

APPENDICES

Appendix-I
(Reference: Paragraph 1.7.3)

Action taken by the Government/Department on the recommendations.

Year of Audit Report	Name of the Performance Audit	Reference of Paragraph	Recommendations pointed out in the Audit Report	Action Taken
2017-18 (Report No. 2 of 2019)	Collection of arrears of revenue in Finance (Taxation) Department	2.4.7	<ul style="list-style-type: none"> Government should ensure realisation of arrears under the existing law which have been subsumed in GST Act by application of provision of AGST Act. Government should link all the outstanding demands under the existing law with GSTN to ensure that no defaulters continue their business without relinquishing previous demands prior to registration under GST Act. AGST Act, 2017 has given special powers to the Prescribed Authority to initiate recovery proceeding. Therefore, the Department may consider creating a separate recovery cell under the Commissioner of Taxes abolishing existing Recovery Offices considering number of arrear cases involved under the Acts which have not been subsumed under GST. 	Arrear cases are discussed in every review meeting and instruction given to realise arrear dues. Monitoring by zonal DCT is also done. In order to ascertain arrear position, process has been undertaken. Therefore, after receiving such report action will be undertaken to realise outstanding dues and minimise the arrear.
		2.4.8.1	<ul style="list-style-type: none"> Government should reconcile the realisable arrears and non-realizable arrears at different stages and focus on realisable arrears for recovery. 	Process has already been undertaken.
		2.4.8.2	<ul style="list-style-type: none"> Government/Department may prescribe norms/targets for collection of arrears considering realisable arrears and monitor the progress at all levels, with special emphasis on those cases which are more than five years old to avoid pendency of arrears for long time. 	Process has already been undertaken.
		2.4.9	<ul style="list-style-type: none"> The legal cell of the Department establish a liaison with Courts/Tribunal/Appellate authorities to ensure timely and appropriate action where cases have been disposed of. 	The legal cell of the Department liaising with Standing Counsel and prompt action taken as and when necessary.
		2.4.10	<ul style="list-style-type: none"> Government/Department may consider to prescribe a time frame for disposal of cases under revision by CT in the interest of State revenue. The Department should fix responsibility for non-disposal of two cases involving arrears of demand of ₹1700.27 crore, for more than three years. 	Due to lack of manpower at higher level some revision cases are pending. Once full strength is gained, it is expected such cases will be disposed of quickly.

Year of Audit Report	Name of the Performance Audit	Reference of Paragraph	Recommendations pointed out in the Audit Report	Action Taken
		2.4.11	<ul style="list-style-type: none"> Government/Department may consider timely disposal of appeal cases which are pending under the existing law to initiate process of recovery to accelerate collection of arrears of revenue. Further, pending cases be reviewed periodically so that proper action may be initiated against the disposed of cases without delay. 	Appeal cases were pending due to lack of officer in those posts. However, after appointment of DCTs (A) in 2019, a number of appeal cases disposed of and presently there are very few pending cases. For example, Guwahati Appeal office has just 21 pending cases of earlier Acts and out of these cases, two cases are pending in ABR. Further, such pending cases are filed recently.
		2.4.12.1	<ul style="list-style-type: none"> Department may take appropriate and timely action to claim and realise dues against the Companies which had already been declared closure of their business. 	Cases are being monitored.
		2.4.12.3	<ul style="list-style-type: none"> Department may consider a practical yet a time bound monitoring system to claim and realise dues from the Government Companies and Department. 	Cases are being monitored.
		2.4.13.1	<ul style="list-style-type: none"> Department may issue necessary instruction to ROs to follow up inter-State arrear certificate cases and initiate action under the GST laws/existing laws. 	Cases are being monitored.
		2.4.13.2	<ul style="list-style-type: none"> Department may fix responsibility for non-issue of inter-State arrear certificate which resulted in accumulation of arrears. 	Matter will be reviewed.
		2.4.14	<ul style="list-style-type: none"> Department should take up the matter with the higher authorities of the Police Department and ensure all possible action under the existing/GST laws to realise dues from the defaulter. Action may also be initiated against the officials for failure to take up the matter with the highest authorities of the Police Department for execution of arrest warrants. 	Matter will be reviewed.
		2.4.15.1	<ul style="list-style-type: none"> Department should fix responsibility to AOs for non-cooperation with the ROs in furnishing information. All old cases of registration should be reviewed to obtain important information (PAN, Bank Account Numbers) as required under Goods and Services Tax Act. 	Matter will be reviewed.
		2.4.15.2	<ul style="list-style-type: none"> Department should realise the outstanding dues against the defaulter within a limited time period, otherwise, attachment of movable and immovable property may be initiated. 	Matter will be reviewed.

Year of Audit Report	Name of the Performance Audit	Reference of Paragraph	Recommendations pointed out in the Audit Report	Action Taken
		2.4.15.3	<ul style="list-style-type: none"> Department should realise interest within a specific time period under the existing laws otherwise, recovery procedure under GST Act may be applied. 	Necessary actions are being taken. Further liquidation of Arrear Dues, Act notified from time to time to liquidate arrear tax along with arrear tax and penalty.
		2.4.15.4	<ul style="list-style-type: none"> Department should diligently explore all possible means to recover the dues else move for write off as last resort. 	Action has already been stated to verify status of arrear dues. Once report is complied, action will be initiated to liquidate arrear dues as early as possible.
	2.4.16.1	<ul style="list-style-type: none"> Department may issue instruction to the AOs for instituting a system to monitor demand and collection register/arrear register and exhibit promptness to recover the dues as arrear of land revenue. 		
	2.4.16.2	<ul style="list-style-type: none"> The Government/Department should ensure time bound verification of old TDS cases and take action accordingly. In GST regime, such verification would be carried out automatically through Goods and Service Tax Network. 		
		2.4.17	<ul style="list-style-type: none"> Department may issue instruction to all AOs to monitor bank guarantee(s) furnished by the assesseees and non-renewal of bank guarantee should be immediately taken up with the authority on whose direction bank guarantee was obtained. 	Action will be initiated.
		2.4.18	<ul style="list-style-type: none"> Department may ensure levy of penalty as per the provision of the AVAT Act, 2003, where dealer failed to make payment of demand (s) under the notice period. 	Matter will be examined.
		2.4.19.5	<ul style="list-style-type: none"> Government/Department may consider strengthening of control mechanism and follow up and persuasion of cases, where the Acts are still in force. 	Matter will be examined.

Appendix-II
(Reference Paragraph 1.8)

Number of auditable and audited units

Sl. No.	Department	Total number of auditable units	Total number of units due for audit during the year	Units planned for audit during the year	Units actually audited during the year
2020-21					
1	Finance (Taxation)	75	75	16	16
2	Excise	56	56	10	9
3	Transport	61	61	11	10
4	Environment and Forests	100	100	19	18
5	Mines and Minerals (Geology and Mining)	3	3	0	0
6	Stamp Duty and Registration	80	80	12	9
Total		375	375	68	62
2021-22					
1	Finance (Taxation)	75	75	09	08
2	Excise	56	56	18	16
3	Transport	61	61	14	14
4	Environment and Forests	110	110	16	13
5	Mines and Minerals (Geology and Mining)	3	3	0	0
6	Stamp Duty and Registration	79	79	20	15
Total		384	384	77	66

Appendix-III
(Reference: Paragraph 2.4.6.1)
Statement showing details of short payment of interest on undischarged tax liability

(Amount in ₹)

Month	Due date of filing	Actual date of filing	Delay (in days)	Liability discharged in cash	Interest to be paid @ 18%	Interest already paid	Short payment of interest
Apr-18	22/05/2018	12/11/2018	174	16,580	1,423	1,442	-19
May-18	20/06/2018	12/11/2018	145	1,61,638	11,558	11,718	-160
Jun-18	20/07/2018	12/11/2018	115	1,08,008	6,125	6,210	-85
Jul-18	24/08/2018	19/11/2018	87	34,956	1,500	1,520	-20
Aug-18	20/09/2018	19/11/2018	60	2,18,534	6,466	0	6,466
Sep-18	25/10/2018	23/11/2018	29	5,41,644	7,746	20,635	-12,889
Oct-18	20/11/2018	30/03/2019	130	5,67,815	36,402	36,624	-222
Nov-18	20/12/2018	20/06/2019	182	17,10,556	1,53,528	69,277	84,251
Dec-18	20/01/2019	20/06/2019	151	93,894	6,992	7,088	-96
Jan-19	22/02/2019	13/07/2019	141	4,33,330	30,131	18,714	11,417
Feb-19	20/03/2019	13/07/2019	115	2,27,274	12,889	15,924	-3,035
Mar-19	23/04/2019	13/07/2019	81	24,38,865	97,421	98,774	-1,353
Total					3,72,183	2,87,926	84,257

Appendix-IV
(Reference: Paragraph 2.4.7.1)
Cases in which replies were not received

(₹ in crore)

Audit Dimension	Sample		Department Reply not received		Percentage in which reply not received	
	Number	Amount	Number	Amount	Number	Amount
ITC (3B v/s 2A)	25	34.27	7	8.05	28	23
ITC (RCM)	25	10.02	4	0.79	16	8
ITC without RCM	10	1.44	2	0.55	20	38
ISD ITC mismatch	25	9.17	3	6.89	12	75
ISD reversal	1	0.01	0	0	0	0
12F-Excess ITC	25	525.03	4	6.35	16	1
14T-Ineligible ITC	25	1421.17	1	626.11	4	44
5R Total turnover	25	832.73	4	- ¹⁹²	16	12
7G Taxable turnover	17	274.54	3	- ¹⁹³	18	11
9R Tax paid undischarged liability	25	29.61	1	1.13	4	4
E-commence	25	68.89	8	13.64	32	20
No 3B but R1 available	4	0	0	0	0	0
Interest short paid	25	1.22	5	0.18	20	15
Total:	25	7.29	0	0	0	0
Total:	282	3215.39	42	663.69	15	21

¹⁹² ₹ 101.23 crore is the turnover as per table 5R of GSTR 9C.

¹⁹³ ₹ 29.56 crore is the taxable turnover mismatch amount as per Table 7G of GSTR 9C.

Appendix-V
(Reference: Paragraph 2.4.7.1)
Cases where initial replies were not received

(₹ in lakh)

Sl. No.	GSTIN	Taxpayer Name	Jurisdiction	Dimension name	Deviation Amount
1	xxxxxxxxxxxA4Z3	B K Sons Infrastructure Pvt. Ltd.	Guwahati-D/5	ITC mismatch (3B Vs 2A)	77.70
2	xxxxxxxxxxxR1ZO	Mc Nally Bharat Engineering Co. Ltd.	Guwahati-D /4	ITC mismatch (3B Vs 2A)	165.23
3	xxxxxxxxxxxD3Z5	M/S M.D. Associates	Guwahati-D/8	ITC mismatch (3B Vs 2A)	89.87
4	xxxxxxxxxxxH1ZV	Saraf Glass Agency (P) Ltd.	Guwahati-D /99	ITC mismatch (3B Vs 2A)	146.36
5	xxxxxxxxxxxF1ZH	HP India Sales Pvt. Ltd.	Guwahati-D/99	ITC mismatch (3B Vs 2A)	79.53
6	xxxxxxxxxxxL1ZL	Ashok Leyland Limited	Guwahati-D/5	ITC mismatch (3B Vs 2A)	112.76
7	xxxxxxxxxxxK2ZG	Badri Rai & Co.	Naharkatia-1	ITC mismatch (3B Vs 2A)	133.97
8	xxxxxxxxxxxQ2ZU	Gujarat Co-operative Milk Marketing Federation Limited	Guwahati-D/99	Excess availment of ITC under RCM.	27.14
9	xxxxxxxxxxxF1ZF	Marble Corner	Guwahati-D/8		14.58
10	xxxxxxxxxxxQ2ZS	Anindita Pharmaceuticals	Guwahati-D/8		24.61
11	xxxxxxxxxxxA5Z6	Alex Traders	Bongaigaon-4		11.74
12	xxxxxxxxxxxC1ZS	J K Chemical	Guwahati-A/1	Excess availment of ITC under RCM without payment.	41.18
13	xxxxxxxxxxxM1ZY	Wockhart Limited	Guwahati-D/99		13.51
14	xxxxxxxxxxxN1ZF	A L Auto Agency	Bongaigaon-3	ISD ITC mismatch	8.57
15	xxxxxxxxxxxD1ZN	Parle Biscuits Private Limited	Guwahati-B/2	ISD ITC mismatch	4.18
16	xxxxxxxxxxxN1ZT	Hindustan Unilever Limited	Guwahati-D/99	ISD ITC mismatch	676.77
17	xxxxxxxxxxxB1Z1	Interglobe Aviation Limited (Indigo)	Guwahati-B/5	12F-Excess ITC	72.66
18	xxxxxxxxxxxM1ZG	Total Energies Marketing India Private Limited	Guwahati-B/2	12F-Excess ITC	54.09
19	xxxxxxxxxxxR1Z6	S Mobile Devices Private Limited	Guwahati-B/2	12F-Excess ITC	90.97
20	xxxxxxxxxxxF1ZT	Baker Hughes Singapore PTE	Naharkatia-1	12F-Excess ITC	417.19
21	xxxxxxxxxxxC1ZW	Oil India Limited	Naharkatia-1	14T-Ineligible ITC	62611.01
22	xxxxxxxxxxxF1ZF	Spice Jet Limited	Guwahati-B/4	5R Total turnover	1441.12
23	xxxxxxxxxxxF1ZB	M/S Soma Enterprise Ltd	Guwahati-D/99	5R Total turnover	6300.27
24	xxxxxxxxxxxR1ZY	Axil Core Business Private Limited	Guwahati-D/8	5R Total turnover	1393.08
25	xxxxxxxxxxxN1ZT	Hindustan Unilever Limited	Guwahati-D/99	5R Total turnover	988.04
26	xxxxxxxxxxxL1ZV	Carriers India Pvt. Ltd.	Guwahati-D/4	7G Taxable turnover	1475.89
27	xxxxxxxxxxxA1ZE	Sagar Steels	Guwahati-D/99	7G Taxable turnover	714.67
28	xxxxxxxxxxxK2ZG	Badri Rai & Co.	Naharkatia-1	7G Taxable turnover	765.2
29	xxxxxxxxxxxF1ZF	Zillion Infraprojects Private Limited	BONGAIGAON/1	9R Tax paid	113.03
30	xxxxxxxxxxxA1ZM	Western Carriers (I) Ltd.	Guwahati-D/8	Undischarged tax liability	247.24
31	xxxxxxxxxxxL1ZB	M S Freight Carriers (India) Private Limited	Guwahati-D/99	Undischarged tax liability	174.14
32	xxxxxxxxxxxM1ZY	Subhshree Logistics LLP	Guwahati-D/8	Undischarged tax liability	117.97
33	xxxxxxxxxxxH1Z9	J N D Project Consultants Pvt Ltd.	Guwahati-D/5	Undischarged tax liability	161.76
34	xxxxxxxxxxxF1ZX	Jainex Pariwahan Pvt Ltd.	Guwahati-D/1	Undischarged tax liability	237.17
35	xxxxxxxxxxxN1ZS	Shree Shyam Logistics	Guwahati-D/8	Undischarged tax liability	155.51
36	xxxxxxxxxxxJ1ZL	CJ Darcl Logistics Limited	Guwahati-D/4	Undischarged tax liability	248.23
37	xxxxxxxxxxxK1ZG	A B Logistics	Guwahati-D/8	Undischarged tax liability	21.74
38	xxxxxxxxxxxH2ZJ	Simon Medicos	Guwahati-B/7	No 3B but R1 available	0.18
39	xxxxxxxxxxxJ1Z7	Netre Solutions Pvt. Ltd.	Guwahati-D/4	No 3B but R1 available	6.52
40	xxxxxxxxxxxQ1ZH	Dzukou Telecom Solution Private Limited	Guwahati-D/4	No 3B but R1 available	2.19
41	xxxxxxxxxxxR1Z0	G.N. Enterprise	Guwahati-D/4	No 3B but R1 available	8.23
42	xxxxxxxxxxxG1ZW	Moromi Electronics	Bongaigaon-1	No 3B but R1 available	0.79
Total Amount					79,446.59

Appendix-VI
(Reference: Paragraph 2.4.7.2)
Summary of deficiencies noticed during Centralised audit

(₹ in crore)

Audit Dimension	Cases where reply received		Cases yet to be examined by Department		Department reply accepted by Audit						Compliance deviations							
					Data entry errors		Action taken before query		Other valid explanations		Recovery made or SCN issued ¹⁹⁴		ASMT-10/ Notice/ DRC-01A issued		Department's reply not acceptable		Total	
	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
ITC (3B v/s 2A)	18	22.57	7	8.05	1	1.01	0	0	4	3.04	3	0.45	7	8.97	4	9.10	14	18.52
ITC (RCM)	21	9.12	4	0.79	11	4.07	0	0	3	2.19	2	2.011	5	0.85	0	0	7	2.861
ITC without RCM	8	0.89	2	0.55	5	0.53	0	0	1	0.21	1	0.08	1	0.07	0	0	2	0.15
ISD ITC mismatch	22	2.25	3	6.89	10	1.43	2	0.09	1	0.02	1	0.001	8	0.71	0	0	9	0.711
ISD reversal	1	0.01	0	0	0	0	0	0	0	0	0	0	1	0.01	0	0	1	0.01
12F-Excess ITC	21	518.67	4	6.35	1	2.41	1	1.16	12	507.25	0	0	7	7.85	0	0	7	7.85
14T-Ineligible ITC	24	795.07	1	626.11	0	0	0	0	23	787.27	0	0	1	7.80 ¹⁹⁵	0	0	1	7.80
5R Total turnover	21	--- ¹⁹⁶	4	-	0	0	0	0	18	-	0	0	3	-	0	0	3	0
7G Taxable turnover	14	--- ¹⁹⁷	3	-	0	0	0	0	12	-	0	0	2	-	0	0	2	0
9R Tax paid	24	25.33	1	1.13	2	19.23	1	0.29	3	1.31	4	0.65	10	2.66	5	1.19	19	4.50
Undischarged tax liability	17	53.38	8	13.64	4	20.28	0	0	1	1.38	0	0	9	26.64	3	5.08	12	31.72
E-commence	4	0	0	0	0	0	0	0	4	0	0	0	0	0	0	0	0	0
No 3B but R1 available	20	1.46	5	0.18	0	0	0	0	0	0	8	0.19	10	1.03	3	0.24	21	1.46
Interest short paid	25	7.36	0	0	0	0	0	0	0	0	12	2.49	14	4.81	0	0	26	7.30
Total	240	1436.11	42	663.69	34	48.96	4	1.54	82	1302.67	31 ¹⁹⁸	5.87	78 ¹⁹⁹	61.4	15	15.61	124	82.88

¹⁹⁴ Recovery made of ₹ 1.48 crore in 15 cases and SCN issued of ₹ 4.39 crore in 16 cases.

¹⁹⁵ Compliance deviation of unreconciled ITC in table 14T of GSTR- 9C of ₹ 7.80 crore.

¹⁹⁶ Total unreconciled turnover (TO) in table 5R of GSTR-9C in the 25 cases is ₹ 832.73 crore, out of which mismatched TO of ₹ 101.23 crore in 4 cases is yet to be examined by Department, in 18 cases involving mismatched TO of ₹ 606.33 crore valid explanations were provided by the Department and the deviations in the remaining 3 cases involving mismatched TO of ₹ 125.17 crore ASMT-10 had been issued by the Department.

¹⁹⁷ Total unreconciled taxable turnover (TO) in table 7G of GSTR-9C in the 17 cases is ₹ 274.54 crore, out of which mismatched TO of ₹ 29.56 crore in three cases is yet to be examined by Department, in 12 cases involving mismatched TO of ₹ 152.34 crore valid explanations were provided by the Department and deviations in the remaining two cases involving mismatched TO of ₹ 92.64 crore ASMT-10 had been issued by Department.

¹⁹⁸ In four cases where recovery partly made are also included in ASMT-10 (two cases) and SCN cases (two cases).

¹⁹⁹ Out of 78 cases, 69 cases related to ASMT-10 involving amount of ₹ 59.10 crore and remaining nine cases related to DRC 01A/Notices involving amount of ₹ 2.30 crore.

Appendix-VII
(Reference: Paragraph 2.4.7.4)
Cases where department accepted the discrepancies

(₹ in lakh)

Sl. No.	Taxpayer Name & GSTIN/ Jurisdiction (Name of the Unit/ Circle number)	Deviation name	Deviation amount	Department's reply
1	xxxxxxxxxxR1ZS PTS Limited, Guwahati-D /1	ITC (3Bv/s 2A)	255.16	Notice in ASMT-10 had been issued
2	xxxxxxxxxxA1ZS Assam Timber Products Private Limited, Doomdooma/2	ITC (3Bv/s 2A)	173.24	Notice in ASMT-10 had been issued
3	xxxxxxxxxxE1Z5 R B Distributor, Golaghat /2	ITC (3Bv/s 2A)	83.46	Notice in ASMT-10 had been issued
4	xxxxxxxxxxP1ZJ Sidhant Logistics, Jorhat /6	ITC (3Bv/s 2A)	2.62	The taxpayer reversed ₹98.41 lakh out of mismatch amount of ₹121.65 lakh in FY 2018-19 for FOI 2017-18 as reflected in GSTR 9 of 2017-18. Further notice issued to taxpayer for clarification.
5	xxxxxxxxxxL1ZO Rumi Enterprise, Kokrajhar /2	ITC (3Bv/s 2A)	78.05	Notice in ASMT-10 had been issued
6	xxxxxxxxxxC1ZP B G Enterprise Bihpuria, North Lakhimpur / 2	ITC (3Bv/s 2A)	123.45	Notice in ASMT-10 had been issued
7	xxxxxxxxxxC1ZF G. D. Motors, NAGAON / 1	ITC (3Bv/s 2A)	21.95	There was a difference of ₹12.23 lakh against which the taxpayer has valid invoices. However notice was issued in DRC-01 to taxpayer of ₹21.95 lakh including tax and interest.
8	xxxxxxxxxxQ1ZP Nirmal Kumar Modak, Nagaon / 2	ITC (3Bv/s 2A)	22.61	The taxpayer had claimed excess ITC of ₹102.80 lakh (IGST-₹87.94 lakh CGST-₹9.91 lakh and SGST-4.95 lakh). Out of which the taxpayer reversed ₹92.86 lakh during June 2018 and May 2019. As such excess ITC claim of the taxpayer was ₹9.94 lakh. The taxpayer was issued notice in DRC-01 for payment of ₹22.61 lakh but the taxpayer while admitted the fact paid ₹15.73 lakh through DRC-03 in July 2022. Balance amount of ₹6.89 lakh will be paid shortly.
9	xxxxxxxxxxF1ZZ Babul, Nath Tezpur / 5.	ITC (3Bv/s 2A)	181.33	Notice in ASMT-10 had been issued
10	xxxxxxxxxxC1ZS J K Chemical, Guwahati - A /1	ITC (RCM)	41.44	Notice in ASMT-10 had been issued
11	xxxxxxxxxxQ1Z8 M/S Duramile Tyre Works, North Lakhimpur / 2	ITC (RCM)	12.18	Notice in ASMT-10 had been issued
12	xxxxxxxxxxP1ZS Funshine Getaways Pvt Ltd. Sibsagar / 1	ITC (RCM)	201.48	Notice in DRC-01 has been issued to the taxpayer.
13	xxxxxxxxxxK1Z7 Kamal Sales Corporation, Silchar / 1	ITC (RCM)	0.09	Mistake occurred by the taxpayer while filing GSTR3B which was inadvertent. Further the taxpayer discharged outstanding liabilities of ₹0.09 lakh through DRC-03 on 25.04.2022.
14	xxxxxxxxxxH1ZL Rasili Commodities Pvt Ltd, Tezpur/ 1	ITC (RCM)	9.83	Notice has been issued to the taxpayer in ASMT-10.

Sl. No.	Taxpayer Name & GSTIN/ Jurisdiction (Name of the Unit/ Circle number)	Deviation name	Deviation amount	Department's reply
15	xxxxxxxxxxL1ZM M/S Rajesh Trading Co., Tezpur/ 3	ITC (RCM)	8.74	Notice in ASMT-10 had been issued
16	xxxxxxxxxxP1ZI Sri Ajay Kumar Gupta, Tezpur / 3	ITC (RCM)	12.30	Notice in ASMT-10 had been issued
17	xxxxxxxxxxK1ZY M/S Nitul Gogoi Nakari North Lakhimpur – 2	ITC RCM Without payment	7.41	Notice in ASMT-10 had been issued
18	xxxxxxxxxxG1Z6 M/S Pramod Store Nagaon - 5	ITC RCM Without payment	7.52	The taxpayer's reply in ASMT-11 was not satisfactory and TP also not corrected by filing Annual Return. As such DRC-01 issued for paying objected amount.
19	xxxxxxxxxxH1ZO M/S. Deka Hardware & Steel Guwahati-A/10	ISD ITC mismatch	8.19	Notice in ASMT-10 had been issued
20	xxxxxxxxxxB1ZZ M/S. Brahmaputra Udyog Private Limited, Guwahati-A/99	ISD ITC mismatch	13.33	Notice in ASMT-10 had been issued
21	xxxxxxxxxxM1Z2 Alembic Pharmaceuticals Ltd. Guwahati-A/99	ISD ITC mismatch	0.05	The taxpayer had availed ITC of ₹18.00 lakh in excess of ₹0.05 lakh. The taxpayer had paid ₹ 0.05 lakh through DRC-03.
22	xxxxxxxxxxF1ZJ Agam Agency, Guwahati-B / 1	ISD ITC mismatch	10.38	Notice in ASMT-10 had been issued
23	xxxxxxxxxxD1ZW M/S. Express Food Services Guwahati-C/3	ISD ITC mismatch	18.11	Notice in ASMT-10 had been issued
24	xxxxxxxxxxA1Z8 M/S. Maa Kali Stores Kokrajhar / 2	ISD ITC mismatch	7.31	Notice in ASMT-10 had been issued
25	xxxxxxxxxxA1ZB M/S. Durga Bharat Gas Agency Nagaon / 3	ISD ITC mismatch	2.61	Notice in ASMT-10 had been issued
26	xxxxxxxxxxN1ZO M/S. B S Enterprise. North Lakhimpur/2	ISD ITC mismatch	7.67	Notice in ASMT-10 had been issued
27	xxxxxxxxxxH1ZR M/S. Sonitpur Pharmaceuticals Tezpur/2	ISD ITC mismatch	3.67	Notice in ASMT-10 had been issued
28	xxxxxxxxxxP1ZU M/s Anmol Industries Ltd., Guwahati- C/7	ISD reversal	1.00	Notice in ASMT-10 had been issued
29	xxxxxxxxxxP1ZO Air India Limited, Guwahati-C/ 7	12F –Excess ITC	256.05	Notice in ASMT-10 had been issued
30	xxxxxxxxxxM2ZV NIELIT Guwahati, Guwahati-C/ 1	12F –Excess ITC	55.31	Notice in ASMT-10 had been issued
31	xxxxxxxxxxB1ZB Assam Company Ltd Oil & Natural Gas Division. Dibrugarh / 1	12F –Excess ITC	53.57	Notice in ASMT-10 had been issued. Further, The department stated that no claim was made before the Interim Resolution Professional as required under the Insolvency and Bankruptcy Code, 2016 within stipulated time. Again, the Assam Company India limited was completely exonerated from any liability towards any dues for the period prior to 20-9-2018.
32	xxxxxxxxxxN1ZG Kabra Brothers, Golaghat / 1	12F –Excess ITC	136.19	Notice in ASMT-10 had been issued

Sl. No.	Taxpayer Name & GSTIN/ Jurisdiction (Name of the Unit/ Circle number)	Deviation name	Deviation amount	Department's reply
33	xxxxxxxxxxH1Z9 M/S Electrokings Thana Road Jorhat, Jorhat / 6	12F –Excess ITC	138.12	Notice in ASMT-10 had been issued
34	xxxxxxxxxxA1ZC M/S. M.R. Enterprise, Kokrajhar / 1	12F –Excess ITC	86.44	Notice in ASMT-10 had been issued
35	xxxxxxxxxxH1ZV Almansoori Petroleum Services Llc, Sibsagar / 3	12F –Excess ITC	59.30	Notice in ASMT-10 had been issued
36	xxxxxxxxxxA2ZI M/s Viking Motors, Tezpur / 5.	14T – Ineligible ITC	779.70	Notice in ASMT-10 had been issued
37	xxxxxxxxxxJ1ZP M/S. Heritage Infrastructures. Guwahati Unit-B / 2.	5R- Total Turnover	1,583.43	Notice in ASMT-10 had been issued
38	xxxxxxxxxxJ1Z9 United Spirits Limited. Guwahati Unit-C / 7	5R- Total Turnover	7,943.82	Notice in ASMT-10 had been issued
39	xxxxxxxxxxC1ZK Wazir Advisors Private Limited Tezpur / 1	5R- Total Turnover	2,990.11	Notice in ASMT-10 had been issued
40	xxxxxxxxxxJ1Z9 United Spirits Limited Guwahati-C / 7	7G- Taxable Turnover	8,784.99	Notice in ASMT-10 had been issued
41	xxxxxxxxxxP1ZV Deepak Ghosh Silchar / 3	7G- Taxable Turnover	579.36	The taxpayer in ASMT-11 replied that unreconciled turnover pertain to transportation charges received which is exempted under GST Act. As the reply was not satisfactory further clarification in this regard has been called for by the proper officer.
42	xxxxxxxxxxB1Z5 Netra Trading Guwahati - A / 8	9R – Tax paid	1.15	During 2017-18 and 2018-19 total tax liability as per GSTR-1 is ₹253.38 lakh and tax discharged as per GSTR-3 B is ₹303.05 lakh; thus there was excess payment of tax was ₹49.66 lakh. Similarly during 2017-18 and 2018-19 total ITC as per GSTR 2A: ₹258.39 lakh and as per GSTR-3B: ₹309.19 lakh. Thus there was excess ITC availed as per GSTR-3B. But net difference of tax liability minus ITC claimed it showed there was excess of ₹1.15 lakh. The taxpayer paid excess ITC availed by him through DRC-03 dated 5.9.2022 for ₹0.3 lakh (₹0.15 lakh each CGST and SGST) and dated 5.9.2022 for ₹0.85 lakh (₹0.42 lakh each CGST and SGST) however notice in ASMT-10 has been issued.
43	xxxxxxxxxxH1ZP M/S Binni Construction Guwahati-C / 6	9R – Tax paid	52.34	Notice in REG 31 to the taxpayer by the department has been issued for reply which is awaited.
44	xxxxxxxxxxG1ZM Bharti Airtel Limited Guwahati-C / 99	9R – Tax paid	43.69	In reply to notice issued the taxpayer stated this was due to adjustment of pre GST reduction in price and the same is allowed as per section 142(2)(b) of SGST Act. So audit against the dealer has been initiated to ascertain the mismatch.

Sl. No.	Taxpayer Name & GSTIN/ Jurisdiction (Name of the Unit/ Circle number)	Deviation name	Deviation amount	Department's reply
45	xxxxxxxxxxK1ZV M/S Padmesh Beverages Guwahati-C / 99	9R – Tax paid	1.57	The taxpayer had discharged differential tax liability through GSTR 3B on 5/7/2018. Also an amount of ₹0.17 lakh paid by the taxpayer as emerged from unreconciled figure on 7/2/2020. However notice has been issued to the taxpayer for payment of interest of ₹ 1.40 lakh accrued due to late payment.
46	xxxxxxxxxxG1ZO M/S Punjab National Bank Guwahati-C / 7	9R – Tax paid	35.73	Notice in ASMT-10 had been issued
47	xxxxxxxxxxQ1ZB M/S Mangalam Tea Products Pvt. Ltd. Guwahati-C / 4	9R – Tax paid	0.14	The taxpayer had paid an amount of ₹0.08 lakh as tax and ₹0.06 lakh as interest through DRC-03 during September 2022.
48	xxxxxxxxxxF1Z6 Orion Security Solutions Guwahati-D / 10	9R – Tax paid	59.69	Demand order in form DRC-07 was issued for payment of ₹108.16 lakh (tax- ₹59.69 lakh and interest ₹48.47 lakh) by the department.
49	xxxxxxxxxxB1ZA Avis Enterprises, Guwahati-D / 1	9R – Tax paid	0.53	Notice in ASMT-10 had been issued
50	xxxxxxxxxxK1Z5 Eiffel India Infratech. Guwahati-D / 1	9R – Tax paid	29.72	Notice in ASMT-10 had been issued
51	xxxxxxxxxxE1Z0 Lakhan Debnath, Digboi / 1	9R – Tax paid	26.87	The case is under examination.
52	xxxxxxxxxxM2ZQ Mridul Kr. Sarma & Sons Golaghat / 1	9R – Tax paid	31.19	Notice in ASMT-10 had been issued
53	xxxxxxxxxxR1Z9 Swapan Lodh Roy, Kokrajhar / 2.	9R – Tax paid	44.27	Notice in ASMT-10 had been issued
54	xxxxxxxxxxA1ZQ M/S Sadhan Mazumder Karimganj / 3.	9R – Tax paid	4.16	The department replied (April 2022) that dealer's taxable turnover for the period from 01/07/2017 to 31/03/2018 is of ₹389.14 lakh which was declared through GSTR-9C of the FY 2017-18. But dealer declared taxable turnover of ₹302.62 lakh through GSTR-3B during the Financial year 2017-18. Difference of Taxable turnover of ₹86.52 lakh (Tax calculated SGST - ₹10.66 lakh and CGST - ₹10.66 lakh) was paid through GSTR-3B of November 2018 of Financial year 2018-19 along with tax liability of November 2018. Subsequently the department stated (February 2023) taxpayer further deposited short paid tax of ₹ 0.01 lakh and ₹ 4.15 lakh through DRC-03 during February 2023.
55	xxxxxxxxxxP5Z4 Gannon Dunkerley & Company Limited, Guwahati - C / 7.	Undischarged liability.	160.17	Notice in ASMT-10 had been issued
56	xxxxxxxxxxC1ZI. North East Frontier Railway Guwahati - A / 1.	Undischarged liability.	302.28	Notice in ASMT-10 had been issued
57	xxxxxxxxxxG1Z2 Shree Sanyeeji Rolling Mills Guwahati-B / 99.	Undischarged liability.	198.20	Notice in ASMT-10 had been issued

Sl. No.	Taxpayer Name & GSTIN/ Jurisdiction (Name of the Unit/ Circle number)	Deviation name	Deviation amount	Department's reply
58	xxxxxxxxxxD1ZW J.S.B. Cement LLP., Guwahati-C / 8	Undischarged liability.	590.71	Notice in ASMT-10 had been issued
59	xxxxxxxxxxC1ZO Aditya Birla Fashion and Retail Limited, Guwahati-C / 7	Undischarged liability.	135.10	Notice in ASMT-10 had been issued
60	xxxxxxxxxxK1Z6 J L Agency, Guwahati-C / 99	Undischarged liability.	329.77	Notice in ASMT-10 had been issued
61	xxxxxxxxxxG3ZU Brahmaputra Logistics Private Limited, Guwahati-D / 6	Undischarged liability.	308.69	Notice in ASMT-10 had been issued
62	xxxxxxxxxxF1ZK M/S Begwani Brothers, Tezpur/ 1	Undischarged liability.	123.80	Notice in ASMT-10 had been issued
63	xxxxxxxxxxE1ZC RCC Infra ventures Limited Tezpur / 1	Undischarged liability.	515.73	Notice in ASMT-10 had been issued
64	xxxxxxxxxxD1ZX Patanjali Arogya Kendra. Guwahati - A / 2	No 3B but R1 available.	0.10	Assessment proceeding u/s 63 was initiated and SCN in ASMT-14 was issued.
65	xxxxxxxxxxR1ZL C R Group, Guwahati- B / 2	No 3B but R1 available.	8.89	Notice in ASMT-10 had been issued
66	xxxxxxxxxxN1ZX J K Enterprise, Guwahati- B / 1	No 3B but R1 available.	0.75	Notice in ASMT-10 had been issued
67	xxxxxxxxxxM2Z0 Muzzammil Haque, Guwahati- B / 10	No 3B but R1 available.	1.99	Notice in ASMT-10 had been issued
68	xxxxxxxxxxM1Z2 Rockland Media & Communication Pvt. Ltd. Guwahati- C / 7	No 3B but R1 available.	73.63	Action under section 74 of the Assam GST Act 2017 was initiated and accordingly DRC-01A dated 23-09-2022 had been issued for recovery of ₹73.63 lakh (tax amount of ₹40.05 lakh and interest amount of ₹33.58 lakh).
69	xxxxxxxxxxJ1ZI K & Gs Retail, Guwahati- C / 4	No 3B but R1 available.	1.17	Notice in ASMT-10 had been issued
70	xxxxxxxxxxJ2ZL M/S Alina Drugs Distributor Barpeta / 1	No 3B but R1 available.	0.25	DRC-01 was issued to taxpayer on ascertaining demand of tax interest and penalty of ₹0.25 lakh.
71	xxxxxxxxxxN1ZM Sushilalaya Stores & Agencies Dhemaji / 2	No 3B but R1 available.	10.07	ASMT-10 issued. The taxpayer replied in ASMT-11 that an amount of ₹1.00 lakh was deposited through DRC-03 on February 2023 as part payment.
72	xxxxxxxxxxJ1ZS Printing World, Dhubri / 5	No 3B but R1 available.	0.001	Notice in ASMT-10 had been issued
73	xxxxxxxxxxR1ZU M/S I P Communications Dibrugarh / 1	No 3B but R1 available.	0.04	GSTR 3B for October 2017 was filed by the taxpayer wherein tax liability of ₹0.02 lakh was discharged. In addition, interest of ₹0.02 lakh was paid voluntarily through DRC-03 on 26.05.2022.
74	xxxxxxxxxxP1ZL M/S H.M.C Jewellers Goalpara / 1	No 3B but R1 available.	0.17	A demand of ₹0.29 lakh in DRC-07 was raised being tax interest and penalty.
75	xxxxxxxxxxE1ZM ARKK Engineering Services Golaghat / 1	No 3B but R1 available.	0.55	Notice in ASMT-10 had been issued
76	xxxxxxxxxxC2ZY M/S Radha Optical & Belt House Golaghat / 1	No 3B but R1 available.	0.01	Notice in ASMT-10 had been issued

Sl. No.	Taxpayer Name & GSTIN/ Jurisdiction (Name of the Unit/ Circle number)	Deviation name	Deviation amount	Department's reply
77	xxxxxxxxxxL2Z1 M/S Kakoty Engineering Works. Sibsagar / 3	No 3B but R1 available.	6.83	DRC-01A was issued to the taxpayer for payment of tax and interest of ₹6.83 lakh.
78	xxxxxxxxxxL1Z8. Sen Opticare Silchar / 1	No 3B but R1 available.	0.02	The taxpayer has discharged the liabilities of ₹0.01 lakh along with interest of ₹0.01 lakh vide Form GST DRC 03 dated 20.04.2022 and has filed the applicable Returns (GSTR 3B) for the applicable tax periods.
79	xxxxxxxxxxN1ZA. Brahmaputra Suppliers, Tangla / 1	No 3B but R1 available.	12.19	DRC-01 was issued to taxpayer.
80	xxxxxxxxxxG1ZC. M/S Manthan Broadband Services Pvt. Ltd. Tinsukia / 1.	No 3B but R1 available.	5.49	DRC-07 for the payment of ₹5.49 lakh (Includes Tax for ₹3.08 lakh and interest up to 30.4.2022 for ₹2.41 lakh) has been issued to the taxpayer. As the company is found to be under "Corporate Insolvency Resolution Process" the Registrar of Companies Kolkata West Bengal has been requested to do the needful for recovery of the dues.
81	xxxxxxxxxxJ1ZN M/S Sagar Security Agency. Guwahati - A / 7	Interest Short paid	14.72	Notice in GST DRC-07 was issued to the taxpayer on 14.06.2022 as the reply submitted by the taxpayer was not satisfactory.
82	xxxxxxxxxxQ8ZM Rausheena Udyog Ltd. Unit III, Guwahati-B / 10	Interest Short paid	23.82	The department recovered amount of ₹23.82 lakh from Taxpayer.
83	xxxxxxxxxxN1ZX Brahmaputra Tele Productions Pvt. Ltd., Guwahati-B / 2	Interest Short paid	36.36	Notice in ASMT-10 had been issued
84	xxxxxxxxxxF1ZZ Dolphin Security & Advertising. Guwahati-B / 9	Interest Short paid	23.67	The taxpayer while admitting the fact requested to issue notice in DRC-07. The taxpayer also filed a petition before the CT Assam in form DRC-20 to fix monthly instalment for payment. However document in support of payment was not produced.
85	xxxxxxxxxxQ1ZQ Balram Singh, Guwahati-B / 10	Interest Short paid	17.67	Notice in DRC-01 was issued
86	xxxxxxxxxxR1ZU Amrit Cement Limited Guwahati-C / 2	Interest Short paid	27.25	Notice in ASMT-10 had been issued
87	xxxxxxxxxxE2ZD Trident Infraproject Pvt. Ltd. Guwahati-C / 6	Interest Short paid	21.29	Notice in ASMT-10 had been issued
88	xxxxxxxxxxR1ZU Assam State Transport Corporation, Guwahati-C / 2	Interest Short paid	81.82	Notice in ASMT-10 had been issued
89	xxxxxxxxxxK5ZR M/S North East Sillimanite Guwahati-C / 7	Interest Short paid	25.99	Notice in ASMT-10 had been issued
90	xxxxxxxxxxF2Z4 M/S NK Power and Infra Structure Pvt. Ltd., Guwahati-C / 6	Interest Short paid	47.50	Notice in ASMT-10 had been issued

Sl. No.	Taxpayer Name & GSTIN/ Jurisdiction (Name of the Unit/ Circle number)	Deviation name	Deviation amount	Department's reply
91	xxxxxxxxxxK1Z7 M/s Vanguard's Security Services & Systems, Guwahati-D / 10	Interest Short paid	23.54	The taxpayer was issued notice in DRC-01 for payment of interest which is awaited.
92	xxxxxxxxxxA1ZU Assam Mineral Development Corporation Ltd., Guwahati-D / 5	Interest Short paid	25.35	Notice in ASMT-10 had been issued
93	xxxxxxxxxxQ1ZA Linkquest Quippo Infra LLP. Guwahati-D / 7	Interest Short paid	24.33	Notice in ASMT-10 had been issued
94	xxxxxxxxxxP1ZK North Eastern Security Services (Ness) Pvt. Ltd., Guwahati-D / 7	Interest Short paid	16.10	Notice in ASMT-10 had been issued
95	xxxxxxxxxxH1Z9 M/S J N D Project Consultants Pvt Ltd, Guwahati-D / 5	Interest Short paid	30.35	Notice in ASMT-10 had been issued
96	xxxxxxxxxxE1ZJ Fokhoruddin Ali Ahmed Bongaigaon / 1	Interest Short paid	25.41	The taxpayer while admitting the fact of delayed payment of tax requested sometime for payment of interest.
97	xxxxxxxxxxJ1Z9 M/S. Kailashpati Cement Pvt. Ltd., Barpeta / 1	Interest Short paid	15.43	The taxpayer was issued SCN in Form GSTR DRC-01 on 12/7/2022 stating demand for short payment of interest of ₹15.43 lakh. However taxpayer had paid ₹6.00 lakh and assured to pay balance amount shortly..
98	xxxxxxxxxxB1ZB Assam Company Ltd Oil & Natural Gas Division. Dibrugarh / 1	Interest Short paid	53.09	Notice in ASMT-10 had been issued. Further, The department stated that no claim was made before the Interim Resolution Professional as required under the Insolvency and Bankruptcy Code, 2016 within stipulated time. Again, the Assam Company India limited was completely exonerated from any liability towards any dues for the period prior to 20-9-2018. Thus due to negligence on the part of department to claim the liability before IRP within stipulated time, the department failed to recovered the liability.
99	xxxxxxxxxxJ4ZM M/S Nescon Power & Infra Limited, Jorhat / 1	Interest Short paid	42.15	Notice in ASMT-10 had been issued
100	xxxxxxxxxxF1ZJ John Energy Ltd Jorhat / 6	Interest Short paid	15.90	The taxpayer has paid the interest of ₹15.90 lakh on delayed payment through Form GST DRC-03 dated 19.05.2022. Hence the audit query may please be dropped.
101	xxxxxxxxxxP1ZY M/S J.B Enterprise, Kokrajhar / 1	Interest Short paid	24.22	Notice in ASMT-10 had been issued
102	xxxxxxxxxxK2ZG M/S Badri Rai & Co Naharkatia / 1	Interest Short paid	37.75	The taxpayer stated that he could not submit GSTR-3B on time. Also stated that interest liability of ₹37.75 lakh was discharged through DRC-03 on March-2022.
103	xxxxxxxxxxR2ZI M/S Premier Enterprises, Nagaon / 4	Interest Short paid	33.53	Notice in form DRC-01 was issued for payment of ₹33.53 lakh.

Sl. No.	Taxpayer Name & GSTIN/ Jurisdiction (Name of the Unit/ Circle number)	Deviation name	Deviation amount	Department's reply
104	xxxxxxxxxxR1Z2 ABCI Infra Structures Pvt. Ltd. Silchar / 1	Interest Short paid	19.71	The taxpayer has discharged the interest of ₹19.71 lakh for delayed payment of tax through DRC-03 on April 2022.
105	xxxxxxxxxxA1ZM Megha Engineering & Infra Structures Ltd., Sibsagar / 2	Interest Short paid	22.54	The taxpayer had paid ₹22.55 lakh through DRC-03 on March 2022.
Total Amount			28,608.71*	

*-The amount is including unreconciled total turnover of ₹ 12,517.36 lakh in table 5R of GSTR 9C against 3 cases and Unreconciled taxable turnover of ₹ 9,364.35 lakh in table 7G of GSTR 9C against 2 cases.

Appendix-VIII
(Reference: Paragraph 2.4.7.5)
Cases where Department's response were rebutted

(₹ in lakh)

Sl. No.	Taxpayer Name & GSTIN/ Jurisdiction (Name of the Unit/ Circle number)	Deviation name	Deviation amount	Department's reply	Audit rebuttal
1	xxxxxxxxxxE1ZY Mahindra & Mahindra Limited GUWAHATI-C/ 99	ITC (3B v/s 2A)	222.14	A taxpayer can avail ITC as per books of accounts if he satisfied all other conditions laid in Section 16 of AGST Act.	The reply of the department is not tenable as per Section 16(2) (c) of AGST Act the tax charged in respect to the supply has been actually paid to the Government by the supplier. In the instant case, the proper officer had not verified actual deposit of tax into the Government account by the supplier.
2	xxxxxxxxxxF1ZE Joyshree Cement Industries GUWAHATI-C / 8	ITC (3B v/s 2A)	131.50	A taxpayer can avail ITC as per books of accounts if he satisfied all other conditions laid in Section 16 of AGST Act.	The reply of the department is not tenable as per Section 16(2) (c) of AGST Act the tax charged in respect to the supply has been actually paid to the Government by the supplier. In the instant case, the proper officer had not verified actual deposit of tax into the Government account by the supplier.
3	xxxxxxxxxxE1Z0 M/S Global Distributors GUWAHATI-C / 3	ITC (3B v/s 2A)	408.38	A taxpayer can avail ITC as per books of accounts if he satisfied all other conditions laid in Section 16 of AGST Act.	The reply of the department is not tenable as per Section 16(2) (c) of AGST Act the tax charged in respect to the supply has been actually paid to the Government by the supplier. In the instant case, the proper officer had not verified actual deposit of tax into the Government account by the supplier.
4	xxxxxxxxxxE2ZT Assam Air Products Pvt. Ltd. (Assam Unit) GUWAHATI-C / 4	ITC (3B v/s 2A)	148.23	A taxpayer can avail ITC as per books of accounts if he satisfied all other conditions laid in Section 16 of AGST Act.	The reply of the department is not tenable as per Section 16(2) (c) of AGST Act the tax charged in respect to the supply has been actually paid to the Government by the supplier. In the instant case, the proper officer had not verified actual deposit of tax into the Government account by the supplier.
5	xxxxxxxxxxR1ZO M/S Pawan Trading Co. BONGAIGAON / 2	9R Tax paid	13.78	Department replied the taxpayer committed mistake by filing Nil GSTR-3B for March 2018 which was rectified and liability was discharged in return of April 2018.	Verification of GSTR-9C for 2018-19 disclosed out of unreconciled tax amount of ₹62.90 lakh pertaining to 2017-18 an amount of ₹60.88 lakh paid during 2018-19. But short payment of tax for ₹2.03 lakh and interest of ₹11.76 lakh is yet to be paid.
6	xxxxxxxxxxM1Z2 M/S Dhaniwala Stores Chowkbazar by lane Dhubri DHUBRI / 1	9R Tax paid	0.47	As stated by the department the taxpayer has paid ₹0.47 lakh through DRC-03.	Verification revealed the taxpayer paid ₹29.70 lakh during 2018-19 pertains to 2017-18. As such his liable to pay interest on such delayed payment of tax. Further copy of DRC-03 regarding payment of ₹0.47 lakh may be furnished.
7	xxxxxxxxxxQ1ZW M/S Mir Agencies NORTH LAKHIMPUR / 1	9R Tax paid	87.85	In response to notice issued by the department in ASMT-10 the taxpayer stated in ASMT-11 that mistakes occurred due to ignorance. However the mistakes were rectified in GSTR-1 and due tax liability was paid through GSTR-3B.	Copy of rectified GSTR-1 may be submitted.
8	xxxxxxxxxxF1ZM Jyotsna Commercial	9R Tax paid	2.49	The taxpayer stated that tax liability of ₹20.75 lakh related to outward liabilities of October 2017 which	As the taxpayer paid tax liabilities of October 2017 in June 2018 hence taxpayer is liable to pay an

Sl. No.	Taxpayer Name & GSTIN/ Jurisdiction (Name of the Unit/ Circle number)	Deviation name	Deviation amount	Department's reply	Audit rebuttal
	SILCHAR / 3			was discharged by the taxpayer through GSTR-3B on June 2018.	amount of ₹2.49 lakh as interest which is to be recovered.
9	xxxxxxxxxxK1ZE Jordano Enterprise TANGLA / 1	9R Tax paid	14.11	The taxpayer paid ₹42.32 lakh through DRC-3 by cash and credit ledger on 6/2/2020.	However interest on delayed payment of tax for ₹14.11 lakh to be recovered from the taxpayer.
10	xxxxxxxxxxQ2ZO Sri Gopikrishna Infrastructure Pvt. Ltd. GUWAHATI-C / 4	Undischarged liability	242.19	Tax liability for the period 2017-18 on taxable turnover the taxable value of ₹61.28 lakh was ₹11.03 lakh which the taxpayer had discharged through GSTR 3B in the month of February 2018 and March 2018.	The reply is not tenable as the taxpayer amended invoice/credit note/debit note pertaining to the year 2017-18 amounting to ₹242.19 in GSTR 1 during the year 2018-19 which brought the total tax liability for 2017-18 of ₹253.22. This needs further clarification from the department.
11	18AQEPA xxxxxxxxxxB1ZK Abdul Trading Agency GOALPARA / 1	Undischarged liability	119.60	Taxpayer has discharged all his liability through DRC-03. But verification of DRC-03 showed that the payment actually related to year 2018-19.	However department failed to state the reason for mismatch of liability between GSTR1 and GSTR 3B during the 2017-18. As such further necessary action may be initiated in this regard under intimation to audit.
12	18ALZPK xxxxxxxxxxH1ZH Shahi Md Karim GOALPARA / 1	Undischarged liability	146.24	Taxpayer has discharged tax by correction of R3B for the month of April 2018.	As the taxpayer filed return for March 2017 and April 2018 beyond due date hence discharged tax liability of 146.24 lakh by utilizing ineligible ITC was irregular.
13	18ADJPN xxxxxxxxxxB1ZE VIP Mobile Centre GOALPARA / 1	No 3B filed but R1 available	20.48	The taxpayer had discharged tax by filing all the GSTR 3B returns for the FY 2017-18 and taxpayer registration <i>suo-moto</i> cancelled w.e.f 31/10/2019.	As the taxpayer filed return after due date of March 2019 (<i>i.e.</i> after 20-04-2018) he was not eligible to avail ITC. As such payment of tax of ₹ 20.48 lakh by utilizing ineligible ITC was irregular.
14	18AQBPD xxxxxxxxxxN1ZU M/S Saraswati Dn Trading. NAGAON / 3	No 3B filed but R1 available	0.79	The taxpayer submitted GSTR-3B for the month of July 2017 and August 2017 and discharge tax liability of ₹0.80 lakh.	As the taxpayer filed return after due date of March 2019 (<i>i.e.</i> after 20-04-2018) he is not eligible to avail ITC. As such payment of tax of ₹0.79 lakh by utilizing ineligible ITC was irregular.
15	18AGXPA xxxxxxxxxxB1ZF Agriculture Equipment TINSUKIA / 6	No 3B filed but R1 available	2.46	The taxpayer filed all GSTR-1 (2017-18) on 21.08.2020 and GSTR-3B on 26.08.2021 along with payment of late fee. All liability was discharged through ITC. So question of interest payment does not arise.	As the taxpayer filed return after due date of March 2019 hence the taxpayer was not eligible to avail ITC. As such payment of tax of ₹2.46 lakh on 26.08.2021 by utilizing ineligible ITC was irregular.
Total Amount			1560.71		

Appendix-IX

(Reference: Paragraph 2.4.7.6)

Statement showing details of cases in which Data Entry Error/ Clerical mistake were noticed (Based on audit observation No. OBS-447033 Dated: 14-10-2022)

Sl. No.	GSTIN Name of Taxpayer Jurisdiction (Name of the Unit/Circle number)	Dimension	Reply of the department in brief	Deviation/ mismatch Amount (₹ in lakh)
1	xxxxxxxxxxG1ZU M/S Sibanath Enterprise BARPETA - 2	ITC RCM Without payment	Data erroneously entered in Table 4A(3) instead of 4A(5) of GSTR-3B.	7.58
2	xxxxxxxxxxM1ZX M/S Kishor Trading, BISWANATH CHARIALI-1	ISD ITC mismatch	Data erroneously entered in Table 4A(4) instead of 4A(5) of GSTR-3B.	6.42
3	xxxxxxxxxxP1Z7 M/S New Variety Stores, BARPETA ROAD - 2	ISD ITC mismatch		3.26
4	xxxxxxxxxxM1ZA M/S Electrical & Electronics Agency BONGAIGAON - 1	ITC RCM Without payment	Data erroneously entered in Table 4A(3) instead of 4A(5) of GSTR-3B.	7.44
5	xxxxxxxxxxR1Z7 M/S. Kamal Stores. BONGAIGAON - 1	ITC (RCM)	Data erroneously entered in Table 6C instead of 6B of GSTR-9.	130.74
6	xxxxxxxxxxR1ZO M/S Pawan Trading Co. BONGAIGAON - 2	ITC (3B v/s 2A)	Wrongly entered ITC availed amount next financial year in Table 8C of GSTR 9 of ₹147.14 instead of correct amount of ₹46.09 .	100.88
7	xxxxxxxxxxM1ZU M/S Saha Pan Bhandar, DHUBRI – 1	ITC (RCM)	Wrongly entered normal ITC amount in Table 6D of of GSTR-9	10.78
8	xxxxxxxxxxG1ZH Dynamic Motors, DHUBRI – 1	ISD ITC mismatch	Data erroneously entered in Table 4A(4) instead of 4A(5) of GSTR-3B.	3.71
9	xxxxxxxxxxN1ZA M/S Noor Hardware, GOALPARA - 2	ISD ITC mismatch		6.65
10	xxxxxxxxxxC1ZB M/S Goreswar H.P. Gas Agency, MANGALDOI-1	ITC (RCM)	Data erroneously entered in Table 4A(3) instead of 4A(5) of GSTR-3B.	12.57
11	xxxxxxxxxxP1ZU M/S Priya Enterprise, NALBARI - 3	ITC (RCM)		12.75
12	xxxxxxxxxxA1ZH K. C. Business Associates, TANGLA – 1	ISD ITC mismatch	Data erroneously entered in Table 4A(4) instead of 4A(5) of GSTR-3B.	45.19
13	xxxxxxxxxxJ1Z7 Sheevam, GUWAHATI-B - 4	ISD ITC mismatch		2.84
14	xxxxxxxxxxF1Z5 Vayam Media Private Limited, GUWAHATI-B-6	ITC (RCM)	Data erroneously entered in Table 6D instead of 6B of GSTR-9.	22.4
15	xxxxxxxxxxM1Z5 Kuldip Trading Corporation, GUWAHATI-B - 4	ITC (RCM)		15.24
16	xxxxxxxxxxA1ZU Bharat Udyog GUWAHATI-B - 8	ITC (RCM)	Data erroneously entered in Table 6C instead of 6E of GSTR-9.	10.85
17	xxxxxxxxxxL1Z8 Brahmaputra Steel GUWAHATI-B - 3	ITC (RCM)	Data erroneously entered in Table 4A(3) instead of 4A(5) of GSTR-3B.	10.89
18	xxxxxxxxxxH1ZS Bhaba Kanta Nath GUWAHATI-D - 8	ISD ITC mismatch	Data erroneously entered in Table 4A(4) instead of 4A(5) of GSTR-3B.	18.66
19	xxxxxxxxxxK1ZK Rec Power Distribution Company Limited GUWAHATI-D - 4	9R – Tax paid	The reason of unreconciled amount in table 9R of GSTR-9C	59.4

Sl. No.	GSTIN Name of Taxpayer Jurisdiction (Name of the Unit/Circle number)	Dimension	Reply of the department in brief	Deviation/ mismatch Amount (₹ in lakh)
			was due to inadvertently mentioned Zero in Table 9 of GSTR-9 .	
20	xxxxxxxxxxxN1ZN M/S Shyam Trading GUWAHATI-D - 4	ITC (RCM)	Data erroneously entered in Table 4A(3) instead of 4A(5) of GSTR-3B.	29.99
21	xxxxxxxxxxxE1ZY M/S Brahmaputra Cracker & Polymer Ltd DIBRUGARH - 1	Undischarged tax liability	The reasons for undischarged liability as follows: 1) Wrongly added in Table 11 (A) instead of 11 (B) in GSTR 1 for March ₹176.13 lakh. 2) The taxpayer was required to deduct in Table 11 (B) of GSTR 1 For March but not deducted the same and 3) Transaction considered twice in GSTR 1 (July 17 & March 18) ₹0.35lakh totalling ₹352.61 lakh.	352.61
22	xxxxxxxxxxxN1Z9 M/S. Salasar Auto Agency TINSUKIA - 3	Undischarged tax liability	The liability different was due to clerical error in Table 7 of GSTR 1 wherein total Taxable Value was ₹37.48lakh for which SGST liability was ₹4.59 lakh and CGST liability was ₹241.57 lakh which is greater than the SGST amount by ₹236.97 lakh.	234.62
23	xxxxxxxxxxxG1ZN M/S. Shiv Shankar & Co. SIBSAGAR – 2	ITC RCM Without payment	Data erroneously entered in Table 4A(3) instead of 4A(5) of GSTR-3B.	7.01
24	xxxxxxxxxxxC1Z6 Heera Koyla JORHAT – 1	ITC (RCM)	Data erroneously entered in Table 6C instead of 6B of GSTR-9.	139.06
25	xxxxxxxxxxxJ1ZQ M/S Gangesh Trading &Co JORHAT – 2	ITC (RCM)	Data erroneously entered in Table 4A(3) instead of 4A(5) of GSTR-3B.	11.98
26	xxxxxxxxxxxM1ZO M/S. Surma Distillery Pvt Ltd SILCHAR – 2	ITC RCM Without payment	Data erroneously entered column 5 of Table 4G which ought to have been ₹23.88 lakh instead of ₹6.78 lakh and secondly the ITC figures wrongly entered in Table 6D of GSTR 9 should have been declared in Table 6B.	24.02
27	xxxxxxxxxxxG1ZF M/S. Jain Udyog SILCHAR - 1	9R – Tax paid	The reason of unreconciled amount in table 9R of GSTR-9C was due to inadvertently	1863.48

Sl. No.	GSTIN Name of Taxpayer Jurisdiction (Name of the Unit/Circle number)	Dimension	Reply of the department in brief	Deviation/ mismatch Amount (₹ in lakh)
			mentioned Zero in Table 9 of GSTR-9 .	
28	xxxxxxxxxxM1ZF Ms/ Binod Commercial, SILCHAR - 4	ISD ITC mismatch	Data erroneously entered in Table 4A(4) instead of 4A(5) of GSTR-3B.	16.86
29	xxxxxxxxxxM1Z5 Bikers Zone, DIGBOI-1	ISD ITC mismatch		12.51
30	xxxxxxxxxxDAZH A N E Industries Private Limited, DIGBOI-2	ISD ITC mismatch		26.79
31	xxxxxxxxxxA2Z0 Maa Kamakhya Store, DHEKIAJULI - 1	Undischarged tax liability	Unreconciled difference of ₹109.69 lakh wrongly booked twice in both Table 4 & 10.	196.62
32	xxxxxxxxxxK1ZL M/S. Krishna Kant Das, Unit-A-10	Undischarged tax liability	The tax payer has erroneously reported his B2C sales as ₹11 525.03 lakh while filing his GSTR-1 for the month of March 2018 instead of the correct B2C sales of ₹1152.03 lakh during the month of March 2018.	1244.22
33	xxxxxxxxxxA2Z6 M/S. Guru Nanak Tyres, Diphu-1	ITC RCM Without payment	Data erroneously entered in Table 4A(3) instead of 4A(5) of GSTR-3B.	6.98
34	xxxxxxxxxxE1ZA M/S Asomiya Pratidin News Time Pratidin Sadin GUWAHATI - A - 7	12F –Excess ITC	There was a clerical error while filing GSTR-9 C as the amount of ₹13.14 lakh at Part-IV 12 Sr. No. A has been inadvertently taken as ITC availed as per audited Annual Financial Statement instead of correct figure of ₹254.41 lakh as at per GSTR-9 filed as on 21.02.2021.	241.27

Appendix-X
(Reference: Paragraph 2.4.8)
Jurisdiction wise partial production of records

(₹ in lakh)

Sl. No.	Jurisdiction (Unit)	Sample	Mismatch of ITC/tax liability	
		Number of taxpayers	Number of taxpayers	Amount of deviation
1	Barpeta	1	1	45.12
2	Barpeta Road	2	2	14.09
3	Dhekiajuli	1	1	27.00
4	Dhubri	2	1	130.90
5	Dibrugarh	1	1	646.56
6	Goalpara	2	2	86.64
7	Golaghat	1	1	22.46
8	Guwahati-A	1	1	28.23
9	Guwahati-B	8	6	359.50
10	Guwahati-C	7	7	887.83
11	Guwahati-D	10	7	1,021.02
12	Jorhat	1	1	26.53
13	Karimganj	1	1	0.21
14	Mangaldoi	1	1	68.77
15	North Lakhimpur	1	1	31.35
16	Sibsagar	3	1	41.75
17	Silchar	1	1	6.32
18	Tinsukia	3	2	121.96
	Total	47	38	3566.24

Appendix-XI
(Reference: Paragraph 2.4.8)
Non-production of records by the Department

Sl. No.	Name of the taxpayer/ GSTIN	Jurisdictional Circle	Mismatches (ITC and liability) (₹ in lakh)	Records called for and not produced to Audit	
				Basic records such as Financial Statement Auditor's Report etc.	Corresponding other Records such as debit/credit notes invoices records of exempted supply etc.
1	Nayak Infrastructure Private Limited/ xxxxxxxxxxxN3ZX	Hojai-01	301.69	No record provided.	No record provided.
2	M/S Global Oil Field Services Private Limited/ xxxxxxxxxxxJ1Z1	Sibsagar -04	72.29	No record provided.	No record provided.
3	G.K. & Sons Agency/ xxxxxxxxxxxR2ZI	Guwahati-B-07	61.44	No record provided.	No record provided.
4	S K Logitech Private Limited/ xxxxxxxxxxxK1ZW	Sibsagar-04	60.82	No record provided.	No record provided.
5	A M Enterprise/ xxxxxxxxxxxB1Z6	Guwahati-B-07	39.41	No record provided.	No record provided.
6	Dey Communication/ xxxxxxxxxxxA1ZR	Hailakandi-01	34.79	No record provided.	No record provided.
7	Megha Goods Cargos/ xxxxxxxxxxxK1Z5	Guwahati-D-08	14.92	No record provided.	No record provided.
8	North Eastern Roadlines/ xxxxxxxxxxxQ4ZJ	Tinsukia-04	14.86	No record provided.	No record provided.

Appendix-XII

(Reference: Paragraph 2.4.8.1 (a) (i))

Statement showing details of short payment/non-payment of interest due to delay in payment of monthly tax liability

(₹ in lakh)

Sl. No.	Taxpayer Name & GSTIN/ Jurisdiction (Name of the Unit/ Circle number)	Months of delayed filing of GSTR 3B	Short/ Non payment of Interest	Audit observation No. & Date	Department's Reply	Recovered Amount
1	Dey Communication (xxxxxxxxxxA1ZR) Hailakandi /01	January-18, February-18	0.39	OBS-419123 Dated.:20/09/22	The taxpayer had deposited interest of ₹ 0.39 lakh through DRC 03 at the instance of audit.	0.39
2	Global Oil Field Services Pvt. Ltd. (xxxxxxxxxxJ1Z1) Sivasagar /04	July-17, September-17, October-17, November-17, December-17, January-18, February-18, March-18	3.71	OBS-385783 Dated.:17/08/22	The matter was pursued with taxpayer by issuing DRC-01A.	0
3	ICICI Prudential Life Insurance Company Limited (xxxxxxxxxxP1Z2) Guwahati Unit-C /99	August-17	0.03	OBS-431522 Dated.:29/09/22	The reply is awaited (November 2022).	0
4	J K Engineering & Agro Service (xxxxxxxxxxL4ZJ) Guwahati Unit-C /06	August-17	0.001	OBS-431540 Dated.:29/09/22	The reply is awaited (November 2022).	0
5	Keller Ground Engineering India Private Limited (xxxxxxxxxxB1ZV) Guwahati Unit-C/06	August-17, October-17, November-17, December-17, January-18, February-18, March-18	4.28	OBS-431614 Dated.:29/09/22	The reply is awaited (November 2022).	0
6	M/S Power Mech Projects Ltd (xxxxxxxxxxL1ZB) North Lakhimpur /02	July-17, August-17, September-17, October-17, November-17, December-17, January-18, March-18	0.49	OBS-406625 Dated.:08/09/22	The matter was pursued with taxpayer by issuing ASMT-10.	0
7	SK Logitech Private Limited (xxxxxxxxxxK1ZW) Sivasagar /04	July-17, August-17, September-17, November-17, December-17, January-18	0.24	OBS-385933 Dated.:17/08/22	The matter was pursued with taxpayer by issuing DRC-01.	0
8	Tapan Changmai (xxxxxxxxxxM2Z9) Tinsukia /02	December-17, January-18, February-18, March-18	15.11	OBS-375316 Dated.:03/08/22	The matter was pursued with the taxpayer by issuing DRC-01.	0

Sl. No.	Taxpayer Name & GSTIN/ Jurisdiction (Name of the Unit/ Circle number)	Months of delayed filing of GSTR 3B	Short/ Non payment of Interest	Audit observation No. & Date	Department's Reply	Recovered Amount
9	Sri Tezkaran Jain (xxxxxxxxxxG2ZS), Jorhat /01	September-17, March-18	0.005	OBS-389908 Dated.:23/08/22	The matter was pursued with taxpayer by issuing DRC-01A. Further, the taxpayer had deposited ₹ 532 through DRC 03.	0.005
10	Tribeni Constructions Limited (xxxxxxxxxxC1Z6) Tinsukia /07	January-18, February-18, March-18	0.03	OBS-375355 Dated.:03/08/22	total interest payable for the delayed filing of GSTR-3B is ₹3281 instead of ₹3291 for the above mentioned period. Moreover, the matter was pursued with taxpayer by issuing DRC-01.	0
11	Udayak Agro Products Private Limited (xxxxxxxxxxC1ZO) Guwahati Unit-C /99	August-17, October-18, January-18, February-18	0.10	OBS-431626 Dated.:29/09/22	The reply is awaited (November 2022).	0
12	Sadhu Auto Spares (xxxxxxxxxxN1Z1) Guwahati Unit-D /01	July-17, August-17, September-17, October-17, March-18	0.12	OBS-397557 Dated. : 30-Aug-22	The matter was pursued with taxpayer by issuing notice in form ASMT-10.	0
13	National Insurance Company Limited (xxxxxxxxxxE1Z2) Guwahati Unit-D /02	August-17, January-18, February-18, March-18	7.69	OBS-373694 Dated. : 11-Oct-22	The matter was pursued with taxpayer by issuing notice in Form ASMT-10.	0
14	Mahalaxmi Continental (xxxxxxxxxxH1Z5) Guwahati Unit-D /11	July-17, August-17, September-17, November-17, January-18, March-18	0.14	OBS-405366 Dated. : 07-Sep-22	Notice in ASMT-10 issued to taxpayer for explanation	0
15	Divine Peace (xxxxxxxxxxM1Z9) Guwahati Unit-D /04	August-17	0.009	OBS-356100 Dated. : 14-Jul-22	Accepting audit objection recovered interest of ₹0.009 lakh from taxpayer.	0.009
16	Balaji Agency (xxxxxxxxxxG1ZQ) Guwahati Unit-D /08	August-17	0.002	OBS-405450 Dated. : 12-Sep-22	The taxpayer has paid the objected amount of ₹ 0.002 lakh through DRC 03.	0.002
17	M/S Amalgamated Plantations Private Limited (xxxxxxxxxxB1ZH) Guwahati Unit-D /99	August-17	1.93	OBS-405554 Dated. : 20-Sep-22	The matter was pursued with taxpayer by issuing notice in form ASMT-10.	0
18	N K Construction (xxxxxxxxxxC2ZS) Guwahati Unit-B /07	July-2017 to March-2018	0.04	OBS-373483 Dated. : 01-Aug-22	The matter was pursued with taxpayer by issuing notice in Form ASMT 10.	0

Sl. No.	Taxpayer Name & GSTIN/ Jurisdiction (Name of the Unit/ Circle number)	Months of delayed filing of GSTR 3B	Short/ Non payment of Interest	Audit observation No. & Date	Department's Reply	Recovered Amount
19	A M Enterprise (xxxxxxxxxxxB1Z6) Guwahati Unit-B /07	January-18	0.009	OBS-450580 Dated. : 18-Oct-22	The matter was pursued with taxpayer by issuing notice in form ASMT-10.	0
20	M/S Maa Laxmi Traders (xxxxxxxxxxxQ1ZP) Barpeta Road /01	July-17, August-17, September-17, October-17, November-17, December-17, February-18	1.71	OBS-419325 Dated. : 20-Sep-22	The matter was pursued with taxpayer by issuing notice in form ASMT-10.	0
21	M/S Dewan Bharatgas Vitrak (xxxxxxxxxxxR4Z1) Barpeta Road /01	July-17	0.01	OBS-420972 Dated. : 21-Sep-22	Reply is awaited	0
22	Shree Gautam Construction Co Ltd. (xxxxxxxxxxxF1ZJ), Dhubri /02	July-2017 to March-2018	10.53	OBS-438847 Dated. : 07-Oct-22	action has been initiated as per section 61 of AGST Act 2017	0
23	Shri Kulen Hazarika (xxxxxxxxxxxK1ZJ), Mangaldoi /02	October-17, December-17, February-18, March-18	26.45	OBS-439132 Dated. : 07-Oct-22	The department issued DRC 01 by ascertaining interest amount.	0
24	Kaizer Construction Company Limited (xxxxxxxxxxxN1ZP), Goalpara /01	July-17, August-17, October-17, December-17, January-18, February-18	0.11	OBS-428111 Dated. : 27-Sep-22	The department issued DRC 01 by ascertaining interest amount.	0
25	M/S P K & Company (xxxxxxxxxxxD1ZM), Goalpara /02	August-17, September-17, October-17, December-17, January-18, February-18, March-18	2.31	OBS-428217 Dated. : 27-Sep-22	Issued DRC 01 to the taxpayer by ascertaining interest amount.	0
Total			75.44			0.40

Appendix-XIII

(Reference: Paragraph 2.4.8.1 (a) (ii))

Statement showing details of non-payment of late fees due to delay in filing/non-filing of Annual Return in form GSTR 9

(₹ in lakh)

Sl. No.	Taxpayer Name & GSTIN Jurisdiction (Name of the Unite office/Circle Number)	Due date of filing of GSTR 9	Actual date of filing	Delay (In days)	Late fees @ ₹100/Day (CGST)	Late fees @ ₹100/Day (SGST)	Total Late fees	Audit observation No. & Date	Department's Reply
1	Megha Goods Cargos (xxxxxxxxxxK1Z5) Guwahati Unit-D-8	07-02-2020	Not filed till 31-05 2022	844	0.84	0.84	1.68	OBS-397437 Dated: 30/08/22	Notice in ASMT-10 issued to taxpayer for explanation.
2	A M Enterprise (xxxxxxxxxxB1Z6) Guwahati Unit-B/07	07-02-2020	Not filed till 31-05 2022	844	0.84	0.84	1.68	OBS-373500 Dated: 01/08/22	The matter was pursued with taxpayer by issuing notice in Form ASMT 10.
3	M/S G.K. & Sons Agency (xxxxxxxxxxR2ZI) Guwahati Unit-B/07	07-02-2020	Not filed till 06-07 2022	880	0.88	0.88	1.76	OBS-373500 Dated: 01/08/22	
4	A S Enterprise (xxxxxxxxxxM1ZP) Guwahati Unit-B/10	07-02-2020	24-03 2022	776	0.78	0.78	1.56	OBS-373554 Dated: 01/08/22	Notice has been issued to taxpayer in Form ASMT 10.
5	Vodafone Idea Limited (xxxxxxxxxxP1ZW) Guwahati Unit-B/02	07-02-2020	22-05 2020	105	0.11	0.11	0.22	OBS-437286 Dated: 06/10/22	The matter was pursued with taxpayer by issuing notice in form ASMT-10.
6	M/S Maa Laxmi Traders (xxxxxxxxxxQ1ZP) Barpeta Road/01	07-02-2020	21-06-2022	865	0.87	0.87	1.74	OBS-419473 Dated: 21/09/22	
7	Dey Communication (xxxxxxxxxxA1ZR) Hailakandi/01	07-02-2020	05-02-2022	729	0.73	0.73	1.46	OBS-419143 Dated:20/09/22	The taxpayer has deposited late fees of ₹ 1.46 lakh through DRC 03 at the instance of audit.
8	M/S Indigo Inflamm (xxxxxxxxxxH3ZR) Guwahati Unit-A/10	07-02-2020	12-05-2021	460	0.46	0.46	0.92	OBS-430280 Dated:28/09/22	The matter was pursued with taxpayer by issuing DRC-01

Sl. No.	Taxpayer Name & GSTIN Jurisdiction (Name of the Unite office/Circle Number)	Due date of filing of GSTR 9	Actual date of filing	Delay (In days)	Late fees @ ₹100/Day (CGST)	Late fees @ ₹100/Day (SGST)	Total Late fees	Audit observation No. & Date	Department's Reply
9	Mekong Engineering & Infrastructure Pvt Ltd. (xxxxxxxxxxE1Z8) Sivasagar/02	07-02-2020	10-03-2021	397	0.40	0.40	0.80	OBS-385361 Dated:16/08/22	The matter was pursued with taxpayer by issuing notice in DRC-01 A.
10	North Eastern Roadlines (xxxxxxxxxxQ4ZJ) Tinsukia/04	07-02-2020	21-05-2021	469	0.47	0.47	0.94	OBS-375613 Dated:03/08/22	The matter was pursued with taxpayer by issuing DRC-01.
11	SK Logitech Private Limited (xxxxxxxxxxK1ZW) Sivasagar/04	07-02-2020	Not filed till date 31-07- 2022	905	0.91	0.91	1.82	OBS-385962 Dated:17/08/22	
12	M/S Nayak Infrastructure Private Limited (xxxxxxxxxxN3ZX) Hojai/01	07-02-2020	Not filed till date 31-08-2022	936	0.94	0.94	1.88	OBS-423577 Dated:23/09/22	
Total							16.46		

Appendix-XIV
(Reference: Paragraph 2.4.8.1 (a) (iii))
Statement showing non- levy of penalty due to delay in filing/non filing of GSTR 9C

(₹ in lakh)

Sl. No.	Taxpayer Name & GSTIN Jurisdiction (Name of the Unit office/Circle Number)	Due date of filing of GSTR 9C	Actual date of filing of GSTR-9C	Penalty for non-submission of GSTR 9C	Audit observation No. & Date	Department's Reply	Audit Comments
1	Borah B B M Automobiles LLP (xxxxxxxxxxQ1ZM) Dibrugarh /04	07-02-2020	20-02-2020	0.50	OBS-432209 Dated:29/09/22	The matter was pursued with taxpayer by issuing ASMT-10. Further, department stated that delay in filing was due to personal reason of Chartered Accountant of the taxpayer.	However, Department failed to recover the penalty amount from the taxpayer.
2	Dey Communication (xxxxxxxxxxA1ZR) Hailakandi /01	07-02-2020	Not yet filed	0.50	OBS-419143 Dated:20/09/22	The matter was pursued with taxpayer by issuing DRC-01.	
3	M/S Indigo Inflamm (xxxxxxxxxxH3ZR) Guwahati-A/10	07-02-2020	14-05-2021	0.50	OBS-430280 Dated:28/09/22	The matter was pursued with taxpayer by issuing DRC-01.	
4	Mekong Engineering & Infrastructure Pvt Ltd. (xxxxxxxxxxE1Z8) Sivasagar /02	07-02-2020	18-03-2021	0.50	OBS-385361 Dated:16/08/22	The matter was pursued with taxpayer by issuing notice in DRC-01A Dated.	
5	North Eastern Roadlines (xxxxxxxxxxQ4ZJ) Tinsukia /04	07-02-2020	Not Yet filed	0.50	OBS-375613 Dated:03/08/22	The matter was pursued with taxpayer by issuing notice in DRC-01	
6	M/S S R Automobile (xxxxxxxxxxN1ZE) Diphu /01	07-02-2020	19-09-2022	0.50	OBS-397513 Dated:30/08/22	The taxpayer has paid the penalty amount 50 000 through DRC-03	Penalty amount Recovered
7	Global Oil Field Services Pvt. Ltd. (xxxxxxxxxxJ1Z1) Sivasagar /04	07-02-2020	Not yet filed	0.50	OBS-385875 Dated:17/08/22	The matter was pursued with taxpayer by issuing DRC-01	
8	Sk Logitech Private Limited (xxxxxxxxxxK1ZW) Sivasagar /04	07-02-2020	Not yet filed	0.50	OBS-385962 Dated:17/08/22	The matter was pursued with taxpayer by issuing DRC-01	

Sl. No.	Taxpayer Name & GSTIN Jurisdiction (Name of the Unit office/Circle Number)	Due date of filing of GSTR 9C	Actual date of filing of GSTR-9C	Penalty for non-submission of GSTR 9C	Audit observation No. & Date	Department's Reply	Audit Comments
9	M/S Nayak Infrastructure Private Limited (xxxxxxxxxxxN3ZX) Hojai /01	07-02-2020	Not yet filed	0.50	OBS-423577 Dated:23/09/22	The matter was pursued with taxpayer by issuing DRC-01.	
10	Megha Goods Cargos (xxxxxxxxxxxK1Z5) Guwahati Unit-D/-08	07-02-2020	Not yet filed	0.50	OBS-397437 Dated : 30/08/22	Notice in ASMT-10 issued to taxpayer for explanation.	
11	A M Enterprise (xxxxxxxxxxxB1Z6) Guwahati Unit-B/-07	07-02-2020	Not yet filed	0.50	OBS-373500 Dated : 01/08/22	The matter was pursued with taxpayer by issuing notice in Form ASMT 10	
12	M/S G.K. & Sons Agency (xxxxxxxxxxxR2Z1) Guwahati Unit-B/-07	07-02-2020	Not yet filed	0.50	OBS-373500 Dated : 01/08/22	The matter was pursued with taxpayer by issuing notice in Form ASMT 10.	
13	A S Enterprise (xxxxxxxxxxxM1ZP) Guwahati Unit-B/-10	07-02-2020	24-03-2021	0.50	OBS-373554 Dated : 01/08/22	The matter was taken up with taxpayer by issuing notice in Form ASMT 10.	
14	Vodafone Idea Limited (xxxxxxxxxxxP1ZW) Guwahati Unit-B/-02	07-02-2020	10-02-2021	0.50	OBS-437355 Dated: 06/10/2022	The matter was pursued with taxpayer by issuing notice in form ASMT-10.	
15	M/S Maa Laxmi Traders (xxxxxxxxxxxQ1ZP) Barpeta Road /-01	07-02-2020	Not yet filed	0.50	OBS-419473 Dated: 21/09/22	The matter was pursued with taxpayer by issuing notice in form ASMT-10.	
Total				7.50			

Appendix-XV
(Reference: Paragraph 2.4.8.1 (b) (i))
Statement showing details of mismatch of ITC between GSTR-3B and GSTR-2A

(₹ in lakh)

Sl. No.	Taxpayer Name & GSTIN Jurisdiction (Name of the Unite office/ Circle Number)	ITC availed (R3B_T4a(5)-R3B_T4B(2)+R9_T8C)/ Table 8B of GSTR 9	ITC reflected in GSTR 2A	Mismatch amount	Audit observation No. & Date	Department's Reply	Audit comments/	Recovered amount
1	Mahalaxmi Continental (xxxxxxxxxxH1Z5) Guwahati -D/11	98.55	70.32	28.23	OBS-404935 Dated: 07/09/22	The matter was pursued with taxpayer by issuing notice in form ASMT-10..		0
2	Sadhu Auto Spares (xxxxxxxxxxN1Z1) Guwahati -D/01	15.55	2.96	12.59	OBS-397454 Dated: 30/08/22			0
3	National Insurance Company Ltd (xxxxxxxxxxE1Z2) Guwahati -D/02	397.01	161.96	235.05	OBS-373618 Dated: 11/10/22			0
4	Hindustan Construction Co. Ltd (xxxxxxxxxxB1ZV) Guwahati -D/99	2277.94	1785.11	492.83	OBS-405604 Dated: 12/09/22			0
5	Vodafone Idea Limited (xxxxxxxxxxP1ZW) Guwahati -B/02	4068.83	3748.61	320.22	OBS-437286 Dated: 06/10/22			0
6	A M Enterprise (xxxxxxxxxxB1Z6) Guwahati -B/07	46.11	17.69	28.42	OBS-373419 Dated: 01/08/22			0
7	M/S G.K. & Sons Agency (xxxxxxxxxxR2Z1) Guwahati -B/07	76.69	20.72	55.97	OBS-373419 Dated: 01 /08/22			0
8	N K Construction (xxxxxxxxxxC2ZS) Guwahati -B/07	76.92	65.10	11.82	OBS-373419 Dated: 01/08/22			0
9	A S Enterprise (xxxxxxxxxxM1ZP) Guwahati -B/10	166.85	158.18	8.66	OBS-373531 Dated: 01/08/22			0

Sl. No.	Taxpayer Name & GSTIN Jurisdiction (Name of the Unite office/ Circle Number)	ITC availed (R3B_T4a(5)-R3B_T4B(2)+R9_T8C)/ Table 8B of GSTR 9	ITC reflected in GSTR 2A	Mismatch amount	Audit observation No. & Date	Department's Reply	Audit comments/	Recovered amount
10	M/S Maa Laxmi Traders (xxxxxxxxxxxQ1ZP) Barpeta Road /01	13.62	11.57	2.05	OBS-420568 Dated: 21/09/22	Reply of the department awaited		0
11	M/S Dewan Bharatgas Vitrak (xxxxxxxxxxxR4Z1) Barpeta Road /02	23.66	11.62	12.04	OBS-421107 Dated: 21/09/22	The department issued DRC 01.		0
12	M/S Chaudhary Enterprises (xxxxxxxxxxxM1Z5) Barpeta /01	188.29	171.71	16.57	OBS-438969 Dated: 07/10/22	The matter was pursued with taxpayer by issuing notice in form ASMT-10.		0
13	Shree Gautam Construction Co Ltd. (xxxxxxxxxxxF1ZJ) Dhubri /02	1967.31	1850.26	117.05	OBS-438101 Dated: 06/10/22			0
14	Shri Kulen Hazarika GSTIN-xxxxxxxxxxxK1ZJ) Mangaldoi /02	114.04	45.27	68.77	OBS-439154 Dated: 07/10/22			0
15	Kaizer Construction Company Ltd (xxxxxxxxxxxN1ZP) Goalpara /01	95	85.01	9.99	OBS-437892 Dated: 06/10/22			0
16	M/S P K & Company (xxxxxxxxxxxD1ZM) Goalpara/02	185.89	153.70	32.18	OBS-437939 Dated: 06/10/22			0
17	Balaji Agency (xxxxxxxxxxxG1ZQ) Guwahati -D/08	292.34	211.82	80.52	OBS-448868 Dated:17/10/22	out of ₹ 80.52 ₹ 70.65 reflected in GSTR 2A for the month of June 2018 and remaining ₹ 9.87 has been paid in cash through DRC-03 on 27-08-2022	Document regarding payment of interest of ₹ 7.83 Calculated from 01-04-2018 to 27-08-2022) was not furnished to audit.	9.87
18	Anjani Traders (xxxxxxxxxxxB1ZT) Karimganj /02	25.26	25.05	0.21	OBS-441388 Dated:10/10/22	Reply is awaited (November 2022)		0

Sl. No.	Taxpayer Name & GSTIN Jurisdiction (Name of the Unite office/ Circle Number)	ITC availed (R3B_T4a(5)-R3B_T4B(2)+R9_T8C)/ Table 8B of GSTR 9	ITC reflected in GSTR 2A	Mismatch amount	Audit observation No. & Date	Department's Reply	Audit comments/	Recovered amount
19	M/S Cheviot Agro Industries Pvt Ltd (xxxxxxxxxxL1ZP) Silchar /02	41.04	34.72	6.32	OBS-413099 Dated: 14/09/22	The matter was pursued with taxpayer by issuing notice in Form ASMT 10		0
20	Dey Communication (xxxxxxxxxxA1ZR) Hailakandi /01	79.49	68.18	11.31	OBS-419095 Dated:20/09/22	The matter was pursued with taxpayer by issuing ASMT-10. Subsequently, department stated that the mismatch was due to non-uploading of invoices in GSTR 1 by the supplier as supplier was declared insolvent.		0
21	M/S Dey Stores (xxxxxxxxxxF1Z4) Dhekiajuli /01	65.65	50.12	15.53	OBS-441345 Dated:10/10/22	The matter was pursued with taxpayer by issuing ASMT-10.		0
22	Emami Limited (xxxxxxxxxxG1ZS) Guwahati -C/99	5273.96	4947.66	326.30	OBS-431802 Dated: 29/09/22	Reply is awaited (November 2022).	-	0
23	Global Oil Field Services Pvt. Ltd. (xxxxxxxxxxJ1Z1) Sivasagar /04	56.57	12.02	44.56	OBS-385822 Dated:17/08/22	The matter was pursued with taxpayer by issuing ASMT-10.		0
24	ICICI Prudential Life Insurance Company Limited (xxxxxxxxxxP1Z2) Guwahati -C/99	367.08	188.38	178.70	OBS-431502 Dated:29/09/22	Reply is awaited (November 2022).		0
25	M/S Indigo Flame (xxxxxxxxxxH3ZR) Guwahati -A/10	89.09	74.21	14.87	OBS-430195 Dated: 28/09/22	The matter was already taken up for scrutiny by issuing ASMT-10 on suo-		0

Sl. No.	Taxpayer Name & GSTIN Jurisdiction (Name of the Unite office/ Circle Number)	ITC availed (R3B_T4a(5)-R3B_T4B(2)+R9_T8C)/ Table 8B of GSTR 9	ITC reflected in GSTR 2A	Mismatch amount	Audit observation No. & Date	Department's Reply	Audit comments/	Recovered amount
						<i>moto</i> basis. The Tax payer furnished his reply in ASMT-11 along with a reconciliation statement in support thereof which was pursued and not found to be substantiated the mismatch by the department.		
26	J K Engineering & Agro Service (xxxxxxxxxxxxL4ZJ) Guwahati -C/06	177.79	80.96	96.83	OBS-431554 Dated:29/09/22	Reply is awaited (November 2022).		0
27	Keller Ground Engineering India Private Limited (xxxxxxxxxxxxB1ZV) Guwahati -C/06	699.35	652.74	46.61	OBS-431578 Dated:29/09/22	Reply is awaited (November 2022).		0
28	Mekong Engineering & Infrastructure Pvt Ltd. (xxxxxxxxxxxxE1Z8) SIVASAGAR /02	112.05	87.90	24.15	OBS-384789 Dated:16/08/22	The matter was pursued with taxpayer by issuing notice in Form ASMT 10.		0
29	M/S Nayak Infrastructure (P) Ltd (xxxxxxxxxxxxN3ZX) HOJAI /01	872.44	745.76	126.67	OBS-423456 Dated:23/09/22	The matter was pursued with taxpayer by issuing DRC-01.		0
30	M/S Power Mech Projects Ltd (xxxxxxxxxxxxL1ZB) NORTH LAKHIMPUR /02	64.38	51.02	13.36	OBS-406587 Dated:08/09/22	The matter was pursued with taxpayer by issuing ASMT-10.		0
31	SGCCL-DP JV) (xxxxxxxxxxxxK1Z2) GUWAHATI -C/06	145.81	106.57	39.23	OBS-431782 Dated:29/09/22	Reply is awaited (November 2022).		0

Sl. No.	Taxpayer Name & GSTIN Jurisdiction (Name of the Unite office/ Circle Number)	ITC availed (R3B_T4a(5)-R3B_T4B(2)+R9_T8C)/ Table 8B of GSTR 9	ITC reflected in GSTR 2A	Mismatch amount	Audit observation No. & Date	Department's Reply	Audit comments/	Recovered amount
32	Sri Krishna Stone Crusher (xxxxxxxxxxxB3ZM) GOLAGHAT /01	110.80	96.27	14.53	OBS-416593 Dated:17/09/22	The matter was pursued with taxpayer by issuing ASMT-10.		0
33	SK Logitech Private Limited (xxxxxxxxxxxK1ZW) SIVASAGAR /04	266.33	227.18	39.15	OBS-385900 Dated:17/08/22	The matter was pursued with taxpayer by issuing ASMT-10.		0
34	Sri Tezkarain Jain (xxxxxxxxxxxG2ZS) JORHAT /01	21.92	0.71	21.21	OBS-389870 Dated:23/08/22	The matter was pursued with taxpayer by issuing ASMT-10.		0
35	Tapan Changmai (xxxxxxxxxxxM2Z9) TINSUKIA 02	18.44	8.32	10.12	OBS-374672 Dated:02/08/22	The matter was pursued with the taxpayer by issuing DRC-01		0
36	Tribeni Constructions Limited (xxxxxxxxxxxC1Z6) TINSUKIA /07	839.54	727.70	111.84	OBS-374818 Dated:02/08/22	ITC availed as per GSTR-2A was ₹725.76 instead of ₹727.70 and therefore excess availing of ITC has been calculated as ₹113.78 instead of ₹111.84. Moreover department issued DRC-01		0
37	Udayak Agro Products Private Limited (xxxxxxxxxxxC1ZO) GUWAHATI -C/99	181.72	155.1	26.61	OBS-431766 Dated:29/09/22	Reply is awaited (November 2022).	-	0
Total				2701.09				

Appendix-XVI

(Reference: Paragraph 2.4.8.1 (b) (iii))

Statement showing details of mismatch in ITC under RCM/un-reconciled ITC

Sl. No.	Taxpayer Name & GSTIN/ Jurisdiction (Name of the Unit/ Circle number)	Tax liability (Amount in lakh)	Audit observation No. & Date	Department's Reply	Remarks
1.	Tata Consumer Products Limited xxxxxxxxxxK1ZK Circle- 99 of Unit-D, Guwahati	0.11	437735 6 October 2022	The department stated (August 2022), that the matter was pursued with taxpayer by issuing notice in form ASMT-10.	ITC mismatch under RCM
2	Kaizer Construction Company Limited xxxxxxxxxxN1ZP Circle-1 of Goalpara	2.49	428144 27 September 2022	The department stated (September 2022), that the matter was pursued with taxpayer by issuing notice in form ASMT-10.	ITC mismatch under RCM
3	Kaizer construction company Ltd., xxxxxxxxxx0N1Z Circle-1 of Goalpara	7.50	437944 6 October 2022	The department stated (September 2022), that the matter was pursued with taxpayer by issuing notice in form ASMT-10.	Unreconciled ITC as per Table 12F of GSTR 9C
4	N.K. Construction xxxxxxxxxxC2ZS Circle-7 of Guwahati Unit-B	0.02	373419 1 August 2022	The department stated (July 2022) that the matter was pursued with taxpayer by issuing notice in Form ASMT 10.	Unreconciled ITC as per Table 12F of GSTR 9C
5	J K Engineering & Agro Service xxxxxxxxxxL4ZJ Circle-06 of Guwahati Unit-C	5.53	431554 29 September 2022	Awaited.	Unreconciled ITC as per Table 12F of GSTR 9C
	Total	15.65			

Appendix-XVII

(Reference: Paragraph 2.4.8.1 (c) (i))

Statement showing details of mismatch of tax liability between GSTR 1/GSTR 9 and GSTR 3B/GSTR 9

(Amount in lakh)

Sl. No.	Taxpayer Name & GSTIN/ Jurisdiction (Name of the Unit/ Circle number)	Tax liability as per GSTR-1/ GSTR-9	Tax paid as per Table 9 of GSTR-9	Deviation Amount	Audit observation No. & Date	Department's Reply	Audit rebuttal
1	Hindustan Construction Company Limited (xxxxxxxxxxB1ZV) Guwahati -D/99	2756.92	2704.24	52.68	OBS-405622 Dated. : 21/09/22	The matter was pursued with taxpayer by issuing notice in form ASMT-10.	
2	Sadhu Auto Spares (xxxxxxxxxxN1Z1) Guwahati -D /01	35.26	21.57	13.69	OBS-397529 Dated. : 30/08/22	The matter was pursued with taxpayer by issuing notice in form ASMT-10.	
3	National Insurance Company Limited (xxxxxxxxxxE1Z2) Guwahati -D /02	1602	1416.05	185.95	OBS-373679 Dated.: 11/10/22	The matter was pursued with taxpayer by issuing notice in form ASMT-10.	
4	Megha Goods Cargos (xxxxxxxxxxK1Z5) Guwahati -D /08	14.92	-	14.92	OBS-397360 Dated. : 30/08/22	Notice in ASMT-10 issued to taxpayer for explanation.	
5	Divine Peace (xxxxxxxxxxM1Z9) Guwahati -D /04	61.08	60.81	0.26	OBS-356795 Dated. : 15/07/22	Recovered tax of ₹0.26 lakh and interest of ₹ 0.20 lakh.	
6	Balaji Agency (xxxxxxxxxxG1ZQ) Guwahati -D /08	296.05	295.85	0.20	OBS-405116 Dated. : 12/09/22	There is no difference in tax liability during 2017-18	As per liability, GSTR 1 including adjustment of tax due to amendment of invoices made during 2018-19 for the year 2017-18 there was short payment of tax of ₹ 0.20 lakh.
7	A M Enterprise (xxxxxxxxxxB1Z6) Guwahati -B /07	35.61	24.62	10.99	OBS-373448 Dated : 01/08/22	The matter was pursued with taxpayer by issuing notice in form ASMT-10.	

Sl. No.	Taxpayer Name & GSTIN/ Jurisdiction (Name of the Unit/ Circle number)	Tax liability as per GSTR-1/ GSTR-9	Tax paid as per Table 9 of GSTR-9	Deviation Amount	Audit observation No. & Date	Department's Reply	Audit rebuttal
8	M/s G.K. & Sons Agency (xxxxxxxxxxR2ZI) Guwahati -B /07	79.83	74.36	5.47	OBS-373448 Dated : 01/08/22	The matter was pursued with taxpayer by issuing notice in form ASMT-10	
9	N K Construction (xxxxxxxxxxC2ZS) Guwahati -B /07	248.78	236.01	12.77	OBS-373448 Dated : 01/08/22	The matter was pursued with taxpayer by issuing notice in form ASMT-10.	
10	A S Enterprise (xxxxxxxxxxM1ZP) Guwahati -B /10	168.52	163.93	4.59	OBS-373545 Dated : 01/08/22	The matter was taken up with taxpayer by issuing notice in Form ASMT 10.	
11	Vodafone Idea Limited (xxxxxxxxxxP1ZW) Guwahati -B /02	2155.17	2153.73	1.44	OBS-437331 Dated : 06/10/22	The matter was taken up with taxpayer by issuing notice in Form ASMT 10	
12	M/s Chaudhary Enterprises (xxxxxxxxxxM1Z5) Barpeta /01	187.68	159.14	28.55	OBS-439040 Dated : 07/10/22	Reply is awaited.	
13	Shree Gautam Construction Co Ltd. (xxxxxxxxxxF1ZJ) Dhubri /02	2146.69	2132.84	13.85	OBS-438833 Dated : 07/10/22	Action has been initiated by issuing notice as per Section 61 of AGST Act 2017.	
14	M/s P K & Company (xxxxxxxxxxD1ZM) Goalpara /02	337.85	293.38	44.47	OBS-428237 Dated : 27/09/22	The matter was pursued with taxpayer by issuing notice in form ASMT-10	
15	M/S Dey Stores (xxxxxxxxxxF1Z4) DHEKIAJULI /01	60.39	48.91	11.47	OBS-441381 Dated:10/10/22	The matter was pursued with taxpayer by issuing ASMT-10.	
16	Global oil field services pvt. Ltd. (xxxxxxxxxxJ1Z1) SIVASAGAR /04	113.63	85.90	27.73	OBS-385849 Dated. :17/08/22	The matter was pursued with taxpayer by issuing ASMT-10.	
17	ICICI Prudential Life Insurance Company Limited (xxxxxxxxxxP1Z2) Guwahati -C /99	521.07	519.59	1.48	OBS-431976 Dated. :29/09/22	This discrepancy happened due to reduction in value of outward supply made during pre-GST period for which the taxpayer had to return its	However, the details in respect of the reduction in value of such outward supply made during that

Sl. No.	Taxpayer Name & GSTIN/ Jurisdiction (Name of the Unit/ Circle number)	Tax liability as per GSTR-1/ GSTR-9	Tax paid as per Table 9 of GSTR-9	Deviation Amount	Audit observation No. & Date	Department's Reply	Audit rebuttal
						customer the value along with service tax suffered.	period may please be provided with supporting documents to the audit for taking further necessary action.
18	M/S Indigo Flame (xxxxxxxxxxxH3ZR) Guwahati -A /10	90	76.65	13.36	OBS-401547 Dated.:03/09/22	The taxpayer stated that (July 2022 reply received through Department) at the time of filing annual return, it is found that some sale is excess declared in GSTR-1 as no option to revise GSTR-1. So they have corrected the same in annual return. That resulted the tax liability shown in the GSTR-1 is ₹87.49 instead of ₹76.65. Tax liability paid through GSTR-3B is ₹72.73 and the balance tax liability of ₹3.91 (IGST-₹0.82 lakh CGST- ₹1.55 lakh SGST- ₹1.55 lakh) is Paid through DRC-03 dated 14/05/2021.	During scrutiny of the Taxpayer's reply it was noticed that the excess sale declared by the taxpayer was not explained in detailed against which month and in which invoice No. and date such excess sale was occurred. In this connection the department's view/Comment was also not provided to the audit after scrutiny of the Taxpayer's reply. Further the taxpayer paid tax liability of ₹3.91 lakh without interest on delayed payment amounting to ₹2.17 lakh/- (37 Months from May 2018 to May 2021). Hence the case may be thoroughly scrutinized along with

Sl. No.	Taxpayer Name & GSTIN/ Jurisdiction (Name of the Unit/ Circle number)	Tax liability as per GSTR-1/ GSTR-9	Tax paid as per Table 9 of GSTR-9	Deviation Amount	Audit observation No. & Date	Department's Reply	Audit rebuttal
							the taxpayer's records and the department's view/comment with supporting documents may be communicated to the audit for taking further necessary action.
19	J K Engineering& Agro Service (xxxxxxxxxxxL4ZJ) Guwahati -C /06	73.56	68.40	5.16	OBS-431474 Dated.:29/09/22	Reply is awaited (November 2022).	
20	Keller Ground Engineering India Private Limited (xxxxxxxxxxxB1ZV) Guwahati -C /06	1149.19	993.19	156	OBS-431602 Dated.:29/09/22	Reply is awaited (November2022).	
21	Sri Krishna Stone Crusher (xxxxxxxxxxxB3ZM) GOLAGHAT /01	16.06	8.13	7.93	OBS-416598 Dated.:17/09/22	The matter was pursued with taxpayer by issuing ASMT-10.	
22	Mekong Engineering & Infrastructure Pvt Ltd. (xxxxxxxxxxxE1Z8) SIVASAGAR /02	233.26	215.66	17.60	OBS-384765 Dated.:16/08/22	The matter was pursued with taxpayer by issuing notice in Form ASMT 10.	
23	M/S Nayak Infrastructure Private Limited (xxxxxxxxxxxN3ZX) HOJAI /01	844.73	669.71	175.02	OBS-423554 Dated.:23/09/22	The matter was pursued with taxpayer by issuing DRC-01.	
24	North Eastern Roadlines (xxxxxxxxxxxQ4ZJ) Tinsukia /04	14.86	-	14.86	OBS-375532 Dated.:03/08/22	The matter was pursued with taxpayer by issuing DRC-01A.	

Sl. No.	Taxpayer Name & GSTIN/ Jurisdiction (Name of the Unit/ Circle number)	Tax liability as per GSTR-1/ GSTR-9	Tax paid as per Table 9 of GSTR-9	Deviation Amount	Audit observation No. & Date	Department's Reply	Audit rebuttal
25	M/s Power Mech Projects Ltd (xxxxxxxxxxxL1ZB) North Lakhimpur /02	126.59	108.60	17.99	OBS-406613 Dated.:08/09/22	The matter was pursued with taxpayer by issuing ASMT-10.	
26	SK Logitech Private Limited (xxxxxxxxxxxK1ZW) Sivasagar /04	308.44	286.77	21.67	OBS-385915 Dated.:17/08/22	The matter was pursued with taxpayer by issuing ASMT-10	
27	Sri Tezkarain Jain (xxxxxxxxxxxG2ZS) Jorhat /01	5.32	-	5.32	OBS-389897 Dated.:23/08/22	The matter was pursued with taxpayer by issuing ASMT-10. Subsequently, DRC 01 was issued.	
28	Udayak Agro Products Private Limited (xxxxxxxxxxxC1ZO) Guwahati -C /99	312.41	301.5	10.91	OBS-431645 Dated.:29/09/22	Reply is awaited (November2022).	
Total				876.33			

Appendix-XVIII
(Reference: Paragraph 2.4.8.1 (c) (ii))
Statement showing details of mismatch of tax liability other cases

(Amount in lakh)

Sl. No.	Taxpayer Name & GSTIN/ Jurisdiction (Name of the Unit/ Circle number)	Tax liability	Audit observation No. & Date	Department's Reply	Audit rebuttal
1	Mahalaxmi Continental xxxxxxxxxxH1Z5 Circle-11 of Guwahati Unit-D	0.21	OBS-405483 Dated.: 07/09/22	Notice in ASMT-10 issued to taxpayer for explanation.	Further development may be intimated.
2	J.K Engineering& Agro Service xxxxxxxxxxL4ZJ Circle-06 of Guwahati Unit-C	0.44	OBS-431474 Dated.:29/09/22	Awaited	
3	Udayak Agro Products Private Limited xxxxxxxxxxC1ZO Circle-99 of Guwahati Unit-C	0.26	OBS-431645 Dated.: 29/09/22	Awaited	
4	Balaji Agency xxxxxxxxxxG1ZQ Circle-8 of Guwahati Unit-D	0.36	OBS-405493 Dated.:12/09/22	Department stated that (October 2022), there is no difference of turnover as per audited financial statement and as reported in GSTR 9C.	Reply of the department is not tenable as the difference of turnover noticed when compare with turnover disclosed in Form 3CD.
5	Chaudhary Enterprises xxxxxxxxxxM1Z5 Circle-1 of Barpeta	0.61	OBS-439020 Dated.:7/10/22	Awaited.	
6	Shree Gautam Construction Co. Limited xxxxxxxxxxF1ZJ Circle-2 of Dhubri	0.35	OBS-438026 Dated.:6/10/22	Awaited.	
7	Divine Peace xxxxxxxxxxM1Z9 Circle-4 of Guwahati Unit-D	0.40	OBS-356795 Dated.:15/07/22	Awaited	
8	Chaudhary Enterprises xxxxxxxxxxM1Z5 Circle-1 of Barpeta	0.04	OBS-438997 Dated.:7/10/22	Awaited.	
9	Dewan Bharat Gas Vitrak xxxxxxxxxxR4Z1 Circle-1 of Barpeta Road		OBS-421007 Dated.:21/09/22	Awaited	
Total		2.67			

Appendix-XIX
(Reference Paragraph 2.5)

Statement showing utilisation statement of F-Form of M/s. Gupta for the year 2014-15

F-Form serial No.	Invoice No.	Invoice Date	Value of goods (in ₹)	Commodity	Product-wise value (in ₹)	
					Skimmed milk/ghee	Milk Powder
F/06164858	7	15/04/2014	1000000	Milk products	0	1000000
	2	02/04/2014	1435000	Milk products	0	1435000
	8	22/04/2014	800000	Milk products	0	800000
F/06164857	11	28/05/2014	800000	Milk products	0	800000
	9	13/05/2014	800000	Milk products	0	800000
F/06164856	13	19/06/2014	1746250	Milk products	0	1746250
F/06187415	14	07/07/2014	800000	Milk products	0	800000
	16	17/07/2014	1718750	Skimmed Milk powder and UTH	1718750	0
	17	24/07/2014	1650000		1650000	0
F/06187404	24	04/09/2014	1567500		1567500	0
	25	10/09/2014	652000	Milk products	0	652000
	27	14/09/2014	22800000	Skimmed Milk powder and UTH	22800000	0
	28	23/09/2014	800000	Milk products	0	800000
	29	28/09/2014	1567500	Skimmed Milk powder and UTH	1567500	0
	F/06187403	20	22/08/2014	1567500	1567500	0
F/06187402	52	08/12/2014	996875	996875	0	
	58	12/12/2014	720000	Milk products	0	720000
	64	18/12/2014	720000	Milk products	0	720000
	68	28/12/2014	996875	Skimmed Milk powder and UTH	996875	0
F/06187411	40	06/11/2014	480000	Milk products	0	480000
	44	18/11/2014	1107500	Skimmed Milk powder and UTH	1107500	0
	47	29/11/2014	996875		996875	0
	48	29/11/2014	680000	Milk products	0	680000
F/06187400	30	05/10/2014	1567500	Skimmed Milk powder and UTH	1567500	0
	33	10/10/2014	800000	Milk products	0	800000
	35	17/10/2014	1375000	Skimmed Milk powder and UTH	1375000	0

F-Form serial No.	Invoice No.	Invoice Date	Value of goods (in ₹)	Commodity	Product-wise value (in ₹)	
					Skimmed milk/ghee	Milk Powder
	36	17/10/2014	720000	Milk products	0	720000
	37	23/10/2014	1375000	Skimmed Milk powder and UTH	1375000	0
	38	23/10/2014	1375000		1375000	0
F/06187399	80	16/01/2015	1100000	Skimmed Milk powder and UTH	1100000	0
	81	16/01/2015	715000	Milk products	0	715000
F/06193957	93	13/02/2015	680000	Milk food	0	680000
	92	13/02/2015	820000	Ghee	820000	0
	96	24/02/2015	1168750	Milk food	0	1168750
	88	11/02/2015	1168750	Skimmed Milk powder and UTH	1168750	0
F/06193958	103	19/03/2015	735000	Milk food	0	735000
Total			60002625		43750625	16252000

Appendix-XX
(Reference Paragraph 2.6.1)
Delivery Note Details

Year	Book No.	Serial No.	Bill No.	Bill Date	Amount
2015-16	AS-213101	5327517	1115045398	07-04-15	243653.98
	AS-213101	5327518	1115045456	22-04-15	1136175.98
	AS-228658	5716442	1115047739	28-11-15	1292970.38
	AS-228658	5716444	1115048297	30-12-15	1078302.38
	AS-233846	5846126	1115049419 & 1115049420	26-02-16	1206619.20
	AS-233846	5846127	1115050116, 117 & 118	25-03-16	1482933.12
Total					6440655.04
2016-17	AS-233846	5846129	1115051008 & 1115051009	26-05-16	1338972.57
	AS-233846	5846130	1130041546	31-05-16	1683722.16
	AS-245663	6141556	1130041911	31-07-16	1091685.60
	AS-245663	6141557	1130041911	29.08.16	1092052.80
	AS-251132	6278287	1130042128	30-09-16	1091685.60
	AS-251132	6278290	1115053121, 115053122 & 115053123	31-10-16	1235310.37
Total					7533429.10

Appendix-XXI
(Reference Paragraph 2.6.2)

Statement showing interstate purchase of cars during the year 2014-15

Sl. No.	Book No.	Serial No.	Issued on	Invoice date	Amount (in ₹)
1	AS203504	5087581	06.09.2014	30.09.2014	68,18,783
2		5087582	06.09.2014	06.10.2014	36,85,767
3	AS204952	5123782	10.10.2014	30.09.2014	2,62,012
4		5123783	10.10.2014	30.09.2014	13,63,510
5		5123784	10.10.2014	23.10.2014	1,61,99,645
6	AS206128	5153200	29.10.2014	23.10.2014	19,82,639
7	AS206129	5153201	29.10.2014	25.10.2014	25,89,135
8		5153202	29.10.2014	07.11.2014	18,57,849
9		5153203	29.10.2014	11.11.2014	41,82,666
10		5153204	29.10.2014	14.11.2014	25,61,454
11		5153205	29.10.2014	21.11.2014	52,73,400
12	AS207617	5190415	21.11.2014	26.11.2014	27,24,205
13	AS207617	5190416	21.11.2014	30.11.2014, 29.11.2014, 5.12.2014	81,77,485
14	AS207617	5190418	21.11.2014	12.12.2014	12,03,931
15		5190417	21.11.2014	10.12.2014, 30.11.2014	28,67,978
16		5190419	21.11.2014	11.12.2014	13,41,171
17		5190420	21.11.2014	18.12.2014	72,96,698
18		5190421	21.11.2014	18.12.2014	37,29,202
19		5190423	21.11.2014	30.12.2014	19,83,382
20		5190422	21.11.2014	24.12.2014	14,40,121
21	AS209702	5242529	03.01.2015	27.12.2014	21,40,528
22		5242530	03.01.2015	29.12.2014	18,16,672
23		5242531	14.01.2015	14.01.2015	25,45,409
24		5242532	03.01.2015	30.12.2014	5,90,934
25		5242533	03.01.2015	31.12.2014	2,69,816
26		5242534	03.01.2015	30.12.2014	2,69,816
27		5242535	03.01.2015	17.01.2015	19,34,167
28		5242536	03.01.2015	19.01.2015	3,20,294
29		5242537	03.01.2015	19.01.2015	33,63,546
30		5242538	03.01.2015	19.01.2015	9,54,494
31		5242539	03.01.2015	19.01.2015	14,35,037
32		5242540	03.01.2015	13.01.2015	18,11,486
33		5242541	03.01.2015	20.01.2015	14,00,802
34		5242542	03.01.2015	28.03.2015	6,32,630
35		5242543	03.01.2015	24.01.2015	37,83,276
36		5242544	03.01.2014	28.01.2015	27,83,742
37		5242545	03.01.2015	02.02.2015	41,97,082
38		5242546	03.01.2015	31.01.2015	31,86,219
39		5242547	03.01.2015	31.01.2015	39,40,778
40		5242548	03.01.2015	04.02.2015	8,16,119
41		5302528	12.02.2015	02.02.2015	3,78,138
42		5302529	12.02.2015	14.02.2015	18,15,740
43		5302530	12.02.2015	20.02.2015	22,49,731
44		5302531	12.02.2015	26.02.2015	17,90,078
45		5302532	12.02.2015	24.02.2015	5,59,578

Sl. No.	Book No.	Serial No.	Issued on	Invoice date	Amount (in ₹)
46		5302533	12.02.2015	12.03.2015	24,98,266
47		5302534	12.02.2015	07.03.2015	6,45,594
48		5302535	12.02.2015	28.02.2015	51,46,835
49		5302536	12.02.2015	07.03.2015	8,00,746
50		5302537	12.02.2015	16.03.2015	19,75,395
51		5302538	12.02.2015	12.03.2015	11,58,868
52		5302539	12.02.2015	23.03.2015	23,11,822
53		5302540	12.02.2015	23.03.2015	59,565
54		5302541	12.02.2015	25.03.2015	5,40,591
55		4302542	12.02.2015	28.03.2015	6,32,630
Total					13,82,97,457

Appendix-XXII
(Reference Paragraph 3.3)

Statement showing non-realisation of MV Tax and Fine under five DTOs

Name of the DTOs	Category of Vehicles	Period involved	No of Vehicles	Tax Due (in ₹)	Fine Due (in ₹)	Total Tax & Fine due (in ₹)
Kamrup (Metro) R & L	Tractor/Trailer (C), Bus, Camper Van, Crane, Const. Equip. Vehicle, Dumper, Hearses, Articulated Vehicle, e-Rickshaw, etc.	April 2019 to March 2020	11891	4,83,83,684	1,13,67,335	5,97,51,019
Kamrup (Rural)	Bus, Ambulance, Crane, Articulated Vehicle, Excavator, Dumper, Goods Carrier, 3W (G/P), e-Rickshaw (P), etc.	April 2019 to March 2020	5934	1,53,40,954	61,23,030	2,14,63,984
Nagaon	Tractor/Trailer (C), Ambulance, Camper Van, Bus, 3W (P), Dumper, Excavator, e-Rickshaw, etc.	April 2019 to March 2020	4823	1,24,70,913	59,62,090	1,84,33,003
Morigaon	Tractor/Trailer (C), Camper Van, Goods Carrier, Maxi/Motor Cab, Excavator, Dumper, Bus, etc.	April 2018 to March 2020	1792	71,67,855	33,04,265	1,04,72,120
Nalbari	Bus, Dumper, Excavator, Goods Carrier, Maxi/Motor Cab, 3W (P), Tractor/Trailer(C), e-Rickshaw, etc.	April 2019 to March 2020	1774	27,66,759	17,92,044	45,58,803
Total		April/2018 to March/2020	26,214	8,61,30,165	2,85,48,764	11,46,78,929

Appendix-XXIII
(Reference Paragraph 3.4)

Statement showing non-renewal of Fitness Certificates of Transport (Commercial) vehicles under five DTOs

Sl. No.	Name of the DTO	Category of vehicle	Number of defaulted vehicles	Period in which fitness expired	Testing/ Inspection fee realisable		Certificate renewal fee realisable @ ₹ 200	Fine leviable @ ₹ 50/- per day from the date of expiry of FC	Total
					Rate	Amount			
1	Kamrup (Metro), Guwahati	LMV	2483	01 Apr 2019 to 31 Mar 2020	400	9,93,200	4,96,600	2,39,82,800	2,54,72,600
		MMV/HMV	2030	01 Apr 2019 to 31 Mar 2020	600	12,18,000	4,06,000	2,44,11,700	2,60,35,700
	Sub Total		4513			22,11,200	9,02,600	4,83,94,500	5,15,08,300
2	Kamrup (Rural), Amingaon	LMV	1071	01 Apr 2019 to 31 Mar 2020	400	4,28,400	2,14,200	71,95,700	78,38,300
		MMV/HMV	216	03 Apr 2019 to 31 Mar 2020	600	1,29,600	43,200	12,54,500	14,27,300
	Sub Total		1287			5,58,000	2,57,400	84,50,200	92,65,600
3	Nalbari	LMV	587	02 Apr 2019 to 31 Mar 2020	400	2,34,800	1,17,400	45,18,150	48,70,350
		MMV/HMV	29	06 Apr 2019 to 31 Mar 2020	600	17,400	5,800	1,78,800	2,02,000
	Sub Total		616			2,52,200	1,23,200	46,96,950	50,72,350
4	Nagaon	LMV	3410	01 Apr 2019 to 30 Mar 2020	400	13,64,000	6,82,000	2,84,76,850	3,05,22,850
		MMV/HMV	234	03 Apr 2019 to 31 Mar 2020	600	1,40,400	46,800	23,61,700	25,48,900
	Sub Total		3644			15,04,400	7,28,800	3,08,38,550	3,30,71,750
5	Morigaon	LMV	1519	01 Apr 2018 to 27 Mar 2020	400	6,07,600	3,03,800	2,56,08,900	2,65,20,300
		MMV/HMV	461	01 Apr 2018 to 27 Mar 2020	600	2,76,600	92,200	71,08,450	74,77,250
	Sub Total		1980			8,84,200	3,96,000	3,27,17,350	3,39,97,550
Grand Total			12040	01 Apr 2018 to 31 Mar 2020		54,10,000	24,08,000	12,50,97,550	13,29,15,550

Appendix-XXIV
(Reference Paragraph 3.5)

Statement showing Non-realisation of MV Taxes (One Time Tax) from personalised (Non-Transport) vehicles Under 8 DTOs

(Amount in ₹)

Sl. No.	Name of the DTO	Period of Registration	Vehicle Class	Number of Vehicles	Tax Due	Fine Due	Total tax & Fine dues
1	Kokrajhar	June 2013 to October 2016	Motor Car	42	10,91,660	1,33,210	12,24,870
2	Sonitpur (Tezpur)	April 2014 to March 2017	Motor Car	247	57,31,124	8,81,685	66,12,809
3	Kamrup (Metro)	April 2015 to December 2016	Motor Car	875	3,04,87,563	23,31,170	3,28,18,733
4	Dibrugarh	April 2014 to June 2017	Motor Car	315	89,40,367	8,30,635	97,71,002
5	Lakhimpur	April 2013 to June 2017	Motor Car	91	21,90,863	3,66,475	25,57,338
6	Dhemaji	May 2014 to October 2016	Motor Car	20	8,17,090	51,170	8,68,260
7	Tinsukia	September 2011 to March 2017	Motor Car	627	1,39,69,292	31,04,600	1,70,73,892
8	Udalguri	July 2014 to March 2017	Motor Car	14	3,75,704	31,705	4,07,409
Total				2231	6,36,03,663	77,30,650	7,13,34,313

Appendix-XXV
(Reference Paragraph 3.6)

Statement showing non-realisation of periodic permit fees for Passengers/Goods carriage

Name of the Unit	Type of vehicles	Name of the Permit	Period of permit due	No. of vehicles	Rate of Permit (in ₹)	Permit fees realisable (in ₹)
RTA, Kamrup (Metro)	Goods Carrier, Dumper, Excavator, Articulated vehicle, Bus and Vehicle fitted with Rigs	Others vehicles	10 Dec 2018 to 31 Mar 2020	1,641	3,000	49,23,000
	Motor Cab/ Maxi Cab	Local taxi	15 Feb 2017 to 18 Mar 2020	156	1,000	1,56,000
	Three Wheelers Passenger	Three wheelers Passenger	31 Dec 2019 to 18 Mar 2020	188	600	1,12,800
Total			15 Feb 2017 to 31 Mar 2020	1,985		51,91,800

Appendix-XXVI

(Reference: Paragraph 4.3.11.1)

Statement showing the gap/idle period due settlement of MCAs for a period of two years during the period 2013-21

Sl. No.	Name Of MCA	Settlement period	Type of Minor Mineral	Tenure (in Year)	Name Of LoI Holder	Settlement Value	Date of LoI	Date of completion of Contract	Gap/ idle (in days)
Dibrugarh Division									
1	DBR/02/Dilliriver/Dillighat Stone MPA	2014-16	Stone	2	Sri Utpal Chetia	18,51,000	18-06-2014	18-06-2016	
		2016-18	Stone	2	Sri Bhagyashree Chutia	20,01,000	28-09-2016	28-09-2018	102
		2019-21	Stone	2	Sri Rajib Deka	51,91,111	03-12-2019	03-12-2021	431
2	DBR/12/Buridehing/Gamonghat/Sand & O. Clay MPA	2013-15	Sand & Clay	2	Sri Jayanta Gogoi	49,99,999	04-01-2014	04-01-2016	
		2015-17		2	Sri Pradip Borgohain	45,00,000	06-06-2016	06-06-2018	154
		2019-21		2	Emerald Construction Prop: Bhaskarjyoti Saikia	16,58,000	06-08-2019	06-08-2022	427
3	DBR/16/Buridehing/Gamon Sand MPA	2014-16	Sand	2	Sri Ananta Borgohain	5,95,000	24-02-2015	17-12-2016	
		2017-19	Sand	2	Sri Dayananda Borgohain	43,00,000	18-02-2017	18-02-2019	63
		2019-21	Sand	2	Sri Dayananda Borgohain	10,23,000	13-01-2020	13-01-2022	329
4	DBR/25/Buridehing/Horeghat Sand MPA	2016-18	Sand	2	Sri Latumoni Gogoi	8,20,000	27-10-2016	27-10-2018	
		2017-19	Sand	2	Sri Biswajit Gogoi	15,90,011	10-09-2019	18-10-2021	319
		2021-23	Sand	2	Sri Ranjan Saikia	38,77,777	26-11-2021	26-11-2023	39
5	DBR/26/Buridehing/Silputa Sand & O. Clay MPA	2016-18	Sand & Clay	2	Sri Dipen Patra	7,21,021	10-11-2016	10-11-2018	
		2019-21		2	Sri Debabrat Buragohain	7,00,000	06-11-2019	06-11-2021	361
6	DBR/29/Buridehing/Deorighat Sand & O. Clay MPA	2017-19	Sand & Clay	2	Sri Sanjib Deori	13,19,000	11-05-2017	11-05-2019	
		2020-22		2	Sri Lakhya Konwar	15,49,001	22-05-2020	22-05-2022	377
7	DBR/15/Buridehing/Gamon Sand MPA	2017-19	Sand	2	Sri Nilmoni Konwar	12,35,000	02-05-2017	02-05-2019	
		2019-21	Sand	2	Sri Ananta Borgohain	12,15,000	13-01-2020	13-01-2022	256
Nagaon Division									
8	Balakuchi Sand Permit	2014-16	Sand	2	Md. Ibadul Chowdhury	13,20,000	21-03-2014	21-03-2016	
		2017-19	Sand	2	Sri kamala Deka	5,36,400	23-05-2016	23-05-2018	63
		2021-23	Sand	2	Sri JRN Contracts & Pharmaceutical (OPC) Ltd.	2,76,51,000	11-09-2020	11-09-2022	842

Sl. No.	Name Of MCA	Settlement period	Type of Minor Mineral	Tenure (in Year)	Name Of LoI Holder	Settlement Value	Date of LoI	Date of completion of Contract	Gap/ idle (in days)
9	Borpani Sand Permit Area No. 1 (A)	2014-16	Sand	2	Sri Bikash Rajkhowa	15,00,000	14-09-2015	14-09-2017	
		2017-19	Sand	2	Sri Ranju Saikia	1,33,51,551	17-11-2017	17-11-2019	64
10	Jamunamukh- Kopili Nodi Sand Permit Area Part- 1 (C)	2016-18	Sand	2	Sri Mrinal Kr. Kakati	4,65,000	03-12-2015	03-12-2017	
		2018-20	Sand	2	Sri Pramud Kr. Kakati	8,65,000	21-02-2018	21-02-2020	80
		2021-23	Sand	2	Sri Dhaneswar Rava	36,01,001	30-07-2021	30-07-2023	525
11	Nakhula Beat Sand Permit Area No. 2	2016-18	Sand	2	Sri Manash radu Kakati	16,99,999	15-09-2016	15-09-2018	
		2018-20	Sand	2	Sri Manash radu Kakati	48,35,101	01-03-2019	01-03-2021	167
12	Chaparmukh Kapilinadi Sand Permit Area 1 (B)	2013-15	Sand	2	Md. Imamul Haque	14,12,983	16-12-2013	16-12-2015	
		2018-20	Sand	2	Md. Imamul Haque	10,11,983	05-07-2018	05-07-2020	932
13	Chaparmukh- Kopili Nodi Sand Permit Area Part-1 (C)	2015-17	Sand	2	Birinchi Baruah	5,55,575	08-10-2015	08-10-2017	
		2018-20	Sand	2	Iman Ali	6,18,891	03-04-2018	03-04-2020	177

Appendix-XXVII
(Reference: Paragraph 4.3.11.9)

Statement showing loss of revenue due short determination of Reserve price

Sl. No.	Name of MCA	Types of MMs	During offline Tender			During e-Tender			Minimum Loss (RP 1 minus RP2)*Qty for e-Tender (in ₹)
			Date of previous NIT	Quantity of MM for preceding offline Tender	RP of previous sale MMs (in ₹ per CuM)	Date of NIT e-Tender	Quantity of MM for e-Tender	RP or e-Tender (in ₹ per CuM)	
Karimganj									
1	Boleswar Stone Minor Mineral Unit No. 2D	Stone	20-06-2015	35,000	520	04-09-2021	2,10,000	220	6,30,00,000
2	Kalain Stone Minor Mineral Unit No. 1	Stone	05-09-2013	56,000	243	04-09-2021	8,05,000	220	1,85,15,000
Nagaon									
3	Jamunamukh kapilinodi 1 (C)	Sand	21-12-2017	6,000	140	11-01-2021	20,000	150	--
Dhemaji									
4	Likabali S&G	Sand	16-08-2013	7,000	150	17-06-2021	22,400	140	2,24,000
		Sand Gravel		17,500	220		33,600	200	6,72,000
5	Upper Subensiri Sonapur S&G	Sand	21-12-2016	20,720	164	28-05-2021	24,000	140	5,76,000
		Sand Gravel		31,080	200		36,000	200	-
6	Simen S&G	Sand	16-08-2013	3,500	220	10-06-2021	23,500	140	18,80,000
		Sand Gravel		10,500	310		36,500	200	40,15,000
Dibrugarh									
7	DBR 23	Sand	04-04-2018	4,000	140	09-10-2021	1,12,000	140	-
8	DBR 25	Sand	02-01-2019	10,000	140	09-10-2021	26,000	140	-
9	DBR 12	Sand	04-08-2015	7,000	146	02-01-2019	8,000	146	-
10	DBR 1	Stone	19-06-2017	14,000	258	26-11-2019	14,000	258	-
Total									8,88,82,000

Appendix-XXVIII
(Reference: Paragraph 4.3.12.1)

Statement showing the allotted quantities reduced without provision of AMMC Rules 2013

Sl. No.	Name of MCA and settlement period	Settlement date reduced order issued date	Type of Minor Minerals	Quantity of MMs for seven years as per Mining Plan (in CuM)	Replenishment factor as assigned in the Mining Plan	Available Quantity of MMs for seven years as per Mining Plan (in CuM)	Quantity of MMs for seven years (in CuM)	Percentage of allotted quantity of MMs with the availability of MMs as per Mining plan	Reduced quantity of MMs for seven years (in CuM)	Percentage of reduced quantity of MMs with the availability of MMs as per Mining plan	Remarks
Baksa Division											
1	Unniguri SS mahal settled for seven years	27-11-2015	Stone	3,23,700	1.5	4,85,550	21,000	6	3,500	2	Quarterly instalment reduced after payment of 1 st instalment
		04-05-2018	Sand				7,000		7,000		
			Ordinary Earth				14,000		7,000		
Dhansiri Division											
2	Bhootbangla Sand Gravel settled for seven years	30-09-2015	Stone	74,641	1	74,641	7,000	33	0	23	Quarterly instalment reduced after payment of 7 th instalment
		04-10-2017	Sand				17,500		17500		
			Ordinary Earth				10,500		0		
3	Nachanchali Sand Gravel settled for seven years	01-10-2015	Gravel	94,318	1	94,318	8,750	28	8750	9	Quarterly instalment reduced after payment of 4 th instalment
		14-06-2016	Sand				17,500		0		
4	Bhutiachang Sand Gravel settled for seven years	28-09-2015	Gravel and Stone	1,18,083	1	1,18,083	21,000	24	21000	18	Quarterly instalment reduced after payment of 5 th instalment
		19-06-2017	Sand				7,000		0		
Total							1,31,250		64,750		

Appendix-XXIX

(Reference: Paragraph 4.3.12.1)

Statement showing details extraction of minor minerals in excess of estimated extractable quantity in Mining Plan (MP)

Sl. No.	Name of MCA	Area (in Ha.)	Period of Contract	Calculation Period (in Years)	Estimated extractable quantity as per MP (in CuM)			Quantity extracted by MC holder (in CuM)			Quantity extracted for Permit/Government works (in CuM)			Grand Total (in CuM) (9)+ (10) + (11) + (12) + (13) + (14)	Excess extraction over estimated in MP (in CuM) (15) – (8)
					Sand	Stone	Total	Sand	Stone	Sand Gravel	Sand	Stone	Sand Gravel		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Baksa Division															
1	Bornadi S.S. Mahal, No. 1 (A)	10.48	2015-22	2015-21 (6)	19,688		1,18,128	8,750	36,750	0	6,443.37	48,793.28	25,618	1,26,355	8,227
2	Khagrabari S.S. Mahal.	10.52	2015-22	2015-21 (6)	29,000		1,74,000	42,000	28,000	0	32,170.28	1,91,699.57	91,831	3,85,701	2,11,701
Dhansiri Division															
3	Rowta Sand Gravel Mahal	4.79	2015-22	2015-20 (5)	8,999		44,995			15,000			31,000	46,000	1,005
Dhemaji Division															
4	Upper Subensiri Sonapur	3.70	2017-23	2019-21 (2)	17,540		35,080	5,920	8,880		11,424	8,104	24,018	58,346	23,266
Total															2,44,199

Appendix-XXX
(Reference: Paragraph 4.3.12.3)
Statement showing allotment of shorter areas as per google earth

Sl. No.	Name of Division	Name of MCA	Type of bed	Mining Area (in Ha)	Mining Area (in Ha) as per google earth	Area in short (-) of allotment
1	Baksa	Barnadi Ordinary Sand Mahal No. 2	River bed	15	0.997	-14.003
2	Nagaon	Bheluguri Stone Mahal At Doboka Forest Land	Land bed	5	0.9945	-4.0055
3	Dhansiri	Nunoi Takankata (Namjola) Sand Mahal	River bed	4.5	0.991	-3.509
4	Dhubri	Kalo Sand River Minor Mineral Unit	River bed	4.35	0.997	-3.353

Appendix-XXXI
(Reference: Paragraph 4.3.12.3)
Statement showing allotment of excess areas as per google earth

Sl. No.	Name of Division	Name of MCA	Type of bed	Allotted area (in Ha)	Area as per Google Earth (in Ha)	Area in excess(+) of allotment	Remarks
1	Nagaon	Langkaijuri Stone Mahal	Land	5	1277.78	1272.78	
2	Baksa	Khagrabari MCA	River	10.5	53.664	43.164	
3	Digboi	Ushapur Permit Area	River	3.5	33.47	29.97	
4	Nagaon South	Moderatoli Stone Mahal no.2	Land	1	25.52	24.52	
5	Dhansiri	Nachanchali S/G Mahal	River	3.93	14.89	10.96	
6	Nagaon	Jagiroad Stone Mahal No. F(2)	Land	1	10.73	9.73	
7	Nagaon	Dholpahar Stone Mahal No.1	Land	1	7.64	6.64	
8	Dhansiri	Nunoi Kulsu Mahal (A)	River	4.5	10.23	5.73	
9	Dhubri	Tokrabandha Hill Stone Quarry No.2	Land	1	6.45	5.45	Polygon exceptionally large
10	Nagaon	Jagiroad Stone Mahal No. F(3)	Land	1	3.5	2.5	

Appendix-XXXII

(Reference: Paragraph 4.3.12.4)

Statement showing delay in settlement MCAs due delay in issuance of ECs

Sl. No.	Name Of MCA	Area (in Ha)	Type of Minor Mineral	Tenure (in Year)	Date of LoI	Date of approval of Mining Plan	Date of grant of EC	Delay in issue of EC	Date of payment of 1 st instalment	Delay in Settlement
Baksa										
1	Unniguri (Annuguri Stone & Gravel Mahal	10.79	Sand Stone Clay	7	01-07-2015	16-09-2015	17-10-2015	108	01-12-2015	153
2	Sunbari Sand & Stone Mahal	4.98	Sand Stone Clay	7	06-03-2020	22-05-2020	22-10-2020	230	31-10-2020	239
3	Barnadi Stone & Sand Mahal No.3	10.48	Sand Stone	7	01-07-2015	29-08-2015	09-09-2015	70	13-11-2015	135
4	Pakhamara Sand & Stone Mahal	10.19	Sand Stone	7	10-07-2015	18-08-2015	02-09-2015	54	14-10-2015	96
5	Diring Sand & Stone Mahal	4.95	Sand Stone	7	07-10-2017	13-12-2017	04-04-2018	179	19-04-2018	194
6	Motonga Sand & Stone Mahal No. 4	12.75	Sand Stone Clay	7	01-07-2015	26-08-2015	30-09-2015	91	27-11-2015	149
7	Motonga Sand & Stone Mahal No. 5	10.62	Sand Stone	7	01-07-2015	01-04-2017	10-08-2017	771	06-10-2017	828
8	Khagrabari Sand Gravel & Stone Mahal	10.52	Sand Gravel	7	01-07-2015		02-09-2015	63	14-10-2015	105
Dhemaji										
9	Upper Subansiri Tamuli S & G Mining Contract Area (Rev. Portion) of 2017-23	3	Sand & Gravel	7	08-05-2017	13-10-2017	30-11-2017	206	04-12-2017	210
10	Simen S & G Mahal (Rev. Portion) of 2013-20	6.4	Sand & Gravel	7	19-12-2013	24-02-2014	06-05-2014	138	06-06-2014	169
11	Likabali S & G Mahal (Rev. Portion) of 2017-20	7	Sand & Gravel	7	27-02-2014	13-06-2014	30-07-2014	153	13-10-2014	228
Dhubri										
12	Gangadhar River Minor Mineral Unit	8	Sand & Gravel	7	12-06-2015	16-07-2015	10-08-2015	59	20-08-2015	69
13	Changbandha-Boalkamari Sand Mahal	4	Sand	7	20-02-2017	28-02-2017	10-04-2017	49	05-05-2017	74
14	Sapatgram-Ghagmari Sand mahal	4	Sand	7	20-02-2017	28-02-2017	10-04-2017	49	05-05-2017	74

Sl. No.	Name Of MCA	Area (in Ha)	Type of Minor Mineral	Tenure (in Year)	Date of LoI	Date of approval of Mining Plan	Date of grant of EC	Delay in issue of EC	Date of payment of 1 st instalment	Delay in Settlement
15	Brahmaputra River Minor Mineral Unit No.3	2	Clay	7	18-11-2014		18-06-2015	212	29-09-2015	315
16	Gaurang River Minor Mineral Unit No.5	1	Clay	7	18-12-2013		19-03-2014	91	26-03-2014	98
Dibrugarh										
17	DBR/02/Dilliriver/Dillighat Stone MPA	3.3	Stone	2	20-11-2019	09-06-2020	22-10-2020	337	05-01-2021	412
18	DBR/12/Buridehing/Gamonghat/Sand&O.Clay MPA	3.5	Sand & Clay	2	29-07-2019	04-10-2019	27-02-2020	213	21-03-2020	236
19	DBR/13/Buridehing/Deorighat /Sand&O.Clay MPA	3.75	Sand & Clay	2	05-12-2019	10-01-2020	18-09-2020	288	03-11-2020	334
20	DBR/15/Buridehing/Gamon Sand MPA	1.4	Sand	2	31-12-2019	09-06-2020	22-10-2020	296	07-12-2020	342
21	DBR/16/Buridehing/Gamon Sand MPA	2	Sand	2	31-12-2019	10-02-2020	22-10-2020	296	17-11-2020	322
22	DBR/22/Buridehing/Jagunghat Sand MPA	3.14	Sand	2	20-11-2019	05-12-2019	06-02-2020	78	04-11-2020	350
23	DBR/26/Buridehing/Silputa Sand & O.Clay MPA	2.5	Sand & Clay	2	17-10-2019	06-12-2019	29-02-2020	135	18-09-2020	337
24	DBR/29/Buridehing/Deorighat Sand & O.Clay MPA	1.27	Sand & Clay	2	19-05-2020	28-07-2020	09-10-2020	143	29-10-2020	163
25	DBR/40/Brahmaputra Mohanaghat/ Ord. Clay MPA	4.89	Clay	2	05-02-2019	21-02-2018	28-03-2019	51	14-11-2019	282
Digboi										
26	DIG/3	16	Stone/Boulder	7	23-12-2014	28-01-2015	02-03-2015	69	13-03-2015	80
27	DIG/5	11.3	Gravel	7	04-06-2014	28-10-2014	31-12-2014	210	07-01-2015	217
28	DIG/15 (A)	4.7	Sand/Silt	2	20-02-2019	02-05-2019	30-12-2020	679	06-02-2021	717
29	DIG/15 (B)	4	Sand/Silt	2	16-10-2020	05-01-2021	28-07-2021	285	30-10-2021	379
30	DIG/15 (C)	4.8	Sand/Silt	2	29-06-2018	20-09-2018	18-09-2020	812	10-02-2021	957
31	DIG/18	3.6	Sand/Silt	2	25-10-2017	01-12-2017	30-01-2018	97	16-02-2018	114
32	DIG/19	3.7	Sand/Silt	2	25-10-2017	02-01-2018	04-04-2018	161	15-05-2018	202
33	DIG/21	2.6	Sand/Silt	2	27-11-2017	16-01-2018	27-04-2018	151	25-05-2018	179
34	DIG/22	3.9	Sand/Silt	2	24-01-2018	03-03-2018	27-04-2018	93	18-06-2018	145

Sl. No.	Name Of MCA	Area (in Ha)	Type of Minor Mineral	Tenure (in Year)	Date of LoI	Date of approval of Mining Plan	Date of grant of EC	Delay in issue of EC	Date of payment of 1 st instalment	Delay in Settlement
Golaghat										
35	Kanaighat Sand Mahal No.2/1	3.6	Sand	2	05-12-2016	09-02-2017	09-08-2019	977	15-10-2019	1044
36	Numaligarh Sand Mahal No.2	0.3024	Sand	2	12-12-2017	03-12-2018	20-03-2019	463	07-03-2020	816
37	Doingrung Sand Mahal	19.8	Sand	7	12-02-2014	14-11-2014	17-02-2015	370	16-03-2015	397
38	Dhansiri Silt Mahal	4.5	Silt	7	10-11-2016	21-12-2016	08-02-2017	90	15-02-2017	97
39	Kanighat Sand Mahal No.1/1	2.6	Sand	2	05-12-2016	17-12-2016	09-03-2017	94	07-04-2017	123
40	Borpathar Sand Mahal No.1	3.4	Sand	2	26-09-2017	27-10-2017	17-02-2018	144	28-03-2018	183
41	Borpathar Sand Mahal No.2	5.6	Sand	2	26-09-2017	27-10-2017	17-02-2018	144	28-03-2018	183
42	Borpathar Sand Mahal No.3	3	Sand	2	26-09-2017	27-10-2017	17-02-2018	144	29-03-2018	184
43	Borpathar Sand Mahal No.4	4.6	Sand	2	26-09-2017	27-10-2017	17-02-2018	144	28-03-2018	183
44	Numaligarh Sand Mahal No.1	4.7	Sand	2	20-01-2018	12-03-2018	30-01-2019	375	07-03-2020	777
45	Kanaighat Sand Mahal No.2/2	4	Sand	2	05-12-2016	28-02-2017	09-08-2019	977	15-10-2019	1044
46	Murphulani Sand/Stone Mahal No.4	2	Sand & Gravel		12-12-2017	18-07-2018	14-09-2018	276	16-10-2018	308
47	Murphulani Sand/Stone Mahal No.2	5.6	Sand & Gravel		26-09-2017	24-10-2017	29-09-2018	368	14-11-2018	414
48	Doigrung Sand/Stone Mahal No.1	3.5	Sand & Gravel		29-12-2016	27-02-2017	14-09-2018	624	07-03-2019	798
49	Kanaighat Sand Mahal No.2/4	4	Sand	2	02-11-2016	14-12-2016	15-02-2017	105	15-02-2017	105
Hamren										
50	Kamarpha MCA	2.26	Stone	2	08-10-2018		10-01-2019	94	11-03-2020	520
Karimganj										
51	Arang Stone MM Unit No.2	10.13	Stone	7	10-06-2015	05-10-2015	30-03-2016	294	26-04-2016	321
52	Kalain Stone MM Unit No.2	30	Stone	7	26-12-2017	01-02-2018	09-03-2018	73	28-03-2018	92
53	Longai Sand MM Unit No.2	34.3	Sand	7	11-07-2016	07-09-2016	10-01-2017	183	30-01-2017	203
54	Longai Sand MM Unit No.3	38.25	Sand	7	30-09-2019	04-02-2020	22-10-2020	388	02-01-2021	460
55	62 Hal Baruala Sand MM Unit	4.5	Sand	7	29-08-2017	03-05-2018	12-10-2018	409	26-11-2018	454
56	20 No. Ghat Longai Sand MM Unit	3.3	Sand	7	16-08-2017	05-05-2018	12-11-2018	453	11-02-2019	544
57	Gumrah Stone MM Unit No.2	13.04	Stone	7	07-01-2015	13-06-2019	23-11-2021	2512	23-12-2021	2542
58	Barak Sand MM Unit No.1	35	Sand	7	06-01-2015	27-03-2015	03-08-2015	209	20-08-2015	226
59	Barak Sand MM Unit No.2	37	Sand	7	18-12-2013	30-12-2020	06-12-2014	353	22-01-2015	400

Sl. No.	Name Of MCA	Area (in Ha)	Type of Minor Mineral	Tenure (in Year)	Date of LoI	Date of approval of Mining Plan	Date of grant of EC	Delay in issue of EC	Date of payment of 1 st instalment	Delay in Settlement
60	Barak Sand MM Unit No.3	30.36	Sand	7	17-12-2013	03-07-2014	30-07-2014	225	30-09-2014	287
61	Singla Sand MM Unit No.2	36	Sand	7	18-12-2013	13-08-2014	10-11-2014	327	20-11-2014	337
Nagaon Division										
62	Jamunamukh-Kapilinadi Sand Permit Area Part-1 (B)	4.2	Sand	2	11-06-2019	19-06-2019	22-10-2019	133	29-11-2019	171
63	Borpani Sand Permit Area No. 1 (B)	4.5	Sand	7	21-09-2019	16-10-2019	24-02-2020	156	03-03-2020	164
64	Nakhula Beat Sand Permit Area No. 1	3.9	Sand	2	23-03-2018	11-04-2018	01-11-2018	223	20-03-2019	362
65	Nakhula Beat Sand Permit Area No. 2	2.6	Sand	2	12-02-2019	15-06-2019	19-10-2019	249	04-02-2020	357
66	Nakhula Beat Sand Permit Area No. 4	3.8	Sand	2	06-08-2019	22-08-2019	24-01-2020	171	03-02-2020	181
67	Amsoi Sand Permit Area	2.1	Sand	2	11-11-2016		23-02-2017	104	16-03-2017	125
68	Chaparmukh- Kopili Nodi Sand Permit Area Part- 1 (A)	4.9	Sand	2	27-10-2016		23-02-2017	119	22-03-2017	146
69	Chaparmukh- Kopili Nodi Sand Permit Area Part- 1 (C)	2.55	Sand	2	23-03-2018	04-05-2018	03-10-2018	194	14-11-2018	236
Nagaon South Division, Hojai										
70	Doboka Sand Mining unit No.1	5	Sand	7	05-11-2018	21-11-2018	11-01-2019	67	18-01-2019	74
71	Doboka Sand Mining unit No.2	5	Sand	7	04-07-2018	18-08-2018	27-01-2019	207	01-02-2019	212
72	Modertoli stone Mining No.2	1	Stone	5	02-06-2017	25-08-2017	25-08-2017	84	15-03-2019	651
73	Modertoli stone Mining No.4	1	Stone	5	07-06-2017	25-08-2017	25-08-2017	79	15-03-2019	646
74	Doboka Sand Mining uni No.4	2	Sand	2	16-05-2016		12-08-2016	88	19-08-2016	95

Appendix-XXXIII
(Reference: Paragraph 4.3.12.4)

Statement showing settlement of MCAS prior to grant of ECs

Sl. No.	Name of Division	Name of MCA	Area (in Ha)	Type of MM	Tenure (in Year)	Date of LOI	Date of approval of Mining Plan	Date of grant of EC	Delay in issue of EC (Days)	Date of settlement i.e., payment of 1st instalment	Settlement prior to grant of ECs (in days)	Quantity of Minor Mineral extracted without ECs
1	Dhemaji	Upper Subansiri Manika Sand & Gravel Mining Concession Area (Rev. portion)	4.9	Sand & Gravel	2	12-03-2020	29-05-2020	06-11-2020	239	27-05-2020	76	--
2	Digboi	DIG/8(A)	5.1	Stone/Boulder	7	12-02-2014	22-10-2014	12-05-2014	89	25-03-2014	41	--
3	Digboi	DIG/9(A)	6.3	Sand	7	06-08-2014	29-09-2014	06-02-2015	184	20-10-2014	75	--
4	Digboi	DIG/7	17.5	Sand/Silt	7	03-11-2014	05-01-2015	02-03-2015	119	19-01-2015	77	--
5	Digboi	DIG/12	4.8	Sand	7	20-12-2016	06-02-2017	02-06-2017	164	16-05-2017	147	--
6	Golaghat	Rongamati Industrial Clay Mahal	4.8	Earth	7	17-12-2013	14-11-2014	09-01-2015	388	05-02-2014	50	--
7	Golaghat	Bokial Stone Quarry	4	Stone	7	25-04-2017	20-05-2017	29-08-2018	491	06-10-2017	164	--
8	Karimganj	Longai Sand MM Unit No.1	35.6	Sand	7	12-02-2014	12-07-2019	29-02-2020	2208	08-07-2014	146	--
9	Nagaon	Baghara Stone Mahal No. 10	1	Stone	5	26-12-2018	22-08-2017	22-10-2019	300	26-03-2019	90	20,000
10	Nagaon	Jagirod Stone Quarry No. F (2)	1	Stone	5	01-12-2018	25-07-2017	09-10-2020	678	28-12-2018	27	15,000
11	Nagaon	-do- F (3)	1	Stone	5	06-02-2018	25-07-2017	27-02-2020	751	07-02-2018	1	25,000
12	Nagaon	Dholpahar Stone Quarry Area No. 1	1	Stone	5	03-05-2017	01-08-2017	28-02-2020	1031	19-04-2018	351	5,000

Appendix-XXXIV
(Reference: Paragraph 4.3.12.5)
Statement showing operation MCAs without renewal of ECs

Sl. No.	Name of Division	Name of MCA	Tenue (in year)	Date of LoI	Date of grant of EC	Validity of EC upto	Status of Renewal of EC	Correspondence to SEIAA	Status	Quantity extracted without EC
1	Dhubri	Gangadhar River Minor Mineral Unit	7	12-06-2015	10-08-2015	09-08-2020	No	No	In operation	1,750
2	Dhubri	Brahmaputra River Minor Mineral Unit No.4	7	07-02-2014	19-03-2014	19-03-2019	No	No	Term completed	5,000
3	Dhubri	Gaurang River Minor Mineral Unit No.5	7	18-12-2013	19-03-2014	19-03-2019	No	No	Term completed	5,000
4	Digboi	DIG/1	7	17-12-2013	03-01-2014	03-01-2019	No	21-05-2019	Term completed	16,000
5	Digboi	DIG/3	7	23-12-2014	02-03-2015	01-03-2020	No	21-01-2020	In operation	1,500
6	Digboi	DIG/4	7	12-02-2014	14-03-2014	14-03-2019	No	21-05-2019	Term completed	4,000
7	Digboi	DIG/5	7	04-06-2014	31-12-2014	31-12-2019	No	No	In operation	4,500
8	Digboi	DIG/8(A)	7	12-02-2014	12-05-2014	12-05-2019	No	21-05-2019	Term completed	4,000
9	Digboi	DIG/9(A)	7	06-08-2014	06-02-2015	06-02-2020	No	21-11-2019	Term completed	10,000
10	Digboi	DIG/7	7	03-11-2014	02-03-2015	01-03-2020	No	No	In operation	7,000
11	Nagaon South	Debasthan Sand Mining unit No.1	7	18-12-2013	13-05-2014	13-05-2019	No	No	Term completed	4,000
12	Nagaon South	Debasthan Sand Mining unit No.2	7	18-12-2013	03-05-2014	03-05-2019	No	No	Term completed	4,000

Appendix-XXXV
(Reference: Paragraph 4.3.13.1)
Statement showing short realisation of Security Deposit

(in ₹)

Sl. No.	Name of MCA (Mahal)	Contract or Permit	Name of Mahalder	Period (in year)	Settlement value	Annual contract money/ Estimated Royalty	SD Money realisable @25% of annual contract money	SD Money realised	Short realisation of SD Money
Dhansiri									
1	Nunai S/S Mahal No.1	Contract	Fwilao Basumatary	7	85,00,100	12,14,300	3,03,575	2,42,860	60,715
2	Beltola S.S.G. Mahal	Contract	Lorang Basumatary	7	60,25,142	8,60,735	2,15,184	1,72,148	43,036
3	Nunai S/S Mahal No.3	Contract	Binod Daimari	7	46,25,551	6,60,793	1,65,198	1,32,159	33,039
4	Naschanchali S.G. Mahal No.	Contract	Hemanga Boro	7	70,01,000	10,00,143	2,50,036	2,00,029	50,007
5	Bhutiachang S.S.G Mahal	Contract	Sukuram Boro	7	1,16,00,000	16,57,143	4,14,286	3,31,429	82,857
6	Bhorla S.G. Mahal No.3	Contract	Bhadreswar Basumatary	7	96,00,521	13,71,503	3,42,876	2,74,300	68,576
7	Bhairabkunda B.G. Mahal No.1	Contract	Birkhangsha Hainari	7	37,05,550	5,29,364	1,32,341	1,05,873	26,468
8	Sahabasti S. Mahal	Contract	Bhabani Rabha	7	55,05,000	7,86,429	1,96,607	1,57,286	39,321
9	Dhansiri S.S. Mahal No.1	Contract	Mukti Daimari	7	54,49,100	7,78,443	1,94,611	97,388	97,223
10	Bhootbangla S.G.E. Mahal	Contract	Bimal Baglari	7	90,00,000	12,85,714	3,21,429	2,57,143	64,286
11	Kalanadi S.S. Mahal	Contract	Girin Deka	7	37,59,500	5,37,071	1,34,268	1,07,414	26,854
12	Rowta S.G. Mahal	Contract	Krishna Narzari	7	77,02,000	11,00,286	2,75,071	1,08,309	1,66,762
13	Bhorla Boulder Mahal	Contract	Ajit Daimari	7	39,64,000	5,66,286	1,41,571	1,13,257	28,314
14	Bhairabkunda Boulder Mahal No.3	Contract	Bilia Daimari	7	65,80,000	9,40,000	2,35,000	1,88,000	47,000
15	Dimachang Gravel/Boulder Mahal	Contract	Mohan Doimari	7	29,00,000	4,14,286	1,03,571	82,857	20,714
16	Dhansiri S/G. Mahal	Contract	Soten Daimari	7	98,50,000	14,07,143	3,51,786	2,57,976	93,810
17	Lower Dhansiri S/S Mahal Part A	Contract	Raju Brahma	7	33,99,998	4,85,714	1,21,429	97,143	24,286
18	Lower Dhansiri S/S Mahal Part B	Contract	Apurba Kr Saharia	7	22,00,000	3,14,286	78,571	36,810	41,761
19	Khawrang Boulder Mahal	Contract	Arpan Daimari	7	42,81,155	6,11,594	1,52,898	83,585	69,313
20	Golondi B/E Mahal	Contract	Jares Khakhlari	7	53,10,003	7,58,572	1,89,643	1,51,714	37,929
21	Pagla River S/G Mahal	Contract	Ratna Daimari	7	42,00,500	6,00,071	1,50,018	1,20,014	30,004
22	Monai G/B Mahal	Contract	Jogeswar Daimari	7	44,01,600	6,28,800	1,57,200	-	1,57,200

Sl. No.	Name of MCA (Mahal)	Contract or Permit	Name of Mahalder	Period (in year)	Settlement value	Annual contract money/ Estimated Royalty	SD Money realisable @25% of annual contract money	SD Money realised	Short realisation of SD Money
23	Tikritola (Namjola) Sand Mahal	Contract	Nilamoni Boro	3	11,80,000	3,93,333	98,333	39,334	58,999
24	Dipabasti Stone Mahal	Contract	Wiliamson Daimari	2	4,05,143	2,02,572	50,643	40,514	10,129
25	Nunai Kulsi Mahal (A)	Contract	Sri Minon Mochahary	2	3,37,142	1,68,571	42,143	33,714	8,429
26	Pasnoi Sand/Stone Mahal	Contract	Sri Andreas Hajoari	3	14,95,000	4,98,333	1,24,583	99,666	24,917
27	Samrang Mahal	Contract	Sri Gopinath Basumatary	7	21,65,000	3,09,286	77,321	24,226	53,095
28	Daisam Boulder Mahal	Contract	Sri Billi Basumatary	7	44,80,000	6,40,000	1,60,000	1,18,100	41,900
Total							51,80,192	36,73,248	15,06,944
Dhubri Division									
29	Tokrabandha Hill Stone Quarry No.2	Contract	Debesh Chandra Roy	5	3,00,00,000	60,00,000	15,00,000	9,00,000	6,00,000
30	Tokrabandha Hill Stone Quarry No.6	Contract	Samir Agarwala	5	--	20,20,000	5,05,000	0	5,05,000
Total							20,05,000	9,00,000	11,05,000
Nagaon South Division									
31	Doboka Ordinary Sand Mining Unit-3	Contract	Gulap Hussain	7	2,17,35,000	31,05,000	7,76,250	3,10,500	4,65,750
32	Doboka Ordinary Sand Mining Unit-4	Contract	Gulap Hussain	7	70,14,000	10,02,000	2,50,500	1,00,200	1,50,300
Total							10,26,750	4,10,700	6,16,050
Grand Total									32,27,994

Appendix - XXXVI
(Reference: Paragraph 4.3.13.1)

Statement showing short realisation of security deposit due to non upscale of same

(in ₹)

Sl. No.	Name of MCA	Due date for payment of instalment at enhanced rate after completion of three year	SD money realised	SD money to be realised at enhanced rate	Short Up-scaled SD money to be realised	Remarks
(1)	(2)	(3)	(4)	(5)	(6)= (5) -(4)	(7)
Dhemaji Division						
1	Upper Subensiri Tamuli S&G	30-11-2020	16,07,143	20,08,928	4,01,785	--
2	Upper Subensiri Sonapur S&G	31-08-2020	14,64,286	18,30,358	3,66,072	Terminated on 07-05-21 with forfeiture of SD money amounting to ₹ 14,64,286 only.
Nagaon Division						
3	Jagiroad Stone Mahal No. F (3)	06-11-2020	5,50,000	6,87,500	1,37,500	--
4	Dhulpahar Stone Mahal No-1	19-04-2021	14,05,000	17,56,250	3,51,250	--
5	Jagiroad Stone Mahal No. F (2)	10-12-2021	7,26,667	9,08,333	1,81,666	--
Nagaon South Division, Hojai						
6	Doboka Ordinary Sand Mining Unit-2	06-02-2022	7,05,000	8,81,875	1,76,875	13 th Kist Money not deposited till date. However, authority directed to deposit Kist money except enhance rate of SD Money.
7	Doboka Ordinary Sand Mining Unit-1	17-02-2022	7,80,250	9,75,313	1,95,063	--
Baksa Division						
8	Barnadi Sand & Stone Mahal No-3	07-10-2021	4,99,775	7,80,899	2,81,124	
9	Barnadi Sand & Stone Mahal No-1(A)	06-10-2021	6,13,756	9,58,993	3,45,237	
10	Darranga Sand & Stone Mahal No-6	06-10-2021	1,12,750	1,76,171	63421	
11	Kaldia (Doijama) Sand & Stone Mahal	06-10-2021	62,500	97,656	35156	
12	Khagrabari Sand & Stone Mahal	07-01-2019	11,25,000	14,06,250	2,81,250	Terminated on 25-01-2021 with forfeiture of SD money amounting to ₹ 11,25,000 only.
13	Pagaldia Sand & Stone Mahal	06-10-2021	3,37,500	5,27,344	1,89,844	
14	Pakhamara Sand & Stone Mahal	06-10-2021	2,87,500	4,49,219	1,61,719	
15	Pallanadi Sand & Stone Mahal	01-10-2018	2,62,500	3,28,125	65,625	
16	Dirring Sand & Stone Mahal	01-04-2021	3,62,500	4,53,125	90,625	
17	Barnadi Sand & Stone Mahal No-2	29-09-2021	1,57,750	2,46,485	88735	
17	Darranga Sand & Stone Mahal No-5	01-10-2021	1,27,500	1,99,219	71,719	
18	Motonga Sand & Stone Mahal No-4	01-10-2021	1,00,000	1,56,250	56,250	
19	Motonga Sand & Stone Mahal No-5	01-10-2020	2,31,250	2,89,062	57,812	
Total					35,98,728	

Appendix-XXXVII

(Reference: Paragraph 4.3.13.2)

Statement showing delay in termination of Contract due to default in payment by MCA holders

Sl. No.	Name of Division	Name of MCA	Amount per installment/ Kist (in ₹)	Defaulted instalments/ Kist numbers	Due date of instalments	Termination date	No of days after which terminated	Total amount of instalments/ Kist money due (in ₹)	SD forfeited (in ₹)	Loss of Government revenue (in ₹)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8) = (7) – (6)	(9) = (4) X (5)	(10)	(11) = (10) – (9)
1	Baksa	Khagrabari MCA	14,06,250	1	01-07-2020	25-01-2021	208	14,06,250	11,25,000	2,81,250
2	Nagaon	Nakhula No.1	2,68,944	2	27-09-2020	23-04-2021	208	5,37,888	-	5,37,888
3	Dhemaji	Upper Subensiri Sonapur S&G MCA	33,21,034	2	01-12-2020	07-05-2021	157	33,21,034	14,64,286	18,56,748
4	Digboi	DIG-12	2,05,555	3	01-10-2019	03-02-2020	125	4,11,110	2,05,550	2,05,560
5	Dibrugarh	MPA No.DBR/12	6,24,999	3	30-04-2015	05-11-2015	189	18,74,997	6,24,999	12,49,998
6	Golaghat	Kanaighat Sand Mahal No. 2/2 of 2016-2018	11,11,250	3	16-03-2020	15-10-2020	213	33,33,750	1,11,250	32,22,500
7	Nagaon South	Doboka Sand Mining Unit-3	23,28,750	2	22-11-2014	23-03-2015	121	23,28,750	3,70,500	19,58,250
8	Karimganj	Longai Sand Minor Mineral Unit No.4	1,99,168	3	01-09-2017	14-05-2018	255	5,97,504	1,93,536	4,03,968
9		Bhanga Sand Minor Mineral Permit Area	3,37,500	3	01-04-2019	29-11-2019	242	10,12,500	3,37,500	6,75,000
Total								1,48,23,783	44,32,621	1,03,91,162

Appendix-XXXVIII
(Reference: Paragraph 4.3.13.2)

Statement showing the detail of non-realisation of quarterly *kist* money under DFO, Dhansiri Division

(in ₹)

Sl. No.	Name of MCA	Amount of quarterly <i>kist</i> money	Date of Final Settlement	<i>Kist</i> Money required to be paid upto the date (i.e., till 30-09-2021) as per settlement order	Total no. of <i>Kist</i> required to be paid upto 30-09-21 (i.e., till date of audit) as per settlement order	Required to be paid as per settlement		Actually paid		Not paid	
						No. of <i>Kist</i> money	Amount of <i>Kist</i> money	No. of <i>Kist</i> money	Amount of <i>Kist</i> money	No. of <i>Kist</i> money	Amount of <i>Kist</i> money
1	Nachanchali S&G	2,50,036	01-10-2015	30-09-2021	20	4	10,00,144	3	7,50,108	1	2,50,036
		1,00,160				16	16,02,560	15	15,02,400	1	1,00,160
2	Bhutiachang S&G	4,14,286	28-09-2017	30-09-2021	19	7	29,00,002	5	2071430	2	8,28,572
		3,81,056				12	45,72,672	9	34,29,504	3	11,43,168
3	Bhairabkunda S&G No- 3	2,35,000	29-06-2017	30-09-2021	17	17	39,95,000	16	37,60,000	1	2,35,000
4	Bhorla S&G	1,41,571	01-10-2015	30-09-2021	24	24	33,97,704	22	31,14,562	2	2,83,142
5	Pagla S&G	1,50,179	26-10-2015	30-10-2021	24	24	36,04,296	21	31,53,759	3	4,50,537
6	Monai S&G	1,57,200	03-07-2019	30-09-2021	9	9	14,14,800	5	7,86,000	4	6,28,800
7	Khowrang S&G	1,52,898	29-03-2018	30-09-2021	14	14	21,40,572	6	9,17,388	8	12,23,184
8	Daisam S&G	1,60,000	29-06-2017	30-09-2021	17	17	27,20,000	14	22,40,000	3	4,80,000
Total					144	144	2,73,47,750	116	2,17,25,151	28	56,22,599

Appendix-XXXIX
(Reference: Paragraph 4.3.14.2)
Statement showing realisation of MMDRR Fund

Sl. No.	Division	Total Revenue collected from Minor Mineral (upto 2019-20) (in ₹)	MMDRR to be collected (@10% of total revenue collection) (in ₹)	MMDRR collection (as per DFO and PCCF & HoFF) (in ₹)	Difference (in ₹)	MMDRR (as per Divisions replied to audit) (in ₹)	Difference (in ₹)
(A) Selected Divisions							
1	Digboi	5,03,74,740	50,37,474	63,23,816	-12,86,342	61,54,106	-11,16,632
2	Dibrugarh	8,25,08,675	82,50,868	85,75,458	-3,24,590	92,06,932	-9,56,064
3	Golaghat	7,30,21,289	73,02,129	39,70,998	33,31,131	37,27,985	35,74,144
4	Nagaon	45,08,19,707	4,50,81,971	2,26,11,035	2,24,70,936	NF	
5	Nagaon South	10,16,07,150	1,01,60,715	60,32,620	41,28,095	1,00,16,478	1,44,237
6	Dhemaji	62,82,47,665	6,28,24,767	1,29,44,068	4,98,80,699	NF	
7	Karimganj	21,13,01,511	2,11,30,151	2,09,70,405	1,59,746	2,09,70,405	1,59,746
8	Dhubri	8,36,39,732	83,63,973	96,82,233	-13,18,260	NF	
9	Dhansiri	31,58,11,830	3,15,81,183	1,42,49,520	1,73,31,663	1,42,49,520	1,73,31,663
10	Baksa	22,29,66,236	2,22,96,624	2,51,38,486	-28,41,862	2,51,38,486	-28,41,862
11	Hamren	11,62,45,687	1,16,24,569	44,54,245	71,70,324	44,54,245	71,70,324
Total 'A'		2,33,65,44,222	23,36,54,422	13,49,52,884	9,87,01,540		2,34,65,556
(B) Others Division							
12	Doomdooma	2,54,93,728	25,49,373	8,09,753	17,39,620		
13	Sivsagar	3,56,39,588	35,63,959	26,31,618	9,32,341		
14	Jorhat	4,40,87,477	44,08,748	53,16,562	-9,07,814		
15	Majuli	-	-	-	-		
16	Sonitpur East	34,30,68,446	3,43,06,845	1,60,74,542	1,82,32,303		
17	Sonitpur West	9,03,25,440	90,32,544	60,24,063	30,08,481		
18	Lakhimpur	28,22,39,590	2,82,23,959	1,00,98,403	1,81,25,556		
19	Kamrup East	12,99,41,344	1,29,94,134	1,14,35,449	15,58,685		
20	Kamrup West	23,01,77,193	2,30,17,719	1,95,26,566	34,91,153		
21	North Kamrup	12,86,55,272	1,28,65,527	2,72,90,233	-1,44,24,706		
22	Goalpara	17,08,40,215	1,70,84,022	78,82,000	92,02,022		
23	Cachar	16,97,45,256	1,69,74,526	1,71,54,576	-1,80,050		
24	Hailakandi	3,21,62,806	32,16,281	23,47,123	8,69,158		
25	Aie Valley	16,07,48,148	1,60,74,815	26,47,602	1,34,27,213		
Total 'B'		1,84,31,24,503	18,43,12,450	12,92,38,490	5,50,73,962		
Grand Total (A+B)		4,17,96,68,725	41,79,66,876	26,41,91,374	15,37,75,502	9,39,18,157	2,34,65,556

NB: Revenue Collection from Minor Minerals in respect of Sl. No. 9,10 and 11 furnished by respective Divisions.

NF: Not furnished.

Appendix-XL
(Reference: Paragraph 4.3.14.2)
Statement showing details of short realisation of MMDRR Fund

Sl. No.	Name of Division	Period during which MMDRR fund was not realised	Amount of MMDRR fund to be realised (in ₹)	Amount of MMDRR fund realised (in ₹)	Amount of MMDRR fund was not/short realised (in ₹)
1	Dhansiri	April 2014 to December 2017	50,97,011	0	50,97,011
2	Baksa	April 2014 to April 2017	57,56,830	0	57,56,830
3	Nagaon South	2014-15 to 2016-17	76,822	0	76,822
4	Golaghat	2015-19	37,70,100	15,72,000	21,98,100
5	Digboi	2020-21	6,05,390	16	6,05,374
6	Hamren	2014-21	1,34,68,666	62,98,341	71,70,325
7	Karimganj	2016-21	3,20,04,300	2,25,19,000	94,85,300
Total					3,03,89,762

Appendix-XLI
(Reference: Paragraph 4.3.14.5)

Statement showing details of short realisation of DMFT fund in Dhemaji division

Name of MCA	Kist No.	Royalty payable (in ₹)	DMFT Payable (in ₹)	DMFT realised (in ₹)	DMFT short realised (in ₹)
Likabali S&G	16th	6,47,345	64,735	16,000	48,735
	17th	6,47,345	64,735	16,000	48,735
	18th	6,47,345	64,735	16,000	48,735
	19th	6,47,345	64,735	16,000	48,735
	20th	6,47,345	64,735	16,000	48,735
	21st	6,47,345	64,735	16,000	48,735
	22nd	6,47,345	64,735	16,000	48,735
	23rd	6,47,345	64,735	16,000	48,735
	24th	6,47,345	64,735	16,000	48,735
	25th	8,09,181	80,918	16,000	64,918
	26th	8,09,181	80,918	16,000	64,918
	27th	8,09,181	80,918	-	-
	Total				
Simen S&G	17th	4,24,130	42,413	9,249	33,164
	18th	4,24,130	42,413	9,250	33,163
	19th	4,24,130	42,413	9,250	33,163
	20th	4,24,130	42,413	9,250	33,163
	21st	4,24,130	42,413	9,250	33,163
	22nd	4,24,130	42,413	9,250	33,163
	23rd	4,24,130	42,413	9,250	33,163
	24th	4,24,130	42,413	9,250	33,163
	25th	5,30,163	53,016	9,250	43,766
	26th	5,30,163	53,016	9,250	43,766
	27th	5,30,163	53,016	9,250	43,766
	28th	5,30,163	53,016	9,250	43,766
Total					4,40,369
Sonapur S&G	4th	14,64,286	1,46,429	32,560	1,13,869
	5th	14,64,286	1,46,429	32,560	1,13,869
	6th	14,64,286	1,46,429	32,560	1,13,869
	7th	14,64,286	1,46,429	32,560	1,13,869
	8th	14,64,286	1,46,429	32,560	1,13,869
	9th	14,64,286	1,46,429	32,560	1,13,869
	10th	14,64,286	1,46,429	32,560	1,13,869
	11th	14,64,286	1,46,429	32,560	1,13,869
	12th	14,64,286	1,46,429	32,560	1,13,869
	13th	18,30,357	1,83,036	32,560	1,50,476
Total					11,75,297
Grand Total					21,84,117

Appendix-XLII

(Reference: Paragraph 4.3.16.8)

Statement showing collection of DMFT and MMDRR below prescribed rate due to lack of validation check in system

Name of MCAs	Online permit Number	Issue date	Instalment No.	Quarterly instalments (in ₹)	MMDRR to be collected (10% of instalments) (in ₹)	MMDRR collected (in ₹)	Short realisation (in ₹)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8) = (6) – (7)
Digboi Division							
DIG-5	4481222572	04-06-2020	21	2,54,688	25,469	1	25,468
	7747281136	19-06-2020	22	2,54,688	25,469	1	25,468
	3772082655	18-08-2020	23	2,54,688	25,469	1	25,468
DIG-8(A)	--	02-07-2020	26	2,23,438	22,344	1	22,343
	--	06-11-2020	27	2,23,438	22,344	1	22,343
	--	05-01-2021	28	2,23,438	22,344	0	22,344
DIG-9(A)	1029540638	28-02-2020	22	2,07,813	20,781	1	20,780
	5185340127	28-04-2020	23	2,07,813	20,781	1	20,780
	--	22-07-2020	24	2,07,813	20,781	0	20,781
	6951808988	06-11-2020	25	2,59,766	25,977	1	25,976
DIG-21	--	29-01-2020	7	93,748	9,375	0	9,375
	--	05-05-2020	8	93,748	9,375	0	9,375
DIG-4	3925894409	27-04-2020	24	1,78,125	17,813	1	17,812
	9659644791	06-07-2020	25	2,22,656	22,266	1	22,265
	2561311893	03-08-2020	26	2,22,656	22,266	1	22,265
	2508368054	06-11-2020	27	2,22,656	22,266	1	22,265
DIG-3	8748043952	16-03-2020	20	1,32,656	13,266	1	13,265
	1205251154	08-05-2020	21	1,32,656	13,266	1	13,265
	--	02-07-2020	22	1,32,656	13,266	1	13,265
	--	30-11-2020	23	1,32,656	13,266	1	13,265
DIG-1	4852184639	06-05-2020	25	9,37,500	93,750	1	93,749
	1184202761	19-06-2020	26	9,37,500	93,750	1	93,749
	594646670	06-11-2020	27	9,37,500	93,750	1	93,749
	--	11-12-2020	28	9,37,500	93,750	1	93,749
Total							7,63,160
Dhemaji Division							
Simen Sand and Gravel MCA	--	18-12-2020	27	5,30,163	53,016	9,250	43,766
	--	25-03-2021	28	5,30,163	53,016	9,250	43,766
Likabali Sand and Gravel MCA	--	31-10-2020	25	8,09,180	80,918	16,000	64,918
	--	01-02-2021	26	8,09,180	80,918	16,000	64,918
Upper Subansiri Sonapur Sand and Gravel MCA	8438416800	07-11-2020	13	18,91,070	1,89,107	33,738	1,55,369
Total							3,72,737
Grand Total							11,35,897

Appendix-XLIII
(Reference Paragraph 5.3)

Statement showing details of short levy of Stamp Duty and Registration fee of Sub Registrar, Kamrup (Sadar)

Sl. No.	Deed No & Date (Category of buyer)	Mouza (Village or Town)	Class of land	Reclassified class of land and category	Zonal value of reclassified land per Bigha (in ₹)	Area of land	Land in Bigha	Valuation of the land as per appropriate rate of zonal value of land (₹ in lakh)	Valuation of the land considered during registration of sale deed (₹ in lakh)	short Value of land during registration (₹ in lakh)	Short levy of Registration fee (at the rate 1% or 2%)	Short levy of Stamp Duty (at the rate of 2% or 3%)	Short levy of revenue (₹ in lakh)
Office of the Sr. Sub Registrar , Kamrup (Sadar)													
1	5064/2019 dated 26-11-2019 (Others ²⁰⁰)	Chayani (Kokrajhar)	Agriculture land	Non-Agricultural (Udyog/ Bepar)	2404000	11 Bigha 1 Katha & 10 lessa	11.3	271.65	86.45	185.20	370404	555606	9.25
2	3927/2019 dated 27-09-2019 (Others)	S. S Ghopa (Gouripur)			3926900	4 Bigha & 1 Katha & 18 lessa	4.38	172.00	76.44	95.56	191106	286660	4.78
3	3025/2019 dated 7-06-2019 (Others)	S. S Ghopa (Sila)			2908800	7 Bigha & 1 lessa	7.01	203.91	67.86	136.05	272100	408151	6.80
4	1313/2019 dated 5-04-2019 (Male)	S. S Ghopa (Gouripur)			3926900	3 Bigha 4 Katha & 3 lessa	3.83	150.40	61.17	89.23	178433	267661	4.46
5	3546/2019 dated 4-09-2019 (Others)	Chayani (Kochpara)			2900000	4 Bigha & 3 lessa	4.03	116.87	53.20	63.67	127348	191022	3.18
6	3926/2019 dated 27-09-2019 (Others)	S. S Ghopa (Gouripur)			3926900	3 Bigha & 3.5 lessa	3.035	119.18	52.97	66.21	132423	198634	3.31
7	3024/2019 dated 7-06-2019 (Others)	S. S Ghopa (Sila)			2908800	5 Bigha 1 Katha & 6 lessa	5.26	153.00	50.92	102.08	204172	306259	5.10
8	3156/2019 dated 13-08-2019 (Female)	S. S Ghopa (Malang)			1119900	14 Bigha 2 Katha & 2 lessa	14.42	161.49	50.47	111.02	111020	222039	3.34
Sub-Total							53.265				1587006	2436032	40.23

²⁰⁰ Any Group, Limited Company, etc.

Audit Report on Revenue Sector for the year ended 31 March 2022

Sl. No.	Deed No & Date (Category of buyer)	Mouza (Village or Town)	Class of land	Reclassified class of land and category	Zonal value of reclassified land per Bigha (in ₹)	Area of land	Land in Bigha	Valuation of the land as per appropriate rate of zonal value of land (₹ in lakh)	Valuation of the land considered during registration of sale deed (₹ in lakh)	short Value of land during registration (₹ in lakh)	Short levy of Registration fee (at the rate 1% or 2%)	Short levy of Stamp Duty (at the rate of 2% or 3%)	Short levy of revenue (₹ in lakh)
Office of the Sub Registrar, Rangia													
9	97/2020 dated 9-01-2020 (Others)	Pubpar (Bamungaon)	Agriculture land	Non-Agri. land (Udyog)	2185400	3 Bigha 4 Katha & 13 lessa	3.93	85.89	8.59	77.30	154598	231898	3.86
10	805/2019 dated 23-07-2019 (Others)	P K Mahal (Dagaon)			1000000	15 Bigha 2 Katha & 12 lessa	15.52	155.20	21.73	133.47	266944	400416	6.67
11	806/2019 dated 23-07-2019 (Others)	P K Mahal (Dagaon)			1000000	2 Bigha 2 Katha & 5 lessa	2.45	24.50	7.35	17.15	34300	51450	0.86
12	945/2019 dated 30 08 2019 (Joint)	Madartola (Katanipara)			660000	1 Bigha 4 Katha & 13 lessa	1.93	12.74	8.00	4.74	9476	9476	0.19
13	946/2019 dated 30 08 2019 (Joint)	Madartola (Katanipara)			660000	2 Bigha 4 Katha & 12 lessa	2.92	19.27	8.00	11.27	22544	22544	0.45
14	1012/2019 dated 9-09-2019 (Male)	Pubpar (Bamungaon)			1092700	4 Bigha & 6 lessa	4.06	44.36	8.87	35.49	70985	115347	1.86
15	1013/2019 dated 9-09-2019 (Male)	Pubpar (Bamungaon)			1092700	4 Bigha 3 Katha & 12 lessa	4.72	51.58	10.31	41.27	82525	134099	2.17
16	1393/2019 dated 25-11-2019 (Female)	P K Mahal (Dagaon)			1000000	1 Bigha 4 Katha & 2 Lessa	1.82	18.20	10.01	8.19	16380	24570	0.41
17	1451/2019 dated 6-12-2019 (Others)	Pubpar (Bamungaon)			2185400	5 Bigha 3 Katha & 7 Lessa	5.67	123.91	12.39	111.52	223046	334567	5.58
18	1510/2019 dated 6-09-2019 (Others)	Pubpar (Bamungaon)	2185400	4 Bigha 1 Katha & 17 Lessa	4.37	95.50	9.55	85.95	171907	257861	4.30		
Sub-Total							47.39				1052705	1582228	26.35
Total							100.655				2639711	4018260	66.58

Appendix-XLIV
(Reference Paragraph 5.4)

Statement showing details of short levy of Stamp Duty and Registration Fee

(Amount in ₹)

Sl. No.	Deed No/ Date & Buyers Category	Circle /Mouza & Village	Class of land	Zonal valuation of land per Bigha	Area of land	Value of land sold as per zonal value fixed on	Value of Building/ Flat/ House	Value of property to be considered for the purpose of Registration fee and Stamp Duty	Value of property considered during Registration	Value of property short considered during Registration	Short levy of Stamp Duty	Short levy of Registration fee	Short levy of Surcharge	Total short levy
Sub Registrar, Kamrup (Metro)														
1	5673/ 04 April 2018 Male	Dispur/Beltola & Sarusajai	1 st class Trade	15000000	2 Katha, 16 Lessa	8400000	-	8400000	7000000	1400000	42000	28000	28000	98000
2	6769/ 24 April 2018 Male	Dispur/Beltola & 1 No. Maidam	1 st class Trade	17500000	2 Bigha, 2 Katha	42000000	-	42000000	30000000	12000000	360000	240000	240000	840000
3	7870/ 15 May 2018 Others	Dispur/Beltola & Borsajai	1 st class Industry 1 st class Trade	15000000 10000000	2 Bigha, 4 Katha 2 Katha, 9 Lessa	42000000 4900000	-	46900000	32970149	13929851	417896	278597	278597	975090
4	17076/ 15 Nov 2018 Others	Dispur/Beltola & Hengrabari	2 nd class Trade	15000000	1 Bigha	15000000	-	15000000	8000000	7000000	210000	140000	140000	490000
5	18039/ 06 Dec 2018 Female	Dispur/Beltola 2 No. Japorigog	Bishesh Bepar	25000000	1 Bigha, 2 Katha 7.16 Lessa	36790000	200000	36990000	29600000	7390000	147800	73900	147800	369500
6	18276/ 10 Dec 2018 Male	Guwahati/Ulubari & Bamunimaidan	Residen tial	10000000	1 Katha, 3 Lessa	2300000	9697334	11997334	11421215	576119	17284	11522	11522	40328
7	3437/ 10 Jan 2021 Male	Guwahati/Ulubari & Bamunimaidan	2 nd class Trade	15000000	3.3 Lessa	495000	1056230	1551230	1466678	84552	2537	1691	1691	5919
8	3478/ 08 Feb 2021 Others	Guwahati/Ulubari & Noonmati	2 Basti	7500000	2 Bigha, 3 Katha 9 Lessa	20175000	-	20175000	20143657	31343	940	627	627	2194
9	3482/ 08 Feb 2021 Others	Guwahati/Ulubari & Noonmati	2 Basti	7500000	4 Katha, 1 Lessa	6075000	507500	6582500	6574664	7836	235	157	157	549
10	4078/ 15 Feb 2021 Female	Dispur/Beltola & 1 No. Maidam	2 nd class Trade	17500000	3 Lessa	525000	1200000	1725000	1377000	348000	6960	3480	6960	17400
11	5850/ 27 May 2020 Others	Dispur/Beltola & 1 No. Maidam	1 st class Trade	17500000	2 Katha, 15 Lessa	9625000	24423000	34048000	31298000	2750000	82500	55000	55000	192500

Audit Report on Revenue Sector for the year ended 31 March 2022

Sl. No.	Deed No/ Date & Buyers Category	Circle /Mouza & Village	Class of land	Zonal valuation of land per Bigha	Area of land	Value of land sold as per zonal value fixed on	Value of Building/ Flat/ House	Value of property to be considered for the purpose of Registration fee and Stamp Duty	Value of property considered during Registration	Value of property short considered during Registration	Short levy of Stamp Duty	Short levy of Registration fee	Short levy of Surcharge	Total short levy
12	7252/ 21 Mar 2021 Others	Dispur/Beltola & Odalbakra	1 M Basti	7000000	3 Lessa	210000	1300000	1510000	1396000	114000	2280	2280	2280	6840
13	7393/ 22 July 2020 Others	Dispur/Beltola & 1 No. Maidam	2 nd class Trade	17500000	1 Bigha, 4 Katha 3.24 Lessa	32067000	-	32067000	20000000	12067000	362010	241340	241340	844690
14	10790/ 29 Sept 2020 Female	Dispur/Beltola & Betkuchi	2 Basti	7500000	4 Bigha, 14.54 Lessa	31090500	-	31090500	30900000	190500	3810	1905	3810	9525
15	10940/ 19 Sept 2020 Male	Dispur/Beltola & Hatigaon	2 Basti	7500000	3 Lessa	225000	1000000	1225000	1200000	25000	750	500	500	1750
16	11437/ 08 Oct 2020 Female	Dispur/Beltola & Dispur	Bishesh Bepar	25000000	3 Lessa	750000	1190000	1940000	1500000	440000	8800	4400	8800	22000
17	12372/ 16 Oct 2020 Female	Dispur/Beltola & 1 No. Madgharia	1 M Basti	7500000	16.28 Lessa	1221000	-	1221000	1200000	21000	420	210	420	1050
18	13704/ 06 Nov 2020 Male	Dispur/Beltola & Hatigaon	2 Basti	7500000	18 Lessa	1350000	-	1350000	1080000	270000	8100	5400	5400	18900
Sub-Total										58645201	1674322	1089009	1172904	3936235
Sub Registrar, Kamrup (Sadar)														
19	4187/ 12 Oct 2019 Male	Kamalpur/Pub Par & Dalama	Udyog	2185400	9 Bigha	19668600	-	19668600	14751900	4916700	147501	98334	-	245835
20	4889/ 29 Nov 2019 Others	Uttar Guwahati/Sila Sendurighopa & Gouripur	Bishesh Bepar	3926900	4 Bigha, 1 Katha 2 Lessa	16571518	-	16571518	14730332	1841186	55236	36820	-	92056
Sub-Total										6757886	202737	135154	-	337891
Sub Registrar, Rangia														
21	72/ 22 Jan 2020 Male	Rangia/Podigog & Murara	Maba	1800000	4 Katha, 3 Lessa	1494000	-	1494000	1245000	249000	7470	4980	-	12450
22	366/ 06 April 2019 Others	Rangia/ Pub Kachari Mahal & Dagaon	Udyog	1000000	2 Bigha, 2 Katha	2400000	-	2400000	720000	1680000	50400	33600	-	84000

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23	370/ 06 April 2019 Others	Rangia/ Pub Kachari Mahal & Dagaon	Udyog	1000000	3 Bigha	3000000	-	3000000	900000	2100000	63000	42000		105000
24	870/ 06 Aug 2019 Male	Rangia/Podigog & Bangali Kuchi	Agriculture	300000	8 Bigha, 1 Katha, 12 Lessa	2496000	-	2496000	998400	1497600	44928	29952	-	74880
Sub-Total										5526600	165798	110532	-	276330
Grand Total										70929687	2042857	1334695	1172904	4550456

