	03/02/2021	2XXXXXXXXXX XXXXXX8	Orgatma Organic Science Pvt Ltd	3XXXXXXXXX XXXXXXN	Harish Electronics	Kalchekku Machine Semi-Automatic Stone	13/02/2021	10	49320	Reply Awaited
3.	Pune-3	MH 14 HG 4486	03/02/2021	03/02/2021	2XXXXXXXXXX XXXXXXN	M/S Surya Electronics India Pvt. Ltd.	2XXXXXXXXX XXXXXXY	Shree Electronics and Mobile	Electronics Goods	17/02/2021	14	222372	Reply Awaited
4.	Aurangabad	MH20EL3681	10/12/2020	10/12/2020	2XXXXXXXXXX XXXXXX0	JK Tyre & Industries Limited	2XXXXXXXXX XXXXXXL	Rajendra Tyre Service	Tyre, tubes	05/01/2021	27	105888	Challan (credit to Cash ledger) was prepaid on 10/12/2020 but DRC 03 was credited on 05/01/2021
					Not mentioned	Cavendish	Not mentioned	not mentioned	PRKTT, tube, flap	06/01/2021	26		
									Total			494580	

Appendix 3.2.1
(Reference: Paragraph 3.2.7.1, page 36)
Non-conduct of scrutiny

Sr. No.	Charge Office	Year	No. of taxpayers with Charge Office	No. of tax-payers whose returns were scrutinized	No. of returns scrutinized	No. of cases where discrepancy found	Amount involved	No. of cases where ASMT 10 were issued	No. of cases where discrepancy accepted by taxpayer	Amount recovered	No. of cases where SCNs issued	Amount	No. of cases completed	Amount	Remarks
1.	Mumbai-LTU-514	2020-21		0	0	0	0	0	0	0	0	0	0	0	Charge Officer stated (January 2024) that it was the initial period of the implementation of GST Act, and the department was new to GST laws. Department was busy in disposing of pending works related to VAT and list of selected taxpayers for scrutiny was received from EIU in April 2021 for assessment year 2017-18.
2.	Mumbai-LTU-520	2020-21	104	0	0	0	0	0	0	0	0	0	0	0	Charge Officer stated (January 2024) that no cases were received from EIU for scrutiny in 2020-21.
3.	Marol-501	2020-21	444	0	0	0	0	0	0	0	0	0	0	0	Charge Officer stated (June 2024) that EIU allotted cases for scrutiny for the period 2017-18 to 2021-22 after FY 2021-22 only hence no scrutiny was conducted during 2020-21.
4.	Mumbai-LTU-519	2020-21	113	0	0	0	0	0	0	0	0	0	0	0	Charge Officer stated (July 2024) that no cases have been directed by EIU for scrutiny in 2020-21.
5.	Mumbai-LTU-537	2020-21	115	0	0	0	0	0	0	0	0	0	0	0	Charge Officer stated no cases were received for scrutiny from EIU in 2020-21.
6.	Mumbai-LTU-543	2020-21	93	1	12	1	521294	1	0	0	1	521294	1	521294	--

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Sr. No.	Charge Office	Year	No. of taxpayers with Charge Office	No. of tax-payers whose returns were scrutinized	No. of returns scrutinized	No. of cases where discrepancy found	Amount involved	No. of cases where ASMT 10 were issued	No. of cases where discrepancy accepted by taxpayer	Amount recovered	No. of cases where SCNs issued	Amount	No. of cases completed	Amount	Remarks
7	Mumbai-LTU-512	2020-21	81	0	0	0	0	0	0	0	0	0	0	0	Charge Officer stated (January 2024) no cases were received for scrutiny from EIU in 2020-21.
8.	Mumbai-LTU-501	2020-21	107	0	0	0	0	0	0	0	0	0	0	0	Charge Officer stated (January 2024) no cases were received for scrutiny from EIU in 2020-21.
9.	Pen-501	2020-21	57	0	0	0	0	0	0	0	0	0	0	0	Charge Officer stated (January 2024) no cases were received for scrutiny from EIU in 2020-21.
10.	Pune-LTU-502	2020-21	68	0	0	0	0	0	0	0	0	0	0	0	Charge Officer stated (January 2024) no cases were received for scrutiny from EIU in 2020-21.
		Total	1182	1	12	1	521294	1	0	0	1	521294	1	521294	

Appendix 3.2.2
(Reference: Paragraph 3.2.7.2, page 37)
Non-conduct of audit by Charges

Sl. No.	Charge Office	Year	No. of taxpayers with Charge Office	No. of taxpayers selected for conducting audit	No. of audits conducted during the year	Actual no. of audits completed	No. of cases in which deficiencies were found	Amount involved in deficiencies	Recovery	Reply of the Department
1.	Mumbai-LTU-514	2020-21	95	0	0	0	0	0	0	Charge Officer stated (January 2024) that it was initial period of implementation of GST laws. Further, department was busy in disposing of the pending work related to VAT. No cases have been directed by EIU for audit between July 2017 and March 2021. List of selected taxpayers for audit was received in April 2021 for assessment year 2017-18.
2.	Mumbai-LTU-520	2020-21	104	0	0	0	0	0	0	Charge Officer stated (January 2024) that cases for audit were received from July 2022 onwards for the assessment years 2018-19 to 2020-21.
3.	Marol-501	2020-21	444	0	0	0	0	0	0	Charge Officer stated (June 2024) that EIU has allotted cases on SAP module for GST audit for the period 2017-18 to 2021-22 after FY 2021-22. Neither audit cases were allotted on SAP module nor disposed of any case during FY 2020-21.
4.	Mumbai-LTU-519	2020-21	113	0	0	0	0	0	0	Charge Officer stated (July 2024) no cases have been directed by EIU for audit during 2020-21.
5.	Mumbai-LTU-537	2020-21	115	0	0	0	0	0	0	Charge Officer stated (September 2023) that no cases were received for audit from EIU in 2020-21.
6.	Mumbai-LTU-543	2020-21	93	1	1	0	1	28390172	0	--
7.	Mumbai-LTU-512	2020-21	81	0	0	0	0	0	0	Charge Officer stated (January 2024) that no cases were received for audit from EIU in 2020-21.
8.	Mumbai-LTU-501	2020-21	107	0	0	0	0	0	0	Charge Officer stated (January 2024) that no cases were received for audit from EIU in 2020-21.
9.	Pen-501	2020-21	57	0	0	0	0	0	0	Charge Officer stated (January 2024) that no cases were received for audit from EIU in 2020-21.
10.	Pune-LTU-502	2020-21	68	0	0	0	0	0	0	Charge Officer stated (January 2024 and April 2025) that no cases were received for audit from EIU in 2020-21.
	Total		1078	1	1	0	1	28390172	0	

Appendix 3.2.3
(Reference: Paragraph 3.2.7.3, page 38)
Delay in cancellation of Registration

Sr. No.	Charge Office	GSTIN	Type of Cancellation	Date of Registration	Date of application by taxpayer	Date of Initiation of Notice (REG 17)	Date of reply to REG17	Due date of registration to be cancelled (as per Act)	Reason of Cancellation	Date of Order (Actual registration cancelled on)	Delay in cancellation (in days)	Remarks
1.	Marol-501	27XXXXXX XXXXX1 Z7	On Application by the taxpayer	01/07/2017	16/01/2020	NA	NA	15/02/2020	Discontinuance of business/ Closure of business	12/09/2020	210	Charge Officer did not give any reasons for the delay.
2.	Marol-501	27XXXXXX XXXXX2 Z7	On Application by the taxpayer	24/08/2017	11/12/2019	NA	NA	01/10/2020	Discontinuance of business/ Closure of business	28/05/2020	139	Charge Officer did not give any reasons for the delay.
3.	Marol-501	27XXXXXX XXXXX1 Z7	On Application by the taxpayer	01/07/2017	26/06/2020	NA	NA	26/07/2020	Discontinuance of business/ Closure of business	12/09/2020	48	Charge Officer did not give any reasons for the delay.
4.	Marol-501	27XXXXXX XXXXX1 Z0	On Application by the taxpayer	01/07/2017	05/03/2021	NA	NA	04/04/2021	Discontinuance of business/ Closure of business	07/10/2021	186	Charge Officer did not give any reasons for the delay.
5.	Marol-501	27XXXXXX XXXXX1 ZP	On Application by the taxpayer	15/10/2019	26/01/2021	NA	NA	25/02/2021	Discontinuance of business/ Closure of business	07/10/2021	224	Charge Officer did not give any reasons for the delay.
6.	Marol-501	27XXXXXX XXXXX2 ZV	Sto moto by the Department	11/02/2020	NA	12/11/2020	Reply not submitted	19/12/2020	Returns not furnished for continuous six tax period	07/10/2021	292	Charge Officer did not give any reasons for the delay.
7.	Marol-501	27XXXXXX XXXXX1 ZA	Sto moto by the Department	14/02/2020	NA	12/11/2020	Reply not submitted	19/12/2020	Returns not furnished for continuous six tax period	07/10/2021	292	Charge Officer did not give any reasons for the delay.
8.	Mumbai-LTU-519	27XXXXXX XXXXX1 Z6	On Application by the taxpayer	01/07/2017	12/08/2020	NA	NA	11/09/2020	Transfer of business on account of amalgamation,	28/09/2020	17	Charge Officer did not give any reasons for the delay.
9.	Mumbai-LTU-543	27XXXXXX XXXXX1 ZP	On Application by the taxpayer	01/07/2017	30/07/2020	NA	NA	29/08/2020	Others	07/09/2020	9	Charge Officer did not give any reasons for the delay.
10.	Mumbai-LTU-501	27XXXXXX XXXXX2 Z5	Sto moto by the Department	01/07/2017	15/07/2020	15/07/2020	--	21/08/2020	Returns not furnished for continuous six tax period	21/09/2020	31	Charge Officer did not give any reasons for the delay.
11.	PEN-501	27XXXXXX XXXXX1 ZA	On Application by the taxpayer	01/07/2017	18/03/2021	NA	NA	18/04/2021	Merger	19/05/2021	31	Due to covid situation, office was not working in full, hence there was delay of one month.

Appendix 3.2.4
(Reference: Paragraph 3.2.7.4, page 39)
Inadequate Follow-up on non-filing of GSTR 10

Sr. No.	Charge Office	GSTIN	Date of Issue of cancellation order	Due Date of Filing GSTR 10	Date of filing of GSTR 10	Delay in filing GSTR 10	Details of action taken on Non filing of GSTR 10			Late fee paid
							Issue of GSTR 3A	Assessment order issued (ASMT 13)	Assessment order issued (ASMT 13)	
1.	Mumbai-LTU-514	27XXXXXXXXXX1ZR	16/06/2020	14/09/2020	20/08/2021	340	Not issued	Not issued	Not issued	Late fee 5000 CGST & SGST was paid
2.	Mumbai-LTU-520	27XXXXXXXXXX1ZD	27/10/2020	25/01/2021	Not filed	Not filed	Not issued	Not issued	Not issued	
3.	Mumbai-LTU-520	27XXXXXXXXXX1ZO	28/12/2020	28/03/2021	13/04/2023	746	-	-	-	1000 Late fee was paid
4.	Mumbai-LTU-520	27XXXXXXXXXX2Z7	29/12/2020	29/03/2021	Not filed	Not filed	Not issued	Not issued	Not issued	
5.	Mumbai-LTU-520	27XXXXXXXXXX1ZX	30/12/2020	20/01/2021	Not filed	Not filed	Not issued	Not issued	Not issued	
6.	Mumbai-LTU-520	27XXXXXXXXXX1Z5	31/12/2020	07/01/2021	Not filed	Not filed	Not issued	Not issued	Not issued	
7.	Mumbai-LTU-520	27XXXXXXXXXX1ZY	01/01/2021	29/11/2020	Not filed	Not filed	NA	NA	NA	
8.	Mumbai-LTU-520	27XXXXXXXXXX1ZB	02/01/2021	03/02/2021	Not filed	Not filed	Not issued	Not issued	Not issued	
9.	Mumbai-LTU-520	27XXXXXXXXXX3Z8	03/01/2021	06/01/2021	Not filed	Not filed	NA	NA	NA	
10.	Mumbai-LTU-520	27XXXXXXXXXX1ZP	04/01/2021	06/12/2020	Not filed	Not filed	Issued	Issued	NO	
11.	Mumbai-LTU-520	27XXXXXXXXXX1ZP	05/01/2021	06/04/2021	28/06/2023	813	NA	NA	NA	
12.	Mumbai-LTU-543	27XXXXXXXXXX1Z7	06/01/2021	06/04/2021	Not filed	Not filed	NA	NA	NA	
13.	Mumbai-LTU-501	27XXXXXXXXXX1ZO	26/11/2020	25/02/2021	Not filed	Not filed	NA	NA	NA	
14.	Mumbai-LTU-501	27XXXXXXXXXX1Z9	21/10/2020	20/01/2021	Not filed	Not filed	NA	NA	NA	
15.	Mumbai-LTU-501	27XXXXXXXXXX2ZB	02/10/2020	31/12/2020	Not filed	Not filed	NA	NA	NA	
16.	Mumbai-LTU-501	27XXXXXXXXXX1ZI	28/09/2020	27/12/2020	Not filed	Not filed	NA	NA	NA	
17.	Mumbai-LTU-501	27XXXXXXXXXX2Z5	21/09/2020	20/12/2020	Not filed	Not filed	NA	NA	NA	
18.	Pen-501	27XXXXXXXXXX1ZA	24/11/2020	22/02/2021	Not filed	Not filed	NA	NA	NA	

Appendix 3.2.5
(Reference: Paragraph 3.2.9.1, page 54)
Scope Limitation

Sl. No.	Division	Charge Office	GSTIN	Records not produced
1	Mumbai-LTU-2	Mumbai-LTU-514	27XXXXXXXXXX2Z2W	Bills of supplies, receipt and payment vouchers, Agreement, debit and credit notes of selected two months, ITC reversal working sheet u/r 42 & 43, ITC register, sales register & RCM register with 15-20 high end invoice.
2	Mumbai-LTU-2	Mumbai-LTU-514	27XXXXXXXXXXXXXIZY	GSTR 1 invoices, bills of supplies, receipt and payment vouchers, Agreement, debit and credit notes of selected two months, Purchase invoices, zero rated invoices, job work challan, invoices of exempted supplies, Notes to accounts, ITC reversal working sheet u/r 42 & 43, ITC register, sales register & RCM register with 15-20 high end invoice.
3	Mumbai-LTU-2	Mumbai-LTU-514	27XXXXXXXXXXXXXZ0	GSTR 1 invoices, bills of supplies, receipt and payment vouchers, Agreement, debit and credit notes of selected two months, job work challan, invoices of exempted supplies, Notes to accounts, ITC reversal working sheet u/r 42 & 43, ITC register, sales register & RCM register with 15-20 high end invoice.
4	Mumbai-LTU-2	Mumbai-LTU-514	27XXXXXXXXXXXXXIZS	Invoices of GSTR 1, bills of supplies, receipt and payment vouchers, Agreement, debit and credit notes of selected two months, Purchase invoices, zero rated invoices, job work challans, invoices of exempted supplies, ITC reversal working sheet u/r 42 & 43, ITC register, sales register & RCM register in with 15-20 high end invoice.
5	Mumbai-LTU-2	Mumbai-LTU-517	27XXXXXXXXXXXXXIZI	Receipt and payment vouchers, Agreement, debit and credit notes of selected two months, ITC reversal working sheet u/r 42 & 43, ITC register, sales register & RCM register in with 15-20 high end invoice.
6	Mumbai-LTU-2	Mumbai-LTU-517	27XXXXXXXXXXXXXIZ2	Invoices of GSTR 1, bills of supplies, receipt and payment vouchers, Agreement, debit and credit notes of selected two months, Purchase invoices, zero rated invoices, job work challans, invoices of exempted supplies, Notes to accounts with Directors / Auditors report, ITC reversal working sheet u/r 42 & 43, ITC register, sales register & RCM register in with 15-20 high end invoice.
7	Mumbai-LTU-2	Mumbai-LTU-518	27XXXXXXXXXXXXXIZM	Bills of supplies, receipt and payment vouchers, Agreement, debit notes of selected two months, Purchase invoices, Job work challans, ITC reversal working sheet u/r 42 & 43, ITC register (2018-19 and 2020-21), sales register (2018-19 and 2020-21) and RCM register with 15-20 high end invoice.
8	Mumbai-LTU-2	Mumbai-LTU-519	27XXXXXXXXXXXXXIZ5	Sales register with 15-20 high end invoice.
9	Mumbai-LTU-2	Mumbai-LTU-519	27XXXXXXXXXXXXXIZ5	Receipt and payment vouchers, Agreement, debit and credit notes of selected two months, zero rated invoices, Job work challans, invoices of exempted supplies, Notes to accounts, ITC reversal working sheet u/r 42 & 43, sales register & RCM register with 15-20 high end invoice.
10	Mumbai-LTU-2	Mumbai-LTU-523	27XXXXXXXXXXXXXIZ4	Receipt and payment vouchers, Agreement, debit and credit notes of selected two months, Purchase invoices, zero rated invoices, invoices of exempted supplies, Notes to accounts, ITC reversal working sheet u/r 42 & 43 & sales register with 15-20 high end invoice.
11	Mumbai-LTU-2	Mumbai-LTU-523	27XXXXXXXXXXXXXIZ3	GSTR 1 invoices, bills of supplies, receipt and payment vouchers, Agreement, debit and credit notes of selected two months, Purchase invoices, zero rated invoices, Job work challans, invoices of exempted supplies, Notes to accounts, ITC reversal working sheet u/r 42 & 43, ITC register (2018-19), sales register (2018-19) & RCM register with 15-20 high end invoice.
12	Mumbai-LTU-2	Mumbai-LTU-524	27XXXXXXXXXXXXXIZ6	GSTR 1 invoices, bills of supplies, receipt and payment vouchers, Agreement, debit and credit notes of selected two months, Purchase invoices, zero rated invoices, Job work challans, invoices of exempted supplies, Notes to accounts, ITC reversal working sheet u/r 42 & 43, ITC register, sales register & RCM register with 15-20 high end invoice.
13	Mumbai-LTU-3	Mumbai-LTU-531	27XXXXXXXXXXXXXIZI	Export and SEZ related documents (Shipping bills, Bill of export, EGM, BRC, FIRC), Job-work challan, Register (ITC, Sale, RCM), Credit/Debit Notes, Director's Report, 3CEB Report.

Sl. No.	Division	Charge Office	GSTIN	Records not produced
14	Mumbai-LTU-3	Mumbai-LTU-534	27XXXXXXXXXX1ZC	Invoices (Outward-Sept 2020 & Nov 2020), Invoices (Inward- September 2019), Credit/ Debit Note, Register (ITC, Sales & RCM 2018-19 to 2020-21), Annual Report, Schedules to Financial Statements, Director's & Auditor Reports (2019-20 and 2020-21), Details of exempted supplies with HSN (2019-20 & 2020-21), Auditor's report on Foreign exchange Earning, 3CEB reports (2018-19 to 2020-21), Ledger/details of trade receivable & trade payable (2018-19 to 2020-21).
15	Mumbai-LTU-3	Mumbai-LTU-535	27XXXXXXXXXX1ZS	Invoices (Outward - July 2019 & July 2020), Invoices (Inward - March 2019 & July 2019), Job-work challans (April 2018 & December 2020), Debit/Credit Notes 2018-19 to 2020-21), Details of exempted supplies with HSN.
16	Mumbai-LTU-3	Mumbai-LTU-532	27XXXXXXXXXX1Z8	Zero rated invoices (Outward -October 2020), Export and SEZ related documents (EGM, BRC, FIRC), Job-work challan (October 2018 & May 2019), Debit/Credit Notes, Schedule to Financial Statements, Related party discloser, Director's report, Auditor's report on Foreign Exchange Earnings, 3 CEB reports (2018-19 to 2020-21).
17	Mumbai-LTU-3	Mumbai-LTU-535	27XXXXXXXXXX1ZN	Credit notes, Debit notes, Details of exempted supplies with HSN, Schedule to Financial Statements, Related party discloser, Director's report, ITC reversals working sheet u/r 42 & 43.
18	Mumbai-LTU-2	Mumbai-LTU-545	27XXXXXXXXXX1Z7	Job-work challan (Sep 2018 & Feb 2019), Details of exempted supplies with HSN, Ledger/details of trade payables/receivable, Registers (ITC, Sales & RCM), Credit/Debit Notes (2018-19 to 2020-21), ITC reversals working sheet u/r 42 & 43.
19	Jalgaon	Dhule-602	27XXXXXXXXXXZ2	Invoices (Outward - November 2019), Invoices (Inward - Sep 2019 & Dec 2019), Details of nil rated supplies with HSN, Ledger/details of trade payable/receivable, Financial Statements (BS, P/L A), Schedules to FS, Related party discloser, Director's report, 3CB report, Credit/Debit notes, Registers (ITC, Sale & RCM).
20	Andheri	Azad-Nagar-602	27XXXXXXXXXX1Z3	Invoices (Outward - August 2018 and August 2020), Bills of supplies, PO, and connected E-way bills & Invoices (Inward - Feb 2020 & March 2021), 3 CEB reports, Debit Note/Credit Note, Registers (ITC, Sales & RCM) (2018-19 to 2020-21).
21	Mumbai-LTU-3	Mumbai-LTU-525	27XXXXXXXXXX1Z7	Invoices (Inward - July 2019 & September 2020), Export and SEZ related documents (EGM, BRC, FIRC), 3CEB reports, Details of trade receivables accounts and advances received (2019-20), Details of exempted/Nil rate supplies along with HSN/SAC (2018-19), Debit Note/Credit Note, ITC reversals working sheet u/r 42 & 43.
22	Andheri	Mumbai-Marol-501	27XXXXXXXXXX1ZE	Director's Report (2018-19 to 2020-21), Auditor's Report on Foreign Exchange Earnings, 3CEB reports, Related party discloser, Ledger/Details of trade payables /trade receivables, Debit/Credit Notes, Registers (ITC, Sale, RCM 2018-19 to 2020-21).
23	Mumbai-LTU-3	Mumbai-LTU-536	27XXXXXXXXXX1ZI	Invoices (Inward - September 2018), Zero rated invoices (Outward - August 2020 & March 2021), Export and SEZ related documents (Shipping bills, Bill of export, EGM, BRC, FIRC), Ledger/Details of trade payables /trade receivables, Director's report, Credit/Debit Note, Registers (ITC-2018-19 to 2020-21, RCM (2018-19 & 2020-21, Sales-2018-19 to 2020-21).
24	Mumbai-LTU-3	Mumbai-LTU-536	27XXXXXXXXXX1ZP	Auditor's Report on Foreign Exchange Earnings, 3CEB reports (u/s 92E of IT Act, 1961), Director's Report (2018-19 to 2020-21).
25	Mumbai-LTU-3	Mumbai-LTU-531	27XXXXXXXXXX1ZF	Zero rated invoices (Outward - June 2018), Export and SEZ related documents (Shipping bills, Bill of export, EGM, BRC, FIRC), 3CEB reports (u/s 92E of IT Act, 1961).
26	Kandivali	Malad-West-501	27XXXXXXXXXX1ZP	Invoices (Inward - November 2020), Details of exempted /NIL rated supplies with HSN, Ledger/Details of trade payables /trade receivables, Director's report, Auditor's report on Foreign Exchange Earnings, 3CEB reports (u/s 92E of IT Act, 1961), Credit/Debit Notes, Registers (ITC, Sales, RCM) 2018-19 to 2020-21, ITC reversals working sheet u/r 42 & 43.
27	Kandivali	Kandivali-West-604	27XXXXXXXXXX1ZV	Director's report, Auditor's report, Schedules & Notes to Financial statements, Related party discloser, Debit/Credit Notes.

Sl. No.	Division	Charge Office	GSTIN	Records not produced
28	Mumbai-LTU-2	Mumbai-LTU-521	27XXXXXXXXXXXXX1Z3	Invoices (Outward - August 2020) Bills of supplies, Invoices (Inward - December 2018 & January 2020), Zero rated invoices (Outward - December 2018 and November 2019), Export related documents (Shipping bills, Bill of export, EGM, BRC, FIRC), Details of exempted /NIL rated supplies with HSN, Ledger/Details of trade payables /trade receivables, Director's report, Auditor's report, Auditor's report on Foreign Exchange Earnings, 3 CEB reports, Standalone Balance Sheet and Profit and Loss Account, Related party disclosure, Schedule to Financial Statements, Credit/Debit Notes, Registers (ITC, Sales, RCM), ITC reversals working sheet u/r 42 & 43.
29	Mumbai-LTU-4	Mumbai-LTU-537	27XXXXXXXXXXXXX2ZQ	Invoices of GSTR 1, Purchase invoices, zero rated invoices, Refund claimed / sanctioned, Standalone Balance Sheet of the unit with P&L Account, Related party discloser (Pure Agent)/supplies made between closed group along with invoices, Schedules & Notes to Fin. statements to accounts with Directors / Auditors report, Records of trade payables/ receivables, Report on Foreign Exchange Earnings, 3 CEB reports, ITC reversals (with worksheets) on common inputs/capital goods for taxable and exempted/nil rated supplies.
30	Mumbai-LTU-4	Mumbai-LTU-539	27XXXXXXXXXXXXX2ZH	Invoices of GSTR 1, Purchase invoices, zero rated invoices, job work challans, invoices of exempted supplies, Refund claimed / sanctioned, Standalone Balance Sheet of the unit with P&L Account, Related party discloser (Pure Agent)/supplies made between closed group along with invoices, Schedules & Notes to Fin. statements to accounts with Directors / Auditors report, Records of trade payables/ receivables & creditors/sales / advances received, Report On Foreign Exchange Earnings, 3 CEB reports, ITC reversals (with worksheets) on common inputs/capital goods for taxable and exempted/nil rated supplies.
31	Thane Rural	Boisar-501 (Palghar)	27XXXXXXXXXXXXX1ZE	Invoices of GSTR 1, Purchase invoices, zero rated invoices, job work challans, invoices of exempted supplies, Refund claimed / sanctioned, Standalone Balance Sheet of the unit with P&L Account, Related party discloser (Pure Agent)/supplies made between closed group along with invoices, Schedules & Notes to Fin. statements to accounts with Directors / Auditors report, Records of trade payables/ receivables & creditors/sales / advances received, Report On Foreign Exchange Earnings, 3CEB reports, ITC reversals (with worksheets) on common inputs/capital goods for taxable and exempted/nil rated supplies.
32	Thane City	Wagle I.E. 501	27XXXXXXXXXXXXX1Z0	Invoices of GSTR 1, Purchase invoices, zero rated invoices, job work challans, invoices of exempted supplies, Refund claimed / sanctioned, Standalone Balance Sheet of the unit with P&L Account, Related party discloser (Pure Agent)/supplies made between closed group along with invoices, Schedules & Notes to Fin. statements to accounts with Directors / Auditors report, Records of trade payables/ receivables & creditors/sales / advances received, Report On Foreign Exchange Earnings, 3CEB reports, ITC reversals (with worksheets) on common inputs/capital goods for taxable and exempted/nil rated supplies.
33	Mumbai-LTU-4	Mumbai-LTU-539	27XXXXXXXXXXXXX1ZL	Invoices of exempted supplies, Refund claimed / sanctioned, Standalone Balance Sheet of the unit with P&L Account, Related party discloser (Pure Agent)/supplies made between closed group along with invoices, Schedules & Notes to Fin. statements to accounts with Directors / Auditors report, Records of trade payables/ receivables & creditors/sales / advances received, Report On Foreign Exchange Earnings, 3CEB reports, ITC reversals (with worksheets) on common inputs/capital goods for taxable and exempted/nil rated supplies.
34	Mazgaon	Mazgaon-606	27XXXXXXXXXXXXX1ZA	Invoices of GSTR 1, Purchase invoices, zero rated invoices, job work challans, invoices of exempted supplies, Refund claimed / sanctioned, Standalone Balance Sheet of the unit with P&L Account, Related party discloser (Pure Agent)/supplies made between closed group along with invoices, Schedules & Notes to Fin. statements to accounts with Directors / Auditors report, Records of trade payables/ receivables & creditors/sales / advances received, Report On Foreign Exchange Earnings, 3CEB reports, ITC reversals (with worksheets) on common inputs/capital goods for taxable and exempted/nil rated supplies.

Sl. No.	Division	Charge Office	GSTIN	Records not produced
35	Mumbai-LTU-4	Mumbai-LTU-543	27XXXXXXXXXX1ZIR	Invoices of GSTR 1, Purchase invoices, zero rated invoices, job work challans, invoices of exempted supplies, Refund claimed / sanctioned, Standalone Balance Sheet of the unit with P&L Account, Related party discloser (Pure Agent)/supplies made between closed group along with invoices, Schedules & Notes to Fin. statements to accounts with Directors / Auditors report, Records of trade payables/receivables & creditors/sales / advances received, Report On Foreign Exchange Earnings, 3CEB reports, ITC reversals (with worksheets) on common inputs/capital goods for taxable and exempted/nil rated supplies.
36	Nanded	Nanded-501	27XXXXXXXXXXXXXIZS	Invoices of GSTR 1, Purchase invoices, zero rated invoices, job work challans, invoices of exempted supplies, Refund claimed / sanctioned, Standalone Balance Sheet of the unit with P&L Account, Related party discloser (Pure Agent)/supplies made between closed group along with invoices, Schedules & Notes to Fin. statements to accounts with Directors / Auditors report, Records of trade payables/receivables & creditors/sales / advances received, Report On Foreign Exchange Earnings, 3CEB reports, ITC reversals (with worksheets) on common inputs/capital goods for taxable and exempted/nil rated supplies.
37	Thane City	Bhiwandi-703 (Kalyan)	27XXXXXXXXXXXXXIZW	Invoices of GSTR 1, Purchase invoices, zero rated invoices, job work challans, invoices of exempted supplies, Refund claimed / sanctioned, Standalone Balance Sheet of the unit with P&L Account, Related party discloser (Pure Agent)/supplies made between closed group along with invoices, Schedules & Notes to Fin. statements to accounts with Directors / Auditors report, Records of trade payables/receivables & creditors/sales / advances received, Report On Foreign Exchange Earnings, 3CEB reports, ITC reversals (with worksheets) on common inputs/capital goods for taxable and exempted/nil rated supplies.
38	Mumbai-LTU-1	Mumbai-LTU-503	27XXXXXXXXXXXXXIZF	Statement of Exports confirming the details provided in ICEGATE for checking. SEZ supplies if any with statement and 15-20 sample high value invoices, Statement of exempted supply if 5D of GSTR 9 is not blank together with 15 to 20 high value invoices.
39	Ghatkopar	Ghatkopar-West-504	27XXXXXXXXXXXXXIZI	ITC register, sales register & RCM register with 15-20 high end invoices for the years 2018-19 to 2020-21. Statement of Exports conforming to the details provided in ICEGATE for checking.
40	Santaacruz	Bandra-West-502	27XXXXXXXXXXXXXIZP	Highest 50 invoices for each month of January 2020 and August 2020 (Outward) & for August 2019 and December 2019 (Inward), Downloaded GSTR 2A for each month of August 2019 and December 2019, Form 3CD of Tax Audit Report for all years, ITC register.
41	Santaacruz	Bandra-West-504	27XXXXXXXXXXXXX4Z3	Form 3CD of Tax Audit Report for all the years 2018-19, ITC register, sales register & RCM register with 15-20 high end invoices for the year 2018-19, Statement with 15-20 high end invoices of import of services if any with FIRC received.
42	Sakinaka	Sakinaka-502	27XXXXXXXXXXXXXIZW	Downloaded GSTR 2A for each month of November 2020 and March 2021, Form 3CD of Tax Audit Report for 2018-19 & 2019-20. SEZ supplies if any with statement and 15-20 sample high end invoices, Statement of exempted supply if 5D of GSTR 9.
43	Mumbai-LTU-1	Mumbai-LTU-503	27XXXXXXXXXXXXXIZC	Highest 50 invoices each for the months of September 2019 and March 2020 (outward invoices) with 50 invoices each for the months of September 2019 & October 2020 (Inward), Downloaded GSTR 2A for each month of February 2021 and March 2021, Form 3CD of tax audit report.
44	Mumbai-LTU-1	Mumbai-LTU-501	27XXXXXXXXXXXXXIZF	Highest 50 invoices each for the months of September & October 2019 (outward invoices) with July 2018 and August 2018 (inward invoices), Form 3CD of Tax Audit Report for all years, Statement of Bills of Entries and Exports conforming to the data.
45	Mumbai-LTU-1	Mumbai-LTU-501	27XXXXXXXXXXXXX2Z3	Highest 50 invoices each for the months of December 2020 & March 2021 (outward invoices) with January 2021 and February 2021 (inward invoices), Form 3CD of Tax Audit Report for all years, SEZ supplies if any with statement and 15-20 sample high value invoices.

Sl. No.	Division	Charge Office	GSTIN	Records not produced
46	Mumbai-LTU-2	Mumbai-LTU-515	27XXXXXXXXXX1ZD	Highest 50 invoices each for the months of May 2018 & October 2020 (outward invoices) with June 2018 and September 2020 (inward invoices), Downloaded GSTR 2A for each month of March 2020 and March 2021, Form 3CD of Tax Audit Report for all years.
47	Mumbai-LTU-1	Mumbai-LTU-509	27XXXXXXXXXX1Z7	Highest 50 invoices each for the months of June 2019 & August 2019 (outward invoices) with June 2019 & September 2020 (inward invoices), Downloaded GSTR 2A for each month of June 2019, September 2020, Form 3CD of Tax Audit Report for all years.
48	Bandra	Bandra-East-502	27XXXXXXXXXX1ZP	Highest 50 invoices for each month of Outward Invoices for March 2019, March 2020 & Inward invoices for March 2020, March 2021, Downloaded GSTR 2A for each month of March 2020, March 2021, ITC register & RCM register with 15-20 high value invoices.
49	Mulund	Mulund-West-503	27XXXXXXXXXX1ZZ	Notes to accounts for the year 2018-19 to 2020-21.
50	Bandra	Bandra-East-702	27XXXXXXXXXX1Z8	Highest 50 invoices for each month of Outward Invoices for March 2019 & March 2020 and Inward invoices for March 2019 & March 2021, R9C for 2019-20 & 2020-21, Downloaded GSTR 2A for each month of March 2019 & March 2021, Financial Statements.
51	Mulund	Mulund-West-502	27XXXXXXXXXX1ZF	Highest 50 invoices for each month of Outward Invoices for Aug 2019 & March 2020 and Inward invoices for Dec 2020 & Feb 2021, Downloaded GSTR 2A for each month of Dec 2020 & Feb 2021, ITC register, sales register & RCM register with 10-15 high value invoices.
52	Bandra	Bandra-East-501	27XXXXXXXXXX1ZE	Highest 50 inward invoices for Sep 2020, 15-20 high end invoices of ITC register, Sales Register /sales invoice 2020-21, Form 3CD of Tax Audit Report for the year 2018-19, Statement of Bills of Entries and Exports conforming to the details.
53	Raigad	Pen-501	27XXXXXXXXXX1ZH	Statement of Bills of Entries conforming to the details provided in IEGATE for checking. Statement with 15-20 high end invoices of import of services if any with FIRC received inter alia including date of invoice, date of payment & date of entry.
54	Raigad	Pen-501	27XXXXXXXXXX1ZG	SEZ supplies if any with statement and 15-20 sample high end invoices, Statement of exempted supply if 5D of GSTR 9 is not blank together with 15 to 20 high end bills of supply, Statement with 15-20 high value invoices of import of services if any.
55	Raigad	Pen-501	27XXXXXXXXXX1ZW	Highest 50 invoices for each month of Oct 2020, Mar 2021 (Outward) & July 2019, Dec 2020 (Inward), Downloaded GSTR 2A for each month of July 2019, Dec 2020, Form 3CD of Tax Audit Report for all years, ITC register & RCM register with 15-20 high end invoices.
56	Raigad	Sanpada-503	27XXXXXXXXXX1ZX	Highest 50 invoices for each month of outward Invoices for July 2020, Dec 2020 & Inward invoices for March 2019, July 2020, Downloaded GSTR 2A for each month of March 2019, July 2020, Notes to accounts and Form 3CD of Tax Audit Report for all three years.
57	Pune-North	Bibvewadi-601	27XXXXXXXXXX1ZD	Highest 50 invoices for each month of outward Invoices for Sept 2018, Jan 2019 & Inward invoices for Dec 2020, Feb 2021, Downloaded GSTR 2A for each month of Dec 2020, Feb 2021 Notes to accounts and Form 3CD of Tax Audit Report for all years.
58	Pune-LTU-2	Pune-LTU-524	27XXXXXXXXXX1ZF	Highest 50 invoices for each month of Aug 2018, Feb 2019 (outward) & for months of January 2019 and September 2020 (Inward), Downloaded GSTR 2A for each month of Sep 2020 & March 2021, Notes to account and form 3CD of Tax Audit Report for all the years.
59	Pune-LTU-1	Pune-LTU-505	27XXXXXXXXXX1Z4	Highest 50 invoices for each month of Sep 2020, March 2021 (Outward) & for Sep 2020, March 2021 (Inward), Downloaded GSTR 2A for each month of Sep 2020 & March 2021, Notes to account and form 3CD of Tax Audit Report for all years.

Sl. No.	Division	Charge Office	GSTIN	Records not produced
60	Pune-LTU-2	Pune-LTU-514	27XXXXXXXXXXXXX1ZF	Highest 50 invoices for each month of April 2018, April 2019 (Outward) & August 2018, January 2020 (Inward), Downloaded GSTR 2A for each month of August 2018, January 2020, Form 3CD of Tax Audit Report for all years, Statement of Bills of Entry.
61	Pune-South	Pune-Cantt-501	27XXXXXXXXXXXXX2ZJ	Highest 50 invoices for each month of Sept. 2020 and Oct. 2020 (Outward) and Sept. 2020 & January 2021 (Inward), Downloaded GSTR 2A for each month of Sept. 2020 & January 2021, Form 3CD of Tax Audit Report for 2020-21, Statement of Bills of Entry.
62	Pune-LTU-2	Pune-LTU-519	27XXXXXXXXXXXXX1Z4	Highest 50 invoices each for the months of December 2020 and March 2021 (outward invoices) & Oct. 2018 and March 2019 (inward), Notes to Financial Statements or Financial Statements for all the year 2018-19 to 2020-21.

Appendix 3.2.6
(Reference: Paragraph 3.2.9.2, page 55)
Non-payment of interest

Sl. No.	GSTIN	Division	Charge Office	Year	Interest due on delayed filing (6)	Interest already paid (7)	Balance interest liability (8)=(6)-(7)	Interest demanded/recovered by the department (9)	Reply of the department (10)
1.	27XXXXXXXXXX1ZS	Mumbai-LTU-2	Mumbai-LTU-514	2020-21	5607260	5382506	224754	349927	Department stated (March 2025) that DRC 07 has been issued (August 2024) raising demand for ₹3.50 lakh.
2.	27XXXXXXXXXX1ZQ	Fort	Fort-705	2018-19	44007	12806	31201	31201	Department stated (January 2024) that taxpayer has paid ₹ 30,857 and will pay remaining liability for remaining two years.
				2019-20	11970	0	11970	11970	Department stated (January 2024) that the taxpayer has agreed to pay the ₹.14336
				2020-21	7252	0	7252	7252	Department stated (January 2024) that the taxpayer has agreed to pay the ₹.7841
3.	27XXXXXXXXXX1Z5	Mumbai-LTU-2	Mumbai-LTU-519	2018-19	21251	0	21351	21351	Reply awaited
4.	27XXXXXXXXXX1Z6	Mumbai-LTU-2	Mumbai-LTU-520	2018-19	56	0	56	56	Department stated that (January 2024) scrutiny notice was issued in Form ASMT 10 intimating discrepancies in GST returns.
				2019-20	493	0	493	493	Department stated that (January 2024) scrutiny notice was issued in ASMT 10 intimating discrepancies in GST returns.
5.	27XXXXXXXXXX1ZK	Mandvi	Mandvi-503	2019-20	16168	0	16168	19261	The Department stated (April 2025) that taxpayers have paid the interest liability of ₹19,261 vide DRC 03 (December 2024).
				2020-21	2992	0	2992	3100	The Department stated (April 2025) that taxpayers have paid the interest liability of ₹3,100 vide DRC 03 (December 2024).
6.	27XXXXXXXXXX1ZC	Nashik	Panchavati-701	2018-19	3969	0	3969	3878	Department stated (December 2024) that the taxpayer paid amount of ₹ 3878 vide DRC 03 dated 19/01/2024
7.	27XXXXXXXXXX1Z5	Mandvi	Mumbai-Central-704	2019-20	59576	0	60018	60698	The Department stated (March 2025) that the taxpayer paid the liability of ₹ 61036 vide DRC 03 (February and March 2024).
8.	27XXXXXXXXXX1ZS	Mumbai-LTU-3	Mumbai-LTU-535	2019-20	13306	0	13306	13306	Department stated (April 2025) stated that the taxpayer had made payment against short payment of interest through DRC 03(March 2024).
				2020-21	7540	0	7540	7540	Department stated (April 2025) that the taxpayer had made payment against short payment of interest through DRC 03 (March 2024)
9.	27XXXXXXXXXX1Z7	Mumbai-LTU-3	Mumbai-LTU-525	2019-20	11244	0	11244	11244	Department stated (December 2023) that the taxpayer has accepted the liability of interest and paid through Form DRC 03 (December 2023).

Sl. No.	GSTIN	Division	Charge Office	Year	Interest due on delayed filing (6)	Interest already paid (7)	Balance interest liability (8)=(6)-(7)	Interest demanded/recovered by the department (9)	Reply of the department (10)
10.	27XXXXXXXXXX1ZV	Mumbai-LTU-3	Mumbai-LTU-550	2018-19	23151	0	23151	23151	Department stated (December 2023) that short payment of interest was made (March 2023) by the taxpayer in cash.
11.	27XXXXXXXXXX2Z2	Jalgaon	Dhule-602	2019-20	178161	18788	159373	159373	Department stated (December 2023) that order levying interest in Form DRC 07 was passed on 03-03-2023. TP filed appeal on 29-05-2023.
				2018-19	307	0	307	468	Department stated (January 2024) that the taxpayer has accepted the liability and paid (December 2023) the dues of ₹.468 vide DRC 03.
12.	27XXXXXXXXXX1Z2	Jalgaon	Jalgaon-609	2020-21	1293	92	1201	1230	Department stated (January 2024) that the taxpayer has accepted the liability and paid the dues of ₹.1230 vide DRC 03 (January 2024)
13.	27XXXXXXXXXX2ZH	Mumbai-LTU-4	Mumbai-LTU-539	2019-20	8430	0	8430	8430	Department stated (January 2024) that the taxpayer has accepted the liability, interest is paid vide DRC 03.
14.	27XXXXXXXXXX1ZE	Thane Rural	Boisar-501 (Palghar)	2018-19	5943	4678	1265	1265	Reply awaited
15.	27XXXXXXXXXX1Z0	Thane City	Wagle I.E-501	2019-20	19835	386	19449	19449	Reply awaited
				2018-19	5906	0	5906	5906	Department stated (April 2025) that DRC 07 has been issued (April 2024).
				2019-20	857329	0	857329	1439181	Department stated (April 2025) that DRC 07 has been issued (July 2024).
				2020-21	452729	0	452729	452729	Department stated (April 2025) that DRC 07 has been issued (September 2024).
16.	27XXXXXXXXXX1ZW	Sakinaka	Sakinaka-502	2018-19	145631	0	145631	145631	Reply awaited
				2019-20	270300	0	270300	270300	Reply awaited
17.	27XXXXXXXXXX1ZW	Mulund	Mulund West-502	2020-21	289388	0	289388	289388	Reply awaited
				2018-19	2249846	0	2249846	2249846	Reply awaited
				2019-20	2292622	0	2292622	2292622	Reply awaited
18.	27XXXXXXXXXX1ZZ	Mulund	Mulund West-502	2020-21	1036088	0	1036088	1036088	Reply awaited
				2020-21	190068	0	190068	190068	The Department stated (April 2025) that DRC 07 has been issued (April 2025) for ₹ 1900068.
19.	27XXXXXXXXXX1ZD	Pune North	Bajirao road-502	2019-20	105862	0	105862	105862	Reply awaited
				2020-21	298287	106749	191538	191538	Reply awaited
						Total	10371846		

Appendix 3.2.7
(Reference: Paragraph 3.2.9.4; page 56)
Mismatched ITC as per Table 8D of GSTR 9

Sr. No	GSTIN	Division	Charge Office	Year	Central Tax	State tax	Integrated tax	Cess	Excess claim as per table 8D	Revised amount after Department's reply	Reply of the Department
1	27XXXXXX XXXXXIZS	Mumbai-LTU-2	Mumbai-LTU-514	2020-21	-	-	-12204303	-	-12204303	-22577960	The Department stated (March 2025) that DRC 07 was issued (November 2024) and liability was raised on the taxpayer for ₹ 1.22 crore and interest (9153227) and penalty thereon.
2	27XXXXXX XXXXXIZY	Mumbai-LTU-2	Mumbai-LTU-514	2019-20	-94630037	-95533790	-7465522	-	-197629349	-197629349	The Department stated (January 2024) that ADT 01 issued (August 2023) to the taxpayer.
	27XXXXXX XXXXXIZY	Mumbai-LTU-2	Mumbai-LTU-514	2020-21	-165095589	-165095590	-143084186	-	-473275365	-473275365	The Department stated (January 2024) that ADT 01 issued (December 2023) to the taxpayer.
3	27XXXXXX XXXXXIZ3	Mumbai-LTU-2	Mumbai-LTU-523	2018-19	-21837157	-21837105	-2201189	-	-45875452	-45875452	Reply awaited
	27XXXXXX XXXXXIZ3	Mumbai-LTU-2	Mumbai-LTU-523	2019-20	-31644915	-31644915	-2334235	-	-65624064	-65624064	Reply awaited
	27XXXXXX XXXXXIZ3	Mumbai-LTU-2	Mumbai-LTU-523	2020-21	-10579060	-10579059	-11935793	-	-33093913	-33093913	Reply awaited
4	27XXXXXX XXXXXIZW	Mumbai-LTU-2	Mumbai-LTU-514	2020-21	-755776	-755776	-461845	-	-1973397	-1973397	The Department stated (March 2025) that DRC 01 has been issued (November 2024) to the taxpayer.
5	27XXXXXX XXXXXIZI	Mumbai-LTU-2	Mumbai-LTU-517	2018-19	-42679692	-42679693	-627810668	-	-7113170053	-55265017	The Department stated (April 2025) that the liability works out to ₹ 2.36 crore and taxpayer paid ₹ 5.53 crore including interest through DRC 03 (October 2023).
	27XXXXXX XXXXXIZI	Mumbai-LTU-2	Mumbai-LTU-517	2019-20	-73058922	-73058927	-526815357	-	-672933206	-672933206	Reply awaited
	27XXXXXX XXXXXIZI	Mumbai-LTU-2	Mumbai-LTU-517	2020-21	-27487195	-27487195	-207354976	-	-262329365	-13928633	The Department stated (April 2025) that DRC 07 has been issued for excess ITC amounting to ₹ 13928633 including penalty.
6	27XXXXXX XXXXXIZD	Mumbai-LTU-2	Mumbai-LTU-519	2020-21	-81757707	-81757707	-537969018	-	-701484432	-701484432	Reply awaited
7	27XXXXXX XXXXXIZM	Mumbai-LTU-2	Mumbai-LTU-518	2020-21	-14917505	-14917508	-30148556	-	-59983568	-116589744	The Department stated (April 2025) that DRC 07 has been issued for ₹ 11,65,89,744 including interest and penalty.
8	27XXXXXX XXXXXIZ6	Mumbai-LTU-2	Mumbai-LTU-524	2020-21	-	-	-1119067	-	-1119067	-1950141	The Department stated (April 2025) that DRC 07 has been issued (February 2025) for ₹ 19.50 lakh along with interest wherein issue raised audit is covered.

Sr. No	GSTIN	Division	Charge Office	Year	Central Tax	State tax	Integrated tax	Cess	Excess claim as per table 8D	Revised amount after Department's reply	Reply of the Department
9	27XXXXXXX XXXXX1Z5	Mumbai-LTU-2	Mumbai-LTU-519	2018-19	-2251803	-2251803	-1343174	-	-5846780	-5846780	Reply awaited
	27XXXXXXX XXXXX1Z5	Mumbai-LTU-2	Mumbai-LTU-519	2019-20	-4382833	-4382833	-2921227	-	-11686894	-11686894	Reply awaited
	27XXXXXXX XXXXX1Z5	Mumbai-LTU-2	Mumbai-LTU-519	2020-21	-2891747	-2891747	-2615848	-	-8399343	-8399343	Reply awaited
10	27XXXXXXX XXXXX1Z6	Mumbai-LTU-2	Mumbai-LTU-520	2018-19	-637575	-637575	-1908856	-	-3184006	-3184006	The Department stated (January 2024) that scrutiny notice in Form ASMT 10 was issued (January 2024) intimating discrepancies in GST returns.
	27XXXXXXX XXXXX1Z6	Mumbai-LTU-2	Mumbai-LTU-520	2019-20	-	-	-4778811	-	-4778811	-4778811	The Department stated (January 2024) that scrutiny notice in Form ASMT 10 was issued (January 2024) intimating discrepancies in GST returns.
11	27XXXXXXX XXXXX1Z5	Mandvi	Mandvi-608	2018-19	-12894471	-12894471	-292249	-	-26081191	-202842	The Department stated (January 2024) that GSTR 2A is dynamic and as per current 2A, the excess ITC availed works out to ₹ 2.03 lakh which has been recovered through DRC 03 (January 2024).
12	27XXXXXXX XXXXX1Z7	Mumbai-LTU-2	Mumbai-LTU-520	2020-21	-290628198	-290628198	-111510749	-	-692767146	-3324399	The Department stated (March 2025) that after considering the reversal excess ITC is worked out at ₹ 1708975 and the taxpayer paid ₹ 3324399 including interest and penalty through DRC 03 (January and February 2025).
13	27XXXXXXX XXXXX2Z0	Mumbai-LTU-2	Mumbai-LTU-514	2019-20	-	-	-2320864356	-	-2320864356	-868090384	The Department stated (December 2024) that liability is raised on the taxpayer for ITC mismatch of ₹ 86.81 crore for the period 2019-20 and DRC 07 has been issued (August 2024).
14	27XXXXXXX XXXXX1Z1	Mumbai-LTU-3	Mumbai-LTU-531	2019-20	-1764721	-1764721	-1779558	-	-5309001	-5309001	Reply awaited
	27XXXXXXX XXXXX1Z1	Mumbai-LTU-3	Mumbai-LTU-531	2020-21	-5013335	-5013335	-8120371	-	-18147042	-18147042	Reply awaited
15	27XXXXXXX XXXXX1Z5	Mumbai-LTU-3	Mumbai-LTU-535	2018-19	-471636	-471636	-340271	-	-1283544	-2823796	The Department stated (April 2025) that DRC 07 has been issued (April 2024) for ₹2823796 including interest and penalty. An appeal has been filed against DRC 07.
16	27XXXXXXX XXXXX1Z8	Mumbai-LTU-3	Mumbai-LTU-535	2020-21	-63350167	-63350165	-	-	-126700332	-267382325	The Department stated (April 2025) that DRC 07 has been issued (February 2025) for ₹26.74 crore including interest and penalty.

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Sr. No	GSTIN	Division	Charge Office	Year	Central Tax	State tax	Integrated tax	Cess	Excess claim as per table 8D	Revised amount after Department's reply	Reply of the Department
17	27XXXXXXX XXXXX1Z3	ANDHE RI	Azad- Nagar-602	2020-21	-	-	-29439531	-	-29439531	-29439531	The Department replied (May 2025) that taxpayer had reversed ITC of ₹ 10.22 crore in September 2018 and April 2019 out of which ₹ 2.92 crore was re-claimed in 2020-21 and therefore taxpayer has not availed excess credit of ITC.
18	27XXXXXXX XXXXX1ZE	ANDHE RI	Marol-501	2020-21	-1734995	-1734995	-13699932	-	-17169922	-17169923	The Department stated (May 2025) that for FY 2020-21, ITC reconciliation of ITC claimed in GSTR 3B vis-à-vis ITC available in GSTR 2A as well as re-availed ITC provided by RTP is accepted.
19	27XXXXXXX XXXXX1ZI	Mumbai- LTU-3	Mumbai- LTU-3	2018-19	-3418435	-3709672	-	-	-7128107	-7128107	The Department stated (January 2024) that audit for FY 2018-19 is already completed by their office considering the issue raised by AG Audit. After detail verification, DRC 01 amounting to ₹ 0.72 crore issued (December 2023) to taxpayers which was paid by filing DRC 03 (December 2023).
20	27XXXXXXX XXXXX1Z0	Andheri	Andheri- East-701	2019-20	-1134039	-1134040	-7244331	-	-9512410	-9512410	The Department stated (February 2024) that the company has duly filed the return in Form GSTR 1 and GSTR 3B and furnished the details of ITC availed during the tax period 2019-20 in GSTR 3B which includes ITC pertaining to FY 2018-19 availed in FY 2019-20.
21	27XXXXXXX XXXXX1ZZ	Mumbai- LTU-3	Mumbai- LTU-527	2018-19	-3651140	-3651140	-222410	-	-7524690	-1465042	The Department stated (April 2025) that the taxpayer had already reversed (January 2022) the ITC of ₹ 32.25 lakh which was not reflected in GSTR 2A. The taxpayer also paid (December 2023) interest of ₹ 1465042 vide DRC 03.
22	27XXXXXXX XXXXX1ZN	Mumbai- LTU-3	Mumbai- LTU-532	2018-19	-693657	-693757	-132480	-	-1519894	-1519894	The Department stated (January 2024) that DRC 01 was issued (November 2023) for ₹6.41 lakh along with interest and penalty. The taxpayer filed an appeal in April 2023.
	27XXXXXXX XXXXX1ZN	Mumbai- LTU-3	Mumbai- LTU-532	2020-21	-1888919	-1888919	-241033	-	-4018871	-4018871	The Department forwarded (February 24) the taxpayer's reply stating the taxpayer was already in receipt of scrutiny notice in ASMT 10 to which the response submitted by them is attached.
23	27XXXXXXX XXXXX1Z3	Mumbai- LTU-2	Mumbai- LTU-521	2018-19	-634832	-634832	-37808	-	-1307472	-1307472	The Department stated (January 2024) that DRC 01 was issued (December 2023).

Sr. No	GSTIN	Division	Charge Office	Year	Central Tax	State tax	Integrated tax	Cess	Excess claim as per table 8D	Revised amount after Department's reply	Reply of the Department
24	27XXXXXXX XXXXXIZP	Kandivali	Malad West-501	2019-20	-255055	-255054	-	-	-510109	-510109	The Department stated (February 2024) that reconciling of latest GSTR 2A with the ITC claimed in GSTR 3B is in process at taxpayer level.
	27XXXXXXX XXXXXIZP	Kandivali	Malad West-501	2020-21	-	-	-4257594	-	-4257594	-4257594	The Department stated (February 2024) that reconciling of latest GSTR 2A with the ITC claimed in GSTR 3B is in process at taxpayer level.
25	27XXXXXXX XXXXXZQ	Mumbai-LTU-4	Mumbai-LTU-537	2018-19	-	-	-17816325	-	-17816325	-95321	The Department stated (April 2025) that after verification, the ineligible ITC worked out to ₹ 26099 and paid ₹ 95321 vide DRC 03 (November 2023).
26	27XXXXXXX XXXXXZH	Mumbai-LTU-4	Mumbai-LTU-539	2019-20	-1652426	-1652426	-30206750	-	-33511603	-104090	The Department stated (April 2025) that the issue has been covered under DRC 07 issued in August 2024.
27	27XXXXXXX XXXXXIZE	Thane Rural	Boisar-501 (Palghar)	2019-20	-217311	-217311	-	-	-434623	-434623	Reply awaited
	27XXXXXXX XXXXXIZE	Thane Rural	Boisar-501 (Palghar)	2020-21	-2528390	-2528390	-649591	-	-5706371	-5706371	Reply awaited
28	27XXXXXXX XXXXXIZL	Mazgaon	Delisle-Road-501	2018-19	-9143485	-9276485	469385	-	-18419969	-4574607	The Department accepted the para and stated (December 2023) that the taxpayer has paid (December 2023) ₹ 4574607 with interest through DRC 03.
29	27XXXXXXX XXXXXIZ0	Thane City	Wagle I.E.-501	2018-19	-3095959	-3095959	-3494112	-	-9686030	-10857903	The Department stated (April 2025) that DRC 07 has been issued (April 2024) for ₹10857903 including interest and penalty.
	27XXXXXXX XXXXXIZ0	Thane City	Wagle i.e.-501	2019-20	-278325	-278325	-	-	-556650	-11143821	The Department stated (April 2025) that DRC 07 has been issued (July 2024) for ₹ 1143821 including interest and penalty. Recovery proceedings have been initiated, and bank account is attached.
30	27XXXXXXX XXXXXIZL	Mumbai-LTU-4	Mumbai-LTU-539	2020-21	-10169	-10169	-361	-	-20698	-20698	The Department stated (April 2025) that DRC 07 has been issued (September 2024) for ₹20698. Recovery proceedings have been initiated, and bank account is attached.
	27XXXXXXX XXXXXIZL	Mumbai-LTU-4	Mumbai-LTU-539	2018-19	-121088908	-51628606	-47671178	-	-220388692	-220388692	Reply awaited
31	27XXXXXXX XXXXXIZZ	Mumbai-LTU-4	Mumbai-LTU-540	2020-21	-168071721	-168071721	-349554108	-	-685697550	-685697550	Reply awaited
	27XXXXXXX XXXXXIZZ	Mumbai-LTU-4	Mumbai-LTU-540	2018-19	-10021116	-10008521	-17246466	-	-37276102	-37276102	Reply awaited
32	27XXXXXXX XXXXXIZS	NANDE	Nanded-501	2018-19	-99879	-99879	-	-	-199758	-199758	Reply awaited

Sr. No	GSTIN	Division	Charge Office	Year	Central Tax	State tax	Integrated tax	Cess	Excess claim as per table 8D	Revised amount after Department's reply	Reply of the Department
33	27XXXXXXX XXXXX1Z0	Mumbai-LTU-4	Mumbai-LTU-538	2018-19	-296783511	-295524166	-431432684	-	-1023740361	-1023740361	Reply awaited
	27XXXXXXX XXXXX1Z0	Mumbai-LTU-4	Mumbai-LTU-538	2019-20	-145478064	-145478064	-254978457	-	-545934585	-545934585	Reply awaited
	27XXXXXXX XXXXX1Z0	Mumbai-LTU-4	Mumbai-LTU-538	2020-21	-704562182	-704562182	-734676423	-	-2143800787	-2143800787	Reply awaited
34	27XXXXXXX XXXXX1Z1	Mumbai-LTU-4	Mumbai-LTU-537	2018-19	-1864204	-1852392	-	-	-3716596	-3716596	Reply awaited
	27XXXXXXX XXXXX1Z1	Mumbai-LTU-4	Mumbai-LTU-537	2019-20	-1583371	-1583371	-76828	-	-3243569	-3243569	Reply awaited
	27XXXXXXX XXXXX1ZW	Thane City	Bhiwandi-703 (Kalyan)	2019-20	-2082908	-2082908	-	-	-4165815	-4165815	Reply awaited
	27XXXXXXX XXXXX1ZW	Thane City	Bhiwandi-703 (Kalyan)	2020-21	-3742812	-3742812	-1738940	-	-9224565	-9224565	Reply awaited
36	27XXXXXXX XXXXX2Z3	Mumbai-LTU-1	Mumbai-LTU-501	2018-19	-716220	-716175	-36793224	-	-38225619	-38225619	Reply awaited
37	27XXXXXXX XXXXX1ZC	Mumbai-LTU-1	Mumbai-LTU-512	2018-19	-2151274	-2151275	-19075856	-	-23378406	-87217801	The Department stated (Feb 2025) that DRC 07 was issued (April 2024) for an amount of ₹8.91 crores including interest and penalty.
38	27XXXXXXX XXXXX1ZC	Mumbai-LTU-1	Mumbai-LTU-503	2018-19	-85718737	-85688804	-43616215	-	-215023756	-14639646	The Department stated (May 2025) that DRC 07 has been issued (April 2025) for excess ITC of ₹ 14639646 including interest.
	27XXXXXXX XXXXX1ZC	Mumbai-LTU-1	Mumbai-LTU-503	2019-20	-95075811	-95075811	-253961	-	-190405583	-29113962	The Department stated (May 2025) that DRC 07 has been issued (August 2024) for excess ITC of ₹ 29113962 including interest.
	27XXXXXXX XXXXX1ZC	Mumbai-LTU-1	Mumbai-LTU-503	2020-21	-81526982	-81526982	-92797483	-	-255851446	-1645798	The Department stated (May 2025) that DRC 07 has been issued (August 2024) for excess ITC of ₹ 1645798 including interest.
39	27XXXXXXX XXXXX1ZF	Mumbai-LTU-1	Mumbai-LTU-503	2018-19	-179742636	-179730326	-163938804	-	-523411766	-523411766	Reply awaited
40	27XXXXXXX XXXXX1Z7	Mumbai-LTU-1	Mumbai-LTU-509	2018-19	-5026930	-5026929	-3836828	-	-13890687	-13890687	Reply awaited
	27XXXXXXX XXXXX1Z7	Mumbai-LTU-1	Mumbai-LTU-509	2019-20	-2495538	-2495538	-	-	-4991076	-4991076	Reply awaited
	27XXXXXXX XXXXX1Z7	Mumbai-LTU-1	Mumbai-LTU-509	2020-21	-4052925	-4052926	-2805372	-	-10911223	-10911223	Reply awaited
41	27XXXXXXX XXXXX1Z1	Ghatkopa	Ghatkopa West-503	2019-20	-4719474	-4719474	-12702601	-	-22141550	-5827094	The Department stated (February 2025) that DRC 07 has been issued (August 2024) for ₹58,27,094 including interest and penalty.

Sr. No	GSTIN	Division	Charge Office	Year	Central Tax	State tax	Integrated tax	Cess	Excess claim as per table 8D	Revised amount after Department's reply	Reply of the Department
42	27XXXXXXX XXXXX1ZW	Sakinaka	Sakinaka-502	2018-19	-140093	-139328	-	-	-279420	-279420	Reply awaited
	27XXXXXXX XXXXX1ZW	Sakinaka	Sakinaka-502	2020-21	-45315	-45315	-	-	-90629	-90629	Reply awaited
43	27XXXXXXX XXXXX1ZP	Santaacruz	Bandra-West-502	2018-19	-26774158	-23929163	-2729985	-	-53433307	-53433307	Reply awaited
	27XXXXXXX XXXXX1ZP	Santaacruz	Bandra-West-502	2019-20	-22960044	-21242044	-	-	-44202088	-44202088	Reply awaited
	27XXXXXXX XXXXX1ZP	Santaacruz	Bandra-West-502	2020-21	-13990404	-13990404	-16800403	-	-44781211	-44781211	Reply awaited
44	27XXXXXXX XXXXX4Z3	Santaacruz	SV-Marg-701	2018-19	-166288341	-166288341	-6514800	-	-339091482	-339091482	Reply awaited
45	27XXXXXXX XXXXX1ZE	Bandra	Bandra-East-501	2018-19	-9019717	-9019717	-5461476	-	-23500910	-23500910	Reply awaited
	27XXXXXXX XXXXX1ZE	Bandra	Bandra-East-501	2019-20	-5962152	-5962152	-28673724	-	-40598027	-40598027	Reply awaited
	27XXXXXXX XXXXX1ZE	Bandra	Bandra-East-501	2020-21	-19003465	-19003465	-10094032	-	-48100961	-48100961	Reply awaited
46	27XXXXXXX XXXXX1ZF	Mulund	Mulund-West-502	2018-19	-	-	-923925	-	-923925	-923925	Reply awaited
	27XXXXXXX XXXXX1ZF	Mulund	Mulund-West-502	2020-21	-914471	-914471	-21481117	-	-23310060	-23310060	The Department stated (April 2025) that the taxpayer has paid ₹ 23310060 through DRC 03 (June 2023).
47	27XXXXXXX XXXXX1ZZ	Mulund	Mulund-West-503	2019-20	-	-	-123264	-	-123264	-212296	The Department stated (April 2025) that the taxpayer has been paid 102776 through DRC 03 (April 2025) and for interest liability of ₹109520, DRC 01 has been issued (April 2025).
	27XXXXXXX XXXXX1ZZ	Mulund	Mulund-West-503	2020-21	-	-	-58946	-	-58946	-88587	The Department stated (April 2025) that the tax has been paid ₹ 46464 through DRC 03 (April 2025) and for interest liability of ₹ 41123, DRC 01 has been issued (April 2025).
48	27XXXXXXX XXXXX1ZL	Pune-LTU-1	Pune-LTU-502	2018-19	-	-	-167966565	-	-167966565	-167966565	Reply awaited
	27XXXXXXX XXXXX1ZL	Pune-LTU-1	Pune-LTU-502	2020-21	-	-	-16703464	-	-16703464	-16703464	Reply awaited
49	27XXXXXXX XXXXX1ZD	Pune-North	Bajirao-Road-502	2019-20	-	-	-4471387	-	-4471387	-4471387	Reply awaited
50	27XXXXXXX XXXXX1Z4	Pune-LTU-1	Pune-LTU-505	2018-19	-637311	-637311	-1320282	-	-2594905	-2594905	Reply awaited

Sr. No	GSTIN	Division	Charge Office	Year	Central Tax	State tax	Integrated tax	Cess	Excess claim as per table 8D	Revised amount after Department's reply	Reply of the Department
	27XXXXXX XXXX1Z4	Pune-LTU-1	Pune-LTU-505	2019-20	-173019	-173019	-9502161	-	-9848199	-9848199	Reply awaited
50	27XXXXXX XXXX1Z4	Pune-LTU-1	Pune-LTU-505	2020-21	-1603018	-1603018	-4121062	-	-7327098	-7327098	Reply awaited
51	27XXXXXX XXXX1Z0	Pune-LTU-1	Pune-LTU-502	2018-19	-1597996	-1596807	-2086400	-459986	-5741190	-5741190	Reply awaited
52	27XXXXXX XXXX1ZH	Raigad	Pen-501	2018-19	-389818262	-389818262	-240385538	-	-1020022062	-120300041	The Department stated (January 2024) that SCN in form DRC 01 was issued (December 2023) for ₹ 12.03 crore.
52	27XXXXXX XXXX1ZH	Raigad	Pen-501	2019-20	-126062817	-126062817	-168161426	-	-2337385	-2730907	The Department stated (Nov 2024) that an amount of ₹ 0.27 crore has been paid vide DRC 03 (Apr & Aug 2024).
	27XXXXXX XXXX1ZH	Raigad	Pen-501	2020-21	-	-	-300021	-91759603	-92059624	-92059624	The Department stated (Nov 2024) that DRC 01A has been issued (November 2024) for ₹ 4589327 under IGS.
	27XXXXXX XXXX1ZG	Raigad	Pen-501	2018-19	-599229892	-599228694	-201644860	-	-1400103446	-455200000	The Department stated (February 2024) that DRC 01 has been issued (January 2024) for ₹ 45.52 crore.
53	27XXXXXX XXXX1ZG	Raigad	Pen-501	2019-20	-1383531484	-1383531480	-1689796375	-	-11008509	-11008509	The Department stated (Nov 2024) that during the adjudication proceedings, taxpayers made ITC reversal for excess claim of ITC at ₹ 1,10,08,509/- (IGST at ₹ 33,33,201/-, CGST at ₹ 38,37,654/- & SGST at ₹ 38,37,654/-) and paid the same in DRC 03 (August 2024)
54	27XXXXXX XXXX1ZW	Raigad	Pen-501	2019-20	-198018	-198018	-	-	-396036	-316564	The Department stated (December 2024) that DRC 07 has been issued (August 2024) for ₹ 31,65,64.
55	27XXXXXX XXXX1ZX	Raigad	Sandpada-503	2018-19	-	-	-679709	-	-679709	-679709	Reply awaited
55	27XXXXXX XXXX1ZX	Raigad	Sandpada-503	2019-20	-130373	-130373	-	-	-260746	-260746	Reply awaited
56	27XXXXXX XXXX1ZQ	Pune-South	Pune Cantt-702	2019-20	-67688	-67688	-	-	-135376	-459000	The Department stated (February 2025) that the excess ITC is ₹ 538638 out of which ITC of ₹ 2.67 lakh was reversed (September 2020) in GSTR 3B. After scrutiny the taxpayer payer paid ₹ 0.64 lakh through DRC 03 (July and August 2024) and DRC 07 was issued (August 2024) for ₹ 3.95 lakh including interest and penalty.
									TOTAL	-10624186545	

Appendix 3.2.8
(Reference: Paragraph 3.2.9.4; Page 56)
Mismatch in reversal of ITC (Inputs / Input services and capital goods)

Sr. No.	GSTIN	Division	Charge office	Year	GSTR 9 (5D+5E)	GSTR 9 (5N-5F)	Factor (5D+5E)/(5N-5F)	GSTR 9 (6B+6C+6D+6E+6F+6G+8C) - GSTR 3B(4D (2) + 7E+12)	Reversal to be made	Reversal made as per Table 7 of GSTR 9	Non / Short reversal	Revised amount after Department's reply	Reply of the department	Audit Remark
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1	27XXXXXX XXXXXX X1ZS	Mumbai-LTU-3	Mumbai-LTU-535	2020-21	6601461	324298482	0.02	17400159	354200	0	354200	354200	Reply awaited	
2	27XXXXXX XXXXXX X1ZP	Kandivali	Malad West-501	2019-20	18833870	160648728	0.12	32935611	3861251	0	3861251	3861251	Reply awaited	
				2020-21	10652624	69268836	0.15	16307195	2507829	0	2507829	2507829	Reply awaited	
				2018-19	24903449	110303418	0.23	13828552	3122103	0	3122103	3122103	Reply awaited	
3	27XXXXXX XXXXXX X1Z3	Mumbai-LTU-2	Mumbai-LTU-521	2019-20	21689798	1184778136	0.02	10940847	200295	0	200295	200294	The Department stated (May 2025) that the taxpayer paid 200294 vide DRC 03 (August 2024).	
4	27XXXXXX XXXXXX X1ZN	Mumbai-LTU-3	Mumbai-LTU-532	2018-19	26300911	433869222	0.06	36345275	2203230	254357	1948873	1948873	Reply awaited	
				2019-20	47548467	339194051	0.14	38521626	5399989	74281	5325708	5325708	Reply awaited	
5	27XXXXXX XXXXXX X1Z0	Andheri	Andheri-East-701	2018-19	2326263	2756429675	0.00	344443691	290690	184069	106621	106621	Reply awaited	
				2019-20	3978969	2642072765	0.00	362054073	545254	0	545254	545254	Reply awaited	
6	27XXXXXX XXXXXX X1ZV	Mumbai-LTU-3	Mumbai-LTU-530	2020-21	206195063777	208625597058	0.99	43597813084	43089889142	42781253438	308635704	308635704	The department stated (April 2024) that out of the total ITC available of ₹ 4359.78 crore, calculation of ITC reversed has of ₹ 4278.13 crore required to be reversed and remaining of ₹ 81.66 crore was rightly provided to Audit.	

Sr. No.	GSTIN	Division	Charge office	Year	GSTR 9 (5D+5E)	GSTR 9 (5N-5F)	Factor (5D+5E)/(5N-5F)	GSTR 9 (6B+6C+6D+6E+6F+6G+8C) - GSTR 3B(4D (2) + 7E+12)	Reversal to be made	Reversal made as per Table 7 of GSTR 9	Non / Short reversal	Revised amount after Department's reply	Reply of the department	Audit Remark
7	27XXXXX XXXXXX X1Z7	Mumbai-LTU-2	Mumbai-LTU-529	2020-21	81634	449845243	0.00	49024666	8897	600	8297	8297	Reply awaited	
8	27XXXXX XXXXXX D1ZC	Mumbai-LTU-1	Mumbai-LTU-503	2019-20	549230434	8075873547	0.07	1519233328	103321229	21059520	82261709	82261709	The Department stated (May 2025) that DRC 01A has been issued (May 2025) to the taxpayer.	
9	27XXXXX XXXXXX X1ZW	Sakinaka	Sakinaka-502	2020-21	6425803337	12985371169	0.49	1371389792	678631437	86537614	592093823	592093823	The Department stated (May 2025) that DRC 01A has been issued (May 2025) to the taxpayer.	
10	27XXXXX XXXXXX X1ZD	Mumbai-LTU-2	Mumbai-LTU-515	2019-20	192983312	874469915	0.22	37999483	8385956	0	8385956	8385956	Reply awaited	
11	27XXXXX XXXXXX X1ZO	Pune-LTU-1	Pune-LTU-502	2020-21	72966532	719980968	0.10	59227840	6002450	92829	5909621	5909621	Reply awaited	
				2018-19	159329440	3270549009	0.05	917999052	44721628	0	44721628	44721628	Reply awaited	
				2019-20	183719738	2897306659	0.06	671921398	42606889	0	42606889	42606889	Reply awaited	
				2020-21	104494684	2289387150	0.05	584381742	26672983	0	26672983	26672983	Reply awaited	
12	27XXXXX XXXXXX X1ZP	Santacruz	Bandra-West-502	2020-21	501998738	529614431	0.95	118728325	112537472	37312241	75225231	75225231	Reply awaited	
13	27XXXXX XXXXXX X1ZF	Mulund	Mulund-West502	2018-19	6781435	1397961937	0.00	201630794	978100	0	978100	978100	Reply awaited	
14	27XXXXX XXXXXX X1ZF	Mumbai-LTU-2	Pune-LTU-524	2019-20	12247976	486753993	0.03	10737377	270180	9838	260342	260342	Reply awaited	
				2020-21	9598089	248744590	0.04	11288574	435582	0	435582	435582	Reply awaited	
									TOTAL		1206273282			

Appendix 3.2.9
(Reference: Paragraph 3.2.9.4; page 56)
Mismatch in availing of ITC under RCM

Sr. No.	GSTIN	Division	Charge Office	Year	GSTR 3B 3.1(D) (Tax paid)	GSTR 9 6C (Tax availed)	GSTR 9 6D (Tax availed)	GSTR 9 6F (Tax availed)	Total (6C+6D+6F)	Mismatch amount in availing of ITC	Revised amount after Department's reply	Reply of the Department	Audit Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1	27XXXXXXX XXXXZ3	Andheri	Azad-Nagar-602	2019-20	599708	1121062	0	0	1121062	521354	521354	The department stated (December 2023) that taxpayer submitted the reconciliation of liability year-wise and ITC taken under RCM as per GSTR 3B which is verified and found correct and as per reconciliation total liability paid during the year 2018-19 to 2020-21 was of ₹ 25.54 lakh whereas ITC under RCM taken was ₹ 24.49 lakh only.	Reply could not be verified as figures provided by Department did not match the figures of the respective years in the returns.
2	27XXXXXXX XXX2Z1	Kolhapur	Karad-702	2019-20	0	58025	0	0	58025	58025	58025	Reply awaited	
3	27XXXXXXX XXX1ZF	Mumbai-LTU-1	Mumbai-LTU-501	2018-19	102843854	0	6941604	96989931	103931535	1087682	1087682	Reply awaited	
4	27XXXXXXX XXX4Z3	Bandra	Bandra East-504	2018-19	60766	0	0	82883	82883	22117	22117	Reply awaited	
5	27XXXXXXX XXX1ZG	Raigad	Pen-501	2018-19	521975005	5999847	79116704	444651132	529767683	7792678	7762125	The Department stated (February 2024) that the excess ITC of ₹ 77.62 lakh has been paid through DRC 03 (December 2023).	
										TOTAL	9451302		

Appendix 3.2.10
(Reference: Paragraph 3.2.9.4; page 57)
Mismatch in availing of ITC distributed by Input Service Distributor (ISD)

Sr. No.	GSTIN	Division	Charge Office	Year	6G of GSTR 9	ITC Distributed in GSTR 6 of ISD Distributor for all group companies	Turnover in GSTR 9	Consolidated Turnover in AFS	ITC Restricted for Taxpayer as per GSTR 9/ Consolidated Turnover as per AFS multiplied by ITC distributed as per GSTR 6)	Excess ITC with reference to Distribution for Taxpayer	Revised amount after Department's reply	Reply of the department
1	2	3	4	5	6	7	8	9	10 (8/9x7)	11	12	13
1	27XXXXXX XXXXX1ZC	Mumbai -LTU 1	Mumbai -LTU- 503	2019-20	326657165	3558163	8077176365	21872586000	1313969	325343196	325343196	The Department stated (May 2025) that DRC 07 has been issued for excess ITC of ₹ 1383012 along with interest of ₹ 1244711. Out of mismatch of ₹ 32.53 crore, DRC 07 was issued for ₹ 13.83 lakh. However, no explanation / supporting documents was provided for the balance amount.
				2020-21	365934965	103009831	12985371169	22808216000	58646450	307288516	307288515	The Department stated (May 2025) that the case was investigated and no excess availment of ITC was noticed on verification for the year 2020-21. However, no explanation / supporting documents was provided for the balance amount.
2	27XXXXXX XXXXX1ZG	RAIGAD	PEN-501	2019-20	480858877	1253775873	189272182145	62315000000	380815045	100043832	83077210	The Department stated (November 2024) that DRC 07 (August 2024) has been issued for an amount of ₹ 8.31 crores.
										TOTAL	715708921	

Appendix 3.2.11
(Reference: Paragraph 3.2.9.4; page 57)
Mismatch in ITC availed between Annual returns and Audited Financial Statements

Sr. No.	GSTIN	Division	Charge Office	Year	Unreconciled ITC as per table 12F of GSTR 9C	Revised amount after Department's reply	Reply of the department	Audit Remarks
1	27XXXXXXXXXXXX1ZS	Mumbai-LTU-2	Mumbai-LTU-514	2019-20	135357	267241	Department stated (January 2024) that DRC 07 has been issued (August 2024) raising demand for ₹ 2.67 lakh including interest and penalty	
2	27XXXXXXXXXXXX1Z0	Thane City	Wagle I.E-501	2018-19	5000000	5000000	The Department stated (April 2025) that audit proceedings were conducted, and DRC 07 has been issued (April 2024) to the taxpayer.	The reply is not acceptable as the DRC 07 did not cover the issue raise by Audit.
3	27XXXXXXXXXXXX1ZH	Raigad	PEN- 501	2020-21	665912375	665912375	Reply awaited	
					TOTAL	671179616		

Appendix 3.2.12
(Reference: Paragraph 3.2.9.5; page 59)
Undischarged tax liability

Sr. No.	GSTIN	Division	Charge Office	Year	Liability as per GSTR 9 (Total turnover (5N +10-11) shown below T13 i.e., tax (I+C+ S+C)	Tax paid in GSTR 9 (9) + GSTR 9 (14)	Excluding RCM (GSTR 9 4G)	Net tax paid	Mismatch in tax liability and tax paid	Revised amount after Department's reply	Reply of the Department
1	2	3	4	5	6	7	8	9 (7-8)	10 (6-9)	11	12
1	27XXXXXXXXXXIZY	Mumbai-LTU-2	Mumbai-LTU-514	2020-21	297682837	272415400	112881866	159533534	138149303	138149303	The Department stated January 2024) that ADT 01 has been issued (December 2023).
2	27XXXXXXXXXXIZ3	Mumbai-LTU-2	Mumbai-LTU-523	2019-20	323221673	300289476	14247204	286042272	37179401	37179401	Reply awaited
3	27XXXXXXXXXXIZI	Mumbai-LTU-2	Mumbai-LTU-517	2018-19	14483849153	14537373527	66112922	14471260605	12588548	6926770	The Department stated (April 2025) that the taxpayer has paid ₹ 69.26 lakh through DRC 03 (December 2023)
4	27XXXXXXXXXXIZD	Mumbai-LTU-2	Mumbai-LTU-519	2018-19	7131763528	7127315711	1166064	7126149647	5613881	5613881	Reply awaited
5	27XXXXXXXXXXIZ2	Mumbai-LTU-2	Mumbai-LTU-517	2020-21	953355837	929478341	355067	929123274	24232563	24232563	Reply awaited
6	27XXXXXXXXXXIZ6	Mumbai-LTU-2	Mumbai-LTU-524	2020-21	147101167	127307483	29376488	97930995	49170172	63444000	The department stated (April 2025) that DRC 07 was issued (February 2025) for ₹ 6.34 crore along with interest and penalty
7	27XXXXXXXXXXIZ6	Mumbai-LTU-2	Mumbai-LTU-520	2020-21	335358970	335292603	43255	335249348	109622	109622	Reply awaited
8	27XXXXXXXXXXIZI	Mumbai-LTU-3	Mumbai-LTU-531	2018-19	166871029	198738693	33496004	165242689	1628340	1628340	The Department stated (January 2024) that SCN in Form DRC 01 has been issued (December 2023) for FY 2018-19
				2019-20	170940344	203687121	45381255	158305866	12634478	12634478	Reply awaited

Sr. No.	GSTIN	Division	Charge Office	Year	Liability as per GSTR 9 (Total turnover (SN +10-11) shown below T13 i.e., tax (I+C+S+C)	Tax paid in GSTR 9 (9) + GSTR 9 (14)	Excluding RCM (GSTR 9 4G)	Net tax paid	Mismatch in tax liability and tax paid	Revised amount after Department's reply	Reply of the Department
9	27XXXXXXXXXX1ZS	Mumbai-LTU-3	Mumbai-LTU-535	2019-20	55914975	55920556	299668	55620888	294087	606707	The department stated (April 2025) that DRC 07 was issued in August 2024 for 2019-20 which included tax liability of ₹ 6.07 lakh. Currently, there is an appeal against order DRC 07 with First Appellant which is pending for disposal.
10	27XXXXXXXXXX1ZE	Andheri	Marol-501	2020-21	50189396	49519062	462561	49056501	1132895	1925920	The Department stated (May 2025) that DRC 07 has been issued (January 2025) for ₹ 19.26 lakh
11	27XXXXXXXXXX1ZO	Thane City	Wagle I.E-501	2018-19	29766678	10717598	2200742	8516856	21249822	21249822	Reply awaited
				2019-20	19932342	16461805	5016960	11444845	8487497	8487497	Reply awaited
				2020-21	5015608	4999262	2097636	2901626	2113982	2113982	Reply awaited
12	27XXXXXXXXXX1ZS	Nanded	Nanded-501	2019-20	32491860	32446644	0	32446644	45216	45216	Reply awaited
13	27XXXXXXXXXX2ZJ	Kolhapur	Karad-702	2020-21	599117	588136	63450	524686	74431	74431	Reply awaited
14	27XXXXXXXXXX1Z4	Pune-LTU-2	Pune-LTU-519	2020-21	188648830	188995472	2299320	186696152	1952678	1952678	Reply awaited
									TOTAL	326374621	

Appendix 3.2.13
(Reference: Paragraph 3.2.9.5; page 59)
Mismatch in turnover in GSTR 9 and AFS

Sr. No.	GSTIN	Division	Charge Office	R 9C (5 O) 2018-19	R 9C (5 O) 2019-20	R 9C (5 O) 2020-21	Unreconciled turnover (only negative entries)	Reply of the Department	Audit Remarks
1	27XXXXXXXXXXXXX1Z3	Mumbai-LTU-2	Mumbai-LTU-523	-1243951090	-670656792	-14664424501	-16579032383	Reply awaited	--
2	27XXXXXXXXXXXXX1ZD	Mumbai-LTU-2	Mumbai-LTU-519	-	-69917910	-73141750	-143059660	Reply awaited	--
3	27XXXXXXXXXXXXX1Z6	Mumbai-LTU-2	Mumbai-LTU-524	-	-1343983051	-881856808	-2225839859	The Department stated (April 2025) that the taxpayer paid ₹ 1.90 crore through DRC 03 (February 2025) for the year 2020-21 and for the year 2019-20, reply was awaited.	--
4	27XXXXXXXXXXXXX1Z5	Mumbai-LTU-2	Mumbai-LTU-520	-	-	-1149125035	-1149125035	Reply awaited	--
5	27XXXXXXXXXXXXX1ZI	Mumbai-LTU-3	Mumbai-LTU-531	-	-	-26775378	-26775378	Reply awaited	--
6	27XXXXXXXXXXXXX1ZS	Mumbai-LTU-3	Mumbai-LTU-535	-	-	-26284257	-26284257	Reply awaited	--
7	27XXXXXXXXXXXXX1Z8	Mumbai-LTU-3	Mumbai-LTU-535	-2214984951	-	-903778919	-3118763869	Reply awaited	--
8	27XXXXXXXXXXXXX1Z7	Mumbai-LTU-3	Mumbai-LTU-525	-	-1310683811	-141006850	-1451690661	The department stated (April 2025) that it is verified that the taxpayer has submitted appropriate reasons for adjustments in turnover in Table 5O of GSTR 9C for the year 2019-20 and 2020-21 along with its reconciliation.	The reply could not be verified as copies of sale registers, invoices, and financial statements were not furnished.
9	27XXXXXXXXXXXXX1Z3	Andheri	Azad-Nagar-602	-	-576332171	-	-576332171	Reply awaited	--
10	27XXXXXXXXXXXXX1ZE	Andheri	Marol-501	-	-	-22942108	-22942108	The Department stated (May 2025) that DRC 07 has been issued (January 2025) conforming the tax liability of ₹ 65.59 lakh including interest.	--
11	27XXXXXXXXXXXXX1Z0	Andheri	Andheri East-701	-	-772676	-44746497	-45519173	Reply awaited	--
12	27XXXXXXXXXXXXX1ZN	Mumbai-LTU-3	Mumbai-LTU-532	-	-5868147	-7401756	-13269903	Reply awaited	--

Sr. No.	GSTIN	Division	Charge Office	R 9C (S O) 2018-19	R 9C (S O) 2019-20	R 9C (S O) 2020-21	Unreconciled turnover (only negative entries)	Reply of the Department	Audit Remarks
13	27XXXXXXXXXX1ZZ	Mumbai-LTU-4	Mumbai-LTU-540	-	-7856709360	-1581198033	-9437907393	The Department stated (April 2025) that the issue was verified during the audit of the taxpayer and after verification of taxpayers reply for the year 2019-20 and 2020-21, the issue was closed.	Audit could not verify as details of the department along with the reconciliation of the turnover mismatch wherein the taxpayer has stated to have excluded the income does not attracting GST were not furnished.
14	27XXXXXXXXXX2Z3	Mumbai-LTU-1	Mumbai-LTU-501	-15125713	-	-576542	-15702255	Reply awaited	--
15	27XXXXXXXXXX1ZF	Mumbai-LTU-1	Mumbai-LTU-503	-5929444180	-	-	-5929444180	Reply awaited	--
16	27XXXXXXXXXX1Z7	Mumbai-LTU-1	Mumbai-LTU-509	-	-1518208	-	-1518208	Reply awaited	--
17	27XXXXXXXXXX1ZW	Sakinaka	Sakinaka-502	-	-	-1544003	-1544003	Reply awaited	--
18	27XXXXXXXXXX2Z4	Sakinaka	Sakinaka-601	-61082	-	-	-61082	Reply awaited	--
19	27XXXXXXXXXX1ZP	Santaacruz	Bandra-West-502	-5156282911	-3160642950	-1342871886	-9659797747	Reply awaited	--
20	27XXXXXXXXXX1ZD	Mumbai-LTU-2	Mumbai-LTU-515	-187870458	-49070407	-397617850	-634558715	Reply awaited	--
21	27XXXXXXXXXX1ZF	Pune-LTU-2	Pune-LTU-524	-85937101	-	-	-85937101	Reply awaited	--
22	27XXXXXXXXXX2ZJ	Pune South	Pune Camt-501	-	-	-1719898666	-1719898666	Reply awaited	--
23	27XXXXXXXXXX1ZV	Pune North	Bajirao Road-609	-11156176	-13431894	-16402354	-40990424	Reply awaited	--
24	27XXXXXXXXXX1ZX	Raigad	Sanpada-503	-20016738	-3532954	-12590286	-36139978	Reply awaited	--
						TOTAL	-52942134209		

