

Appendix

Appendix - I
(Ref:Part I Paragraph 1.4)
Arrears in Assessments

Head of revenue	Opening balance	New cases due for assessment during 2022-23	Total assessments due	Cases disposed of during 2022-23	Balance at the end of the year	Percentage of disposal (col. 5 to 4)
1	2	3	4	5	6	7
Revenue and Disaster Management Department						
1) Building Tax	37,676	1,90,402	2,28,078	1,95,892	32,186	85.89
2) Plantation Tax	1,229*	59	1,288	274	1,014	21.27
R&DM Department Total	38,905	1,90,461	2,29,366	1,96,166	33,200	85.53
SGST Department						
1) GST	22,166	14,382	36,548	15,539	21,009	42.52
2) a. Sales Tax	836	745	1,581	873	708	55.22
b. Motor Spirit Tax	162	0	162	135	27	83.33
c. Luxury Tax	66	7	73	73	0	100.00
d. Tax on Works Contracts	33	4	37	26	11	70.27
e. Others	227	572	799	323	476	40.43
3) Taxes on Agricultural Income	106	52	158	36	122	22.78
SGST Department Total	23,596	15,762	39,358	17,005	22,353	43.21

Source: Details obtained from respective departments.

* The closing balance as on March 2022 was 1,227. The department stated that the additional three cases identified through internal inspection have been added to the total cases in Trivandrum district and one case has been deducted from the total cases as it was observed as redundant.

Appendix - II
(Ref: Part I Paragraph 2.4.6.4)
Circles where deficiencies in filing of GSTR-10 noticed

Sl. No.	Name of Circle	No. of cases
1	Special Circle II, Ernakulam	7
2	Special Circle III, Ernakulam	3
3	Special Circle Produce, Mattancherry	5
4	STO I Circle, Thripunithura	141
5	Special Circle, Kannur	1
Total		157

Source: records of the department.

Appendix - III
(Ref: Part I Paragraph 2.4.7.2)
Cases in centralised audit where responses are not yet received

(₹ in crore)

Sl. No.	Audit Dimension	Sample		Department reply not received		Percentage	
		Number	Amount of mismatch	Number	Amount of mismatch	Number	Amount of mismatch
1	D1-Excess availing of ITC	77	529.06	32	116.05	42	21.94
2	D2-ITC availed without supplier remitting tax	50	186.36	29	82.01	58	44.01
3	D3-ITC availed on GSTR-3B filed after limitation period	50	69.44	21	35.14	42	50.60
4	D4-Excess ITC availed under ISD mechanism	21	26.20	16	14.52	76	55.42
5	D5-Short payment of tax under Reverse Charge Mechanism (RCM)	49	88.47	21	37.32	43	42.18
6	D6-Mismatch in ITC availed between Annual Return and Financial Statements (Table 12F of GSTR-9C)	17	10.38	10	5.42	59	52.22
7	D7-Reconciliation between ITC declared in Annual return with expenses in financial statement (Table 14T of GSTR-9C)	18	61.07	9	45.12	50	73.88
8	D9-Undischarged tax liability	94	643.29	33	214.39	35	33.33
9	D10-Suppression in taxable value in comparison with E-Way bills	73	0.00*	42	0.00*	58	-
10	D11-Mismatch in tax paid between books of accounts and Annual Return (Table 9R of GSTR-9C)	16	24.05	8	10.45	50	43.45
11	D12-Suppression of taxable value identified through TDS/TCS declaration	21	0.00*	12	0.00*	57	-
12	D13-Suppression of taxable value identified through mismatch in unbilled revenue declared in Table 5 of GSTR-9C	17	0.00*	10	0.00*	59	-
13	D14-Mismatch in taxable turnover between Annual return and Financial Statements (Table 7G of GSTR-9C)	18	0.00*	3	0.00*	17	-
14	D17-E-commerce benefactors under composition levy	5	0.00*	2	0.00*	40	-

Sl. No.	Audit Dimension	Sample		Department reply not received		Percentage	
		Number	Amount of mismatch	Number	Amount of mismatch	Number	Amount of mismatch
15	D20-Cases where GSTR-3B not filed but GSTR-1 available	52	55.85	17	22.80	33	40.82
16	D21-Short payment of interest on delayed payments	125	29.25	64	17.06	51	58.32
				329	600.28[#]		

Source: Information received from department and GSTN.

* Amount shown as zero since these are related with turnover mismatch.

Turnover cases amounts to ₹1,251.54 crore not included.

Appendix - IV
(Ref: Part I Para No. 2.4.7.3)
Summary of Deficiencies – Centralised Audit

(₹ in crore)

Audit Dimension	Cases where reply received		Department reply accepted by Audit		Total Compliance Deviations		Detailed reply not furnished with appropriate documentary evidence	
	No.	Amount	No.	Amount	No.	Amount	No.	Amount
1	2	3	4	5	6	7	8	9
Excess availing of ITC [D1]	45	414.11	10	67.79	31	189.31	4	157.01
ITC passed on by the supplier without remitting tax [D2]	21	104.35	3	0.06	18	104.30		
ITC availed on GSTR 3B filed after limitation period [D3]	30	40.85	2	1.96	28	38.89		
Excess ITC availed under ISD mechanism [D4]	4	11.68	0	0.00	4	11.68		
Short payment of tax under Reverse Charge Mechanism (RCM) [D5]	28	51.15	13	28.84	15	22.31		
Mismatch in ITC availed between Annual Return and Financial Statements (Table 12F of GSTR-9C) [D6]	7	4.96	1	0.00	6	4.97		
Reconciliation between ITC declared in Annual return with expenses in financial statement (Table 14T of GSTR-9C) [D7]	9	15.95	1	3.05	8	12.89		
Undischarged tax liability [D9]	61	428.89	26	178.06	35	250.87		
Mismatch in tax paid between books of accounts and Annual Return (Table 9R of GSTR-9C) [D11]	8	13.60	6	6.66	2	6.94		
Cases where GSTR-3B not filed but GSTR-1 available [D20]	35	39.51	8	9.74	27	29.78		
Short Payment of interest on delayed payments [D21]	61	12.19	6	0.64	55	11.56		
Total	309	1,137.24	76	296.80	229	683.50	4	157.01
Suppression in taxable value in comparison with E-Way bills [D10]	31	0.00*	15	0.00*	16	0.00*		
Suppression of taxable value identified through TDS/ TCS declaration [D12]	9	0.00*	0	0.00*	9	0.00*		
Suppression of taxable value identified through mismatch in unbilled revenue declared in Table 5 of GSTR-9C [D13]	7	0.00*	0	0.00*	7	0.00*		
Mismatch in taxable turnover between Annual return and Financial Statements (Table 7G of GSTR-9C) [D14]	15	0.00*	8	0.00*	7	0.00*		
E-commerce benefactors under composition levy [D17]	3	0.00*	0	0.00*	3	0.00*		

Audit Dimension	Cases where reply received		Department reply accepted by Audit		Total Compliance Deviations		Detailed reply not furnished with appropriate documentary evidence	
	No.	Amount	No.	Amount	No.	Amount	No.	Amount
1	2	3	4	5	6	7	8	9
Total	65	0.00*	23	0.00*	42	0.00*	0	0.00
Grand Total	374	1,137.24	99	296.80	271	683.50	4	157.01

Source: Information received from department and GSTN.

* Amount in respect of Turnover mismatch cases shown as zero.

Appendix - V
(Ref: Part I Paragraph 2.4.7.3)
Summary of deficiencies

Audit Dimension	Cases where reply received		Department reply accepted by Audit				Accepted by Department including cases where action is yet to be initiated				Department's reply not acceptable to Audit (Rebuttal)		Department reply not furnished with appropriate documentary evidence		Department Stated they are examining the AQ							
	No.	Amt.	Data entry errors		Action taken before query		Other valid explanations		Recovered / Demand order issued		ASMT-10		SCN issued		Under correspondence with taxpayer		No.	Amt.				
			No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.			No.	Amt.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
D01	45	414.11	2	21.46	3	25.85	5	20.48	2	7.46	19	145.89	6	18.07			2	2.04	4	157.01	2	15.85
D02	21	104.35					3	0.06			16	81.04	1	17.49			1	5.77				
D03	30	40.85			2	1.96	0	0.00	6	14.58	16	16.91	6	7.40								
D04	4	11.68					0	0.00			2	11.27	2	0.41								
D05	28	51.15	12	26.24			1	2.60			12	17.68									3	4.63
D06	7	4.96					1	0.00			4	2.37	1	0.91	1	1.69						
D07	9	15.95					1	3.05			2	7.16	3	2.47	1	1.29					2	1.97
D09	61	428.89	17	144.51	3	0.36	6	33.19	3	0.01	14	89.51	10	83.09	3	14.72	3	9.76			2	53.78
D10	31	1,39,783.85	9	1,38,914.04			6	90.75			13	761.02			2	12.70	1	5.35				
D11	8	13.60	1	0.00	5	6.66	0	0.00			2	6.94										
D12	9	266.42					0	0.00			8	101.37									1	165.05
D13	7	70.00					0	0.00			4	64.72	2	2.55			1	2.73				
D14	15	2,764.58					8	1,722.23			5	806.91	2	235.44								
D17	3	5.22					0	0.00	1	0.01			1	1.60	1	3.61						
D20	35	39.51			8	9.74	0	0.00	1	7.65	20	16.02	5	5.58			1	0.53				
D21	61	12.19			6	0.64	0	0.00	2	0.35	24	5.98	29	5.23								
	374	1,44,027.31	41	1,39,106.25	27	45.21	31	1,872.36	15	30.06	161	2,134.79	68	380.24	8	34.01	9	26.18	4	157.01	10	241.28

Source: Samples selected through analysis of data in GSTN and responses received from department.

Appendix – VI
(Ref: Part I Paragraph 3.4.1)
Non-realization of Penalty and Additional fee on expiry of Certificate of fitness from Transport Vehicles

Sl. No.	Name of the Office	No. of vehicles	Penalty due (₹)	Additional Fee due (₹)
1	RTO, Alappuzha	251	1,38,850	16,14,700
2	RTO, Attingal	401	2,70,450	27,00,100
3	RTO, Idukki	310	1,48,400	16,16,650
4	RTO, Kozhikode	610	4,34,750	45,96,950
5	RTO, Malappuram	679	6,46,800	53,30,350
6	RTO, Vadakara	381	2,87,050	29,77,050
7	SRTO, Kayamkulam	314	1,78,000	19,94,600
8	SRTO, Koduvally	558	5,72,200	58,42,550
9	SRTO, Kondotty	49	21,950	1,76,800
10	SRTO, Kottarakkara	454	5,33,450	49,52,800
11	SRTO, Koyilandy	158	1,02,700	11,30,400
12	SRTO, Mananthavady	253	1,57,050	16,89,200
13	SRTO, Nanmanda	285	1,71,050	18,48,650
14	SRTO, Nedumangad	524	4,57,750	45,20,750
15	SRTO, North Paravur	484	4,04,800	36,02,750
16	SRTO, Ottapalam	273	1,41,500	15,71,050
17	SRTO, Perambra	281	1,76,700	21,10,900
18	SRTO, Punalur	356	4,44,500	42,28,350
19	SRTO, Thodupuzha	615	2,87,100	33,10,900
20	SRTO, Tirur	1,097	12,58,550	1,11,55,600
	Total	8,333	68,33,600	6,69,71,100
Total			7,38,04,700	
Total			₹7.38 crore	

Source: Compiled by AG (Audit II).

Appendix – VII
(Ref: Part I Paragraph 3.4.2)
Non-Imposition of penalty for belated renewal of
Certificate of Fitness of Transport vehicles

Sl. No.	Name of the Office	No. of Vehicles	Penalty short levied (₹)
1	RTO, Attingal	420	15,84,650
2	RTO, Malappuram	654	23,91,350
3	RTO, Idukki	216	6,39,000
4	SRTO, Kottarakkara	471	18,86,250
5	SRTO, Kondotty	202	8,28,800
6	SRTO, Nedumangad	485	19,12,850
7	SRTO, Punalur	277	10,86,100
8	SRTO, Tirur	1,080	33,56,000
9	SRTO, Thodupuzha	182	7,22,350
Total		3,987	1,44,07,350
			₹1.44 crore

Source: Compiled by AG (Audit II).

Appendix – VIII
(Ref: Part I Paragraph 3.5)
Non-collection of service charge for permits issued in check post

Sl. No.	Name of the Office	Name of the Motor Vehicle Check Post	Number of temporary/ special permit issued without collecting Service Charge		Service Charge collectable (₹)
			Temporary Permit	Special permit	
1	RTO, Idukki	Kumaly	8,981	41,530	53,03,655
2	RTO, Kannur	Iritty	5,172	19,543	25,95,075
3	RTO, Kasaragod	Manjeswaram	28,926	27,738	59,49,720
		Neeleswaram	1,324	4,107	5,70,255
		Perla	3,109	2,454	5,84,115
4	RTO, Kollam	Aryankavu	18,095	24,296	44,51,055
5	RTO, Malappuram	Vazhikkadavu	6,058	34,445	42,52,815
6	RTO, Palakkad	Meenakshipuram	6,341	9,828	16,97,745
		Nadupuni	3,605	3,899	7,87,920
		Velanthavalam	11,572	10,584	23,26,380
		Walayar	66,479	11	69,81,450
7	RTO, Wayanad	Kattikkulam	4,667	20,543	26,47,050
		Muthanga	13,358	27,015	42,39,165
Total			1,77,687	2,25,993	4,23,86,400
			4,03,680		₹ 4.24 crore

Source: Compiled by AG (Audit II).

Appendix – IX
(Ref: Part I Paragraph 3.6)
Non-levy of Green Tax

Sl. No.	Name of the Office	Non-Transport vehicles		Transport vehicles	
		No. of vehicles	Amount (₹)	No. of vehicles	Amount (₹)
1	RTO, Alappuzha	17	6,800	4	3,600
2	RTO, Attingal	40	16,000	21	11,600
3	RTO, Idukki	22	8,800	25	20,000
4	RTO, Kannur	28	11,200	39	56,700
5	RTO, Kasaragod	67	26,800	77	60,200
6	RTO, Kollam	12	4,800	172	1,47,500
7	RTO, Kozhikode	58	23,200	19	19,400
8	RTO, Malappuram	89	35,600	112	90,100
9	RTO, Palakkad	149	59,600	38	38,800
10	RTO, Vadakara	49	19,600	20	14,000
11	RTO, Wayanad	0	0	14	16,800
12	SRTO, Chengannur	0	0	7	9,000
13	SRTO, Chittoor	108	43,200	29	25,800
14	SRTO, Iritty	4	1,600	4	5,400
15	SRTO, Kanhangad	0	0	10	8,100
16	SRTO, Kayamkulam	0	0	5	4,300
17	SRTO, Koduvally	43	17,200	40	43,800
18	SRTO, Kondotty	37	14,800	25	13,600
19	SRTO, Kottarakara	122	48,800	107	89,700
20	SRTO, Koyilandy	14	5,600	6	2,800
21	SRTO, Mananthavady	0	0	1	1,200
22	SRTO, Mavelikkara	0	0	4	4,700
23	SRTO, Nanmanda	27	10,800	8	8,200
24	SRTO, Nedumangad	295	1,18,000	127	95,900
25	SRTO, North Paravur	25	10,000	30	22,100
26	SRTO, Ottapalam	25	10,000	5	2,600
27	SRTO, Pattambi	106	42,400	10	5,800
28	SRTO, Perambra	14	5,600	15	15,200
29	SRTO, Punalur	30	12,000	26	10,400
30	SRTO, Sulthan Bathery	0	0	7	11,000
31	SRTO, Thalassery	177	70,800	34	31,000
32	SRTO, Tirur	56	22,400	165	1,50,600
33	SRTO, Thodupuzha	27	10,800	37	26,200
34	SRTO, Vellarikundu	0	0	2	2,000

Sl. No.	Name of the Office	Non-Transport vehicles		Transport vehicles	
		No. of vehicles	Amount (₹)	No. of vehicles	Amount (₹)
	Total	1,641	6,56,400	1,245	10,68,100
	Grand Total	2,886 vehicles		₹17,24,500	
		₹17.25 lakh			

Source: Compiled by AG (Audit II).

Appendix – X
(Ref: Part I Paragraph 3.7)
Non-realisation of tax in respect of Motor Cab

Sl. No.	Name of the Office	No. of Vehicles	Tax to be collected (₹)
1	RTO, Attingal	90	1,26,000
2	RTO, Idukki	31	43,400
3	RTO, Malappuram	44	61,600
4	RTO, Vadakara	66	92,400
5	SRTO, Kondotty	3	4,200
6	SRTO, Kottarakkara	69	96,600
7	SRTO, Koyilandy	32	44,800
8	SRTO, Mananthavady	31	43,400
9	SRTO, Nedumangad	94	1,31,600
10	SRTO, North Paravur	99	1,38,600
11	SRTO, Punalur	18	25,200
12	SRTO, Sulthan Bathery	79	1,10,600
13	SRTO, Tirur	106	1,48,400
14	SRTO, Thodupuzha	38	53,200
Total		800	11,20,000 ₹11.20 lakh

Source: Compiled by AG (Audit II).

Appendix –XI
(Ref: Part I Paragraph 3.8)
Short collection of tax from the goods carriages
fitted with tipping mechanism

Sl. No.	Name of the Office	No. of Vehicles	Short levy (₹)
1	RTO, Attingal	44	1,28,895
2	RTO, Idukki	9	27,780
3	RTO, Malappuram	156	2,94,357
4	RTO, Vada kara	34	37,427
5	SRTO, Kondotty	62	1,30,141
6	SRTO, Kottarakkara	15	30,431
7	SRTO, Koyilandy	10	8,387
8	SRTO, Mananthavady	7	8,052
9	SRTO, Nedumangad	117	2,02,414
10	SRTO, Sulthan Bathery	17	30,436
11	SRTO, Thodupuzha	8	15,400
12	SRTO, Tirur	80	1,10,426
Total		559	10,24,146
			₹10.24 lakh

Source: Compiled by AG (Audit II).

Appendix – XII
(Ref: Part I Paragraph 3.9)
Short levy of one-time tax on non-transport vehicles

Sl. No.	Name of the Office	No. of vehicles	Tax short levied (₹)
1	RTO, Alappuzha	2	48,294
2	RTO, Attingal	5	53,575
3	RTO, Kannur	3	3,637
4	RTO, Kozhikode	4	42,193
5	RTO, Vadakara	1	4,767
6	RTO, Wayanad	4	2,44,851
7	SRTO, Chittoor	2	16,589
8	SRTO, Koduvally	1	2,720
9	SRTO, Kottarakkara	8	53,879
10	SRTO, Nanmanda	1	54,000
11	SRTO, Nedumangad	1	5,084
12	SRTO, Ottapalam	1	1,690
13	SRTO, Pattambi	3	24,130
14	SRTO, Perambra	1	4,145
15	SRTO, Punalur	6	64,233
16	SRTO, Tirur	6	1,66,113
Total		49	7,89,900
			₹7.90 lakh

Source: Compiled by AG (Audit II).

Appendix –XIII
(Ref: Part I Paragraph 4.4.5)
Details of offices selected for detailed scrutiny

District	Excise Circle Offices	Excise Range Offices	Other Offices
Alappuzha	1. Alappuzha 2. Kuttanad	1. Alappuzha 2. Kuttanad	1. De-addiction Centre, Taluk HQ Hospital, Mavelikkara 2. EE & ANSS Office 3. EI & IB Office
Ernakulam	1. Ernakulam 2. Kochi	1. Ernakulam 2. Thripunithura 3. Mattancherry 4. Njarackal	1. De-addiction Centre, Taluk HQ Hospital, Muvattupuzha 2. Mobile liquor testing unit 3. EE & ANSS Office 4. EI & IB Office
Palakkad	1. Chittur 2. Mannarkkad	1. Chittur 2. Kollengod 3. Mannarkkad 4. Agali	1. Janamaithri Excise Squad, Agali 2. De-addiction Centre, Agali 3. Excise Check posts at Walayar, Anakkatty, Govindapuram & Chemmanampathy. 4. EE & ANSS office 5. EI & IB Office
Kasaragod	1. Kasaragod 2. Hosdurg	1. Kumbala 2. Badiyadka 3. Hosdurg 4. Neeleswaram	1. De-addiction Centre, Taluk HQ Hospital, Neeleswaram 2. Excise Check Posts at Manjeswaram, Perla & Aadur 3. EE & ANSS Office 4. EI & IB Office

Source: Selected through data analysis.

Appendix –XIV
(Ref: Part I Paragraph 4.4.6.1 – bullet 1)
Utilisation of Inputs of Intelligence/ Investigation wing

	Ernakulam	Kasaragod	Palakkad	Alappuzha	Total
Total No. of IB inputs transferred to selected subunits	310	1,232	621	344	2,507
No. of IB inputs not documented by the sub offices concerned	178	155	261	90	684
No. of offences detected based on IB inputs	29	906	74	82	1,091
No. of IB inputs attended but offence not detected	14	42	130	21	207
No. of IB inputs attended but offence not detected and kept for further verification	9	1	20	12	42
Details of action taken not recorded in the IB input register	80	128	136	139	483
Percentage of offences detected on IB inputs transferred	9.35	73.54	11.92	23.84	43.52

Source: Based on data furnished by Department.

Appendix – XV
(Ref: Part I Paragraph 4.4.6.1 – bullet 2)
Attending complaints from the general public

	Palakkad	Ernakulam	Alappuzha	Kasaragod	Total
No. of complaints registered at EDO and transferred to sub offices	84	147	134	172	537
No. of complaints received/ registered in sub offices	60	98	56	110	324
No. of complaints omitted to register in sub offices	24	49	78	62	213
No. of complaints attended and offence detected	6	8	1	8	23
No. of complaints attended but offence not detected	25	20	10	38	93
No. of complaints attended but offence not detected and kept for follow up action	14	24	7	52	97
Details of action taken not recorded in the register	15	46	38	12	111

Source: Based on data furnished by Department.

Appendix– XVI
(Ref: Part I Paragraph 4.4.6.2 – bullet 1)
Delay in completion of investigation

Sl. No.	NDPS CR No.	Date of detection	Date of bail granted	Date of charge sheet filed	Delay period (in days)
Excise Range Office, Alappuzha (NDPS)					
1	34/2020	07.11.2020	24.12.2020	06.07.2021	241
2	19/2022	14.04.2022	29.06.2022	24.08.2022	132
3	26/2022	12.05.2022	08.07.2022	03.05.2023	149
4	56/2022	23.09.2022	A1- 02.11.2022, A2 - 29.10.2022	03.03.2023	161
5	90/2022	28.12.2022	A1 - 17.02.2023, A2 - 10.02.2023	21.08.2023	236
6	75/2022	23.10.2022	07.01.2023	28.04.2023	187
Excise Range Office, Alappuzha (Abkari)					
1	58/2020	27.04.2020	18.06.2020	05.01.2022	618
2	164/2020	21.12.2020	31.12.2020	05.08.2021	227
3	73/2021	21.05.2021	16.07.2021	03.06.2022	378
4	116/2022	04.08.2022	25.08.2022	07.02.2023	187
5	01/2023	02.01.2023	19.01.2023	20.11.2023	322
EE & ANSS, Ernakulam (NDPS)					
1	16/2021	26.02.2021	27.03.2021	15.09.2022	566
2	17/2021	09.03.2021	13.04.2021	27.03.2023	748
3	06/2022	16.02.2022	11.03.2022	30.06.2023	499
4	19/2022	23.03.2022	26.05.2022	15.11.2022	237
5	28/2022	14.05.2022	05.07.2022	18.11.2023	553
6	32/2022	28.05.2022	A2 - 30.03.2023 A41 - 02.03.2023	07.11.2023	528
Excise Range Office, Ernakulam (Abkari)					
1	122/2020	12.12.2020	29.12.2020	12.09.2022	639
2	73/2021	23.07.2021	27.08.2021	10.12.2021	81
3	76/2021	31.07.2021	02.09.2021	30.10.2021	91

Sl. No.	NDPS CR No.	Date of detection	Date of bail granted	Date of charge sheet filed	Delay period (in days)
4	55/2021	29.05.2021	23.08.2022	15.09.2022	109
5	25/2022	28.03.2022	16.04.2022	31.03.2023	368
Excise Division Office, Palakkad (NDPS)					
1	09/2020	31.05.2020	A1 - 01.12.2020, A2 - 04.12.2020 (ERO, Kollengode)	15.12.2021	563
2	27/2022	24.08.2022	27.07.2023 (EE & ANSS)	20.09.2023	392
Excise Division Office, Palakkad (Abkari)					
1	28/2020	17.04.2020	30.03.2020 (ERO, Kollengode)	31.11.2022	957
2	36/2020	15.05.2020	16.12.2021 (ERO, Kollengode)	26.08.2023	1,198
3	81/2020	23.05.2020	10.06.2020 (ERO, Chittur)	21.05.2022	728
4	35/2021	15.02.2021	02.03.2021 (ERO, Chittur)	29.07.2023	894
Excise Division Office, Kasaragode (NDPS)					
1	08/2022	21.04.2022	A1,2,3 - 20.10.2022, A4 - 19.10.2022 (EE & ANSS, Kasaragode)	24.10.2022	186
2	04/2020	12.02.2020	27.03.2020 (ERO, Kumbala)	30.09.2022	961
3	06/2020	28.09.2020	07.04.2021 (ERO, Neeleswar)	26.10.2021	393
Excise Division Office, Kasaragode (Abkari)					
1	128/2020	27.12.2020	15.02.2021 (ERO, Badiadka)	16.06.2021	171
2	68/2021	25.05.2021	29.06.2021 (ERO, Kumbala)	08.05.2023	713
3	147/2021	21.11.2021	18.02.2022 (ERO, Neeleswar)	18.10.2023	696
4	113/2021	29.08.2021	25.03.2022 (ERO, Neeleswar)	25.05.2022	269
5	170/2022	06.12.2022	22.12.2022 (ERO, Hosdurg)	18.05.2023	163

Source: Based on data furnished by Department.

Appendix – XVII
(Ref: Part I Paragraph 4.4.6.2 – bullet 3)
Preventive detention of offenders under PITNDPS Act

Sl. No.	Letter No. of proposal	District	Date of detection	Date of furnishing the proposal to Government	Delay period (in days)
1	603/2023	Palakkad	22.11.2022	02.03.2023	100
2	1183/2023	Palakkad	06.09.2022	03.04.2023	209
3	940/2023	Ernakulam	04.09.2022	17.03.2023	194
4	938/2023	Ernakulam	03.10.2022	20.03.2023	168
5	605/2023	Ernakulam	30.12.2021	14.02.2023	411
6	1188/2023	Kasaragod	30.05.2021	10.05.2023	710
7	1189/2023	Kasaragod	08.12.2021	13.04.2023	491
8	1187/2023	Kasaragod	05.11.2022	03.04.2023	149
9	1186/2023	Kasaragod	13.04.2021	03.04.2023	720
10	599/2023	Kasaragod	23.05.2022	15.03.2023	296
11	415/2023	Alappuzha	03.10.2022	15.03.2023	163
12	880/2023	Alappuzha	03.10.2022	17.03.2023	165

Source: Based on data furnished by Department.

Appendix – XVIII
(Ref: Part I Paragraph 4.4.6.2 – bullet 4)
Unnecessary remand of accused

Sl. No.	Cr No.& date	Contraband	Remanded	Bail obtained	Date of chemical analysis report
ERO, Alappuzha					
1	56/2022- 23.09.2022	2.42 gm MDMA	23.09.2022	20.10.2022	20.02.2023
2	50/2022- 03.09.2022	1.55 gm MDMA	03.09.2022	25.11.2022	20.02.2023
3	19/2022- 14.04.2022	1.350 gm MDMA	14.04.2022	29.06.2022	28.06.2022
4	41/2022- 07.07.2022	1.032 gm MDMA	27.07.2022	07.10.2022	26.11.2022
EE & ANSS, Alappuzha					
5	53/2020- 02.11.2020	1.37 gm MDMA	02.11.2020	22.12.2020	08.12.2021
6	78/2022- 04.11.2022	1 gm MDMA	04.11.2022	12.12.2022	02.02.2023
7	83/2022- 23.11.2022	0.6 gm MDMA	23.11.2022	04.01.2023	26.05.2023
8	91/2022- 09.12.2022	1 gm MDMA	09.12.2022	24.01.2023	22.07.2023
9	03/2021- 06.01.2021	0.6373 gm MDMA	06.01.2021	03.03.2021	02.02.2021
10	77/2022- 04.11.2022	1 gm MDMA	04.11.2022	12.12.2022	24.02.2023
11	97/2022- 21.12.2022	0.63 gm MDMA	21.12.2022	27.01.2023	27.07.2023
12	34/2022- 02.05.2022	1.58 gm MDMA	02.05.2022	16.07.2022	18.06.2022
13	50/2022- 26.08.2022	0.6819 gm MDMA	26.08.2022	16.09.2022	01.12.2022
EE & ANSS, Kasaragod					
14	23/2022- 24.12.2022	1.545 gm MDMA	24.12.2022	25.02.2023	31.03.2023
ERO, Kumbala					
15	04/2022- 17.02.2022	0.510 gm MDMA	17.02.2022	Not available	05.05.2022
EE & ANSS, Ernakulam					
16	01/2021- 01.01.2021	0.6760 gm MDMA	01.01.2021	22.02.2021	12.03.2021

Sl. No.	Cr No.& date	Contraband	Remanded	Bail obtained	Date of chemical analysis report
17	51/2022- 25.07.2022	1.422 gm MDMA	25.07.2022	25.08.2022	19.11.2022
18	06/2022- 16.02.2022	1.459 gm MDMA	16.02.2022	11.03.2022	14.06.2022
ERO, Njarakal					
19	20/2022- 12.11.2020	0.515 gm MDMA	12.11.2020	28.12.2020	18.02.2021
ERO, Ernakulam					
20	15/2022- 25.02.2022	0.645 gm MDMA	25.02.2022	24.03.2022	15.06.2022
21	68/2021- 24.12.2021	0.751 gm MDMA	24.12.2021	04.02.2022	11.02.2022
22	08/2023- 15.02.2023	1678 gm MDMA	15.02.2023	21.03.2023	10.07.2023
23	64/2022- 02.08.2022	625 gm MDMA	02.08.2022	14.09.2022	14.09.2022

Source: Based on data furnished by Department.

Appendix – XIX
(Ref: Part I Paragraph 4.4.6.3 – bullet 1)
Acquittal of accused in Abkari cases

Sl. No.	Reason for acquittal	Section invoked	No. of cases acquitted
1	Certification of the inventory under Section 53A is not correct. Possession and sale of other state liquor not proved.	58	11
2	Name of the Excise Guard was not in both the forwarding notes to Lab and the Court. Description of seal affixed on the bottles was absent. Possession and sale of Kerala liquor not proved.	55(i)	11
3	Section 53A of the Act was not followed in respect of wash. Identity of the accused was not proved. Possession of wash for manufacturing arrack not proved.	8(2), 8(1) and 55(g)	9
4	Improper certification of inventory and failed to prove the offence under Section 55(a) of the Act.	55(a)	2

Details of acquittal cases

Sl. No.	Crime No.	Office	Section invoked	Nature of offence	Reasons for acquittal
1	28/2018 Disposed on 23.12.2021	ERO Alappuzha	58	Possession and sale of illicit liquor	Prosecution could not prove that the accused was in possession of illicit liquor knowing the same have been unlawfully imported, transported or manufactured or knowing the duty, tax or rental payable under the Act not to have been paid.
2	38/2016 Disposed on 26.10.2022	ERO Alappuzha	55(i)	Sale of IMFL	Possession and sale was not proved.
3	36/2018 Disposed on 11.12.2020	ERO Alappuzha	55(i)	Sale of IMFL	Failed to prove the identity of the accused. Name of Excise Guard is absent on the forwarding note.
4	111/2017 Disposed on 28.12.2022	ERO Alappuzha	8(2), 8(1) and 55(g)	Possession of arrack, wash and utensil	Possession was not proved. Section 53A of the Act was not followed in respect of wash. Identity of the accused was not proved.
5	68/2017 Disposed on 28.11.2022	ERO Alappuzha	55(i)	Sale of IMFL	Name of the Excise Guard was not in both the forwarding notes to Lab and the Court.

Sl. No.	Crime No.	Office	Section invoked	Nature of offence	Reasons for acquittal
					Description of seal affixed on the bottles was absent.
6	13/2018 Disposed on 31.03.2022	ERO Alappuzha	55(i)	Sale of IMFL	No authority as the detecting Officer was not appointed as the Inspector of the Excise Range.
7	215/2017 Disposed on 10.12.2020	ERO Alappuzha	55(i)	Sale of IMFL	No evidence of tamper proof dispatch. Prosecution failed the links.
8	80/2018 Disposed on 09.03.2022	ERO Kuttanad	55(g)	Possession of wash for manufacturing arrack	Did not follow mandatory provisions of section 53(A) of Abkari Act.
9	13/2019 Disposed on 30.06.2022	ERO Kuttanad	55(i)	Sale of IMFL	Possession of IMFL was not proved.
10	26/2016 Disposed on 20.09.2022	ERO Thripunithura	55(a)	Possession of toddy for sale	i. Unexplained delay in charge sheeting the case. ii. Non-compliance of the provisions u/s 53 A. iii. Possession and sale was not proved.
11	69/2015 Disposed on 27.01.2020	ERO Njarackal	55(a) and 55(i)	Possession and sale of liquor	i. No dated initial of the Magistrate in the forwarding note. ii) Tamper proof despatch of samples not ensured. iii) Prosecution failed to prove sale of liquor.
12	41/2018 Disposed on 28.02.2023	ERO Kollengode	58	Possession and sale of illicit liquor (Tamilnadu liquor)	i. Unexplained delay of two years in charging the case. ii. No seal in seizure <i>Mahazar</i> .
13	39/2017 Disposed on 09.02.2021	ERO Kollengode	58 and 55(i)	Possession of IMFL for sale after importing into the state without any authority	Identity of the accused not proved. Sale also not proved.
14	72/2014 Disposed on 24.03.2023	ERO Chittur	55(g) and 67(b)	Possession and transportation of toddy.	i) Sample produced to Court after 14 days. ii) inventory not signed with date and its certification after three months. iii) unexplained delay in filing charge sheet after two years.

Sl. No.	Crime No.	Office	Section invoked	Nature of offence	Reasons for acquittal
15	84/2020 Disposed on 15.02.2023	ERO Agali	55(a) and 55(i)	Possession of liquor for sale.	i) Seal of the court and name of the CEO in sample forwarding note are missing. ii) Delay in producing before the court. iii) Inventory not signed with date.
16	21/2017 Disposed on 12.01.2022	ERO Agali	58	Possession and sale of Tamilnadu Liquor	Investigation not conducted. Sale not proved.
17	26/2021 Disposed on 18.08.2023	ERO Kumbala	58	Possession and sale of illicit liquor (Karnataka liquor)	The Inventory as per section 53-A of the Abkari Act was certified by the Tahsildar, Manjeswaram and no where it is mentioned Tahsildar has the power of executive Magistrate. Hence the certification of the inventory under section 53-A is not correct and the offence was not proved.
18	61/2021 Disposed on 16.08.2023	ERO Kumbala	-do-	-do-	-do-
19	62/2021 Disposed on 19.08.2023	ERO Kumbala	-do-	- do-	-do-
20	39/2021 Disposed on 14.07.2023	ERO Kumbala	-do-	-do-	-do-
21	21/2021 Disposed on 30.06.2023	ERO Kumbala	-do-	-do-	-do-
22	175/2018	ERO Kumbala	55(a)	Transportation of Karnataka FL	Failed to prove the offence under section 55 (a) of the Act. But punished under section 63 of the Act.
23	111/2017 Disposed on 28.11.2022	ERO Kumbala	8(2), 8(1) and 55(g)	Possession of arrack, wash and utensil	Possession was not proved. Section 53A of the Act was not followed in respect of wash. Identity of the accused was not proved.
24	68/2017	ERO Kumbala	55(i)	Sale of IMFL	Name of the Excise Guard was not in both

Sl. No.	Crime No.	Office	Section invoked	Nature of offence	Reasons for acquittal
	Disposed on 28.11.2022				the forwarding notes to Lab and the Court. Description of seal affixed on the bottles was absent.
25	13/2018 Disposed on 31.03.2022	ERO Kumbala	55(i)	Sale of IMFL	No authority as the detecting officer was not appointed as the Inspector of the Excise Range.
26	87/2020	ERO Badiyadka	58	Possession and sale of Karnataka liquor	Inventory certificate was signed by Tahsildar. No seal of Executive Magistrate. Prosecution failed to prove the case.
27	80/2018 Disposed on 09.03.2022	ERO Badiyadka	55(g)	Possession of wash for manufacturing arrack	Did not follow mandatory provisions of section 53(A) of Abkari Act.
28	13/2019 Disposed on 30.06.2022	ERO Badiyadka	55(i)	Sale of IMFL	Possession of IMFL was not proved.
29	38/2020 Disposed on 30.09.2022	ERO Neeleswaram	55(g)	Possession of wash for manufacturing arrack	Did not follow the mandatory provisions of section 53(A) of Abkari Act. Inordinate delay in production of samples to court. Person not identified.
30	74/2019 Disposed on 01.12.2022	ERO Neeleswaram	58	Possession of other state liquor	Identity of the accused not established. Prosecution failed to prove the offence.
31	6/2021 Disposed on 24.11.2022	ERO Neeleswaram	55(g)	Possession of wash for manufacturing arrack	i) Did not follow the mandatory provisions of section 53(A) of Abkari Act, ii) Forwarding Note does not contain the name of officer, who handed over the samples to Lab.
32	53/2020 Disposed on 18.11.2022	ERO Neeleswaram	55(g)	Possession of wash for manufacturing arrack	-do-

Sl. No.	Crime No.	Office	Section invoked	Nature of offence	Reasons for acquittal
33	68/2020 Disposed on 17.03.2023	ERO Neeleswaram	55(g)	Possession of wash for manufacturing arrack	i) No inventory of the contraband has been prepared as required in Section 53A. ii) No evidence for proving the place of occurrence is owned or possessed by the accused.

Source: Based on data furnished by Department.

Appendix – XX
(Ref: Part I Paragraph 4.4.6.4 – bullet 1)
Non collection of additional fee

Inter division transport of toddy

Inter Division Transport Permit details:

	2020-21 (I st H/y ¹²⁷)	2020-21 (II nd H/y)	2021-22 (I st H/y)	2021-22 (II nd H/y)	2022-23 (I st H/y)	2022-23 (II nd H/y)
Total permit	835	1,002	996	1,109	835	820
Trees	1,09,973	1,55,446	1,54,811	1,70,530	1,16,799	1,18,921
Litres	2,19,946	3,10,891	3,09,621	3,41,059	2,33,598	2,37,842
Tree tax	27,50,730	29,06,580	30,95,880	30,77,640	35,03,970	35,67,630
Additional fees	2,62,44,642	3,95,39,066	4,18,90,059	4,27,26,542	8,54,96,868	8,70,50,172

Source: Based on data furnished by the Department.

Intra-Range Permit details:

	2020-21 (I st H/y)	2020-21 (II nd H/y)	2021-22 (I st H/y)	2021-22 (II nd H/y)	2022-23 (I st H/y)	2022-23 (II nd H/y)
Coconut Trees	33,838	35,635	34,285	32,795	33,235	34,634
Palm Trees	180	170	190	60	97	97
Total Litres	68,486	72,035	69,425	65,860	66,906.50	69,704.50

Source: Based on data furnished by the Department.

Failure to demand and collection of additional permit fee:

Particulars	2021-22		Total	Remarks
	Ist Half	IInd Half		
Total No. of ID permits issued	996	1,109	2,105	Additional Permit Fee due for the year 2021-22 was not demanded in 2021-22 and 2022-23. During 2023-24 demand was made for ₹36.65 lakh in 73 permits and ₹15.41 lakh was collected in 16 permits.
Total quantity of toddy permitted to transport half yearly (in litre)	4,18,90,059	4,27,62,542	8,46,52,601	
Total amount of additional permit fee leviable @ ₹1/liter (₹)	4,18,90,059	4,27,62,542	8,46,52,601	
Total amount of permit fee and additional fee collected (₹)			15,41,082	
Balance pending collection (₹)			8,31,11,519	

Source: Based on data furnished by the Department.

* Government vide letter No. G1/50/2023 dated 20 May 2023 clarified that the additional permit fee is collectable on the Inter Division permits issued for the entire year 2021-22 and directed to collect it. However, demand notices were not yet issued for the collection of ₹8.10 crore.

Appendix – XXI
(Ref: Part I Paragraph 4.4.6.4 – bullet 2)
Collection of samples from Foreign Liquor and its analysis

Details of sample collection during the period 2022-23				
District	No. of FL Shops	No. of FL Shops from which sample collected	No. of FL licences where sample was not collected in single occurrence	Chemical analysis report not received
Ernakulam	159	51	108	76
Kasaragod	16	7	9	10
Palakkad	10	2	8	7
Alappuzha	23	9	14	9
Total	208	69	139	102

Source: Based on data furnished by the Department.

Appendix – XXII
(Ref: Part I Paragraph 4.4.6.4 – bullet 6)
Renewal of FL-3/ FL-11 Licences without Star Classification

Sl. No.	Name of licensee	Star classification expired on	Period for which FL-3 licences issued without Star Classification
	EDO, Ernakulam		
1	Abaam Hotel, Vyttila	19.10.2020	2020-21 2021-22
2	Arya International	28.06.2020	2020-21 2021-22
3	Casino Hotel, Willington Island	28.02.2020	2020-21 2021-22
4	CRB Cochin Palace	07.06.2020	2020-21 2021-22
5	Diana Heights	17.02.2020	2020-21 2021-22
6	Gateway Hotel, Marine Drive	29.03.2020	2020-21 2021-22
7	Anjali International, Perumbavoor	05.09.2023	2023-24
8	Hotel Cee Cee Tower	-	2020-21
9	Edassery Mansion, Kathrikkadavu	05.08.2020	2020-21 2021-22 2022-23
10	Hotel Hill View, Padamughal	18.10.2020	2020-21 2021-22
11	Kochi Marriot Hotel	23.06.2020	2020-21 2021-22
12	Kabani Heritage, Ankamaly	-	2020-21 2021-22
13	Kabani International, Thodupuzha	03.06.2020	2020-21 2021-22
14	Kabani Regency, Karimughal	17.08.2020	2020-21 2021-22
15	Mercy Luxury Business Hotel, Ravipuram	03.06.2020	2020-21
16	NM Royal County, Tripunithura	12.10.2020	2020-21 2021-22 2022-23
17	Perumbavoor Galaxy Hotel, Chendamangalam	23.09.2020	2020-21 2021-22 2022-23
18	Paray Residency, Muvattupuzha	01.11.2020	2020-21 2021-22

Sl. No.	Name of licensee	Star classification expired on	Period for which FL-3 licences issued without Star Classification
19	Hotel Park Residency, Kakkanad	26.05.2020	2020-21
20	Rose Residency, Kolencherry	09.08.2020	2020-21 2021-22
21	Saj Earth Resort, Nedumbassery	11.11.2020	2020-21
22	Hotel Periyar Ltd. (Seven star)	24.06.2020	2020-21 2021-22 2022-23
23	Hotel Green Park, Kalady (Sreevilas)	25.06.2020	2020-21 2021-22
24	Trident Kochi, Willington	21.07.2020	2020-21 2021-22
25	VKG Group, Cherai	06.04.2020	2020-21
26	VKL Leisure Inn	-	2020-21
27	Wings Park Hotel & Residency, Perumbavoor	01.11.2020	2020-21 2021-22 2022-23
28	Broad Bean Hotel	18.10.2020	2020-21 2021-22
29	Hotel Cloud 9	13.01.2021	2021-22 2022-23
30	Fragrant Nature	26.10.2021	2021-22 2022-23
31	Highland Star Hotel (Olive down town)	31.12.2021	2021-22 2022-23
32	Holiday Inn	12.06.2021	2021-22 2022-23
33	Blue Waters	28.09.2021	2021-22 2022-23
34	Green Palace	31.12.2021	2021-22
35	Saj International	18.04.2021	2021-22 2022-23
36	Hotel Park Central	27.03.2021	2021-22
37	Kottavathil Restaurant	26.04.2021	2021-22
38	Maxx Cochin Heritage	16.01.2022	2021-22
39	Hotel Dewland	07.04.2021	2021-22 2022-23
40	Hill Palace Hotel	18.04.2021	2021-22
41	Airport Golf view	01.03.2023	2022-23 2023-24

Sl. No.	Name of licensee	Star classification expired on	Period for which FL3 licences issued without Star Classification
42	Ajantha Regency	21.03.2023	2022-23 2023-24
43	Hotel Aramana, Manjapra	05.02.2023	2022-23 2023-24
44	Athena Central, Piravom	20.12.2023	2023-24
45	C & R Hotel & Restaurant	25.12.2022	2022-23 2023-24
46	Cochin Residency	28.12.2022	2022-23
47	Damianz Retreat	04.07.2022	2022-23 2023-24
48	Ekachakra Residency	17.09.2022	2022-23 2023-24
49	Hotel Elegance	26.03.2023	2022-23 2023-24
50	Fort Queen	28.12.2022	2022-23 2023-24
51	Golden Palace	-	2022-23
52	Grand Regency	03.12.2022	2022-23
53	Harbour Hotel	18.09.2022	2022-23 2023-24
54	Harbour View Residency	25.10.2022	2022-23 2023-24
55	Highway Garden Drive Inn	13.08.2022	2022-23 2023-24
56	Hotel Eden Garden	20.12.2022	2022-23 2023-24
57	International Hotel	01.01.2023	2022-23
58	Le Maritime	05.07.2022	2022-23
59	Maxx Cochin Heritage	16.01.2022	2022-23
60	Malabar Illam	16.04.2022	2022-23
61	Hotel Malayattoor Residency	17.09.2022	2022-23
62	Hotel Presidency	16.11.2022	2022-23
63	Mookkannur Tourist Home	05.02.2023	2022-23
64	Periyar Resorts Pvt. Ltd	20.12.2022	2022-23
65	PGS Vedanta Business Hotel	26.03.2023	2022-23
66	Pooja Residency	18.09.2022	2022-23
67	Sea Lagoon	04.09.2022	2022-23
68	Landmark Kaloor	16.04.2022	2022-23
69	Times Hotel	-	2022-23

Sl. No.	Name of licensee	Star classification expired on	Period for which FL3 licences issued without Star Classification
70	Travellers Inn	05.02.2023	2022-23
71	Hotel V day Inn Aluva, Vazhakulam	20.11.2022	2022-23
72	Vivanta Taj	08.06.2022	2022-23
73	Amrutha Residency	23.10.2023	2023-24
74	Anjali International	05.09.2023	2023-24
75	Aquaria Boutique	05.02.2023	2023-24
76	Aruna Tourist Home	04.03.2024	2023-24
77	ATS Willingdon	31.12.2023	2023-24
78	Hotel Blue Bells	25.11.2023	2023-24
79	Gokulam Park	19.03.2023	2023-24
80	Cochin Restaurant	-	2023-24
81	Coral Reef	08.07.2023	2023-24
82	Crown Plaza	14.01.2024	2023-24
83	Edassery Village Resort	28.11.2023	2023-24
84	Elite Tourist Home	10.02.2024	2023-24
85	Embasseril Tourist Home	25.11.2023	2023-24
86	Fort Queen	-	2023-24
87	Four Point	18.02.2024	2023-24
88	Hotel Grand Regency	-	2023-24
89	Hamilton Residency	27.01.2024	2023-24
90	Heritage Methanam	-	2023-24
	EDO, Palakkad		
1	Hotel Ambadi	01.03.2023	2022-23 2023-24
2	Hotel Aramana	26.03.2023	2022-23 2023-24
3	ATS Residency	20.01.2023	2022-23 2023-24
4	Cee Dee Regency	26.03.2023	2022-23 2023-24
5	Hotel Midhila Regency (Cherplassery)	01.02.2023	2022-23 2023-24
6	Chithrapuri hotel	19.12.2022	2022-23 2023-24
7	Deepa Restaurant & Tourist Home	16.12.2023	2023-24
8	Fort Palace Hotel (Palakkad Hotel Pvt. Ltd.)	16.08.2020	2020-21 2021-22 2022-23 2023-24

Sl. No.	Name of licensee	Star classification expired on	Period for which FL3 licences issued without Star Classification
9	Hotel Gayathri Grand	27.12.2022	2022-23 2023-24
10	Gayathri Inn	20.01.2024	2023-24
11	Hotel Gayathri International	15.09.2023	2023-24
12	Hotel Gayathri Regency	05.11.2023	2023-24
13	Hotel Gopalapuram International	16.08.2020	2020-21 2021-22 2022-23 2023-24
14	Grand Kera	04.04.2023	2023-24
15	Indraprastha	03.04.2023	2023-24
16	Jyothis Regency	13.11.2023	2023-24
17	Kairali	04.11.2023	2023-24
18	Kalyan Tourist Home	30.01.2024	2023-24
19	Kottaram Hotel Pvt. Ltd.	25.05.2022	2022-23
20	Mannarkkad Hotel Pvt. Ltd. (Ritzy Malabar)	19.10.2020	2020-21 2021-22 2022-23 2023-24
21	Nila Residency	01.03.2023	2022-23 2023-24
22	Palm Shore	07.02.2022	2022-23 2023-24
23	Paray Village County	03.11.2020	2020-21 2021-22 2022-23 2023-24
24	Hotel Rajaprastham	27.12.2022	2022-23 2023-24
25	Samudra Regency	20.07.2022	2022-23 2023-24
26	Soorya Continental	19.06.2021	2020-21 2021-22 2022-23 2023-24
27	Soorya Residency	19.02.2022	2021-22 2022-23 2023-24
28	Soorya Retreat	27.05.2022	2020-21 2021-22 2022-23

Sl. No.	Name of licensee	Star classification expired on	Period for which FL3 licences issued without Star Classification
			2023-24
29	Soorya Swagath	27.05.2022	2022-23 2023-24
30	Sreevalsom (Olavakkode)	11.06.2022	2022-23 2023-24
31	Sreevatsa Regency (Koduvayur)	20.12.2022	2022-23 2023-24
32	Soorya City (Veeyemmar Int. Pvt. Ltd.)	04.03.2023	2022-23 2023-24
33	Hotel Host International (VMGR Hotels & Resort Pvt. Ltd.)	06.12.2022	2022-23 2023-24
	EDO, Kasaragod		
1	Raj Residency	31.10.2022	2022-23 2023-24
2	Thattil Heritage	13.01.2021	2020-21 2021-22 2022-23 2023-24
3	Sree Gokulam	30.06.2021	2021-22 2022-23
4	Navarang Residency (FL-11)	04.05.2020	2020-21 2021-22 2022-23 2023-24
5	Malanad Tourist Homes	04.10.2023	2023-24
	EDO, Alappuzha		
1	Arcadia Regency	01.06.2021	2021-22 2022-23
2	Aswini Residency	29.03.2020	2020-21 2021-22
3	Hotel Bhagavathi Gardens	20.07.2022	2022-23
4	Hotel Empire Residency	18.09.2022	2022-23
5	Hotel Esquire Inn	05.02.2023	2022-23
6	Hotel Indraprastha	20.12.2022	2022-23
7	Keerthy Regency	31.07.2022	2022-23
8	Lake Palace	28.01.2021	2020-21 2021-22 2022-23
9	Maharaja Palace	20.12.2022	2022-23
10	The Marari Beach	16.03.2021	2020-21

Sl. No.	Name of licensee	Star classification expired on	Period for which FL3 licences issued without Star Classification
11	Raheem Residency	03.06.2020	2020-21 2021-22 2022-23
12	Hotel Sougandhika	04.06.2020	2020-21 2021-22 2022-23
13	Silver Sand	26.04.2021	2021-22 2022-23
14	Hotel Sixer	15.07.2020	2020-21 2021-22
15	Thachamparambil Residency	17.02.2021	2020-21 2021-22 2022-23
16	Hotel Travancore Palace	04.06.2020	2020-21 2021-22 2022-23

Source: Based on data furnished by Department.

Appendix – XXIII
(Ref: Part I Paragraph 4.4.6.5)
Delay in disposal of seized vehicles

Disposal of vehicles in four districts during the audit period, 1 April 2020 to 31 March 2023

District	Total no. of vehicles pending disposal up to 01.04.2020	No. of vehicles seized during audit period	Total	Total vehicles disposed during audit period	No. of vehicles pending disposal as on 31.03.2023
Alappuzha	370	63	433	20	413
Ernakulam	590	469	1,059	161	898
Palakkad	459	473	932	137	795
Kasaragod	176	527	703	178	525
Total	1,595	1,532	3,127	496	2,631

Source: Based on data furnished by Department.

Appendix – XXIV
(Ref: Part I Paragraph 4.4.6.7)
Idling of Human Resources

A. Excise Staff posted at defunct Distilleries/ Breweries:

Sl. No.	Name of Distillery	Details of staff deployed	Company turned defunct w.e.f.	Date of withdrawal of Excise staff
1	United Spirits Ltd., Kanjikkode	El, PO and CEOs - 03	01.07.2016	25.10.2022
2	United Spirits, Cherthala	El, PO - 4, CEOs – 10	01.08.2015	01.04.2020
3	United Breweries, Cherthala	El, CEOs – 03	23.05.2019	01.04.2023

Source: Based on data furnished by Department.

B. Strength of Janamaithri Excise Squad:

Designation	Attappadi		Mananthavadi		Devikulam		Nilambur	
	Sanctioned strength	Person in Position						
Excise Circle Inspector	1	1	1	1	1	1	1	1
Excise Inspector	1	1	1	1	0	0	0	0
Assistant Excise Inspector	1	1	1	1	0	0	0	0
Preventive Officer	3	3	3	3	2	2	2	2
Civil Excise Officer	11	11	9	9	3	3	5	5
Woman Civil Excise Officer	5	5	5	5	2	2	0	0
Excise Driver	1	1	1	1	1	1	1	1
PTS	0	0	0	0	1	1	1	1
Total	23	23	21	21	10	10	10	10

Source: Based on data furnished by Department.

Appendix – XXV
(Ref: Part I Paragraph 4.6)
Unauthorised reconstitution of Board of Directors of company holding Foreign Liquor license

Name of hotel	Name of company	CIN of company	Name of changed Director Board members	Date of reconstitution	Fee plus fine due to reconstitution (₹ in lakh)	Amount due (₹ in lakh)
Green Oasis Regency Hotels Pvt. Ltd.	Green Oasis Regency Hotels Pvt. Ltd.	U55200KL2007PTC020816	Cherian Joseph Thomaskutty Alex Puthumana Denny Panjikkaran	01.09.2019	4.00	4.00
Total						4.00

Source: Based on data furnished by Department.

Appendix – XXVI
(Ref: Part I Paragraph 5.4.1)
Short collection of revenue due to misclassification of commercially important plot

Sl. No.	Name of office/ Document type, Doc No. and date of Registration	Survey number to be referred for Fair Value	Classification and Fair Value (₹) per document	Area of land conveyed in Are	Consideration (land + building) as per document (₹)	Classification to be adopted and Fair Value (₹) per Are to be considered	Value applicable (land ¹²⁸ + building) (₹)	Difference in value (8-6) (₹)	Short levy of SD and RF ¹²⁹ @ 8% and 2% respectively (₹)	1. Executants and 2. Claimants	Joint physical verification
1	2	3	4	5	6	7	8	9	10	11	12
SRO, Edakkara											
1	Sale deed- 5001/2018 21.12.2018	1111/2B-1784	Residential plot with NH/PWD road access 1,65,000	4.25	42,00,000 (7,03,000 + 34,97,000)	Commercially important plot 6,60,000	63,02,000 (28,05,000 + 34,97,000)	21,02,000	2,10,200	1. Vasudhevan 2. George Kutty K T	No
2	Sale deed- 3521/2020 27.10.2020	1087/1C	Residential plot with NH/PWD road access 4,00,000	2.02	8,75,000 (8,24,000 + 51,000)	Commercially important plot 10,00,000	20,71,000 (20,20,000 + 51,000)	11,96,000	1,19,600	1.Kunjalikutty 2. Abdul Rasheed	No
3	Sale deed- 990/2017 09.03.2017	1186/2A	Residential plot with NH/PWD road access 2,10,000	3.64	8,70,000 (7,65,000 + 1,05,000)	Commercially important plot 4,50,000	17,43,000 (16,38,000 + 1,05,000)	8,73,000	87,300	1.Azeez 2. Mustafa	No

¹²⁸ Fair value of land per Are x area of land conveyed.

¹²⁹ Stamp duty and Registration fee.

Sl. No.	Name of office/ Document type, Doc No. and date of Registration	Survey number to be referred for Fair Value	Classification and Fair Value (₹) per document	Area of land conveyed in Are	Consideration (land + building) as per document (₹)	Classification to be adopted and Fair Value (₹) per Are to be considered	Value applicable (land ¹²⁸ + building) (₹)	Difference in value (8-6) (₹)	Short levy of SD and RF ¹²⁹ @ 8% and 2% respectively (₹)	1. Executants and 2. Claimants	Joint physical verification
4	Sale deed- 1633/2017 04.04.2017	1100/1-15	Residential plot with NH/PWD road access 2,17,500	2.63	10,82,100 (5,72,100 + 5,10,000)	Commercially important plot 6,75,000	22,85,250 (17,75,250 + 5,10,000)	12,03,150	1,20,315	1.Abdul Majeed 2. Subaida	No
5	Sale deed- 1634/2017 04.04.2017	1100/1-15	Residential plot with NH/PWD road access 2,17,500	2.63	10,82,100 (5,72,100 + 5,10,000)	Commercially important plot 6,75,000	22,85,250 (17,75,250 + 5,10,000)	12,03,150	1,20,315	1.Abdul Majeed 2. Moideen Kutty	No
6	Sale deed- 1600/2019 24.04.2019	1100/1-317	Residential plot with NH/PWD road access 2,39,250	1.32	8,60,000 (3,16,000 + 5,44,000)	Commercially important plot 7,42,500	15,24,100 (9,80,100 + 5,44,000)	6,64,100	66,410	1.Krishnadas P 2.Habeeb Ahammed	No
7	Sale deed- 2580/2020 27.08.2020	1186/2A-304	Residential plot with NH/PWD road access 4,00,000	3.51	29,10,000 (14,10,000 + 15,00,000)	Commercially important plot 8,00,000	43,08,000 (28,08,000 + 15,00,000)	13,98,000	1,39,800	1.Abdul Gafoor 2. Shajahan	No
8	Sale deed- 3138/2019 29.08.2019	1057/4-82	Residential plot with C/M/P road access 1,81,500	7.99	30,00,000 (27,87,000 + 2,13,000)	Commercially important plot 9,07,500	74,63,925 (72,50,925 + 2,13,000)	44,63,925	4,46,393	1.Hyderali and Veerankutty 2. Sivadas S K	No

Sl. No.	Name of office/ Document type, Doc No. and date of Registration	Survey number to be referred for Fair Value	Classification and Fair Value (₹) per document	Area of land conveyed in Are	Consideration (land + building) as per document (₹)	Classification to be adopted and Fair Value (₹) per Are to be considered	Value applicable (land ¹²⁸ + building) (₹)	Difference in value (8-6) (₹)	Short levy of SD and RF ¹²⁹ @ 8% and 2% respectively (₹)	1. Executants and 2. Claimants	Joint physical verification
9	Sale deed 4182/2018 22.10.2018	1087/1C-4140	Residential plot with C/M/P road access 29,700	7.69	8,01,500 (2,28,500 + 5,73,000)	Commercially important plot 4,12,500	37,45,125 (31,72,125 + 5,73,000)	29,43,625	2,94,363	1.Noushadali and Muhammedali 2.Muhammed Sherif	No
10	Sale deed- 2558/2019 05.07.2019	1059/1	Residential plot with C/M/P road access 2,26,875	6.18	19,75,000 (14,10,000 + 5,65,000)	Commercially important plot 10,89,000	72,95,020 (67,30,020 + 5,65,000)	53,20,020	5,32,002	1. Muhammed and Abdul Nasar 2. Ahammed	No
SRO, Uduma											
11	Sale deed 1202/2020 24.06.2020	Re.Sy No 326/1	Residential plot without road access 24,000	5.16	18,25,000 (1,25,000 + 17,00,000)	Commercially important plot 1,40,000	24,22,400 (7,22,400 + 17,00,000)	5,97,400	59,740	1.Abdul Hameed 2.M Hassan and Sameema M	No
SRO, Ollukkara											
12	Sale deed 1891/2016 19.08.2016	833/2	Residential plot with PWD road access 7,50,000	2.25	19,65,000 (16,90,000 + 2,75,000)	Commercially important plot 8,40,000	21,65,000 (18,90,000 + 2,75,000)	2,00,000	16,000 (SD @ 6% and RF @ 2%)	1.P P Unnikrishnan 2.Sukumaran	No
SRO, Kattoor											
13	Sale deed 998/2016	387/1, 387/6	Residential plot with	6.47	20,00,000 (14,56,000 + 5,44,000)	Commercially important plot 3,75,000	29,70,250 (24,26,250 + 5,44,000)	9,70,250	77,620 (SD @ 6% and	1.Usha 2. Pradeep, Jessy Chandran	No

Sl. No.	Name of office/ Document type, Doc No. and date of Registration	Survey number to be referred for Fair Value	Classification and Fair Value (₹) per document	Area of land conveyed in Are	Consideration (land + building) as per document (₹)	Classification to be adopted and Fair Value (₹) per Are to be considered	Value applicable (land ¹²⁸ + building) (₹)	Difference in value (8-6) (₹)	Short levy of SD and RF ¹²⁹ @ 8% and 2% respectively (₹)	1. Executants and 2. Claimants	Joint physical verification
	16.07.2016		PWD road access 2,25,000						RF @ 2%		
14	Sale deed 639/2016 04.05.2016	411/3	Residential plot with Private road access 75,000	3.36	4,16,000 (3,03,000 + 1,13,000)	Commercially important plot 3,75,000	13,73,000 (12,60,000 + 1,13,000)	9,57,000	76,560 (SD @ 6% and RF @2%)	1.Nizabi 2.Abdul Razak, Shaina Abdhul Rahman	Yes
SRO, Wadakkancherry											
15	Sale deed 955/2020 12.06.2020	756/1	Residential plot with PWD road access 2,02,635	30.35	61,50,000	Commercially important plot 3,00,000	91,05,000	29,55,000	2,95,500	1.Vincent Thomas 2. M/s Five Star (partners)	Yes
SRO, Perinthalmanna											
16	Sale deed 2776/2019 25.07.2019	33/1b	Residential plot with Private road access 4,99,125	0.49	8,22,000 (2,50,000 + 5,72,000)	Commercially important plot 9,98,250	10,61,143 (4,89,143 + 5,72,000)	2,39,143	23,914	1.Abdulla Riyaz 2. Kunjamu and Najmudheen	No
Total									26,86,032		

Source: Based on data furnished by Department.

Appendix – XXVII
(Ref: Part I Paragraph 5.4.2)
Short collection/ loss of revenue due to misclassification of land

Sl. No.	Name of office/ Document type, Doc no. and date of Registration	Survey number to be referred for Fair Value	Classification adopted while registration	Area of land conveyed in Are	Consideration as per document (₹)	Classification to be adopted and Fair Value (₹) per Are to be considered	Value applicable to land with NH Road access (₹)	Difference in value (8-6) (₹)	Short levy of SD and RF @ 8% and 2% respectively (₹)	1.Executant and 2. claimant
1	2	3	4	5	6	7	8	9	10	11
SRO, Ollukkara										
1	Sale deed 626/2017 31.03.2017	Re.Sy No 397/8	Residential plot with C/M/P road access	16.19	15,00,000	Residential plot with PWD road access 2,25,000	36,42,750	21,42,750	2,14,275	1.Sivaprasad 2. A L Mathunni
								Total	2,14,275	

Source: Based on data furnished by Department.

Appendix – XXVIII
(Ref: Part I Paragraph 5.4.3)
Short collection of revenue by misclassification

Sl. No.	Name of office/ Document type, Doc no. and date of Registration	Survey number to be referred for Fair Value	Newly created Subdivision Nos. with extent (in Ares)	Area of land conveyed in Ares	Consideration (land + building) as per document (₹)	Classification to be adopted and Fair Value (₹) per Acre to be considered	Value applicable (₹)	Value applicable (land + building) (₹)	Difference in value (9-6) (₹)	Short levy of SD and RF @ 8% and 2% respectively (₹)	1. Executant and 2. Claimant	
1	2	3	4	5	6	7	8	9	10	11	12	
SRO, Edappally												
1	Sale Deed 528/2019 22.02.2019	Schedule A	86/13	13/6 – 2.93Ares	20.99	Residential plot with NH/PWD road access 37,12,500	7,79,25,375	7,96,09,125	37,09,125	3,70,912	1.A. Abdul Salim 2.M/s Double tree properties	
				13/7 – 11.56Ares								
			86/12A	12A/2 – 0.71Ares								(7,87,09,125 +9,00,000)
			12A/3 – 3.63Ares									
86/12B	12B/2 – 2.16Ares	Commercially important plot 41,25,000	7,83,750									
		Schedule B	85/16B	16B/3 – 0.19Ares	0.19							
Total									3,70,912			

Source: Based on data furnished by Department.

Appendix – XXIX
(Ref: Part I Paragraph 5.5)
Short levy of Stamp Duty and Registration Fees due to error in fixation of fair value

Sl. No.	Name of office/ Document type, Doc no. and date of Registration	Survey number to be referred for Fair Value	Classification adopted while registration	Area of land conveyed in Are	Consideration as per document (₹)	Classification to be adopted and Fair Value (₹) per Are to be considered	Value applicable to Land with NH Road access (₹)	Difference in value (8-6) (₹)	Short levy of SD and RF @ 8% and 2% respectively (₹)	1. Executant and 2. Claimant
1	2	3	4	5	6	7	8	9	10	11
SRO, Kattappana										
1	Sale Deed 1339/2016 12.05.2016	Re. Sy. 52, subdivision 02	Not mentioned	10.12	47,00,000	Commercially important plot 12,00,000	1,21,44,000	74,44,000	7,44,400	1. Mariamma Abraham 2. Raghu K
Total									7,44,400	

Source: Based on data furnished by Department.

Appendix XXX
(Ref: Part II Paragraph 1.5.1)
Department-wise breakup of outstanding IRs and paragraphs
as on 30 June 2023

Department/ Autonomous Body	No. of IRs	No. of Paragraphs
Environment and Climate Change	4	28
Forest and Wildlife	164	822
Science and Technology	2	4
Autonomous Body- Environment Dept	8	57
Autonomous Body- Forest	2	21
Autonomous Body – Science &Technology	24	108
Public Works Department		
PWD Secretariat	1	8
Roads	132	894
Bridges	5	26
NH	52	175
KSTP	11	96
KHRI & Designs	4	12
KRFB	4	46
Buildings	145	714
Total	558	3011

Appendix XXXI
(Ref: Part II Paragraph 2.1.3)
Non-transfer of Road Safety Fund from the Consolidated Fund due to non/ short collection of Compounding fee (Active)

Sl. No.	District	Office	Reg. No.	Check office code	Check date	Status	Overload in kgs	Compounding amount due	Non/ Short	Current status	Check report remark
1	Ernakulam	RTO Ernakulam	KL-07-CM-7376	5	06-06-2019	A	9230	11000	11000	A	N12/2865/2019/E. an overload of 9230 kg
2	Ernakulam	RTO Ernakulam	KL-07-CM-7411	39	30-05-2018	A	13130	15000	15000	A	B3/928/2018. overload 13130 kg (loaded weight 38130 kg)
3	Ernakulam	RTO Ernakulam	KL-07-CM-9628	7	02-05-2018	A	9800	10000	10000	A	B3/567/2018/E. Overload of 9800 kg detected, Violation of Sec.113(3B) Of MV Act
4	Ernakulam	RTO Ernakulam	KL-07-CM-9628	17	28-11-2018	A	16860	18000	18000	A	B3/2347/2019/E. Overload Of 16860 kg
5	Ernakulam	RTO Muvattupuzha	KL-17-K-2691	5	16-05-2019	A	8920	10000	10000	A	S2/295/2019. Overloaded with 8920 kg
6	Ernakulam	RTO Muvattupuzha	KL-17-K-3195	36	14-05-2019	A	7780	9000	9000	A	Found carrying an overload of 7780 kg weight against the permissible load
7	Ernakulam	RTO Muvattupuzha	KL-17-M-2205	7	30-06-2018	A	9810	11000	11000	A	S2/277/2019. Overloaded with 9810 kg
8	Ernakulam	RTO Muvattupuzha	KL-17-M-2205	5	20-10-2018	A	9530	11000	11000	A	The vehicle loaded with crushed metal and found that overloaded of 9530 kg
9	Ernakulam	RTO Muvattupuzha	KL-17-M-2205	5	16-05-2019	A	7780	9000	9000	A	S2/296/2019. Overloaded of 7780 kg.
10	Ernakulam	RTO Muvattupuzha	KL-17-M-2205	5	19-07-2019	A	7530	9000	9000	A	S2/78/2019. Overloaded with weight 7530 kg.
11	Ernakulam	RTO Muvattupuzha	KL-17-M-2247	5	29-01-2019	A	6510	8000	8000	A	S2/96/2019/Em. Overload 6510 kg
12	Ernakulam	RTO Muvattupuzha	KL-38-5321	43	08-05-2018	A	3010	5000	5000	A	S4/426/18/Em. Overload detected 3010 kg (weigh slip attached)

Sl. No.	District	Office	Reg. No.	Check office code	Check date	Status	Overload in kgs	Compounding amount due	Non/Short	Current status	Check report remark
13	Ernakulam	RTO Muvattupuzha	KL-40-D-8207	9	19-07-2019	A	19980	21000	21000	A	V6/609/209/Em. Found carrying in full loaded condition overload 19980 kg
14	Ernakulam	RTO Muvattupuzha	KL-40-D-8207	9	02-10-2019	A		20000	20000	A	V6/608/2019/Em. Overloaded
15	Ernakulam	SRTO Kothamangalam	KL-40-K-9597	11	25-07-2018	A	16800	18000	18000	A	C5/221/2018/Ek. Overload 16800 kg
16	Ernakulam	SRTO Kothamangalam	KL-40-K-9597	11	08-08-2019	A	12650	14000	14000	A	Found carrying sand, suspected excess load. overload of 12650 kg.
17	Ernakulam	SRTO Mattanchery	KL-43-E-7952	4	15-05-2018	A	13440	15000	15000	A	A/92/2018/Emt. Detected an overload of 13440 kg
18	Ernakulam	SRTO North Paravur	KL-02-AR-5469	9	07-05-2018	A	21820	23000	23000	A	Total load 52820 kg, GLW ¹³⁰ 31000 kgs, overload 21820 detected weight slip attached
19	Ernakulam	SRTO North Paravur	KL-02-AR-5469	51	05-09-2018	A	3000	5000	5000	A	Suspected overload 3000/- CF ¹³¹ not produced
20	Ernakulam	SRTO Perumbavur	KL-40-H-654	40	02-03-2019	A	13550	15000	15000	A	1. Detected overload of 13550 kg
21	Ernakulam	SRTO Perumbavur	KL-40-H-654	7	14-03-2019	A	12440	14000	14000	A	The total weight found 37440 kg which is against the permitted GVW ¹³² 25000 kg. An excess load of 12440 kg found.

¹³⁰ Gross Laden Weight.

¹³¹ Certificate of Fitness.

¹³² Gross Vehicle Weight.

Sl. No.	District	Office	Reg. No.	Check office code	Check date	Status	Overload in kgs	Compounding amount due	Non/Short	Current status	Check report remark
22	Ernakulam	SRTO Perumbavur	KL-40-H-654	40	05-09-2019	A	12920	44000	44000	A	GVW of the vehicle with load is 37920 kgs against permissible GVW of 31000 kgs hence detected overload of 12920 kgs
23	Ernakulam	SRTO Perumbavur	KL-40-J-8334	7	02-08-2018	A	14840	16000	16000	A	C7/376/2018 Load weight 39840 kg permitted weight 25000 kg overload 14840 kg
24	Ernakulam	SRTO Perumbavur	KL-40-J-8334	7	15-07-2019	A	17610	19000	19000	A	GVW of the vehicle with load is 42610 kgs against permissible GVW of 25000 kgs hence detected overload of 17610 kgs
25	Ernakulam	SRTO Perumbavur	KL-40-K-9865	7	06-04-2019	A	14920	16000	16000	A	GVW of the vehicle with load is 45920kgs against permissible GVW of 31000 kgs hence detected overload of 14920 kgs
26	Ernakulam	SRTO Perumbavur	KL-40-K-9865	17	06-06-2019	A	18950	20000	20000	A	GVW of the vehicle with load is 49950kgs against permissible GVW of 31000 kgs hence detected overload of 18950 kgs
27	Ernakulam	SRTO Perumbavur	KL-40-P-9286	7	12-02-2019	A	10380	12000	12000	A	GVW of the vehicle with load is 35380 kgs against permissible GVW of 25000 kgs hence detected overload of 10380 kgs
28	Ernakulam	SRTO Perumbavur	KL-40-P-9303	4	22-01-2019	A	15310	17000	17000	A	GVW of the vehicle with load is 40310 kgs against permissible GVW of 25000 kgs hence detected overload of 15310 kgs

Sl. No.	District	Office	Reg. No.	Check office code	Check date	Status	Overload in kgs	Compounding amount due	Non/Short	Current status	Check report remark
29	Ernakulam	SRTO Perumbavur	KL-40-Q-518	17	22-07-2019	A	17140	19000	19000	A	A GVW of the vehicle with load is 48140 kgs against permissible GVW of 31000 kgs hence detected overload of 17140 kgs
30	Ernakulam	SRTO Perumbavur	KL-40-Q-518	40	05-09-2019	A	16870	52000	52000	A	GVW of the vehicle with load is 46870 kgs against permissible GVW of 31000 kgs hence detected overload of 15870 kgs
31	Ernakulam	SRTO Perumbavur	KL-40-Q-6408	7	05-07-2019	A	9840	11000	11000	A	As per weightment GVW of the vehicle with load is 34840 kgs against permissible GVW of 25000 kgs, thus overload of 9840 kgs.
32	Ernakulam	SRTO Perumbavur	KL-40-Q-6634	43	07-05-2019	A	12330	14000	14000	A	As per weightment certificate GVW of the vehicle with load is 37330 kgs against permissible GVW of 25000 kgs, thus overload of 12330 kgs.
33	Kozhikode	RTO Kozhikode	KL-08-BK-7784	11	09-08-2018	A	38990	40000	40000	A	Carrying overload, GVW 38990 kg U/S 113, R/W 194
34	Kozhikode	RTO Kozhikode	KL-11-AV-5930	100	02-07-2018	A	-	2000	2000	A	Overload
35	Kozhikode	RTO Kozhikode	KL-11-BA-5786	10	14-11-2018	A	11920	13000	13000	A	Overload 11920 kg
36	Kozhikode	RTO Kozhikode	KL-11-BA-5786	10	03-06-2019	A	-	2000	2000	A	Carrying M sand, suspect overload, directed to weigh, weightment slip not produced
37	Kozhikode	RTO Kozhikode	KL-32-B-802	12	25-04-2018	A	13330	15000	15000	A	Overload 13330 kg

Sl. No.	District	Office	Reg. No.	Check office code	Check date	Status	Overload in kgs	Compounding amount due	Non/Short	Current status	Check report remark
38	Kozhikode	RTO Kozhikode	KL-55-U-7460	11	10-07-2018	A	1420	3000	3000	A	Found overload 1420 kg v/s 113 B
39	Kozhikode	RTO Kozhikode	KL-57-R-8572	11	03-08-2018	A	22650	24000	24000	A	Carrying overload U/S 113, R/W 194, GVW 22650 kg
40	Kozhikode	SRTO Koduvally	KL-08-BB-2122	18	19-07-2018	A	32560	34000	34000	A	Overload 32560 kg
41	Palakkad	RTO Palakkad	KL-40-D-8207	9	19-07-2019	A	19980	21000	21000	A	Suspect overload. overload of 19980 kg found through weigh bill of sreeram weigh bridge 6271 dated 19 July 2019
42	Palakkad	RTO Palakkad	KL-41-Q-7006	9	29-01-2020	A	19010	38500	38500	A	Detected an overload of 19010 kgs
43	Palakkad	RTO Palakkad	KL-47-F-2534	9	18-12-2019	A	17120	35500	35500	A	194-driving vehicle exceeding permissible weight RLW ¹³³ = 28000 kg, net weight = 45120 kg, overload = 17120 kg
44	Palakkad	SRTO Pattambi	KL-17-A-4265	8	06-05-2019	A	4170	6000	6000	A	1. Overload of 4170 kg found
45	Pathanamthitta	SRTO Adoor	KL-23-D-3262	26	05-09-2019	A	3155	26000	26000	A	The laden weight found as 19190 kgs. the RLW of the vehicle 16200 kgs. the excess load at 3155 kgs.
46	Pathanamthitta	SRTO Ranni	KL-28-B-4657	3	12-03-2019	A	11360	13000	13000	A	Overload [weighment slip attached] excess weight-11360 kg
47	Pathanamthitta	SRTO Ranni	KL-62-A-3111	5	15-05-2019	A	-	2000	2000	A	Overload
48	Pathanamthitta	SRTO Ranni	KL-62-B-7875	2	12-11-2018	A	15600	17000	17000	A	Overload 15600 kg. driver not in uniform, load not covered properly.

Sl. No.	District	Office	Reg. No.	Check office code	Check date	Status	Overload in kgs	Compounding amount due	Non/Short	Current status	Check report remark
49	Thiruvananthapuram	SRTO Kazhakkuttam	KL-21-R-5123	22	24-09-2018	A	-	2000	2000	A	1. RC and MDL ¹³⁴ not produced 2. Dangerous driving and overload
50	Thiruvananthapuram	SRTO Parassala	KL-19-B-7720	20	10-05-2019	A	1580	3000	3000	A	overload 1580 kg
	Total							808000			

Source: Data from Department.

¹³⁴ Motor Driving Licence.

Glossary

Glossary of Abbreviations

1	AC	Assistant Commissioner
2	ARN	Application Reference Number
3	ASTO	Assistant State Tax Officer
4	ATN	Action Taken Note
5	CBIC	Central Board of Indirect Taxes and Customs
6	CGST	Central Goods and Services Tax
7	CMV	Central Motor Vehicles
8	CST	Central Sales Tax
9	DC	Deputy Commissioner
10	DEC	Deputy Excise Commissioner
11	DR	District Registrar
12	EC	Excise Commissioner
13	ECI	Excise Circle Inspector
14	ECL	Electronic Credit Ledger
15	EI	Excise Inspector
16	EI & IB	Excise Intelligence and Investigation Bureau
17	FL	Foreign Liquor
18	GoK	Government of Kerala
19	GST	Goods and Services Tax
20	GSTIN	Goods and Services Tax Identification Number
21	GSTN	Goods and Services Tax Network
22	IAW	Internal Audit Wing
23	IGR	Inspector General of Registration
24	IGST	Integrated Goods and Services Tax
25	IR	Inspection Report
26	ISD	Input Service Distributor
27	ITC	Input Tax Credit
28	JC	Joint Commissioner
29	JEC	Joint Excise Commissioner
30	JRTO	Joint Regional Transport Officer
31	KEMU	Kerala Excise Mobile Intervention Unit

32	KGST	Kerala General Sales Tax
33	KMVT	Kerala Motor Vehicles Taxation
34	KSEB	Kerala State Electricity Board
35	KVAT	Kerala Value Added Tax
36	KVATIS	Kerala Value Added Tax Information System
37	LSG	Local Self Government
38	MDMA	3,4 Methylenedioxyamphetamine
39	MV	Motor Vehicles
40	MVCP	Motor Vehicles Check Post
41	MVD	Motor Vehicles Department
42	NCB	Narcotics Control Bureau
43	NDPS	Narcotic Drugs and Psychotropic Substances
44	PA	Performance Audit
45	PAC	Public Accounts Committee
46	PAR	Plinth Area Rate
47	PITNDPS Act	Prevention of illicit traffic in Narcotic Drugs & Psychotropic Substances Act, 1988
48	RTO	Regional Transport Officer
49	RTOs	Regional Transport Offices
50	R&DM	Revenue and Disaster Management
51	SEZ	Special Economic Zone
52	SGST	State Goods and Services Tax
53	SGSTD	State Goods and Services Tax Department
54	SRO	Sub Registrar Office
55	SRTOs	Sub Regional Transport Offices
56	SRSWOR	Simple Random Sampling Without Replacement
57	SSCA	Subject Specific Compliance Audit
58	STO	State Tax Office
59	TC	Transport Commissioner
60	TCS	Tax Collected at Source
61	TDS	Tax Deducted at Source
62	UTGST	Union Territory Goods and Services Tax
63	VAT	Value Added Tax