



**Report of the
Comptroller and Auditor General of India
on
Compliance Audit
for the year ended 31 March 2021**



SUPREME AUDIT INSTITUTION OF INDIA
लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest



Government of Chhattisgarh
Report No. 02 of the year 2023

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PREFACE

This Report of Government of Chhattisgarh for the year ended 31 March 2021 has been prepared for submission to the Governor of Chhattisgarh for being laid before the State Legislature. This Report contains three parts:

Part-I deals with the results of audit of departments of Government of Chhattisgarh under General, Social and Economic Sectors for being laid before the State Legislature under Article 151 of the Constitution of India. It contains significant results of Compliance Audit of Food, Civil Supplies and Consumer Protection, Social Welfare, Public Works and Water Resources Department of the Government of Chhattisgarh.

Part-II of this Report contains significant results of the Compliance Audit of the Commercial Taxes-GST Department of the Government of Chhattisgarh under Revenue Sector.

Part-III deals with the results of audit of Public Sector Undertakings of Government of Chhattisgarh for being laid before the State Legislature under Section 19(A) of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971. It contains significant results of the Compliance Audit of Public Sector Undertakings of Government of Chhattisgarh.

The instances mentioned in this report are those which came to notice in the course of test audit during the period 2019-21, as well as those which came to notice in earlier years, but could not be reported in the previous Audit Reports. Instances relating to the period subsequent to 2019-21 have also been included, wherever necessary.

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

Overview

This Report comprises five chapters containing results of seven Compliance Audits pertaining to five departments under General, Social, Economic and Revenue Sectors, and two audit paragraphs related to Public Sector Undertakings of Government of Chhattisgarh.

The audit has been conducted in conformity with the Auditing Standards of the Comptroller and Auditor General of India. Audit samples have been drawn based on Simple Random Sampling without Replacement and Probability Proportionate Size without Replacement methods. The specific audit methodology adopted has been mentioned in the Compliance Audits. The audit conclusions have been drawn and recommendations have been made taking into consideration the views of the State Government.

Chapter I

This chapter presents the planning and extent of audit and a brief analysis on the expenditure of departments along with responses of Government to the Audit Inspection Reports/Audit Reports pertain to General, Social and Economic Sector.

Chapter II

This chapter deals with the findings of four Compliance Audits (CA) on (i) Management of distribution of additional foodgrains through Public Distribution System during pandemic; (ii) Implementation of Direct Benefit Transfer under Indira Gandhi National Old Age Pension Scheme (IGNOAPS); (iii) Deduction of royalty charges of minor minerals consumed in works; and (iv) Execution of Cement Concrete works as per standard specification (Indian Standards-456:2000). Significant results of audit that featured in this chapter are summarized below:

2.1 Management of distribution of additional foodgrains through Public Distribution System during pandemic

GoI launched the *Pradhan Mantri Garib Kalyan Anna Yojana* (PMGKAY) and the *Atma Nirbhar Bharat Scheme* (ANBS) with the objective of providing assistance of free foodgrains to mitigate the hardships faced by the people due to spread of COVID-19 and imposition of lockdown. The Compliance Audit (CA) of management of distribution of additional foodgrains through PDS during pandemic was conducted to assess the distribution of foodgrains to the targeted beneficiaries in accordance with these schemes.

The State Government was providing additional rice to NFSA/CGFSA beneficiaries in Chhattisgarh prior to the launch of PMGKAY. Accordingly, NFSA-PHH card holder having only one person was being provided 10 kg rice, two persons 20 kg, three to five persons 35 kg and more than five persons seven kg per person per month. However, after the launch of PMGKAY, maximum quantity of free rice admissible to beneficiaries was revised by the State Government due to which one to three members of NFSA-PHH ration card holders were not benefitted with additional rice and PHH card

holders having more than three members received additional quantity of rice at the rate of three kg per person instead of five kg per persons, as envisaged under the PMGKAY. Thus, a total of 31.05 lakh NFSA-PHH beneficiaries (one to three members) in the State were provided the same quantity of rice that they were receiving prior to implementation of the PMGKAY. Similarly, 136.27 lakh beneficiaries (PHH cards having more than three members) were provided additional quantity of 3 kg rice per month. Thus, due to revision in the State scheme, 167.32 lakh NFSA-PHH beneficiaries in the State were not benefitted with the additional support as intended under the PMGKAY.

Further, there was non-distribution of 17,803 quintal *chana* to 2.54 lakh households/beneficiaries during the audited period. The State Government could not distribute free rice to 30,218 migrant/stranded persons and free *chana* to 20,395 migrant families identified under the ANBS. Monthly inspection was not carried out in 80 *per cent* Fair Price Shops (FPSs) by the Department and inspection registers were also not maintained. Social audit was not found to have been conducted in 98 *per cent* FPSs.

(Paragraph 2.1)

2.2 Implementation of Direct Benefit Transfer under Indira Gandhi National Old Age Pension Scheme (IGNOAPS)

The Compliance Audit of Indira Gandhi National Old Age Pension Scheme (IGNOAPS) was conducted to ascertain whether the basic objectives of implementation of Direct Benefit Transfer (DBT) to minimize intermediary levels and delay in payments to intended beneficiaries and prevent duplication of beneficiaries was achieved and management of DBT was adequate and effective. Audit observed that after implementation of DBT in the State, 95 *per cent* of pension payments were made through DBT. Aadhaar number of beneficiaries had been obtained in 93 *per cent* cases, however, the verification of Aadhaar was pending in four *per cent* cases. Digitization of data required for DBT transfer was not completed in respect of 5,335 (2.13 *per cent*) beneficiaries. There were 6,006 beneficiaries of age 80 years and above who were not getting the pension at enhanced rates. Audit, further, observed delay in discontinuation of pension after death of a beneficiary, delay in sanction and disbursement of pension to beneficiaries and instances of duplicate beneficiaries. Application forms were not being entered into National Social Assistance Programme-Pension Processing System (NSAP-PPS) immediately after receipt, rather the details of only eligible applicants were entered without uploading the supporting documents such as photographs, age certificate, residence certificate etc., which resulted in non-monitoring of sanctioning process through online portal.

(Paragraph 2.2)

2.3 Deduction of royalty charges of minor minerals consumed in works

The Compliance Audit of Public Works Department (PWD) and Water Resources Department (WRD) was conducted to assess whether deduction of royalty from contractor's bills was made as per provisions of Act, rules and directions/order of the State Government. Audit observed that the two departments did not revise the existing royalty clause in the contracts executed

for construction works in accordance with the amended rules and government orders. In the two departments, final payments were made without obtaining Royalty Clearance Certificates (RCCs) from the contractors and market value of ₹ 307.09 crore of minor minerals used in works was also not deducted from the contractors' bills under 203 agreements. In 20 Divisions under 66 agreements, market value of minor minerals was not realized due to delay in issue of market rate by the Collector while in 47 Divisions under 137 agreements market value was not realized despite the issue of market rates by the Collectors.

In 44 PWD divisions, under 142 agreements, amount of ₹ 65.39 crore recovered from contractor's bills for royalty charges was retained in the deposit head (8443 - Civil Deposit-108-Public Works Deposit) of Works Department and not deposited in the final head of account (0853-Non-ferrous mining and metallurgical industries-102-Mineral concession fees, rents and royalties) of Mineral Resources Department within one month period after the payment of final bill.

(Paragraph 2.3)

2.4 Execution of Cement Concrete works as per standard specification (Indian Standards-456:2000)

The Compliance Audit (CA) was conducted with the objective to examine whether the cement concrete works (Plain Cement Concrete: PCC & Reinforced Cement Concrete: RCC) were executed as per the prescribed norms of Indian Standard (IS) Code 456:2000 and whether adequate manpower and apparatus/machinery was available with department for conducting quality tests for cement concrete.

The Water Resources Department did not comply with the IS code of practice 456:2000 in execution of cement concrete work. There was shortage of manpower and machines in the quality control units of the Department. Audit observed that the prescribed number of cube testing to ensure the quality of cement concrete work were not being conducted and the average of three specimens were not taken for testing of each sample. Out of the 7,401 number of samples tested by the Department in test checked works, 6,852 (93 *per cent*) samples failed to meet the acceptance criteria indicating that the target strength of works executed was not achieved. Department provided and executed lower specification or grade of PCC work (lower than M-15) and RCC work (lower than M-25) which are not in consonance with the IS code. Design Mix for higher grade of concrete (M-25 and above) was not adopted in five test checked agreements. Thus, due to non-adherence of IS code 456:2000 the quality control units failed to assure the quality of cement concrete works executed by the Department.

(Paragraph 2.4)

Chapter III

This chapter presents an overview of revenue receipts of the State Government, analyses of trend of receipts over the five year period and details of arrears of tax revenue besides the planning and extent of audit along with responses of

Government to the Audit Inspection Reports/Audit Reports pertain to Revenue Sector.

Chapter IV

This chapter comprises Compliance Audits on (i) Transitional Credit of Goods and Services Tax (GST); (ii) GST Refunds; and (iii) Commercial Tax Department.

4.1 Compliance Audit on Transitional Credit of Goods and Services Tax (GST)

The Subject Specific Compliance Audit (SSCA) on Transitional Credit of GST was conducted to assess the adequacy and effectiveness of the mechanism envisaged by the Department for verification of transitional credit claims and to examine the validity and admissibility of transitional credit carried over by the assessee into the GST regime.

Audit observed several deficiencies such as irregular availment of transitional credit claim without filing VAT returns; excess carry forward of VAT transitional credit; excess transitional credits claimed without payment of differential tax; irregular availment of transitional credit on inputs held in stock; non-payment of interest on reversal of excess transitional credit claimed and irregular availment of transitional credit of stock without invoice by filing Tran-2.

Audit observed that the Department did not cross verify all the transitional credit cases with VAT details, although it was a onetime important exercise to rectify the irregularities. Further, though the Department had identified transitional cases for verification, no concrete action was taken to recover the revenue, where irregularities were detected.

(Paragraph 4.1)

4.2 Compliance Audit on GST Refunds

Subject Specific Compliance Audit of refund cases under Goods and Services Tax regime was aimed to assess the adequacy of Act, Rules, notifications, circulars etc.; the compliance to extant provisions by the tax authorities; the efficacy of the systems in place to ensure compliance by taxpayers and existence of effective internal control mechanism to check the performance of the departmental officials in disposing the refund applications.

There were delays of up to 651 days in sanction of refund orders. The Department made excess refund of ₹ 0.82 crore due to inclusion of Input Tax Credit (ITC) on input services in net ITC in case of Inverted Duty Structure. The Department provided provisional refund in cases other than zero rated supply of goods and services amounting to ₹ 0.26 crore. Irregular refund of compensation cess of ₹ 1.25 crore was granted without fulfilment of the condition prescribed for the refund. Further, in case of Inverted Duty Structure, the Department provided excess refund of ITC amounting to ₹ 1.21 crore due to non-compliance of the prescribed formula for this purpose.

(Paragraph 4.2)

4.3 Compliance Audit of Commercial Tax Department

The Compliance Audit of Commercial Tax Department was conducted to ascertain and evaluate whether the assessment under Value Added Tax (VAT), Central Sales Tax (CST) and Entry Tax (ET) was made as per the laid down procedure; applicable rates for tax exemptions/concessions granted by the assessing authority were supported by valid declaration forms, and the assessing authority exercised due diligence in preliminary scrutiny of the tax return filed.

Audit observed instances of application of incorrect rate of VAT and Entry tax due to misclassification of goods which resulted in short levy of VAT of ₹ 6.50 crore and Entry Tax of ₹ 2.65 crore. The Assessing Authorities allowed concessional rate of tax/ exemption of tax under Central Sales Tax (CST) on interstate sale, branch sale and transit sale without submission of statutory forms by the assessee which resulted in short realisation of tax of ₹ 5.22 crore.

(Paragraph 4.3)

Chapter V

This chapter comprises two Audit paragraphs pertaining to Public Sector Undertakings.

5.1 Forgoing of interest income

Chhattisgarh Medical Services Corporation Limited (Company) holds different bank accounts in various banks, and avails itself auto sweep facility which offers to automatically convert the funds above a certain threshold limit into fixed deposit. In five axis bank accounts of the company, threshold limit for auto sweep facility was ₹ 15 crore while in other banks' accounts, threshold limit ranged from ₹ 2 lakh to ₹ 10 lakh only. Consequently, high threshold limit for auto sweep facility resulted in loss of ₹ 3.82 crore to the Government exchequer on account of interest forgone on the bank deposits and also resulted in extension of undue benefit to the bank.

(Paragraph 5.1)

5.2 Lack of due diligence in passing of bills

Chhattisgarh State Power Distribution Company Limited (Company) issued (December 2016) work order of ₹ 202.97 crore to contractor for supply of material and erection of lines and substations under Deen Dayal Upadhyay Gram Jyoti Yojna. Audit found that the GST registration of the contractor was revoked (July 2017) by the GST Department and later he was given (October 2020) new registration number with date of liability effective from August 2019. However, the contractor continued to raise invoice with old GST number during this period of two years and the company paid ₹ 10.36 crore towards GST to the contractor on its invoices despite non-submission of proof of payment of taxes by the contractor. This resulted in unwarranted payment of ₹ 10.36 crore to the contractor not registered under CGST Act.

(Paragraph 5.2)

PART I- GENERAL, SOCIAL AND ECONOMIC SECTORS

CHAPTER I

INTRODUCTION

CHAPTER I

INTRODUCTION

1.1 About this Report

This Report of the Comptroller and Auditor General of India (CAG) contains matters arising from Compliance Audit of various departments including revenue earning departments and State Public Sector Undertakings (PSUs) of the Government of Chhattisgarh. Compliance Audit is an independent assessment of whether a given subject matter (an activity, financial or non-financial transaction, information in respect of an entity or a group of entities) complies in all material respects with applicable laws, rules, regulations, established codes etc., and the general principles governing sound public financial management and the conduct of public officials.

The primary purpose of this Report is to bring to the notice of the State Legislature, significant results of audit. The findings of audit are expected to enable the Executive to take corrective action, to frame appropriate policies as well as issue directives that will lead to improved financial management of organisations and contribute to better governance.

This chapter explains the planning and coverage of audit, response of departments and Government to audit findings made during Compliance Audit of various departments.

1.2 Expenditure Profile of the Departments

A summary of the expenditure incurred against the budget estimate by the Departments of Government of Chhattisgarh during the three-year period from 2018-19 to 2020-21 is given in **Table 1.1**.

Table 1.1: Expenditure incurred by various departments in the State

(₹ in crore)

Sl. No.	Name of Department	2018-19		2019-20		2020-21	
		BE*	AE	BE	AE	BE	AE
1	General Administration Department	414.73	333.14	459.48	299.78	394.52	248.64
2	Home Department	4377.31	3755.16	4582.22	4400.24	5225.80	4230.72
3	Jail Department	219.32	144.65	203.63	170.57	226.06	148.87
4	Finance Department	11525.85	10651.47	16237.25	23268.15	17189.46	20961.62
5	Commercial Taxes Department	320.89	166.58	350.87	351.70	369.82	250.74
6	Revenue Department	2084.24	1247.34	1702.42	1413.16	1942.86	1953.85
7	Transport Department	112.05	41.91	76.17	51.83	103.18	50.70
8	Sports and Youth Welfare Department	139.69	74.52	110.71	32.67	203.10	25.91
9	Forest Department	1563.93	1050.86	1530.98	1701.32	2241.10	1757.11
10	Commerce and Industry Department	391.08	236.71	378.86	241.37	418.04	227.00

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11	Mineral Resources Department	908.34	277.79	963.11	212.41	795.61	305.08
12	Energy Department	4704.21	3136.78	4352.08	5705.40	5596.53	5454.12
13	Agriculture Department	4452.63	9115.79	7604.10	2632.32	8003.27	7784.96
14	Co-operation Department	334.18	3276.18	1816.40	2436.02	436.89	226.32
15	Labour Department	174.59	117.27	204.73	140.83	215.85	150.95
16	Public Health and Family Welfare Department	3470.33	2930.16	3385.77	3512.34	4023.43	4464.16
17	Local Government Department	3357.68	2424.03	2929.80	2859.26	3582.94	3393.72
18	Public Works Department	7187.10	4654.02	6218.16	4146.55	6410.03	3887.08
19	School Education Department	12472.66	11502.95	13502.60	14494.23	15599.20	12769.23
20	Law & Legislative Affairs Department	641.15	545.82	911.13	614.92	838.86	437.85
21	Panchayat and Rural Development Department	9222.75	7098.90	8996.66	7596.10	9000.13	6012.25
22	Planning Economics and Statistics Department	131.67	119.56	228.33	211.38	238.12	210.20
23	Public Relations Department	260.48	259.11	191.83	238.40	238.01	179.88
24	Tribal, Scheduled Caste & Backward Classes Department	130.00	986.37	2273.91	1075.71	2373.62	1440.93
25	Social Welfare Department	0.00	840.93	969.36	974.51	1004.83	1066.39
26	Food, Civil Supplies Department	4752.39	4113.03	5353.45	5749.47	5072.87	4316.76
27	Culture Department	107.43	61.87	107.12	75.77	156.70	64.29
28	Water Resources Department	3393.29	2148.11	2994.70	1797.53	3080.59	1667.54
29	Housing and Environment Department	851.48	260.45	565.95	332.71	614.91	230.82
30	Public Health Engineering Department	1030.03	613.27	1002.22	629.80	1021.40	1068.82
31	Animal Husbandry Department	517.62	399.66	613.04	472.94	636.28	458.37
32	Fisheries Department	115.18	75.71	120.19	110.51	142.95	119.10
33	Higher Education Department	953.99	696.71	1010.70	931.92	1072.55	724.97
34	Women and Child Welfare	1929.42	1105.18	2062.84	1696.37	2342.29	1452.43
35	Capacity Building, Technical Education & Employment Department	708.24	402.28	691.39	414.01	716.01	376.26
36	Electronics and Information Technology	678.66	258.15	129.00	321.39	240.86	105.76
37	Aviation Department	59.11	30.79	67.95	41.86	130.01	53.57
38	State Legislature	62.42	39.34	69.24	45.65	62.79	41.54
39	Rural Industries Department	155.96	112.24	167.19	126.88	148.71	119.46
40	Medical Education Department	1326.02	781.21	1470.41	1096.62	1604.66	1159.65
Total		85238.10	76086.00	96605.95	92624.60	103714.84	89597.62

(Source: Budget Book of Government of Chhattisgarh for the respective years)

*BE- Budget Estimate; AE- Actual Expenditure

As can be seen from the above table, the expenditure in the various Departments of the State Government increased by 17.75 *per cent* from 2018-19 to 2020-21, however, the budget utilization decreased from 89 *per cent* to 86 *per cent* during the same period.

Table 1.2 provides the trends and growth of revenue receipts as well as revenue buoyancy with respect to GSDP over the three-year period 2018-21.

Table 1.2: Trend in Revenue Receipts

Parameters	2018-19	2019-20	2020-21
Revenue Receipts (RR) (₹ in crore)	65,094.93	63,868.70	63,176.18
Rate of growth of RR (<i>per cent</i>)	9.13	(-) 1.88	(-) 1.08
Budget Estimate of Own Tax Revenue (₹ in crore)	26,030.00	22,930.00	26,155.00
Actual own Tax Revenue (₹ in crore)	21,427.26	22,117.85	22,889.20
Budget Estimate of State's share in Union Taxes and Duties/ Central Tax transfers (CTT)	22,954.97	27,917.00	26,803.30
State's share in Union Taxes and Duties/ Central Tax transfers (CTT)	23,458.69	20,205.84	20,337.54
Tax revenue (Own tax and CTT)	44,885.95	42,323.69	43,226.74
Rate of growth of Tax revenue	10.42	(-) 5.71	2.13
Gross State Domestic Product (₹ in crore)	3,27,693	3,44,571	3,52,161
Rate of growth of GSDP (<i>per cent</i>)	16.09	5.15	2.20
RR/GSDP (<i>per cent</i>)	20.46	18.52	18.04
Buoyancy Ratio			
Revenue Buoyancy w.r.t. GSDP (Rate of growth of RR/ Rate of growth of GSDP)	0.57	(-) 0.37	(-) 0.49
Tax Revenue Buoyancy w.r.t. GSDP (Rate of growth of Tax Revenue/ Rate of growth of GSDP)	0.65	(-)1.10	0.97

(Source: Table 2.3 of State Finances Audit Report for the year ended 31 March 2022)

Tax revenue shows fluctuating trend with growth rate ranging from (-) 5.71 *per cent* to 10.42 *per cent* during 2018-19 to 2020-21. Tax Revenue buoyancy ratio w.r.t. GSDP of the State was negative in 2019-20 which indicates that the revenue receipts of the State did not increase at the same pace of growth of GSDP of the State. In 2020-21, the Tax Revenue buoyancy turned positive but it remained less than one.

Buoyancy ratio indicates the elasticity or degree of responsiveness of a fiscal variable with respect to a given change in the base variable. For instance, revenue buoyancy with respect to GSDP at 0.97 implies that Tax Revenue Receipts tend to increase by 0.97 percentage points, if the GSDP increases by one *per cent*.

1.3 Office of the Principal Accountant General (Audit)

Under the directions of the Comptroller and Auditor General of India (CAG), Office of the Principal Accountant General (Audit), Chhattisgarh conducts

audit of 42 departments¹ and Local Bodies/ Public Sector Undertakings/ Autonomous Bodies there under the State of Chhattisgarh. Out of these, 35 departments are covered under General, Social and Economic Sectors Audit.

1.4 Authority for audit

The CAG's authority for audit is derived from Articles 149 and 151 of the Constitution of India, and CAG's (Duties, Powers and Conditions of Service) Act, 1971 (DPC Act). The CAG audits the departments in General, Social and Economic Sectors of the Government as per the following provisions of the CAG's DPC Act:

- Audit of expenditure is carried out under Section 13 of the DPC Act;
- Audit of receipts is carried out under Section 16 of the DPC Act;
- Audit of autonomous bodies is conducted under sections 19(2)², 19(3)³ and 20(1)⁴ of the DPC Act;
- Local bodies are audited under Section 20(1) of the DPC Act;
- In addition, CAG also conducts audit of other autonomous bodies, which are substantially funded by the Government under Section 14⁵ of the DPC Act.

Principles and methodologies for various audits are prescribed in the Auditing Standards and the Regulations on Audit and Accounts, as well as other guidelines, manuals and instructions issued by or on behalf of the CAG.

1.5 Planning and Conduct of audit

The following flowchart depicts the process of planning, conduct of audit and preparation of Audit Reports:

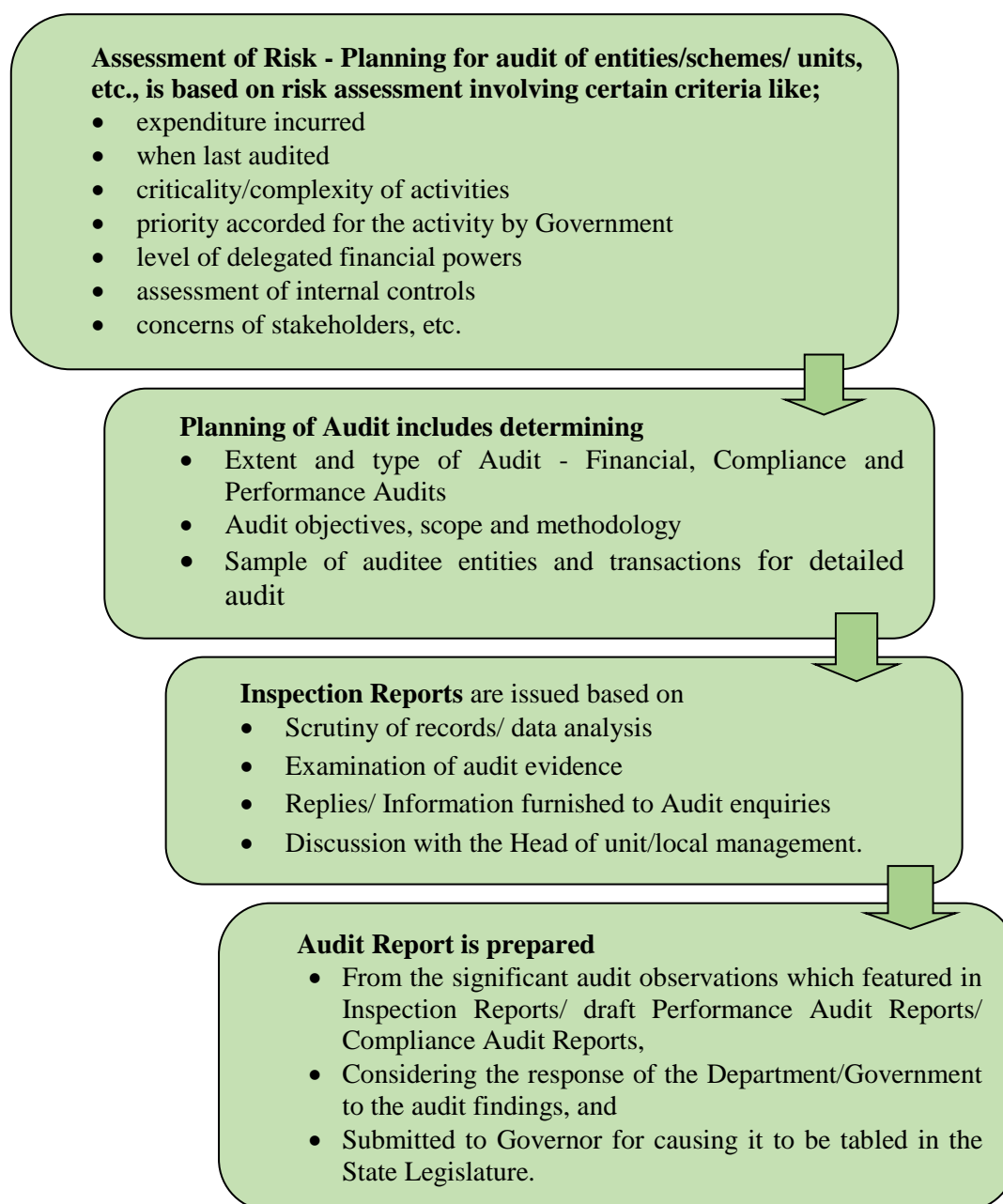
¹ Including those pertaining to Revenue Sector

² Audit of the accounts of Corporations (not being Companies) established by or under law made by the Parliament in accordance with the provisions of the respective legislations

³ Audit of accounts of Corporations established by or under law made by the State Legislature.

⁴ Audit of accounts of any Body or authority on the request of the Governor, on such terms and conditions as may be agreed upon between the CAG and the Government

⁵ Audit of all (i) receipts and expenditure of a body/authority substantially financed by grants or loans from Consolidated Fund of State and (ii) all receipts and expenditure of anybody or authority where grants or loans to such body or authority from Consolidated Fund of State in a financial year is not less than ₹ one crore

Chart 1.1: Planning, conduct of audit and preparation of Audit Reports

After completion of audit of each unit, an Inspection Report (IR) containing audit findings is issued to the Head of the unit with a request to furnish replies within four weeks of receipt of the IR. Significant audit observations pointed out in these IRs, which require attention at the highest level in Government, are issued as draft paragraphs to the Government for their responses, before possible inclusion after due consideration of the responses, in the Audit Reports. In addition, Compliance Audits on specific themes or topics are also issued to the Government for their responses, before possible inclusion in the Audit Reports. These Audit Reports are submitted to the Governor of Chhattisgarh under Article 151 of the Constitution of India for causing them to be laid on the Table of the State Legislature.

1.6 Response of Departments to audit findings

1.6.1 Response to previous Inspection Reports

Heads of Offices and next higher authorities are required to respond to the observations contained in IRs and take appropriate corrective action. Audit observations communicated in IRs are also discussed at periodical intervals in meetings at District/State levels by officers of the Principal Accountant General's office with officers of the concerned departments. As of 30 September 2021, 5,172 IRs related to General, Social and Economic sectors containing 28,870 paragraphs pertaining to previous years were pending for settlement as detailed below. Of these, first replies have not been received in respect of 1,748 IRs (12,331 paragraphs). Department-wise details are given in **Appendix 1.1**.

Table 1.3: Position of Outstanding Paragraphs (GS&ES)

Year	Number of IRs/Paragraphs pending for settlement (as of 30 September 2021)		IRs/Paragraphs where even first replies have not been received (as of 30 September 2021)	
	IRs	Paragraphs	IRs	Paragraphs
2016-17& earlier years	3667	17512	642	3722
2017-18	440	3424	280	2316
2018-19	291	2149	196	1542
2019-20	478	3547	384	2907
2020-21	296	2238	246	1844
Total	5172	28870	1748	12331

Further, as of 30 September 2021, 254 IRs related to Public sector Undertakings containing 1,185 paragraphs pertaining to previous years were pending for settlement as detailed below. Department-wise details are given in **Appendix 1.2**.

Table 1.4: Position of Outstanding Paragraphs (PSUs)

Year	Number of IRs/Paragraphs pending for settlement (as of 30 September 2021)		IRs/Paragraphs where even first replies have not been received (as of 30 September 2021)	
	IRs	Paragraphs	IRs	Paragraphs
2016-17& earlier years	165	506	-	-
2017-18	30	156	-	-
2018-19	16	134	-	-
2019-20	43	389	-	-
2020-21	-	-	-	-
Total	254	1185	-	-

Lack of action on IRs and audit paragraphs is fraught with the risk of perpetuating serious financial irregularities pointed out in these reports. It may also result in dilution of internal controls in the governance process, inefficient and ineffective delivery of public goods/ services, fraud, corruption and loss to

public exchequer. State Government, therefore, needs to institute an appropriate mechanism to review and take expeditious action to address the concerns flagged in these IRs and audit paragraphs.

1.6.2 Response of Government to audit observations

All departments are required to send their responses to draft Compliance Audit paragraphs proposed for inclusion in CAG's Report within six weeks of their receipt. During the year 2021-22, seven draft Compliance Audit paragraphs and 12⁶ draft paragraphs were forwarded to the Additional Chief Secretaries/Principal Secretaries/Secretaries of the Departments concerned, drawing their attention to the audit findings and requesting them to send their response within six weeks. It was brought to their personal attention that these draft Compliance Audit paragraphs were likely to be included in the Audit Report of the CAG of India, which would be placed before the State legislature and it would be desirable to include their comments/responses to the audit findings. Despite this, three⁷ departments did not furnish reply to three Compliance Audit paragraphs, and three⁸ departments did not furnish reply to three draft paragraphs, as on the date of finalisation of this Report. The responses of the Government, wherever received, have been appropriately incorporated in the Report.

1.6.3 Response of Government to audit paragraphs that featured in earlier Audit Reports

Administrative Departments are required to submit Explanatory Notes on Audit paragraphs included in Audit Reports, after their presentation to State Legislature, duly indicating the action taken or proposed to be taken. For this purpose, the Departments are not required to wait for any notice or call from the Public Accounts Committee/Committee on Public Undertakings. Explanatory Notes were yet to be received (as of 30 September 2021) from 10 departments in respect of 16 paragraphs/performance audits that featured in the Audit Reports for the year up to 2019 as given in **Table 1.5**, **Table 1.6** and **Table 1.7**.

Table 1.5: Explanatory notes to be received as of 30 September 2021 (GS&ES)

Department	No. of paragraphs	No. of paragraphs	No. of paragraphs	No. of paragraphs
	Up to AR 2014-15	AR 2015-16	AR 2016-17	AR 2017-19
Panchayat and Rural Development Department	0	0	0	1
Public Works Department	0	0	0	1
Women and Child Development Department	0	0	0	1
Water Resources Department	0	0	0	2
Total	0	0	0	5

⁶ Pertains to PSUs.

⁷ PWD, WRD and Commercial Tax-GST Department

⁸ Commercial Tax-GST, Health and Family Welfare and Medical Education and Urban Administration & Development Department

**Table 1.6: Explanatory notes to be received as of 30 September 2021
(Revenue Sector)**

Department	No. of paragraphs	No. of paragraphs	No. of paragraphs
	Up to Audit Report 2016-17	Audit Report 2017-18	Audit Report 2018-19
Commercial Tax- GST Department	0	0	2
Transport Department	0	0	1
Energy Department	0	0	1
Forest and Climate Change Department	0	0	2
Registration and Stamp Department	0	0	1
Total	0	0	7

Table 1.7: Explanatory notes to be received as of 30 September 2021 (PSUs)

Department	No. of paragraphs	No. of paragraphs	No. of paragraphs	No. of paragraphs	No. of paragraphs
	Up to AR 2014-15	AR 2015-16	AR 2016-17	AR 2017-18	AR 2018-19
Commerce and Industries Department	2	0	0	0	2
Total	2	0	0	0	2

1.6.4 Response of Government to recommendations of the Public Accounts Committee/Committee on Public Undertakings

Administrative Departments are required to submit Action Taken Notes (ATNs) on recommendations of Public Accounts Committee (PAC) within six months from the date of receipt of recommendations. As of 30 September 2021, 56 ATNs in respect of 25 departments were yet to be received.

1.6.5 Records not produced to Audit for scrutiny

The programme of local audit of different offices is drawn up sufficiently in advance and intimations are issued to the departments to enable them to keep the relevant records ready for audit scrutiny.

During the period 2020-21, 14⁹ assessment files, returns, refunds, documents, registers and other records pertaining to implementation of various schemes were not made available to Audit. This issue was highlighted in the Inspection Reports and intimated to the Secretaries/HODs of the concerned departments. Non-furnishing of records to Audit raises red flags as Audit is unable to vouchsafe the genuineness of these transactions and the likelihood of fraud and misappropriation of public money cannot be ruled out.

⁹ Forest Department - 07 cases, Mining Department - 01 case, Health and Family Welfare and Medical Education- 03 cases, General Administration- 01 case, Cooperation Department- 01 case and Water Resources Department- 01 case.

1.7 Acknowledgement

The Office of the Principal Accountant General (Audit), Chhattisgarh wishes to acknowledge the cooperation and assistance rendered by the officials of the State Government and various other departments during the course of conduct of audit.

CHAPTER II

COMPLIANCE AUDIT OF GENERAL, SOCIAL AND ECONOMIC SECTORS

CHAPTER II

COMPLIANCE AUDIT OF GENERAL, SOCIAL AND ECONOMIC SECTORS

Snapshot of chapter:

This chapter contains results of four Compliance Audits pertaining to departments under General, Social and Economic Sectors, viz. Food, Civil Supplies and Consumer Protection Department; Social Welfare Department; Public Works Department (PWD) and Water Resources Department (WRD).

Compliance Audit of Management of distribution of additional foodgrains through Public Distribution System during pandemic was conducted to assess the distribution of foodgrains to the targeted beneficiaries under *Pradhan Mantri Garib Kalyan Anna Yojana* (PMGKAY) and *Atma Nirbhar Bharat Scheme* (ANBS) launched by the Government of India during COVID-19 pandemic. During the Audit, deficiencies in distribution of additional rice and *chana* to intended beneficiaries during pandemic were noticed. The State Government failed to distribute rice and *chana* to the 30,218 migrant persons and 20,395 families respectively under ANBS who were registered under the scheme but did not turn up to Fair Price Shop (FPS). Due to multiple generation of ID for the same beneficiary under ANBS, 2,644 persons and 1,641 families were listed more than once and distributed excess quantity of rice (283.01 quintal) and *chana* (35.98 quintal) against the entitled quantity. Separate stock and distribution registers were not maintained for the PMGKAY and ANBS in 88 *per cent* and 85 *per cent* respectively test checked Fair Price Shops.

The Compliance Audit of implementation of Direct Benefit Transfer (DBT) under Indira Gandhi National Old Age Pension Scheme was conducted to ascertain whether the implementation of scheme through DBT has resulted in bringing efficiencies and minimize intermediary levels and delays in the process of transfer of pension to the beneficiaries. Audit observed deficiencies in implementation of DBT under IGNOAPS such as delays in sanction and disbursement of pension; duplication of beneficiaries; pensioners of more than 80 years of age not getting pension at enhanced rates; delays in discontinuation of pension after the death of a pensioner; sanction of pension to ineligible beneficiaries (having age less than 60 years) as well as shortcomings in verification and digitization of data of pensioners.

Compliance Audit of deduction of royalty charges of minor minerals consumed in works in PWD and WRD was conducted to assess whether these departments are deducting royalty charges as per provisions of Chhattisgarh Minor Mineral (CGMM) Rules, 2015, and in accordance with directions issued by Mineral Resources Department and Finance Department. Audit observed that the two Departments did not revise the existing royalty clause in the contracts executed for construction works in accordance with the amended rules. Final payments were made without obtaining RCCs from the contractors. Market value of minor minerals used in government works was not deducted from the contractors' bills. There were delays in issue of market

rates by District Collectors. Royalty charges recovered from contractor's bills were not remitted into Mineral Resources Department's account within stipulated time period.

The objective of Compliance Audit of "Execution of Cement Concrete works as per standard specification (Indian Standards- 456:2000)" was to review execution of the cement concrete works (Plain Cement Concrete: PCC and Reinforced Cement Concrete: RCC) as per the prescribed norms of IS Code 456:2000, and availability of adequate manpower and apparatus/machinery with Department for conducting quality tests for cement concrete. Audit observed that there was shortage of manpower ranging up to 80 *per cent* in four out of the five quality control units of the Department and the required number of machinery/apparatus were also not available in quality control labs. Due to shortage of manpower and machinery, frequency of testing of concrete cubes was less than the norms envisaged in the IS code and average specimens required for each sample were not taken. Further, test results of concrete cubes indicated that 93 *per cent* specimens failed to achieve the acceptance criteria for the desired strength of concrete. The Department did not adhere to IS code 456:2000 and executed works with lower grade of concrete i.e. M-7.5 and M-10 for PCC works and M-15 and M-20 for RCC works. In five agreements, 6,252 cum of work valuing ₹ 9.70 crore was executed through nominal mix without preparation of design mix resulting in irregular execution of work.

Food, Civil Supplies and Consumer Protection Department

2.1 Management of distribution of additional foodgrains through Public Distribution System during pandemic

2.1.1 Introduction

The Public Distribution System (PDS) evolved as a system of management of scarcity through distribution of foodgrains at affordable prices and is operated under the joint responsibility of the Central and the State Government. PDS in Chhattisgarh is governed by the National Food Security Act (NFSA), 2013, the Chhattisgarh Food and Nutrition Security Act (CGFSA), 2012 and orders/circulars issued there under by Government of India (GoI) and Government of Chhattisgarh (GoCG). Coverage under the NFSA is under two categories: households covered in *Antyodaya Anna Yojana* (AAY) and Priority Households (PHH). There were 217.12 lakh beneficiaries registered in AAY and PHH categories under NFSA and CGFSA in the state, as shown in Table 2.1.1:

Table 2.1.1: Number of beneficiaries (in lakh)

Category	AAY		PHH		Total	
	Cards	Members	Cards	Members	Cards	Members
NFSA	7.25	19.65	40.33	167.31	47.58	186.96
CGFSA	2.93	8.51	2.35	7.73	5.28	16.24
CGFSA NFSA PHH	3.82	13.92	0	0	3.82	13.92
Total	14.00	42.08	42.68	175.04	56.68	217.12

(Source: Data provided by the Department and compiled by Audit)

To prevent the spread of COVID-19 pandemic in the country, nationwide lockdown was imposed by GoI from 25 March 2020 to 31 May 2020 in four phases¹. Subsequently, GoI announced the *Pradhan Mantri Garib Kalyan Anna Yojana* (PMGKAY) for all NFSA beneficiaries and the *Atma Nirbhar Bharat* Scheme (ANBS) for all migrants/stranded migrants and all those who were not covered under the NFSA or the State PDS scheme. The phased lifting of restrictions in a series of “unlock” started in June which extended up to November 2020.

Under the above schemes of GoI and GoCG scheme, additional foodgrains were provided over and above regular NFSA/CGFSA entitlement, free of cost to poor people so that they would not face difficulties in essential supplies during the pandemic.

¹ Phase I: 25 March-14 April (21 days), Phase II: 15 April-3 May (19 days), Phase III: 4 May -17 May (14 days), Phase IV: 18 May-31 May (14 days)

2.1.2 Scheme interventions under PDS by GoI and GoCG during COVID-19 period

The details of scheme interventions by GoI and GoCG during COVID-19 period were as shown in **Table 2.1.2:**

Table 2.1.2: Details of scheme interventions during pandemic period

Scheme	Intervention	Period of scheme	Eligibility
<i>Pradhan Mantri Garib Kalyan Anna Yojana</i> (PMGKAY-Central scheme)	Additional five kg rice per person per month and one kg preferred pulses per family per month free of cost	April - November 2020 and May 2021-March 2022	All NFSA beneficiaries under <i>Antyodaya Anna Yojana</i> (AAY) and Priority Household (PHH)
<i>Atma Nirbhar Bharat Scheme</i> (ANBS - Central scheme)	Five kg rice per person per month and 1kg <i>chana</i> per family per month free of cost.	May - June 2020	Stranded migrants who were not covered under NFSA or State scheme PDS cards
<i>Mukhyamantri Khadyan Sahayta Yojana</i> (MKSY - State scheme)	Additional five kg rice per person and one kg preferred pulses per family per month free of cost	April - November 2020 and May 2021-March 2022.	Ration Card holders covered under CGFSA

2.1.3 Mechanism of PDS in Chhattisgarh

In Chhattisgarh State, Department of Food, Civil Supplies and Consumer Protection is responsible for management of Public Distribution System, procurement of food grains at support prices, and implementation of NFSA, 2013 and CGFSA, 2012 besides other works. The procurement, lifting and transportation of food grains is done by the Directorate through the Chhattisgarh State Civil Supplies Corporation Limited (CGSCSCL) to the Fair Price Shops (FPSs) for distribution to the targeted beneficiaries under PDS. The Food Controller (FC)/Officer (FO) in the district ensures distribution of the foodgrains to the beneficiaries as per their entitlement. The foodgrains are distributed through 13,284 FPSs in the State to beneficiaries by Biometric Aadhaar authentication. GoCG had suspended (March 2020) Biometric Aadhaar authentication in PDS during lock down period and directed distribution of foodgrains by uploading photograph of beneficiary or One Time Password (OTP).

2.1.4 Allotment, off-take/lifting and distribution of rice

The details of total quantity of allotment, lifting and distribution of regular and additional rice through PDS under NFSA and CGFSA during the period 2019-20 and 2020-21 are shown in **Table 2.1.3.**

Table 2.1.3: Allotment, lifting and distribution of rice

(Quantity in quintal)

2019-20	NFSA (Regular and additional)	CGFSA (Regular and additional)	Total quantity
Allotment	13988539	8266284	22254823
Lifting	13847531	8085609	21933140
Distribution	13846516	8127101	21973617
2020-21			
Allotment	19923658	7729477	27653135
Lifting	19818942	7721795	27540737
Distribution	18581415	8819868	27401283
2021-22 (up to June 2021)			
Allotment	4447693	2547417	6995110
Lifting	4451773	2537694	6989467
Distribution	4410620	2528679	6939299

(Source: The data have been compiled from the official website <https://khadya.cg.nic.in/> of Food, Civil Supplies and Consumer Protection Department, Chhattisgarh)

2.1.5 Organisational set up

Secretary, Food, Civil Supplies and Consumer Protection Department, GoCG is the administrative head and is responsible for implementing PDS by ensuring compliance of provisions of the NFSA and the CGFSA in the State. Director, Food, Civil Supplies and Consumer Protection Department, Chhattisgarh is entrusted with the responsibility of executing PDS in the State and is assisted by 28 FCs/FOs in 28 districts. In each district there are Food Inspectors (FIs) to inspect distribution of foodgrains under PDS. CGSCSCL is a company under the Department which procures, lifts and transports allotted foodgrains to the FPSs for distribution.

2.1.6 Focus areas

The compliance audit was conducted with focus on additional foodgrains provided during COVID-19 pandemic under PDS to assess the distribution of additional foodgrains as per the schemes.

2.1.7 Audit Criteria

Audit criteria were derived from the following sources:

- The National Food Security Act, 2013 and the CG Food and Nutrition Security Act, 2012 and PDS (Control) orders issued there under.
- Scheme guidelines and orders/circulars/notifications issued by GoI and GoCG for implementation of PDS for COVID-19 period.

2.1.8 Scope and methodology

The compliance audit covered the apex level units viz. Directorate of Food, Civil Supplies and Consumer Protection Department and the nodal agency

CGSCSCL and FCs/FOs and District Manager, CGSCSCL in 20 selected districts. In each selected district, six FPSs (three urban and three rural) were covered along with survey of 10 beneficiaries under each FPS thus covering 120 FPS and 1,177 beneficiaries. The audit period covered was from April 2020 - June 2021.

The audit methodology included test-check of records and documents, collection of information and data in the formats, interaction with management and issue of audit queries/observations. Audit also conducted joint inspection with the officials of the Department of 120 selected FPSs.

2.1.9 Audit sampling

Out of 28 districts in the State, 14 districts were selected on the basis of Probability Proportional to Size and Without Replacement (PPSWOR) method. In addition, six districts were also selected. Accordingly, total 20 units of FCs/FOs were covered in compliance audit, as detailed in **Appendix 2.1.1**.

In each selected district, six FPSs were selected on the basis of Simple Random Sampling without Replacement (SRSWOR) method.

Selection of 10 beneficiaries for survey under each selected FPS was done on the basis of availability of beneficiaries at the time of joint inspection of the FPS.

2.1.10 Audit Findings

2.1.10.1 Allotment, off-take/lifting and distribution of rice during pandemic

GoI and GoCG allocated additional rice to the Department under different schemes for distribution to the beneficiaries through FPSs. The details of quarterly allotment, off-take/lifting and distribution of regular and additional rice through PDS under NFSA and CGFSA for the ten months period of April to November 2020 and May to June 2021 during pandemic are as shown in **Table 2.1.4**.

Table 2.1.4: Allotment, lifting and distribution of rice

(Quantity in quintal)

Scheme		2020-21			2021-22	Total
		Apr-Jun 20	Jul-Sep 20	Oct-Nov 20	May-Jun 21	
Allotment	NFSA Regular	4998335	3488604	2314465	2306823	13108227
	NFSA Additional	0	2506404	2003530	987464	5497398
	CGFSA Regular	2413465	1251300	493109	1624040	5781914
	CGFSA Additional	0	215070	175028	117876	507974
	Total	7411800	7461378	4986132	5036203	24895513
Lifting	NFSA Regular	4999250	3426109	2300130	2316370	13041859
	NFSA Additional	0	2506078	1992223	987455	5485756
	CGFSA Regular	2480305	1226944	483638	1624501	5815388
	CGFSA Additional	0	214992	172632	117934	505558
	Total	7479555	7374123	4948623	5046260	24848561
Distribution	NFSA Regular	3791235	3456104	2296790	2297052	11841181
	NFSA Additional	0	2471113	1987859	969363	5428335
	CGFSA Regular	3566747	1232719	487778	1614399	6901643
	CGFSA Additional	0	206547	172486	114261	493294
	Total	7357982	7366483	4944913	4995075	24664453

(Source: The data have been compiled from the official website <https://khadya.cg.nic.in/> of Food, Civil Supplies and Consumer Protection Department, Chhattisgarh)

It can be seen from the table that allotment, lifting and distribution of additional rice in the first quarter i.e. April-June 2020 was shown as nil as the additional rice during this period was not accounted for separately and included under the regular component of the scheme.

2.1.10.2 Beneficiaries not benefited with additional quantity of food grains during COVID-19 pandemic

GoI launched (March 2020) *Pradhan Mantri Gareeb Kalyan Anna Yojana* (PMGKAY) as a part of economic measures to mitigate the hardships faced by the poor and needy people due to economic disruptions caused by COVID-19 pandemic. Under the scheme, additional five kg free rice per person per month was to be provided for distribution to all the beneficiaries covered under NFSA. Coverage under the NFSA is under the two categories-household under *Antyodaya Anna Yojana* (AAY) and Priority Household (PHH). The additional five kg free rice was over and above the regular

admissibility under NFSA. The scheme was initially implemented for a period of eight months from April- November 2020. GoI implemented (April 2021) the scheme again for the period May-November 2021, which was further extended up to March 2022.

The State Government, prior to launch of PMGKAY had been providing (since July 2019) additional quantity of rice every month at subsidised prices to these PHH beneficiaries based on number of persons in each ration card. Accordingly, PHH card holder having only one person was provided total 10 kg, two persons 20 kg, three to five persons 35 kg and more than five persons seven kg per person per month at the subsidised rate of ₹ one per kg. These quantities are inclusive of five kg rice per person provided regularly by GoI under NFSA.

After the launch of PMGKAY, the State Government issued (April 2020) order with reference to quantity of additional free rice revising the total quantity of rice to be provided to PHH beneficiaries of the State, as given in the **Table 2.1.5**. Due to withdrawal of additional quantity of rice earlier provided to beneficiaries by the State Government, the NFSA and CGFSA beneficiaries were not benefitted with additional quantity of rice at the rate of five kg per person over and above the existing entitlement, as detailed in next paragraphs:

➤ ***Distribution of additional free rice under PMGKAY to NFSA beneficiaries***

Audit noticed (June 2021) that after issue of the above order by the State Government, the NFSA- PHH beneficiaries were not provided any additional rice in comparison to the quantity of regular rice admissible prior to implementation of the PMGKAY as shown in **Table 2.1.5**:

Table 2.1.5: Provision of regular and additional admissibility of rice

(Quantity in kg)

Number of person/s in each ration card (PHH)	Regular admissibility (State Government vide Gazette notification dated 12/July/2019) prior to PMGKAY	Additional quantity as per PMGKAY vide GoI order dated (March 2020)	Total quantity after implementation of PMGKAY	Total admissibility as per the State Government order (April 2020)	Additional benefit to beneficiaries (w.r.t. Col.2)
1	2	3	4 (col.2+col.3)	5	6 (col.5-col.2)
01	10	5	15	10	Nil
02	20	10	30	20	Nil
03	35	15	50	35	Nil
04	35	20	55	40	5
05	35	25	60	50	15
06	42	30	72	60	18
07	49	35	84	70	21

It can be seen from the above table that one to three members of NFSA-PHH ration card holders were not benefitted with additional rice and PHH card holders having more than three members were benefitted with additional quantity of rice at the rate of three kg per person instead of five kg per

persons, as envisaged under the PMGKAY. A total of 31.05 lakh NFSA-PHH beneficiaries (one to three members) in the State were provided the same quantity of rice that they were receiving prior to implementation of the PMGKAY. Similarly, 136.27 lakh beneficiaries (PHH cards having more than three members) were provided additional quantity of three kg per month. Thus, 167.32 lakh NFSA-PHH beneficiaries in the State, were not benefitted with the additional support as intended under the scheme.

Thus, the objective of implementation of the PMGKAY to ameliorate the hardships faced by the poor due to economic disruption caused by COVID-19 by providing assistance of additional free rice was not fully achieved.

On being pointed out (January 2022), the Special Secretary to GoCG, Food, Civil Supplies and Consumer Protection Department stated (May 2022) that as per Section 3(1) of the NFSA, 2013, monthly entitlement of PHH card holders is five kg foodgrain per person. GoI allocated five kg additional foodgrain per person per month to PHH card holders under PMGKAY along with the monthly entitlement under NFSA. On that basis, the entitlement of foodgrain for PHH ration card holders based on number of members, was fixed and rice equal to combined monthly total of entitled quantity of regular and additional rice or more was distributed to them.

Reply is not acceptable because the NFSA-PHH beneficiaries of the State were provided and distributed same quantity of rice (regular plus additional) during pandemic period as in pre-pandemic period since July 2019 and were not effectively benefitted additional rice during pandemic.

➤ ***Distribution of chana under PMGKAY***

GoI provided (April 2020) one kg *chana* per household per month to NFSA households under PMGKAY for the period April-November 2020². GoCG had issued (April 2020) orders to provide one kg *chana* to CGFSA³ households and had also ordered for distribution of maximum two kgs per household per month in Modified Area Development Authority (MADA⁴) *kshetra* and scheduled notified area subject to the condition of one kg free as per the GoI scheme and one kg at the rate of ₹ five per kg. Whereas AAY and PHH card holders of these areas were already in receipt of two kgs *chana* per month at the rate of ₹ five per kg under the state scheme *Chana Vitaran Yojana*. In these areas, 25.34 lakh households were distributed the same quantity of *chana* during pandemic period as they were receiving in pre-pandemic period.

There were average 51.45 lakh number of NFSA households in the State who were entitled to receive one kg *chana* for the period April-November 2020. The month-wise detail of number of cards/families under NFSA, allotment, lifting and distribution of *chana* during the seven months period is shown in **Table 2.1.6**.

² Except for the month of June where *arhar* dal was provided.

³ Excluding the Above Poverty Line (APL) category.

⁴ MADA *kshetra* are identified pockets (consisting of one or more revenue villages) in contiguous areas with a concentration of tribals with 50 *per cent* or more within total population of 10,000 or more in such area

Table 2.1.6: Statement showing non-distribution of *chana* to 51.45 lakh NFSA households/card holders

Name of the month	Chana_GoI				Non-distribution (in quintal)
	NFSA family/Cards	Allotment	Lifting	Distribution	
Apr-20	5150023	51500.36	51647.87	50930.97	569.39
May-20	5150023	51500.22	51339.48	50589.57	910.65
Jul-20	5149500	51495.24	51259.16	45231.48	6263.76
Aug-20	5149254	51493.26	51481.27	45722.45	5770.81
Sep-20	5148321	51483.98	51395.96	48957.63	2526.35
Oct-20	5147587	51475.89	50714.07	50497.67	978.22
Nov-20	5120520	51205.60	50878.07	50421.65	783.95
TOTAL		360154.55	358715.88	342351.42	17803.13

The Department allotted 3.60 lakh quintal *chana* against which 3.59 lakh quintal *chana* was lifted and only 3.42 lakh quintal was distributed to the beneficiaries. This resulted in non-distribution of 17,803 quintal *chana* to 2.54 lakh households.

On being pointed out (January 2022), the State Government did not furnish any specific reply with respect to the observation.

2.1.10.3 Implementation of Atma Nirbhar Bharat Scheme

GoI launched (May 2020) the *Atma Nirbhar Bharat* Scheme (ANBS) to provide five kg free rice to each person and one kg free *chana* to each family of the migrants/stranded migrants, who were not covered under NFSA or state scheme PDS ration cards with the objective to mitigate their plight and to ensure availability of foodgrains to them during COVID-19. Under the scheme, GoI had allocated rice and *chana* to the State for two months *i.e.* May 2020 and June 2020 for distribution to these targeted beneficiaries. The State Government was responsible for identifying beneficiaries and distributing foodgrains to such beneficiaries. GoI had extended validity period (up to 15 June 2020) for lifting of unlifted rice up to 25 June 2020 barring further extension in future. GoI also extended time for distribution (30 June 2020) of already lifted (up to 25 June 2020) quantity of foodgrains up to 31 August 2020. Allocation, lifting and distribution of rice and *chana* under the scheme were as shown in **Table 2.1.7**:

Table 2.1.7: Allocation, lifting and distribution of rice and *chana* under ANBS*(Quantity in MT)*

Item	Allocation by GoI	Lifting	Distribution	Identified Beneficiaries	Benefitted
Rice	20076	2108	1964.41	222605 persons	196441 persons
<i>Chana</i>	1056	1056	173.29	109179 families	86645 families

(Source: GoI order dated 15 May 2020 and GoCG letter dated 11 September 2020)

Audit observed irregularities and shortcomings in implementation of the scheme as discussed below:

- i. **Multiple generations of IDs resulted in excess distribution of foodgrains:** As per information on distribution of foodgrains under ANBS submitted (September 2020) to GoI by the State Government, 1,09,179 migrant families with 2,22,605 members had been registered in the State under ANBS scheme. A total of 1,964.41 MT rice to 1,96,441 members and 173.29 MT *chana* to 86,645 families were distributed for two months under the scheme.

Audit noticed from the distribution list that rice was distributed to 1,92,387 persons and *chana* to 88,784 families. Scrutiny of the list provided by the Directorate revealed that details such as *Aadhar* numbers, gender and age were same for different persons shown in the list. Audit analysis further revealed that due to multiple generations of IDs for each person/family, 2,644 persons were listed multiple times and benefitted with excess distribution of rice of 283.01 quintal⁵. Similarly, due to multiple generation of ID for the same family, 1,641 families were listed more than once and distributed excess quantity of *chana* of 35.98⁶ quintal against the entitled quantity. However, the possibility of diversion of food grains shown as distributed in excess of the entitled quantities to beneficiaries listed multiple times cannot be denied.

On being pointed out (January 2022), the State Government did not furnish any specific reply with respect to the observation.

- ii. **Non-distribution to beneficiaries:** The State Government had identified 2,22,605 members under 1,09,179 families of migrants to be covered under ANBS in Chhattisgarh. Out of which 1,92,387 persons and 88,784 families were distributed rice and *chana* respectively and 30,218 persons (14 *per cent*) and 20,395 families (19 *per cent*) could not be covered. The State Government stated (May 2022) that these persons/families did not turn up in FPSs to receive rice and *chana*.
- iii. **Non maintenance of separate stock registers:** Apart from the above issues, 73 FPSs out of 86 FPSs in 19 districts did not maintain separate distribution registers for the Scheme.

The State Government did not furnish any specific reply to the observations.

2.1.10.4 *Irregularities noticed in joint inspection of Fair Price Shops (FPSs)*

Audit team along with departmental staff conducted joint inspection of 120 FPSs and interacted with 1,177 BPL beneficiaries regarding availability of foodgrains and schemes launched and implemented during pandemic period. Deficiencies noticed in joint inspection are discussed below:

- i. In test-checked 1,177 ration cards, 4,665 members were distributed 5,127 quintal rice and 105 quintal *chana* against allotted quantity of

⁵ Excess rice (283.01 quintal)=Actual distributed (547.41quintal) - admissible qty. (264.40 quintal)

⁶ Excess *chana* (35.98 quintal)=Actual distributed (68.80 quintal) - admissible qty. (32.82 quintal)

5,302 quintal rice and 129 quintal *chana* respectively which resulted in non-distribution of 175 quintal rice and 24 quintal *chana*.

- ii. Separate stock register and distribution register prescribed in the PMGKAY were not maintained in 106 (88 *per cent*) FPSs. FPSs distributed rations in offline/manual mode and uploaded later in the departmental website due to poor internet coverage.
- iii. In 96 (80 *per cent*) FPSs, monthly inspection had not been carried out by the Department and inspection registers were not maintained for the period from April 2020 to June 2021.

On being pointed out (May 2022), the State Government did not furnish any reply.

- iv. As per Section 23 of the CGFSA, every local body or any other authority or body as may be authorised by the State Government, shall conduct periodic social audit on the functioning of FPSs for ensuring transparency and accountability. Audit noticed in joint inspection of 120 selected FPSs that social audit was not conducted in 117 (98 *per cent*) FPSs in non-compliance of the provision of the Act.

On being pointed out (January 2022), the State Government stated (May 2022) that no social audit of FPSs was conducted in the year 2019-20 and 2020-21.

2.1.11 Conclusion

To mitigate the hardships faced by the poor and needy people due to economic disruptions caused by COVID-19 pandemic, GoI under *Pradhan Mantri Gareeb Kalyan Anna Yojana* provided for distribution of additional five kg free rice per person to the NFSA (AAY households and PHH) beneficiaries in addition to the regular quantity. The State Government was providing extra five kg rice to NFSA/CGFSA beneficiaries in Chhattisgarh prior to the launch of PMGKAY. However, after the launch of PMGKAY, maximum quantity of free rice admissible to beneficiaries was restricted as per the GoI scheme due to which NFSA-PHH beneficiaries in the State were not actually benefitted with the extra quantity of free rice during the pandemic period over and above the regular quantity being received by them earlier, as intended in scheme.

Due to multiple generation of IDs for the same beneficiaries, 318.99 quintal foodgrains (283.01 quintal rice and 35.98 quintal *chana*) was distributed to the migrant beneficiaries in excess of the entitled quantities under *Atma Nirbhar Bharat* Scheme. The State Government failed to distribute rice and *chana* to the migrant beneficiaries of 30,218 members and 20,395 families respectively under ANBS who were registered under the scheme but did not turn up to FPS.

Separate stock and distribution registers were not maintained for the PMGKAY and ANBS in the 88 *per cent* and 85 *per cent* respectively in test checked Fair Price Shops (FPSs). Monthly inspection was not carried out in 80 *per cent* FPSs by the Department and inspection registers were not maintained. Social audit was not found to have been conducted in 98 *per cent* FPSs.

2.1.12 Recommendations

1. *Any additional foodgrain provided under any scheme launched specifically in the wake of pandemic /disaster should be provided to the targeted beneficiaries over and above the regular entitled foodgrains.*
2. *Periodical inspection of FPSs as prescribed should be conducted regularly and inspection records may be maintained by the Department to prevent irregularities and their follow-up.*

Social Welfare Department

2.2 Implementation of Direct Benefit Transfer under Indira Gandhi National Old Age Pension Scheme (IGNOAPS)

2.2.1 Introduction

The Directive Principles of the State Policy in the Constitution of India enjoin upon the State to undertake welfare measures within its means, targeting the poor and destitute in particular. Further, Article 41 of the Constitution of India directs the State to provide public assistance to its citizens in the case of old age, unemployment, sickness and disablement. Social security and old age pensions figure as item 23 of the Seventh Schedule of the Constitution of India in the Concurrent List. In accordance with these guiding principles, the Government of India (GoI) launched National Social Assistance Programme (NSAP) on 15th August, 1995. National Old Age Pension Scheme (NOAPS) was one of the component of the NSAP. The National Old Age Pension Scheme was renamed as Indira Gandhi National Old Age Pension Scheme (IGNOAPS) and formally launched on 19th November, 2007. In Chhattisgarh the IGNOAPS, as a sub scheme of NSAP is implemented by Social Welfare Department with the help of local bodies. As per the scheme, a beneficiary fulfilling the eligibility criteria⁷, of age between 60 and 79 years gets a pension amount of ₹ 350 (₹ 200 by Central Government and ₹ 150 by State Government) per month and after attaining the age of 80 years the pension amount is enhanced to ₹ 650 (₹ 500 by Central Government and ₹ 150 by State Government) per month.

In order to credit the amount of pension payable to each beneficiary directly into his account and to increase the transparency and accountability in the implementation, an online platform i.e. National Social Assistance Programme-Pension Processing System (NSAP-PPS) was created by Ministry of Rural Development (MoRD), Government of India (GoI) with help of National Informatics Centre (NIC). It is a web based application/software which captures all the essential processes from identification till termination of the pension and facilitates the MoRD in monitoring the implementation of scheme closely. However, in Chhattisgarh State, process of identification and verification of new beneficiaries is being done manually. After completion of rejection/selection process, details of only eligible beneficiaries is being entered into NSAP MIS.

Further, in order to bring transparency and ensure quick payment of pension to beneficiaries, Direct Benefit Transfer (DBT) using Public Financial

⁷ Eligibility Criteria for IGNOAPS:

- The old person of age 60 years or above
- Applicant is resident of Chhattisgarh
- Applicant belongs to Below Poverty Line (BPL) list of families (BPL list 2002 is considered for deciding the BPL criteria).

Management System⁸ (PFMS) through online NSAP-PPS was introduced in 2013 for making pension payment.

Direct Benefit Transfer aims to transfer benefits directly into the bank/postal accounts, preferably Aadhaar seeded, of accurately targeted beneficiaries. The basic objectives of the DBT were ensuring electronic transfer of benefits, minimising intermediary levels involved in benefit flow, reducing delay in payments, accurate targeting of the beneficiary and curbing pilferage and duplication. The State Government has started implementation of DBT for IGNOAPS through PFMS using NSAP-PPS in August 2018.

2.2.2 Organisational Set up

At the Central level, Ministry of Rural Development (MoRD) exercises overall control on implementation of IGNOAPS. The responsibility of implementation of IGNOAPS in the State is vested with the Social Welfare Department which works as the Nodal Department. At the district level the implementation of the scheme is entrusted to district offices of Social Welfare Department. At the block level, the Janpad Panchayats (Intermediate Panchayat) are responsible for sanction/rejection of pension cases and implementation of scheme. Gram Panchayats have been given roles in selection of beneficiaries, supervision and monitoring.

2.2.3 Audit objectives

The Compliance Audit, covering the period from 2018-19 to 2020-21 was undertaken to ascertain:

- Whether necessary process re-engineering was done for implementation of DBT to minimize intermediary levels and delay in payments to intended beneficiaries and prevent duplication of beneficiaries
- Whether the infrastructure, organisation and management of DBT under IGNOAPS was adequate and effective

2.2.4 Audit Criteria

Audit findings were benchmarked against the criteria sourced from the following:

- Guidelines of the Pension Scheme and circulars, orders issued by the Ministry of Rural Development, GoI and Department of Social Welfare, Government of Chhattisgarh (GoCG),
- Management Information Software Operational Manual, DBT Manual, Standard Operating Procedures and Handbook on DBT, and
- Guidelines of Scheme on process of identification and authentication of beneficiaries and payments.

⁸ The Public Financial Management System (PFMS) is a web-based online software application developed and implemented by the Ministry of Finance, Government of India. PFMS serves as a common central portal for registering implementing agencies and beneficiaries which facilitates the implementing agencies in Direct Benefit Transfer (DBT) of funds/amounts to a beneficiary, directly into her/his bank account.

2.2.5 Audit Scope and Methodology

Audit scrutinised the records for period 2018-19 to 2020-21 at the Social Welfare Directorate and offices of the Joint Director/ Deputy Director, Social Welfare Department in nine districts⁹. In each district, two blocks (total 18 blocks¹⁰) were selected. At block level, the offices of Chief Executive Officer, Janpad Panchayat and two Gram Panchayats in each block were also covered. The sample selection of audit units was done using sampling methodology of Probability Proportional to Size without Replacement. Apart from examination of records at these offices, the data from NSAP-PPS was also examined.

2.2.6 Beneficiaries covered and Financial Outlay

The number of beneficiaries covered from 2018-19 to 2020-21 and details of beneficiaries and expenditure incurred under IGNOAPS during the last three years is as shown in **Table 2.2.1**:

Table 2.2.1: Financial outlay and beneficiaries covered

(₹ in crore)

Year	Number of beneficiaries	Expenditure (Central share)	Total Expenditure (Centre and State)
2018-19	661623	169.26	288.35
2019-20	666576	184.55	303.99
2020-21	662415	248.05	367.27
2021-22 (Till Nov 2021)	652376	126.01	204.29

(Source: As per information provided by the Department and State expenditure is calculated at the rate of ₹ 150 per beneficiaries)

2.2.7 Audit Findings

2.2.7.1 Coverage of beneficiaries under DBT and existing intermediary levels in fund transfer

One of the main objectives of the implementation of Direct Benefit Transfer (DBT) was to reduce the intermediary levels involved in the benefit flow. In Chhattisgarh, Direct Benefit Transfer has been adopted for IGNOAPS since August 2018. For making DBT payments, a State level Nodal Account (SNA) was maintained at directorate office through which pension was paid directly into the beneficiaries' account.

During audit it was noticed that 95 per cent of pension payments under IGNOAPS was made through DBT. In these cases, pension amount was directly transferred into the beneficiaries' account from the State nodal account eliminating three intermediary levels (district offices, block

⁹ Jashpur, Korea, Raigarh, Bilaspur, Baloda Bazar, Korba, Dhamtari, Kondagaon, Narayanpur

¹⁰ Jashpur (Patthalgaon, Jashpur), Korea (Baikunthpur, Manendragarh), Raigarh (Sarangarh, Baramkela), Bilaspur (Belha, Masturi), Baloda Bazar (Bilaigarh, Simga), Korba (Podi Uparoda, Katghora), Dhamtari (Nagri, Magarlod), Kondagaon (Kondagaon, Baderajpur), Narayanpur (Narayanpur, Orchha (Abujhmad))

panchayats and village panchayats) in transfer of benefit. District wise details of coverage of beneficiaries under DBT is as shown in **Table 2.2.2**:

Table 2.2.2: District wise details of DBT and Non-DBT Payments

Districts	Total Payments	Total DBT payments (percentage of total payments)	Non-DBT payments (Percentage of total payments)
Baloda Bazar	31601	31174 (99)	427 (1)
Bilaspur	41976	40419 (96)	1557 (4)
Dhamtari	13007	12144 (93)	863 (7)
Jashpur	23534	21197 (90)	2337 (10)
Kondagaon	14078	13589 (97)	489 (3)
Korba	26169	25318 (97)	851 (3)
Korea	13236	12868 (97)	368 (3)
Narayanpur	5171	2342 (45)	2829 (55)
Raigarh	59871	58355 (97)	1516 (3)
Total	228643	217406 (95)	11237 (5)

(Source: Compiled from information provided by the Department about DBT and Non-DBT payment details of month November 2021)

From the above table it can be seen that in six out of the nine test checked districts the percentage of DBT payments were 95 *per cent* or above, in two districts it was between 90 to 95 *per cent* while in one district (Narayanpur) it was only 45 *per cent*. The reason for low DBT payments in Narayanpur, as informed by the Department was non-availability of banks at accessible distance. In non-DBT cases, the pension payments were made by Gram Panchayats to beneficiaries which were initiated from the state level and routed through districts, block panchayats and village panchayats.

Audit further noticed that pension funds were initially allotted by the Department to district authorities. The district offices, after drawing the funds from treasury to their bank account on the basis of number of beneficiaries, transferred the funds required for DBT payment to the SNA of Directorate office and non-DBT payments to local bodies. After receipts of funds from all district offices, the Directorate office approved the transfer of funds into beneficiaries account through DBT. Here, as the final payments are being made at directorate level from one nodal account, drawl of funds first in districts accounts and then transfer it back into nodal account could have been avoided.

On being pointed out the Government replied (May 2022) that process of allotting the fund to districts and then deposit into nodal account is being followed due to reasons that works of real time updation of data, sanction of new pension, deletion due to death or otherwise, bifurcation of non-DBT data are done at district level and further for direct allotment the Directorate office has to withdraw funds from treasury which will hamper the monitoring and the district offices will try to shift their responsibilities to State level.

However, funds can be drawn from treasuries by district authorities for direct deposit into the SNA by avoiding the transfers from treasuries to district bank accounts.

2.2.7.2 *Delay in Direct Benefit Transfers*

As per the guidelines issued by the State Government the payment of pension to beneficiaries should be made regularly as being paid to government servants. In this regard, the Supreme Court has also directed to make payments promptly by the 7th of each month. The primary objective of the introduction of DBT was also to reduce the delay.

During audit it was observed that for making the pension payments, initially the funds were allotted to districts offices of Social Welfare Department of respective district. District offices calculated the pension amount for the beneficiaries of IGNOAPS every month through online platform of NSAP-PPS. This calculation of pension was done automatically on online portal of NSAP. After the pension calculation, pension computation file was pushed ahead by respective district offices towards Directorate office for making payments. Simultaneously, the district offices draw the allotted funds from treasury and transferred the amount required for DBT payments back into a State nodal account maintained by directorate office. The pension computation files received from various districts were approved by the Directorate office and the DBT payments were made through PFMS directly into beneficiaries' accounts.

Audit examined the monthly payments made during period January 2020 to November 2021 which revealed that even after introduction of DBT, the disbursement of pension was not being made till 7th of the next month. Out of 204 monthly payments cases it was noticed that in 194 cases the payments were delayed. In 161 cases the delay ranged from one day to one month, in 28 cases delay ranged between one to two months while in five cases delay ranged between two to three months. The details have been shown in **Appendix 2.2.1**. These transfers were delayed mainly as the districts were transferring the funds to SNA with delay. Out of the above delayed cases on 97 occasions the districts transferred the amount after lapse of due date (7th of the next month). Funds were transferred with a delay between one day to one month in 91 cases, between one to two months in 5 cases and between two to three months in one case.

Audit further observed that during month of November 2021 in nine districts total 3,325 (1.5 *per cent*) payments out of 2,17,406 DBT payments were failed. This shows that data relating to these beneficiaries was not updated. Persisting delays in DBT payments even after three years of implementation of DBT is defeating the purpose of DBT to ensure timely payments.

On being pointed out the Government replied (May 2022) that efforts were always made to disburse the pension on 7th of each month and in maximum months it was disbursed by the due date. In few months there were delays due to technical issues like jamming of files with heavy transactions and delays caused by district offices in pushing the payment files in NSAP-PPS.

Reply in itself corroborates that delay was caused due to delay in pushing the payment files from districts. The step of transferring the funds to districts accounts and taking it back into SNA may be avoided to curb the delay.

2.2.7.3 Existing duplicates even after implementation of DBT

According to para 12.1 of the guidelines for implementation of pension schemes issued (April 2014) by the State Government, a person can avail benefit of only one pension scheme at a time operational in the state, whether it is central or State Government scheme. Further, point number 7 of guidelines stipulates that the concerned applicant will have to open his own savings account or post office account immediately after the sanction of pension, where the pension will be paid. And the primary objective of the DBT was to curb the pilferage and duplication.

Audit examination revealed that a beneficiary getting pension under IGNOAPS was also being benefitted under other pension schemes of State. During test check in districts, 848 cases were found where two pensions were sanctioned against one Aadhaar number. Further, scrutiny also revealed that in 54 out of the 848 cases the bank account number was also found same. It was noticed that two pensions under the single scheme (IGNOAPS) or in two different schemes (one scheme IGNOAPS) were sanctioned to the same beneficiary against two application numbers with minor modifications in the personal details like applicant name and husband/father's name and address etc. District wise details of beneficiaries and multiple payments against one Aadhaar number in a month are shown in **Table 2.2.3**:

Table 2.2.3: District wise details of beneficiaries with same Aadhaar number

Sl. No.	District	Total DBT IGNOAPS beneficiaries	No. of beneficiaries having two pensionary benefits on same Aadhaar number	Percentage of duplicate against total number	Avoidable pension payment (In ₹ lakh)
1	Baloda Bazar	34581	18	0.05	0.56
2	Bilaspur	46597	0	0.00	0
3	Dhamtari	18245	52	0.29	1.68
4	Jashpur	24443	226	0.92	4.74
5	Kondagaon	14454	4	0.03	0.09
6	Korba	28089	174	0.62	6.15
7	Korea	13217	60	0.45	2.59
8	Narayanpur	4087	16	0.39	0.66
9	Raigarh	61574	298	0.48	9.6
Total		245287	848	0.35	26.07

(Source: As per information provided by the Department (NSAP-PPS-July 2021) and compiled by audit)

As can be seen from above table the percentage of cases of Aadhaar duplications in the districts varied between zero and 0.92 per cent. This constituted 0.35 per cent of total beneficiaries (2,45,287) in these districts. This also reflects the lack of adequate controls in online platform of NSAP as the system failed to prevent the duplication. Further, these duplicates were

also generated as a MIS report by the NSAP-PPS but the Department failed to remove these duplicates which resulted in avoidable pension payments amounting to ₹ 26.07 lakh.

On being pointed out the Government accepted the fact and replied (May 2022) that database has been upgraded and now while entering data, NSAP database does not accept same Aadhaar or account number. Removing of duplicate Aadhaar was almost done and at present only 194 duplicate cases were pending.

2.2.7.4 Lack in digitization of data of all beneficiaries

In April 2014, instructions were issued by the Secretary, Social Welfare Department, Government of Chhattisgarh for smooth operation of various pension schemes. According to the paragraph 3.4 of above instructions, “Applications will be entered in the computer/online database in the prescribed format. Online entry will be required in the online monitoring software.” In this regard, vide letter dated 23.12.2016 instructions were issued to complete the digitization of beneficiaries under pension schemes by December 2016. Further, first and foremost need for enabling the DBT was the digitization of data.

During test check of records at office of Director, Social Welfare Department, Raipur it was noticed that online data entry of all beneficiaries under IGNOAPS had not been completed in NSAP-PPS till the date of audit (October 2021). The status of digitization of data of beneficiaries under the scheme is shown in **Table 2.2.4**:

Table 2.2.4: District wise details of digitization of beneficiaries as on July 2021

Sl. No.	District	Number of beneficiaries under IGNOAPS	No of beneficiaries whose details entered in NSAP MIS	Number of beneficiaries whose data not available in NSAP MIS	Percentage (data not digitized)
1	Baloda Bazar	34947	34581	366	1.05
2	Bilaspur	46918	46597	321	0.68
3	Dhamtari	18390	18245	145	0.79
4	Jashpur	24772	24443	329	1.33
5	Kondagaon	14506	14454	52	0.36
6	Korba	30936	28089	2847	9.2
7	Korea	13240	13217	23	0.17
8	Narayanpur	4092	4087	5	0.12
9	Raigarh	62821	61574	1247	1.99
	Total	250622	245287	5335	2.13

(Source: As per instructions issued by the Department vide letter dated 12.08.2021)

It is evident from above table that till July 2021, details of total 5,335 (2.13 per cent) beneficiaries have not been entered in the online portal. The percentage of non-digitization ranged between 0.12 and 9.2 per cent in different districts. As details of these beneficiaries have not been entered in the database, the DBT payment to these beneficiaries cannot be ensured. This

indicates failure of the monitoring mechanism to complete data digitization in a timely manner for DBT implementation.

On being pointed out the Government replied (May 2022) that sanctioning of pension is a continuous process and is running through out months in all the districts. Digitization work has been almost completed in all districts. Instructions have been issued to district offices to complete the digitization of all beneficiaries. 100 *per cent* digitization will be ensured at the earliest.

2.2.7.5 Status of availability of Aadhaar, its verification and seeding with bank accounts

As per point no. 7 of the guidelines issued by the State Government vide circular 28.04.2014, as far as possible, the pension will be paid to the beneficiaries through DBT directly in their account. Online platform for disbursement of pension (NSAP-PPS) was also developed to enhance efficiency in sanction, payment and disbursement of pension process by MoRD. The basic requirements for implementing DBT were the digitization of data of beneficiaries, enrolling the Aadhaar and opening of bank accounts etc. Aadhaar seeding of bank accounts was also desirable as an important step for avoiding duplication of beneficiaries and for a real time DBT implementation. According to the DBT instructions issued, the Aadhaar number based DBT transfer was to be enhanced. As an exception, in rural areas where there are no banks/post offices within a distance of 10 km, cash pension can be paid in the meeting of Gram Panchayat.

In pursuance of the provisions of section 7 of the Aadhaar Act, 2016, Ministry of Rural Development notified (February 2017) that an individual desirous of benefit under NSAP scheme was required to furnish proof of possession of Aadhaar or undergo Aadhaar authentication.

The position of Aadhaar numbers available, verified Aadhaar and seeding with bank accounts in districts are as shown in **Table 2.2.5**:

Table 2.2.5: District wise details of availability of Aadhaar number, verification and seeding

Sl. No.	District	Total Beneficiary under IGNOAPS	Aadhaar Available	Aadhaar availability per cent	Aadhaar Verified	Aadhaar Verified per cent	Aadhaar seeded with bank A/C	Aadhaar seeded with bank A/C per cent
1	Balodabazar	34581	33810	98	32868	97	11529	34
2	Bilaspur	46597	39319	84	38437	98	27911	71
3	Dhamtari	18245	16367	90	15624	95	7866	48
4	Jashpur	24443	23626	97	20374	86	7680	33
5	Kondagaon	14454	13800	95	13251	96	9519	69
6	Korba	28089	27014	96	24976	92	16584	61
7	Korea	13217	12025	91	11871	99	7548	63
8	Narayanpur	4087	2704	66	2483	92	1635	60
9	Raigarh	61574	60476	98	59475	98	48220	80
	Total	245287	229141	93	219359	96	138492	60

(Source: Information as per the Department's letter dated 12.08.2021)

From above table it is evident that in different districts the percentage of availability of Aadhaar ranged between 66 and 98 *per cent*. Availability of Aadhaar in Narayanpur (66 *per cent*) and Bilaspur (84 *per cent*) was below 90 *per cent* while in other districts it was above 90 *per cent*. Verification of available Aadhaars ranged between 92 and 99 *per cent*. It can also be seen that percentage of Aadhaar seeding with bank accounts ranged between 34 and 80 *per cent*. Thus, requirement of obtaining Aadhaar and its authentication process for all beneficiaries was yet to be achieved.

Use of Aadhaar simplify the process of identifying the person and provides increased transparency to the Government in implementation of its scheme. Non-availability, authentication and seeding of bank account with Aadhaar involves the risk of existence of duplicate and fake beneficiaries and reduces the transparency in implementation of scheme to that extent.

On being pointed out the Government replied (May 2022) that as per guidelines issued by the State Government/GoI, collection of Aadhaar in portal is mandatory but seeding of Aadhaar with bank depends on bank and account holders. Maximum number of available Aadhaar have been verified. Efforts are being made to encourage the beneficiaries for Aadhaar seeding with bank account.

Availability of Aadhaar seeded bank accounts would enable the desirable Aadhaar based DBT payment by accurate targeting of beneficiaries and can be a major tool in de-duplication of beneficiaries. Department had verified Aadhaar in 89 *per cent* cases but Aadhaar seeding was done only in 60 *per cent* cases. Pending Aadhaar number may be obtained and verification may be completed.

2.2.7.6 *Beneficiaries could not get pension at enhanced rates after attaining the age of 80 years*

According to Para 11.1 of the guidelines for implementation of IGNOAPS issued by the State Government, beneficiaries attaining the age of 80 years under other schemes (Indira Gandhi National Widow Pension (IGNWPS) and Indira Gandhi National Disabled Pension (IGNDPS)) were to be brought under Indira Gandhi National Old Age Pension scheme (IGNOAPS). Under the IGNOAPS, the beneficiaries attaining the age of 80 years are entitled for pension at enhanced rate of ₹ 650 per month.

Further, para 11.2 and 11.3 of State guidelines also stipulated that the beneficiaries of two state schemes *Samajik Suraksha pension Yojana* (SSPY) and *Sukhad Sahara Yojana* (SSY), with similar eligibility criteria of BPL as for sub schemes of NSAP with relaxed age and other conditions, were to be transferred to IGNOAPS after attaining the age of 60 years.

Audit noticed that the beneficiaries of IGNDPS and IGNWPS after attaining the age of 80 years were not transferred into IGNOAPS, hence they could not get the pension benefits at enhanced rates. Similarly, in SSPY and SSY beneficiaries of 80 years and above were not getting the enhanced pension due to non-transferring them into IGNOAPS as envisaged in the guidelines. The details of beneficiaries of 80 years and above under different schemes are as shown in **Table 2.2.6**:

Table 2.2.6 : District wise details of beneficiaries of age 80 years and above

Sl. No.	District	Beneficiaries of age 80 years and above under IGNOAPS (getting enhanced pension)	Beneficiaries of age 80 years and above (Pension not enhanced)				
		IGNOAPS	IGNDPS	IGNWPS	SSPY	SSY	Total
1	Baloda Bazar	4586	3	187	1020	191	1401
2	Bilaspur	4422	2	1	219	15	237
3	Korba	5656	13	84	1132	102	1331
4	Dhamtari	1467	7	39	589	55	690
5	Jashpur	1701	1	58	584	22	665
6	Kondagaon	1599	2	0	94	12	108
7	Korea	1948	2	29	358	19	408
8	Narayanpur	408	0	0	0	0	0
9	Raigarh	6715	8	88	990	80	1166
	Total	28502	38	486	4986	496	6006

(Source: As per information provided by the Department (NSAP-PPS-July 2021) and compiled by Audit.)

It is evident from table above that there were 524 beneficiaries under IGNWPS and IGNDPS and 5482 beneficiaries of SSPY and SSY in the nine districts who were 80 years and above age but not transferred to IGNOAPS. Thus, 6006 beneficiaries (17.4 per cent of total 34508) of 80 years and above in these nine districts were kept devoid of the pension benefits at enhanced rates. These beneficiaries were continuing with the pension at normal rate which was less than the rates for 80 years and above.

On being pointed out the Government replied (May 2022) that the beneficiaries of IGNWPS and IGNDPS would be transferred into IGNOAPS. But the state schemes SSPY and SSY have the beneficiaries of destitute ('*Nirashrit*') category who would not be eligible for transfer into IGNOAPS. However, other beneficiaries of SSPY and SSY who are eligible for IGNOAPS will be transferred into IGNOAPS for ensuring pension at enhanced benefits.

2.2.7.7 Continued disbursement of pension even after death of beneficiaries

According to para 4.5 of guidelines issued vide circular dated 28.04.2014 by Social Welfare Department, Government of Chhattisgarh, payment of pension amount was to be stopped immediately on receipt of information about the death of the pensioner. As per the guidelines, Sarpanch of the Gram Panchayat was required to inform the Janpad Panchayat soon after the death of any beneficiary.

Audit noticed that after death of a beneficiary the pension was not stopped immediately. During audit, 109 cases were test checked to assess the delay in stopping the pension. It was found that in eight cases pensions were stopped timely, in 39 cases it was stopped with delay up to six months, in 16 cases it delayed from six months to one year, in 13 cases it was delayed from one year to two years, in eight cases it was delayed from two years to three years while in four cases it was delayed up to four years. In case of five beneficiaries the

pensions have not been stopped even after a lapse of seven to 51 months from their death. In case of 16 beneficiaries the date of death was not mentioned hence the delay in discontinuation of pension could not be ensured. This shows failure of the Department in effective monitoring and discontinuation of pension immediately after the death of a beneficiary and resulted into an excess payment of ₹ 3.65 lakh. The main reason of the delay in discontinuation of the pension was delayed receipt of the information from Gram Panchayats.

On being pointed out the Government replied (May 2022) that the delay in stopping the pension was mainly due to delayed receipt of the information from Gram Panchayat and absence of information from bank/post office where pension was not drawn for three months.

2.2.7.8 *Non-entering of new application details in NSAP-PPS before sanctioning resulted in ineffective monitoring*

As per the NSAP guidelines of MoRD, GoI as well as state guidelines and existing mechanism, the applications are needed for enrollment of a new beneficiary. In this regard, specimen application form in local language was to be made available widely at free of cost to the beneficiaries. It was further emphasised that the application form was to be made available for downloading from the website. After receipt of applications, the Gram Panchayats and Janpad Panchayats were required to capture the details of receipt of pension applications in a register and enter the details thereof into the online monitoring software. This online entry was to be done at Janpad Panchayat level. Further, after receipt, the processing of applications (starting from the time of receipt till sanction or rejection) was not to exceed sixty days and in the event of being eligible for pension, the pension amount will be sanctioned from the month of registration of the application.

Audit noticed that the Department was providing the application forms physically at free of cost to the beneficiaries at District Social Welfare offices, Janpad Panchayats as well as Gram Panchayats. However, download section of the website of the Social Welfare Department did not contain any tab for downloading the application form. Further, facility of online submission of application for pension directly through portal or website of the Department instead of physical submission of application forms was not made available to beneficiaries.

Audit further observed that after receipt of the application from beneficiary, the Gram Panchayats forwarded those applications to Janapad Panchayats. The process of verification and sanction/rejection of applications was completed at Janpad Panchayat level. Audit noticed that the register for recording the details of receipt of application was not being maintained at Janapd Panchayat level and the application forms were not entered into NSAP-PPS immediately on receipt. The process, starting from the receipt of application till sanction or rejection was being completed manually and the details of only sanctioned applications were being entered into NSAP-PPS. However, the documents attached with the applications to establish the eligibility of the applicant such as photographs, age certificate, residence certificate etc. were also not uploaded to NSAP-PPS. Thus, in the absence of online trail for receipts of application, processing of applications including the grounds of sanction or

rejection, start of pension etc. the timeliness in sanction of pension and effectiveness of the process could not be ensured.

In this regard, Audit test checked 62 physical applications and noticed delays in sanctioning of pension beyond stipulated period of two months. During scrutiny, Audit noticed that in 14 cases there was no delay, in 11 cases delay was up to one month, in 13 cases delay was from one to six months, in 11 cases delay was from six months to one year and in 2 cases delay was beyond one year. While in 11 cases, the application forms did not bear the application date, hence delay could not be ensured. After sanction, further delays from one to three months in starting of pension were also noticed.

Thus, the objective of implementing the pension programme as envisaged in the guidelines could not be fulfilled and delays in sanction of pension and further failure in starting the pension from effective month, deprived the beneficiaries of the pension benefits for those delayed months despite being eligible.

On being pointed out the Government replied (May 2022) that targeted beneficiaries belong to very sensitive group. They will need third party to fill up online form. In such cases suspicious entries are also possible. So, after sanction, details of only eligible beneficiaries were entered in NSAP-PPS. Instructions are being issued for uploading the documents. Delays in sanctioning and starting the pension happened mainly due to Covid-19 pandemic which restricted the functioning of offices. Further, possibility of uploading details of all received applications (whether sanctioned or rejected) at later stages will be explored.

Government further replied that, separate download section for application form on website of the Department will be provided. At present applying online at NSAP-PPS or website of SWD is not available. Possibilities for the same are being explored.

The matter of creation of front-end capture of application forms and documents may be taken with MoRD and NIC.

2.2.7.9 *Release of pension to ineligible beneficiaries*

As per eligibility criteria the person of 60 years or above having name in BPL list and resident of Chhattisgarh was eligible to receive pension under IGNOAPS.

However, out of nine districts, Audit noticed in Raigarh district that 36 beneficiaries (total beneficiaries in district-61,574) having age less than 60 years, were sanctioned and disbursed pension under IGNOAPS. These beneficiaries were not eligible as per age criteria. The Department did not provide the application forms of these beneficiaries and related documents to establish their eligibility.

On being pointed out the Government replied (May 2022) that now database has been upgraded. So, if age below 60 years is entered it reflects the message of below age. The cases are being scrutinised and pension distribution will be discontinued if found to be of lower age.

2.2.7.10 *Pro-active identification of beneficiaries*

As per guiding principles of the scheme the persons eligible for pensions/assistance under this scheme belong to the most vulnerable category of society. Therefore, it becomes the moral duty of the implementing agency to ensure least burden on them, in the identification, sanction and verification processes.

In this process it may be ensured that onus is not on the beneficiary to prove her/his eligibility. The implementing agency should also ensure coverage on special priority for the vulnerable groups like manual scavengers, persons affected by leprosy, AIDS, Cancer, TB and other serious ailments, bonded labourers, families affected due to natural or manmade disaster etc. Transgender, Dwarfs who fulfill the eligibility criteria must also be included.

During audit it was observed that the Department did not take any pro-active effort to identify the eligible beneficiaries such as manual scavengers, persons affected by leprosy, bonded labourers etc. who could be covered under IGNOAPS.

On being pointed out the Government replied (May 2022) that for the welfare of mentioned category, other related departments of the State Government are implementing specific schemes. So, to avoid duplication and to reduce financial burden, the Department did not take any pro-active effort. However, efforts are being taken to cover vulnerable groups and instructions in this regard are being issued to district offices.

Department may organize awareness generation programme and liaison with other departments of the State Government to reach out to such eligible beneficiaries.

2.2.7.11 *Data on DBT transactions were not reflected on the State DBT portal*

In order to enable adoption and understanding of the DBT framework at the State Level and to act as a nodal point for activities and matters related to DBT operations, coordinating the implementation of DBT in various schemes, the State DBT Cell was constituted. Further State DBT Committee within the Social Welfare Department was also formed for monitoring and implementation of DBT under NSAP. Primary functions of the State DBT Cell were to analyze and identify DBT applicable schemes and programs being implemented at the State Level. IGNOAPS was one of the identified schemes for DBT. Further, in order to supplement the activities for the State DBT Cells through an electronic platform, the Central DBT Portal and State DBT Portal were made available as an independent and configurable solution for the State Governments to manage the DBT information. As per the guidelines of DBT, the details of progress of DBT under the scheme were to be updated on State DBT Portal.

Audit noticed that the DBT data relating to IGNOAPS were not being updated on the State DBT Portal. Data pertaining up to 2019-20 was available on State DBT portal but no data for years 2020-21 was made available on the State DBT Portal.

On being pointed out the Department replied that the State DBT Portal is not integrated with NSAP-PPS and payment module. The details of DBT data are to be entered manually and for making entries on portal, the access is available only up to year 2019-20. Hence, no data for years 2020-21 and afterwards is available on State DBT portal.

The matter of integration of State DBT Portal with NSAP-PPS and payment module may be taken up with NIC.

2.2.8 Conclusions

The basic objectives of the DBT were ensuring electronic transfer of benefits, minimising intermediary levels involved in benefit flow, reducing delay in payments and curbing pilferage and duplication. After implementation of DBT in the State, 95 *per cent* of pension payments were made through DBT in the Indira Gandhi National Old Age Pension Scheme in nine test checked districts. Aadhaar number had been obtained in 93 *per cent* cases however, the verification of Aadhaar was pending in four *per cent* cases. Digitization of data required for DBT transfer was not completed in respect of 5,335 (2.13 *per cent*) beneficiaries. There were 6,006 beneficiaries of 80 years and above who were not getting the pension at enhanced rates. There were delays in discontinuation of pension after death of a beneficiary. There were cases of delay in sanction and disbursement of pension to beneficiaries. Instances of duplicates beneficiaries were noticed in audit. Application form for pension was not easily downloadable from the website of the Department and facility of filling the forms online was not made available to beneficiaries those who want to apply online. Application forms were not being entered into NSAP-PPS immediately after receipt rather the details of eligible applicants were entered without uploading the supporting documents such as photographs, age certificate, residence certificate etc., which resulted in non-monitoring of sanctioning process through online portal.

2.2.9 Recommendations

- 1. Digitization of remaining 2.13 per cent beneficiaries should be completed at the earliest.*
- 2. DBT payments may be ensured by 7th of each month and for this a suitable mechanism should be evolved to reduce the delays in transferring the funds to districts and taking it back into SNA or do away with this step.*
- 3. Verification of remaining duplicates should be done and removed accordingly, in order to check them from getting double benefits and necessary validation controls may be developed in the IT system of NSAP-PPS to prevent the sanctions of multiple pensions to single beneficiary.*
- 4. The Department should endeavor to get the Aadhaar number of all remaining beneficiaries and pending cases of Aadhaar verification may also be completed in a time bound manner.*
- 5. Beneficiaries of age 80 years or above and eligible to get pension under IGNOAPS should be given the pensionary benefits at enhanced rates as envisaged in the guidelines.*

6. *Pension forms should be made easily downloadable and the facility for online applications may also be provided. Efforts must be taken for entry and processing of all applications (whether sanctioned or rejected) through NSAP-PPS. The matter may be taken up with MoRD and NIC.*

Public Works Department and Water Resources Department

2.3 Deduction of royalty charges of minor minerals consumed in works

2.3.1 Introduction

The Public Works Department (PWD) and Water Resources Department (WRD) are the principal agencies of the Government of Chhattisgarh responsible for construction/improvement of roads/buildings/bridges and irrigation projects. These departments execute the works as per the provisions laid down under Works Department (WD) manual through contractors.

In the construction works, minor minerals such as stone, metal, sand, *moorum*¹¹ etc. are used by the contractors. The Executive Engineers (EEs) deduct the royalty charges of minor minerals used in the works from contractors' running/final bills. The royalty amount so deducted is kept under deposit head (8443 Civil Deposit-108-Public Works Deposit) of the works department and is refunded to the contractor after the submission of Royalty Clearance Certificate (RCC). In case of failure of submission of RCC by the contractor, the deducted royalty amount is deposited into Mineral Resources Department account. As per the WD Manual, extraction of materials and levy of royalties on construction materials are governed by the Chhattisgarh Minor Mineral Rules, amended from time to time. The Mineral Resources Department and Finance Department of Chhattisgarh had issued instructions¹² to all the works departments to ascertain that the minor minerals used in the construction works are brought by the contractor from an authorised¹³ source and contractor submits RCC issued by District Mining Officer (DMO) before payment of final bill.

Compliance Audit of two works departments viz. PWD and WRD was conducted with the focus on deduction of royalty charges of minor minerals consumed in works, in accordance with directions issued by Mineral Resources Department and Finance Department, and non-compliance of the same are commented in audit.

2.3.2 Royalty charges deducted by works department

The details of royalty charges recovered from contractors' bills and paid into Mineral Resources Department account by works departments during 2019-20 to 2021-22 is as detailed in **Table 2.3.1**.

¹¹ *Moorum* is a type of soil, mostly used for construction purposes. It is deep brown or red in color used in plinth filling, road pavements, backfilling in trenches, footing pits.

¹² Vide letters dated 18.10.2001 and 13.10.2004 of Mineral Resources Department; dated 28.12.2002 of Finance Department and letter dated 18.02.2015 and 03.06.2016 of Director, Geology and Mining of Government of Chhattisgarh.

¹³ Authorised sources means minerals obtained by the contractor for use in government work should be procured from approved quarries after submission of valid transit pass

Table 2.3.1: Royalty charges deducted by works department*(₹ in crore)*

Sl. No.	Department	Year					
		2019-20		2020-21		2021-22	
		Royalty deducted from contractors bills ¹⁴	Royalty paid to Mineral Resources Department ¹⁵	Royalty deducted from contractors bills	Royalty paid to Mineral Resources Department	Royalty deducted from contractors bills	Royalty paid to Mineral Resources Department
01.	PWD	78.56	9.09	109.21	21.49	163.35	10.97
02.	WRD	18.75	19.05	19.24	18.33	10.28	10.99
	Total	97.31	28.14	128.45	39.82	173.63	21.96

(Source : PWD website and Engineer-in-Chief office, WRD)

Out of total ₹ 399.39 crore royalty deducted from contractors' bills, only ₹ 89.92 crore was deposited into Mineral Resources Department account.

2.3.3 Audit objectives

The Compliance Audit was conducted with the following audit objectives:

- Whether the provisions in the contracts were compliant to the Act, Rules and directions issued by the State Government.
- Whether deduction of royalty from contractor's bills was made as per provisions of Act, rules and government directions.

2.3.4 Audit criteria

The audit criteria was derived from the following sources-

- Works Department manual
- Contract documents
- Chhattisgarh Minor Mineral Rules 2015 (CG MMR, 2015)
- Mines and Minerals (Development and Regulation) Act, 1957 (MMDR Act)
- Circulars issued by Chhattisgarh Mineral Resources Department/Finance Department on recovery of royalty charges of minor minerals
- Gazette notifications prescribing royalty rates of minor minerals
- Orders issued by district Collectors/District Mining Officers on market value of minor minerals

2.3.5 Scope of Audit

The Compliance Audit covered audit of all EE offices and seven Apex¹⁶ level units of PWD and 18 EE offices of WRD, covering the period 2019-20 and 2020-21. Audit scrutinised 285 out of 964 contracts of PWD and 41 out of 149 contracts of WRD in which final bills were paid during audit period. The

¹⁴ Royalty deducted from contractor's bill has been kept under 8443-Civil Deposits-108-Public Works Deposit account with the division.

¹⁵ Royalty need to be paid in to Mineral Resources Department account 0853-Non-ferrous mining and metallurgical industries-Other receipts.

¹⁶ Engineer-in-Chief (E-in-C), Chief Engineer (CE) and Superintending Engineer (SE) offices.

Compliance Audit was conducted during October 2020 to December 2021. Five highest value contracts finalised during audit period in each PWD division and three highest value contracts in each WRD division were selected for detailed scrutiny.

2.3.6 Audit findings

Rule-71 of CG MMR, 2015 and clause-21 (5) of CG Mines and Minerals (Development and Regulation) Act, 1957 provide for recovery of penalty on account of unauthorised extraction and transportation of minor minerals as decided by District Collector/Mining officer. The Director, Geology and Mining directed (February 2015 and June 2016) the District Collectors to issue necessary directions to the works department for deduction of royalty and market value of minor minerals along with District Mineral Foundation Fund (DMF) from the contractors' bills and to ensure obtaining RCC before payment of final bill to contractors on completion of work. These orders were issued with reference to the orders issued by the State Government under Mineral Resources Department (October 2001 and October 2004) and Finance Department (December 2002).

Rule-71 (A) of CG MMR, 2015, amended in June 2020 stipulates that the concerned works department should deduct the amount equivalent to the market value of minor minerals used in construction work done through contractors from the bills of contractors. Contractors may obtain RCC through Collector concerned by submitting an application to mining office along with valid transit passes of the mineral used, after which amount deducted by the works department may be returned and final bills settled to contractors. It further provided that if the contractors fail to submit valid transit passes of minor minerals used in construction works, action shall be taken under section 21 to 23-B of the MMDR Act, 1957.

The audit findings on non-compliance of the above mentioned orders of the Mineral Resources Department and CGMM Rules, 2015 are discussed in succeeding paragraphs.

2.3.6.1 Non amendment in contract provisions

As per standard contract document issued (31 October 2005) by PWD, the contractor shall pay all quarry, royalty charges etc. If the contractor fails to produce the RCC from concerned department, then the EE shall deduct the royalty charges from the bills and keep in deposit head (8443- Civil Deposit-108-Public Works Deposit), which shall be refunded to the contractor on production of RCC from the concerned department. If he fails to produce the RCC within 30 days of submission of final bill, then royalty charges kept under deposit head by the EE shall be deposited to the concerned department and his final bill payment shall be released¹⁷. Similarly, as per contract document prescribed by WRD, the royalty charges for material shall be paid by the contractor as per rules, which will not be refundable to contractor.

As per directions issued (2001 to 2004) by the Mineral Resources Department and Finance Department, and the orders issued (2015-16) by Director,

¹⁷ In ADB project works, the clause for royalty stipulates that the contractor shall pay all royalties, rent and other payments for natural materials obtained from outside the site.

Geology and Mining, the final bill of the contractor was to be paid only after submission of RCC by the contractor against the minor mineral consumed in the work.

Subsequently, the State Government amended the CG MMR vide Gazette notification dated 26 June 2020 incorporating rule-71(A), which stipulates deduction of market value of minor minerals used in construction work from the bills of contractors. It further provided that amount deducted by the works department may be returned and final bills settled to contractors after contractor obtained RCC for the mineral used from the concerned Collector.

Audit observed that despite the above orders and amendment in rules relating to deduction of royalty and payment of final bill, the royalty clauses in the contract documents of both works departments did not include such provisions conforming to government orders. On the contrary, the royalty clauses in PWD contracts stipulate that the EE shall pay the final bill and deposit royalty charges in to concerned department, if the contractor fails to produce RCC within 30 days of submission of final bill while, there was no such provision for withholding payment of final bill in case of non-submission of RCC in WRD contracts.

Thus, the royalty clause in the contract documents was not revised by both PWD and WRD in line with the directions issued by the Mineral Resources Department and Finance Department. The royalty clause was not revised despite amendment to CG MMR by the State Government in June 2020. Further, Audit also noted lack of standard royalty clause in the contract documents of various Divisions of works departments of the State Government.

Work orders in 8,417 agreements (PWD : 8,134 and WRD : 283) were issued by works departments after June 2020 without revising royalty clauses as per amendment of CG MMR 2015 made by State Government.

On being pointed out in audit, the Engineer-in-Chief (E-in-C), PWD did not furnish reply (June 2022) and the E-in-C, WRD stated that the matter is being forwarded to Government for further directions.

The fact remains that appropriate action has not been taken by the works departments to amend the contract provisions.

2.3.6.2 Irregular payment of final bills in agreements without obtaining royalty clearance certificates

Scrutiny of 285 agreements¹⁸ in 51 PWD Divisions revealed that the contractors had submitted RCCs in 76 agreements. In 209 agreements (48 divisions), the contractors had not submitted RCCs and the final bills amounting to ₹ 368.91 crore was paid, as detailed in **Appendix 2.3.1**, violating the orders issued by Finance Department and Mineral Resources Department. Out of 51 divisions, five¹⁹ divisions had complied with the

¹⁸ The period of agreements were - 2012-13 : 3, 2013-14 : 10, 2014-15 : 16, 2015-16 : 33, 2016-17 : 51, 2017-18 : 58, 2018-19 : 76, 2019-20 : 27 and 2020-21 : 11, final payments were made during 2019-20 and 2021-22.

¹⁹ EEs, PWD (B&R) Division-Champa, Korba, Pendra, Raigarh under CE-Bilaspur zone and EE, PWD (Bridge) Division-Ambikapur under CE-Bridge zone, Raipur.

directions issued by the State Government and recovered the market value of minor minerals in case of non-submission of RCCs by the contractors and remaining 46 divisions did not comply with the directions issued by the Mineral Resources Department/Finance Department.

Similarly, scrutiny of records in WRD divisions revealed that in eight out of 41 agreements²⁰, the contractors had submitted RCCs. The contractors, in two agreements of Kelo Project Survey division had submitted RCCs for partial quantity and royalty charges for the remaining quantity were recovered as per market rates. In 16 divisions directions issued by the Mineral Resources Department/Finance Department was not complied and payment of final bills amounting to ₹ 24.01 crore was made in 33 agreements though RCCs were not submitted by the contractors, as detailed in **Appendix 2.3.2**.

2.3.6.3 *Loss of revenue due to non-deduction of market value of minor minerals from the contractors*

The Director, Geology and Mining issued order (February 2015 and June 2016) to all District Collectors for issuing instructions to deduct the royalty and market rate of minerals along with the DMF from the contractors' bills in respect of minerals used in government works so that only after submission of RCC, payment of final bill can be made to contractor by the works departments.

Audit noticed that the Collectors of only 10²¹ out of 28 districts in the State had issued the orders within a year specifying the market rate of minerals and directed the works departments for deduction of market value of minor minerals along with royalty and DMF and ensure submission of RCCs by them. In eight²² districts, the orders were issued after commencement of audit between August 2020 to August 2021, while in remaining nine²³ districts the orders were issued with a delay ranging from one to five years after issue of orders by Director, Geology and Mining. In Raipur district, the Collector has not issued orders for recovery of market value of minor minerals till date (May 2022). It was informed to Audit that a Committee has been constituted under the chairmanship of District Collector to decide the market rates of minerals. At present market rate equivalent to four times of royalty was being charged.

Audit examined 242 agreements in 62 Division of PWD and WRD and noticed non-realisation of market value of minor minerals of ₹ 307.09 crore in 203 agreements due to non-deduction of market rates of minor minerals used in the construction works for which RCCs were not submitted by the contractors as detailed below.

²⁰ The period of agreements were – 2011-12 : 1, 2013-14 : 3, 2014-15 : 2, 2015-16 : 2, 2016-17 : 5, 2017-18 : 7, 2018-19 : 11, 2019-20 : 4 and 2020-21 : 6, final payments were made during 2019-20 and 2021-22.

²¹ (i) Bijapur (ii) Jashpur (iii) Korba (iv) Korea (v) Raigarh (vi) Surajpur, (vii) Surguja (viii) Janjgir-Champa (ix) Durg and (x) Rajnandgaon

²² (i) Bemetera (ii) Baloda Bazar (iii) Dhamtari (iv) Garyaband (v) Kawardha (vi) Mahasamund, (vii) Narayanpur and (viii) Balrampur-Ramanujanj

²³ (i) Dantewada (ii) Balod (iii) Sukuma (iv) Kanker (v) Kondagaon (vi) Bilaspur (vii) Gorela-Pendra-Marwahi (viii) Bastar (ix) Mungeli

2.3.6.3 (i) Non-realisation of market value of minerals due to delay in issue of market rates

Scrutiny of records revealed that payment of final bills to contractors in 66 agreements under 20 Divisions (PWD-18, WRD-2) in 12²⁴ districts were made by the works department without obtaining RCCs from the contractors. In the absence of market rates, only royalty charges²⁵ amounting to ₹ 38.74 crore (PWD- ₹ 38.46 crore, WRD- ₹ 0.28 crore) were deducted from the contractors' bills for the minor minerals used in the government works. Thus, delay in issue of market rates resulted in non-realisation of market value of minerals amounting to ₹ 137.61 crore for which RCCs were not submitted by the contractors, as detailed in **Appendix 2.3.3**.

2.3.6.3 (ii) Non-realisation of market value despite orders of district Collectors on market rates

The Collectors in 21²⁶ districts issued orders specifying the market rate of minor minerals and directed the EEs of works department to recover market value of minor minerals in case of non-submission of RCCs by the contractors.

Audit scrutiny revealed that in 137 agreements (PWD-119 in 35 divisions and WRD-18 in 12 divisions) in these 21 districts the final bills of contractors were paid by the EEs without complying with the orders of District Collectors and market value of minor minerals was not recovered although RCCs were not submitted by the contractors.

This resulted in non-realisation of market value of minor minerals amounting to ₹ 169.48 crore (PWD - ₹ 158.71 crore and WRD - ₹ 10.77 crore), as detailed in **Appendix 2.3.4** and **2.3.5**.

In the absence of RCCs in above cases, procurement of minerals for use in the government work by the contractor from a valid source cannot be ascertained and the possibility of unauthorised transportation and usage of mineral and consequent leakage of government revenue could not be ruled out.

On being pointed out in audit, the E-in-C, PWD did not furnish reply (June 2022) and the E-in-C, WRD stated that the matter is being forwarded to Government for further directions. The EEs of PWD divisions stated that royalty charges have been recovered at rates notified in Gazette as per agreement provisions.

The reply of EEs of PWD is not acceptable as the market value of minerals consumed in the works was not recovered contrary to the orders issued by State Government and District Collectors which resulted in loss of revenue to State Government.

²⁴ Bastar, Balodabazar, Bemetera, Dhamtari, Gariyaband, Kawardha, Kanker, Mahasamund, Narayanpur, Raipur, Balrampur-Ramanujganj and Sukuma

²⁵ Royalty rates applicable for minerals taken from the sanctioned quarry lease as per Gazette notification dated 23 March 2018 : Metal-₹ 130 per cum, sand-₹ 50 per cum and moorum-₹ 50 per cum; earlier as per Gazette notification dated 31 December 2012 : Metal-₹ 103 per cum, sand-₹ 20 per cum and moorum-₹ 20 per cum

²⁶ Bastar, Balod, Balrampur-Ramanujganj, Bijapur, Bilaspur, Balodabazar, Durg, Dantewada, Jashpur, Jangir-Champa, Kawardha, Kanker, Korba, Korea, Kondagaon, Mungeli, Raigarh, Rajnandgaon, Surguja, Surajpur and Sukuma

2.3.6.4 Irregular retention of royalty amount of ₹ 65.39 crore under deposit head without remitting it into final head of account

As per orders issued (October 2004) by the Government of Chhattisgarh (GoCG), Mineral Resources Department, the royalty amount deducted from contractor's bills should be remitted to Mineral Resources Department's account within one month period after the payment of final bill.

Scrutiny of records revealed that an amount of ₹ 68.63 crore was deducted towards royalty charges under 142 agreements in 44 PWD divisions. However, the amount of ₹ 65.39 crore deducted as royalty was kept under deposit head (8443-Civil Deposit-108-Public Works Deposit) with the division and was not yet deposited in the final head account of royalty (0853-Non-ferrous mining and metallurgical industries-other receipts) under the Mineral Resources Department despite the lapse of more than one month after payment of final bills. The period of retention of royalty amount under deposit head with the divisions ranged between six to 47 months, as detailed in **Appendix 2.3.6**. Retention of royalty amount under deposit head with the division for a long period and lack of monitoring could result in irregular release of the same to contractors.

On being pointed out in audit, an amount of ₹ 5.34 crore in 24 agreements were deposited into Mineral Resources Department's account by 11²⁷ divisions, while the EEs of other divisions stated that the same will be deposited into Mineral Resources Department's account at the earliest as soon as allotments are received from Chief Engineers.

The fact remains that the EEs failed to deposit the royalty charges into Mineral Resources Department account within one month of payment of final bill as stipulated under agreements. The Department may fix responsibility of the respective EEs for non-remittance of royalty to the final head of account of Mineral Resource Department within the stipulated time.

The matter was brought to the notice of State Government (January 2022, February 2022 and July 2022); reply had not been received (December 2022).

2.3.7 Conclusion

The State Government amended the CG MM Rules, 2015 by inserting royalty clearance clause regarding deduction of amount equivalent to market value of minor minerals used in construction work done through contractors in government/semi government works departments, from the bills of contractors and withholding of final bill until contractor submits Royalty Clearance Certificate (RCC). The Public Works Department and Water Resources Department did not revise the existing royalty clause as per the amended Rules in the contracts executed.

In above two works departments, payments of final bills in 242 agreements were made without obtaining RCCs from the contractors for the minor mineral used in the construction works. Further, market value of minor minerals used in the construction works without supporting RCCs in 203 agreements was not

²⁷ Baloda Bazar, NH-Bilaspur, Dhamtari, Gariyaband, No.2-Jagdalpur, Khairagarh, Pathalgaon, Dn.2 Raipur, No.1 Raipur, Raigarh and Division-Vidhan Sabha

deducted from the contractors. In 12 districts, under 66 agreements, delay in issue of market rate by the Collector resulted in non-realisation of market value of minor minerals amounting to ₹ 137.61 crore from the contractors in 20 divisions. Further, market value of minor mineral amounting to ₹ 169.48 crore was not realized under 137 agreements in the 47 divisions of works departments despite issue of market rates by the Collectors.

In 44 PWD divisions, royalty charges of ₹ 65.39 crore recovered from contractor's bills in 142 agreements was not deposited in the final head of account of Mineral Resources Department within one month period after the payment of final bill. Delay ranged from six to 47 months.

Thus, non-compliance of orders issued by the Mineral Resources Department resulted in irregular finalisation of agreements without obtaining RCCs and loss of revenue to the State Government due to non-recovery of market value of minor minerals used in the government works from the contractors.

2.3.8 Recommendations

1. *The works departments should ensure recovery of market value of minor minerals from the contractors along with royalty and DMF to avoid loss of revenue to the Government, in case of non-submission of RCC.*
2. *The works departments should ensure submission of RCC by the contractor for the mineral consumed in the government works to ensure validity of its source and prevent unauthorised transportation and usage of minor minerals.*
3. *The agreement provision on deduction of royalty charges should be amended suitably as per the prevailing orders and rules relating to use of minor minerals.*
4. *The works departments should prepare a complete database of all the works being executed and keep proper records for minor minerals consumed in these works. Royalty should be deducted from the contractor's bills based on the actual quantity of mineral consumed in the works executed.*
5. *An adequate monitoring mechanism should be developed to watch the recovery of royalty charges and their timely remittance into government account.*

Water Resources Department

2.4 Execution of Cement Concrete works as per standard specification (Indian Standards-456:2000)

2.4.1 Introduction

Water Resources Department (WRD) is the principal water conservation agency of the Government of Chhattisgarh (GoCG) and is responsible for sustainable supply of water for irrigation, drinking and industrial purposes of the State. One of the major responsibilities of the WRD is to carry out design and construction of major, medium and minor irrigation projects. These projects include construction of dams, barrages, tanks, anicuts and canals which require significant quantity of concrete works. Quality control of irrigation projects is one of the key functions of WRD.

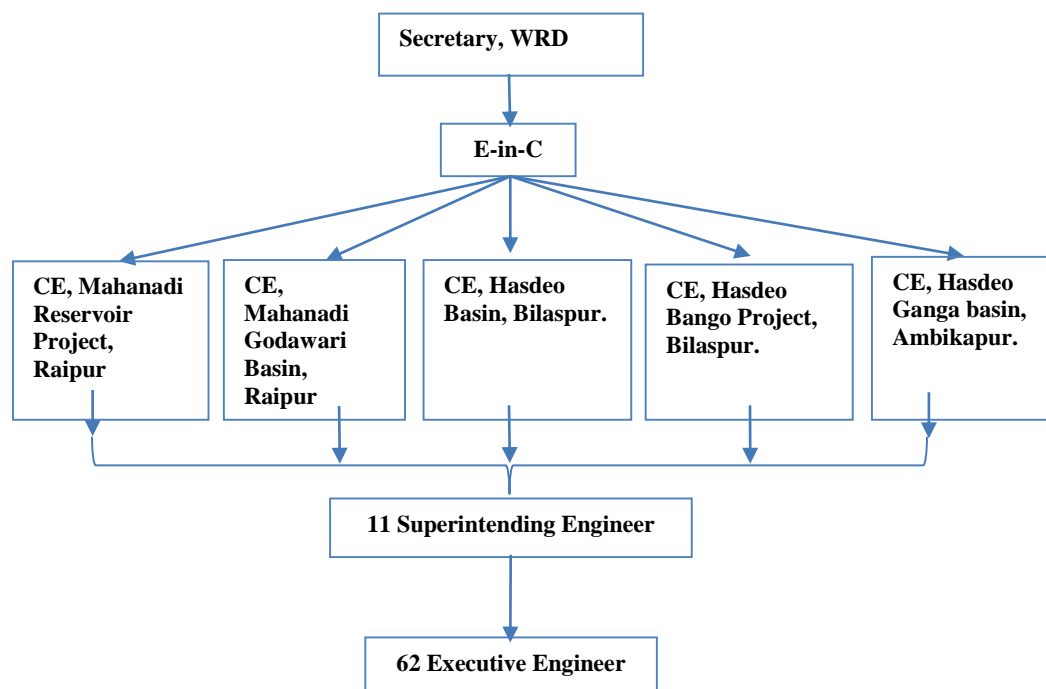
In recent years, durability of concrete structures has become the cause of concern to all concrete technologists. The Bureau of Indian Standards (BIS) adopted Indian Standard Code IS 456:2000- “Plain and Reinforced Concrete Code of Practice “which elaborates durability requirements by way of the acceptance criteria, target strength and frequency of test. Various revisions including compressive strength compliance requirement for concrete were made from time to time in the above mentioned IS code.

WRD was required to ensure the quality of work particularly in execution of cement concrete work as per standard specification (Indian Standards-456:2000) as mentioned in various notes of Schedule of Rates (SoR). Thus, the Compliance Audit of WRD was conducted with the focus on execution of cement concrete works in consonance with standard specifications (Indian Standards-456:2000) and non-compliance of the same are reported thereon.

2.4.2 Organisational Set-up

The WRD is headed by the Principal Secretary/Secretary at Government level, while the Engineer-in-Chief (E-in-C) is the Head of the Department (HoD) and acts as a technical advisor to the Government and is responsible for the overall working of the WRD. The Department is divided into five zones each headed by Chief Engineer (CE). The zones are further divided into 11 circles, headed by Superintending Engineer (SE). Under the circles there are 62 divisions which comprise 291 sub-divisions. Divisions and Sub-Divisions are headed by Executive Engineers (EEs) and Sub Divisional Officers (SDO) respectively and they are responsible for implementing various programmes/schemes and execution of the works.

Organisational Set-up of Water Resources Department



2.4.3 Financial Performance

Engineer-in-Chief is the budget controlling officer and is responsible to the Government for planning, obtaining approval and utilisation of the funds. The year wise allotment and expenditure of the Department during the period from 2018-19 to 2020-21 is given in **Table 2.4.1**:

Table 2.4.1: Year-wise Allotment and Expenditure

(₹ in crore)		
Year	Total Allotment	Total Expenditure
2018-19	2403.37	1545.16
2019-20	2143.73	1092.70
2020-21	2217.75	1124.58

(Source: Information provided by E-in-C, WRD)

2.4.4 Audit Scope and Methodology

In accordance with Clause 3.3 of CAG's Compliance Audit guidelines, top down, risk-based approach was adopted for planning the Compliance Audit due in the year 2020-22. Out of 80 auditable units, 65²⁸ units, including executing and supervisory offices, were selected for Compliance Audit. In respect of quality control laboratories (labs), out of five labs and 11 sub-labs, Audit conducted joint physical verification of two labs.

²⁸ E-in-C office, five CE offices, nine SE offices and 50 divisional offices

Audit test checked the records in the office of E-in-C, CEs, SEs and all selected divisional offices during September 2020 to March 2021 (for the financial year ended March 2021) and from July-2021 to December 2021²⁹ (for the financial year ended March 2022). Audit covered 50 divisions and selected 152 agreements on the basis of amount of payment³⁰ involved for concrete work in these divisions for audit scrutiny.

2.4.5 Audit Objectives

The Compliance Audit was conducted with the following audit objectives:

- Whether the cement concrete works (Plain Cement Concrete: PCC & Reinforced Cement Concrete: RCC) are being executed as per the prescribed norms of IS Code 456:2000.
- Whether adequate manpower and apparatus/machinery are available with Department for conducting quality tests for cement concrete.

2.4.6 Audit Criteria

The execution of concrete works in various irrigation projects of WRD was evaluated with reference to the following sources of audit criteria:

- Indian Standard Code IS 456:2000 (Fourth Revision- April 2007) “Plain and Reinforced Concrete Code of Practice” with amendments;
- Schedule of Rates (2010) issued by the E-in-C, WRD Chhattisgarh, Raipur with amendments.
- Detailed Project Reports (DPRs) and detailed estimates approved by the Chief Engineers.
- Agreements and relevant records of irrigation projects.

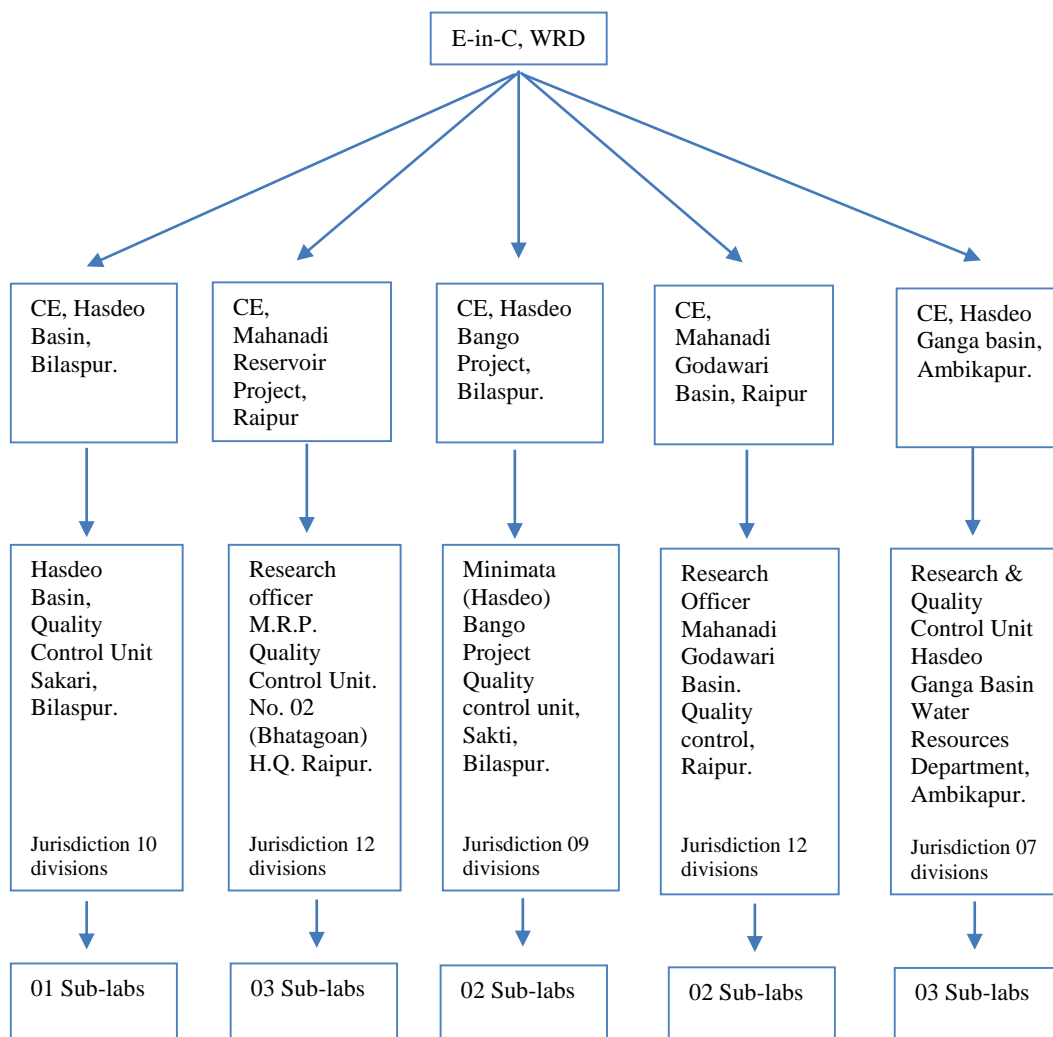
2.4.7 Organisational set-up of Quality Control Unit

The Quality Control Units are responsible for conducting all the tests relating to quality of work and functions under CE of the Department. Under five CEs, there are five quality control labs each headed by Research Officer and 11 sub labs each headed by Assistant Research Officer covering the quality control work in 50 divisions. Research Officers carry out the tests as specified in the IS code and submit reports on the quality of works to authorities specified. Details are shown in diagram below: -

²⁹ The CA Report also included findings of previous audit of Department.

³⁰ Three highest payment cases in each division.

Organisational Set-up of Quality Control Units



2.4.8 Audit findings

2.4.8.1 Shortage of manpower and testing machinery/apparatus in Quality Control units

As per Paragraph 6.001 of Volume-I of Works Department Manual, quality control is necessary for safety, reliability, and durability of all structures and also for optimum use of buildings and scarce materials.

2.4.8.1 (i) Availability of manpower in Quality Control Units

The responsibility of quality control units of WRD is to ensure the quality of irrigation project works by conducting various types of tests including tests related to concrete works. Audit observed that in five quality control units and 11 sub-labs, the working strength of quality control official/staff was only 35 against the sanctioned strength of 81. Details are shown in **Table 2.4.2**:

Table 2.4.2: Shortage of manpower in Quality Control Units

Sl. No.	Name of CE	Name and Number of Quality control Unit	No. of sub labs functioning under labs	Sanction strength of Technical Officer/ staff	Working strength of Technical Officer/ staff	Shortage	Shortage of Technical officer/ staff (in per cent)
1	CE, Hasdeo Basin, Bilaspur	Quality Control Unit Sakri, Bilaspur	1	7	7	0	0
2	CE, Mahanadi Reservoir Project, Raipur	Research officer Control Division. No. 02 (Bhatagoan, Raipur)	3	10	8	2	20
3	CE, Minimata (Hasdeo), Bango Project, Bilaspur	Quality control unit, Sakti	2	10	9	1	10
4	CE, Mahanadi Godawari Basin, Raipur	Research Officer. Quality control, Raipur	2	51	10	41	80
5	CE, Hasdeo Ganga Basin, Ambikapur	Research & Quality Control Unit, Ambikapur	3	3	1	2	67
	Grand Total	Central lab-5 Sub-lab-11	11	81	35	46	57

(Source: Information provided by E-in-C, WRD)

It is evident from the above table that there was shortage of manpower up to 80 per cent in four quality control units.

On being pointed out, E-in-C accepted (December 2021) the shortage of staff in the quality control units. It further stated that efforts were being made for provisioning necessary budget to fill up the existing vacancies of quality control officers/officials.

2.4.8.1 (ii) Availability of testing machinery/apparatus in quality control labs

As per Paragraph 6.016 of WD manual, quality testing of all irrigation projects was to be conducted by department's main lab under Research Officer/Assistant Research Officer. In addition to this, field labs were to be established at work sites which would be part of the main lab to conduct daily routine tests. Further, as per Appendix 6.02 of WD Manual, 17³¹ different standard tests are prescribed for ensuring quality of concrete work.

Audit observed that out of 17 standard tests, machinery/apparatus for conducting only three to seven tests were available with the labs/sub-labs. During scrutiny of information provided by all five CEs, it was observed that

³¹ List of tests for which machinery/apparatus were not available in labs/sub-labs: (1) Silt on fine aggregates, (2) Clay, fine silt and fine dust in aggregate (Sedimentation method), (3) Surface moisture content in fine aggregate (Hot plate method), (4) Surface moisture content in fine aggregate, (5) Bulking of fine aggregates, (6) Specific gravity and air contents of fresh concrete, (7) Compressive strength of stone, (8) Dry and air contents of fresh concrete (9) Laboratory Permeability, (10) In-situ permeability.

only 492 machinery/apparatus were available against the requirement of 662 number of machinery/apparatus for conducting various tests in the quality control labs. Further, 81 (16 *per cent*) out of available 492 machinery/apparatus were unserviceable, as per the information provided by the Department.

The quality control test of concrete as per IS-456 Code requires two types of apparatus i.e. (i) Compressive strength testing machine and (ii) Cube mould. It was observed that against the requirement of 454 number of above two machinery/ apparatus only 411 machinery/ apparatus were available, out of which 362 were serviceable and the remaining 49 were unserviceable. There was shortage of 43 machinery/ apparatus which is nine *per cent* of total requirement.

During joint physical verification of two labs, it was observed that against the 155 required number of machinery/apparatus for conducting standard 17 test, 34 machines/appartus were not operational and there was shortage of quality control staff.

Photos shown below depict the condition of testing machines during joint physical verification.

Photographs of Quality Control Unit at Janjgir and Sakri



1. Cube moulds
Dated: 04.10.2021(Janjgir lab)



2. Compressive strength Testing machine Dated: 04.10.2021(Janjgir lab)



3. Electric Mild steel motor cube vibrating machine Dated: 06.10.2021 (Sakri lab)

On this being pointed out, E-in-C (December 2021) stated that necessary action would be taken for making provisions in the upcoming budget for procurement of new machinery/apparatus and replacement of old unserviceable machinery/apparatus.

2.4.8.2 *SoR not in consonance with IS Code 456:2000 resulted in irregular execution of work*

The schedule of rates (SoR) for Water Resources Department in Chhattisgarh was in force from 1 August 2010 and the rates provided therein were applicable on various irrigation works done by Department. The SoR provides that “IS 456:2000 code of practice for plain and reinforced concrete”, (Third revision with amendment No.1 and 2 reaffirmed 2005) may be referred to for Plain Cement Concrete (PCC) & Reinforced Cement Concrete (RCC) items in execution of concrete work.

Audit observed that the structures of irrigation related works (like anicuts, canal lining, barrage, tanks, diversion scheme) are exposed to moderate environment. IS 456:2000 code read with Table-3 explains the moderate environment as an environment, where concrete surfaces sheltered from severe rain or concrete, is continuously under water or concrete is in contact or buried under non-aggressive soil/ground water. In such environmental condition, the minimum grade for PCC & RCC would be M-15 & M-25 respectively, as prescribed in IS code under clause 6.1.2 read with Table 5. However, in the prevailing SoR minimum grade of concrete for PCC and RCC was provided as M-10 and M-15 respectively. Further, only characteristic strength of grade of concrete and its corresponding mix was mentioned in SoR 2010. The target mean strength and acceptable criteria of concrete as given in IS code was not mentioned anywhere in the SoR.

The E-in-C also issued an amendment/circular (May 2019) and directed all the subordinate offices to execute the work as per IS Code 456:2000.

On being pointed out, E-in-C stated (March 2022) that the Department had decided to revise the prevailing SoR-2010 and order has been issued to the concerned section to prepare new SoR in consonance with the IS code.

Although the Department has issued circular for minimum grade of concrete to be used, the respective items of SoR are yet to be amended. The audit findings relating to the irregular execution of works due to non-adherence of IS code 456:2000 are discussed in the succeeding paragraphs.

2.4.8.2 (i) *Execution of PCC and RCC item of work with lower grade of concrete*

Clause 6.1.2 of IS Code 456:2000 read with Table-5 stipulates that minimum grade of cement concrete to be executed should not be less than M-15³² for PCC and M-25 for RCC under moderate environment. E-in-C of the WRD had also issued a circular (May 2019) regarding adoption of minimum grade of concrete as M-15 and above for PCC and M-20 and above for RCC in mild exposure, as mentioned in the IS code 456:2000.

During scrutiny of 152 agreements executed by 48 divisions (in two divisions no concrete work was executed), it was observed that in 150 agreements, the estimates for PCC and RCC items were provided and executed below the prescribed grade, in non-compliance to the IS code. The strengths of these

³² Letter M refers to the mix and number to the specified characteristic compressive strength of 15-cm cube at 28 days, expressed in N/mm².

below grade concretes were lower by around 33 to 40 *per cent* from the required strength of M-15 for PCC and M-25 for RCC. This resulted in execution of 8,51,539.82 cum & 1,48,985.71 cum of PCC & RCC work with lower grade of concretes respectively involving expenditure of ₹ 312.54 crore without adhering to the IS Code (as detailed in **Appendix 2.4.1**) as shown in **Table 2.4.3**:

Table 2.4.3: Execution of various grades of PCC below M-15 and RCC below M-25

Types of concrete	PCC		RCC	
Grades of concrete	1:4:8 (M-7.5)	1:3:6 (M-10)	1:2:4(M-15)	1:1.5:3(M-20)
Quantity executed (in cum)	2852.7	848687.11	66579.01	82406.69
Total Qty. (in cum)	851539.82		148985.71	
Cost of concrete work as per the running bill (in ₹ crore)	234.40		78.14	

(Source: Information provided by audited divisions of WRD)

Further, 19 Notice Inviting Tenders (NITs) were floated, and agreements were executed after issue of the circular (May 2019) regarding adoption of minimum grade of concrete as M-15 and above for PCC and M-20 and above for RCC in mild exposure, as mentioned in the IS code 456:2000. Out of 19 agreements, the revisions were fully implemented in only one agreement whereas in the remaining 18 agreements revisions were partially implemented. The quantity of PCC and RCC items executed after issue of circular is shown in **Table 2.4.4**.

Table 2.4.4: Execution of various grades of PCC below M-15 & RCC below M-25 after issue of the circular

Types of concrete	PCC		RCC	
Grades of concrete	1:4:8 (M-7.5)	1:3:6 (M-10)	1:2:4(M-15)	1:1.5:3(M-20)
Quantity executed (in cum)	0	13101.56	6357.02	2605.75
Total Qty. (in cum)	13101.56		8962.77	

(Source: Information provided by audited divisions of WRD)

Thus, the Department continued to execute lower specification work contrary to IS Code 456:2000 even after the issue of the circular.

E-in-C stated (March 2022) that the respective Divisions had executed the PCC/RCC work as these items are provided in SoR 2010. It further stated that the grade of concrete for PCC and RCC items have been revised at the instance of audit and all the subordinate offices have been instructed to follow the above instructions. After issue of circular substantial improvement regarding preparation of SoR and execution of concrete works according to IS code has been noticed.

The reply is not acceptable as even after the issue of circular instances of use of lower grade of concrete had been noticed by Audit. Though the Department

had issued the circular revising the minimum grade of concrete in mild conditions for PCC and RCC work, the entries for respective items of works in the SoR were not amended.

2.4.8.2 (ii) *Conducting of lesser number of cube tests than prescribed in IS 456:2000*

As per clause 15 of IS Code 456:2000, for first 50 cum of concrete, test of four samples, each consisting of average of three specimens of size 15cm x 15cm x 15cm should be conducted and thereafter, for every additional 50 cum or part thereof, test of four plus one additional sample was to be conducted. Further, as per clause 15.4 of IS code, the test results of sample should be the average of the strength of three specimens. Variation of more than ± 15 per cent of the average in the test results was to be treated as invalid.

The Sub Divisional Officer of the respective project was required to send the list of casted concrete cubes along with details of work, nature of work and date of casting to Research Officer/ Assistant Research Officer of respective labs. After 28 days, Research Officer/Assistant Research Officer was required to send the test results to the Executive Engineer of respective divisions.

Audit scrutiny of 152 works which included 43 anicuts/stop dam, 71 Cement concrete canal lining and structures, 24 barrage/diversion/tanks, nine protection works and five bridge works executed by 48 divisions revealed that the Department had executed and accepted 16.33 lakh cum PCC and RCC items without carrying out the prescribed number of cube tests (as detailed in **Appendix 2.4.2**). Against the required 53,119 number of concrete cube sample tests, not a single sample test by taking average of three specimen was conducted. For 53,119 sample tests, 1,59,357 number of specimens of concrete cubes were to be tested whereas only 7,401 (4.6 per cent) number of specimens were tested. Further, in EE, WR Division, Bijapur³³, not a single specimen test was conducted against required 219 number of tests. Thus, the concrete cube testing was not done as per the prescribed frequency to ensure the quality of concrete work.

E-in-C (March 2022) in its reply stated that the frequency was clearly mentioned in the IS Code-456 (2000). However, the quality control units are presently functioning with shortage of officers/officials and there was also shortage of testing machinery/apparatus. Efforts are being made to fill the vacancies and replace/procure the machinery/apparatus. After revamp of quality control units frequency of sample test of compressive test of concrete cube will definitely improve.

2.4.8.2 (iii) *Non-compliance to the standard compressive strength requirement in execution of concrete work*

Clause 9 read with Table-8 and clause 16 of IS code 456 specifies the target mean strength and acceptable criteria for various grades of concrete in terms of assumed standard deviation. Further, as per amendment 4 of IS Code 456:2000, the acceptable criteria of grade of concrete should not be

³³ EE, WR Dn, Bijapur, CG
Nature of work: two anicut and one stop dam.

less than the greater of value " $f_{ck}^{34}+3$ or $f_{ck}+0.825*sd$ " for mean of the group of four non-overlapping consecutive test results, as shown in the Table 11 of IS Code 456:2000. Further, for individual test result it should not be less than $f_{ck}-3$ N/sqmm. The value of acceptance criteria and target mean strength is derived using the formula prescribed in IS code by Audit for different grades of concrete as shown in **Table 2.4.5**.

Table 2.4.5: Assumed standard deviation and formulae to derive targeted mean strength and acceptable criteria of compressive strength of concrete cube at 28 days as per IS Code 456:2000

Grade of concrete (M represent mix of concrete)	Characteristic compressive strength (f_{ck}) of 28 days	Assumed standard deviation (sd)	Target Mean strength ($f_{ck}+(1.65*sd)$)	Acceptance criteria (greater of ($f_{ck}+3$ or $f_{ck}+0.825*sd$)) Rounded up to nearest 0.5 N/sqmm
M-10	10 N/sqmm	3.5	15.8	13
M-15	15 N/sqmm	3.5	20.8	18
M-20	20 N/sqmm	4	26.6	23.5
M-25	25 N/sqmm	4	31.6	28.5
M-30	30 N/sqmm	5	38.3	34
M-35	35 N/sqmm	5	43.3	39.1

In SoR, only characteristic strength of grade of concrete and its corresponding mix was mentioned. The target mean strength and acceptance criteria, as given in the IS code was not mentioned anywhere in the SoR. The E-in-C however issued an amendment circular (May 2019) in SoR showing acceptance criteria and target mean strength in accordance with the IS Code 456:2000, as given in **Table 2.4.6**.

Table 2.4.6: Targeted mean strength and acceptance criteria of strength of concrete cube at 28 days as per the amendment

Concrete Mix	Target Mean Strength of cube of the Concrete at 28 days	Acceptance Criteria for strength of cube of Concrete at 28 days
M-20	26.6 N/sqmm	24 N/sqmm
M-25	31.6 N/sqmm	29 N/sqmm
M-30	38.5 N/sqmm	34 N/sqmm

(Source: Information provided by E-in-C, WRD)

Audit noticed that in 152 numbers of agreements executed by 48 divisions, concrete work of PCC item of 14.53 lakh cum and RCC item of 1.69 lakh cum (as detailed in **Appendix 2.4.3**) was executed amounting to ₹ 527.57 crore. Audit scrutiny of test report results in test checked agreement revealed that out of 7,401 number of specimens tested, only nine specimens had achieved the targeted mean strength and 540 specimens had achieved the acceptance criteria whereas the remaining 6,852 specimens (93 per cent) failed to achieve acceptance criteria, as derived in **Table 2.4.5**. Thus, due to non-achievement

³⁴ f_{ck} denotes Characteristic Compressive strength, sd means Standard Deviation.

of desired strength (Target strength) inferior quality of concrete work amounting to ₹ 527.57 crore was executed and accepted by the Department.

Thus, execution of concrete works with lower grade of concrete without adhering the testing norms as per the IS code and without ensuring standard compressive strength entails the risk of damage to the concrete structures before completion of their assumed life. Further, repair and maintenance of the damaged structure due to inferior quality of concrete work would also increase the cost of the project.

E-in-C (March 2022) stated that prior to amendment circular issued by the E-in-C regarding desired strength and acceptable criteria, the respective divisions have executed the PCC & RCC work as provided in the SoR 2010 considering characteristic strength as desired strength. It further stated that at the instance of audit, the Department had defined the design strength and acceptable criteria of concrete work separately by issuing amendment on 26.05.2019 and accordingly instructed all the subordinate offices to follow the above amendments. After issue of the said instruction, substantial improvement in test report has been noticed. Further, the Department has also conducted training programmes in Raipur Training Center regarding quality control of concrete works from the year 2021-22 for field engineers and quality control officers.

Audit also examined PCC and RCC works executed after issue of the amendment, and found that only 2,235 specimens of concrete cube tests were conducted wherein not a single specimen achieved the desired target strength, 332 specimens achieved acceptance criteria while the remaining 1,903 number of specimens failed to achieve even acceptance criteria.

2.4.8.2 (iv) *Acceptance of lower specification work due to execution of RCC and PCC work with nominal mix instead of design mix*

As per clause 9.1.1 of IS Code 456:2000, design mix concrete is preferred to nominal mix. If design mix concrete could not be used for any reason on the work for grade of M-20 or lower, nominal mix may be used with the permission of Engineer in charge.

Contrary to the above provision, 2,948 cum of PCC M-25, 3,053.11 cum of RCC M-25 and 250.52 cum of RCC M-30 was executed in five agreements (as detailed in **Appendix 2.4.4**) without preparation of design mix and executed through nominal mix³⁵ which resulted in irregular execution of work.

E-in-C accepted (March 2022) the audit observation and stated that used quantity of concrete in execution of RCC/PCC work with nominal mix instead of design mix was very less. Although, a directive would be given to the divisions concerned for not repeating the same mistake in future.

³⁵ Nominal Mix: As per clause 9.1, Nominal Mix method was used with assurance to achieve desired strength without varying the proportion of mix of component required of concrete

2.4.8.2 (v) Damaged concrete Structures

During the Compliance Audit, records related to five³⁶ damaged structures were examined. Audit noticed from the inspection reports of the Department that in one out of five cases, no official inspection after the damage/breach of structure was conducted by the Department but tentative survey to assess the cost of damage and preparation of estimates was conducted. In two cases, as per the inspection report, the damage to the structure was attributed to heavy rain. In one case (*Chatapara II Anicut*) reason for damage mentioned in the inspection report was lack of planning and quality of work due to non-testing of concrete as per the departmental standard. In another case the reason of the damage was non-completion of work by the contractor within the timelines.

These cases were also examined to ensure the compliance to IS code in execution of PCC and RCC work (as detailed in **Appendix 2.4.5**). Audit noticed non-compliance to the IS standard relating to the use of minimum grade of concrete, testing of concrete cube and compressive strength requirement. Out of five cases, four cases have been physically verified while the remaining one case was verified from the official records. Details of four cases are mentioned below:

Complete damage of *Chatapara Anicut*



Date of Photograph: 28.07.2020

Agreement No.	03 DL/2009-10
Name of Division	W R Division-Kota
Name of Work	<i>Chatapara II anicut</i> scheme
Total actual cost of work	₹ 7.10 crore
Date of completion	25.03.2013
Date of Damage	25.05.2014

³⁶ 1. *Chatapara II Anicut*, 2. Const. of Flood protection work on river *Arpa*, 3. *Hatkul* Diversion scheme, 4. *Turi* Diversion scheme & 5. *Taragaon Anicut*

Complete damage of *Turi* Diversion Scheme



Date of Photograph: 27.07.2021

Agreement No.	18 DL/2012-13
Name of Division	WR Division-Kanker
Name of Work	Construction of <i>Turi</i> Diversion Scheme (Head work)
Total actual cost of work	₹ 3.74 crore
Date of completion	23.05.2014
Date of Damage	13.08.2018

Complete damage of *Hatkul* Diversion scheme



Date of Photograph: 27.07.2021

Agreement No.	24 DL/2010-11
Name of Division	WR Division-Kanker
Name of Work	Construction of <i>Hatkul</i> Diversion scheme
Total actual cost of work	₹ 1.72 crore
Date of completion	11.09.2012
Date of Damage	12.08.2018

Damaged portion of Taragaon Anicut

Date of Photograph: 05.08.2021

Agreement No.	07 DL/2013-14
Name of Division	W R Division-Narayanpur
Name of Work	Construction of Taragaon Anicut
Total actual cost of work	₹ 2.67 crore
Date of completion	17.06.2015
Date of Damage	24.07.2021

On being pointed out, regarding breached concrete structure due to non-adherence of IS code 456:2000, E-in-C replied (March 2022) that due to discrepancy in SoR, below graded items of PCC and RCC was provided as these items are economical and also provided in the prevailing SoR prior to 2010. Further due to non-clarity in respect of targeted mean strength and acceptable criteria in the SoR, the same was rectified by issuing amendment.

2.4.9 Conclusion

The Water Resources Department did not comply with the IS code of practice 456:2000 in execution of cement concrete work. There was shortage of manpower and machines in the quality control units of the Department. Audit noticed that the prescribed number of cube testing to ensure the quality of cement concrete work were not being conducted and the average of three specimens were not taken for each sample to be tested. Out of the 7,401 number of samples tested by the Department in test checked works, 6,852 (93 *per cent*) samples failed to meet the acceptance criteria indicating that the target strength of work executed was not achieved. Department provided and executed lower specification or grade of PCC work (lower than M-15) and RCC work (lower than M-25) which are not in consonance with the IS code. Design Mix for higher grade of concrete (M-25 and above) was not adopted in five test checked works. Thus, due to non-adherence of IS code

456:2000 the quality control units failed to assure the quality of cement concrete works executed by the Department.

2.4.10 *Recommendations*

- 1. *The SoR should be amended and updated periodically in consonance with the relevant IS code.***
- 2. *The Quality Control units should be strengthened with adequate staff and machinery/apparatus to maintain the required testing frequency for effective functioning of the quality control units.***
- 3. *The Department should ensure proper testing of concrete cube as specified in IS code to ensure required quality of concrete works in irrigation projects.***
- 4. *The Department should ensure the compliance with the IS code specifications in execution of cement concrete works under irrigation projects.***

PART II- REVENUE SECTOR

CHAPTER III

GENERAL

CHAPTER-III

GENERAL

3.1 Introduction

Part-III of this Report contains two chapters i.e. Chapter-III General and Chapter-IV Compliance Audits of Revenue Sector. Chapter-III presents an overview of the revenue receipts of the Government of Chhattisgarh (GoCG) during the year 2020-21, analyses of trend of receipts over the five-year period of 2016-17 to 2020-21, and details of arrears of tax revenue pending collection as of 31 March 2021. Further, audit approach for examination of revenue receipts of the State is outlined, and the response of the State Government to audit findings is also discussed.

Chapter-IV contains three Compliance Audit paragraphs of “Transitional Credit of Goods and Services Tax”, “GST Refunds” and “Commercial Tax Department”. Compliance Audit is an independent assessment of whether a given subject matter (an activity, financial or non-financial transaction, information in respect of an entity or a group of entities) complies in all material respects with applicable laws, rules, regulations, established codes etc., and the general principles governing sound public financial management and the conduct of public officials.

The audit observations in Part-III are based on the results of a test check of the records made available to audit by the concerned government departments. There may be similar irregularities, errors/omissions in other units of these departments but not covered in the test audit. Departments may, therefore, examine all the units to ensure that the taxes are assessed, levied, collected, and accounted for, as per the provisions of the related Acts and Rules.

3.2 Trend of revenue receipts

A summary of the revenue realised (tax and non-tax revenue, the State’s share of net proceeds of divisible Union taxes and duties assigned, Grants-in-aid received from the Government of India (GoI) during the last five years from 2016-17 to 2020-21 and the corresponding figures for the preceding three years) of Government of Chhattisgarh is given in **Table 3.1**:

Table 3.1: Trend of revenue receipts

(₹ in crore)

Sl. No.	Particulars	2016-17	2017-18	2018-19	2019-20	2020-21
1.	Revenue raised by the State Government					
	Own Tax revenues	18,945.21	19,894.68	21,427.26	22,117.85	22,889.20
	Percentage of growth compared to previous year	10.95	5.01	7.70	3.22	3.49
	Non-tax revenue	5,669.25	6,340.42	7,703.02	7,933.77	7,136.95
	Percentage of growth compared to previous year	8.71	11.84	21.49	3.00	-10.04
	Total	24,614.46	26,235.10	29,130.28	30,051.62	30,026.15
2.	Receipts from Government of India					
	Share of net proceeds of divisible Union taxes and duties	18,809.16	20,754.81	23,458.69	20,205.84	20,337.54
	Grants-in-aid ¹	10,261.63	12,657.17	12,505.96	13,611.24	12,812.49
	Total	29,070.79	33,411.98	35,964.65	33,817.08	33,150.03
3.	Total revenue receipts of the State Government (1 + 2)	53,685.25	59,647.08	65,094.93	63,868.70	63,176.18
4.	Percentage of 1 to 3	46	44	45	47	48

(Source: Finance Accounts of the Government of Chhattisgarh)

The State's performance in mobilisation of resources is assessed in terms of own tax revenue and non-tax revenue excluding the State's share in Central taxes and Grants-in-aid, which are based on the recommendations of the Finance Commission.

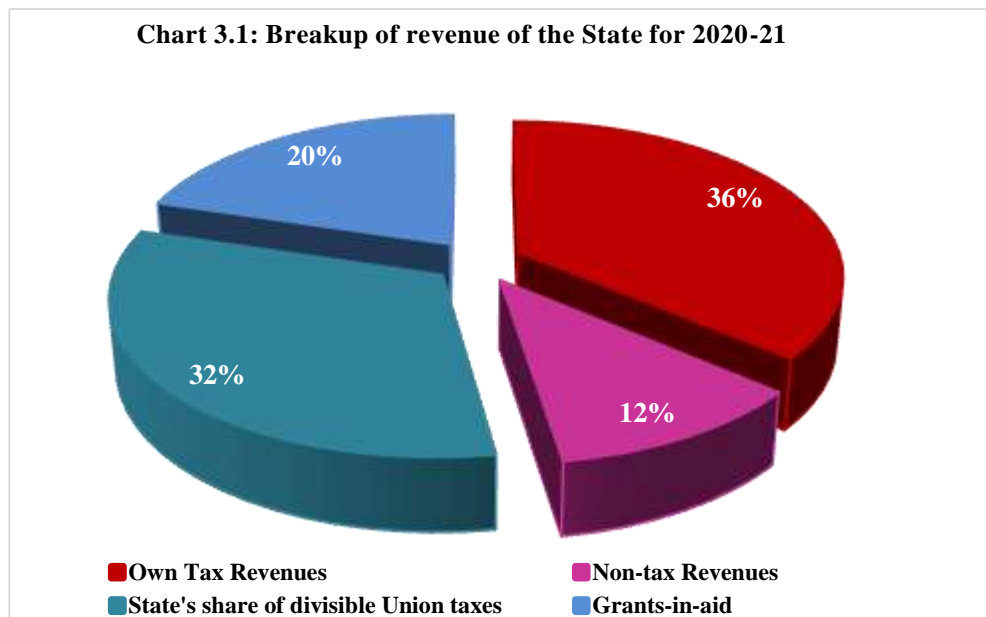
It is evident from the above table that:

- The own tax revenue of the State showed increasing trend during 2016-21 and increased by 3.49 *per cent* during 2020-21 as compared to previous year.
- The non-tax revenue of the State had also increased during 2016-20 but there was a decrease of 10.04 *per cent* during 2020-21 as compared to previous year mainly due to decrease in receipts under non-ferrous mining and metallurgical industries, Interest receipts, Minor Irrigation, Public Works, etc.,
- While 48 *per cent* of the revenue receipts during 2020-21 came from the State's own resources comprising own tax and non-tax revenue, the share of net proceeds of divisible Union Taxes & duties and Grants-in-Aid from Government of India together contributed 52 *per cent* of total revenue.

Pictorial representation of breakup of revenue receipts of the State for the year 2020-21 is given in **Chart 3.1**.

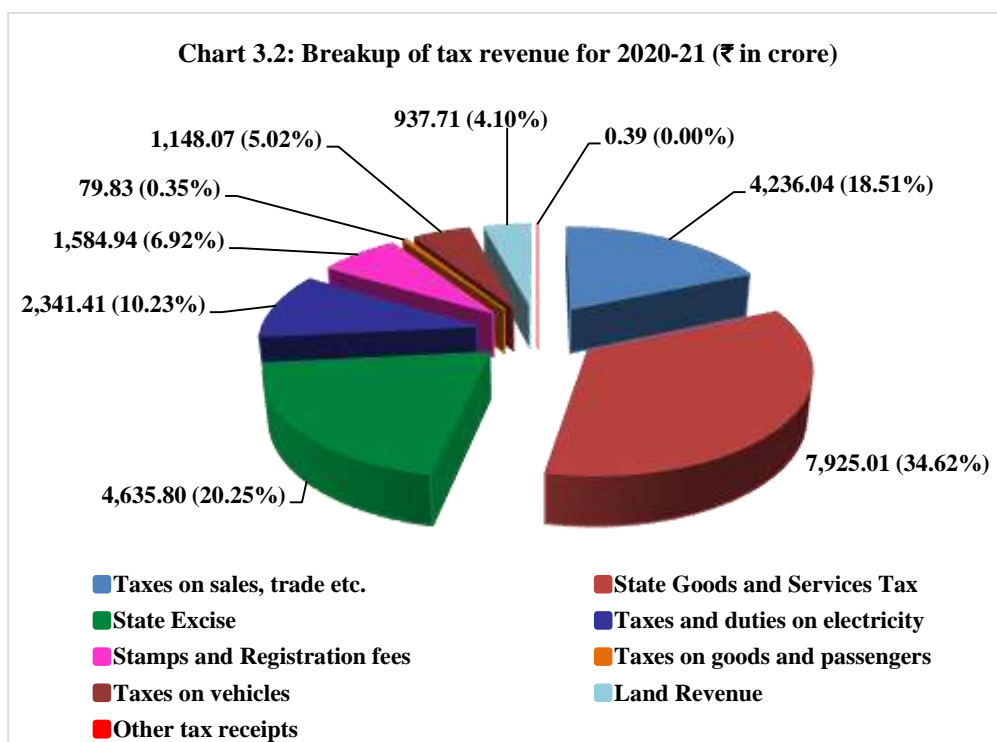
¹ Centrally sponsored scheme, Finance Commission grants and other transfer/grants (also includes compensation on GST received from GoI) to States/Union Territories with Legislatures.

Chart 3.1: Breakup of revenue of the State for 2020-21



3.2.1 Own Tax Revenue

Pictorial representation of the breakup of own tax revenues for the year 2020-21 is given in **Chart 3.2**:



Budget Estimates (BE) and actual receipts of own tax revenue during the period 2016-21 are given in **Table 3.2**:

Table 3.2: Details of own tax revenues

(₹ in crore)

Head of Revenue		2016-17	2017-18	2018-19	2019-20	2020-21	Percentage of variation in 2020-21 over 2019-20 for Actual
Taxes on Sales, trade etc.	BE	11,928.37	13,444.70	3,718.42	3,788.30	4,144.86	(+) 7.75
	Actual	9,927.21	6,449.60	4,087.72	3,931.37	4,236.04	
State Goods and Services Tax ²	BE	NA	3,212.82	5,006.65	8,201.70	10,700.92	(+) 0.38
	Actual	NA	4,386.56	8,203.41	7,894.82	7,925.01	
State Excise	BE	3,870.00	3,168.50	4,355.00	5,000.00	5,199.72	(-) 6.39
	Actual	3,443.51	4,054.01	4,489.03	4,952.36	4,635.80	
Taxes and duties on electricity	BE	1,575.00	1,650.00	1,850.00	2,090.00	2,200.00	(+) 27.46
	Actual	1,495.48	1,688.95	1,790.27	1,837.00	2,341.41	
Stamps and Registration fees	BE	1,485.00	1,550.00	1,790.00	1,550.00	1,705.00	(-) 3.04
	Actual	1,211.35	1,197.47	1,108.46	1,634.63	1,584.94	
Taxes on goods and passengers ³	BE	1,563.77	1,767.06	5.63	0.00	3.00	(+) 97.08
	Actual	1,340.35	477.66	54.51	40.51	79.83	
Taxes on vehicles	BE	954.11	1,200.00	1,500.00	1,600.00	1,600.00	(-) 9.95
	Actual	985.27	1,180.01	1,204.85	1,274.85	1,148.07	
Land revenue	BE	550.00	600.00	660.00	700.00	600.00	(+) 70.03
	Actual	503.66	446.41	487.57	551.50	937.71	
Other tax receipts ⁴	BE	37.85	40.38	0.00	0.00	1.5	(-) 51.85
	Actual	38.38	14.01	1.44	0.81	0.39	
Total	BE	21,964.10	26,633.46	18,885.70	22,930.00	26,155.00	(+) 3.49
	Actual	18,945.21	19,894.68	21,427.26	22,117.85	22,889.20	

(Source: Finance Accounts of the Government of Chhattisgarh and Budget Estimates as per the Budget Book of Government of Chhattisgarh).

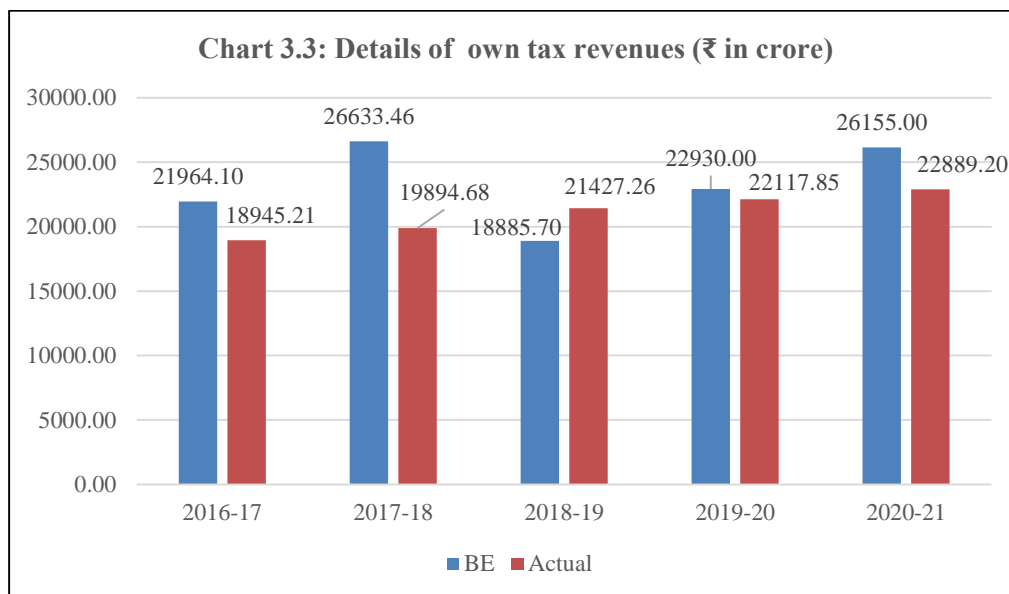
Receipts under Taxes on sales, trade etc., had not matched the expectations projected by the State Government in its budget during 2016-18, but exceeded budgetary estimates during 2018-19 to 2020-21. Receipts under SGST had not matched the expectations projected in its budgetary estimates during 2019-21 but constituted the single largest source of revenue for the State during 2019-21. Taxes on goods and passengers exceeded budgetary estimates during 2018-21 while Taxes on vehicles had not matched the expectations projected

² Goods and Services Tax was implemented with effect from 1 July 2017. Central indirect taxes such as central excise duty, additional excise duty and excise duty levied under the Medicinal and Toiletries preparation Act, service tax, additional customs duty (CVD), special additional duty of customs (SAD), state indirect taxes such as value added tax, central sales tax, entry tax, entertainment tax and purchase tax have been subsumed in GST.

³ Major portion (84 per cent) of Taxes on Goods and Passengers is from Entry Tax during the period 2020-21, which has since been abolished and subsumed in GST from 1 July 2017.

⁴ 'Others' include actual receipts during 2020-21 under the following Revenue Heads: Hotel receipts tax (₹ 18.08 lakhs); other taxes on income and expenditure (₹ 20.77 lakhs); and other taxes and duties on commodities and services (₹ 0.27 lakhs).

during 2017-21. The year on year comparison of actual revenue raised by the State Government w.r.t. the Budget estimate is shown in **Chart 3.3** below:



As seen from **Chart-3.3**, barring the year 2018-19, own tax revenue raised by the Government did not match with the original estimates projected in the Budget. However, actual own tax receipts of the Government registered a continuous growth during 2016-21.

The concerned departments reported following reasons for variation between the budget estimates and the actual revenue receipts during 2020-21 as the decline in receipts in some cases, over that of the previous year.

Taxes on sales, trade etc.: Value Added Tax (VAT) was applicable on all goods before implementation of GST. The State Government implemented GST w.e.f 1 July 2017, on all goods except petrol, diesel, Aviation Turbine Fuel (ATF), natural gas and liquor. The receipts from Taxes on sales, trade etc., during 2020-21 increased by 7.75 *per cent* as compared to 2019-20.

State Goods and Services tax: The receipts from GST during 2020-21 increased by 0.38 *per cent* as compared to 2019-20 mainly due to less impact on business during COVID-19 pandemic.

State Excise: The revenue from State Excise decreased by 6.39 *per cent* mainly due to closure of country/foreign liquor shops from 1st April 2020 to 3rd May 2020 in lock down imposed by State Government during COVID-19 pandemic and other lockdown imposed by district collector at district level.

Taxes and duties on electricity: There was an increase of 27.46 *per cent* in tax revenue in 2020-21 as compared to previous year due to recovery of pending outstanding dues from industries.

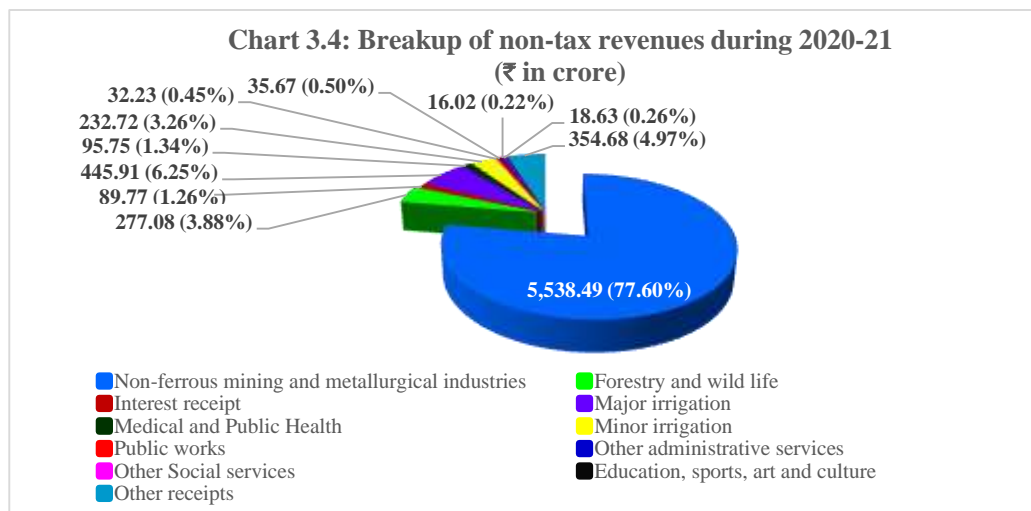
Taxes on vehicles: The decrease in revenue of 9.95 *per cent* during 2020-21 was due to COVID-19 pandemic.

Taxes on goods and passengers: There was an increase of 97.11 *per cent* in 2020-21. The reasons for increase in revenue had been requested from the department (May 2022). The reply is still awaited.

Stamps and Registration fees: There was a decrease of 3.04 *per cent* in tax revenue in 2020-21 as there was substantial increase in revenue due to receipts from mining leases in previous year whereas during 2020-21, the receipts were normal.

3.2.2 Non-tax Revenue

The break-up of non-tax revenue for the year 2020-21 is shown in **Chart 3.4:**



The details of the non-tax revenue raised during the period 2016-21 are indicated in **Table 3.3:**

Table 3.3: Details of non-tax revenues raised by the Government

(₹ in crore)

Head of Revenue		2016-17	2017-18	2018-19	2019-20	2020-21	Percentage of deviation in 2020-21 over 2019-20
Non-ferrous mining and metallurgical industries	BE	5,500.00	5,600.00	6,000.00	6,500.00	6,670.00	(-) 10.60
	Actual	4,141.47	4,911.44	6,110.24	6,195.73	5,538.49	
Forestry and wild life	BE	550.00	600.00	600.00	600.00	700.00	(+) 11.11
	Actual	405.15	291.17	236.73	249.37	277.08	
Interest receipt	BE	249.38	137.25	132.93	126.83	194.49	(-) 61.37
	Actual	157.24	180.44	189.55	232.41	89.77	
Major irrigation	BE	586.47	703.68	738.89	791.67	749.94	(+) 2.03
	Actual	437.35	461.23	521.81	437.04	445.91	
Minor irrigation	BE	288.34	288.34	302.76	324.39	330.42	(-) 19.06
	Actual	180.84	121.73	164.06	287.54	232.72	
Medical and Public Health	BE	15.93	29.33	45.99	44.73	62.10	(+) 7.72
	Actual	46.50	52.56	52.86	88.88	95.75	
Public works	BE	43.72	73.70	43.00	50.00	95.83	(-) 29.92
	Actual	41.12	54.29	73.57	45.98	32.23	
Other administrative services	BE	23.69	65.43	42.82	28.41	47.34	(-) 0.22
	Actual	36.66	39.81	42.10	35.75	35.67	
Other social	BE	4.30	30.00	30.00	20.50	11.01	(-) 4.22

services	Actual	28.71	17.42	8.12	16.73	16.02	
Education, sports, art and culture	BE	7.60	6.97	28.03	21.20	16.09	(+) 24.59
	Actual	27.04	17.15	14.04	14.83	18.63	
Other non-tax receipts	BE	150.71	169.50	205.58	317.27	337.38	(+) 7.64
	Actual	167.17	193.18	289.94	329.51	354.68 ⁵	
Total	BE	7,420.14	7,704.20	8,170.00	8,825.00	9,214.60	(-) 10.04
	Actual	5,669.25	6,340.42	7,703.02	7,933.77	7,136.95	

(Source: Finance Accounts of the Government of Chhattisgarh and Budget Estimates as per the Budget Book of Government of Chhattisgarh)

The concerned departments reported following reasons for variation between the budget estimates and the actual revenue receipts during 2020-21 as well as the decline in receipts in some cases, over that of the previous year.

Non-ferrous mining and metallurgical industries: There was a decrease of 10.61 *per cent* in 2020-21 due to less receipt of revenue as compared to previous year due to COVID-19 pandemic and target amount was also decreased to ₹ 5,500 crore.

Forestry and Wildlife: There was an increase in receipts by 11.11 *per cent* in 2020-21 over the previous year, as harvesting and transportation in coupes could be carried out in stipulated time.

Minor irrigation: The decrease of 19.06 *per cent* in 2020-21 in receipts under this Head was due to non-deposition of water tax by industrial institutions and non-receipt of water tax from the local bodies. Further, the farmers were also given exemption by Chhattisgarh Government from payment of tax.

Major irrigation: The increase of 2.03 *per cent* 2020-21 in receipts was due to payment of outstanding water tax by Korba and Raipur Nagar Nigam. The short realisation (40.54 *per cent*) vis-à-vis BE was due to granting of exemption by the State Government, and non-payment of arrears of water tax by Chhattisgarh State Power Generating Company Limited.

Education, sports, art and culture: There was an increase in revenue of 24.59 *per cent* during 2020-21 from the previous year. The reasons for the same had been requested from the department (May 2022). The reply is still awaited.

Other non-tax receipts: The increase of 7.64 *per cent* in 2020-21 was mainly due to increase in revenue under Police, Miscellaneous general services, Water

⁵ Other non-tax receipts include actual receipts during 2020-21 under the following heads: Dividends and profits (₹ 2.29 crore); Public service commission (₹ 8.25 crore); Police (₹ 29.06 crore); Jails (₹ 4.89 crore); Stationery and printing (₹ 1.99 crore); Contributions and recoveries towards pension and other retirement benefits (₹ 61.84 crore); Miscellaneous general services (₹ 75.20 crore); Family welfare (₹ 0.00 crore); Water supply and sanitation (₹ 5.06 crore); Housing (₹ 4.77 crore); Urban development (₹ 10.20 crore); Information and publicity (₹ 0.04 crore); Labour and employment (₹ 22.46 crore); Social security and welfare (₹ 13.34 crore); Crop husbandry (₹ 23.23 crore); Animal husbandry (₹ 9.72 crore); Fisheries (₹ 5.77 crore); Food storage and warehousing (₹ 1.30 crore); Cooperation (₹ 2.88 crore); Other agricultural programmes (₹ 1.86 crore); Other rural development programmes (₹ 37.70 crore); Medium irrigation (₹ 5.16 crore); Village and small industries (₹ 2.84 crore); Industries (₹ 12.08 crore); Civil aviation (₹ 0.00 crore); Roads and bridges (₹ 0.89 crore) and Other general economic services (₹ 11.86 crore).

supply and sanitation, Social security and welfare, Fisheries, Cooperation, Other agricultural programmes, Other rural development programmes and Industries heads.

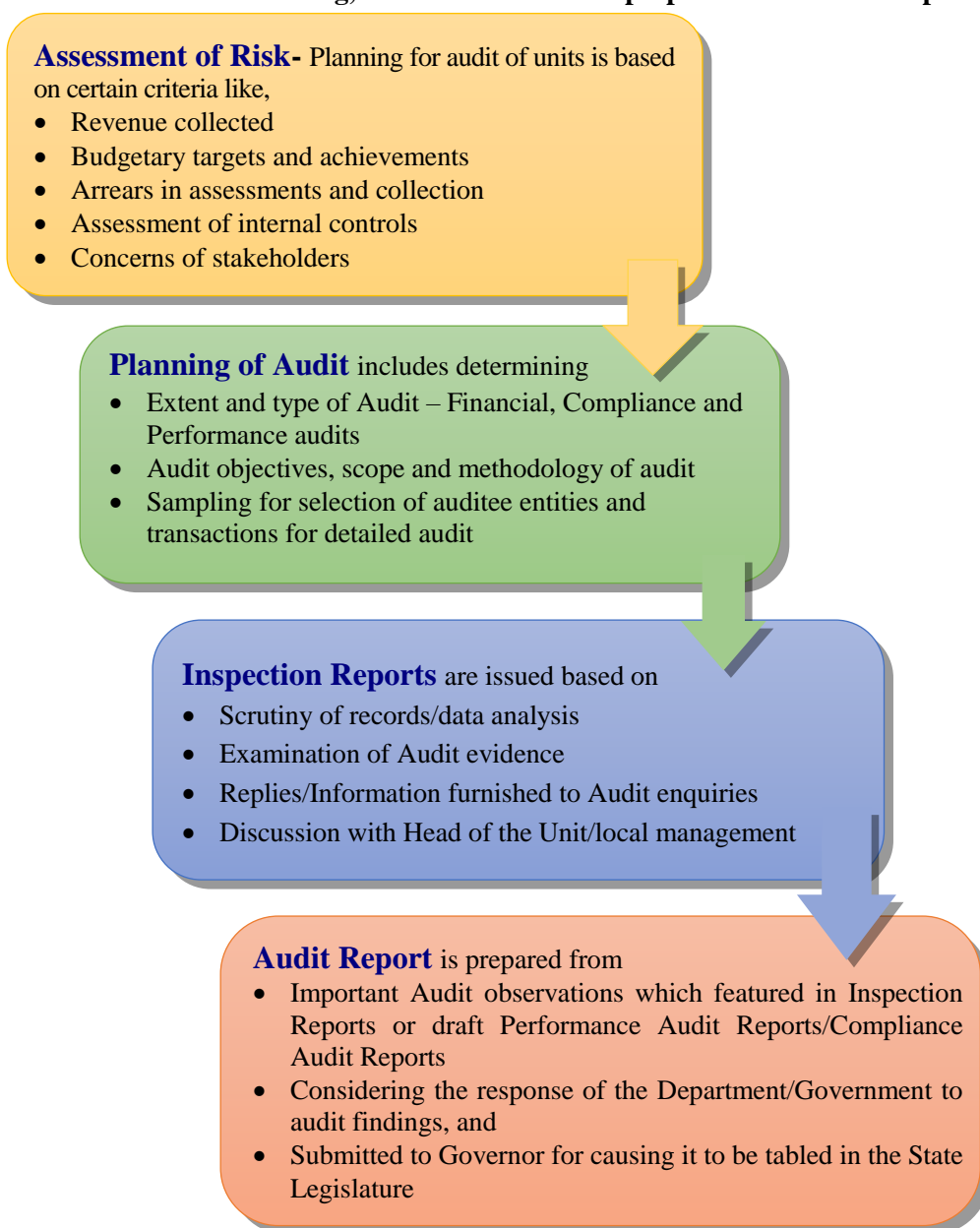
3.3 Authority for audit

The Comptroller and Auditor General of India (CAG) derives his authority for audit from Articles 149 and 151 of the Constitution of India and CAG's (Duties, Powers, and Conditions of Service) Act, 1971 (DPC Act). CAG audits receipts of the Government under Section 16 of the DPC Act.

3.4 Planning and Conduct of audit

The following **flowchart** depicts the process of planning, conduct of audit and preparation of Audit Reports:

Chart 3.5: Planning, conduct of audit and preparation of Audit Reports



After completion of audit of each unit, an Inspection Report (IR) containing audit findings is issued to the Head of the Unit with a request to furnish replies within one month of receipt of the IR. Significant audit observations pointed out in these IRs, which require attention at the highest level in Government, are processed for inclusion in the Audit Reports. These Audit Reports are submitted to the Governor of Chhattisgarh under Article 151 of the Constitution of India for causing them to be laid on the Table of State Legislature.

During the year 2019-20, audit of 119 units out of total 544 auditable units under seven departments were planned and 134 units audited including 15 units for PA on Assessment, levy and collection of Stamp duty & Registration Fee. During the year 2020-21, audit of 38 units out of total 222 auditable units under two departments⁶ were planned and 36 units were audited, besides units of Commercial Tax-GST Department covered in three CAs.

3.5 Analysis of arrears of revenue

The arrears of revenue, as on 31 March 2021 in respect of six departments amounted to ₹ 9,924.74 crore, of which, ₹ 4,502.10 crore (45.36 per cent) was outstanding for more than five years, as detailed in **Table 3.4:**

Table 3.4: Arrears of revenue outstanding as of 31 March 2021

(₹ in crore)

Sl. No.	Head of Revenue/ Name of the department	Total amount outstanding	Amount outstanding for more than five years	Reply of department with respect to status of outstanding cases
1.	Taxes and duties on electricity	6,574.47	3,218.36	Revenue Recovery Certificates (RRCs) issued in 10 cases; pending in court in eight cases, stay order by court in three cases and in 40 cases pending in 'Others'.
2.	Taxes on sales, trade etc.	3,208.62	1,205.58	Pending in Court (₹ 425.13 crore); Non detail of movable and immovable property of defaulters (₹ 201.29 crore); RRCs issued in 29157 cases; Stayed by court (₹ 1142.67 crore); RRCs issued to other States (₹ 235.16 crore); sick industries (₹ 23.13 crore); written-off (₹ 2.20 crore); Amount postponed in appeal monitoring (₹ 253.11 crore); Amount of RRC sent to other circles/divisions (₹ 24.97 crore); Closure of business by firms (₹ 813.88 crore);
3.	Stamps and Registration fees	68.01	31.72	RRCs issued in 763 cases; pending in court in 96 cases; stay order by court in 10 cases and in two cases details of moveable/immoveable properties of defaulters were not available.
4.	State Excise	56.48	43.37	RRCs issued in 109 cases; pending in court in 19 cases.
5.	Non-ferrous mining and metallurgical industries	0.88	0.88	The Department stated (January 2022) that instructions have been issued to Mining officers to recover the arrears by special drive. Further, in review meeting the Secretary, Mineral Resources Department, Chhattisgarh Government has instructed to the districts to send proposal to write off the arrears, which are very old.
6.	Taxes on vehicles	16.28	2.19	Pending in court (₹ 0.84 crore)
Total		9,924.74	4,502.10	

(Source: Information furnished by the departments concerned)

⁶ Geology and Mining, Forest Department.

Departments concerning Revenue and Disaster Management (RDM) and Forestry wildlife did not provide any information even after pursuing (January 2022) the matter at the Government level. There was discrepancy in the data provided by the Transport Department and therefore it could not be included. Follow up at Government level was done but no information was received.

3.6 Response of the Government/departments to Audit

3.6.1 Position of outstanding Inspection Reports

On completion of audit of government departments and offices, Audit issues Inspection Reports (IRs) to the concerned Heads of Offices with copies endorsed to their superior officers to enable monitoring and initiation of corrective action. Serious financial irregularities are reported to the Heads of the Departments and the Government.

Analysis of IRs issued up to 31 March 2021, revealed that 11,386 paragraphs relating to 2,766 IRs issued during 1994-95 to 2020-21 remained outstanding at the end of June 2021. Department-wise details of IRs and audit observations are mentioned in **Table 3.5**:

Table 3.5: Department-wise status of IRs

(₹ in crore)

Sl. No.	Name of department	Nature of receipts	Type of IRs	No. of outstanding IRs 2020-21	No. of outstanding audit observations 2020-21	Money value involved 2020-21
1.	Stamp Duty & Registration	Stamp duties and Registration fee	Rev.	254	757	108.94
			Exp.	13	58	26.01
2.	Motor Vehicle and Transport	Taxes on vehicles	Rev.	198	1464	297.63
			Exp.	66	145	0.33
3.	Forest	Forestry and Wild life	Rev.	429	1326	1333.33
			Exp.	499	2621	1284.81
4.	Commercial Tax	Taxes on sales trade etc.	Rev.	537	3590	728.72
			Exp.	73	113	556.20
5.	Mining	Registration fee	Rev.	174	650	1435.04
			Exp.	61	184	689.78
6.	Excise	State Excise	Rev.	165	415	2247.74
		Entertainment tax	Rev.	103	165	4.20
		State excise, Excise & Entertainment tax.	Exp.	50	87	27.74
7.	Land Revenue	Land Revenue	Rev.	597	1886	1115.65
			Exp.	48	122	13.82
8.	Electricity and safety	Taxes and Duties on electricity	Rev.	21	91	2348.82
			Exp.	7	19	8031.58
9.	Other Tax Departments	Other receipts	Rev.	288	1042	651.19
			Exp.	1	10	0.13
Rev.				2766	11386	10271.26
Exp.				818	3359	10630.40
Total				3584	14745	20901.66

Rev.- Revenue; Exp.-Expenditure

Out of 36 IRs issued during 2020-21, Audit did not receive even the first reply in respect of 30⁷ IRs (83.34 per cent) from the Heads of Offices.

Lack of action on IRs and audit paragraphs is fraught with the risk of perpetuating serious financial irregularities pointed out in these reports. It may also result in dilution of internal controls in the governance process, inefficient and ineffective delivery of public goods/ services, fraud, corruption and loss to public exchequer.

State Government should ensure prompt and appropriate response to audit observations, as well as take action against those failing to furnish replies to the IRs/paragraphs as per the prescribed time schedule.

3.6.2 Departmental Audit Committee Meetings (ACMs)

The Government sets up Audit Committees to monitor and expedite the progress of settlement of the pending IRs and paragraphs. During the year 2020-21, ACM of Mining Department was conducted, in which 230 paragraphs were discussed, and 122 paragraphs and 12 IRs were settled.

Efforts were made to conduct ACMs for settlement of outstanding paras and the matter was pursued with the Heads of the Departments. However, during 2020-21, due to COVID- 19 pandemic, ACM of only Mining Department was conducted.

State Government should direct all departments to settle pending audit observations through periodic ACMs and ensure that all relevant records are updated and presented to Audit for disposal of pending paragraphs.

3.7 Results of audit

During the year 2020-21, test check of records of 20 units pertaining to Forest Department revealed several cases of loss of revenue, other irregularities, irregular/unfruitful expenditure etc. aggregating ₹ 185.67 crore in 1,183 cases. The departments concerned accepted underassessment and other deficiencies of ₹ 0.74 crore in 14 cases.

⁷ Forest-17; Mining-13;

CHAPTER IV

COMPLIANCE AUDIT OF REVENUE SECTOR

CHAPTER IV

COMPLIANCE AUDIT OF REVENUE SECTOR

Snapshot of chapter:

This chapter contains results of three Compliance Audits pertaining to Commercial Tax- GST Department under Revenue Sector.

The Subject Specific Compliance Audit (SSCA) on Transitional Credit of Goods and Services Tax (GST) was conducted to assess the adequacy and effectiveness of the departmental mechanism for verification of transitional credit claims earned for various taxes paid under the existing laws such as Value Added Tax (VAT credit) and to examine the validity and admissibility of transitional credit carried over by the assessee into the GST regime. Audit observed several deficiencies such as irregular availment of transitional credit claims; excess forward of VAT transitional credit; non-payment of interest on reversal of excess transitional credit claimed and the Department did not cross verify all the transitional credit cases with VAT details.

Subject Specific Compliance Audit of refund cases under Goods and Services Tax regime was aimed to assess the adequacy of Act, Rules, notifications, circulars etc.; the compliance to extant provisions by the tax authorities; the efficacy of the systems in place to ensure compliance by taxpayers and existence of effective internal control mechanism to check the performance of the departmental officials in disposing the refund applications to facilitate trade. Audit observed deficiencies such as (i) delay in issue of acknowledgement of refund claim, sanction of refund order and communication of refund orders to counterpart department and rejection of refund claims without following due procedure; (ii) cases of excess refund due to non-observance of Act/Rules and error in calculation and (iii) irregular grant of refund due to sanction of provisional refund in cases other than zero rated supply of goods and services etc.

The Compliance Audit of Commercial Tax Department was conducted to ascertain and evaluate whether the assessment under Value Added Tax, Central Sales Tax and Entry Tax was made as per the laid down procedure; applicable rates for tax exemptions/concessions granted by the assessing authority were supported by valid declaration forms, and the assessing authority exercised due diligence in preliminary scrutiny of the tax return filed. Audit observed that the Department applied incorrect rate of VAT and Entry tax due to misclassification of goods, and allowed concessional rate of tax under CST without statutory Forms for interstate sale, transit sale and stock transfer.

4.1 Subject Specific Compliance Audit on Transitional Credit of Goods and Services Tax

4.1.1 Introduction

Introduction of Goods and Services Tax (GST) is a significant reform in the field of indirect taxes in our country, which replaced multiple taxes levied and collected by the Centre and States. GST is a destination based tax on supply of goods or services or both, which is levied at multi-stages, wherein the taxes will move along with supply. The tax will accrue to the taxing authority which has the jurisdiction over the place of supply. Tax is levied simultaneously by the Centre and States on a common tax base. Central GST (CGST) and State GST (SGST) is levied on intra state supplies and Integrated GST (IGST) is levied on inter-state supplies. Availability of input tax credit of taxes paid on inputs, input services and capital goods for set off against the output tax liability is one of the key features of GST. This will avoid cascading effect of taxes and ensures uninterrupted flow of credit from the seller to buyer. To ensure the seamless flow of input tax from the existing laws to GST regime, a 'Transitional arrangements for input tax' was included in the GST Acts to provide for the entitlement and manner of claiming input tax in respect of appropriate taxes or duties paid under existing laws. Transitional credit provisions are important for both the Government and business. For business, the transitional credit provisions ensure transition of accumulated credits from the legacy returns, input tax in respect of raw materials, work in progress, finished goods held in stock as on the appointed day as well as credit in respect of capital goods into the GST regime. The provisions enable taxpayers to transfer such input credits only when they are used in the ordinary course of business or furtherance of business.

4.1.2 Tax administration

There are five divisions and 30 circles under the State Tax Department. The State Tax Department is administered at the Government level by the Principal Secretary. The Commissioner is the head of the State Tax Department and is assisted by one Special Commissioner, three Additional Commissioners, 12 Joint Commissioners, 26 Deputy Commissioners, 72 Assistant Commissioners, 121 State Tax Officers, 174 Inspectors of State Tax in performance of such function as may be assigned to them under the Chhattisgarh Goods and Services Tax (CGGST) Act, 2017. Against the above sanctioned post, 10 Joint Commissioners, 20 Deputy Commissioners, 54 Assistant Commissioners, 71 State Tax Officers, 115 Inspectors of State Tax are presently working in the Department, as of 4 October, 2021.

4.1.3 Transitional arrangements for input tax-Legal provisions

Section 140 of the CGGST Act, 2017 enables the taxpayers to carry forward the Input Tax Credit (ITC) earned under the existing laws to the GST regime. The section read with Rule 117 of CGGST Rules, 2017 prescribes elaborate procedures in this regard. Under transitional arrangements for ITC, the ITC of

various taxes paid under the existing laws such as Value Added Tax (VAT credit) can be carried forward to the GST regime as under:

- a) **Closing balance of the credit in the last returns:** The closing balance of the VAT credit available in the returns filed under existing law for the month immediately preceding the appointed day can be taken as credit in Electronic Credit Ledger.
- b) **Un-availed credit on capital goods:** The balance installment of un-availed credit on capital goods can be taken by filing the requisite declaration in GST Tran -1.
- c) **Credit on tax paid stock:** A registered taxable person, other than the manufacturer or service provider, may take the credit of the tax paid on goods held in stock based on the invoices.
- d) **Credit on tax paid stock when registered person does not possess the document evidencing payment of VAT:** For traders who do not have VAT invoices, there is a mechanism to allow credit to them on the tax paid stock.
- e) **Credit relating to exempted goods under the existing law which are now taxable:** Input Tax Credit of VAT in respect of input, semi-finished and finished goods stock attributable to exempted goods or services which are now taxable in GST.
- f) **Input/input services in transit:** The input or input services received on or after the appointed day but the duty or tax on the same was paid by the supplier under the existing law.
- g) **Tax paid under the existing law under composition scheme:** The taxpayers who had paid tax at fixed rate or fixed amount in lieu of the tax payable under existing law, now working under normal scheme under GST can claim credit on their input stock, semi-finished and finished stock on the appointed date.
- h) **Credit in respect of tax paid on any supply both under Value Added Tax Act and under Finance Act, 1994:** Transitional credit in respect of supplies which attracted both VAT and Service Tax under existing laws, for which tax was paid before the appointed date and supply of which is made after the appointed date.

Tax payers can claim the components of transitional credit, under the relevant sub-sections of Section 140 of the Act, in the appropriate tables mentioned below, in the two forms- Tran -1 and Tran -2.

Return	Table No.	Transitional Credit component
Tran-1	5(c)	State/UT Tax credit carried forward
Tran-1	6 (b)	Un-availed State/UT Tax credit
Tran-1	7(b)	Eligible duties and taxes/VAT/[ET] in respect of inputs
Tran-1	7(c)	Amount of VAT and Entry Tax paid on inputs supported by invoices
Tran-2	7(d)	Stock of goods not supported by invoices/documents evidencing payment of tax
Tran-1	10(a)	Goods held in stock on behalf of principal
Tran-1	11	Details of credit availed in terms of Section 142 (11) (c)

All registered taxpayers, except those who opt for payment of tax under the composition scheme (under section 10 of the Act), are eligible to claim transitional credit by filing Tran 1 returns within 90 days from the appointed day. The time limit for filing Tran 1 returns was extended initially till 27 December, 2017. However, many taxpayers could not file the return within the due date due to technical difficulties. Thus, sub-rule 1A was inserted under Rule 117 of CGGST Rules, 2017 vide Notification 48/2018 CT dated 10 September, 2018, to accommodate such taxpayers and the time limit was extended to 31 March 2019.

4.1.4 Audit Objectives

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

- Whether the mechanism envisaged by the Department for verification of transitional credit claims were adequate and effective; and
- Whether the transitional credits carried over by the assessee into GST regime were valid and admissible.

4.1.5 Scope of Audit

The audit scope comprised review of transitional credit returns filed by the taxpayers under Section 140 of the CGGST Act, 2017 from the appointed date¹ to the end of March 2020. This involved examination of adequacy of rules specified for transitional credit under the Act, effectiveness of departmental verification process, follow up action taken on the deviations detected, process adopted for implementation of cross-jurisdictional functions regarding transitional credit and independent examination of selected transitional credit claims for compliance assurance.

4.1.6 Audit Methodology

The methodology adopted for audit of transitional credit claims involved data analysis of the selected samples, nature and extent of audit of underlying records to be conducted. The substantive audit involved the examination of the

¹ The date on which the provisions of this Act come into force.

records pertaining to transitional credit maintained in the field formations, process adopted for implementation of cross-jurisdictional functions regarding transitional credit, Tran return verification process adopted by the Department and follow up action taken on the deviations detected. It also involved an independent examination of selected transitional credit claims for compliance assurance. The verification of Tran returns was carried out at the Commissionerate and circle/jurisdictional offices.

4.1.7 Audit Criteria

The criteria, against which the audit objectives and sub-objectives are to be verified, comprises of the provisions of Section 140 of the CGGST Act, 2017 read with Rules 117 of the CGGST Rules, 2017 and Notification/Circulars issued by the Department and State Government from time to time.

4.1.8 Audit sample

There were a total of 365 sampled transitional cases out of 2,826 cases in 21 circles in the State which were selected for Compliance Audit. The circle wise details of transitional cases selected for Compliance Audit are shown in Table 4.1.1.

Table 4.1.1: Number of transitional cases selected for verification

Sl. No.	Name of the circle	Total no. of transitional cases in the Circle	No. of transitional cases selected for verification
1	Ambikapur	62	9
2	Bilaspur-1 to 3	354	45
3	Dhamtari	77	9
4	Durg-1 to 4	720	99
5	Raigarh-1 and 2	213	19
6	Raipur-1 to 9	1239	167
7	Rajnandgaon	161	17
Grand Total		2826	365

4.1.9 Audit findings

The audit findings are categorised into two broad areas as systemic and compliance issues, based on the objectives of audit. While systemic issues address the adequacy and effectiveness of the envisaged verification mechanism, the compliance issues address the deviations from the provisions of the Act/Rules.

4.1.9.1 System issues

The system issues comprised a review of the provisions applicable for dual control, the verification mechanism envisaged by the Department in terms of extent of coverage against the targets, policy/procedural gaps in the verification mechanism and efficiency of the recovery process.

4.1.9.1 (i) Verification mechanism envisaged by the Department

Apart from the statutory requirements prescribed under both Legacy as well as GST laws, the Department had specified transitional credit verification as one of the key focus areas for the year 2018-19. Scrutiny of transitional credit data revealed that 3,335 taxpayers claimed transitional credit amounting to ₹ 285.13 crore as SGST. Out of 3,335 cases, the Department had identified only 222 (6.66 *per cent*) cases in all circles on the basis of mismatch of ITC with the last legacy return (1st quarterly return of 2017-18) for verification. The details of cases selected for verification by the Department are given in the **Table 4.1.2**.

Table 4.1.2: Number of transitional credit cases selected for verification by the Department

Claims of transitional credit by taxpayers	Total number of Tran-1 cases	Transitional credit to Electronic Credit Ledger (₹ in crore)	No. of cases selected for verification by the Department	Mismatch transitional credit with legacy return (₹ in crore)
Above ₹ 10 lakh	405	236.11	18	29.91
Between ₹ one to ₹ 10 lakh	2926	49.11	204	2.68
Zero claim	3117	(-) 0.09	0	0
Total	6448	285.13	222	32.59

(Source: Information furnished by Commercial tax-GST Department)

Deputy Commissioner, State Tax (GSTN), Chhattisgarh, Raipur informed DAG (RS) of the office of Accountant General (Audit), Chhattisgarh, Raipur on 22 July 2019 that scrutiny of cases, where transitional credit claimed were excess than the credit available in 1st return of 2017-18 and the difference were above ₹ 10 lakh, had to be done at Headquarters level. Besides, as per the instructions issued (July 2018) by the Commissioner (State Tax), where transitional credit claimed were excess than the credit available in 1st return of 2017-18 and the difference was below ₹ 10 lakh are to be scrutinised at the circle level. Further, the Commissioner (State Tax) instructed the circles to recover transitional credit claimed where it was found excess and intimate the same.

Audit noticed that, the Assistant Commissioners (State Tax) verified 165 transitional credit cases out of 189 identified cases (difference below ₹ 10 lakh) in the audited 21 circles. Information about 24 cases were not provided to Audit and out of remaining 165 transitional credit cases, no irregularities were found in 31 cases and these cases were filed by the Department. In 134 cases, excess transitional credit claims to the tune of ₹ 6.89 crore were detected, out of which ₹ 1.18 crore (including interest and penalty) was recovered from 62 cases. In the remaining 72 cases, demand notices have been issued to the taxpayers. However, even after a lapse of more than two years, no concrete action was taken to recover the balance amount of ₹ 5.71 crore from the taxpayers.

Further, despite transitional credit being the focus area of tax administration, 13 *per cent* of claims (24 cases) are yet to be verified in the audited 21 circles.

Audit verified the 31 cases filed by the Department and found irregularities in two cases as detailed below:

- a) Audit found in Circle-4, Raipur, that a tax payer M/s Shivam Industries (GSTIN: 22BBJPJ9167J1ZB) claimed ₹ 2.78 lakh as ITC in Tran-1 and carried forward to Electronic Credit Ledger. Further, the dealer filed revised Tran-1 and claimed ₹ 1.43 lakh as ITC but the excess ITC credited in his Electronic Credit Ledger was not reduced/reversed. This resulted in excess ITC credit of ₹ 1.35 lakh which may be recovered along with interest.
- b) Audit found in Circle-1, Raigarh that a tax payer M/s Rajesh Sales (GSTN:22CRKPP4428C1ZZ) credited ITC in his Electronic Credit Ledger for ₹ 1.99 lakh by filing Tran-1. The dealer further filed revised Tran-1 and claimed ITC for ₹ 0.44 lakh and reversed (debit) the excess amount credited in Electronic Credit Ledger of ₹ 1.55 lakh. However, the dealer did not pay interest on the excess ITC retained for three months in his Electronic Credit Ledger which was also utilised by him. This resulted in non-payment of interest of ₹ 9,323.

On this being pointed out, Department replied (January 2023) that 5,351 nos. of cases have been initiated for verification. Out of 5,351 cases, 3,726 cases (70 *per cent*) have been verified and 1,625 cases are under scrutiny.

The matter was reported to the Government (December 2021). Reply is awaited (December 2022).

4.1.9.2 Compliance issues

The compliance issues pertain to the validity and admissibility of the transitional credits carried over by the taxpayers into GST regime. Taxpayers were required to claim transitional credits in the various specified Tables of Tran 1 and Tran 2, as applicable. Broadly, these tables provide for credit in respect of VAT credit carried over from the Legacy Returns, unavailed VAT credit in respect of capital goods, VAT/ET credit in respect of inputs/semi-finished goods/finished goods held in stock and VAT credit of inputs or input services in transit. The sample identified for audit represented claims under each of these tables so that the adequacy of provisions applicable table wise could be examined for overall compliance assurance.

Audit broadly disclosed various deficiencies in the transitional credit claims of tax payers across various categories under Section 140(1), 140(3) as well as Section 50(3) of the CGGST Act, 2017. These deficiencies in the nature of compliance deviations were observed on transition of the closing balance of credit from legacy returns, credit on VAT paid stock claimed with or without supporting documents, non-payment of interest on irregular transitional credit availed and subsequently reversed, and non-production of records.

We observed 175 compliance deviations amounting to ₹ 26.33 crore in the 365 cases in 21² audited circles constituting an error rate of 48 *per cent*. These compliance deviations are detailed in the ensuing paragraphs.

² Circle-Ambikapur; Bilaspur-1 to 3; Dhamtari, Durg-1 to 4, Raigarh-1 to 2, Raipur-1 to 9 and Rajnandgaon

4.1.9.2 (i) Irregular availment of transitional credit without filing VAT returns

According to Section 140 (1) of CGGST Act, 2017, a registered person, other than a person opting to pay tax under Section 10 of the Act, *ibid* is allowed to take credit of VAT, if any, shown as carried forward in his last return furnished by him under existing law to his Electronic Credit Ledger if,

- (i) the credit is otherwise admissible under the new law;
- (ii) the returns of last six months are furnished under the existing law;
- (iii) the credit is not related to exempted manufactured goods; and
- (iv) the credit is not related to goods in respect of which any assistance or incentive is payable to such registered person. The above VAT Transitional Credit is to be transferred to Electronic Credit Ledger of the registered person through filing of Tran-1 return.

Further, Section 50(3) stipulates that a taxable person who makes an undue or excess claim of input tax credit under sub-section (10) of section 42 or undue or excess reduction in output tax liability under sub-section (10) of section 43, shall pay interest on such undue or excess claim or on such undue or excess reduction, as the case may be, at such rate not exceeding 24 *per cent*.

During scrutiny of 365 transitional credit cases out of 2,826 transitional cases in 21 audited circles, Audit found that 36 taxpayers in 14 circles³ did not submit their last six months returns or submit their returns after filing Tran-1 but claimed/availed Transitional Credit (ITC) of ₹ 7.92 crore in their Electronic Credit Ledger by filing Tran-1. This resulted in irregular availment of transitional credit of ₹ 7.92 crore as detailed in **Appendix 4.1.1** which may be recovered along with interest.

On this being pointed out, Government stated (June 2022) that ₹ 6.86 lakh has since been recovered in respect of two cases, demand for ₹ 10.56 crore has been raised in 20 cases and action is being initiated on remaining 14 cases.

An illustrative case is given below:

During test check of transitional credit cases in Circle-9, Raipur, Audit observed that a dealer M/s Rukmani Electrical and Corporation Pvt. Ltd. (GSTIN 22AABCR6640R1Z1) carried forward transitional credit of ₹ 2.62 crore to its Electronic Credit Ledger by filing Tran-1. Further scrutiny of returns revealed that the dealer did not file quarterly returns for the 1st quarter of 2017-18. Hence, as per the above provision the taxpayer is not eligible to avail transitional credit. This resulted in irregular availment of transitional credit of ₹ 2.62 crore which may be reversed/recovered along with interest.

³ Circle-2 to 5, 7,8 & 9, Raipur, Circle-2 & 3, Durg, Circle-1 & 3, Bilaspur, Circle Ambikapur, Dhamtari and Rajnandgaon

4.1.9.2 (ii) Excess carry forward of VAT transitional credit

During scrutiny of 365 transitional credit cases out of 2,826 transitional cases in 21 circles, Audit found that 47 taxpayers in 21 circles⁴ availed excess transitional credit of ₹ 7.03 crore in their Electronic Credit Ledger by filing Tran-1. The taxpayers carried forward excess transitional credit than the credit available in their last VAT returns, resulting in irregular carry forward of transitional credit of ₹ 7.03 crore, as detailed in **Appendix 4.1.2** which may be recovered along with interest.

On this being pointed out, Government stated (June 2022) that ₹ 43.43 lakh has since been recovered in respect of seven cases, demand for ₹ 3.92 crore has been raised in 15 cases and action is being initiated on remaining 25 cases.

An illustrative case is given below:

During test check of transitional credit cases in Circle-9, Raipur, Audit observed that a taxpayer M/s BPL Medical Equipments Pvt. Ltd. (GSTIN 22AAFCB3158EZ5) carried forward excess amount to his Electronic Credit Ledger through filing Tran-1. Closing balance of the taxpayer in his last return (1st quarter of 2017-18) was 'NIL' whereas transitional credit carried forward was ₹ 0.21 crore. This resulted in excess credit carried forward of ₹ 0.21 crore which may be reversed/recovered along with interest.

4.1.9.2 (iii) Excess transitional credits claimed under Table 5(c) of Tran-1 without payment of differential tax on pending C-forms

According to Section 140 (1) of Chhattisgarh GST Act, 2017, a registered person, other than a person opting to pay tax under Section 10 of the Act, *ibid* is allowed to take credit of VAT, if any, shown as carried forward in his last return furnished by him under the existing law to his Electronic Credit Ledger. Further, if a registered taxpayer under any State VAT has any pending C-Form/F-Form/H or I-Form then he is required to pay the differential tax as he is not eligible to claim concessional Central Sales Tax rate. Such differential tax payable will be deducted from the ITC balance available in the last return filed by him and the remaining credit will be carried forward under GST Regime as transitional credit.

Section 50(3) stipulates that a taxable person who makes an undue or excess claim of input tax credit under sub-section (10) of section 42 or undue or excess reduction in output tax liability under sub-section (10) of section 43, shall pay interest on such undue or excess claim or on such undue or excess reduction, as the case may be, at such rate not exceeding 24 *per cent*.

Further, Central Sales Tax Act, 1956 provides for levy of tax at the rate of two *per cent* with effect from June 2008 on interstate sales of goods made against declaration in Form 'C'. In absence of Form 'C', the taxpayer is liable to pay tax at the rates prescribed in the CGVAT Act for that commodity.

⁴ Circle-1 to 9, Raipur; Circle 1 to 4, Durg; Circle 1 to 3, Bilaspur; Circle 1 & 2, Raigarh, Circle Ambikapur; Dhamtari and Rajnandgaon

Audit test checked records of 365 cases out of 2,826 cases in 21 circles and noticed that 31 taxpayers in four circles⁵ did not submit the required 'C' forms for interstate sale for ₹ 269.05 crore made during the period 2016-17 (4th quarter) and 2017-18 (1st quarter) but paid concessional rate of tax of two *per cent*. In the absence of 'C' forms the taxpayers are liable to pay the differential tax of ₹ 8.10 crore or adjust the same from their available ITC in the last VAT return and carry forward the remaining ITC to GST regime. However, it was noticed that the taxpayers neither paid the differential tax nor adjusted the tax from the ITC available in their last returns but carried forward the ITC to Electronic Credit Ledger by filing Tran-1. This resulted in excess transitional credit claimed of ₹ 5.63 crore as detailed in **Appendix 4.1.3** which may be recovered along with interest.

On this being pointed out, Government stated (June 2022) that ₹ 0.82 lakh has since been recovered in respect of one case, in 21 cases assessment for the year 2016-17 has been processed and the cases for the year 2017-18 is allotted to concerning Assistant Commissioner for assessment on priority basis and in nine cases notices have been issued to the taxpayers.

An illustrative case is given below:

During test check of transitional credit cases in Circle-3, Durg, Audit found that a taxpayer M/s Shivam Hi-Tech Steels Pvt. Ltd. (GSTN: 22AAJCS7718R1ZN) had not submitted 'C' forms for ₹ 41.44 crore for interstate sales done during 2016-17 (4th quarter) and 2017-18 (1st quarter) however, paid concessional rate of tax of two *per cent*. In the absence of 'C' forms, the taxpayer is liable to pay the differential tax of ₹ 1.24 crore or adjust the tax from the ITC available in his last return. But, it was noticed that the taxpayer neither paid the differential tax nor adjusted the tax from available ITC but carry forward the ITC to his Electronic Credit Ledger by filing Tran-1. This resulted in irregular availment of transitional credit of ₹ 1.24 crore which may be recovered along with interest.

4.1.9.2 (iv) Irregular availment of transitional credit on inputs held in stock

According to Section 140 (3) of CGGST Act, 2017, a registered person, who was not liable to be registered under the existing law, or who was engaged in the sale of exempted goods or tax free goods by whatever name called, or goods which have suffered tax at the first point of their sale in the State and the subsequent sales of which are not subject to tax in the State under the existing law but which are liable to tax under this Act or where the person was entitled to the credit of input tax at the time of sale of goods, if any, shall be entitled to take, in his Electronic Credit Ledger, credit of the VAT in respect of inputs held in stock and inputs contained in semi-finished or finished goods held in stock on the appointed day subject to the following conditions, namely:

- (i) such inputs or goods are used or intended to be used for making taxable supplies under this Act;
- (ii) the said registered person is eligible for input tax credit on such inputs under this Act;

⁵ Circle-8, Raipur, Circle-2,3 &4, Durg

- (iii) the said registered person is in possession of invoice or other prescribed documents evidencing payment of tax under the existing law in respect of such inputs; and
- (iv) such invoices or other prescribed documents were issued not earlier than twelve months immediately preceding the appointed day.

During scrutiny of 365 cases out of 2,826 cases in 21 circles, Audit noticed that 16 taxpayers in nine⁶ circles claimed transitional credit for ₹ 1.59 crore under Table 7(c) in Tran-1 return. The essential condition for availing transitional credit in respect of VAT paid goods held in stock under Table 7(c) of Tran -1 return is that the registered person was in possession of invoices or other prescribed documents evidencing payment of VAT under the existing law in respect of such inputs. However, no such documents were made available to Audit for scrutiny of the transitional credit claim, in the absence of which the authenticity of such credit could not be ascertained. This resulted in possible irregular availment of transitional credit of ₹ 1.59 crore, as detailed in **Appendix 4.1.4.**

On this being pointed out (December 2021) by Audit, Government replied (June 2022) that demand for ₹ 2.25 crore has been raised in 12 cases and action is being initiated on remaining four cases.

An illustrative case is given below:

During test check of transitional credit cases in Circle-4, Durg, Audit observed that a taxpayer M/s Surjeet Agriculture Industries (GSTIN 22ABMPH0624A1Z1) claimed transitional credit of ₹ 0.23 crore under Table 7(c). However, no such documents were made available to Audit for scrutiny of the transitional credit claim, in the absence of which the authenticity of such credit could not be ascertained. This resulted in possible irregular availment of credit of ₹ 0.23 crore.

4.1.9.2 (v) *Non-payment of interest on reversal of excess transitional credit claimed*

As per Rule 121 of the Chhattisgarh GST Rules, 2017, the recovery of amount credited under sub-rule (3) of Rule 117 may be initiated under Section 73 or Section 74 of the CGGST Act, 2017, as the case may be. The proceeding under Section 73 or 74 shall require the taxpayer to pay the credit along with interest payable at the rate as notified by the State Government under Section 50(3) of the CGGST Act, 2017.

Further, as per notification no. F-10/44/2017/CT/V (87) dated 29 June 2017 the rate of interest under Sub-Section (3) of Section 50 is 24 *per cent*.

Audit test checked the records of 365 cases out of 2,826 cases in 21 circles and found that three taxpayers in three circles⁷ credited excess amount of transitional credit in to their Electronic Credit Ledger and later on reversed (debit) the excess credit. However, the taxpayers did not pay any interest on the excess amount credited to their Electronic Credit Ledger of ₹ 8.52 lakh leading to non-payment of interest of ₹ 67,547 as detailed in **Appendix 4.1.5.**

⁶ Circle-3,4 & 7, Raipur; Circle-2,3 & 4, Durg and Circle-1,2 & 3, Bilaspur

⁷ Circle-2, Raipur; Circle-2 & 3, Bilaspur

On this being pointed out (December 2021) by Audit, Government replied (June 2022) that demand for ₹ 0.76 lakh has been raised in two cases and notice has been issued to the taxpayer in one case.

4.1.9.2 (vi) Irregular availment of transitional credit of stock without invoice by filing Tran-2

Rule 117(4) (b) (iii) of the CGGST Rules, 2017 prescribes that the registered persons who are not in possession of an invoice or any other documents evidencing payment of tax in respect of inputs have to initially submit details of such stock in FORM GST Tran 1 under Table 7(d) and thereafter on effecting supply of these goods within six tax periods from the appointed date, have to file a return in FORM GST Tran-2 showing the details of goods supplied in each tax period.

During scrutiny of 365 cases out of 2,826 cases in 21 circles, Audit found that three taxpayers in three circles⁸ claimed transitional credit of ₹ 0.16 crore by filing of Tran -2. However, it was noticed that the taxpayers did not declare their goods held in stock in Table 7 (d) of Tran -1 but claimed through Tran -2 and availed ITC which is against the provision of the above rule. This resulted in irregular availment of transitional credit of ₹ 0.16 crore, as detailed in **Appendix 4.1.6** which should be recovered along with interest.

On this being pointed out (December 2021) by Audit, Government replied (June 2022) that demand for ₹ 9.14 lakh has been raised in one case and notices have been issued in remaining two cases.

An illustrative case is given below:

During scrutiny of records in Dhamtari Circle, it was found that a taxpayer M/s Dinesh Medical Stores (GSTN: 22AFPPK7470Q1ZP) had claimed VAT transitional credit of ₹ 0.08 crore by filing Tran-2. However, it was noticed that the taxpayer did not declare the goods held in stock in table 7 (d) of Tran-1 return but claimed only through Tran-2 return and availed ITC of ₹ 0.08 crore, which is against the provision of the rules and should be recovered along with interest.

4.1.9.2 (vii) Non production of records to Audit for scrutiny

Audit test checked the records of 365 cases out of 2,826 cases in 21 circles and found that 14 circles⁹ did not provide records like stock register, invoices (purchase/sale), books of accounts etc. of 39 taxpayers involving transitional credit of ₹ 3.99 crore claimed under Table no. 6(b), 7(b), 7(c), 7(d), 10(a) and 11(c) in Tran-1. Due to non-production of records by the Department, Audit could not verify the genuineness of the transitional credit availed by the taxpayers. The details are given in **Appendix 4.1.7**.

On this being pointed out, Government stated (June 2022) that ₹ 14.70 lakh has since been recovered in respect of two cases, demand for ₹ 4.62 crore has been raised in 21 cases and action is being initiated on remaining 16 cases.

⁸ Circle-1, Durg, Dhamtari and Rajnandgaon

⁹ Circle-1 to 9, Raipur; Circle 2,3 & 4, Durg; Circle 1 & 3, Bilaspur

4.1.10 Conclusion

Audit observed that the Department did not cross verify all the transitional credit cases with VAT details although, it was a one time important exercise leading to rectify the irregularities. Audit further observed that though the Department verified 222 transitional cases, no concrete action was taken to recover the revenue where irregularities were detected.

4.1.11 Recommendations

1. *The Department may verify all the pending transitional credit cases to quantify actual input tax credit.*
2. *The Department may take appropriate action to recover the revenue in the cases where irregularities have been detected by the Department.*

4.2 Subject Specific Compliance Audit on GST refunds

4.2.1 Introduction

Timely refund mechanism is essential in tax administration, as it facilitates trade through release of blocked funds for working capital, expansion and modernisation of existing business. Goods and Services Tax Act, 2017 provides a mechanism to streamline and standardise the refund procedures.

Every claim has to be filed online in a standardised form. However, due to unavailability of electronic refund module online, the applicants were required to file the refund applications in form GST-RFD-01A, take a printout of the same and submit it physically to the jurisdictional office along with all the supporting documents. The processing of those refund applications was done manually. The refund applications in form GST RFD-01A, along with all supporting documents, were to be submitted electronically¹⁰. However, post submission stages of processing the refund application continued to be manual. The refund procedure became fully electronic from 26 September 2019 onwards, wherein all the steps from submission of application to processing were undertaken electronically.

4.2.2 Tax administration

There are five divisions and 30 circles under State Tax Department. The State Tax Department is administered at the Government level by the Principal Secretary. The Commissioner is the head of the State Tax Department and is assisted by one Special Commissioner, three Additional Commissioners (Addl. Commissioner), 12 Joint Commissioners (JCs), 26 Deputy Commissioner (DCs), 72 Assistant Commissioners (ACs), 121 State tax officers (STOs), 174 Inspectors of State tax (STIs) in performance of such function as may be assigned to them under the Chhattisgarh Goods and Services Tax (CGGST) act 2017. Against the above sanctioned posts, 10 Joint Commissioners (JCs), 20 Deputy Commissioners (DCs), 54 Assistant Commissioners (Acs), 71 State tax officers (STOs), 115 Inspectors of State tax (STIs) are presently working in the Department as of October 2021.

4.2.3 Statutory Provision

The provisions pertaining to refund are contained in Sections 54 to 58 of the Chhattisgarh/ Central Goods and Services Tax Act 2017 and Sections 15 and 16 of the IGST Act 2017. A claim for refund may arise on account of

- (i) Export of goods or services;
- (ii) Supplies to Special Economic Zones (SEZs) units and developers;
- (iii) Deemed exports;
- (iv) Refund of taxes on purchase made by United Nation or embassies etc.;
- (v) Refund arising on account of judgement, decree, order or direction of the Appellate Authority, Appellate Tribunal or any court;
- (vi) Refund of accumulated Input Tax Credit of GST on account of inverted duty structure/Reverse Charge cases.
- (vii) Finalisation of provisional assessment;

¹⁰ Circular No. 79/53/2018-GST, dated 31 December 2018.

- (viii) Refund of balance in electronic cash ledger.
- (ix) Refund of pre-deposit;
- (x) Excess GST payment;
- (xi) Refunds to International tourists of GST paid on goods in India and carried abroad at the time of their departure from India;
- (xii) Refund on account of issuance of refund vouchers for taxes paid on advances against which, goods or services have not been supplied;
- (xiii) Refund of CGST & SGST paid by treating the supply as intra-state supply which is subsequently held as inter-state supply and vice versa.

4.2.4 Refund Procedure

The application for refund of GST shall be forwarded to the proper officer who shall, within a period of fifteen days of filing of the said application, scrutinise the application for its completeness and if the application is found to be complete in all terms, acknowledgement shall be made available to the applicant through the common portal electronically. However, till the time the refund module on the Goods and Services Tax Network (GSTN) portal is operationalised, facility for manual filing of refund claims has been provided. After scrutiny of the refund claim and on being *prima facie* satisfied that the amount claimed as refund is correct, the proper officer has to issue the order sanctioning the final refund after due verification and examination of claim within 60 days from the date of receipt of application failing which interest at the rate of six *per cent* will become payable along with refund on the expiry of 60 days till the date of payment of refund.

4.2.5 Trends of Refund

A total number of 3,616 refund claims involving ₹ 678.89 crore were received up to 31 July 2020 (2,386 pre-automation cases involving ₹ 458.91 crore and 1,230 post-automation cases involving ₹ 219.98 crore). Out of these, 3,102 refund claims involving ₹ 609.07 crore were sanctioned and refunded (2,144 pre-automation cases involving ₹ 405.05 crore and 958 post-automation cases involving ₹ 204.02 crore) up to 31 July 2020.

Number of refund claims received and refund sanctioned along with amount during the period July 2017 to July 2020 are detailed in **Table 4.2.1**.

Table 4.2.1: Trend of refunds

(₹ in crore)

Period	Year	No. of registered taxpayers	Refund claims received		Refund Sanctioned	
			No. of cases	Amount Claimed	No. of cases	Amount Sanctioned
Pre automation Period (1 July 2017 to 25 September 2019)	2017-18 (July'17 to March'18)	96,897	602	80.03	567	79.08
	2018-19 (April'18 to March'19)	101327	1,224	155.59	1,096	114.45
	2019-20 (up to 25 September'19)	110197	560	223.29	481	211.52
Total No. of refund cases (pre-automation period)			2,386	458.91	2,144	405.05
Post automation period (26 September 2019 onwards)	2019- 20 (26 September 2019 to March'20)	119841	665	77.61	540	73.43
	2020-21 (up to July'20)	124710	565	142.37	418	130.59
Total No. of refund cases (post-automation period)			1,230	219.98	958	204.02
Total			3,616	678.89	3,102	609.07

4.2.6 Audit Objectives

Audit of refund cases under Goods and Services Tax (GST) regime was conducted to assess:

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

4.2.7 Criteria

The provision of the following Acts, Rules and Circular of the State Tax Department were used as sources for audit criteria:

- Chhattisgarh Goods and Services Tax (CGGST) Act, 2017;
- Central Goods and Services Tax (CGST) Act, 2017
- Chhattisgarh Goods and Services Tax (CGGST) Rules, 2017;
- Integrated Goods and Services Tax Act 2017; and
- Notifications/circulars/orders and instructions issued by Central/State Government from time to time.

4.2.8 Scope of Audit

GSTN provided pan-India refund data for the period from July 2017 to July 2020. For the period prior to 26 September 2019, i.e. pre-automation period, the refund applications under each category were sorted in descending order of refund amount claimed by taxpayers. The sorted refund applications were divided into four quartiles for drawing the sample.

For selecting refund applications filed after 26 September 2019, a composite risk score was devised using risk parameters such as refund amount claimed (60 *per cent* weightage), delay in sanctioning refund (15 *per cent*), refund sanctioned to refund amount claimed ratio (10 *per cent*) and issue of deficiency memo issued. Based on the risk score arrived as per this process, refund applications were selected.

Based on the above procedure, 292 sampled refund cases were selected, out of which 153 pre-automation refund cases (received from 1 July 2017 to 25 September 2019) and 139 post-automation refund cases (received from 26 September 2019 to 31 July 2020) processed till July 2020 in 30 circles under five GST divisions in the State. The audit of post-automation refunded claims has been conducted online. The circle wise details of refund cases selected for Subject Specific Compliance Audit (SSCA) on GST refund is shown in **Table 4.2.2**.

Table 4.2.2: Pre-automation and Post-automation cases

Sl. No.	Name of Divisions	Name of the circle	Pre-automation		Post-automation	
			No. of cases selected	No. of cases audited	No. of cases selected	No. of cases audited
1	Raipur – 1	Raipur -1	4	4	2	2
2		Raipur -2	4	4	2	2
3		Raipur -3	14	14	12	12
4		Raipur -4	1	1	0	0
5		Raipur -5	9	9	6	6
6		Mahasamund	1	1	0	0
7	Raipur - 2	Raipur -6	14	14	0	0
8		Raipur -7	20	20	10	10
9		Raipur -8	2	2	3	3
10		Raipur -9	6	6	13	13
11		Dhamtari	3	3	5	5
12		Jagdalspur-1	1	1	5	5
13		Jagdalspur-2	2	2	1	1
14		Bhatapara	7	7	0	0
15	Bilaspur-1	Bilaspur-1	4	4	6	6
16		Bilaspur -2	10	10	10	10
17		Ambikapur	1	1	6	6
18		Manendragarh	0	0	2	2
19	Bilaspur-2	Bilaspur-3	8	8	10	10
20		Korba-1	1	1	2	2
21		Korba-2	2	2	6	6
22		Raigarh-1	4	4	1	1
23		Raigarh-2	3	3	5	5
24		Janjgir	2	2	4	4
25	Durg	Durg-1	5	5	2	2
26		Durg-2	7	7	0	0
27		Durg-3	7	7	6	6
28		Durg-4	6	6	13	13
29		Kawardha	1	1	0	0
30		Rajnandgaon	4	4	7	7
Grand Total			153	153	139	139

4.2.9 Audit Findings

4.2.9.1 Delay in compliance of refund cases

Refund is a time bound process where the application must be acknowledged within 15 days and refund should be sanctioned or rejected within 60 days from the date of application. Further, the sanctioned refund must be

communicated to the counterpart tax authority within seven days. Audit observations based on the above statutory provisions are depicted below.

4.2.9.1 (i) Delay in issue of Acknowledgment

Rule 90(1) and (2) of CGGST Rules, 2017 stipulates that the acknowledgment shall be issued within 15 days of filing of refund claim by the proper officer, if the application is found complete in all respects, through the common portal. In case of pre-automation cases, the stipulated period of 15 days will be counted from the date of manual submission of refund application along with all supporting documents.

During scrutiny of refund cases, Audit observed that in 60 refund cases of 19 circles (50 pre-automation cases in 15 circles and 10 post automation cases in seven circles) there was delay in issue of acknowledgement ranging from 4 to 232 days. The details are given in **Appendix 4.2.1A** and **Appendix 4.2.1B**. The age wise analysis of the observations relating to delays is as follows:

Table 4.2.3: Age wise analysis of delay in issue of acknowledgement

Sl. No	Delay ranges	Number of refund cases		
		Pre-automation	Post automation	Total
1.	Up to three months	38	9	47
2.	three-six months	9	1	10
3.	More than six months	3	0	03
Total		50	10	60

On this being pointed out, the concerned Assistant Commissioners, State Tax Department stated that the delay was mainly due to non-updation of bank accounts by the taxpayers, detailed scrutiny of invoices, wrong/incomplete bank details given by taxpayer, frequent transfer of Assistant Commissioners and delayed allocation of GSTN module.

The replies are not acceptable, as the Act/ Rules has specified the timeline according to which the acknowledgement has to be issued within 15 days. This has resulted in non-observance of the provision of Rule 90 of the CGGST Rules, 2017. Further, it has been noticed that out of the above 60 cases of delay in issue of acknowledgement of refund applications, in 29 refund cases there is also delay in issue of refund sanction order. Hence, this delay may lead an extra burden on the exchequer in the form of interest liability under Section 56 of the CGGST Act, 2017.

4.2.9.1 (ii) Delay in sanction of Refund order

Section 54(7) of the CGGST Act 2017 read with Rule 92 of the CGGST Rules 2017 stipulates that upon submission of refund application, the officer shall carry out the examination process and if found correct/ incorrect the refund order/rejection order accordingly, in form GST RFD 06, shall be issued within 60 days of receipt of application. Otherwise, as per Section 56 of the CGGST Act, 2017, the Department is liable to pay interest to the taxpayers at six *per cent* per annum.

During scrutiny of refund cases in 16 Circles, Audit observed that, in 46 refund cases (33 pre-automation cases in 12 circles and 13 post automation cases in six circles) there was delay in sanction of refund ranging from 4 to 651 days, out of which, in 21 cases there was delay of more than three months. This has resulted in non-observance of the provisions of Section 54(7) of the CGGST Act 2017 read with Rule 92 of the CGGST Rules 2017. Consequently, the Department had not paid interest under section 56 to the claimants which creates liability to the exchequer amounting to ₹ 0.35 crore (July 2021). The details of pre-automation and post-automation refund cases are given in **Appendix 4.2.2A** and **Appendix 4.2.2B** respectively. The age wise analysis of the observations relating to delays is mentioned in **Table 4.2.4**.

Table 4.2.4: Age wise analysis of delay in sanction of Refund Orders

Sl No.	Delay ranges	Number of refund cases in which delay was noticed		
		Pre-automation	Post automation	Total
1.	Up to three months	15	10	25
2.	Three-six months	5	2	07
3.	More than six months	13	1	14
Total		33	13	46

On this being pointed out, Assistant Commissioners, State Tax Department stated the same reasons as delay in issue of acknowledgement (**para 4.2.9.1 (i)**).

The replies of the ACs are not acceptable as refund application was not disposed of within the time limit as per Act and Rules.

Further, the nature wise break up of delay in sanctioning refund has been depicted in **Table 4.2.5**.

Table 4.2.5: Nature wise break up of delay in sanctioning refund

(₹ in crore)

Sl No.	Nature of refund	Total no. of cases selected	No. of cases in which delay was noticed	Period of delay	Total Amount Refunded
1.	Export of goods and services without payment of tax. (EXWOP)	57	27	10 days to 1 year and 286 days	30.70
2.	Refund on account of inverted duty structure. (INVITC)	64	3	5 to 74 days	0.02
3.	Refund due to Excess balance in Cash ledger. (EXBCL)	132	12	4 to 160 days	0.35
4.	Excess payment of tax. (XSPAY)	11	2	64 to 94 days	0.05
5.	Any other. (ANYOTH) & ASSORD	28	2	29 to 68 days	0.12
Total		292	46	4 days to 1 year and 286 days	31.24

4.2.9.1 (iii) Delay in communicating refund orders to counterpart tax authority

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

During scrutiny of refund cases in seven Circles, Audit observed that, in 22 pre-automation refund cases, out of 40 pre-automation refund cases, amounting to ₹ 0.28 crore, the State Authority forwarded the sanctioned refund order to central tax authorities with a delay ranging from 4 to 46 days. The details are given in **Appendix 4.2.3**. The age wise analysis of the observations relating to delays is mentioned in **Table 4.2.6**.

Table 4.2.6: Age wise analysis of delay in communicating refund orders to counterpart tax authority

Sl. No	Year of application for refund	Number of refund cases in which delay noticed
1.	2017-18	00
2.	2018-19	12
3.	2019-20	10
Total		22

Thus, apparently the Department did not adhere to the timeline prescribed by the Board¹¹ and interest as admissible under section 56 of CGSGT Act was not paid to the claimants (July 2021).

4.2.9.2 Excess Refund due to non-observance of Act/ Rules

Rule 89(5) of the CGGST Rules 2017 prescribes the formula for maximum refund of unutilised ITC on account of inverted duty structure. As per the rule, Net ITC includes the input tax credit availed only on inputs during the relevant period and does not include credit availed on input services. Further, Rule 89(4) of the CGGST Rules, 2017, prescribes the formula as per which the refund in the case of zero-rated supply of goods or services shall be granted. In the formula, "Net ITC" means input tax credit availed on inputs and input services during the relevant period. Thus, ITC availed on capital goods shall not be considered.

As per CBIC circular (March 2018), the value of goods declared in the GST invoice and the value in the corresponding Shipping bill/ bill of export should be examined, and lower of the values should be sanctioned as refund. It is specifically mentioned in the circular that the instructions given in the circular apply to exports made on or after 1 July 2017.

Audit observations based on the above statutory provisions are detailed below:

¹¹ Circular No. 24/24/2017-GST, dated 21 December 2017 of Central Board of Excise and Customs

4.2.9.2 (i) *Excess refund due to erroneous inclusion of credit on services in net Input Tax Credit*

As per section 54 (3) of the CGGST Act 2017, a registered person may claim refund of any unutilised Input Tax Credit¹² (ITC) at the end of any tax period where the credit has accumulated on account of rate of tax on inputs being higher than the rate of tax on output supplies (i.e. Inverted Duty Structure). Further, Rule 89(5) of the CGGST Rules 2017 prescribes the formula for maximum refund of unutilised ITC on account of inverted duty structure. As per the Rule, Net ITC includes the input tax credit availed only on inputs during the relevant period and does not include credit availed on input services.

During test check of records, it was observed that in eight refund cases out of 57 refund cases (27 pre-automation and 30 post-automation refund cases) of four circles, the amount claimed by the taxpayers included the ITC availed on input services which should be excluded while computing the refund claim. However, while computing the refund claim, the Department included the input services in calculating Net ITC, which resulted in irregular allowance of refund to the tune of ₹ 81.67 lakh. The details are shown in **Table 4.2.7**.

We noticed during test check of 57 refund cases in four circles, excess refund was made in eight refund cases due to erroneous inclusion of credit on services in net Input Tax Credit, out of which five refund cases pertain to Rashi Steel and Power Ltd. One out of the five case of Rashi Steel and Power Limited is illustrated below:

The refund case of Rashi Steel and Power Ltd. (GSTN-22AAECR6450Q1Z0 and Acknowledgment Receipt No. (ARN)-AA2209190006938) for the month of February 2019 is that the Net ITC includes Input services amounting to ₹ 0.42 crore. As per the above-mentioned rule, Net ITC does not include credit availed on Input services. After disallowing ₹ 0.42 crore from the available ITC as per Annexure-B and Form GSTR-3B of ₹ 1.27 crore, the Net ITC comes to ₹ 0.85 crore, whereas, the tax payable on such inverted rated supply of goods and services is ₹ 0.92 crore, which is more than the net input tax credit. Hence, the entire amount of refund of ₹ 0.35 crore is inadmissible.

Table 4.2.7: Details of inverted duty structure refund cases which include input services in Net ITC

					(₹ in lakh)
Name of the circle	Name of the taxpayers	GST Registration No	Acknowledgment Receipt No.	Amount	
Bilaspur 3	Rashi Steel and power limited	22AAECR6450Q1Z0	AA221217158220R	3.26	
			AA2212182189943	14.30	
			AA2207172774307	0.01	
			AA2211180915657	13.87	
			AA2209190006938	35.27	
Raipur 2	Unum Energy Private Limited	22AACCU0922C1Z3	AA220619007235H	0.26	

¹² Input tax credit is the credit received available to be set-off against paying output taxes. In simple terms, ITC is the refund on the tax paid by a person at the time of purchase.

Raipur 3	M/s. Mahesh Nebhani	22ABHPN7881L1Z5	AA220518006456E	0.03
Ambikapur	M/s Durgesh Solar Agencies	22AJAPG7746A1ZT	AA221219003483N	14.67
Total				81.67

On this being pointed out, the Assistant Commissioners assured that they will take necessary steps after verification of facts and figures, while the Assistant Commissioner of Raipur circle-3 had recovered the entire amount along with interest.

4.2.9.2 (ii) Excess refund due to erroneous inclusion of credit on capital goods in Net Input Tax Credit

As per Section 54 (3) of the CGGST Act, 2017, refund of unutilised input tax credit (ITC) can be claimed by a registered person at the end of any tax period.

Rule 89(4) of the CGGST Rules, 2017, prescribes the formula as per which the refund in the case of zero-rated supply of goods or services shall be granted. In the formula, "Net ITC" means input tax credit availed on inputs and input services during the relevant period. Thus, ITC availed on capital goods shall not be considered.

Rule 89(5) of the CGGST Rules 2017 prescribes the formula for maximum refund of unutilised ITC on account of inverted duty structure. As per the Rule, Net ITC includes the input tax credit availed only on inputs during the relevant period and does not include credit availed on input services and capital goods. Thus, ITC availed on capital goods shall not be considered.

Audit observed that in four refund claims in three circles, the amount of ITC availed on capital goods was included in the calculation of 'Net ITC' to arrive at the refund amount. This resulted in excess sanction of refund of ₹ 47,006 due to inclusion of capital goods during calculation of refund, which is recoverable along with interest in terms of Section 73 of CGGST Act, 2017. The details are shown in **Table 4.2.8**.

Table 4.2.8: Details of refund cases which include capital goods in Net ITC

<i>(in ₹)</i>			
Name of the circle	Name of the taxpayers and GST No.	Acknowledgment Receipt No.	Amount
Bilaspur-2	Anand Plastic India GST No. - 22AAZPG3018K1ZL	AA2208171512691	8640
Raipur -6	Sri Sainath Industry Pvt. Ltd. GST No. - 22AALCS6148P1ZR	AA2209190052890	3661
Rajnandgaon	Khetani Boards	AA220719002771E	24320
	Suntech Geotextile Pvt. Ltd. GST No. - 22AATCS5208C1ZJ	AA220319193179Y	10385
Total			47006

On this being pointed out, Assistant Commissioner, State Tax Department, Rajnandgaon circle has recovered ₹ 34,705 along with interest amounting to ₹ 9,880 and remaining two circle officers assured that the amount will be recovered along with interest.

4.2.9.2 (iii) *Excess refund due to non-observance of the relevant period clause*

CGGST Rule 89(4) and (5) prescribes the formula as per which the refund in the case of zero-rated supply of goods or services and inverted duty structure shall be granted. According to the formula, relevant period means the period for which the refund claim has been filed.

Further, Serial no. 2.3 of Central Board of Indirect Tax and Customs circular no. 59/33/2018-GST dated 4 September 2018 states that in view of the difficulties being faced by the claimants of refund, it has been decided that the refund claim shall be accompanied by a print-out of Form GSTR-2A of the claimant for the relevant period for which the refund is claimed. The proper officer shall rely upon Form GSTR-2A as evidence of the accounting of the supply by the corresponding supplier in relation to which the input tax credit has been availed by the claimant. In some cases the details of all the invoices relating to the input tax credit may not be availed, possibly because the supplier's Form GSTR-1 was delayed or not filed. In such case, the proper officer may call for the hard copies of such invoices if he deems it necessary for the examination of the claim for refund.

During test check of 50 refund cases in two circles¹³, it was observed that in six refund cases the relevant period clause was not considered while sanctioning the amount of refund. The details of the same are shown in Table 4.2.9.

Table 4.2.9: Details of refund cases in which relevant period clause was not observed

(₹ in lakhs)

Name of the Circle	Name of the taxpayers and GST No.	Acknowledgment Receipt No.	Excess amount refunded	Reasons
Raipur-Circle-7	M/s Thakur Petrochemicals GST No.- 22ADLPT9120C1ZQ	AA2206190062320	6.11	refund was applied for the months-June 2018 to August 2018 but adjusted total turnover and Net Input Tax Credit were calculated from July 2017 to August 2018
Bilaspur - Circle-2	Anand Plastic India GST No.- 22AAZPG3018K1ZL	AA2208171512691	0.48	ITC availed on invoices of July, 2017 against the relevant period August 2017
	Ujala Rubber Industries GST No.- 22ABLPK7698A1ZK	AA220917175588L	0.78	ITC availed on invoices of August, 2017 against the relevant period September, 2017.
		AA221218231333Q	0.98	ITC availed on invoices of September, 2018 against the relevant period October 2018 to December 2018
		AA2203181757047 (Relevant period Jan 2019 to March 2019)	1.79	ITC availed on invoices of Nov-December, 2018 against the relevant period January 2019 to March 2019.
	Acme Plastic Industries GST No.- 22AIYPD9181F1ZZ	AA220318019814D	0.32	ITC availed on invoices of Oct-Dec, 2017 against the relevant period January 2018 to March 2018
Total			10.46	

¹³ Raipur circle 7 and Bilaspur circle 2

On this being pointed out, the Assistant Commissioners assured that necessary steps will be taken after due verification of facts and figures.

4.2.9.3 Irregular Refund

Section 54(6) of the CGGST Act, 2017 stipulates that provisional refund amounting to 90 *per cent* shall be granted only to those taxpayers who makes zero rated supply of goods and services. As per Circular No. 45/ 19/2018-GST dated 30.05.2018, it was clarified that refund of accumulated ITC of compensation cess on account of zero-rated supplies made under Bond/ Letter of Undertaking is available and the registered person can claim refund of compensation cess.

Further, as per rule 86 (4A) of the CGGST Rule, 2017, where a registered person has claimed refund of any amount paid as tax but was wrongly paid or paid in excess for which debit has been made from the electronic credit ledger, the said amount, if found admissible, shall be re-credited to the electronic credit ledger by the proper officer by an order made in Form GST PMT-03.

Audit observations based on the above statutory provisions are depicted below:

4.2.9.3 (i) Irregular grant of provisional refund

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

During test check of records, in seven refund cases out of 52 refund cases in three circles (27 pre-automation cases and 25 post-automation cases), the Department had issued provisional refund to those cases which do not come under the category of zero-rated supply of goods or services. Thus, the provisional grant of refund in these cases resulted in irregular grant of provisional refund of ₹ 26.17 lakh. The details are shown in **Table 4.2.10**.

Table 4.2.10: Details of refund cases other than zero rated supply of goods and services in which provisional refund was sanctioned

(₹ in lakh)

Name of the Circle	Name of the Taxpayers and GST No.	Acknowledgment Receipt No.	Amount	Date of Sanction of Provisional refund order
Raipur 03	M/s Mahesh Nebhani & co GST No. - 22ABHPN7881L1Z5	AA220318007923G	0.12	25/05/2019
		AA221118088909S	0.10	25/05/2019
		AA220518006456E	0.08	25/05/2019
	Rich Phyto Care Pvt. Ltd GST No. - 22AACCR8543G1ZH	AA220219126530P	0.90	22/07/2019
Raipur 09	Asquare Food and	AA220119103527L	8.85	01/04/2019

	Beverages Pvt. Ltd. GST No. - 22AANCA8045R1Z3	AA221118087175A	10.05	01/04/2019
Bhatapara	Quality Bag Makers GST No. - 22AAAFQ5093M1Z2	AA2211180878034	06.07	04/05/2018
Total			26.17	

On this being pointed out, the Assistant Commissioners replied that the concerned cases are of the initial period of GST regime and proper training was not imparted to the Assistant Commissioners in the initial phase of GST.

4.2.9.3 (ii) *Irregular refund in case of Compensation Cess*

It was clarified vide Circular No. 45/ 19/ 2018-GST dated 30.05.2018 that refund of accumulated ITC of Compensation Cess on account of zero-rated supplies made under Bond/ Letter of Undertaking is available even if the exported product is not subject to levy of Cess. After the issuance of this circular, the registered person can claim refund of Compensation Cess, paid on the inputs used in the months of July 2017 to May 2018, in the successive months. In such case, refund on account of Compensation Cess is to be recomputed as per the formula of maximum refund in case of zero-rated supply of goods and if the aggregate of these recomputed amounts of refund of Compensation Cess is less than or equal to the eligible refund of Compensation Cess calculated in respect of the month in which the same has actually been claimed, then the aggregate of the recomputed refund of Compensation Cess of the respective months would be admissible.

During test check of records, in two circles, out of 21 refund cases (10 pre-automation and 11 post-automation cases), two cases pertained to refund of Compensation Cess. Audit observed that the aggregate of recomputed amounts of refund of Compensation Cess was more than the eligible refund of Compensation Cess calculated in respect of the month in which the same has actually been claimed. Hence, the refunded amount of Compensation Cess of ₹ 1.25 crore was inadmissible. The details of the refund cases are shown in **Table 4.2.11**.

Table 4.2.11: Details of refund cases in which irregular allowance of Compensation Cess was observed

(₹ in crore)			
Name of Circle	Name of the taxpayers and GST No.	ARN	Amount
Raigarh 2	Monnet Ispat and Energy Ltd. GST No. – 22AAACM0501D1ZK	AA220719008102P	1.20
Durg 3	J. K. Lakshmi Cement Ltd. GST No. – 22AAACJ6715G2ZW	AA220719001037L	0.05
Total			1.25

On this being pointed out, the Assistant Commissioner of Raigarh Circle-2 stated that as per the judgement of the Hon'ble Supreme Court dated 27 April, 1993 the refund of Compensation Cess is admissible. The reply is not acceptable as the judgement pertains to pre-GST period.

4.2.9.3 (iii) *Irregular refund in bank account in place of Electronic Credit Ledger*

Section 54 (3) of CGGST Act, 2017 states that a registered person may claim refund of any unutilised input tax credit at the end of any tax period: provided that no refund of unutilised input tax credit shall be allowed in cases other than— (i) zero rated supplies; (ii) where the credit has accumulated on account of rate of tax on inputs being higher than the rate of tax on output supplies (other than nil rated or fully exempt supplies).

Further, as per rule 86 (4A) CGGST rule, 2017, where a registered person has claimed refund of any amount paid as tax wrongly paid or paid in excess for which debit has been made from the electronic credit ledger, the said amount, if found admissible, shall be re-credited to the electronic credit ledger by the proper officer by an order made in Form GST PMT-03.

During scrutiny of records, Audit observed in five refund cases that the Department had allowed refund in the bank account of the tax payers against the refund which was supposed to be credited into the electronic credit ledger of the taxpayer. The non-compliance of the above-mentioned rule had led to irregular refund of ₹ 49.05 lakh due to procedural lapse. Further, the irregular refund had resulted in undue benefit to the taxpayers which increases the flow of working/ operating capital of the taxpayer. The details of the same is given below in the **Table 4.2.12**.

Table 4.2.12: Details of refund cases where ITC was refunded in bank account

(₹ in lakh)

Name of Circle	Name of the taxpayers	GSTIN	Acknowledgment Receipt No.	Amount
Jagdalpur 1	M/S Urja Properties Pvt. Ltd	22AABCU6244N1Z6	AA220319203621Q AA220219126461M	38.20
Jagdalpur 1	M/s Bhawar Lal Jain	22ACKPJ2062P1ZH	AA220420002181C	0.06
Jagdalpur 2	Arihant Agency	22BVBPS7954N1ZY	AA220720003638M	6.98
Jagdalpur 1	M/S Baba General Store	22AVXPS7197Q1Z4	AA2207190028267	3.81
Total				49.05

On this being pointed out, the Assistant Commissioners assured that it will be recovered along with the applicable interest.

4.2.9.4 *Excess/Less payment of refund due to error in calculation*

Rule 89 (5) of CGGST Rules, 2017 prescribes the formula for maximum refund in case of inverted duty structure. According to the formula, Net ITC does not include ITC availed on Capital Goods and Input Services.

Rule 89(4) of CGGST Rules, 2017, prescribes the formula as per which the refund in the case of zero-rated supply of goods or services. According to the formula, Net ITC doesn't include ITC availed on Capital Goods.

Further, Adjusted Total Turnover means the turnover in a State or a Union territory, as defined under clause (112) of section 2, excluding the value of exempted supplies other than zero-rated supplies, during the relevant period.

Audit observations based on the above statutory provisions are depicted below.

4.2.9.4 (i) *Excess/Less refund due to error in calculation in case of Inverted Duty Structure*

As per Rule 89 (5) of CGGST Rules, 2017 in the case of refund on account of inverted duty structure, refund of Input Tax Credit shall be granted as per the prescribed formula¹⁴.

During test check of 55 refund cases (27 pre-automation and 30 post-automation refund cases) in four Circles, it was observed that in two refund cases, the tax payable on inverted rated supply of goods and services during the relevant period was more than the Net Input Tax Credit.

Further, there was error in calculation of refund in six refund cases. Thus, non-adherence to the formula for granting the refund of Input Tax Credit, resulted in excess payment of ₹ 121.43 lakh.

One out of five cases in which excess refund was sanctioned due to error in calculation (tax payable was higher than the net ITC) relating to Hindalco Industries Ltd. is illustrated below:

In refund case of Hindalco Industries Ltd (GSTN-22AAACH1201R1ZX and ARN: AA220318001451X) for the tax period July to March (2017-18), the taxpayer had applied refund of ₹ 24.61 crore on Net ITC amounting to ₹ 62.89 crore which includes input services. After disallowing input services, the Net ITC amounts to ₹ 1.81 crore which is less than tax payable (₹ 38.22 crore) on such inverted rated supply of goods and services. Hence, the entire refund of ₹ 0.90 crore is inadmissible.

Further, in two refund cases out of 12 refund cases (11 pre-automation and one post-automation refund cases) of two circles, less refund amounting to ₹ 5.89 lakh was sanctioned due to error in calculation. The details of excess and less payment of refund are shown in **Table 4.2.13**.

Table 4.2.13: Details of Inverted duty structure refund cases in which excess/less refund was sanctioned due to error in calculation

(₹ in lakh)

Name of the circle	Name of the taxpayers and GST No.	Acknowledgment Receipt No.	Amount	Reason
Excess Payment				
Raipur Circle-5	Levant solar Pvt Ltd GST No. - 22AADCL2329R1ZB	AA220719005563C	0.14	Tax payable is more than the Net ITC.
Raigarh – Circle-2	M/s Hindalco Industries Ltd. GST No. - 2AAACH1201R1ZX	AA220318001451X	90.36	Tax payable is more than the Net ITC.
Durg Circle-4	Kothari Engineering	AA220919006402H	0.23	Due to mismatch in

¹⁴ Maximum Refund Amount = {(Turnover of inverted rated supply of goods and services during the relevant period) x Net ITC of the relevant period ÷ Adjusted Total Turnover of the relevant period} - tax payable on such inverted rated supply of goods and services during the relevant period. Note- Net ITC does not include Input services.

	works GST No. - 22AETPK2294K1Z3	AA220819004652C	0.52	Net ITC as per statement 1 & purchase register vs GST RFD 01.
Durg Circle-3 (Post-automation)	M/s Kothari Chemicals Ltd GST No. - 22AETPK2241N1ZA	AA221219002744K	11.52	Net ITC as per books was 0.398 crore but taken in GST RFD 01 as 1.32 crore
Durg Circle- 4 (Post-automation)	Kothari Engineering works GST No. - 22AETPK2294K1Z3	AA220420001789L	5.19	Due to mismatch in Net ITC as per statement 1 & purchase register vs GST RFD 01.
		AA221119012426O	4.57	
		AA221019000917J	8.90	
Total			121.43	
Less Payment				
Raigarh 1	M/s Agarwal Bricks Udyog GST No. – 22ADZPA6983C1ZE	AA2209170057547	2.41	The refund was rejected without any valid reason.
Bhatapara	Quality Bag Makers GST No. - 22AAAFQ5093M1Z2	AA2203180878034	3.48	Due to misinterpretation of rules and mistake in calculation.
Total			5.89	

On this being pointed out, the Assistant Commissioners assured that necessary steps will be taken after due verification.

Further, the Assistant Commissioner, Raigarh circle recovered ₹ 90.36 lakh vide DRC-03 (8th November 2021) and Bhatapara circle had refunded of ₹ 0.03 crore to the taxpayer.

4.2.9.4 (ii) *Excess/Less refund due to error in calculation in case of Export without payment of Tax*

Rule 89(4) of the CGGST Rules, 2017, prescribes the formula¹⁵ as per which the refund in the case of zero-rated supply of goods or services shall be granted. The Adjusted Total Turnover means the turnover in a State or a Union territory, as defined under clause (112) of section 2, excluding the value of exempt supplies other than zero-rated supplies, during the relevant period.

During test check of refund claim of Sri Sainath Industry Private Limited (GST No. - 22AALCS6148P1ZR) of Raipur Circle -6, Audit observed that excess/ less refund has been made due to erroneous calculation of refund claims. The details are shown in **Table 4.2.14**.

¹⁵ Refund Amount = (Turnover of zero-rated supply of goods + Turnover of zero-rated supply of services) x Net ITC ÷ Adjusted Total Turnover

Table 4.2.14: Details of Export without payment of tax refund cases in which excess/less refund was sanctioned due to mistake in calculation*(₹ in lakh)*

Acknowledgment Receipt No.	Amount	Reasons
Excess Payment		
AA2208181019918	0.06	Outward taxable supply of ₹ 581958 was not included in adjusted total turnover.
AA2209180024958	7.95	The Taxpayer Claimed refund of ₹ 34.31 lakh initially and submitted revised claimed for ₹ 26.36 lakh. However, the Department refunded ₹ 34.31 lakh instead of revised claim of ₹ 26.36 lakh. Thus, an amount of ₹ 7.95 lakh was refunded in excess.
Total	8.01	
Less payment		
AA2209190052890	0.59	Calculation is done after taking exempted/nil rated supply in Adjusted total turnover.
Total	0.59	

On this being pointed out, the Assistant Commissioner of Raipur Circle-6 replied that necessary action will be taken after due verification of facts and figures.

4.2.9.5 Refund claimed from different tax head

Sl. No. 3.2 of Central Board of Indirect Tax and Customs Circular No. 59/33/2018-GST dated 04.09.2018 states that after calculating the least of the three amounts, as detailed in Sl. No. 3.1 of the said circular, the equivalent amount is to be debited from the electronic credit ledger of the claimant in the following order:

- Integrated tax, to the extent of balance available.
- Central tax and State tax/Union Territory tax, equally to the extent of balance available and in the event of a shortfall in the balance available in a particular electronic credit ledger (say, Central tax), the differential amount is to be debited from the other electronic credit ledger (i.e., State tax/Union Territory tax, in this case).

During audit of the 30 circles, it was observed that in two refund cases of Raipur Circle-7, the amount of maximum refund of ₹ 0.03 crore and ₹ 0.15 crore has been initiated against SGST for the month of February 2019 and in June 2019 respectively, although the credit was available in IGST & CGST. On this being pointed out, the replies are still awaited.

4.2.9.6 Refund rejected without following the due procedure

Rule 92(3) of the CGGST Rule states that where the proper officer is satisfied, for reasons to be recorded in writing, that the whole or any part of the amount claimed as refund is not admissible or is not payable to the applicant, he shall issue a notice¹⁶ to the applicant, requiring him to furnish a reply¹⁷ within a

¹⁶ Form GST RFD-08

¹⁷ Form GST RFD-09

period of 15 days of the receipt of such notice and after considering the reply, make an order¹⁸ sanctioning the amount of refund in whole or part, or rejecting the said refund claim and the said order shall be made available to the applicant electronically and the provisions of sub-rule (1) shall, *mutatis mutandis*, apply to the extent refund is allowed:

Provided that no application for refund shall be rejected without giving the applicant an opportunity of being heard.

Audit noticed that in two refund cases out of five refund cases (two pre-automation and three post-automation cases) of Circle-8 of Raipur, the refund claim was rejected due to non-availability of supporting documents without issuing the Deficiency Memo (GST RFD-03) and Show Cause Notice by the Department.

The reply of Assistant Commissioner is awaited (December 2022) in this regard.

4.2.9.7 *Non-issue of acknowledgement/ deficiency through common portal*

Rule 90(1), (2) and (3) of CGGST rules, 2017 stipulates that an acknowledgement/ deficiency shall be made available to the applicant within fifteen days from the date of application for refund.

Audit noticed in 16 refund cases out of 38 refund cases (18 pre-automation and 20 post-automation cases) of Bilaspur Circle 2 and Bilaspur Circle-3 that the acknowledgement/ deficiency was not made available to the applicant. The details of the same is given in **Appendix 4.2.4**.

On this being pointed out, the Assistant Commissioners did not provide any specific reason for it however, they assured that such mistake will not be repeated again.

4.2.9.8 *Excess refund due to non-compliance of Minimum threshold limit of ₹1000*

Section 54(14) of CGGST Act states that no refund shall be paid to an applicant if the amount is less than rupees one thousand. Further, it is clarified that the limit of rupees one thousand shall be applied for each tax head separately and not cumulatively – para 60 CBI&C Circular No. 125/44/2019-GST dated 18 November 2019.

On scrutiny of records, it was observed that the Department had not complied with the above-mentioned threshold limit of ₹ 1000 each head in two cases. The details of the same are shown in **Table 4.2.15**.

¹⁸ Form GST RFD-06

Table 4.2.15: Details of refund cases in which amount was refunded without considering the minimum threshold limit*(in ₹)*

Name of Circle	Name of the Taxpayers	GSTIN	Acknowledgment Receipt No	CGST	SGST
Jagdalpur-Circle-1	M/S Deepak Kumar Diwan	22ACVPD1425B1Z8	AA220620008811V	814	814
	M/S Sandeep Sajawat	22ACSF3667B1Z1	AA2206200052318	991	991

On this being pointed out, the Assistant commissioner assured that it will be recovered along with interest.

4.2.9.9 Excess refund due to non-compliance of GST Circular No.135/05/2020 – GST dated 31/03/2020

Serial Number 5 of GST Circular No. 135/05/2020-GST dated 31/03/2020 states that in terms of Para 36 of circular No. 125/44/2019-GST dated 18.11.2019, the refund of ITC availed in respect of invoices not reflected in FORM GSTR-2A was also admissible and copies of such invoices were required to be uploaded. However, in wake of insertion of sub-rule (4) to Rule 36 of the CGGST Rules, 2017 vide notification No. 49/2019-GST dated 9 October 2019, various references have been received from the field formations regarding admissibility of refund of the ITC availed on the invoices which are not reflecting in the FORM GSTR-2A of the applicant.

The matter was examined by CBIC and it was decided that the refund of accumulated ITC shall be restricted to the ITC as per those invoices, the details of which are uploaded by the supplier in FORM GSTR-1 and are reflected in the FORM GSTR-2A of the applicant. Accordingly, para 36 of the circular No. 125/44/2019-GST, dated 18 November 2019 stands modified to that extent.

During test check of records of Raipur Circle 7, in three refund cases out of 30 refund cases (20 pre-automation and 10 post-automation cases) it was observed that the net ITC included data from GSTR 2A as well as the data of invoices which were not uploaded in GSTR 2A. Hence, the Assistant Commissioner sanctioned ₹ 27.93 lakh in excess. The details are shown in **Table 4.2.16**.

Table 4.2.16: Details of refund cases in which GST Circular 135/05/2020 was not observed*(₹ in crore)*

Name of circle	Name of the taxpayers	GST Registration No.	ARN	Amount
Raipur 7	Radiant off shore Consultancy LLP	22AATFR5203M1ZY	AA220620000498P	0.84
	Sunflag Agrotech	22ALVPA2615H1ZE	AA220520005365X	0.85
	Jinkushal Industries Pvt. Ltd.	22AAACZ3367N1Z0	AA220620003385V	26.24
Total				27.93

On this being pointed out, the Assistant Commissioner replied that they will take necessary action after verification of facts and figures.

4.2.9.10 Non production of records

During audit of five circles, complete records of 19 pre-automation refund cases out of 43 pre-automation refund cases, were not made available to Audit. In the absence of these records, Audit could not verify the performance of the State Tax Department in these cases. The details of such cases are given in **Appendix 4.2.5**.

Further, as per **Annexure A** of Central Board of Indirect Tax and Customs Circular No 125/44/2019-GST dated 18th November, 2019, statements/declarations/undertakings/certificates and other supporting documents are required to be uploaded along with the application of refund. The details of the same are shown in **Table 4.2.17**.

Table 4.2.17: List of all statements/declarations/undertakings/certificates and other supporting documents to be provided along with the refund application

Sl. No	Type of refund	Declaration/Statement/Undertaking/ Certificates to be filled online	Supporting documents to be additionally uploaded
1.	Refund of ITC unutilised on account of accumulation due to inverted tax structure	i. Declaration under second and third proviso to section 54(3). ii. Declaration under section 54(3)(ii) Undertaking in relation to sections 16(2)(c) and section 42(2). iii. Self-certified copies of invoices entered in Statement 1 under rule 89(5). iv. Statement 1A under rule 89(2)(h). v. Self-declaration under rule 89(2)(l) if amount claimed does not exceed two lakh rupees, certification under rule 89(2)(m) otherwise.	i. Copy of GSTR-2A of the relevant period. ii. Statement of invoices (Annexure-B). iii. Self-certified copies of invoices entered in Annexure-B whose details are not found in GSTR-2A of the relevant period.
2.	Refund of unutilised ITC on account of exports without payment of tax	I. Declaration under second and third proviso to section 54(3) II. Undertaking in relation to sections 16(2)(c) and section 42(2) III. Statement 3 under rule 89(2)(b) and rule 89(2)(c) IV. Statement 3A under rule 89(4)	I. Copy of GSTR-2A of the relevant period II. Statement of invoices (Annexure-B) III. Self-certified copies of invoices entered in Annexure-B whose details are not found in GSTR-2A of the relevant period IV. Bank Realisation Certificate (BRC)/ Foreign Inward Remittance Certificate (FIRC) in case of export of services and Shipping bill (only in case of exports made through non-Electronic Data Interchange (EDI) ports) in case of goods.
3.	Refund of tax paid on export of services made with payment of tax	I. Declaration under second and third proviso to section 54(3) II. Undertaking in relation to sections 16(2)(c) and section 42(2) III. Statement 2 under rule 89(2)(c)	I. BRC/FIRC /any other document indicating the receipt of sale proceeds of services. II. Copy of GSTR-2A of the relevant period. III. Statement of invoices (Annexure-B).

			<p>IV. Self-certified copies of invoices entered in Annexure-A whose details are not found in GSTR-2A of the relevant period.</p> <p>V. Self-declaration regarding non-prosecution under sub-rule (1) of rule 91 of the CGST Rules for availing provisional refund.</p>
4.	Refund of unutilised ITC on account of Supplies made to SEZ units/developer without payment of tax.	<p>I. Declaration under third proviso to section 54(3).</p> <p>II. Statement 5 under rule 89(2)(d) and rule 89(2)(e).</p> <p>III. Statement 5A under rule 89(4).</p> <p>IV. Declaration under rule 89(2)(f).</p> <p>V. Undertaking in relation to sections 16(2)(c) and section 42(2).</p> <p>VI. Self-declaration under rule 89(2)(l) if amount claimed does not exceed two lakh rupees, certification under rule 89(2)(m) Otherwise.</p>	<p>I. Copy of GSTR-2A of the relevant period</p> <p>II. Statement of invoices (Annexure-B)</p> <p>III. Self-certified copies of invoices entered in Annexure-B whose details are not found in GSTR-2A of the relevant period.</p> <p>IV. Endorsement(s) from the specified officer of the SEZ regarding receipt of goods/services for authorised operations under second proviso to rule 89(1)</p>

During audit of 139 sampled post-automation refund cases in 24 circles, Audit observed that in 40 refund cases, the required documents such as GSTR-2A, statement of invoices etc., were not found uploaded in the Chhattisgarh GST *boweb* portal along with the application of refund. In 25 refund cases, the documents which are required for calculation of Net ITC, were not uploaded by the taxpayer and in 15 refund cases the copy the electronic cash ledger showing the debit entry of the amount of refund was not uploaded, as detailed in **Appendix 4.2.6**. Thus, Audit could not detect the cases of possible excess/irregular refund.

4.2.9.11 Internal Control Mechanism (ICM)

The Internal Audit Wing (IAW) of the Department is a vital arm of the internal control mechanism and is generally defined as the control of all controls to enable an organisation to assure itself that the prescribed systems are functioning reasonably well.

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

On this being pointed during audit, the Department stated that the Internal Audit Wing (IAW) has been formed with 10 audit parties, consisting of 42 officers, to carry out the internal audit of the Department. However, neither internal audit of refund cases was conducted by the Department for the period pertaining to July 2017 to July 2020, nor any sample cases sent for post audit.

Thus, lack of functioning of internal audit and post audit coupled with wide spread system deficiency pointed out in the report is a fair indication that the internal control mechanism is weak.

4.2.10 Conclusion

Scrutiny of 292 sampled refund claims pertaining to the period 01 July 2017 to 31 July 2020 relating to the Chhattisgarh State disclosed that there were delays (up to 651 days) in disposal of claims. The Department sanctioned refund in bank account of the taxpayers in place of electronic credit ledger which reflect undue benefit in flow of working/ operating capital of the taxpayer. Post audit of refund claims was not carried out despite having specific instructions. Excess refund was made after, incorrect consideration of Input Tax Credit, capital goods in Net ITC and non-observance of tax period restrictions, irregular allowance of Compensation Cess. Further complete documents required to be uploaded by taxpayers were either not uploaded or the accesses of the same was not given to audit team.

4.2.11 Recommendations

1. *The Department should devise a work plan to deal with refund cases in a timely manner to avoid liability of payment of interest.*
2. *The Department should strictly comply with the relevant Acts/Rules/ Circular issued by CBIC and the State Government while calculating the Net ITC to avoid excess/ irregular payment of refund.*
3. *The Department should strictly comply with the relevant Acts/ Rules/ Circulars in order to avoid irregularities and procedural lapse in payment of refund.*
4. *The Department should make an annual audit plan and carry out audit of refund cases.*

4.3 Compliance Audit of Commercial Tax Department

4.3.1 Introduction

The Chhattisgarh Value Added Tax Act, 2005 (CGVAT Act), Central Sales Tax Act, 1956 (CST Act) and Entry Tax Act, 1976 (ET Act) governed the levy, assessment and collection of VAT, CST and ET respectively in Chhattisgarh. VAT is a multi-stage tax levied at each stage of value addition chain, with a provision to allow Input Tax Rebate (ITR) on tax paid at an earlier stage, which can be utilised against the VAT/CST liability on subsequent sale.

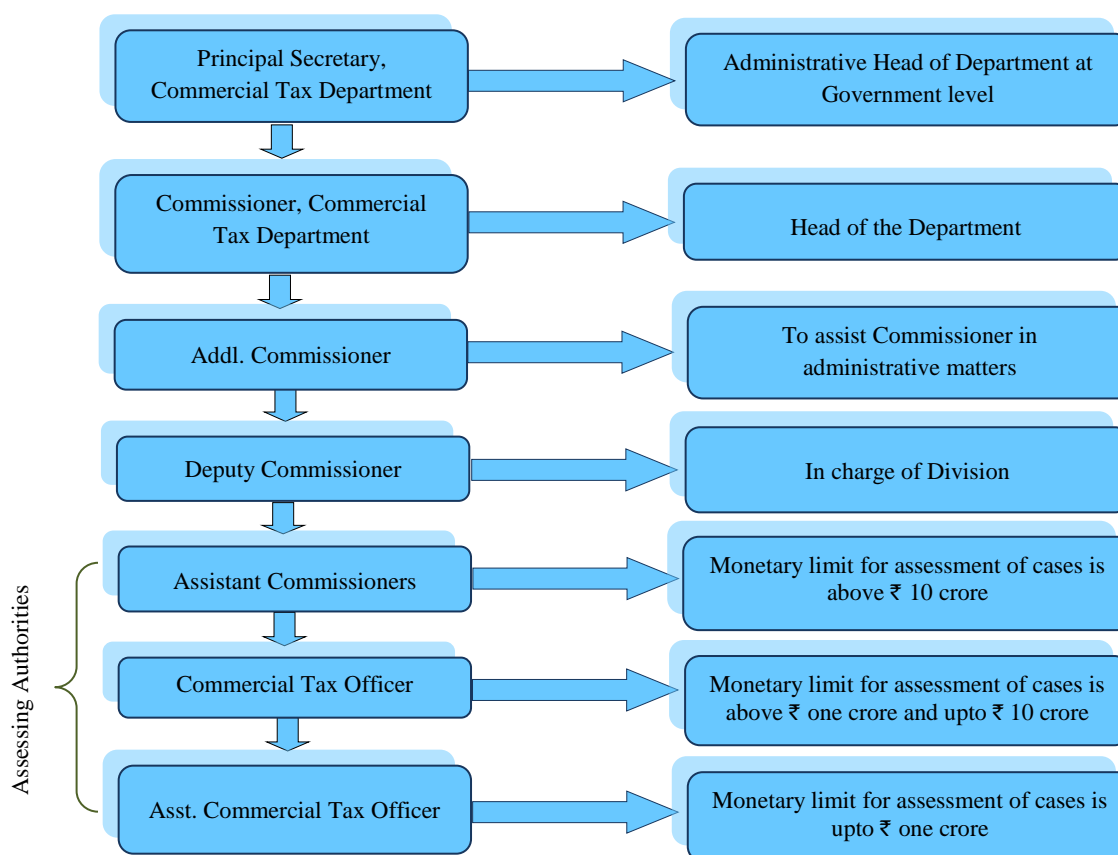
Goods and Service Tax (GST) was implemented in Chhattisgarh with effect from 01 July, 2017. Prior to implementation of GST, CGVAT Act, 2005, CST Act, 1956 and ET Act, 1976 were applicable. Even after implementation of GST, VAT and CST are still applicable in certain commodities like Petroleum products and Alcohol for human consumption.

Since GST has been rolled out from 1 July 2017, the legacy issues relating to VAT regime such as disposal of pending assessment cases have to be resolved on priority. The assessment of cases of old tax regime (first quarter of 2017-18) is still pending. However, it is ascertained from the notifications issued by the Department to this effect that target of May 2022 has been set for disposal of these old assessment cases for the first quarter of 2017-18.

4.3.2 Organisational Set-up

The Principal Secretary, Commercial Tax Department (CTD) is the administrative Head of the Department at the Government level. The Commissioner of Commercial Tax is the Head of the Department and is assisted by three Additional Commissioners, 12 Deputy Commissioners (DCs), 26 Assistant Commissioners (ACs), 72 Commercial Tax Officers (CTOs), 121 Assistant Commercial Tax Officers (ACTOs) and 174 Inspectors of Commercial Tax in performance of such functions as may be assigned to them under the Act. Against the above sanctioned posts, 10 DCs, 20 ACs, 54 CTOs, 71 ACTOs and 115 CTIs are presently working in the Department.

Organisational setup



4.3.3 Audit Objectives

The Compliance Audit was conducted to ascertain and evaluate whether:

- the assessment under VAT, CST and ET was made as per the laid down procedure and applying the applicable rates of tax;
- exemptions/concessions granted by the assessing authority were supported by valid declaration forms, and
- the assessing authority exercised due diligence in preliminary scrutiny of the tax return filed.

4.3.4 Audit Criteria

Provisions of the following Acts, Rules and Circulars/Notifications were used as audit criteria:

- Chhattisgarh Value Added Tax Act, 2005 (CGVAT Act)
- Chhattisgarh Value Added Tax Rules, 2006 (CGVAT Rules)
- Central Sales Tax Act, 1956 (CST Act)
- Central Sales Tax Rules, 1957 (CST Rules)
- Chhattisgarh Entry Tax Act, 1976 (CGET Act)
- Chhattisgarh Entry Tax Rules, 1976 (CGET Rules)
- Rules, Circulars, Exemption Notification and Instructions issued by the Department and State Government from time to time.

4.3.5 Scope of audit and methodology

Out of 50 units in the State comprising 30 CTOs and 20 ACs, 16 units (8 CTOs and 8 ACs) were selected for Compliance Audit. Of these selected 16 units, eight units under CTOs were selected on the basis of simple random sampling without replacement which constitutes 25 per cent of total CTOs and remaining eight units under ACs were automatically drawn from the eight selected CTOs which come under the jurisdiction of these ACs. Compliance Audit of 14¹⁹ units (7 CTOs and 7 ACs) was conducted between November 2020 and September 2021 for the financial year 2014-17 assessed by Assessing Authorities (AAs) during the assessment year 2018-22.

4.3.6 Trend of revenue

Budget estimates and actual receipts under VAT, CST and ET during the year 2014-15 to 2016-17 are detailed in **Table 4.3.1**:

Table 4.3.1: Budget Estimates and Actual Receipts

(₹ in crore)

Year	No. of registered dealer	Budget estimates (BEs)	Actual receipts (ARs)				Variation between BEs and ARs/Percentage of variation
			VAT	CST	ET	Total	
2014-15	72468	9800.00	7495.75	932.36	768.44	9196.55	(-) 603.45/6.15
2015-16	73495	10998.00	7971.08	911.32	743.51	9625.91	(-) 1372.09/12.48
2016-17	80358	11928.37	9000.77	914.25	1294.16	11209.18	(-) 719.19/6.03

(Source: Finance Accounts of Government of Chhattisgarh)

It may be seen from above table that revenue receipts from the VAT/CST/ET increased during 2014-15 to 2016-17. VAT receipts alone accounted for more than 80 per cent of the total receipts during 2014-17. The increase in revenue during 2016-17 in comparison to 2015-16 was due to increase in VAT rate and number of registered dealers.

4.3.7 AUDIT FINDINGS

4.3.7.1 Application of incorrect rate of tax

Application of lower rate of VAT resulted in non/short levy of tax of ₹ 6.50 crore.

Section 8 of CGVAT Act provides for levy of tax at the rates as prescribed in the Schedules appended to the Act, depending upon the classification of the goods. Further, as per entry no. 1 of Part IV of Schedule II appended to CGVAT Act, 2005, all goods not included in Schedule I, Part I (1 per cent), Part II (5 per cent) and Part III (25 per cent) of Schedule II are taxable at the rate of 14/14.5 per cent.

From test check of the assessment records of 2,138 (1,152 self assessed and 986 scrutiny) out of 9,356 (3,047 self assessed and 6,309 scrutiny) cases in

¹⁹ Two units i.e., CTO-2, Durg and AC-2, CT, Durg could not be taken up due to COVID-19.

10²⁰ units, Audit noticed that there was short levy of tax of ₹ 649.50 lakh in 25 cases (17 self-assessed and 8 scrutiny) as detailed below.

- (a) In 17 self-assessed cases, dealers in their tax returns either applied concessional rate of tax/incorrect rate of tax of zero, two and five *per cent* against applicable rates of five/seven and 14/14.5 *per cent* or claimed tax free sale without any supporting declaration form²¹. The Assessing Authorities (AAs) failed to verify the correctness and completeness of information submitted by the dealers during the preliminary scrutiny of tax returns. However, Audit cross-checked the documents (sale/purchase details) enclosed with the returns and observed application of incorrect rate of tax due to misclassification of goods and allowance of tax free sale without declaration certificate. This resulted in short realisation of tax of ₹ 516.34 lakh.
- (b) In eight assessment cases under five units, Audit noticed short levy of tax of ₹ 133.16 lakh due to misclassification of commodities e.g. treating fish medicines as fish feed, solar batteries as solar energy equipment, water pump set and motor parts as submersible pump and steel trunk as tin trunk etc.

The details of above cases are mentioned in **Appendix 4.3.1**. One of the above cases involving tax impact of ₹ 85.19 lakh is detailed below.

Short levy of VAT due to misclassification of solar batteries as solar energy equipment

According to Part IV of Schedule II of Chhattisgarh VAT Act, 2005, “All other goods not included in Schedule I and in Part I, II and III of Schedule II are taxable at the rate of 14 *per cent* for the year 2013-14”. Accordingly, all residuary goods are taxable at the rate of 14 *per cent*. The State Government vide notification no. F-10/15/2012/CT/V (20) dated 31.03.2012 exempted solar energy equipment and components from tax for the period from 01.04.2012 to 31.03.2015²².

Audit scrutiny of records revealed that in an assessment case under ACCT Circle-I, Raipur, the dealer had sold solar energy equipment and solar batteries and took deduction of the same as tax-free goods during the period 2013-14. The dealer had purchased solar batteries and sold them along with the solar energy equipment without paying any tax. Audit noticed that the assessing authority did not levy any tax on sale of solar batteries treating the same tax free under the item solar energy equipment and component in the notification no.20 dated 31 March 2012. However, the Commissioner, Commercial Tax Department, Chhattisgarh vide its order dated 24.02.2014 in the case of M/s Panacea Distributors clarified that ‘solar battery’ was not covered in notification No. F-10/15/2012/CT/V (20) dated 31.03.2012 (which provide exemption to solar energy equipment and component) and in other entries

²⁰ CTO-1, Raipur; CTO-2, Raipur; CTO-3, Raipur; CTO-4, Raipur; CTO-6, Raipur; CTO-7, Raipur; CTO-9, Raipur; AC-1, Raipur; AC-2, Raipur and AC-9, Raipur

²¹ Vide notification no. F-10/128/2007/CT/V(42) dated October 2007.

²² Substituted figure 2013 and 2014 vide notification no. 07 and 44 dated 22.03.2013 and 04.03.2014.

listed in part-I, II and III of Schedule-II of CG VAT Act, 2005. Therefore, it was taxable as residuary item at the rate of 14 *per cent*.

Thus deduction for solar batteries as tax free goods resulted in non-levy of VAT of ₹ 85.19 lakh on sale of solar batteries.

On this being pointed out (October 2021), the Government replied (May 2022) that in six cases demand notices of ₹ 1.93 crore had been issued and in 16 cases notices have been issued to the dealers for reassessment. In the remaining three cases involving three dealers, the reply of the Government is enumerated in **Table 4.3.2**:

Table 4.3.2: Reply of the Government

Name of the Unit	Reference to Sl. No. of Appendix 4.3.1	Detail reply of the Government	Rebuttal of Audit
CTO, Circle-4, Raipur (Unistone Panels Pvt. Ltd. TIN: 22801406624)	8	Aluminum Composite Panel (ACP) comes under aluminum product. Hence, it is taxable at the rate of five <i>per cent</i> .	The reply of the Government is not acceptable because ACP is a composite material in which thermoplastic polythene core and the fire-retardant core material are sandwiched between two thin aluminium sheets and cannot be held as aluminium product. Hence ACP are covered under residuary entry and thus taxable at the rate of 14 <i>per cent</i> . Moreover, Commissioner, Commercial Tax Department, Karnataka vide clarification dated 26.01.2012 has clarified that ACP are liable to VAT at the rate of 14 <i>per cent</i> .
CTO, Circle-4, Raipur (Pearl Enterprises TIN: 22091406287)	9	Mushroom and sweet corn come under fresh vegetables and fruits under the entry no.23 of Schedule I of CGVAT Act, So it is taxfree.	The reply of the Government is not acceptable because entry no. 41 of Schedule II of CGVAT Act clearly stipulates the taxability of 'vegetable mushroom' at the rate of five <i>per cent</i> . Further, specific entry of goods always supersedes the general entry. Hence Mushroom is taxable at the prescribed rate mentioned in the Act.
CTO, Circle-3, Raipur (Suryadhan TIN: 22861307942)	10	Solar battery comes under solar energy equipment and component and accordingly exempted.	The reply of the Government is not acceptable as per the clarification of the Commissioner, Commercial Tax Department, Chhattisgarh dated 24.02.2014, in the case of M/s Panacea Distributors wherein it was held that 'solar batteries' will not be covered under the Notification No.F-10-15-2012-CT-V (20) dated 31.3.2012 (which exempt solar energy equipment and component from VAT) and accordingly taxable at the rate of 14 <i>per cent</i> .

4.3.7.2 *Application of incorrect rate of Entry Tax*

Non/short realisation of ₹ 2.65 crore of Entry Tax (ET) due to application of incorrect rate of tax on entry of goods into local area.

According to Section 3 of CGET Act, 1976 a dealer is liable to pay entry tax on the entry of goods in the course of business of the dealer at the rate as specified in Schedule II, into each local area for consumption, use or sale therein. Further, entry tax at specified rate is leviable on goods specified in Schedule III which enter into each local area for consumption or use but not for sale therein. Further, Section 4-A of CGET Act, provides for levy of enhanced rate of tax for such goods as notified by the State Government which are used or consumed in such local area or areas mainly for the manufacture of other goods or as packing materials.

During test check of 2,278 (1,221 self assessed and 1,057 scrutiny) out of 9,119 (2,678 self assessed and 6,441 scrutiny) cases in eleven²³ units, Audit noticed that in 30 (17 self assessed and 13 scrutiny) cases of 27 dealers, the AAs/dealers did not apply correct rates of entry tax, as prescribed in the Schedule II and III of Entry Tax Act, 1976 and notifications while assessing/filing the returns. This resulted in non-levy of tax of ₹ 203.70 lakh and short levy of tax of ₹ 61.51 lakh, as detailed in the **Appendix 4.3.2**.

On this being pointed out (October 2021), the Government replied (May 2022) that in seven cases demand notices of ₹ 36.16 lakh had been issued and in one case recovery of ₹ 5.61 lakh had been made. Reassessment notices have been issued to the dealers in 23 cases.

4.3.7.3 *Concessional rate of tax allowed under Central Sales Tax (CST) Act without declaration forms for interstate sale*

The AAs allowed the concessional rate of tax without ensuring submission of declaration Form 'C' resulting in short levy of CST amounting to ₹ 1.80 crore.

CST Act, 1956 provides for levy of tax at the rate of two *per cent* of turnover or tax rate applicable in the concerned State, whichever is lower, with effect from June 2008, on interstate sales of goods made against declaration in Form 'C'. In the absence of Form 'C', the dealer is liable to pay tax at the rates prescribed in the CGVAT Act, 2005 for that commodity.

During test check of 2,140 (1,144 self assessed and 996 scrutiny) out of 8,850 (2,628 self assessed and 6,222 scrutiny) cases in eleven²⁴ units, Audit noticed that in one scrutiny case and 24 self-assessed cases of 22 dealers, Form 'C' valuing ₹ 48.43 crore was not furnished in support of interstate sales. In the absence of Form 'C', the dealers were to pay tax at the rates of five or 14/14.5 *per cent* instead of concessional rate of tax of zero/two *per cent*. The AAs should allow the concessional rate of tax as per the rules on the interstate

²³ CTO-1, Raipur; CTO-2, Raipur; CTO-3, Raipur; CTO-4, Raipur; CTO-6, Raipur; CTO-7, Raipur; CTO-9, Raipur; AC-2, Raipur; AC-3, Raipur; AC-4, Raipur and AC-7, Raipur

²⁴ CTO-2, Raipur; CTO-3, Raipur; CTO-4, Raipur; CTO-7, Raipur; CTO-9, Raipur; AC-1, Raipur; AC-2, Raipur; AC-3, Raipur; AC-4, Raipur; AC-7, Raipur and AC-9, Raipur

transactions supported Form 'C'. However, in above cases, dealers availed concessional rate of zero/two *per cent* of tax under CST Act without C-Form resulting in short realisation of tax amounting to ₹ 179.91 lakh, as detailed in **Appendix 4.3.3**.

On this being pointed out (October 2021), the Government replied (May 2022) that in five cases demand notices of ₹ 11.13 lakh had been issued and recovery of ₹ 0.99 lakh had been made in one case. Further it was also stated that reassessment notices have been issued to the dealers in 20 cases.

4.3.7.4 *Exemption of tax allowed under Central Sales Tax (CST) Act without statutory forms for transit sale*

The AAs allowed exemption of tax to the tune of ₹ 1.07 crore without submission of statutory Forms 'E1 and C'.

CST Act, 1956 provides for exemption of tax in respect of transit sale. For claiming exemption, dealers are required to furnish Form 'E-I/II' and Form 'C' in support of such sale. In the absence of E-I/C forms, the tax on these goods is leviable at the rates as prescribed in the CGVAT Act, 2005 and CST Act, 1956.

Audit test checked 546 (322 self assessed and 224 scrutiny) out of 924 (463 self assessed and 461 scrutiny) cases in four²⁵ units, and noticed that in seven self assessed cases, dealers had claimed exemption from payment of tax on transit sale of ₹ 23.04 crore without submitting 'E1'/'C' forms in support of transit sales under CST Act, 1956. In the absence of statutory forms, the dealers were required to pay tax at the rate of two/four/five or 14 *per cent*. Incorrect claim of exemption of tax without attaching supporting forms with the return by the dealers resulted in short realisation of tax amounting to ₹ 107.16 lakh, as detailed in **Appendix 4.3.4**.

On this being pointed out (October 2021), the Government replied (May 2022) that in three cases demand notices of ₹ 55.96 lakh had been issued and reassessment notices have been issued to the dealers in four cases.

4.3.7.5 *Exemption of tax allowed under Central Sales Tax (CST) Act without statutory forms for stock transfer*

The AAs allowed exemption of tax to the tune of ₹ 2.35 crore without submission of statutory Forms 'F'.

CST Act, 1956 provides for exemption of tax in respect of branch transfer. For claiming exemption, dealers are required to furnish Form 'F' in support of such transfer. In absence of F forms, the tax on these goods is leviable at the rates as prescribed in the CGVAT Act, 2005.

During test check of 1,142 (639 self assessed and 503 scrutiny) out of 5,849 (1,366 self assessed and 4,483 scrutiny) cases in six²⁶ units, Audit noticed that in 11 self assessed cases of 9 dealers, Form 'F' of ₹ 18.07 crore were not furnished in support of branch transfer under CST Act, 1956 but

²⁵ AC- 3,Raipur; AC-4, Raipur ; AC-6, Raipur and AC-7, Raipur

²⁶ CTO-3, Raipur; CTO-7, Raipur; AC-1, Raipur; AC-2, Raipur; AC- 3, Raipur and AC-9, Raipur

dealer/assessee had claimed exemptions from payment of tax on above transactions. In absence of statutory forms, the dealers were liable to pay tax at the rate of five or 14/14.5 *per cent*. Incorrect claim of exemption of tax by the dealers/assessee without supporting declaration forms resulted in short levy of tax of ₹ 235.33 lakh as detailed in **Appendix 4.3.5**.

On this being pointed out (October 2021), the Government replied (May 2022) that in two cases demand notices of ₹ 160.13 lakh had been issued and reassessment notices have been issued to the dealers in nine cases.

4.3.8 Other cases of interest

4.3.8.1 Submission of bogus forms for transit sales

Submission of bogus ‘E1’ forms for transit sales led to evasion of tax of ₹ 1.42 lakh.

Section 6(2) of the Central Sales Tax (CST) Act, 1956 provides for exemption from levy of tax on transit sales of goods made against declaration in Form ‘C’ and ‘E-1’.

During test check of the assessment records in ACCT, circle-1, Raipur, Audit noticed (December 2020) that the assessment authority allowed exemption of tax on transit sale of iron and steel valuing ₹ 35.81 crore on submission of E1/C-Form vide assessment order dated December 2019 under section 21(5) of VAT Act, 2005. The dealer was allowed exemption of full tax on the same under section 6(2) of CST Act, 1956 and accordingly the dealer had also submitted ‘E1’ forms of Chhattisgarh (Selling dealer) and ‘C’ forms of out of Chhattisgarh (Purchasing dealer). Further scrutiny of ‘E1’ forms revealed that the printing format and texture of the paper quality of six ‘E1’ forms valued at ₹ 70.77 lakh were different from other ‘E1’ forms submitted with the case. These ‘E1’ forms were verified from the issuing circle (Circle-5, Raipur) of Chhattisgarh Commercial Tax Department and Audit noticed that above ‘E1’ are fake/bogus as the issuing circle stated that above forms were not issued by them. This resulted in evasion of tax to the tune of ₹ 1.42 lakh (two *per cent* of ₹ 70.77 lakh). Penalty of ₹ 7.10 lakh under Section 54 of CGVAT Act, 2005 as applicable in case of tax evasion is also leviable.

On this being pointed out (October 2021), no reply had been received from the Government (December 2022).

4.3.9 Conclusion

The Compliance Audit of Commercial Tax Department through test check of 14 units of CTOs and ACs revealed cases of application of incorrect rate of VAT and Entry tax due to misclassification of goods short levy of VAT of ₹ 6.50 crore and Entry Tax of ₹ 2.65 crore. The Assessing Authorities allowed concessional rate of tax/ exemption of tax under CST on interstate sale/branch sale/transit sale without submission of statutory forms by the assessee which resulted in short realisation of tax of ₹ 5.22 crore.

PART III - PUBLIC SECTOR UNDERTAKINGS

CHAPTER V

COMPLIANCE AUDIT OF PUBLIC SECTOR UNDERTAKINGS

CHAPTER V

COMPLIANCE AUDIT OF PUBLIC SECTOR UNDERTAKINGS

Chhattisgarh Medical Services Corporation Limited

5.1 Forgoing of interest income

Passing of undue favour to Private Bank by allowing abnormally higher threshold limit for auto sweep facility, resulted in forgoing of interest income of ₹ 3.82 crore

Chhattisgarh Medical Services Corporation Limited (Company) owned 36 different bank accounts (as on 31 March 2019) in various banks¹ for parking of its funds received under various government schemes. The Company avails auto sweep facility for its bank accounts, which offers to automatically convert the funds exceeding a particular minimum balance (i.e. minimum threshold limit) in their current bank accounts, into fixed deposits (FDs) at an interest rate prevailing on FDs.

Audit observed (February 2020) that out of 36 bank accounts, the Company opened five bank accounts in Axis bank during February 2017 to December 2017. The first bank account of Axis bank was opened (February 2017) on the basis of offer received (August 2016) from Axis bank and the remaining four bank accounts were opened during September 2017 to December 2017 without obtaining any fresh offer. The threshold limit of other banks during the period 2017-18 to 2019-20 ranged between ₹ 2.00 lakh to ₹ 10.00 lakh only, whereas for Axis Bank the threshold limit was ₹ 15.00 crore for availing auto sweep facility.

Due to exceptionally high threshold limit only one account of Axis bank earned interest amounting to ₹ 8.84 lakh and remaining four bank accounts did not earn any interest on auto sweep facility. Thus, due to improper financial management, the Company lost opportunity to earn interest² amounting to ₹ 3.82 crore³ (refer **Appendix 5.1**) on its surplus funds kept in these five Axis bank accounts. The Company in spite of being aware of these facts (September 2018) did not take any action on the bank such as negotiation with bank or closure of bank accounts, rather requested the bank (February 2019) to reduce the threshold limit to ₹ 5.00 lakh or ₹ 10.00 lakh, which was not entertained, by the bank.

The Government stated (September 2022) that the Company took corrective measures and closed all seven bank accounts operated in the Axis bank including two non-operative bank accounts.

¹ Union Bank of India, Axis Bank of India, IndusInd Bank, Central Bank of India, HDFC Bank and Dena Bank

² Worked out on the basis of prevailing interest rates

³ Considering the threshold limit of ₹ 10.00 lakh

The reply is not acceptable as the Company failed to protect its financial interest by ignoring the exceptionally high threshold limit fixed by the Axis bank as against other banks, which resulted in loss to the Government exchequer by forgoing of interest income of ₹ 3.82 crore. Further, after being pointed out by the audit (February 2020), the Company closed all bank accounts operated in Axis bank in March 2020.

Chhattisgarh State Power Distribution Company Limited

5.2 Lack of due diligence in passing of bills

Financial impropriety and lack of due diligence resulted in GST payment of ₹ 10.36 crore to the contractor not registered under CGST Act

Chhattisgarh State Power Distribution Company Limited (Company) issued (December 2016) work order of ₹ 202.97 crore⁴ to M/s Fedders Lloyd Corporation Limited, New Delhi (Contractor) for supply of material and erection of lines and substations under Deen Dayal Upadhyay Gramin Jyoti Yojana for Bilaspur region.

Post award of the work order, Central Goods and Services Tax (CGST) Act and CGST Rules, 2017 came into effect from 1 July 2017 and 22 June 2017 respectively. In order to comply with provisions of CGST Act & CGST Rules, the Company issued (September 2017) a provisional work order with terms & conditions (T&C), same as the ones mentioned in the original order for balance supply of materials/ equipment and erection of work for an amount of ₹ 204.34 crore inclusive of GST. Accordingly, the contractor began raising invoices with GST registration number which was effective from 01 July 2017. However, the contractor's GST registration number was revoked on 03 July 2017 by the GST Department on suo-moto basis and new GST registration number was obtained by the contractor on 05 October 2020, with date of liability effective from 14 August 2019.

Audit observed (October 2020) that as per the T&C of work order, the contractor was required to submit the documentary proof regarding payment of taxes along with running account bills; else the amount equivalent to the taxes was to be withheld by the Company while passing the bills. However, the contractor continued to raise GST invoices, collected GST unauthorisedly for more than two years without submitting documentary proof of remittance of taxes to the Company and the Company too failed to ensure compliance to the T&C and paid ₹ 10.36 crore (**Appendix 5.2**) towards GST on running account bills submitted during 04 July 2017 and 13 August 2019 by the contractor while not being registered under CGST Act.

The Government stated (June 2022) that though the T&C of the work order provided for submission of documentary proof regarding payment of taxes along with bills which were not complied, the amount of GST was released in good faith believing in genuineness of the tax invoices as the contractor initially submitted a valid GST registration number and checking of validity of registration with every bill is not feasible. The Act does not cast any such

⁴ ₹ 149.97 crore for supply of material/equipment plus ₹ 53.00 crore for erection portion

duty/ responsibility on part of the purchaser and responsibility of tax payment lies with the person who issues invoice. Further, the information on cancellation of GST registration of contractor was received from Assistant Commissioner (State Tax) in August 2020 along with advice to withhold payment of pending bills. Pending payment to the contractor was released under new GST number only after getting clearance from Assistant Commissioner (State Tax). The GST of old period could not be recovered because Corporate Insolvency Resolution Process (CIRP) under Insolvency and Bankruptcy Code (IBC) against the contractor was commenced on 14 August 2019 and after this date no old tax recovery was possible from the contractor as per the provisions of the Act.

The reply is factually incorrect since valid copy of GST registration was not furnished by the contractor rather only GST number was intimated in the invoice and the Company neither sought a copy of GST registration nor carried out due diligence in processing of first GST bill while making payment as mandated by the T&C of the work order. The Company did not obtain any documentary evidence of payment of taxes to the concerned department from the contractor while making payment of ₹ 10.36 crore as GST resulting in complete loss to the exchequer. Further, the GST paid for the older period was also irrecoverable.

(YASHWANT KUMAR)

**Principal Accountant General (Audit)
Chhattisgarh**

**Raipur
The: 19 June 2023**

Countersigned

(GIRISH CHANDRA MURMU)

Comptroller and Auditor General of India

**New Delhi
The: 21 June 2023**

APPENDICES

Appendix 1.1
(Referred to in para 1.6.1)

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

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

Appendix 1.2

(Referred to in para 1.6.1)

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

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

Appendix 2.1.1
(Referred to in para 2.1.9)

List of selected districts

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

Appendix 2.2.1

(Referred to in para 2.2.7.2)

Range of delays in DBT payments in different districts

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

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

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

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

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

Appendix 2.3.1

(Referred to in para 2.3.6.2)

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

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

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

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

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

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

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

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

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

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

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

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

Appendix 2.3.2

(Referred to in para 2.3.6.2)

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

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

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

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

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

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

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

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

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

Appendix 2.3.4

(Referred to in para 2.3.6.3 (ii))

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

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

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

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

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

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

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

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

Appendix 2.3.5

(Referred to in para 2.3.6.3 (ii))

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

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

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

Appendix 2.3.6
(Referred to in para 2.3.6.4)

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

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

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

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

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

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

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

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

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

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

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

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

Total PCC (in cum.)	851539.82	Total RCC (in cum.)	148985.71
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Appendix 2.4.2*(Referred to in para 2.4.8.2(ii))***Statement showing conducting of lesser number of cube tests than prescribed in IS 456:2000**

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

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

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

Appendix-2.4.3*(Referred to in para 2.4.8.2 (iii))***Statement showing non-compliance to the standard compressive strength requirement in execution of concrete work**

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

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

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

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

Appendix-2.4.4

(Referred to in para 2.4.8.2(iv))

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

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

Appendix 2.4.5

(Referred to in para 2.4.8.2(v))

Statement showing damaged concrete Structures

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

Appendix 4.1.1

(Referred to in para 4.1.9.2 (i))

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

(Amount in ₹)

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

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

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

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

Appendix 4.1.2

(Referred to in para 4.1.9.2 (ii))

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

(Amount in ₹)

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

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

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

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

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

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

Appendix 4.1.3
(Referred to in para 4.1.9.2 (iii))

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

(Amount in ₹)

Sl. No.	Name of the circle	Name of the dealer (M/s)	GSTIN	Turnover for which C Forms pending during 2016-17 (4 th qtr) and 2017-18 (₹)	Name of the item	Tax leviable/ levied	Difference tax payable (₹)	Balance of VAT credit available in last return (₹)	Transitional credit to be carried over (₹)	Actual transitional credit carried over by the taxpayer (₹)	Excess transitional credit carried over (₹)
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.
1	Circle-8, Raipur	Krishna Steels	22AAGHA5819P1Z4	1,11,18,724	Iron & steel	5/2	3,33,562	00000	3,33,562	3,74,421	3,74,421
2	Circle-8, Raipur	Ram Timber Co	22AEQPP9052D1ZE	33,38,233	Timber	14.5/2	4,17,279	1,61,727	-2,55,552	1,61,727	1,61,727
3	Circle-2, Durg	Power Pach Industries	22ACGPJ6183P1Z7	53,23,330	Iron & steel	5/2	1,59,700	12,82,089	11,22,389	12,82,089	1,59,700
4	Circle-2, Durg	Kancnan Ispat (India) Pvt. Ltd.	22AADCK5679F1ZI	6,58,90,941	Iron & Steel	5/2	19,76,728	6,02,474	(-)13,74,254	6,02,474	6,02,474
5	Circle-2, Durg	Shri Sainath Steels ¹	22AVNPB9740Q1Z2	28,13,131	MS wire	5/2	84,394	10,41,238	9,56,844	10,41,238	84,394
6	Circle-2, Durg	Alok Wires	22AINPM3912C1ZO	1,14,36,832	MS wire	5/2	3,43,105	14,31,321	10,88,216	11,29,388	41,172
7	Circle-2, Durg	NR Wires Pvt Ltd	22AAACN7560R1Z1	17,01,33,079	Iron & Steel	5/2	51,03,992	11,62,996	(-)39,40,996	11,62,996	11,62,996
8	Circle-2, Durg	Shyam Industries	22ACHPA2491E1Z7	1,21,20,324	MS Wire	5/2	3,63,610	6,23,995	2,60,385	6,23,995	3,63,610
9	Circle-2, Durg	Jai Ambe Ispat Udyog	22ACGPJ6184L1ZE	64,08,376	HB/MS Wire	5/2	1,92,251	2,77,124	84,873	2,77,124	1,92,251
10	Circle-2, Durg	Kanpur Steel and Eng. works	22AAJFK1331P2ZB	1,20,72,309	MS Wire	5/2	3,62,169	4,36,504	74,335	4,36,504	3,62,169
11	Circle-3, Durg	A.B. Ispat Pvt. Ltd.	22AAGCA2580E1Z5	5,48,50,724	Iron & steel	5/2	16,45,522	1,49,23,747	1,32,78,225	1,49,23,747	16,45,522
12	Circle-3, Durg	Tavasya Venture Partners Pvt. Ltd.	22AACCT7984R1ZH	53,84,697	Plate	5/2	1,61,541	21,24,231	19,62,690	58,87,630	1,61,541
13	Circle-3, Durg	Shree Briquette MFG Pvt. Ltd.	22AADCS7681R1ZN	7,90,317	MS and GI wire	5/2	23,710	9,01,184	8,77,474	9,01,184	23,710
14	Circle-3, Durg	Progressive Metals Pvt. Ltd.	22AAFCP0640K1ZP	8,63,73,518	Iron and Steels	5/2	25,91,206	11,83,153	(-)14,08,053	11,83,153	11,83,153

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

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

Appendix 4.1.4

(Referred to in para 4.1.9.2 (iv))

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

(Amount in ₹)

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

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

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

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

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

Appendix 4.1.7

(Referred to in para 4.1.9.2 (vii))

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

(Amount in ₹)

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

² An amount of ₹ 14,26,899 has since been recovered.³ An amount of ₹ 43,347 has since been recovered

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

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

Delay in issue of Acknowledgement of applications - Pre-Automation

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

15.		M/s Shreaa Biotech	22BKJPM0430Q1Z3	AA221217010056X	13/05/2019	11/10/2019	439249	136
16.	Raipur Circle 6	Sri Sainath Industry Pvt. Ltd.	22AALCS6148P1ZR	AA220418128300S	27/08/2018	04/10/2018	2173347	23
17.			22AALCS6148P1ZR	AA220518108210V	29/08/2018	04/10/2018	2487324	21
18.			22AALCS6148P1ZR	AA2208181019918	29/10/2018	09/01/2019	2657678	57
19.		Sri Sainath Industry Pvt. Ltd	22AALCS6148P1ZR	AA2209180024958	19-Dec-18	09/01/2019	3431078	6
20.			22AALCS6148P1ZR	AA221018115533R	08/01/2019	13/05/2019	2917686	110
21.			22AALCS6148P1ZR	AA221118078009C	23/01/2019	13/05/2019	2299094	95
22.			22AALCS6148P1ZR	AA221218198098Y	14/02/2019	13/05/2019	3082414	73
23.			22AALCS6148P1ZR	AA220119112602U	15/03/2019	13/05/2019	2360766	44
24.			22AALCS6148P1ZR	AA220219118421Q	05/01/2019	23/07/2019	1774906	184
25.			22AALCS6148P1ZR	AA220719004014Q	13/07/2019	19/09/2019	3114813	53
26.			22AALCS6148P1ZR	AA220719004029F	13/07/2019	19/09/2019	1557586	53
27.			22AALCS6148P1ZR	AA220819002137G	08/07/2019	19/09/2019	2821306	58
28.		M. S. Steel	22AZUPK1728J1Z4	AA220619001646C	06/07/2019	07/09/2019	656224	48
29.	Raipur Circle-7	Asquare Food and Beverages Pvt. Ltd..	22AANCA8045R1Z3	AA220319168867Q	04/05/2019	24/05/2019	2800589	5
30.			22AANCA8045R1Z3	AA220219118692D	02/05/2019	24/05/2019	853228	7
31.			22AANCA8045R1Z3	AA220119103527L	28/02/2019	28/03/2019	884705	13
32.			22AANCA8045R1Z3	AA221118087175A	27/02/2019	28/03/2019	1005401	14
33.		M/s Greenworld Solarwares Pvt. Ltd.	22AAECG7707K1ZL	AA220718005761E	24/01/2019	15/03/2019	1687058	35
34.	Bhatapara Circle	Jila Sahkari Kendriya Bank	22AAAAJ2713L1Z0	AA2203190046986	16/03/2019	13/05/2019	125532	43

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

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

Delay in issue of Acknowledgement of applications - Post-Automation

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

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

Delay in issue of Refund sanction order -Pre-Automation

Sl. No.	Name of Circles	Name of the assessee	GSTIN No	ARN No.	Date of filing Refund Application in case of manual filing	Date of order in Form GST RFD-06	Refund amount sanctioned (in ₹)	Period of delay
1.	2.	3.	4.	5.	6.	7.	8.	9.
1.	Raipur Circle 2	Bagadia Bros. Pvt. Ltd.	22AABCB8934G3ZT	AA2207181162793	01/12/2018	08/04/2019	3564319	68
2.	Raipur Circle 3	SGS Technical Services Pvt. Ltd.	22AATCS3341Q1ZS	AA2203181954271	24/11/2018	20/08/2019	37209	209
3.		Sh. Mahesh Kumar & Co.	22ABHPN7881L1Z5	AA220318007923G	15/02/2019	19/08/2019	13000	125
4.			22ABHPN7881L1Z5	AA220518006456E	07/03/2019	19/08/2019	9000	105
5.			22ABHPN7881L1Z5	AA221118088909S	07/03/2019	19/08/2019	11500	105
6.		S.Jain Ventures Ltd	22AAACQ2363D1Z0	AA220119120564M	03/04/2019	20/08/2019	159162	79
7.		Rich phytocare pvt ltd	22AACCR8543G1ZH	AA220219126530P	19/07/2019	15/10/2019	100000	28
8.	Raipur Circle 5	Sh. Balaji Enterprises	22DTRPS3849L1ZU	AA220219004598A	16/02/2019	26/06/2019	34026	70
9.		M/s Shreaa Biotech	22BKJPM0430Q1Z3	AA221217010056X	13/05/2019	14/10/2019	439249	94
10.	Raipur Circle 6	Sri Sainath Industry Pvt. Ltd.	22AALCS6148P1ZR	AA220418128300S	27/08/2018	07/08/2020	2173347	651
11.			22AALCS6148P1ZR	AA220518108210V	29/08/18	07/08/2020	2487324	649
12.			22AALCS6148P1ZR	AA2208181019918	29/10/18	07/08/2020	2657678	588
13.			22AALCS6148P1ZR	AA2209180024958	19/12/18	07/08/2020	3431078	537
14.			22AALCS6148P1ZR	AA221018115533R	08/01/19	14/08/2020	2917686	524
15.			22AALCS6148P1ZR	AA221118078009C	23/01/19	14/08/2020	2299094	509
16.			22AALCS6148P1ZR	AA221218198098Y	14/02/19	14/08/2020	3082414	487
17.			22AALCS6148P1ZR	AA220119112602U	15/03/2019	14/08/2020	2360766	458

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

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

Delay in issue of Refund sanction order -Post-Automation

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

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

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

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

Appendix 4.2.4

(Referred to in para 4.2.9.7)

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

Sl. No.	Name of circles	ARN	GSTIN	Name	Amount (in ₹)
1.	Bilaspur Circle-2	AA221118001906L	22AQGPS3456G1ZU	Associated Mining Company	1080000
2.		AA221218008422S	22AKNPS2573B1Z9	M/S Sukesh Prasad Singh	119823
3.		AA220119003723Q	22AENPP6798P1ZD	Ncp Transformers	189457
4.		AA221218231333Q	22ABLPK7698A1ZK	Ujala Rubber Industries	715758
5.		AA220319176024G	22ABLPK7698A1ZK	Ujala Rubber Industries	658876
6.		AA220318019814D	22AIYPD9181F1ZZ	Acme Plastic Industries	131068
7.		AA220519006571I	22EQMPS3480N1Z5	Chhattisgarh Steel Traders	99373
8.		AA220619005205M	22BKQPS4655A1Z4	Hansa Fly Ash Bricks	332542
9.	Bilaspur Circle-3	AA220618167548T	22GFUPS0257G1Z4	Parmeshwar Sahu	79520
10.		AA2211180915657	22AAECR6450Q1Z0	Rashi Steel and Power Limited	2698054
11.		AA2212182189943	22AAECR6450Q1Z0	Rashi Steel and Power Limited	1430160
12.		AA220419001775D	22FGTPS4023R1ZL	Singroul Tractors	29200
13.		AA2212182327767	22AANPU7819E1ZF	Shri Sai Tiles and Sanitary	190290
14.		AA220218005486I	22ADFPS3990M1Z2	Kusum Products	516935
15.		AA220819004355C	22BEDPS7841P1ZX	Exman Security Service	1008000
16.		AA2209190006938	22AAECR6450Q1Z0	Rashi Steel and Power Limited	3527365

Appendix 4.2.5
(Referred to in para 4.2.9.10)

Non production of records-Pre-Automation

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

Appendix 4.2.6
(Referred to in para 4.2.9.10)

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

SI No	GSTIN	ARN	Name	Refund_RSN	Circle	Tax Period	Documents not found on the GST portal	Amount (in ₹)
1.	2.	3.	4.	5.	6.	7.	8.	9.
1	22AGNPM6319D1ZK	AA221019008224U	Motwani Stores	EXBCL	Bilaspur- Circle-1	NA	Cash Ledger showing debited amount on the date of filing RFD 01	64000
2	22AAFC6636C1Z5	AA221119003912O	Agrawal Infrabuild Private Limited	EXBCL		NA		424832
3	22AAPPL1795G1ZJ	AA221119013268J	Royal Energy	EXPWOP		May-2019	Annexure B, GSTR 2A and bill of lading related to Statement 3	1572387
4	22AAFFV6903Q1ZR	AA2203200025824	V M Constructions	EXBCL		NA	Cash Ledger showing debited amount on the date of filing RFD 01	900000
5	22AADCP8340E1ZR	AA220420001421D	Patil Rail Infrastructure Private Limited	EXBCL		NA		8500000
6	22AAYPA1729N1ZG	AA221219005700T	Pavan Agrawal Contractor	EXBCL	Bilaspur- Circle-2	NA	Cash Ledger showing debited amount on the date of filing RFD 01	2938739
7	22AALFJ5200G1ZU	AA221219008999V	Jindal Prl Infrastructure (Joint Venture)	EXBCL		NA		4000000
8	22AIYPD9181F1ZZ	AA2202200031774	Acme Plastic Industries	INVITC		October 2019 to December 2019	Copy of GSTR-2A of the relevant period, Statement of invoices (Annexure-B) and self certified copy of invoices entered in Annexure -B whose details are not found in GSTR 2A of the relevant period.	365938
9	22ABLPK7698A1ZK	AA220220003452A	Ujala Rubber Industries	INVITC				558144
10	22AZQPS9507H1ZW	AA220220007893S	Om Rakhad Eeta Udyog	INVITC		April 2018 to March 2019		143162
11	22ABDPA3893R1ZE	AA220220008478R	Madhusudan Agrawal	EXBCL		NA	Cash Ledger showing debited amount on the date of filing RFD 01	3000000
12	22ABDPA3893R1ZE	AA220320005586T	Madhusudan Agrawal	EXBCL		NA		3000000
13	22ABGPA6629N1ZN	AA220620002485U	Murarilal Kedarmal	EXBCL		NA		1753517
14	22AACCK1840M2ZO	AA2206200081309	Kalyan Toll Infrastructure Limited	EXBCL		NA		1000000
15	22AAECR6450Q1ZO	AA221019007387H	Rashi Steel and Power Limited	INVITC	Bilaspur- Circle-3	March 2019	Copy of GSTR-2A of the relevant period,	4784580

16	22AAECR6450Q1Z0	AA2210190090312	Rashi Steel and Power Limited	INVITC		April 2019	Statement of invoices (Annexure-B) and self certified copy of invoices entered in Annexure -B whose details are not found in GSTR 2A of the relevant period.	2243233
17	22AAECR6450Q1Z0	AA2210190099964	Rashi Steel and Power Limited	INVITC		May 2019		3527492
18	22BLQPS6254N1ZC	AA221119005026V	Rajkumar Singh	EXBCL		NA	Cash Ledger showing debited amount on the date of filing RFD 01	224274
19	22AACCB8398M1Z7	AA221119007027R	Bilaspur Ceramics Private Limited	SEZWOP		February 2018 to March 2018	Annexure B, GSTR 2A and endorsement from the specified officer of the SEZ regarding receipt of goods/services for authorised operation under second proviso to rule 89 (1).	26342
20	22AAECR6450Q1Z0	AA2202200026270	Rashi Steel And Power Limited	INVITC		July 2019	Copy of GSTR-2A of the relevant period, Statement of invoices (Annexure-B) and self certified copy of invoices entered in Annexure-B whose details are not found in GSTR 2A of the relevant period.	1928671
21	22AAECR6450Q1Z0	AA220220002985S	Rashi Steel And Power Limited	INVITC		August 2019		1844994
22	22AAECR6450Q1Z0	AA2202200033845	Rashi Steel And Power Limited	INVITC		September 2019		2401710
23	22ADFPS3990M1Z2	AA2202200086430	Kusum Products	INVITC		July-2018 to September 2018		398159
24	22AACCB8398M1Z7	AA220520004393Z	Bilaspur Ceramics Private Limited	SEZWOP		April 2018 to December 2018	Annexure B, GSTR 2A and endorsement from the specified officer of the SEZ regarding receipt of goods/services for authorised operation under second proviso to rule 89 (1).	34867
25	22AMRPK6006F1Z9	AA220220008625Y	M/S. Paras Chemicals	INVITC	Durg – Circle-3	April-19 to October 2019	Copy of GSTR-2A of the relevant period, Statement of invoices (Annexure-B) and self certified copy of invoices entered in Annexure -B whose details are not found in GSTR 2A of the relevant period.	150000
26	22AETPK2241N1ZA	AA2212190002744K	Kothari Chemicals	INVITC		May-2018 to June-2018		1708372
27	22AETPK2294K1Z3	AA2211190124260	Kothari Engineering	INVITC	Durg- Circle-4	August 2019 to September 2019	RFD 01, Copy of GSTR-2A of the relevant period, Statement of invoices (Annexure-B) and self certified copy of invoices entered in Annexure -B whose details are not found in GSTR 2A of the relevant period.	1198782
28	22AETPK2294K1Z3	AA220420001789L	Kothari Engineering	INVITC		November 2019 to January 2020	Copy of GSTR-2A of the relevant period, Statement of invoices (Annexure-	2444000

29	22AETPK2294K1Z3	AA221019000917J	Kothari Engineering	INVITC		June 2019 to July 2019	B) and self certified copy of invoices entered in Annexure -B whose details are not found in GSTR 2A of the relevant period.	1392328
30	22AAHFG1505H2ZY	AA221119013325R	Globus soft	EXPWOP		June 2019	Copy of GSTR-2A of the relevant period, Statement of invoices (Annexure-B) and self certified copy of invoices entered in Annexure -B whose details are not found in GSTR 2A of the relevant period and BRC/ FIRC/ any other document indicating the receipt of sale proceeds of services.	13712275
31	22AAHFG1505H2ZY	AA2202200061854	Globus soft	EXPWOP		October 2019		4072000
32	22AAHFG1505H2ZY	AA220220006214B	Globus soft	EXPWOP		November 2019		4186130
33	22AAHFG1505H2ZY	AA220520003525Z	Globussoft	EXPWOP		December 2019	Copy of GSTR-2A of the relevant period, Statement of invoices (Annexure-B) and self certified copy of invoices entered in Annexure -B whose details are not found in GSTR 2A of the relevant period and BRC/ FIRC/ any other document indicating the receipt of sale proceeds of services	1818956
34	22AAHFG1505H2ZY	AA220520005279Q	Globus soft	EXPWOP		January 2020		1834119
35	22AAHFG1505H2ZY	AA220620006940U	Globus soft	EXPWOP	Durg- Circle-4	February2020		2235900
36	22AAWFS9330B1Z5	AA220120001543B	Sunil Kumar Agrawal Llp	EXBCL		NA	cash ledger showing debited amount on the date of filing RFD 01	22000000
37	22AUVPK5798A1ZA	AA220220006766S	Dhananjay Kumar	EXBCL		NA		332508
38	22AAACM0501D1ZK	AA2203200061662	Monnet Ispat And Energy Limited	EXPWOP		January 2019 to March-2019	Copy of GSTR-2A of the relevant period, Statement of invoices (Annexure-B) and bill of lading of the relevant period.	2949896
39	22AADFA9648P1Z0	AA220420001064B	Ashok Kumar Agrawal	EXBCL		NA	cash ledger showing debited amount on the date of filing RFD 01	500000
40	22AAJFM5290M1ZY	AA220620001302B	M S Vinod Kumar Jain	EXBCL	Raigarh Circle-2	NA		11360062

Appendix 4.3.1
(Referred to in para 4.3.7.1)

Application of lower rate of VAT

(₹ in lakh)

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

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

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

Appendix 4.3.2
(Referred to in para 4.3.7.2)

Application of incorrect rate of ET

(₹ in lakh)

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

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

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

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

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

Appendix 4.3.3
(Referred to in para 4.3.7.3)

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

(₹ in lakh)

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

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

Appendix 4.3.4
(Referred to in para 4.3.7.4)

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

(₹ in lakh)

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

Appendix 4.3.5
(Referred to in para 4.3.7.5)

Exemption of tax without submission of statutory form 'F'

(₹ in lakh)

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

Appendix 5.1
(Referred to in Para 5.1)

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

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

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

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

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

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

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

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