APPENDICES

Appendix-1.1

Category-wise number of beneficiaries covered under SNP in the sampled ICDS Projects

(Reference: Paragraph-1.2.6.2)

Sl. No.	Project	Category	2018-19	2019-20	2020-21	2021-22	2022-23
1.	Aizawl Urban ICDS Project	Children 6m - 3 yrs	11,621	11,534	9,287	10,584	8,894
		SMNC 6m - 3 yrs	-	-	-	04	482
		Children 3 - 6 yrs	9,083	10,430	7,056	11,025	11,458
		SMNC 3 - 6 yrs	-	04	02	10	-
		Mothers	4,383	3,859	3,221	5,029	2,898
		AWWs & AWHs	380	380	380	380	380
	Sub-Total		25,467	26,207	19,946	27,032	24,112
2.	Aibawk ICDS Project	Children 6m - 3 yrs	1,115	1,160	789	952	836
		SMNC 6m - 3 yrs	-	-	-	-	61
		Children 3 - 6 yrs	993	1,043	677	1,149	861
		SMNC 3 - 6 yrs	-	-	3	-	-
		Mothers	414	484	308	585	387
		AWWs & AWHs	100	100	100	100	100
	Sub-Total		**2,622**	**2,787**	**1,877**	**2,786**	**2,245**
3.	Darlawn ICDS Project	Children 6m - 3 yrs	1,863	1,355	935	1,603	1,235
		SMNC 6m - 3 yrs	-	-	-	-	98
		Children 3 - 6 yrs	1,818	1,065	757	2,071	1,628
		SMNC 3 - 6 yrs	-	-	-	-	-
		Mothers	609	585	334	804	460
		AWWs & AWHs	166	166	166	166	166
	Sub-Total		**4,456**	**3,171**	**2,192**	**4,644**	**3,587**
4.	Khawbung ICDS Project	Children 6m - 3 yrs	2,348	1,138	1,005	1,174	1,068
		SMNC 6m - 3 yrs	-	-	08	03	65
		Children 3 - 6 yrs	1,343	1,340	830	1,201	1,194
		SMNC 3 - 6 yrs	-	-	10	03	-
		Mothers	502	590	463	538	351
		AWWs & AWHs	128	128	128	128	128
	Sub-Total		**4,321**	**3,196**	**2,444**	**3,047**	**2,806**
5.	Champhai ICDS Project	Children 6m - 3 yrs	3,228	3,367	2,814	2,995	2,646
		SMNC 6m - 3 yrs	04	-	-	04	205
		Children 3 - 6 yrs	3,946	2,247	2,057	2,846	2,717
		SMNC 3 - 6 yrs	03	-	-	01	-
		Mothers	1,311	1,342	1,309	1,450	916
		AWWs & AWHs	160	160	160	160	160
	Sub-Total		**8,652**	**7,116**	**6,340**	**7,456**	**6,644**
6.	Tuipang ICDS Project	Children 6m - 3 yrs	1,614	1,561	1,640	1,496	1,230
		SMNC 6m - 3 yrs	-	-	-	-	219
		Children 3 - 6 yrs	1,902	1,682	1,473	1,828	1,757
		SMNC 3 - 6 yrs	-	-	-	-	-
		Mothers	662	676	528	830	354
		AWWs & AWHs	132	132	132	132	132
	Sub-Total		**4,310**	**4,051**	**3,773**	**4,286**	**3,692**
7.	Saiha ICDS Project	Children 6m - 3 yrs	2,140	2,392	2,016	2,172	1,784
		SMNC 6m - 3 yrs	-	10	16	-	332
		Children 3 - 6 yrs	2,351	2,044	2,147	2,586	2,340
		SMNC 3 - 6 yrs	-	14	-	-	-
		Mothers	874	728	770	1,132	542
		AWWs & AWHs	120	120	120	120	120
	Sub-Total		**5,485**	**5,308**	**5,069**	**6,010**	**5,118**

Source: Reply of the Department.

Appendix-1.2

Year-wise Quantity of supplementary nutrition supplied under 'SNP' in six sampled ICDS Projects

(Reference: Paragraph Paragraph-1.2.6.2)

Sl. No.	Items	Unit	2018-19	2019-20	2020-21	2021-22	2022-23
Aibawk ICDS Project							
1.	Groundnut	Kg	2,482	6,082	1,039	3,697	2,457
2.	Matar Chana	Kg	5,232	6,476	3,226	3,951	4,743
3.	Edible Oil	Ltr	576	2,822	697	469	386
4.	Vitamin-B Complex	Btl	5,562	22,494	4,003	8,819	7,626
5.	Multi Vitamin	Btl	318	595	385	-	-
6.	Sugar	Kg	255	1,500	250	750	500
7.	Calcium	Tin	289	3,130	390	473	173
8.	DF Salt	Kg	2,500	6,250	2,500	3,750	2,500
9.	EDFF	Kg	8,369	3,801	7,588	5,291	3,028
10.	Wheat Flour	Kg	9,614	10,793	24,690	10,097	15,553
11.	Maida	Kg	805	-	-	-	-
12.	Biscuits	Kg	2,214	1,612	4,882	5,636	6,912
13.	Noodles	Kg	-	-	3,469	6,624	3,777
14.	Milk	Ltr	-	-	-	-	7,506
15.	Masoor Dal	Kg	2,929	11,954	14,968	-	-
16.	Rice	Kg	40,028	36,945	35,826	17,212	47,216
Aizawl Urban ICDS Project							
1.	Groundnut	Kg	34,226	23,390	11,157	49,182	17,090
2.	Matar Chana	Kg	50,388	52,079	34,412	45,429	23,885
3.	Edible Oil	Ltr	20,630	13,105	9,976	-	4,018
4.	Vitamin-B Complex	Btl	1,20,175	61,552	57,204	40,701	23,328
5.	Multi Vitamin	Tin	-	-	3,401	-	-
6.	Sugar	Kg	1,900	1,900	1,900	2,850	950
7.	Calcium	Tin	4,532	3,669	2,076	2,833	1,561
8.	DF Salt	Kg	9,500	9,500	14,250	4,750	4,750
9.	EDFF	Kg	52,254	62,564	63,692	1,24,558	-
10.	Wheat Flour	Kg	1,59,397	2,39,146	86,230	99,680	1,38,753
11.	Maida	Kg	-	-	-	-	-
12.	Biscuits	Kg	-	24,021	66,511	31,205	49,000
13.	Noodles	Kg	-	12,813	22,026	72,924	18,745
14.	Milk	Ltr	-	-	-	-	-
15.	Masoor Dal	Kg	59,697	1,07,918	-	-	-
16.	Rice	Kg	3,89,010	3,48,774	3,61,044	2,01,979	4,58,198
Champhai ICDS Project							
1.	Groundnut	Kg	11,715	6,430	7,101	9,888	4,856
2.	Matar Chana	Kg	14,278	14,321	11,070	12,578	6,841
3.	Edible Oil	Ltr	5,278	3,559	1,585	-	1,133
4.	Vitamin-B Complex	Btl	41,742	15,760	17,048	18,756	22,004
5.	Multi Vitamin	Tin	553	1,252	1,387	-	-
6.	Sugar	Kg	800	800	2,800	1,200	400
7.	Calcium	Tin	5,189	996	663	937	467
8.	DF Salt	Kg	4,000	4,000	4,000	4,000	2,000
9.	EDFF	Kg	17,685	13,491	21,421	22,872	-
10.	Wheat Flour	Kg	62,335	57,062	30,417	33,351	51,200
11.	Maida	Kg	2,029	-	-	-	-
12.	Biscuits	Kg	-	6,582	21,347	8,364	21,347
13.	Noodles	Kg	-	3,516	7,076	20,852	8,710
14.	Milk	Ltr	6,992	4,790	-	11,930	24,858
15.	Masoor Dal	Kg	32,674	39,915	36,852	-	-
16.	Rice	Kg	1,31,876	1,43,140	1,10,502	56,906	1,33,375

[#] *Data in respect of Darlawn ICDS Project not available.*

Sl. No.	Items	Unit	2018-19	2019-20	2020-21	2021-22	2022-23
Khawbung ICDS Project							
1.	Groundnut	Kg	9,823	3,443	1,916	4,485	2,068
2.	Matar Chana	Kg	11,281	7,328	4,292	6,435	2,902
3.	Edible Oil	Ltr	3,499	1,790	-	-	485
4.	Vitamin-B Complex	Btl	21,500	6,979	6,486	7,411	9,464
5.	Multi Vitamin	Tin	237	598	581	-	-
6.	Sugar	Kg	640	640	640	1,600	320
7.	Calcium	Tin	1,642	448	254	361	193
8.	DF Salt	Kg	3,200	3,200	4,800	3,200	-
9.	EDFF	Kg	8,783	6,279	10,966	9,460	-
10.	Wheat Flour	Kg	31,335	25,629	12,362	13,492	21,700
11.	Maida	Kg	1,051	-	-	-	-
12.	Biscuits	Kg	-	4,076	9,607	5,299	8,936
13.	Noodles	Kg	-	2,100	3,561	9,389	4,979
14.	Milk	Ltr	-	-	-	4,875	10,349
15.	Masoor Dal	Kg	18,081	3,598	14,834	-	-
16.	Rice	Kg	65,568	65,986	44,989	21,647	52,638
Siaha ICDS Project							
1.	Groundnut	Kg	2,152	11,743	-	5,535	1,677
2.	Matar Chana	Kg	4,391	14,064	6,530	13,796	10,455
3.	Edible Oil	Ltr	525	8,117	1,351	871	1,840
4.	Vitamin-B Complex	Btl	21,783	28,805	4,690	26,089	9,355
5.	Multi Vitamin	Tin	-	1,081	-	-	-
6.	Sugar	Kg	-	930	-	900	630
7.	Calcium	Tin	-	743	371	1,295	1,101
8.	DF Salt	Kg	3,300	4,500	-	3,000	1,500
9.	EDFF	Kg	16,504	12,996	16,295	8,800	-
10.	Wheat Flour	Kg	19,939	33,914	7,912	27,974	43,181
11.	Maida	Kg	-	-	-	-	-
12.	Biscuits	Kg	4,190	5,418	10,810	18,234	6,831
13.	Noodles	Kg	760	2,559	4,609	4,609	4,532
14.	Milk	Ltr	77,695	-	9,618	9,618	5,180
15.	Masoor Dal	Kg	20,655	23,037	25,872	7,747	3,534
16.	Rice	Kg	77,466	76,045	84,820	39,626	1,06,690
Tuipang ICDS Project							
1.	Groundnut	Kg	2,809	4,166	3,796	5,029	1,342
2.	Matar Chana	Kg	4,944	5,439	5,783	6,843	3,650
3.	Edible Oil	Ltr	3,491	2,269	648	-	625
4.	Vitamin-B Complex	Btl	7,543	6,977	10,847	11,216	12,742
5.	Multi Vitamin	Tin	-	673	624	-	-
6.	Sugar	Kg	330	660	660	990	300
7.	Calcium	Tin	1,629	-	391	534	271
8.	DF Salt	Kg	3,300	1,650	4,950	2,150	500
9.	EDFF	Kg	-	5,707	16,039	12,615	-
10.	Wheat Flour	Kg	7,607	-	2,790	13,296	15,924
11.	Maida	Kg	1,484	-	-	-	-
12.	Biscuits	Kg	-	3,584	9,130	696	4,243
13.	Noodles	Kg	-	1,963	5,002	2,860	4,739
14.	Milk	Ltr	-	-	-	6,858	1,800
15.	Masoor Dal	Kg	4,473	16,888	20,049	-	-
16.	Rice	Kg	65,834	55,589	64,089	28,692	74,809

Source: Stock Registers maintained by CDPOs.

Appendix-1.3
Year-wise quantity of 'Locally Available Food' supplied in four sampled ICDS Projects
(Reference: Paragraph Paragraph-1.2.6.2)

Sl. No.	Item	Unit	2018-19	2019-20	2020-21	2021-22
Aibawk ICDS Project						
1.	Potato	Kg	2,235	2,200	2,000	1,600
2.	Banana	Kg	1,075	1,466	800	1,200
3.	Orange	Pcs	-	-	5,002	5,500
4.	Egg	Pcs	9,317	-	5,572	7,131
5.	Bread	Pcs	-	-	1,386	1,400
6.	Green Beans	Kg	-	616	-	-
7.	Papaya	Kg	-	434	-	-
8.	Milk	Ltr	1,660	-	-	-
Aizawl Urban ICDS Project						
1.	Bread	Pcs	15,670	14,500	16,500	16,500
2.	Banana	Kg	13,058	10,064	15,000	20,000
3.	Orange	Pcs	55,965	60,400	80,471	85,001
4.	Potato	Kg	13,058	22,332	23,000	30,000
5.	Egg	Pcs	45,709	45,710	55,000	50,733
Champhai ICDS Project						
1.	Banana	Kg	1,709	1,981	1,800	1,875
2.	Potato	Kg	2,136	2,520	2,249	2,599
3.	Orange	Kg	1,710	1,981	1,800	1,875
4.	Bread	Pcs	2,776	3,499	3,002	3,436
5.	Egg	Pcs	12,183	14,600	22,770	27,602
6.	Green Beans	Kg	1,461	1,716	1,501	1,711
7.	Sticky Rice	Kg	1,429	1,716	1,501	1,711
Siaha ICDS Project						
1.	Banana	Kg	1,717	1,792	2,051	3,073
2.	Papaya	Kg	1,404	1,492	1,812	2,155
3.	Potato	Kg	2,801	2,984	3,462	3,573
4.	Eggs	Pcs	5,721	5,972	6,501	6,901
5.	Bread	Pcs	4,266	4,476	5,101	7,086

Source: Registers of 'Locally Available Food' maintained by CDPOs.

Appendix-1.4
Joint Physical Verification
(Reference: Paragraph 1.2.9.2)

Sl. No.	Questions	Replies			
		Yes	*Per cent*	No	*Per cent*
(A) Children		415			
1.	Is the AWC easily accessible?	415	*100*	0	*0*
	Is enough space available in AWC?	217	*52*	198	*48*
	Is the physical condition of building of AWC good?	323	*78*	92	*22*
	Is cleanliness maintained in AWC?	391	*94*	24	*6*
	Is the toilet(s) functioning and clean?	368	*89*	47	*11*
	Is clean drinking water available regularly?	345	*83*	79	*19*
	Is electricity available regularly?	130	*31*	276	*67*
2.	Were PSE Kits available in AWC?	403	*97*	12	*3*
3.	Whether the food served, HCM was as per the menu prescribed?	415	*100*	0	*0*
4.	Whether food was provided on all attendance days in AWC?	415	*100*	0	*0*
5.	Are regular health check-ups conducted at AWCs for your child?	407	*98*	8	*2*
6.	Has your child been vaccinated with the requisite vaccines as applicable according to the age of your child?	415	*100*	0	*0*
7.	Have you been provided training by AWCs on health and nutrition related to childcare and development?	409	*99*	6	*1*
8.	Are mother's meetings arranged by AWWs on Nutrition and Health Education?	415	*100*	0	*0*
9.	If so, do you attend them regularly?	365	*88*	50	*12*
(B) Pregnant Women and Lactating Mothers (PW&LM)		173			
1.	Did you receive food items in the form of THR regularly?	162	*94*	11	*6*
2.	Do you know what are the GoI's cost norms for providing THR and GoM's prescribed quantity of ration to be provided per beneficiary?	34	*20*	138	*80*
3.	Have you been vaccinated with the requisite vaccines as applicable?	171	*99*	6	*3*
4.	Were regular health check-ups conducted for you through AWCs?	171	*99*	2	*1*
5.	Have you been provided training by AWCs on health and nutrition related to childcare and development	172	*99*	1	*1*
6.	Were mother's meetings arranged by AWWs on Nutrition and Health Education?	172	*99*	1	*1*
7.	Were there regular home-visits by AWWs to check on your health?	172	*99*	1	*1*
(C) Adolescent Girls		102			
1.	Do you attend school?	90	*88*	12	*12*
	If No, are you a school drop out?	4	*4*	8	*8*
2.	Have you been informed on menstrual hygiene through AWCs?	102	*100*	0	*0*
3.	Have you attended awareness campaign conducted by AWC?	65	*64*	37	*36*
4.	Do you know about Sakhi or Saheli or Kishori Samooh in AWC?	60	*59*	42	*41*
5.	Have you ever received IFA or de-worming tablet from AWC?	68	*67*	34	*33*
6.	Did you ever receive ration under THR service through AWCs?	98	*96*	4	*4*
7.	Did the AWC provide awareness/ counselling on menstrual hygiene, overall health and nutrition?	99	*97*	3	*3*
8.	Have you ever attended any skill development training?	52	*51*	50	*49*

Source: Joint Physical Verification.

Appendix-1.5

Details of Salary in respect of Shri D. Purkayastha, Associate Professor (Chemistry Department) for the period from March 2017 to July 2024

(Reference: Paragraph-1.3 A)

(Amount in ₹)

Month and Year	Gross Salary	Net Salary	Amount credited to the Account of the employee Shri D. Purkayastha	Amount Paid to substitutes	Name of the substitute engaged on Shri D. Purkayastha's behalf
(1)	(2)	(3)	(4)	(5)	(6)
Mar-17	1,52,556	94,204	74,204	20,000	Jacqueline Lalthlengliani
Apr-17	1,52,556	94,204	74,204	20,000	Jacqueline Lalthlengliani
May-17	1,55,053	96,701	76,701	20,000	Jacqueline Lalthlengliani
Jun-17	1,55,053	96,681	76,681	20,000	Jacqueline Lalthlengliani
Jul-17	1,59,678	1,00,188	80,188	20,000	Jacqueline Lalthlengliani
Aug-17	1,59,678	88,188	68,188	20,000	Jacqueline Lalthlengliani
Sep-17	1,59,678	87,563	67,563	20,000	Jacqueline Lalthlengliani
Oct-17	1,59,678	87,563	67,563	20,000	Jacqueline Lalthlengliani
Nov-17	1,61,607	89,492	69,492	20,000	Jacqueline Lalthlengliani
Dec-17	1,61,607	89,492	69,492	20,000	Jacqueline Lalthlengliani
Jan-18	1,61,607	90,117	70,117	20,000	Jacqueline Lalthlengliani
Feb-18	1,61,607	60,686	40,686	20,000	Jacqueline Lalthlengliani
Mar-18	1,61,607	90,117	70,117	20,000	Jacqueline Lalthlengliani
Apr-18	1,63,536	92,046	72,046	20,000	Jacqueline Lalthlengliani
May-18	1,63,536	92,046	72,046	20,000	Jacqueline Lalthlengliani
Jun-18	1,63,536	92,046	72,046	20,000	Jacqueline Lalthlengliani
Jul-18	1,68,400	95,172	75,172	20,000	Jacqueline Lalthlengliani
Aug-18	1,68,400	95,172	75,172	20,000	Jacqueline Lalthlengliani
Sep-18	1,68,400	95,172	75,172	20,000	Jacqueline Lalthlengliani
Oct-18	1,68,400	93,127	73,127	20,000	Jacqueline Lalthlengliani
Nov-18	1,68,400	93,752	73,752	20,000	Jacqueline Lalthlengliani
Dec-18	2,03,938	1,62,528	1,42,528	20,000	Jacqueline Lalthlengliani
Jan-19	2,03,938	1,62,528	1,42,528	20,000	Jacqueline Lalthlengliani
Feb-19	2,03,938	1,12,528	1,12,528	Nil	-
Mar-19	2,03,938	1,27,528	1,27,528	Nil	-
Apr-19	2,03,938	1,56,278	1,26,278	30,000	Lalrammawii
May-19	2,03,938	1,56,278	1,26,278	30,000	Lalrammawii
Jun-19	2,09,080	1,62,670	1,32,670	30,000	Lalrammawii
Jul-19	2,15,200	1,68,790	1,38,790	30,000	Lalrammawii
Aug-19	2,15,200	1,68,790	1,38,790	30,000	Lalrammawii
Sep-19	2,15,200	1,68,790	1,38,790	30,000	Lalrammawii
Oct-19	2,15,200	1,63,790	1,33,790	30,000	Lalrammawii
Nov-19	2,24,025	1,63,790	1,33,790	30,000	Lalrammawii
Dec-19	2,24,025	1,63,790	1,33,790	30,000	Lalrammawii
Jan-20	2,24,025	1,63,790	1,33,790	30,000	Lalrammawii
Feb-20	2,24,025	1,18,790	88,790	30,000	Lalrammawii

Month and Year	Gross Salary	Net Salary	Amount credited to the Account of the employee Shri D. Purkayastha	Amount Paid to substitutes	Name of the substitute engaged on Shri D. Purkayastha's behalf
(1)	(2)	(3)	(4)	(5)	(6)
Mar-20	2,24,025	1,61,560	1,31,560	30,000	Lalrammawii
Apr-20	2,24,025	1,56,574	1,26,574	30,000	Lalrammawii
May-20	2,24,025	1,63,800	1,33,800	30,000	Lalrammawii
Jun-20	2,24,025	1,30,196	1,00,196	30,000	Lalrammawii
Jul-20	2,30,650	1,34,312	1,04,312	30,000	Lalrammawii
Aug-20	2,30,650	2,02,514	1,72,514	30,000	Lalrammawii
Sep-20	2,30,650	1,70,160	1,40,160	30,000	Lalrammawii
Oct-20	2,30,650	1,66,960	1,36,960	30,000	Lalrammawii
Nov-20	2,30,650	1,69,960	1,39,960	30,000	Lalrammawii
Dec-20	2,30,650	1,69,960	1,39,960	30,000	Lalrammawii
Jan-21	2,30,650	1,69,960	1,39,960	30,000	Lalrammawii
Feb-21	2,30,650	1,19,506	89,506	30,000	Lalrammawii
Mar-21	2,30,650	1,64,960	1,34,960	30,000	Lalrammawii
Apr-21	2,30,650	1,64,960	1,34,960	30,000	Lalrammawii
May-21	2,30,650	1,57,870	1,27,870	30,000	Lalrammawii
Jun-21	2,30,650	1,63,710	1,33,710	30,000	Lalrammawii
Jul-21	2,37,525	1,66,310	1,36,310	30,000	Lalrammawii
Aug-21	2,37,525	1,67,560	1,37,560	30,000	Lalrammawii
Sep-21	2,37,525	1,67,560	1,37,560	30,000	Lalrammawii
Oct-21	2,37,525	1,67,560	1,37,560	30,000	Lalrammawii
Nov-21	2,37,525	1,67,560	1,37,560	30,000	Lalrammawii
Dec-21	2,37,525	1,67,560	1,37,560	30,000	Lalrammawii
Jan-22	2,37,525	1,67,260	1,37,260	30,000	Lalrammawii
Feb-22	2,37,525	1,51,406	1,21,406	30,000	Lalrammawii
Mar-22	2,60,001	1,89,536	1,59,536	30,000	Lalrammawii
Apr-22	2,60,001	1,90,236	1,60,236	30,000	Lalrammawii
May-22	2,60,001	1,90,236	1,60,236	30,000	Lalrammawii
Jun-22	2,60,001	1,90,236	1,60,236	30,000	Lalrammawii
Jul-22	2,67,673	1,96,378	1,66,378	30,000	Lalrammawii
Aug-22	2,67,673	1,96,378	1,66,378	30,000	Lalrammawii
Sep-22	2,67,673	1,87,628	1,57,628	30,000	Lalrammawii
Oct-22	2,67,673	1,87,628	1,57,628	30,000	Lalrammawii
Nov-22	2,67,673	1,87,628	1,57,628	30,000	Lalrammawii
Dec-22	2,67,673	1,87,628	1,57,628	30,000	Lalrammawii
Jan-23	2,67,673	1,87,628	1,57,628	30,000	Lalrammawii
Feb-23	2,67,673	1,66,107	1,36,107	30,000	Lalrammawii
Mar-23	2,67,673	1,82,628	1,52,628	30,000	Lalrammawii
Apr-23	2,75,389	1,90,344	1,60,344	30,000	Lalrammawii
May-23	2,75,389	1,90,344	1,60,344	30,000	Lalrammawii
Jun-23	2,75,389	1,90,344	1,60,344	30,000	Lalrammawii
Jul-23	2,83,567	1,95,732	1,65,732	30,000	Lalrammawii

Month and Year	Gross Salary	Net Salary	Amount credited to the Account of the employee Shri D. Purkayastha	Amount Paid to substitutes	Name of the substitute engaged on Shri D. Purkayastha's behalf
(1)	(2)	(3)	(4)	(5)	(6)
Aug-23	2,83,567	1,98,232	1,68,232	30,000	Lalrammawii
Sep-23	2,91,515	2,06,180	1,76,180	30,000	Lalrammawii
Oct-23	2,91,515	2,06,180	1,56,180	50,000	Mathew G. Lalzawmliana
Nov-23	2,91,515	2,06,180	1,56,180	50,000	Mathew G. Lalzawmliana
Dec-23	2,91,515	1,96,180	1,46,180	50,000	Mathew G. Lalzawmliana
Jan-24	2,91,515	1,96,180	1,46,180	50,000	Mathew G. Lalzawmliana
Feb-24	2,91,515	2,09,630	1,59,630	50,000	Mathew G. Lalzawmliana
Mar-24	2,91,515	2,01,180	1,51,180	50,000	Mathew G. Lalzawmliana
Apr-24	2,91,515	2,01,180	1,51,180	50,000	Mathew G. Lalzawmliana
May-24	2,91,515	2,01,180	1,51,180	50,000	Mathew G. Lalzawmliana
Jun-24	2,91,515	2,01,180	1,51,180	50,000	Mathew G. Lalzawmliana
Jul-24	3,00,215	2,07,080	1,57,080	50,000	Mathew G. Lalzawmliana
Total	**2,02,06,008**	**1,37,61,326**	**1,11,81,326**	**25,80,000**	

Appendix-1.6

Details of eight regular Professors whose salaries were deducted during their unauthorised absence and paid to their substitutes

(Reference: Paragraph-1.3 B)

(Amount in ₹)

Sl. No.	Name & Designation	Department	Gross salary of the professors	Period of unauthorised absence/ engagement of substitute	No. of months	Rate of payment made to substitutes per month	Amount paid to substitutes
1.	Laldinpuii, Associate Professor	Public Administration	10,81,500	March 2020 to December 2020	10	15,000	1,50,000
2.	K I Singh, Associate Professor	Physics	14,25,150	July 2021 to December 2021	6	20,000	1,20,000
3.	Janet Laltlansangi, Assistant Professor	Geography	38,91,236	July 2019 to June 2022	36	15,000	5,40,000
4.	Romuanpuii, Assistant Professor	Chemistry	33,67,992	August 2019 to June 2022	36	20,000	7,20,000
5.	Lalngaihmana wmi, Assistant Professor	Botany	24,04,123	June 2020 to June 2022	25	15,000	3,75,000
6.	Lalengmawii, Assistant Professor	Public Administration	30,23,527	September 2019 to March 2022	31	15,000	4,65,000
7.	Lalhruaitluangi Sailo, Assistant Professor	Education	25,34,855	July 2019 to June 2021	24	15,000	3,60,000
8.	Dr Tracy Lalduhawmi, Assistant Professor	Public Administration	8,54,600	May 2021 to January 2022	9	15,000	1,35,000
Total			**1,85,82,983**				**28,65,000**

Appendix-1.7
Details of payment made to individuals designated as Assistant Professors who were not in the pay roll/ employment list

(Reference: Paragraph-1.3 B)

(Amount in ₹)

Sl. No.	Name & Designation	Bank Account No.	Amount paid	Months during which the amount was paid	Rate of payment
1.	Lalhmangaiha Asstt. Professor	20192254081	2,55,000	August 2021 to October 2022 except June 2022	₹ 15,000 from August 2021 to December 2021 and ₹ 20,000 from January 2022 to October 2022
2.	Reuben Lalawmpuia, Asstt. Professor	20195704210	75,000	August 2021 to December 2021	₹ 15,000 for August 2021 to December 2021
3.	Laldawngsangi, Asstt. Professor	31026625752	1,95,000	August 2021 to June 2022	₹ 15,000 from August 2021 to December 2021 and ₹ 20,000 from January 2022 to June 2022
4.	K. Lalawmpuia	20081405447	95,000	August 2021 to January 2022	₹ 15,000 from August 2021 to December 2021 and ₹ 20,000 for January 2022
5.	Mathew Lalzawmliana, Asstt. Professor	20197013753	1,76,000	August 2021 to June 2022	₹ 20,000 from August 2021 to June 2022
6.	Jesai L.B. Ralte, Asstt. Professor	20195704673	1,15,000	August 2021 to February 2022	₹ 15,000 from August 2021 to December 2021 and ₹ 20,000 for January 2022 to February 2022
7.	K. Lalchhandami, Asstt. Professor	34090608805	1,35,000	August 2021 to March 2022	₹ 15,000 from August 2021 to December 2021 and ₹ 20,000 from January 2022 to March 2022
8.	C. Lalrinchhana, Asstt. Professor	37758313429	75,000	August 2021 to December 2021	₹ 15,000 from August 2021 to December 2021
9.	Lalramfela Ngurte, Asstt. Professor	20195704481	1,00,000	August 2021 to December 2021	₹ 20,000 from August 2021 to December 2021
10.	Lalthasangi, Asstt. Professor (shown in the payment as Canara Bank)	33621342059	1,95,000	August 2021 to June 2022	₹ 15,000 from August 2021 to December 2021 and ₹ 20,000 from January 2022 to June 2022
11.	Benjamin Lalduhsaka, Asstt. Professor	20322686947	60,000	April 2022 to June 2022	₹ 20,000 from April 2022 to June 2022
Total			**14,76,000**		

Appendix-2.1

The district-wise and year-wise details of households and persons registered under MGNREGA during 2019-20

(Reference: Paragraph-2.2.10.1)

Sl. No.	District	No. of Registered		No. of Job Card deleted in current YR		No. of Job Card included in current YR		Cumulative	Employment demanded		Employment offered		Employment Availed	
		Household	Persons	Household	Persons	Household	Persons	Total	Household	Persons	Household	Persons	Household	Persons
1.	Aizawl	27,455	36,034	1,548	5,741	1,443	2,738	27,455	28,287	30,390	28,280	30,383	28,268	30,371
2.	Champhai	29,744	32,307	1,837	5,102	1,811	1,930	29,744	30,779	30,960	30,779	30,960	30,760	30,936
3.	Kolasib	19,400	23,403	587	3,198	1,149	1,281	19,400	19,899	20,384	19,893	20,378	19,855	20,334
4.	Lawngtlai	33,119	41,007	941	3,580	2,182	3,835	33,111	32,931	34,403	32,931	34,402	32,926	34,397
5.	Lunglei	38,418	40,128	590	1,131	2,248	2,252	38,418	38,636	38,639	38,593	38,596	38,593	38,596
6	Mamit	21,152	23,106	706	1,447	1,113	1,250	21,150	21,409	21,570	21,404	21,565	21,396	21,556
7.	Serchhip	15,042	24,413	179	7,138	507	773	15,042	14,997	15,261	14,997	15,261	14,997	15,261
8.	Siaha	16,305	24,877	219	3,908	1,131	1,481	16,305	16,180	16,680	16,180	16,680	16,180	16,680

Source: MIS Report of MGNREGA

Appendix-2.2

The district-wise and year-wise details of households and persons registered under MGNREGA during 2020-21

(Reference: Paragraph-2.2.10.1)

Sl. No.	District	No. of Registered		No. of Job Card deleted in current YR		No. of Job Card included in current YR		Cumulative	Employment demanded		Employment offered		Employment Availed
1.	Aizawl	22,235	27,427	370	2,486	2,467	3,071	22,235	22,237	23,719	22,206	23,688	22,198
2.	Champhai	17,370	18,259	1,014	1,860	1,216	1,220	17,370	18,104	18,108	18,086	18,090	18,086
3.	Hnahthial	7,098	8,072	8	14	352	352	7,097	7,100	7,100	7,100	7,100	7,100
4.	Khawzawl	8,435	9,015	778	1,301	826	847	8,435	9,178	9,205	9,178	9,205	9,178
5.	Kolasib	20,536	22,448	1,222	4,237	2,277	2,917	20,536	21,476	23,004	21,476	23,004	21,450
6.	Lawngtlai	34,976	36,862	1,309	8,155	2,869	7,313	34,976	35,562	38,603	35,562	38,603	35,561
7.	Lunglei	31,564	33,111	1,443	2,127	1,311	1,311	31,564	32,512	32,515	32,431	32,434	32,390
8	Mamit	21,732	24,070	670	1,720	1,174	1,332	21,731	22,110	22,273	22,110	22,273	22,106
9.	Saitual	11,736	12,331	1,445	3,355	1,526	1,622	11,736	13,038	13,100	13,037	13,099	13,025
10.	Serchhip	15,190	22,073	724	3,563	539	708	15,189	15,410	15,447	15,410	15,447	15,394
11.	Siaha	16,690	20,275	913	6,243	1,225	3,529	16,690	17,249	19,880	17,249	19,880	17,249

Source: MIS Report of MGNREGA

Appendix-2.3

The district-wise and year-wise details of households and persons registered under MGNREGA during 2021-22

(Reference: Paragraph-2.2.10.1)

Sl. No.	District	No. of Registered		No. of Job Card deleted in current YR		No. of Job Card included in current YR		Cumulative	Employment demanded		Employment offered		Employment Availed
1.	Aizawl	20,832	23,473	2,326	5,308	836	907	20,832	21,255	21,330	21,254	21,329	21,253
2.	Champhai	17,732	18,024	846	1,712	1,160	1,194	17,732	18,414	18,450	18,414	18,450	18,378
3.	Hnahthial	6,922	7,065	384	1,385	201	362	6,922	6,956	6,956	6,956	6,956	6,956
4.	Khawzawl	8,545	8,832	228	628	292	497	8,545	8,735	8,946	8,735	8,946	8,735
5.	Kolasib	20,372	21,545	901	2,510	704	1,068	20,372	20,583	20,971	20,583	20,971	20,543
6.	Lawngtlai	35,708	37,585	824	2,048	1,437	1,785	35,708	35,773	36,061	35,773	36,061	35,765
7.	Lunglei	31,840	32,511	1,832	3,469	1,527	1,529	31,839	32,968	32,970	32,966	32,968	32,954
8.	Mamit	21,851	24,092	799	1,641	801	1,504	21,850	22,501	22,687	22,501	22,687	22,453
9.	Saitual	12,092	13,315	160	430	428	521	12,092	12,133	12,212	12,133	12,212	12,123
10.	Serchhip	15,577	22,597	177	446	508	628	15,577	15,652	15,704	15,652	15,704	15,647
11.	Siaha	17,331	20,969	103	837	716	960	17,331	17,298	17,486	17,298	17,486	17,298

Source: MIS Report of MGNREGA

Appendix-2.4

The district-wise and year-wise details of households and persons registered under MGNREGA during 2022-23

(Reference: Paragraph-2.2.10.1)

Sl. No.	District	No. of Registered		No. of Job Card deleted in current YR		No. of Job Card included in current YR		Cumulative	Employment demanded		Employment offered		Employment Availed
1.	Aizawl	21,226	24,621	482	1,018	800	879	21,226	21,574	21,582	21,543	21,551	21,541
2.	Champhai	18,274	20,097	110	332	584	730	18,274	18,307	18,522	18,305	18,520	18,299
3.	Hnahthial	7,191	8,144	32	99	274	456	7,191	7,166	7,252	7,166	7,252	6,959
4.	Khawzawl	8,716	9,487	47	158	183	265	8,716	8,729	8,815	8,729	8,815	8,729
5.	Kolasib	20,971	22,676	178	684	731	1,176	20,931	21,072	21,764	21,067	21,759	21,043
6.	Lawngtlai	37,020	38,677	1,149	2,471	1,865	2,314	37,017	37,157	37,662	37,157	37,662	37,147
7.	Lunglei	32,530	34,222	985	1,475	1,295	1,331	32,495	33,048	33,080	33,047	33,079	33,046
8.	Mamit	22,378	24,612	606	1,320	985	1,214	22,378	22,801	23,218	22,798	23,215	22,793
9.	Saitual	12,193	12,934	429	1,462	417	641	12,193	12,490	12,906	12,490	12,906	12,474
10.	Serchhip	16,089	23,747	68	590	538	736	16,089	16,087	16,454	16,087	16,454	16,084
11.	Siaha	18,024	22,141	127	943	720	1,239	18,024	17,971	18,601	17,970	18,600	17,967

Source: MIS Report of MGNREGA

Appendix-2.5

The district-wise and year-wise details of households and persons registered under MGNREGA during 2023-24

(Reference: Paragraph-2.2.10.1)

Sl. No.	District	No. of Registered		No. of Job Card deleted in current YR		No. of Job Card included in current YR		Cumulative	Employment demanded		Employment offered		Employment Availed
1.	Aizawl	21,479	25,798	985	2,214	1,060	1,323	21,470	22,041	22,163	22,041	22,163	22,027
2.	Champhai	18,597	19,840	586	1,994	742	1,638	18,597	18,815	19,714	18,801	19,694	18,785
3.	Hnahthial	7,371	8,469	25	761	172	687	7,370	7,339	7,880	7,339	7,880	7,049
4.	Khawzawl	8,794	9,313	293	800	300	587	8,794	8,976	9,236	8,976	9,236	8,970
5.	Kolasib	21,223	23,481	206	997	422	838	21,183	21,196	21,771	21,192	21,767	21,173
6.	Lawngtlai	37,990	39,812	636	1,525	1,390	1,854	37,990	37,930	38,334	37,930	38,334	37,901
7.	Lunglei	33,237	34,609	1,059	2,322	1,400	1,804	33,232	33,229	33,559	33,221	33,551	33,143
8.	Mamit	22,746	24,950	604	1,483	830	1,005	22,745	23,121	23,421	23,121	23,421	23,054
9.	Saitual	12,552	13,833	174	501	408	573	12,545	12,562	12,739	12,562	12,739	12,503
10.	Serchhip	16,272	23,853	367	1,521	496	1,155	16,272	16,311	16,780	16,311	16,779	16,281
11.	Siaha	18,369	23,472	172	1,434	424	1,199	18,368	18,342	19,238	18,342	19,238	18,326

Source: MIS Report of MGNREGA

*Note: As evident from the above **Appendices-2.1 to 2.5**, there are discrepancies in the figure i.e., cumulative number of households included in the Job Card should match with the total number of households in the beginning of the year minus the number of households deleted plus number of households added during the year but does not match. This indicated that the figures given in the MIS report are incorrect and not reliable.*

Appendix-2.6

Inclusion of non-permissible works in sampled block and villages in Mamit District during 2019-20 to 2023-24

(Reference: Paragraph-2.2.12.3)

Sl. No.	Block Name	VC Name	Work Start Fin Year	Work Status	Work Code	Work Name	Agency Name	Amount paid since inception (in ₹)	
								Unskilled wage	**Material component inclusive of semi-skilled and skilled wages**
1.	Zawlnuam	Kawrthah	2019-2020	Completed	2204001027/RC/30893	Retaining wall near Playground	VEC	2,110	3,49,998
2.	Zawlnuam	Kawrthah	2019-2020	Completed	2204001027/RC/32905	Constn. of R/ wall at Sangliankhuma house	VEC	211	3,00,000
3.	Zawlnuam	Kawrthah	2019-2020	Completed	2204001027/RC/32917	Constn. of R/Wall near indoor stadium	VEC	211	3,00,000
4.	Kawrtethaw Veng	Rajiv Nagar	2020-2021	Completed	2204002021/AV/3530	Construction of Retaining Wall near Lalramthara House	VEC	675	2,50,000
5.	Kawrtethaw Veng	Rajiv Nagar	2021-2022	Completed	2204002021/AV/GIS/6430	Construction of retaining wall near Library building	VEC	3,029	2,30,000
6.	Zawlnuam	Kawrthah	2021-2022	Completed	2204001027/AV/GIS/9516	Const. of Retaining wall at Zophei road	VEC	932	3,00,000
7.	Zawlnuam	Kanhmun	2022-2023	Completed	2204001038/AV/GIS/29478	Const. of retaining wall at approach road to St. Xavier School	VEC	3,029	3,00,000
8.	Zawlnuam	Bawrai	2023-2024	Completed	2204001034/LD/GIS/36375	Const. of stone spur/ retaining wall at Govt. PS	VEC	3,237	2,00,000
9.	Zawlnuam	Kawrthah	2023-2024	Completed	2204001027/LD/GIS/36509	Construction of retaining wall below Doctors Quarter to prevent landslide	VEC	3,237	1,50,000
10.	Zawlnuam	Kawrthah	2023-2024	Completed	2204001027/LD/GIS/39786	Retaining wall below SHG building	VEC	747	2,00,000
11.	Zawlnuam	Kawrthah	2023-2024	Completed	2204001027/LD/GIS/39791	Const. of Retaining wall near BCM Pastor quarters	VEC	747	2,00,000
Total								**18,165**	**27,79,998**
Grand Total								**27,98,163**	

Source: MIS Record in NREGA Soft

Appendix-2.7

Inclusion of non-permissible works in sampled block and villages in Kolasib District during 2019-20 to 2023-24

(Reference: Paragraph-2.2.12.3)

Sl. No.	Block Name	VC Name	Work Start Fin Year	Work Status	Work Code	Work Name	Agency Name	Amount paid since inception (in ₹)	
								Unskilled wage	Material component inclusive of semi-skilled and skilled wages
1.	Bilkhawthlir	Saiphai	2019-2020	Completed	2205002012/FP/23223	Constn. of r wall (June)	VEC	1,03,390	4,99,827
2.	Bilkhawthlir	Saiphai	2019-2020	Completed	2205002012/FP/23415	Constn. of Retaining wall, near chhimveng presbyterian church	VEC	31,650	84,943
3.	Bilkhawthlir	Saiphai	2019-2020	Completed	2205002012/FP/23766	MC Constn. of R wall at near PCI, Face 2	VEC	10,550	15,057
4.	Bilkhawthlir	Saiphai	2020-2021	Completed	2205002012/FP/23902	R Wall Lianpuii In bul (May)	VEC	94,500	2,00,000
5.	Bilkhawthlir	College veng	2021-2022	Completed	2205002029/LD/28538	Retaining Wall	VEC	52,192	1,99,996
6.	Thingdawl	Serkhan	2021-2022	Completed	2205001004/FP/24469	Constn. of R/Wall approach road to Model Veng	VEC	39,144	3,00,000
7.	Thingdawl	Serkhan	2021-2022	Completed	2205001004/FP/24410	Retaining wall at Model Road	VEC	16,310	1,50,252
8.	Bilkhawthlir	Saiphai	2022-2023	Completed	2205002012/AV/GIS/18677	Retaining wall ECFI church approach road Aug 2022	VEC	1,86400	2,20,000
9.	Thingdawl	Lungmuat	2022-2023	Completed	2205001006/FP/GIS/18662	Retaining wall near Primary School	VEC	34,950	1,46,496
10.	Bilkhawthlir	College veng	2023-2024	Completed	2205002029/WC/GIS/34805	Pi Zaikungi in bula Retaining wall rem 8 days June 2023 College veng	VEC	19,920	2,00,000
11.	Thingdawl	Kawnpui North	2023-2024	Completed	2205001012/LD/GIS/34686	Construction Of Retaining Wall at Govt. Primary School I	VEC	1,05,576	3,49,986
Total								**6,94,582**	**23,66,557**
Grand Total								**30,61,139**	

Source: MIS Record in NREGA Soft

Appendix-2.8

Delays in release of the Central Share of fund

(Reference: Paragraph-2.2.13.1)

Sl. No.	Financial Year	Sanction Order No. (GoI)	Instal ment	Tranche	Date of release by GoI	Due date of release by GoM	Actual date of release by GoM	Amount (₹ in crore) released by the State Government			Amount (in crore)	Delay in fund release by GoM *(delay in days)*	Interest Payable at 12 *per cent*
								1st release	2nd release	3rd release			
1.	2019-20	J.12028/2/2019-RE-VI Sl.No.68	1st	1st	05.08.2019	09.08.2019	15.10.2019	49.06			49.06	67	1.08
2.	2019-20	J.12028/2/2019-RE-VI Sl.No.89	2nd	1st	23.10.2019	27.10.2019	19.03.2020 & 20.07.2020	0.79	0.26		1.05	144 & 267	0.06
3.	2019-20	J. 12028/2/ 2019-RE-VI Sl. No.105	3rd	1st	27.12.2019	31.12.2019	10.12.2020				0.14	345	0.02
4.	2019-20	J.12028/2/2019-RE-VI Sl.No.146	4th	1st	11.02.2020	15.02.2020	02.12.2020				0.21	291	0.02
5.	2019-20	J.12028/2/2019-RE-VI Sl.No.160	1st	2nd	23.03.2020	27.03.2020	15.10.2020				5.06	202	0.34
										Total	**55.54**		0.00
6.	2020-21	J.12028/2/2019-RE-VI Sl.No.14	1st	1st	07.04.2020	11.04.2020	22.05.2020 & 10.07.2020 & 28.11.2020	22.63	22.00	0.08	44.71	41, 90 & 231	0.96
7.	2020-21	J.12028/2/2019-RE-VI Sl.No.74	2nd	1st	13.11.2020	17.11.2020	04.02.2021				11.60	79	0.30
8.	2020-21	J.12028/2/2019-RE-VI Sl.No.77	3rd	1st	27.11.2020	01.12.2020	04.02.2021				11.83	65	0.25
9.	2020-21	J.12028/2/2019-RE-VI Sl.No.114	4th	1st	05.03.2021	09.03.2021	04.06.2021				20.55	87	0.59
Total											**88.70**		3.62

Sl. No.	Financial Year	Sanction Order No. (GoI)	Instal ment	Tranche	Date of release by GoI	Due date of release by GoM	Actual date of release by GoM	Amount (₹ in crore) released by the State Government			Amount (in crore)	Delay in fund release by GoM *(delay in days)*	Interest Payable at 12 *per cent*
								1st release	2nd release	3rd release			
10.	2021-22	J.12028/1/2021-RE-VI Sl.No.19	1st	1st	10.06.2021	26.06.2021	03.12.2021 & 28.02.2022 & 28.02.2022	30.00	30.00	26.08	86.08	160, 247& 247	
Total											**86.08**		
11.	2022-23	J.12028/1/2022-RE-VI Sl.No.22	1st	1st	02.09.2022	18.09.2022	22.11.2022				59.74	65	
12.	2022-23	J.12028/1/2022-RE-VI Sl.No.61	2nd	1st	03.02.2023	19.02.2023	14.03.2023				58.85	23	
Total											**118.59.**		
13.	2023-24	J.12034/2/2023-RE-VI Sl.No.29	1st	1st	28.08.2023	13.09.2023	25.09.2023 & 17.11.2023	38.87	9.80		48.67	12 & 65	
14.	2023-24	J.12034/2/2023-RE-VI Sl.No.87	2nd	1st	27.03.2024	12.04.2024	01.05.2024				980	19	
Total											**58.47**		

Appendix-2.9
Delays in release of the State Matching Share of fund
(Reference: Paragraph-2.2.13.1)

Sl. No.	Financial Year	Sanction Order No. (GoI)	Installment	Tranche	Date of release by GoI	Due date of release by GoM	Actual date of release by GoM	SMS Amount (₹ in crore)	Delay in fund release by GoM (No. of days)
1.	**2019-20**	J.12028/2/2019-RE-VI Sl. No. 68	1st	1st	05.08.2019	09.08.2019	20.12.2019	511.096	133
2.		J.12028/2/2019-RE-VI Sl. No. 89	2nd	1st	23.10.2019	27.12.2019	10.03.2020	8.24947	74
3.		J-12028/2/2019-RE-VI Sl. No. 105	3rd	1st	27.12.2019	31.12.2019	22.05.2020	1.49688	143
4.		J-12028/2/2019-RE-VI Sl. No.146	4th	1st	11.02.2020	15.02.2020	22.05.2020	2.22608	97
5.		J.12028/2/2019-RE-VI Sl. No. 160	1st	2nd	23.03.2020	27.03.2020	21.05.2020	52.74463	55
6.		J.12028/2/2019-RE-VI, Sl. No. 18 (NeFMS)	1st	1st	08.04.2019		10.07.2019	1509.69	
7.		J.12028/2/2019-RE-VI, Sl. No. 35 (NeFMS) (FY 2019-2020)	2nd	1st	09.05.2019		25.07.2019	425.77	
8.		J.12028/2/2019-RE-VI, Sl. No. 68 (NeFMS) (FY 2019-2020)	3rd	1st	19.06.2019		20.12.2019	405.44	
9.		J.12028/2/2019-RE-VI, Sl. No. 68 (NeFMS) (FY 2019-2020)	4th	1st	17.07.2019		20.12.2019	666.25566	

Sl. No.	Financial Year	Sanction Order No. (GoI)	Installment	Tranche	Date of release by GoI	Due date of release by GoM	Actual date of release by GoM	SMS Amount (₹ in crore)	Delay in fund release by GoM (No. of days)
10.		J.12028/2/2019-RE-VI, Sl. No. 164 (NeFMS) (FY 2019-2020)	1st	2nd	02.12.2019		03.06.2020	560.69814	
11.		J.12028/2/2019-RE-VI, Sl. No. 165 (NeFMS) (FY 2019-2020)	2nd	2nd	11.12.2019		03.06.2020	923.5699	
12.	**2020-21**	J.12028/2/2010-RE-VI Sl.No.14	1st	1st	07.04.2020	11.04.2020	03.06.2020	1518.12	53
13.		J.12028/2/2019-RE-VI Sl. No.74	2nd	1st	13.11.2020	17.11.2020	02.02.2021	386.826	77
14.		J.12028/2/2019-RE-VI Sl. No. 77	3rd	1st	27.11.2020	01.12.2020	03.02.2021	394.333	64
15.		J.12028/2/2019-RE-VI Sl. No. 114	4th	1st	05.03.2021	09.03.2021	08.10.2021	685.133	213
16.		J.12028/2/2020-RE-VI Sl. No. 14 (NeFMS) (FY 2020-2021)	1st	1st	07.04.2020		11.02.2021	464.94	
17.	**2021-22**	J.12028/1/2021-RE-VI Sl. No. 19	1st	1st	10.06.2021	26.06.2021	09.09.2021	2869.19	75
18.	**2022-23**	J.12028/1/2022-RE-VI Sl. No. 22	1st	1st	02.09.2022	18.09.2022	02.12.2022	1991.45	75
19.		J.12034/2/2023-RE-/VI Sl. No. 61	2nd	1st	03.02.2023	19.02.2023	18.08.2023	1961.71	180
20.	**2023-24**	J.12034/2/2023-RE-VI Sl. No. 29	1st	1st	28.08.2023	13.09.2023	12.12.2023	1622.524	90

Appendix-3.1.1

Summarised financial position and working results of Government Companies as per their latest finalised accounts as on 30 September 2024

(Reference: Paragraphs-3.1.6, 3.1.8, 3.1.8.2, 3.1.8.3 and 3.1.9)

(Figures in columns (5) to (12) are ₹ in crore)

Sl. No.	Sector/ name of the Company	Period of accounts	Year in which accounts finalised	Paid-up capital[135]	Loans outstanding at the end of year	Accumulated profit(+)/ loss(-)	Turnover	Net profit (+)/ loss (-)	Net impact of Audit comments	Capital employed[136]	Return on capital employed[137]	Percentage of return on capital employed	Interest	Net worth	Manpower[138]
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Working Government Companies															
SECTOR: AGRICULTURAL MARKETING															
1.	Mizoram Agricultural Marketing Corporation Limited	2011-12	2021-22	5.97	-	(-) 8.54	-	(-) 1.63	-	(-) 2.57	(-)1.61	Not workable	0.02	(-) 2.57	15
2.	Mizoram Food and Allied Industries Corporation Limited	2019-20	2023-24	20.00	-	(-) 22.69	0.28	(-) 0.41	-	(-) 2.69	(-)0.41	Not workable	0.00	(-) 2.69	25
	Sector Wise Total			**25.97**	**-**	**(-) 31.23**	**0.28**	**(-) 2.04**	**-**	**(-) 5.26**	**(-)2.02**	**Not workable**	**0.02**	**(-) 5.26**	**40**
SECTOR: FINANCING															
3.	Zoram Infrastructure and Industrial Development Corporation Limited	2022-23	2023-24	20.33	27.68	(-) 12.77	64.57	(-) 0.45	-	(+) 35.24	(-) 0.45	(-) 1.28	0.00	(+) 7.56	36
	Sector Wise Total			**20.33**	**27.68**	**(-) 12.77**	**64.57**	**(-) 0.42**	**-**	**(+) 35.24**	**(-) 0.45**	**(-) 1.28**	**0.00**	**(+) 7.56**	**36**
SECTOR: MANUFACTURING															
4.	Zoram Electronics Development Corporation Limited	2009-10	2016-17	7.23	-	(-) 6.59	-	(-) 0.24	-	(+) 0.64	(-) 0.24	(-) 37.50	0.00	(+) 0.64	0
	Sector Wise Total			**7.23**	**-**	**(-) 6.59**	**0.00**	**(-) 0.24**	**-**	**(+) 0.64**	**(-) 0.24**	**(-) 37.50**	**0.00**	**(+) 0.64**	**25**
SECTOR: MISCELLANEOUS															
5.	Mizoram Handloom and Handicrafts Development Corporation Limited	2018-19	2020-21	10.00	0.10	(-) 6.34	0.00	(-) 0.29	-	(+) 3.76	(-) 0.29	(-) 7.71	0.00	(+) 3.66	15
6.	Aizawl Smart City Limited[139]	2019-20	2021-22	0.05	-	-	-	-	-	(+) 0.05	-	-	0.00	(+) 0.05	32
	Sector Wise Total			**10.05**	**0.10**	**(-) 6.34**	**0.00**	**(-) 0.29**	**-**	**(+) 3.81**	**(-) 0.29**	**(-) 7.71**	**0.00**	**(+) 3.71**	**47**
	Grand Total			**63.58**	**27.78**	**(-) 56.93**	**64.85**	**(-) 3.02**	**-**	**(+) 34.43**	**(-) 3.00**	**(-) 8.71**	**0.02**	**(+) 6.65**	**140**

Source: Latest finalised Accounts of SPSEs

135 Paid up capital includes ‘Share application money pending allotment’ (₹ 7.57 crore) in respect of Mizoram Agricultural Marketing Corporation Limited (₹ 0.52 crore), Zoram Infrastructure and Industrial Development Corporation Limited (₹ GoM: ₹ 0.60 crore *plus* Others: ₹ 3.95 crore), Zoram Electronics Development Corporation Limited (₹ 2.46 crore) and Aizwl Smart City Limited (₹ 0.04 crore)

136 Capital employed represents Shareholders’ fund *plus* long term borrowings

137 Return on capital has been worked out by adding back the ‘interest’ charged to profit and loss account to the ‘net profit’ or ‘net loss’ for the year

138 Including Temporary and Regular employees

139 In respect of SPSE at serial no. 6, Net Losses for the year (₹ 0.60 crore) were recouped from the Government Grants.

Appendix-3.1.2
Statement showing Rate of Real Return on Government Investment
(Reference: Paragraph-3.1.9)

(₹ in crore)

Financial Year	Present value of total investment at the beginning of the year	Equity infused by the State Government during the year	Net interest free loan given by the State Government during the year	Interest free loan converted into equity during the year	Grants/ subsidies given by the State Government for operational and administrative expenditure	Disinvestment by the State Government during the year at face value	Total investment during the year	Total investment at the end of the year	Average rate of interest (on Government borrowings)	Present value of total investment at the end of the year	Minimum expected return to recover cost of funds for the year	Total earnings/ profit after tax (PAT) for the year*
A	**B**	**C**	**D**	**E**	**F**	**G**	**H = C+D+E+F+G**	**I = B+H**	**J**	**K = I x (1+J/100)**	**L = I x J/100**	**M**
Upto 2016-17	88.09	53.94	-	-	-	-	53.94	142.03	5.20	149.42	7.39	
2017-18	149.42	0.00	0.00	0.00	5.17	0.00	5.17	154.59	4.84	162.07	7.48	0.08
2018-19	162.07	0.00	0.00	0.00	4.54	0.00	4.54	166.61	5.04	175.01	8.40	-0.33
2019-20	175.01	0.00	0.00	0.00	5.53	0.00	5.53	180.54	4.29	188.29	7.75	-2.04
2020-21	188.29	0.13[140]	0.00	0.00	14.14	0.00	14.27	202.56	4.32	211.31	8.75	-2.32
2021-22	211.31	0.00	0.00	0.00	6.22	0.00	6.22	217.53	4.41	227.12	9.59	-2.77
2022-23	227.12	0.00	0.00	0.00	14.74	0.00	14.74	241.86	4.58	252.94	11.08	-2.63
2023-24	252.94	0.00	0.00	0.00	30.21	0.00	30.21	283.15	5.05	**297.45**	14.30	-3.02
Total:		**54.07**			**80.55**		**134.62**					

* *worked out in respect of six SPSEs where State Government made direct investment on the basis of profit/ loss as per their latest finalised accounts*

(₹ in crore)

Year	Total earnings/ loss in 2023-24	Investment by the State Government as per total of the column H above	Return on State Government investment on the basis of historical value	Present value of State Government investment at the end of 2023-24	Real return on State Government investment considering the present value of investments
	A	**B**	**C**	**D**	**E**
	Value of column M of above table	**Total of the column H of above table**	**A*100/B**	**Value of column K of above table**	**A*100/D**
2023-24	-3.02	134.62	-2.24	297.45	-1.02

Source: Records furnished by SPSEs

[140] New Company *viz.*, Aizawl Smart City Limited incorporated and investment amounting to ₹ 0.05 crore was added. ₹ 0.08 crore contributed to the equity capital of Mizoram Agriculture Marketing Corporation Limited during 2020-21.

Appendix-4.1

Statement showing the details of the targeted area as per Micro plan *vis-a-vis* total area of VFDC as per Landscape survey report

(Reference: Paragraph-4.9.9.2)

(Area in hectare)

Sl. No	VFDC	Sub-mission/ interventions wise area as per Micro plan of VFDCs								Total targeted Area	Total area of VFDC as per Landscape survey
		Enhance quality of forest cover and improving ecosystem service [Sub Mission (SM) 1]				Ecosystem restoration & increase in forest cover (SM 2)	Enhancing tree cover in urban and peri-urban areas (SM3)	Agro forestry & Social forestry (increasing biomass & creating carbon sink) (SM4)			
		Category(a) (ANR)	Category(b)			Rehabilitation of shifting cultivation		Farmer's land including current fallows	Highways/ rural roads		
			Type (A)	Type (B)	Type (C)						
L2: Kolasib (Kolasib & Bairabi)											
1.	New Diakkawn	220	NIL	NIL	NIL	107	25	120	NIL	472	Not available
L2: Kolasib (Kawnpui & Bukpui)											
2.	Bualpui	NIL	NIL	830	NIL	250	50	100	NIL	1,230	Not available
L2: Champhai (Khawzawl)											
3.	Chawngtlai	100	120	50	155	210	NIL	145	30	810	Not available
L2: Champhai (Kawlkulh)											
4.	Kawlkulh	60	75	40	80	95	NIL	100	15	465	826
5.	Vanchengpui	60	75	40	90	95	NIL	50	5	415	300
6.	Pawlrang	60	65	30	80	95	NIL	50	15	395	850
L2: Thenzawl (Serchhip)											
7.	Thentlang	150	150	NIL	150	350	NIL	100	30	930	1,650
Total		**650**	**485**	**990**	**555**	**1202**	**75**	**665**	**95**	**4,717**	**3,626**

Appendix-4.2
Statement showing FDAs-wise land survey report
(*Reference: Paragraph-4.9.9.3*)

(Figures in number)

Sl. No.	L2 Landscape	Total Number of L3 Landscape	No. of L3 Landscape for which Landscape survey report available	No. of L3 Landscape for which Landscape survey report not available	Sampled L3 Landscape for which survey report furnished.
(1)	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*
1.	Aizawl	12	0	12	None
2.	Kolasib (Kolasib & Bairabi)	7	2[141]	5	New Diakkawn
3.	Kolasib (Kawnpui & Bukpui)	5	1[142]	4	Bualpui
4.	Champhai (Khawzawl)	4	4[143]	0	Chawngtlai
5.	Champhai (Kawlkulh)	9	9[144]	0	1. Kawlkulh, 2. Vanchengpui, 3. Pawlrang
6.	Thenzawl	3	3[145]	0	None
7.	Thenzawl (Serchhip)	4	4[146]	0	Thentlang
8.	Darlawn	7	0	7	None
Total		**51**	**23**	**28**	**7**

Source: Approved Perspective Plan and L3 landscape survey report

141 New Diakkawn, Tumpui
142 Bualpui
143 Hmuncheng, Arro, Vankal, Khuhlen
144 Kawlkulh, Vanchengpui, Chhawrtui, puilo, Dulte, Hliappui, Changzawl, Saichal and Pawlrang
145 Thenzawl North, East and West
146 New Serchhip, Vanchengte, Thentlang and Chhiahtlang

Appendix-4.3

Statement showing the number of meetings held at the State Level and District levels between 2015-16 and 2022-23 for monitoring of GIM in Mizoram

(Reference: Paragraph-4.9.9.7)

Sl. No	Name of Committee/body	Periodicity of meeting in a year as per GIM guidelines	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Year wise meetings held at State level										
1.	State Mission Director (General Body)	1	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
2.	State Steering committee	2	1	0	1	0	1	1	2	1
3.	State Level Executive Committee	2	1	0	0	0	1	1	2	0
Year wise meetings held at FDA, Aizawl										
4.	General body of FDA	2	NIL	NIL	NIL	NIL	NIL	NIL	1	NIL
5.	Executive Committee of FDA	4	NIL	NIL	NIL	NIL	1	NIL	NIL	NIL
Year wise meetings held at FDA, Kolasib										
6.	General body of FDA	2	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
7.	Executive Committee of FDA	4	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
Year wise meetings held at FDA, Champhai										
8.	General body of FDA	2	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
9.	Executive Committee of FDA	4	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
Year wise meetings held at FDA, Darlawn										
10.	General body of FDA	2	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
11.	Executive Committee of FDA	4	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
Year wise meetings held at FDA, Thenzawl										
12.	General body of FDA	2	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
13.	Executive Committee of FDA	4	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL

Appendix-4.4
Statement showing details of 12 Landscape where advance, creation and maintenance work in area not approved in Perspective Plan
(Reference: Paragraph-4.9.11.3)

Sl. No	L3 Landscape	Area covered	Expenditure (Amount in ₹)	Activity	APO year	Execution year	Sub-Mission
1.	N. Lungleng	20	4,40,800.00	Creation work	2020-21 and 2021-22	2022-23	SM1(a)
2.	Lamchhip	20	4,40,800.00	Creation work	2020-21 and 2021-22	2022-23	SM1(a)
3.	Thiak	12	2,64,480.00	Creation work	2020-21 and 2021-22	2022-23	SM1(a)
4.	Mualkhang	20	4,40,800.00	Creation work	2020-21 and 2021-22	2022-23	SM1(a)
5.	Lungdai	45	22,09,500.00	Creation work	2020-21 and 2021-22	2022-23	SM 2(a)
6.	Hmawngkawn	62.8	30,83,480.00	Creation work	2020-21 and 2021-22	2022-23	SM 2(a)
7.	Aibawk	20	9,82,000.00	Creation work	2020-21 and 2021-22	2022-23	SM 2(a)
8.	Mualluangthu	50	24,55,000.00	Creation work	2020-21 and 2021-22	2022-23	SM 2(a)
9.	Lungdai	5	5,48,000.00	Creation work	2020-21 and 2021-22	2022-23	SM3(a)
10.	Mualluangthu	5	5,48,000.00	Creation work	2020-21 and 2021-22	2022-23	SM3(a)
11.	Aibawk	5	5,48,000.00	Creation work	2020-21 and 2021-22	2022-23	SM3(a)
12.	N. Lungleng	5	5,01,000.00	Creation work	2020-21 and 2021-22	2022-23	SM 4(C)
13.	Aibawk	8	8,01,600.00	Creation work	2020-21 and 2021-22	2022-23	SM 4(C)
14.	Mualluangthu	20	20,04,000.00	Creation work	2020-21 and 2021-22	2022-23	SM 4(C)
15.	Lamchhip	8	8,01,600.00	Creation work	2020-21 and 2021-22	2022-23	SM 4(C)
16.	Mualkhang	4	3,80,800.00	Creation work	2020-21 and 2021-22	2022-23	SM 4(C)
17.	Mualluangthu	50	7,98,000.00	1st year Maintenance	2021-22 and 2022-23	2022-23	SM2 (a)
18.	Mualluangthu	20	8,24,000.00	1st year Maintenance	2021-22	2022-23	SM4(C)
19.	Mualkhang	22.8	5,45,072.00	Creation work	2021-22	2022-23	SM 1(a)
20.	Lamchhip	60	12,99,600.00	Creation work	2021-22	2022-23	SM1(b) Type A
21.	Baktawng Chhuanthar	40	8,66,400.00	Creation work	2021-22	2022-23	SM1(b) Type A

Sl. No	L3 Landscape	Area covered	Expenditure (Amount in ₹)	Activity	APO year	Execution year	Sub-Mission
22.	Lungdai	50	35,97,000.00	Creation work	2021-22 and 2022-23	2022-23	SM1(b) Type C
23.	Baktawng Chhuanthar	30	21,58,200.00	Creation work	2021-22 and 2022-23	2022-23	SM1(b) Type C
24.	Thiak	80	57,55,200.00	Creation work	2021-22 and 2022-23	2022-23	SM1(b) Type C
25.	Lamchhip	40	28,95,600.00	Creation work	2021-22 and 2022-23	2022-23	SM1(b) Type C
26.	Aibawk	24	8,13,600.00	Advance work	2021-22 and 2022-23	2022-23	SM1(b) Type C
27.	Hmawngkawn	34	8,48,640.00	Advance work	2022-23	2022-23	SM 2(a)
28.	Darlawng	14	3,99,000.00	Creation work	2021-22 and 2022-23	2022-23	SM 4(a)
29.	Baktawng Chhuanthar	46	13,10,367.00	Creation work	2021-22 and 2022-23	2022-23	SM 4(a)
30.	Baktawng Chhuanthar	28.2	2,78,616.00	1st year Maintenance	2021-22 and 2022-23	2022-23	SM 4(a)
31.	Sateek	9.2	2,62,200.00	Creation work	2021-22 and 2022-23	2022-23	SM 4(a)
32.	Tlungvel	20	3,58,000.00	Advance work	2021-22 and 2022-23	2022-23	SM 4(a)
33.	Lungdai	20	7,48,000.00	Advance work	2022-23	2022-23	SM 4(C)
34.	Sateek	20	7,48,000.00	Advance work	2022-23	2022-23	SM 4(C)
35.	Tlungvel	20	7,48,000.00	Advance work	2022-23	2022-23	SM 4(C)
36.	Lungdai	38.7	11,02,950.00	Creation work	2021-22	2022-23	SM 4(a)
Total			**4,28,06,305.00**				

(Note: The total area of L3 Landscape is enumerated from creation work only to avoid duplicity of area under one L3 Landscape.)

Appendix-4.5
Statement showing details of survival rate of plantation found during Joint Physical Verification
(Reference: Paragraph-4.9.11.7)

Sl. No.	Forest Division Agency (FDA)	Village Forest Development Committee (VFDC)	Plantation Site	Area (ha)	Plants Required / 100 m²	Plants Found / 100 m²	Survival Rate (%)	Date of JPV
1.	Aizawl	N. Lungleng	Samtlang to N. Lungleng Road	5.00	350	115	32.86	22-05-2024
2.	Kolasib	Bualpui	Tuikhawhthla to Zawngtah Kawn	8.00	350	75	21.43	02-05-2024
3.	Kolasib	New Diakkawn	Saihapui Check Gate to Zero Point	15.09	350	75	21.43	29-07-2024
4.	Champhai	Vanchengpui	Chhawrtui–Vanchengpui Road	5.00	350	154	44.00	01-05-2024
5.	Darlawn	Buhban	Buhban to Lungpher	10.00	350	148	42.29	24-05-2024
6.	Darlawn	Khawruhlian	Tuirini Road	40.00	350	181	51.71	23-05-2024
7.	Thenzawl	Thentlang	Tuikum to Thentlang Road	30.00	350	162	46.29	05-06-2024

Appendix-4.6
Statement showing shortfall in Creation work against Advance work carried out between 2016-17 and 2020-21 under sub-mission 4(a): Farmers land including current fallows under FDA, Kolasib
(Reference: Paragraph-4.9.11.8(i)(c))

Sl. No	L3 Landscape	Type of work	Number of Farmers	Total Area (In hectare)	Rate of expenses per hectare (in ₹)	Total expenditure (in ₹)	Year
(1)	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*	*(7) = (5) x (6)*	*(8)*
1.	**L2 Landscape: Kolasib and Bairabi**						
2.	Dilzau	Advance	28	15.68	7,509.00	1,17,741.12	2016-17
3.				34.44	16,598.00	5,71,635.12	2017-18
5.		**Total**		**50.12**		**6,89,376.24**	
6.		Creation	28	3.92	2,903.00	11,379.76	2017-18
7.				15.96	11,456.00	1,82,837.76	2018-19
8.				2.80	2,073.00	5,804.40	2019-20
9.				10.36	7,586.00	78,590.96	2020-21
10.		**Total**		**33.04**		**2,78,612.88**	
11.	Meidum	Advance	26	15.60	8,087.00	1,26,157.20	2016-17
12.				34.32	17,875.00	6,13,470.00	2017-18
13.		**Total**		**49.92**		**7,39,627.20**	
14.		Creation	26	3.90	3,126.00	12,191.40	2017-18
15.				15.86	12,337.00	1,95,664.82	2018-19
16.				2.86	2,233.00	6,386.38.00	2019-20
17.				10.40	8,170.00	84,968.00	2020-21
18.		**Total**		**33.02**		**2,99,210.60**	
19.	Thingdawl	Advance	19	15.39	11,065.00	1,70,290.35	2016-17
20.				29.64	21,036.00	6,23,507.04	2017-18
21.		**Total**		**45.03**		**7,93,797.39**	
22.		Creation	19	3.99	4,277.00	17,065.23	2017-18
23.				15.77	16,882.00	2,66,229.14	2018-19
24.				2.85	3,055.00	8,706.75	2019-20
25.				10.45	11,180.00	1,16,831.00	2020-21
26.		**Total**		**33.06**		**4,08,832.12**	
27.	New Diakkawn	Advance	10	25.00	21,025.00	5,25,625.00	2016-17
28.				25.00	46,475.00	11,61,875.00	2017-18
29.		**Total**		**50.00**		**16,87,500.00**	
30.		Creation	10	4.00	8,127.00	32,508.00	2017-18
31.				0.90	1,890.00	1,701.00	2018-19
32.				14.90	30,186.00	4,49,771.40	2018-19
33.				2.90	5,805.00	16,834.50	2019-20
34.				10.50	21,245.00	2,23,072.50	2020-21
35.		**Total**		**33.20**		**7,23,887.40**	
36.	**L2 Landscape: Kawnpui and Bukpui**						
37.	Bualpui 'N'	Advance	15	18.00	12,260.00	2,20,680.00	2016-17
38.				39.90	35,940.00	14,34,006.00	2017-18
39.		**Total**		**57.90**		**16,54,686.00**	
40.		Creation	15	2.85	3,870.00	11,029.50	2017-18
41.				18.90	25,704.00	4,85,805.60	2018-19
42.				3.30	4,770.00	15,741.00	2019-20
43.				12.90	17,454.00	2,25,156.60	2020-21
44.		**Total**		**37.95**		**7,37,732.70**	
45.	Bukpui	Advance	15	18.00	16,539.00	2,97,702.00	2016-17
46.				39.90	36,560.33	14,58,757.17	2017-18
47.		**Total**		**57.90**		**17,56,459.17**	
48.		Creation	15	2.85	4,644.00	13,235.40	2017-18
49.				18.90	25,884.00	4,89,207.60	2018-19

Sl. No	L3 Landscape	Type of work	Number of Farmers	Total Area (In hectare)	Rate of expenses per hectare (in ₹)	Total expenditure (in ₹)	Year
50.				3.30	4,770.00	15,741.00	2019-20
51.				12.90	17,454.00	2,25,256.60	2020-21
52.		**Total**		**37.95**		**7,43,440.60**	
Total		**Advance**	**113**	**310.87**		**73,21,446.00**	
		Creation	**113**	**208.22**		**31,91,716.30**	
Shortfall in Creation work against the Advance work				**102.65**		**24,17,558.39***	

**Total expenditure ₹ 73,21,446.00 on advance work executed ÷310.87 ha (Total area of advance work executed) = ₹ 23,551.47 x 102.65 ha (difference of advance work and creation work executed) = ₹ 24,17,558).*

Appendix-4.7
Key Problem Areas

(Reference: Paragraph-4.11.5.4)

(1) Composition taxpayers generating EWBs for inter-state supplies.

(2) Composition taxpayers generating EWBs for outward supplies exceeding threshold limit.

(3) Taxpayers with only outward supplies supported by EWBs in any given year.

(4) Taxpayers who effect disproportionate outward supplies compared to inward supply (EWBs supported) in any given year.

(5) Taxpayers who had generated EWBs using duplicate invoices.

(6) Generation of EWBs by Nil Filers of Return.

(7) Generation of EWBs by Returns Defaulters (Non-Filers).

(8) Taxpayers who have generated EWBs after effective date of cancellation.

(9) Taxpayers who have generated EWBs whose registration was subsequently cancelled.

(10) Taxpayers who had generated EWBs and had cancelled subsequently.

(11) Taxpayers who had generated EWBs and were subsequently rejected by the recipients.

(12) Taxpayers who had generated disproportionate supplies supported by EWBs on the inward side compared to outward side in any given year.

(13) Extension of EWBs by taxpayers.

(14) EWBs generated using risky vehicles *i.e.,* Two wheelers.

(15) EWBs generated using theft vehicles.

(16) High value of EWBs in first six months of registration.

(17) EWBs using invalid Pin codes.

(18) EWBs generated using suspended, scrapped, surrendered and cancelled vehicles.

(19) E-Way Bills generated by defaulter list of MCA.

(20) EWBs generated by income tax defaulters.

(21) EWBs generated by DGARM-identified/ Other agencies-identified taxpayers.

(22) EWBs generated by DGFT-blacklisted exporters.

Appendix-4.8

Statement showing generation of EWBs by Nil Filers of GST Returns

(Reference: Paragraph-4.11.6.2 (a))

(Amount in ₹)

Sl. No.	Jurisdiction	Taxpayer's GSTIN	Date of registration	If cancelled, date of cancellation	Period of Nil return filed	No. of EWBs	EWB No.	EWB Date	Assessable value	Tax Amount	Interest leviable[147] Amount	Remarks
1.	DCST, Aizawl West Zone	1xxxxxxxxxx xxxV	01.07.2017	Active	GSTR-1 and 3B: April, August, October, November, December 2019, January to March 2020	13	891079319773	27-11-2019	3,70,000	18,500	14,543	Notice in GST ASMT-10 issued to taxpayer (November 2024)
							821079321412	30-11-2019	15,00,000	75,000	58,956	
							821079319040	28-11-2019	15,00,000	75,000	58,956	
							831079325420	27-11-2019	4,32,000	21,600	16,979	
							831079322997	27-11-2019	13,28,000	66,400	52,196	
							831079321882	05-12-2019	15,00,000	75,000	57,810	
							811094661374	08-03-2020	22,00,000	1,10,000	79,851	
							811095803889	17-03-2020	22,00,000	1,10,000	79,851	
							821094661447	08-03-2020	22,00,000	1,10,000	79,851	
							821094756631	09-03-2020	10,00,000	50,000	36,296	
							861095805455	17-03-2020	22,00,000	1,10,000	79,851	
							891094661550	08-03-2020	22,08,000	1,10,400	80,141	
							811094661684	09-03-2020	9,00,000	45,000	32,666	
2.	DCST, Aizawl North Zone	1xxxxxxxxxx xxxN	17.01.2018	Active	GSTR-1 and 3B: April to July 2019, September to November 2019	3	821054431343	31-05-2019	1,51,503	27,271	23,898	
							871084006934	30-12-2019	7,92,678	1,42,682	1,09,979	
							841076366665	07-11-2019	28,28,033	5,09,046	4,00,152	
3.	DCST, Champhai Zone	1xxxxxxxxxx xxxM	12.05.2018	01.01.2019 (On application of taxpayer)	GSTR-1 and 3B: June to December 2018, January to March 2019	1	861028891827	30-11-2018	24,00,000	1,20,000	1,15,930	
4.	DCST, Champhai Zone	1xxxxxxxxxx xxxK	25.01.2019	01.10.2019 (Suo-moto)	GSTR-1 and 3B: April, June, August 2019 (September 2019 not filed)	13	801056238759	14-06-2019	36,40,000	1,82,000	1,56,799	
							811055376404	07-06-2019	25,90,000	1,29,500	1,11,569	
							811056239403	14-06-2019	23,80,000	1,19,000	1,02,523	
							811056241200	14-06-2019	33,60,000	1,68,000	1,44,738	
							831054680315	02-06-2019	25,20,000	1,26,000	1,08,553	
							851056240225	14-06-2019	22,40,000	1,12,000	96,492	
							881056241764	14-06-2019	33,60,000	1,68,000	1,44,738	
							891055237189	07-06-2019	37,80,000	1,89,000	1,62,830	
							851065333699	20-08-2019	33,60,000	1,68,000	1,39,601	
							801069627155	19-09-2019	33,60,000	1,68,000	1,37,116	
							831069820555	20-09-2019	32,48,000	1,62,400	1,32,545	

[147] As per Section 50(1) of MGST Act, 2017 and Notification No. J. 21011/1/2017-TAX/Vol-II(ii) dated 19 July 2017

Sl. No.	Jurisdiction	Taxpayer's GSTIN	Date of registration	If cancelled, date of cancellation	Period of Nil return filed	No. of EWBs	EWB No.	EWB Date	Assessable value	Tax Amount	Interest leviable[147] Amount	Remarks
							851069627457	19-09-2019	33,60,000	1,68,000	1,37,116	
							871069821125	20-09-2019	39,64,800	1,98,240	1,61,796	
5	DCST, Aizawl West Zone	1xxxxxxxxxxxxxC	07.07.2017	01.11.2019 (On application of taxpayer)	GSTR-1: June, September 2019 (April, May, July, August, October 2019 not filed) GSTR-3B: April to October 2019	3	861047670405	14-04-2019	4,99,601	89,928	80,181	
							831047670646	14-04-2019	5,02,016	90,363	80,569	
							821047670081	14-04-2019	5,08,754	91,576	81,650	
6	DCST, Champhai Zone	1xxxxxxxxxxxxx9	01.07.2017	Active	GSTR-1: April to October 2019 (January 2019 not filed) GSTR-3B: April to August, October, December 2018, January 2019	8	881022239764	07-10-2018	1,26,945	6,347	6,226	
							861022239896	07-10-2018	1,26,945	6,347	6,226	
							861021431208	01-10-2018	21,60,000	1,08,000	1,05,935	
							841022239564	07-10-2018	95,268	4,763	4,672	
							801022239434	07-10-2018	95,268	4,763	4,672	
							881034155487	11-01-2019	36,16,800	1,80,840	1,69,177	
							871034156180	11-01-2019	24,66,000	1,23,300	1,15,348	
							861034163046	11-01-2019	24,98,880	1,24,944	1,16,886	
7	DCST, Kolasib Zone	1xxxxxxxxxxxxxD	07.08.2017	Active	GSTR-1 and 3B: December 2018, February 2019	4	811029177945	03-12-2018	50,88,400	0	8,70,844	Taxpayer paid tax escaped of ₹ 22,76,835 using DRC-03 during February 2024. However, interest is not paid. Demand for payment of interest in GST DRC-07 issued (November 2024)
							831030330773	12-12-2018	19,51,331	0	3,27,975	
							861030011301	10-12-2018	45,05,123	0	7,66,686	
							871029179291	03-12-2018	11,64,511	0	1,99,298	
8	DCST, Aizawl East Zone	1xxxxxxxxxxxxx8	12.02.2020	01.01.2021 (on application of taxpayer)	GSTR-1 and 3B: February to December 2020	85	811093325765	29-02-2020	81,074	14,593	10,817	Notice for clarification issued to taxpayer (November 2024)
							821093326857	29-02-2020	68,587	12,346	9,151	
							861091016655	15-02-2020	65,122	11,722	8,688	
							861093322493	29-02-2020	64,607	11,629	8,620	
							871093327628	29-02-2020	69,307	12,475	9,247	
							881093323872	29-02-2020	80,131	14,424	10,691	
							881093348156	29-02-2020	42,666	7,680	5,692	
							801094561310	07-03-2020	43,493	7,829	5,683	
							811094562204	07-03-2020	45,872	8,257	5,994	
							811095964227	18-03-2020	75,384	13,569	9,850	
							841094814287	10-03-2020	69,686	12,544	9,106	
							841096244734	19-03-2020	70,389	12,670	9,197	
							851096245686	19-03-2020	70,884	12,759	9,262	
							881095129715	12-03-2020	57,366	10,326	7,496	

Sl. No.	Jurisdiction	Taxpayer's GSTIN	Date of registration	If cancelled, date of cancellation	Period of Nil return filed	No. of EWBs	EWB No.	EWB Date	Assessable value	Tax Amount	Interest leviable[147] Amount	Remarks
							871101692012	07-06-2020	55,752	10,035	6,834	
							881101691757	07-06-2020	51,589	9,286	6,324	
							891101690942	07-06-2020	52,153	9,388	6,393	
							891101691453	07-06-2020	53,717	9,669	6,585	
							851126027884	19-11-2020	54,483	9,807	5,939	
							871126026337	19-11-2020	54,780	9,860	5,971	
							891126111460	20-11-2020	1,01,178	18,212	11,029	
							801129435977	10-12-2020	40,577	7,304	4,311	
							801130214972	15-12-2020	34,122	6,142	3,626	
							801131002235	19-12-2020	35,759	6,437	3,800	
							801131379407	21-12-2020	31,720	5,710	3,370	
							801131874296	24-12-2020	32,043	5,768	3,405	
							811129231448	09-12-2020	27,905	5,023	2,965	
							811129414771	10-12-2020	59,024	10,624	6,272	
							811130130808	14-12-2020	12,000	600	354	
							811130430159	16-12-2020	36,472	6,565	3,875	
							811130433385	16-12-2020	35,234	6,342	3,744	
							811131311626	21-12-2020	32,277	5,810	3,430	
							811131358313	21-12-2020	32,819	5,907	3,487	
							811131573200	22-12-2020	33,281	5,991	3,536	
							811131732281	23-12-2020	33,710	6,068	3,582	
							811131791899	23-12-2020	32,578	5,864	3,462	
							811132662297	29-12-2020	28,307	5,095	3,008	
							811132980623	30-12-2020	28,070	5,053	2,983	
							811132984906	30-12-2020	26,568	4,782	2,823	
							821131001296	19-12-2020	34,594	6,227	3,676	
							821131107242	19-12-2020	35,505	6,391	3,773	
							821131310811	21-12-2020	31,390	5,650	3,335	
							821131363790	21-12-2020	31,475	5,666	3,344	
							821131489533	22-12-2020	32,644	5,876	3,469	
							821131740331	23-12-2020	35,878	6,458	3,812	
							821131793658	23-12-2020	32,485	5,847	3,452	
							821132982536	30-12-2020	23,740	4,273	2,522	
							831131738959	23-12-2020	33,974	6,115	3,610	
							841129433887	10-12-2020	40,933	7,368	4,349	
							841129782859	12-12-2020	39,105	7,039	4,155	
							841131360490	21-12-2020	31,961	5,753	3,396	
							841131487195	22-12-2020	32,472	5,845	3,450	
							841131568359	22-12-2020	31,809	5,726	3,380	
							841131570916	22-12-2020	33,977	6,116	3,610	
							841131876210	24-12-2020	33,482	6,027	3,558	

Sl. No.	Jurisdiction	Taxpayer's GSTIN	Date of registration	If cancelled, date of cancellation	Period of Nil return filed	No. of EWBs	EWB No.	EWB Date	Assessable value	Tax Amount	Interest leviable[147] Amount	Remarks
							841132807871	29-12-2020	28,271	5,089	3,004	
							851131298235	21-12-2020	29,423	5,296	3,126	
							851131735633	23-12-2020	34,535	6,216	3,669	
							851131879171	24-12-2020	38,653	6,958	4,107	
							861129783069	12-12-2020	39,584	7,125	4,206	
							861129893681	12-12-2020	35,638	6,415	3,787	
							861131575173	22-12-2020	26,981	4,857	2,867	
							871129784362	12-12-2020	14,000	700	413	
							871129891688	12-12-2020	34,794	6,263	3,697	
							871130218243	15-12-2020	37,620	6,772	3,997	
							871130314471	15-12-2020	14,000	700	413	
							871130431738	16-12-2020	53,922	9,706	5,729	
							871131000425	19-12-2020	28,799	5,184	3,060	
							871131370500	21-12-2020	44,427	7,997	4,721	
							871131375240	21-12-2020	33,287	5,992	3,537	
							871131485565	22-12-2020	34,485	6,207	3,664	
							871131737297	23-12-2020	35,472	6,385	3,769	
							871132989082	30-12-2020	12,000	600	354	
							881128879563	06-12-2020	40,417	7,275	4,294	
							881130030330	14-12-2020	34,779	6,260	3,695	
							881130213915	15-12-2020	36,161	6,509	3,842	
							881130312142	15-12-2020	33,399	6,012	3,549	
							881131299732	21-12-2020	29,033	5,226	3,085	
							881131483687	22-12-2020	33,769	6,078	3,588	
							881131734105	23-12-2020	36,270	6,529	3,854	
							881131877752	24-12-2020	30,403	5,473	3,230	
							891129783802	12-12-2020	14,000	700	413	
							891130031336	14-12-2020	37,754	6,796	4,011	
							891131105078	19-12-2020	34,766	6,258	3,694	
							891132883777	30-12-2020	27,756	4,996	2,949	
Total						**130**			**9,56,99,364**	**52,72,326**	**64,36,484**	

Appendix-4.9

Statement showing EWBs generated after cancellation of registration of the GSTIN

(Reference: Paragraph-4.11.6.2 (b))

(Amount in ₹)

Sl. No.	Name of the Circle and Unit	GSTIN of the Taxpayer	Date of cancellation of registration	EWB No	EWB Generation Date	Assessable value	Tax Amount	Cess Amount	Interest leviable[148]	Remarks
1.	DCST, Aizawl West Zone	1xxxxxxxxxxxxxC	01-11-2019 (On application of taxpayer)	831080177005	03-12-2019	12,66,235	2,27,922	-	1,75,681	Notice in GST ASMT-10 issued to taxpayer (November 2024)
2.	DCST, Aizawl West Zone	1xxxxxxxxxxxxxX	31-01-2020 (On application of taxpayer)	891094152476	05-03-2020	1,71,864	48,122	2,74,982	2,34,547	Notice in GST ASMT-10 issued to taxpayer (November 2024)
3.	DCST, Aizawl East Zone	1xxxxxxxxxxxxx8	01-01-2021 (On application of taxpayer)	831133479944	02-01-2021	27,473	4,945	-	2,844	Notice for clarification issued to taxpayer (November 2024)
				831133677481	03-01-2021	14,000	700	-	403	
				881134111008	06-01-2021	51,642	9,296	-	5,345	
				821134911695	10-01-2021	31,138	5,605	-	3,223	
				831134912000	10-01-2021	28,799	5,184	-	2,981	
				831135190618	12-01-2021	33,403	6,013	-	3,457	
				831135190931	12-01-2021	32,941	5,929	-	3,409	
				851135193671	12-01-2021	62,964	11,334	-	6,517	
				861135201344	12-01-2021	33,830	6,089	-	3,502	
				861135275662	12-01-2021	33,630	6,053	-	3,481	
				861135297653	12-01-2021	34,772	6,259	-	3,599	
				871135191233	12-01-2021	34,304	6,175	-	3,551	
				871135302905	12-01-2021	32,512	5,852	-	3,365	
				881135299767	12-01-2021	34,713	6,248	-	3,593	
				891135301292	12-01-2021	33,350	6,003	-	3,452	
				801135455998	13-01-2021	49,619	8,931	-	5,136	
				831135450921	13-01-2021	32,617	5,871	-	3,376	
				851135512722	13-01-2021	31,475	5,666	-	3,258	
				871135405121	13-01-2021	32,340	5,821	-	3,347	
				891135449534	13-01-2021	32,759	5,897	-	3,391	
				801135617048	14-01-2021	34,214	6,159	-	3,541	

[148] As per Section 50(1) of MGST Act, 2017 and Notification No. J. 21011/1/2017-TAX/Vol-II(ii) dated 19.07.2017

Sl. No.	Name of the Circle and Unit	GSTIN of the Taxpayer	Date of cancellation of registration	EWB No	EWB Generation Date	Assessable value	Tax Amount	Cess Amount	Interest leviable[148]	Remarks
				811135614620	14-01-2021	34,832	6,270	-	3,605	
				831135618149	14-01-2021	41,929	7,547	-	4,340	
				881135615893	14-01-2021	34,766	6,258	-	3,598	
				801135802983	15-01-2021	39,432	7,098	-	4,081	
				821135804451	15-01-2021	41,822	7,528	-	4,329	
				821135832069	15-01-2021	31,350	5,643	-	3,245	
				821135852380	15-01-2021	31,687	5,704	-	3,280	
				851135853618	15-01-2021	31,637	5,695	-	3,275	
				871135855409	15-01-2021	30,195	5,435	-	3,125	
				881135830397	15-01-2021	31,317	5,637	-	3,241	
				801135940973	16-01-2021	38,254	6,886	-	3,959	
				801135963545	16-01-2021	36,359	6,545	-	3,763	
				811135943876	16-01-2021	35,297	6,353	-	3,653	
				811135946718	16-01-2021	30,924	5,566	-	3,201	
				811135948941	16-01-2021	31,043	5,588	-	3,213	
				811135964918	16-01-2021	32,644	5,876	-	3,379	
				811135976447	16-01-2021	32,657	5,878	-	3,380	
				811135977789	16-01-2021	33,686	6,063	-	3,487	
				821135967176	16-01-2021	33,832	6,090	-	3,502	
				831135945472	16-01-2021	30,370	5,467	-	3,143	
				831135979369	16-01-2021	32,921	5,926	-	3,407	
				841135966179	16-01-2021	35,739	6,433	-	3,699	
				851135946103	16-01-2021	30,716	5,529	-	3,179	
				861135944759	16-01-2021	32,310	5,816	-	3,344	
				861135948128	16-01-2021	31,020	5,584	-	3,211	
				861135959964	16-01-2021	28,486	5,127	-	2,948	
				881135943187	16-01-2021	37,838	6,811	-	3,916	
				881135975078	16-01-2021	33,759	6,077	-	3,494	
				891135947405	16-01-2021	30,690	5,524	-	3,176	
				831136273567	18-01-2021	32,993	5,939	-	3,415	
				821136469259	19-01-2021	32,871	5,917	-	3,402	
				831136469872	19-01-2021	31,779	5,720	-	3,289	
				851136468495	19-01-2021	36,142	6,506	-	3,741	
				801136611247	20-01-2021	36,039	6,487	-	3,730	
				821136611032	20-01-2021	33,168	5,970	-	3,433	
				871136611417	20-01-2021	34,531	6,216	-	3,574	
				871136613299	20-01-2021	32,340	5,821	-	3,347	
				811136912578	21-01-2021	37,703	6,787	-	3,902	
				811136924528	21-01-2021	41,989	7,558	-	4,346	

Sl. No.	Name of the Circle and Unit	GSTIN of the Taxpayer	Date of cancellation of registration	EWB No	EWB Generation Date	Assessable value	Tax Amount	Cess Amount	Interest leviable[148]	Remarks
				841136936733	21-01-2021	33,627	6,053	-	3,480	
				851136889399	21-01-2021	28,956	5,212	-	2,997	
				881136913527	21-01-2021	39,398	7,092	-	4,078	
				891136888583	21-01-2021	29,898	5,382	-	3,095	
				891136890281	21-01-2021	55,476	9,986	-	5,742	
				891136937885	21-01-2021	34,637	6,235	-	3,585	
				811137182956	22-01-2021	53,656	9,658	-	5,554	
				851137063880	22-01-2021	32,908	5,923	-	3,406	
				851137137635	22-01-2021	31,779	5,720	-	3,289	
				861137138558	22-01-2021	40,095	7,217	-	4,150	
				881137136743	22-01-2021	37,224	6,700	-	3,853	
				861137273648	23-01-2021	35,294	6,353	-	3,653	
				871137272495	23-01-2021	32,753	5,896	-	3,390	
				891137273069	23-01-2021	35,076	6,314	-	3,630	
				891137331073	23-01-2021	33,191	5,974	-	3,435	
				801137628051	25-01-2021	34,485	6,207	-	3,569	
				811137619649	25-01-2021	30,404	5,473	-	3,147	
				841137618715	25-01-2021	30,258	5,446	-	3,132	
				861137629304	25-01-2021	34,657	6,238	-	3,587	
				871137616482	25-01-2021	27,862	5,015	-	2,884	
				831137709777	26-01-2021	33,958	6,112	-	3,515	
				811137901025	27-01-2021	38,218	6,879	-	3,956	
				811137902284	27-01-2021	39,188	7,054	-	4,056	
				831137903788	27-01-2021	32,567	5,862	-	3,371	
				821138336089	29-01-2021	38,668	6,960	-	4,002	
				811138571463	30-01-2021	32,446	5,840	-	3,358	
				831138595753	30-01-2021	30,089	5,416	-	3,114	
				841138576368	30-01-2021	27,796	5,003	-	2,877	
				861138565979	30-01-2021	38,148	6,867	-	3,948	
				861138583294	30-01-2021	34,068	6,132	-	3,526	
				861138584057	30-01-2021	33,759	6,077	-	3,494	
				871138594835	30-01-2021	29,987	5,398	-	3,104	
				881138562525	30-01-2021	76,032	13,686	-	7,869	
				891138577184	30-01-2021	33,700	6,066	-	3,488	
				831138902403	01-02-2021	33,779	6,080	-	3,412	
				831138956343	01-02-2021	32,840	5,911	-	3,317	

Sl. No.	Name of the Circle and Unit	GSTIN of the Taxpayer	Date of cancellation of registration	EWB No	EWB Generation Date	Assessable value	Tax Amount	Cess Amount	Interest leviable[148]	Remarks
				851138968865	01-02-2021	32,179	5,792	-	3,251	
				871138957418	01-02-2021	32,756	5,896	-	3,309	
				891138958136	01-02-2021	33,901	6,102	-	3,425	
				841139122946	02-02-2021	30,363	5,465	-	3,067	
				861139069847	02-02-2021	73,934	13,308	-	7,469	
				871139099582	02-02-2021	65,973	11,875	-	6,664	
				891139123759	02-02-2021	35,515	6,393	-	3,588	
				811139332054	03-02-2021	30,858	5,554	-	3,117	
				821139331195	03-02-2021	33,759	6,077	-	3,410	
				821139332664	03-02-2021	32,300	5,814	-	3,263	
				851139544130	04-02-2021	31,611	5,690	-	3,193	
				881139592000	04-02-2021	32,179	5,792	-	3,251	
				821139719937	05-02-2021	32,743	5,894	-	3,308	
				831139720549	05-02-2021	41,663	7,499	-	4,209	
				861139896245	06-02-2021	29,717	5,349	-	3,002	
				871139896967	06-02-2021	30,485	5,487	-	3,080	
				881139904784	06-02-2021	30,697	5,525	-	3,101	
				801140141701	08-02-2021	30,671	5,521	-	3,098	
				821140141637	08-02-2021	30,160	5,429	-	3,047	
				841140285720	08-02-2021	35,181	6,333	-	3,554	
				871140284883	08-02-2021	34,340	6,181	-	3,469	
				841140472588	09-02-2021	32,666	5,880	-	3,300	
				861140474465	09-02-2021	57,893	10,421	-	5,848	
				871140347805	09-02-2021	65,783	11,841	-	6,645	
				881140463258	09-02-2021	32,931	5,928	-	3,327	
				841140570192	10-02-2021	32,186	5,794	-	3,251	
				841140572804	10-02-2021	34,247	6,164	-	3,460	
				851140688849	10-02-2021	28,006	5,041	-	2,829	
				861140696973	10-02-2021	31,732	5,712	-	3,205	
				881140573218	10-02-2021	34,353	6,184	-	3,470	
				831140913138	11-02-2021	29,816	5,367	-	3,012	
				861140851923	11-02-2021	31,911	5,744	-	3,224	
				821141283660	13-02-2021	32,944	5,930	-	3,328	
				861141283266	13-02-2021	32,036	5,766	-	3,236	
				871141282844	13-02-2021	32,258	5,806	-	3,259	
				801141810305	16-02-2021	32,960	5,933	-	3,330	
				801141810884	16-02-2021	32,314	5,817	-	3,264	
				831141813655	16-02-2021	30,383	5,469	-	3,069	
				841141812473	16-02-2021	29,987	5,398	-	3,029	

Sl. No.	Name of the Circle and Unit	GSTIN of the Taxpayer	Date of cancellation of registration	EWB No	EWB Generation Date	Assessable value	Tax Amount	Cess Amount	Interest leviable[148]	Remarks
				851141699767	16-02-2021	43,956	7,912	-	4,440	
				891141784205	16-02-2021	43,697	7,865	-	4,414	
				891141813088	16-02-2021	31,617	5,691	-	3,194	
				881141983359	17-02-2021	29,505	5,311	-	2,981	
				881141984282	17-02-2021	29,344	5,282	-	2,964	
				801142360515	19-02-2021	35,723	6,430	-	3,609	
				801142366005	19-02-2021	32,941	5,929	-	3,328	
				811142361102	19-02-2021	35,884	6,459	-	3,625	
				821142366478	19-02-2021	32,746	5,894	-	3,308	
				831142452895	19-02-2021	58,425	10,516	-	5,902	
				841142361635	19-02-2021	35,937	6,469	-	3,630	
				891142429475	19-02-2021	30,802	5,544	-	3,112	
				821142546041	20-02-2021	63,153	11,367	-	6,379	
				831142549803	20-02-2021	35,808	6,445	-	3,617	
				841142548407	20-02-2021	63,462	11,423	-	6,411	
				881142547154	20-02-2021	64,895	11,681	-	6,555	
				851142729948	21-02-2021	31,272	5,629	-	3,159	
				891142743247	21-02-2021	63,291	11,392	-	6,393	
				831143108124	23-02-2021	63,993	11,519	-	6,464	
				841143036406	23-02-2021	32,588	5,866	-	3,292	
				841143106527	23-02-2021	65,147	11,726	-	6,581	
				821143383278	24-02-2021	32,776	5,900	-	3,311	
				801143833483	26-02-2021	33,505	6,031	-	3,385	
				801143834824	26-02-2021	32,960	5,933	-	3,330	
				851143834126	26-02-2021	40,359	7,265	-	4,077	
				871144074938	27-02-2021	30,383	5,469	-	3,069	
				861144238362	28-02-2021	17,069	3,072	-	1,724	
				861144266433	28-02-2021	32,947	5,930	-	3,328	
				871144238761	28-02-2021	17,254	3,106	-	1,743	
				881144239220	28-02-2021	17,258	3,106	-	1,743	
				831144483752	01-03-2021	39,432	7,098	-	3,875	
				831144484601	01-03-2021	29,439	5,299	-	2,893	
				861144472535	01-03-2021	37,993	6,839	-	3,733	
				871144473359	01-03-2021	33,851	6,093	-	3,326	
				891144465365	01-03-2021	31,297	5,633	-	3,075	
				801144636612	02-03-2021	35,841	6,451	-	3,522	

Sl. No.	Name of the Circle and Unit	GSTIN of the Taxpayer	Date of cancellation of registration	EWB No	EWB Generation Date	Assessable value	Tax Amount	Cess Amount	Interest leviable[148]	Remarks
				841144636205	02-03-2021	61,812	11,126	-	6,074	
				881144637453	02-03-2021	31,964	5,754	-	3,141	
				891144637018	02-03-2021	34,343	6,182	-	3,375	
				831144893229	03-03-2021	63,188	11,374	-	6,209	
				841144869971	03-03-2021	35,706	6,427	-	3,509	
				841144871244	03-03-2021	29,987	5,398	-	2,947	
				841144871893	03-03-2021	30,164	5,430	-	2,964	
				861144870586	03-03-2021	33,396	6,011	-	3,282	
				891144799657	03-03-2021	66,666	12,000	-	6,551	
				891144894291	03-03-2021	31,571	5,683	-	3,102	
				801145339103	05-03-2021	33,726	6,071	-	3,314	
				801145340415	05-03-2021	42,841	7,711	-	4,210	
				821145321700	05-03-2021	29,238	5,263	-	2,873	
				821145339758	05-03-2021	40,266	7,248	-	3,957	
				861145338520	05-03-2021	33,726	6,071	-	3,314	
				871145322401	05-03-2021	29,314	5,277	-	2,881	
				831145513962	06-03-2021	36,280	6,530	-	3,565	
				881145513363	06-03-2021	42,669	7,680	-	4,193	
				891145512701	06-03-2021	30,386	5,469	-	2,986	
				881145661930	07-03-2021	35,782	6,441	-	3,516	
				811145819215	08-03-2021	29,987	5,398	-	2,947	
				831145819860	08-03-2021	30,297	5,453	-	2,977	
				851145834939	08-03-2021	32,951	5,931	-	3,238	
				861145834268	08-03-2021	34,033	6,126	-	3,344	
				871145806666	08-03-2021	30,287	5,452	-	2,976	
				821146031882	09-03-2021	64,598	11,628	-	6,348	
				831146023796	09-03-2021	33,469	6,024	-	3,289	
				831146032875	09-03-2021	65,295	11,753	-	6,416	
				851146023002	09-03-2021	29,672	5,341	-	2,916	
				871146024410	09-03-2021	31,700	5,706	-	3,115	
				801146438409	11-03-2021	36,214	6,519	-	3,559	
				841146361095	11-03-2021	61,755	11,116	-	6,068	
				851146507311	11-03-2021	63,692	11,464	-	6,259	
				861146437488	11-03-2021	37,686	6,783	-	3,703	
				871146437973	11-03-2021	30,238	5,443	-	2,971	
				871146438877	11-03-2021	34,891	6,280	-	3,429	
				881146496498	11-03-2021	66,084	11,895	-	6,494	
				821146684446	12-03-2021	29,400	5,292	-	2,889	
				821146729974	12-03-2021	61,755	11,116	-	6,068	

Sl. No.	Name of the Circle and Unit	GSTIN of the Taxpayer	Date of cancellation of registration	EWB No	EWB Generation Date	Assessable value	Tax Amount	Cess Amount	Interest leviable[148]	Remarks
				851146702370	12-03-2021	34,719	6,249	-	3,412	
				861146702935	12-03-2021	41,831	7,530	-	4,111	
				881146703583	12-03-2021	34,016	6,123	-	3,343	
				891146682339	12-03-2021	62,283	11,211	-	6,120	
				891146683431	12-03-2021	65,874	11,857	-	6,473	
				891146685028	12-03-2021	28,063	5,051	-	2,758	
				891146701580	12-03-2021	35,168	6,330	-	3,456	
				811146907155	13-03-2021	31,571	5,683	-	3,102	
				871146779440	13-03-2021	66,084	11,895	-	6,494	
				881146936080	13-03-2021	32,363	5,825	-	3,180	
				891146907878	13-03-2021	33,363	6,005	-	3,278	
				851147014852	14-03-2021	34,756	6,256	-	3,415	
				861147039704	14-03-2021	32,099	5,778	-	3,154	
				891147015109	14-03-2021	31,416	5,655	-	3,087	
				811147229285	15-03-2021	59,949	10,791	-	5,891	
				831147238120	15-03-2021	61,391	11,050	-	6,033	
				851147222033	15-03-2021	59,532	10,716	-	5,850	
				881147238969	15-03-2021	32,908	5,923	-	3,234	
				801147416123	16-03-2021	31,367	5,646	-	3,082	
				801147429639	16-03-2021	29,422	5,296	-	2,891	
				811147428811	16-03-2021	30,162	5,429	-	2,964	
				821147473364	16-03-2021	36,076	6,494	-	3,545	
				831147414324	16-03-2021	33,726	6,071	-	3,314	
				851147413145	16-03-2021	29,799	5,364	-	2,928	
				851147430298	16-03-2021	32,875	5,918	-	3,230	
				881147472695	16-03-2021	30,766	5,538	-	3,023	
				811147664402	17-03-2021	32,393	5,831	-	3,183	
				841147652480	17-03-2021	33,812	6,086	-	3,323	
				861147563274	17-03-2021	32,875	5,918	-	3,230	
				861147651508	17-03-2021	30,162	5,429	-	2,964	
				871147523338	17-03-2021	34,155	6,148	-	3,356	
				881147665068	17-03-2021	31,611	5,690	-	3,106	
				891147665678	17-03-2021	32,677	5,882	-	3,211	
				821147880676	18-03-2021	60,407	10,873	-	5,936	
				821147881484	18-03-2021	60,934	10,968	-	5,988	
				821147900507	18-03-2021	33,812	6,086	-	3,323	

Sl. No.	Name of the Circle and Unit	GSTIN of the Taxpayer	Date of cancellation of registration	EWB No	EWB Generation Date	Assessable value	Tax Amount	Cess Amount	Interest leviable[148]	Remarks
				841147889567	18-03-2021	28,459	5,123	-	2,797	
				881147888962	18-03-2021	29,987	5,398	-	2,947	
				841148093716	19-03-2021	30,245	5,444	-	2,972	
				871148093207	19-03-2021	28,251	5,085	-	2,776	
				801148304661	20-03-2021	35,759	6,437	-	3,514	
				821148306692	20-03-2021	30,812	5,546	-	3,028	
				831148306059	20-03-2021	34,076	6,134	-	3,348	
				881148305457	20-03-2021	29,984	5,397	-	2,946	
				801148463199	21-03-2021	48,249	8,685	-	4,741	
				821148463421	21-03-2021	29,981	5,397	-	2,946	
				831148463002	21-03-2021	33,538	6,037	-	3,296	
				871148462775	21-03-2021	36,175	6,512	-	3,555	
				811148653412	22-03-2021	34,056	6,130	-	3,347	
				861148670908	22-03-2021	32,888	5,920	-	3,232	
				831148862337	23-03-2021	32,316	5,817	-	3,176	
				851148878778	23-03-2021	30,033	5,406	-	2,951	
				811149144494	24-03-2021	33,746	6,074	-	3,316	
				841149143797	24-03-2021	30,020	5,404	-	2,950	
				871149152945	24-03-2021	56,084	10,095	-	5,511	
				801149367296	25-03-2021	17,789	3,202	-	1,748	
				811149368627	25-03-2021	29,241	5,263	-	2,873	
				851149385095	25-03-2021	72,113	12,980	-	7,086	
				881149367919	25-03-2021	30,056	5,410	-	2,953	
				891149370022	25-03-2021	34,987	6,298	-	3,438	
				801149595095	26-03-2021	33,759	6,077	-	3,317	
				821149595934	26-03-2021	34,650	6,237	-	3,405	
				841149592720	26-03-2021	61,509	11,072	-	6,044	
				841149593570	26-03-2021	64,296	11,573	-	6,318	
				841149640706	26-03-2021	29,865	5,376	-	2,935	
				851149626585	26-03-2021	31,070	5,593	-	3,053	
				871149594387	26-03-2021	64,439	11,599	-	6,332	
				871149596581	26-03-2021	40,359	7,265	-	3,966	
				891149591892	26-03-2021	63,418	11,415	-	6,232	
				821149736814	27-03-2021	62,450	11,241	-	6,137	
				871149841803	27-03-2021	32,340	5,821	-	3,178	
				881149842388	27-03-2021	35,267	6,348	-	3,466	
				891149842956	27-03-2021	34,851	6,273	-	3,425	
				851149962351	28-03-2021	35,838	6,451	-	3,522	
				871149962133	28-03-2021	31,637	5,695	-	3,109	

Sl. No.	Name of the Circle and Unit	GSTIN of the Taxpayer	Date of cancellation of registration	EWB No	EWB Generation Date	Assessable value	Tax Amount	Cess Amount	Interest leviable[148]	Remarks
				891149962254	28-03-2021	30,324	5,458	-	2,980	
				811150014384	29-03-2021	29,037	5,227	-	2,853	
				821150014163	29-03-2021	30,238	5,443	-	2,971	
				821150014303	29-03-2021	28,106	5,059	-	2,762	
				841150014817	29-03-2021	40,689	7,324	-	3,998	
				861150014657	29-03-2021	31,865	5,736	-	3,131	
				871150014481	29-03-2021	31,010	5,582	-	3,047	
				871150014564	29-03-2021	32,201	5,796	-	3,164	
				891150014742	29-03-2021	35,544	6,398	-	3,493	
				861150161502	30-03-2021	30,888	5,560	-	3,035	
				841150390634	31-03-2021	64,992	11,699	-	6,386	
Total						**1,24,37,412**	**22,54,105**	**2,74,982**	**15,14,530**	

Appendix-4.10

Statement showing Generation of multiple EWBs on the strength of same/ similar invoices

(Reference: Paragraph-4.11.6.2 (c))

(Amount in ₹)

Sl. No.	Jurisdiction	Taxpayer's GSTIN	Sample EWB No. and date	Invoice No. and date	Relevant month	EWBs during the month			GSTR-1 during the month		Tax paid in GSTR-3B	Tax due	Remarks
						No. of EWBs generated	Assessable value	Tax effect	Assessable value	Tax amount			
1.	DCST, Champhai Zone	1xxxxxxxxxxxxxT	441003849964 17.04.2018	T1/02 15.04.2018	Apr-18	7	2,74,24,000	13,71,200	1,59,84,000	7,99,200	7,99,200	5,72,000	Notice was served to the taxpayer (June 2024)
			891003763991 21.04.2018	T1/02 15.04.2018									
2.	DCST, Champhai Zone	1xxxxxxxxxxxxx9	881022239764 07.10.2018	BVFCL/M 15/66 07.10.2018	Oct-18	5	4,44,425	22,221	0	0	0	0	The revenue impact is included in **Appendix-4.2** -*EWBs generated by Nil filers of returns.* Notice was served to the taxpayer (June 2024)
			861022239896 07.10.2018	BVFCL/M 15/66 07.10.2018									
			841022239564 07.10.2018	BVFCL/M 15/66 07.10.2018									
			801022239434 07.10.2018	BVFCL/M 15/66 07.10.2018									
Total						**12**	**2,78,68,425**	**13,93,421**	**1,59,84,000**	**7,99,200**	**7,99,200**	**5,72,000**	

Appendix-4.11

Statement showing EWB used through risky/ invalid vehicle by taxpayer

*(Reference: Paragraph-**4.11.6.2 (d)**)*

Sl. No.	Jurisdiction	Taxpayer's GSTIN	Date of registration / cancellation	Year	EWB			GSTR-1		GSTR-3B		Unreported assessable value (in ₹)	Tax liability (in ₹)	Interest leviable [149] (in ₹)	Remarks
					No. of outward EWB	Assessable Value (in ₹)	Tax amount (in ₹)	Assessable Value (in ₹)	Tax amount (in ₹)	Assessable Value (in ₹)	Tax amount (in ₹)	GSTR-3B			
1.	DCST, Aizawl North Zone	1xxxxxx xxxxxxx O	01.07.2017 Active	2019-20	958	29,62,51,996	5,31,24,245	28,31,53,887	5,09,67,700	28,31,53,887	5,09,67,700	1,30,98,109	22,38,639	19,06,093	
				2020-21	864	31,38,11,226	5,64,86,021	30,78,17,026	5,54,07,065	30,94,30,649	5,54,09,847	43,80,577	12,13,584	8,00,937	
2.	DCST, Champhai Zone	1xxxxxx xxxxxxx 6	29.08.2017 Active	2018-19	15	2,55,53,000	12,77,650	0	0	0	0	2,55,53,000	12,77,650	13,15,236	Notice sent to taxpayer (June 2024)
Total					**1837**	**63,56,16,222**	**11,08,87,916**	**59,09,70,913**	**10,63,74,765**	**59,25,84,536**	**10,63,77,547**	**4,30,31,686**	**47,29,873**	**40,22,266**	

[149] As per Section 50(1) of MGST Act, 2017 and Notification No. J. 21011/1/2017-TAX/Vol-II(ii) dated 19.07.2017

Appendix-4.12

Statement showing GSTIN with EWBs high distance from PIN to PIN

(Reference: Paragraph-4.11.6.2 (e))

Jurisdiction	GSTIN of the taxpayer	EWB No.	Assessable Value (₹ in lakh)	Dispatch address	Delivery address	Distance as per EWB	Actual distance	Excess distance
DCST, Champhai Zone	1xxxxxxxxxxxxxM	851004864697	27.04	Champhai, Mizoram 796321	Karimganj, Assam 788701	1,000 km	386 km	614 km
DCST, Aizawl North Zone	1xxxxxxxxxxxxxO	801008405129	6.32	Aizawl, Mizoram 796001	Noonmati, Assam 781020	805 km	477 km	328 km
		801008405989	6.32	Aizawl, Mizoram 796001	Noonmati, Assam 781020	805 km	477 km	328 km

Appendix-4.13

Statement showing GSTIN with invalid PIN in EWB

(Reference: Paragraph-4.11.6.2 (e))

Jurisdiction	GSTIN of the taxpayer	EWB No.	Assessable Value (₹ in lakh)	Dispatch address	Delivery address	Remarks
DCST, Champhai Zone	1xxxxxxxxxxxxx4	891182657601	1.93	Vairengte, Mizoram 796082	Champhai, Mizoram 796321	796082 is Diakkawn, Kolasib Town, Kolasib District
DCST, Aizawl North Zone	1xxxxxxxxxxxxxU	801017865637	0.69	Aizawl, Mizoram 796011	Guwahati, Assam 781001	796011 is invalid PIN code

Appendix-4.14

Statement showing GSTIN with unreported EWBs by taxpayers with high distance from PIN to PIN and invalid PIN

(*Reference: Paragraph-4.11.6.2 (e)*)

(Amount in ₹)

Jurisdiction	GSTIN of the taxpayer	Year	EWB			GSTR-1		GSTR-3B		Tax due	Interest[150]	Remarks
			EWB No. and Date	Assessable Value	Tax amount	Assessable Value	Tax amount	Assessable value	Tax amount			
DCST, Champhai Zone	1xxxxxxxxxxxxxM	2018-19	861028891827 30-11-2018	24,00,000	1,20,000	-	-	-	-	-	-	The revenue impact is included in **Appendix-4.2** - *EWBs generated by Nil filers of returns*
DCST, Aizawl North Zone	1xxxxxxxxxxxxxO	2018-19	801008405129 20-06-2018	6,32,549	1,13,959	-	-	-	-	1,13,959	1,18,692	All transactions declared in GSTR1 and 3B are intra-state transactions attracting Central GST/ State GST while the EWBs mentioned here are inter-state transactions
			801008405989 20-06-2018	6,32,549	1,13,859	-	-	-	-	1,13,859	1,18,588	
DCST, Champhai Zone	1xxxxxxxxxxxxx4	2021-22	821152781108 13-04-2021	4,00,424	72,076	-	-	-	-	72,076	38,281	All EWBs generated are above the threshold value of ₹ 50,000 whereas the transactions declared in GSTR-1 are all below the threshold value. Thus, the EWBs
			891182657601 05-10-2021	1,72,182	30,993	-	-	-	-	30,993	13,649	
			851182226719 03-10-2021	1,81,748	32,715	-	-	-	-	32,715	14,407	
			881183937046 12-10-2021	80,975	14,575	-	-	-	-	14,575	6,419	

[150] As per Section 50(1) of MGST Act, 2017 and Notification No. J. 21011/1/2017-TAX/Vol-II(ii) dated 19.07.2017

Jurisdiction	GSTIN of the taxpayer	Year	EWB			GSTR-1		GSTR-3B		Tax due	Interest[150]	Remarks
			EWB No. and Date	Assessable Value	Tax amount	Assessable Value	Tax amount	Assessable value	Tax amount			
			841183258169 08-10-2021	87,203	15,697	-	-	-	-	15,697	6,913	are undeclared in GSTR1 and 3B
			861194685253 10-12-2021	1,20,000	6,000	-	-	-	-	6,000	2,462	
			861194687457 10-12-2021	21,60,000	1,08,000	-	-	-	-	1,08,000	44,313	
			801194683275 10-12-2021	1,20,000	6,000	-	-	-	-	6,000	2,462	
Total				**69,87,630**	**6,33,874**	**-**	**-**	**-**	**-**	**5,13,874**	**3,66,186**	

Appendix-4.15
Statement showing short declaration of EWB taxable value in GST returns

(Reference: Paragraph-4.11.6.2 (f))

(Amount in ₹)

Sl. No.	Name of the Circle and Unit	GSTIN of the Taxpayer	Sample EWB No. and Date of generation	Sample EWB related to FY	Total no. of Outward EWB generated	Assessable value as per EWB	Tax value as per EWB	As per GSTR-1 outward assessable value	Tax value as per GSTR-1	As per GSTR-3B outward assessable value	Tax value as per GSTR-3B	Tax liability not discharged	Remarks
(1)	**(2)**	**(3)**	**(4)**	**(5)**	**(6)**	**(7)**	**(8)**	**(9)**	**(10)**	**(11)**	**(12)**	**(13) = (8)-(12)**	**(14)**
1.	DCST, Aizawl West Zone	1xxxxxxx xxxxxxV	811095803889 17-03-2020 891094661550 08-03-2020 811094661374 08-03-2020	2019-20	27	2,73,16,400	13,65,820	1,58,50,000	7,92,500	1,52,67,500	7,63,375	6,02,445	
2.	DCST, Champhai Zone	1xxxxxxx xxxxxxK	801053562396 26-05-2019 801056238759 14-06-2019 811053438748 25-05-2019 811055376404 07-06-2019 811056239403 14-06-2019 811056241200 14-06-2019 811059610254 08-07-2019 831054680315 02-06-2019 851051791629 14-05-2019 851056240225 14-06-2019	2019-20	36	11,67,92,533	58,39,627	8,96,11,200	44,80,560	8,96,00,000	44,80,000	13,59,627	The revenue impact here is excluding those included in **Appendix-4. 2** - *EWBs generated by Nil filers of returns*

Sl. No.	Name of the Circle and Unit	GSTIN of the Taxpayer	Sample EWB No. and Date of generation	Sample EWB related to FY	Total no. of Outward EWB generated	Assessable value as per EWB	Tax value as per EWB	As per GSTR-1 outward assessable value	Tax value as per GSTR-1	As per GSTR-3B outward assessable value	Tax value as per GSTR-3B	Tax liability not discharged	Remarks
			861052323804 17-05-2019										
			881051311695 10-05-2019										
			881056241764 14-06-2019										
			891055237189 07-06-2019										
Total					**63**	**14,41,08,933**	**72,05,447**	**10,54,61,200**	**52,73,060**	**10,48,67,500**	**52,43,375**	**19,62,072**	

Appendix-4.16
Statement showing high value EWBs generated within 6 months of registration
(*Reference: Paragraph -4.11.6.2 (g)*)

Jurisdiction	GSTIN of the Taxpayer	Sample EWB No and Date	Date of registration of taxpayer	Outward EWB compared with GSTR-1 and GSTR-3B							Tax liability not discharged (In ₹)	Interest leviable (in ₹)	Remarks
				No. of Outward EWB generated within 6 months	Assessable value as per EWB (In ₹)	Tax value as per EWB (In ₹)	As per GSTR-1 outward assessable value (In ₹)	Tax value as per GSTR-1 (In ₹)	As per GSTR-3B outward assessable value (In ₹)	Tax value as per GSTR-3B (In ₹)			
DCST, Champhai Zone	1xxxxxxxx xxxxxK	801053562396 26-05-2019	25.01.2019	44	14,08,09,200	68,86,460	8,96,11,200	44,80,560	8,96,00,000	44,80,000	0	0	The revenue impact is included in **Appendix-4.2** – *EWBs generated by Nil filers of returns* and **Appendix-4.7** - *Short declaration of EWB taxable value in GST returns*
		801056238759 14-06-2019											
		811053438748 25-05-2019											
		811055376404 07-06-2019											
		811056239403 14-06-2019											
		811056241200 14-06-2019											
		811059610254 08-07-2019											
		831054680315 02-06-2019											
		851051791629 14-05-2019											
		851056240225 14-06-2019											
		861052323804 17-05-2019											
		881051311695 10-05-2019											
		881056241764 14-06-2019											
		891055237189 07-06-2019											

Appendix-4.17
Statement showing Mismatch between ITC available in GSTR-2A and amount credited in ECL (GSTR-3B)

(Reference: Paragraph-4.11.6.2 (h))

(Amount in ₹)

Sl. No.	Jurisdiction	Taxpayer's GSTIN	Year	ITC value as per GSTR-2A				Net ITC Available in ECL (GSTR-3B)	Tax paid through ITC (GSTR-3B)	Mismatch in ITC
				IGST	Central GST	State GST	Total			
1.	DCST, Aizawl West Zone	1xxxxxxxxxxxxxV	2018-19	27,856	0	0	27,856	0	0	0
			2019-20	1,13,913	0	0	1,13,913	7,71,935	7,50,311	6,36,398
			2020-21	2,14,438	0	0	2,14,438	4,945	0	0
			2021-22	0	0	0	0	0	0	0
			Sub-Total	**3,56,207**	**0**	**0**	**3,56,207**	**7,76,880**	**7,50,311**	**6,36,398**
2.	DCST, Aizawl North Zone	1xxxxxxxxxxxxxO	2018-19	3,57,68,223	14,69,23,547	14,69,23,547	32,96,15,317	36,56,22,217	38,14,55,700	5,18,40,383
			2019-20	2,28,98,678	1,52,42,346	1,52,42,346	5,33,83,369	6,09,37,052	5,55,52,834	21,69,465
			2020-21	1,29,90,154	3,26,701	3,26,701	1,36,43,555	1,62,56,644	1,61,12,645	24,69,090
			2021-22	1,28,50,956	6,67,622	6,67,622	1,41,86,200	1,64,76,894	1,64,76,916	22,90,716
			Sub-Total	**8,45,08,011**	**16,31,60,215**	**16,31,60,215**	**41,08,28,441**	**45,92,92,807**	**46,95,98,095**	**5,87,69,654**

Appendix-4.18
Statement showing manual entry EWBs with records not found in online EWB system
(*Reference: Paragraph-4.11.10.3*)

Sl. No.	Date	E-way bill No.	Amount (in ₹)
1.	07/01/2021	892500140687	1,02,772
2.	15/09/2021	341356320571	4,71,585
3.	19/09/2021	79300683	2,34,720
4.	21/09/2021	851179511375	2,27,900
5.	29/09/2021	811180900981	1,48,760
6.	02/10/2021	871181566145	3,19,200
7.	06/10/2021	841182293849	3,17,465
8.	08/10/2021	881162992512	2,40,960
9.	08/10/2021	8234121180(C)	3,80,335
10.	08/10/2021	881118325721	6,77,387
11.	14/10/2021	841163962231	10,39,767
12.	19/10/2021	851184522072	2,77,509
13.	19/10/2021	821184769608	2,43,530
14.	20/10/2021	811199306486	70,447
15.	26/10/2021	811162606783	2,64,765
16.	31/10/2021	8624474421(C)	9,92,943
17.	31/10/2021	8524469255(C)	6,35,582
18.	31/10/2021	71298588111(C)	1,84,403
19.	01/11/2021	731218545046	9,85,941
20.	01/11/2021	851187416421	1,48,899
21.	01/11/2021	841207073590	17,22,134
22.	03/11/2021	8424527362(C)	3,74,914
23.	04/11/2021	881187782420	4,00,400
24.	05/11/2021	861187945074	2,12,600
25.	09/11/2021	8624588148(C)	7,21,264
26.	09/11/2021	8424592786(C)	4,21,373
27.	11/11/2021	811188899678	2,51,131
28.	11/11/2021	3925353264	46,79,313
29.	12/12/2021	8925092854	15,04,950
30.	12/12/2021	891194856906	3,05,835
31.	16/12/2021	891195663969	94,720
32.	03/01/2022	8125524818(C)	19,79,799
33.	08/01/2022	389395938666	11,28,174
34.	08/01/2022	891199933093	1,67,165
35.	08/01/2022	821200185995	2,11,411
36.	08/01/2022	841200017531	8,02,670
37.	09/01/2022	891262131856	96,000
38.	14/01/2022	811201362906	6,61,216
39.	14/01/2022	811201362906	7,57,040
40.	18/01/2022	841206515080	61,13,378
41.	19/01/2022	3226639130(C)	29,31,378
42.	20/01/2022	841201822775	3,24,800
43.	24/01/2022	8625903722(C)	3,66,434

Sl. No.	Date	E-way bill No.	Amount (in ₹)
44.	24/01/2022	821203079507	12,63,678
45.	26/01/2022	88259522881	1,46,390
46.	30/01/2022	891204166751	72,332
47.	30/01/2022	851204492258	1,75,200
48.	30/01/2022	8525955713(C)	13,84,797
49.	30/01/2022	341202491776	5,58,138
50.	01/02/2022	871204783528	29,28,000
51.	01/02/2022	811205087483	2,14,760
52.	01/02/2022	84120470357	1,42,000
53.	03/02/2022	861205838106	6,55,500
54.	03/02/2022	8012049411104	3,24,034
55.	09/02/2022	20335952232(C)	5,97,861
56.	14/02/2022	841207294942	4,19,779
57.	24/03/2022	861215360946	1,27,440
58.	24/03/2022	841215586992	7,45,300
Total			**4,39,48,178**

Note: (C) are composite e-Waybills

Appendix – 4.19
Sample for Centralised Audit

(Reference: Paragraph 4.12.4 (I))

(₹ in crore)

Sl. No.	GSTIN	Jurisdiction	Period	Value of discrepancy
ITC mismatch between GSTR-2A and GSTR-3B				
1.	1xxxxxxxxxxxxY	Aizawl North Zone	2019-20	0.25
2.	1xxxxxxxxxxxxY	Aizawl North Zone	2018-19	3.65
3.	1xxxxxxxxxxxxV	Aizawl North Zone	2018-19	2.66
4.	1xxxxxxxxxxxxV	Aizawl North Zone	2019-20	0.08
5.	1xxxxxxxxxxxxX	Aizawl North Zone	2018-19	2.23
6.	1xxxxxxxxxxxxG	Aizawl North Zone	2020-21	2.05
7.	1xxxxxxxxxxxxL	Aizawl North Zone	2018-19	1.44
8.	1xxxxxxxxxxxxL	Aizawl North Zone	2020-21	0.51
9.	1xxxxxxxxxxxxU	Aizawl North Zone	2018-19	1.47
10.	1xxxxxxxxxxxxS	Aizawl South Zone	2018-19	0.98
11.	1xxxxxxxxxxxxS	Aizawl South Zone	2020-21	0.07
12.	1xxxxxxxxxxxxS	Aizawl South Zone	2019-20	0.81
13.	1xxxxxxxxxxxxI	Aizawl West Zone	2020-21	1.31
14.	1xxxxxxxxxxxxI	Aizawl West Zone	2019-20	1.31
15.	1xxxxxxxxxxxxF	Aizawl West Zone	2020-21	1.38
16.	1xxxxxxxxxxxxF	Aizawl West Zone	2019-20	0.21
17.	1xxxxxxxxxxxxU	Aizawl West Zone	2018-19	0.40
18.	1xxxxxxxxxxxxU	Aizawl West Zone	2020-21	1.41
TOTAL				**22.22**
ITC passed on without supplier remitting tax				
19.	1xxxxxxxxxxxx2	Aizawl East Zone	2020-21	0.26
20.	1xxxxxxxxxxxx2	Aizawl East Zone	2019-20	0.42
21.	1xxxxxxxxxxxxP	Lunglei Zone	2019-20	0.002
22.	1xxxxxxxxxxxxP	Lunglei Zone	2020-21	0.77
23.	1xxxxxxxxxxxx4	Champhai Zone	2019-20	0.0003
24.	1xxxxxxxxxxxx4	Champhai Zone	2020-21	0.81
25.	1xxxxxxxxxxxxO	Aizawl South Zone	2019-20	0.92
26.	1xxxxxxxxxxxx2	Hnahthial Zone	2020-21	0.50
TOTAL				**3.68**
ITC availed in GSTR-3B filed after the cut-off period				
27.	1xxxxxxxxxxxxU	Aizawl West Zone	2018-19	0.09
28.	1xxxxxxxxxxxxU	Aizawl West Zone	2019-20	0.29
29.	1xxxxxxxxxxxxU	Aizawl West Zone	2020-21	1.43
30.	1xxxxxxxxxxxxO	Aizawl East Zone	2018-19	0.75
31.	1xxxxxxxxxxxxC	Kolasib Zone	2020-21	0.71
32.	1xxxxxxxxxxxxC	Kolasib Zone	2019-20	0.13
33.	1xxxxxxxxxxxx0	Kolasib Zone	2020-21	0.30
34.	1xxxxxxxxxxxx0	Kolasib Zone	2019-20	0.26
35.	1xxxxxxxxxxxxB	Aizawl North Zone	2018-19	0.91
36.	1xxxxxxxxxxxxO	Aizawl South Zone	2018-19	0.88
37.	1xxxxxxxxxxxxP	Aizawl South Zone	2018-19	1.08
38.	1xxxxxxxxxxxx2	Aizawl West Zone	2019-20	2.22
39.	1xxxxxxxxxxxx2	Aizawl West Zone	2018-19	2.61
40.	1xxxxxxxxxxxx3	Aizawl West Zone	2020-21	0.14
41.	1xxxxxxxxxxxx3	Aizawl West Zone	2018-19	0.35
42.	1xxxxxxxxxxxxD	Lunglei Zone	2018-19	0.48
TOTAL				**12.63**

Sl. No.	GSTIN	Jurisdiction	Period	Value of discrepancy
Incorrect availing of ISD credit				
43.	1xxxxxxxxxxxxxL	Aizawl East Zone	2018-19	**0.03**
Short payment of tax under RCM versus ITC availed in GSTR-3B/ GSTR-9				
44.	1xxxxxxxxxxxxxV	Aizawl North Zone	2018-19	0.03
45.	1xxxxxxxxxxxxxC	Kolasib Zone	2018-19	0.03
46.	1xxxxxxxxxxxxxC	Kolasib Zone	2019-20	0.01
47.	1xxxxxxxxxxxxxV	Kolasib Zone	2018-19	0.03
48.	1xxxxxxxxxxxxxO	Aizawl South Zone	2020-21	3.88
49.	1xxxxxxxxxxxxx6	Aizawl South Zone	2019-20	0.03
50.	1xxxxxxxxxxxxx3	Aizawl South Zone	2019-20	0.14
51.	1xxxxxxxxxxxxxL	Serchhip Zone	2018-19	0.05
52.	1xxxxxxxxxxxxxB	Lawngtlai Zone	2020-21	0.17
53.	1xxxxxxxxxxxxxB	Lawngtlai Zone	2018-19	0.14
54.	1xxxxxxxxxxxxxB	Lawngtlai Zone	2019-20	0.14
55.	1xxxxxxxxxxxxxA	Lawngtlai Zone	2019-20	0.03
56.	1xxxxxxxxxxxxx8	Lunglei Zone	2018-19	0.04
TOTAL				**4.72**
Mismatch of ITC availed between annual returns and books of accounts				
57.	1xxxxxxxxxxxxxJ	Aizawl East Zone	2019-20	0.27
58.	1xxxxxxxxxxxxxJ	Aizawl East Zone	2020-21	0.02
59.	1xxxxxxxxxxxxxJ	Aizawl East Zone	2018-19	0.12
60.	1xxxxxxxxxxxxxZ	Aizawl North Zone	2020-21	0.16
61.	1xxxxxxxxxxxxx8	Aizawl North Zone	2020-21	0.14
62.	1xxxxxxxxxxxxx6	Serchhip Zone	2018-19	0.38
63.	1xxxxxxxxxxxxx2	Aizawl West Zone	2020-21	0.10
64.	1xxxxxxxxxxxxxY	Aizawl South Zone	2018-19	0.05
TOTAL				**1.24**
Reconciliation between ITC availed in annual returns with expenses in financial statements				
65.	1xxxxxxxxxxxxxG	Aizawl North Zone	2020-21	0.24
66.	1xxxxxxxxxxxxxH	Aizawl West Zone	2020-21	0.19
67.	1xxxxxxxxxxxxxA	Aizawl West Zone	2020-21	0.20
68.	1xxxxxxxxxxxxx3	Aizawl West Zone	2018-19	0.79
69.	1xxxxxxxxxxxxxB	Lunglei Zone	2018-19	0.20
TOTAL				**1.62**
Unsettled liabilities				
70.	1xxxxxxxxxxxxxI	Aizawl North Zone	2018-19	0.90
71.	1xxxxxxxxxxxxxB	Aizawl North Zone	2018-19	0.71
72.	1xxxxxxxxxxxxxC	Aizawl East Zone	2020-21	0.50
73.	1xxxxxxxxxxxxxO	Aizawl South Zone	2020-21	1.56
74.	1xxxxxxxxxxxxxB	Aizawl South Zone	2018-19	1.06
75.	1xxxxxxxxxxxxxB	Aizawl South Zone	2020-21	0.002
76.	1xxxxxxxxxxxxxC	Aizawl South Zone	2020-21	0.58
77.	1xxxxxxxxxxxxxY	Aizawl West Zone	2018-19	1.00
78.	1xxxxxxxxxxxxxU	Aizawl West Zone	2020-21	2.53
79.	1xxxxxxxxxxxxxP	Lunglei Zone	2020-21	0.96
80.	1xxxxxxxxxxxxxP	Lunglei Zone	2019-20	0.0001
81.	1xxxxxxxxxxxxx4	Lunglei Zone	2019-20	0.80
TOTAL				**10.60**
Suppression of tax liability based on E-way bill verification				
82.	1xxxxxxxxxxxxx2	Aizawl East Zone	2020-21	23.71
83.	1xxxxxxxxxxxxx8	Kolasib Zone	2019-20	0.20
84.	1xxxxxxxxxxxxxA	Lawngtlai Zone	2019-20	0.82
85.	1xxxxxxxxxxxxxA	Lawngtlai Zone	2020-21	0.01
86.	1xxxxxxxxxxxxxV	Champhai Zone	2018-19	0.40
87.	1xxxxxxxxxxxxx2	Champhai Zone	2020-21	0.33

Sl. No.	GSTIN	Jurisdiction	Period	Value of discrepancy
88.	1xxxxxxxxxxxxxK	Champhai Zone	2019-20	0.33
89.	1xxxxxxxxxxxxx3	Aizawl South Zone	2018-19	0.24
90.	1xxxxxxxxxxxxxD	Champhai Zone	2019-20	0.12
91.	1xxxxxxxxxxxxxD	Champhai Zone	2020-21	0.11
92.	1xxxxxxxxxxxxxD	Champhai Zone	2018-19	0.01
93.	1xxxxxxxxxxxxxV	Aizawl West Zone	2019-20	0.16
94.	1xxxxxxxxxxxxxV	Aizawl West Zone	2018-19	0.01
95.	1xxxxxxxxxxxxxV	Aizawl West Zone	2020-21	0.01
96.	1xxxxxxxxxxxxxP	Lawngtlai Zone	2019-20	1.40
TOTAL				**27.86**
Mismatch in tax paid between books of accounts and annual returns				
97.	1xxxxxxxxxxxxxR	Aizawl South Zone	2019-20	0.20
98.	1xxxxxxxxxxxxxU	Aizawl North Zone	2018-19	0.27
99.	1xxxxxxxxxxxxxU	Aizawl North Zone	2020-21	0.02
100.	1xxxxxxxxxxxxxL	Aizawl East Zone	2020-21	0.23
101.	1xxxxxxxxxxxxxD	Aizawl West Zone	2020-21	10.69
102.	1xxxxxxxxxxxxxR	Aizawl West Zone	2020-21	0.001
103.	1xxxxxxxxxxxxxR	Aizawl West Zone	2019-20	0.30
TOTAL				**11.71**
Under-declaration of taxable supplies by comparing TDS returns				
104.	1xxxxxxxxxxxxxT	Aizawl East Zone	2019-20	7.03
105.	1xxxxxxxxxxxxxT	Aizawl East Zone	2018-19	1.03
106.	1xxxxxxxxxxxxxY	Aizawl North Zone	2020-21	5.23
107.	1xxxxxxxxxxxxxO	Aizawl South Zone	2018-19	5.52
108.	1xxxxxxxxxxxxxC	Aizawl South Zone	2019-20	5.29
109.	1xxxxxxxxxxxxxC	Aizawl South Zone	2018-19	4.84
110.	1xxxxxxxxxxxxxF	Aizawl West Zone	2018-19	6.64
TOTAL				**35.58**
Suppression of taxable value based on unbilled revenue declared in GSTR-9C				
111.	1xxxxxxxxxxxxxQ	Aizawl East Zone	2018-19	0.0002
112.	1xxxxxxxxxxxxx5	Aizawl South Zone	2020-21	0.19
113.	1xxxxxxxxxxxxxK	Kolasib Zone	2018-19	0.29
114.	1xxxxxxxxxxxxxK	Kolasib Zone	2019-20	0.04
TOTAL				**0.52**
Mismatch in taxable turnover declared in GSTR-9C Table 7G				
115.	1xxxxxxxxxxxxxQ	Lunglei Zone	2019-20	32.64
116.	1xxxxxxxxxxxxxQ	Lunglei Zone	2018-19	22.37
117.	1xxxxxxxxxxxxx2	Aizawl West Zone	2018-19	2.85
118.	1xxxxxxxxxxxxx2	Aizawl West Zone	2019-20	21.08
119.	1xxxxxxxxxxxxxY	Aizawl South Zone	2018-19	20.74
120.	1xxxxxxxxxxxxx9	Aizawl West Zone	2020-21	4.68
121.	1xxxxxxxxxxxxxD	Aizawl West Zone	2020-21	7.67
TOTAL				**112.03**
Ineligible composition levy				
122.	1xxxxxxxxxxxxxV	Aizawl West Zone	2019-20	**2.18**
GSTR-3B was not filed but GSTR-1 is available				
123.	1xxxxxxxxxxxxxD	Aizawl South Zone	2019-20	0.01
124.	1xxxxxxxxxxxxxD	Aizawl South Zone	2020-21	0.02
125.	1xxxxxxxxxxxxxP	Aizawl North Zone	2018-19	0.01
TOTAL				**0.04**
Short payment of interest				
126.	1xxxxxxxxxxxxxR	Aizawl East Zone	2019-20	0.08
127.	1xxxxxxxxxxxxxR	Aizawl East Zone	2018-19	0.03
128.	1xxxxxxxxxxxxx6	Aizawl West Zone	2020-21	0.06

Sl. No.	GSTIN	Jurisdiction	Period	Value of discrepancy
129.	1xxxxxxxxxxxxx6	Aizawl West Zone	2019-20	0.04
130.	1xxxxxxxxxxxxx6	Aizawl West Zone	2018-19	0.12
131.	1xxxxxxxxxxxxxU	Aizawl West Zone	2020-21	0.14
132.	1xxxxxxxxxxxxxU	Aizawl West Zone	2019-20	0.27
133.	1xxxxxxxxxxxxxU	Aizawl West Zone	2018-19	0.78
134.	1xxxxxxxxxxxxx1	Aizawl North Zone	2020-21	0.03
135	1xxxxxxxxxxxxx1	Aizawl North Zone	2018-19	0.03
136.	1xxxxxxxxxxxxx1	Aizawl North Zone	2019-20	0.09
137.	1xxxxxxxxxxxxxL	Kolasib Zone	2019-20	0.06
138.	1xxxxxxxxxxxxxL	Kolasib Zone	2018-19	0.07
139.	1xxxxxxxxxxxxxP	Champhai Zone	2018-19	0.37
140.	1xxxxxxxxxxxxxP	Champhai Zone	2019-20	0.05
141.	1xxxxxxxxxxxxxH	Aizawl South Zone	2018-19	0.13
142.	1xxxxxxxxxxxxxH	Aizawl South Zone	2019-20	0.04
143.	1xxxxxxxxxxxxxH	Aizawl South Zone	2020-21	0.03
144.	1xxxxxxxxxxxxxD	Aizawl West Zone	2020-21	0.27
145.	1xxxxxxxxxxxxxD	Aizawl West Zone	2019-20	0.17
146.	1xxxxxxxxxxxxx2	Aizawl West Zone	2018-19	4.70
147.	1xxxxxxxxxxxxxG	Siaha Zone	2019-20	0.007
148.	1xxxxxxxxxxxxxG	Siaha Zone	2018-19	0.18
TOTAL				**7.75**

Appendix – 4.20
Sample for Detailed Audit

(Reference: Paragraph 4.12.4 (II))

Sl. No.	GSTIN	Jurisdiction
1.	1xxxxxxxxxxxxxH	Aizawl East Zone
2.	1xxxxxxxxxxxxxP	Aizawl East Zone
3.	1xxxxxxxxxxxxxB	Aizawl East Zone
4.	1xxxxxxxxxxxxxV	Aizawl East Zone
5.	1xxxxxxxxxxxxxS	Aizawl North Zone
6.	1xxxxxxxxxxxxx3	Aizawl North Zone
7.	1xxxxxxxxxxxxx6	Aizawl North Zone
8.	1xxxxxxxxxxxxxO	Aizawl North Zone
9.	1xxxxxxxxxxxxx9	Aizawl North Zone
10.	1xxxxxxxxxxxxx0	Aizawl North Zone
11.	1xxxxxxxxxxxxxH	Aizawl North Zone
12.	1xxxxxxxxxxxxx7	Aizawl South Zone
13.	1xxxxxxxxxxxxxY	Aizawl West Zone
14.	1xxxxxxxxxxxxxU	Aizawl West Zone
15.	1xxxxxxxxxxxxxD	Kolasib Zone

Appendix-4.21
Parameter-wise summary of deficiencies (ITC and Tax liability)
(Reference: Paragraph-4.12.7.1, 4.12.7.3(I))

(₹ in crore)

Sl. No.	Dimension	Total sample		Accepted by Department and status of cases										Department reply accepted by Audit						Department's reply not acceptable to Audit (Rebuttal)	
				Recovery		ASMT-10 issued		Any notice issued		Under correspondence with taxpayers		Total (Col. 12 = 4+6+8+10 and Col. 13 = 5+7+9+11)		Data entry errors		Action taken before query		Other valid explanations			
		No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
1.	ITC mismatch between GSTR-2A and GSTR-3B	18	22.22	0	0	6	10.34	4	3.40	0	0	10	13.74	2	2.62	0	0	4	2.37	2	3.49
2.	ITC passed on without supplier remitting tax	8	3.68	0	0	0	0	3	1.31	1	0.92	4	2.23	0	0	0	0	4	1.45	0	0
3.	ITC availed in GSTR-3B filed after the cut-off period.	16	12.63	0	0	0	0	4	2.29	12	10.34	16	12.63	0	0	0	0	0	0	0	0
4.	Incorrect availing of ISD credit	1	0.03	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	0.03	0	0
5.	Short payment of tax under RCM versus ITC availed in GSTR-3B/ GSTR-9	13	4.72	0	0	0	0	0	0	4	4.10	4	4.10	5	0.51	0	0	4	0.11	0	0
6.	Mismatch of ITC availed between annual returns and books of accounts	8	1.24	0	0	0	0	1	0.16	1	0.38	2	0.54	0	0	2	0.24	4	0.46	0	0
7.	Reconciliation between ITC availed in annual returns with expenses in financial statements	5	1.62	0	0	0	0	2	0.99	0	0	2	0.99	0	0	0	0	3	0.63	0	0
8.	Unsettled liabilities	12	10.60	1	0.71	1	0.9	2	3.53	3	1.88	7	7.02	0	0	1	0.002	4	3.58	0	0
9.	Suppression of tax liability based on E-way bill verification	15	27.86	0	0	2	0.83	9	1.28	1	23.71	12	25.82	0	0	0	0	1	0.40	2	1.64
10.	Mismatch in tax paid between books of accounts and annual returns	7	11.71	1	0.001	0	0	0	0	1	0.23	2	0.23	1	10.69	1	0.30	3	0.49	0	0
11.	GSTR-3B was not filed but GSTR-1 is available	3	0.04	0	0	1	0.01	0	0	2	0.03	3	0.04	0	0	0	0	0	0	0	0
12.	Short payment of interest	23	7.75	0	0	3	0.15	13	6.83	2	0.13	18	7.11	0	0	0	0	3	0.20	2	0.44
	TOTAL	**129**	**104.10**	**2**	**0.71**	**13**	**12.23**	**38**	**19.79**	**27**	**41.72**	**80**	**74.45**	**8**	**13.82**	**4**	**0.54**	**31**	**9.72**	**6**	**5.57**

Appendix -4.22
Parameter-wise summary of deficiencies (turnover mismatch)

(Reference: Paragraph-4.12.7.1, 4.12.7.3(I))

(₹ in crore)

Sl. No.	Dimension	Total sample		Accepted by Department and status of cases										Department reply accepted by Audit						Department's reply not acceptable to Audit (Rebuttal)	
				Recovery		ASMT-10 issued		Any notice issued		Under correspondence with taxpayers		Total (Col. 12 = 4+6+8+10 and Col. 13 = 5+7+9+11)		Data entry errors		Action taken before query		Other valid explanations			
		No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
1	Under-declaration of taxable supplies by comparing TDS returns	7	35.58	0	0	1	5.23	2	8.06	2	10.13	5	23.42	0	0	0	0	1	6.64	1	5.52
2	Suppression of taxable value based on unbilled revenue declared in GSTR-9C.	4	0.52	0	0	0	0	1	0.29	0	0	1	0.29	0	0	0	0	3	0.23	0	0
3	Mismatch in taxable turnover declared in GSTR-9C Table 7G	7	112.03	0	0	0	0	0	0	0	0	0	0	1	7.67	0	0	6	104.36	0	0
4	Ineligible composition levy	1	2.18	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	2.18	0	0
	TOTAL	**19**	**150.31**	**0**	**0**	**1**	**5.23**	**3**	**8.35**	**2**	**10.13**	**6**	**23.71**	**1**	**7.67**	**0**	**0**	**11**	**113.41**	**1**	**5.52**

Appendix – 4.23

Cases of recovery

(Reference: Paragraph-4.12.7.3 (I))

(₹ in crore)

Sl. No.	GSTIN	Jurisdiction	Period	Value of discrepancy	Remarks/ replies
Unsettled liabilities					
1.	1xxxxxxxxxxxxxB	Aizawl North Zone	2018-19	**0.71**	The Department stated (July 2024) that the mismatch was because of wrong declaration of B2C outward supplies in December 2018 which was subsequently amended in January 2018. Still, the mismatch between GSTR-1 and GSTR-3B undischarged tax liability was paid through DRC-03. This was verified and found acceptable to Audit.
Mismatch in tax paid between books of accounts and annual returns					
2.	1xxxxxxxxxxxxxR	Aizawl West Zone	2020-21	**0.001**	The Department stated (September 2024) that the taxpayer had accepted the observation and had paid the deviation amount *vide* DRC-03 dated 02.08.2024. This was verified and found acceptable to Audit.

Appendix – 4.24
Cases where ASMT-10 was issued
(Reference: Paragraph -4.12.7.3 (I))

(₹ in crore)

Sl. No.	GSTIN	Jurisdiction	Period	Value of discrepancy	Remarks/ replies
ITC mismatch between GSTR-2A and GSTR-3B					
1.	1xxxxxxxxxxxxxY	Aizawl North Zone	2019-20	0.25	ASMT-10 dated 16.08.2023 issued to the taxpayer.
2.	1xxxxxxxxxxxxxY	Aizawl North Zone	2018-19	3.65	ASMT-10 dated 16.08.2023 issued to the taxpayer.
3.	1xxxxxxxxxxxxxX	Aizawl North Zone	2018-19	2.23	ASMT-10 issued to the taxpayer.
4.	1xxxxxxxxxxxxxU	Aizawl North Zone	2018-19	1.47	ASMT-10 issued to the taxpayer.
5.	1xxxxxxxxxxxxxV	Aizawl North Zone	2018-19	2.66	The Department stated (July 2024) that ASMT-10 was issued and the case is being examined by them. Further, the Department stated that the jurisdiction had been transferred to Aizawl East Zone. The Department is requested to pursue the matter through the concerned jurisdictional authority.
6.	1xxxxxxxxxxxxxV	Aizawl North Zone	2019-20	0.08	
Total				**10.34**	
Unsettled liabilities					
7.	1xxxxxxxxxxxxxI	Aizawl North Zone	2018-19	**0.90**	ASMT-10 dated 17.08.2023 issued to the taxpayer.
Suppression of tax liability based on E-way bill verification					
8.	1xxxxxxxxxxxxxA	Lawngtlai Zone	2019-20	0.82	The Department stated (July 2024) that a detailed study was conducted and the taxpayer had outward taxable supplies as shown in e-waybill valued at ₹ 1,385.44 lakh during 2019-20 and ₹ 23.42 lakh during 2020-21 for which he was liable to pay total tax of ₹ 69.27 lakh and ₹ 1.17 lakh for the years 2019-20 and 2020-21 respectively, while the taxpayer had filed NIL GSTR-3B returns for the two consecutive years. The Department had issued ASMT-10 dated 08.07.2024 in this regard.
9.	1xxxxxxxxxxxxxA	Lawngtlai Zone	2020-21	0.01	
Total				**0.83**	
Under-declaration of taxable supplies by comparing TDS returns					
10.	1xxxxxxxxxxxxxY	Aizawl North Zone	2020-21	**5.23**	ASMT-10 issued to the taxpayer.
GSTR-3B was not filed but GSTR-1 is available					
11.	1xxxxxxxxxxxxxP	Aizawl North Zone	2018-19	**0.01**	ASMT-10 issued to the taxpayer.
Short payment of interest					
12.	1xxxxxxxxxxxxx1	Aizawl North Zone	2020-21	0.03	ASMT-10 issued to the taxpayer.
13.	1xxxxxxxxxxxxx1	Aizawl North Zone	2018-19	0.03	ASMT-10 issued to the taxpayer.
14.	1xxxxxxxxxxxxx1	Aizawl North Zone	2019-20	0.09	ASMT-10 issued to the taxpayer.
Total				**0.15**	

Appendix – 4.25
Cases where notice was issued

(Reference: Paragraph -4.12.7.3 (I))

(₹ in crore)

Sl. No.	GSTIN	Jurisdiction	Period	Value of discrepancy	Remarks/ replies
ITC mismatch between GSTR-2A and GSTR-3B					
1.	1xxxxxxxxxxxxxF	Aizawl West Zone	2020-21	1.38	Notice issued to the taxpayer.
2.	1xxxxxxxxxxxxxF	Aizawl West Zone	2019-20	0.21	Notice issued to the taxpayer.
3.	1xxxxxxxxxxxxxU	Aizawl West Zone	2018-19	0.40	Notice issued to the taxpayer.
4.	1xxxxxxxxxxxxxU	Aizawl West Zone	2020-21	1.41	Notice issued to the taxpayer.
Total				**3.40**	
ITC passed on without supplier remitting tax					
5.	1xxxxxxxxxxxxx2	Hnahthial Zone	2020-21	0.50	Notice dated 21.03.2024 issued to the taxpayer.
6.	1xxxxxxxxxxxxx4	Champhai Zone	2019-20	0.0003	Notice dated 26.06.2024 issued to the taxpayer.
7.	1xxxxxxxxxxxxx4	Champhai Zone	2020-21	0.81	Notice dated 26.06.2024 issued to the taxpayer.
Total				**1.31**	
ITC availed in GSTR-3B filed after the cut-off period.					
8.	1xxxxxxxxxxxxxD	Lunglei Zone	2018-19	0.48	The Department stated (July 2024) that notice was served to the taxpayer and response was not received till date. Further, it was also stated that GST system must be hand in hand with the GST Act itself and thus there was no availment of limited ITC. However, no documentary evidence was found enclosed.
9.	1xxxxxxxxxxxxxU	Aizawl West Zone	2018-19	0.09	Notice dated 04.07.2024 issued to the taxpayer.
10.	1xxxxxxxxxxxxxU	Aizawl West Zone	2019-20	0.29	Notice dated 04.07.2024 issued to the taxpayer.
11.	1xxxxxxxxxxxxxU	Aizawl West Zone	2020-21	1.43	Notice dated 04.07.2024 issued to the taxpayer.
Total				**2.29**	
Mismatch of ITC availed between annual returns and books of accounts					
12.	1xxxxxxxxxxxxxZ	Aizawl North Zone	2020-21	**0.16**	The Department stated (July 2024) that notice was issued dated 10.06.2024 in form GST ADT-01 to audit the taxpayer.
Reconciliation between ITC availed in annual returns with expenses in financial statements					
13.	1xxxxxxxxxxxxxA	Aizawl West Zone	2020-21	0.20	Notice issued to the taxpayer.
14.	1xxxxxxxxxxxxx3	Aizawl West Zone	2018-19	0.79	Notice issued to the taxpayer.
Total				**0.99**	
Unsettled liabilities					
15.	1xxxxxxxxxxxxxY	Aizawl West Zone	2018-19	1.00	Notice issued to the taxpayer.
16.	1xxxxxxxxxxxxxU	Aizawl West Zone	2020-21	2.53	Notice issued to the taxpayer.
Total				**3.53**	

Sl. No.	GSTIN	Jurisdiction	Period	Value of discrepancy	Remarks/ replies
Suppression of tax liability based on E-way bill verification					
17.	1xxxxxxxxxxxxx8	Kolasib Zone	2019-20	0.20	Notice dated 16.01.2024 issued to the taxpayer.
18.	1xxxxxxxxxxxxxV	Aizawl West Zone	2019-20	0.16	Notice dated 18.03.2024 issued to the taxpayer.
19.	1xxxxxxxxxxxxxV	Aizawl West Zone	2018-19	0.01	Notice dated 18.03.2024 issued to the taxpayer.
20.	1xxxxxxxxxxxxxV	Aizawl West Zone	2020-21	0.01	Notice dated 18.03.2024 issued to the taxpayer.
21.	1xxxxxxxxxxxxx2	Champhai Zone	2020-21	0.33	Notice dated 26.06.2024 issued to the taxpayer.
22.	1xxxxxxxxxxxxxK	Champhai Zone	2019-20	0.33	Notice dated 26.06.2024 issued to the taxpayer.
23.	1xxxxxxxxxxxxxD	Champhai Zone	2019-20	0.12	Notice dated 26.06.2024 issued to the taxpayer.
24.	1xxxxxxxxxxxxxD	Champhai Zone	2020-21	0.11	Notice dated 26.06.2024 issued to the taxpayer.
25.	1xxxxxxxxxxxxxD	Champhai Zone	2018-19	0.01	Notice dated 26.06.2024 issued to the taxpayer.
Total				**1.28**	
Under-declaration of taxable supplies by comparing TDS returns					
26.	1xxxxxxxxxxxxxT	Aizawl East Zone	2019-20	7.03	Notice issued to the taxpayer.
27.	1xxxxxxxxxxxxxT	Aizawl East Zone	2018-19	1.03	
Total				**8.06**	
Suppression of taxable value based on unbilled revenue declared in GSTR-9C					
28.	1xxxxxxxxxxxxxK	Kolasib Zone	2018-19	**0.29**	Notice dated 17.01.2024 issued to the taxpayer.
Short payment of interest					
29.	1xxxxxxxxxxxxxR	Aizawl East Zone	2019-20	0.08	Notice dated 11.09.2023 issued to the taxpayer.
30.	1xxxxxxxxxxxxxR	Aizawl East Zone	2018-19	0.03	
31.	1xxxxxxxxxxxxx6	Aizawl West Zone	2020-21	0.06	Notice issued to the taxpayer.
32.	1xxxxxxxxxxxxx6	Aizawl West Zone	2019-20	0.04	Notice issued to the taxpayer.
33.	1xxxxxxxxxxxxx6	Aizawl West Zone	2018-19	0.12	Notice issued to the taxpayer.
34.	1xxxxxxxxxxxxxU	Aizawl West Zone	2020-21	0.14	Notice issued to the taxpayer.
35.	1xxxxxxxxxxxxxU	Aizawl West Zone	2019-20	0.27	Notice issued to the taxpayer.
36.	1xxxxxxxxxxxxxU	Aizawl West Zone	2018-19	0.78	Notice issued to the taxpayer.
37.	1xxxxxxxxxxxxx2	Aizawl West Zone	2018-19	4.70	Notice issued to the taxpayer.
38.	1xxxxxxxxxxxxxP	Champhai Zone	2018-19	0.37	Notice dated 26.06.2024 issued to the taxpayer.
39.	1xxxxxxxxxxxxxP	Champhai Zone	2019-20	0.05	Notice dated 26.06.2024 issued to the taxpayer.
40.	1xxxxxxxxxxxxxG	Siaha Zone	2019-20	0.007	Notice dated 26.06.2024 issued to the taxpayer.
41.	1xxxxxxxxxxxxxG	Siaha Zone	2018-19	0.18	Notice dated 09.07.2024 issued to the taxpayer.
Total				**6.83**	

Appendix – 4.26
Cases under correspondence with taxpayer/ action yet to be initiated
(Reference: Paragraph -4.12.7.3 (I))

(₹ in crore)

Sl. No.	GSTIN	Jurisdiction	Period	Value of discrepancy	Remarks/ replies
ITC passed on without supplier remitting tax					
1.	1xxxxxxxxxxxxxO	Aizawl South Zone	2019-20	**0.92**	The Department stated (July 2024) that the taxpayer had declined to respond to the Department's notice citing missing Document Identification Number (DIN) on their communication body. Circular No. 122/41/2019-GST issued by CBIC states that all communication issued in the course of an enquiry should contain a computer-generated DIN. However, this circular appears to be intended specifically for CBIC and its officers and not applicable to state formations. The Department is requested to examine the audit query and pursue the matter with the taxpayer.
ITC availed in GSTR-3B filed after the cut-off period					
2.	1xxxxxxxxxxxxxC	Kolasib Zone	2020-21	0.71	The Department stated (July 2024) that the 53rd GST Council meeting held on June 2024 recommends the time limit to avail ITC credit w.r.t. any invoice or debit note u/s 16(4) of GST Act through any GSTR-3B return filed upto 30.11.2021 may be deemed to be 30.11.2021. However, notification in this regard is not found and the Department may pursue the matter with the taxpayer.
3.	1xxxxxxxxxxxxxC	Kolasib Zone	2019-20	0.13	
4.	1xxxxxxxxxxxxx0	Kolasib Zone	2020-21	0.30	
5.	1xxxxxxxxxxxxx0	Kolasib Zone	2019-20	0.26	
6.	1xxxxxxxxxxxxxB	Aizawl North Zone	2018-19	0.91	
7.	1xxxxxxxxxxxxx2	Aizawl West Zone	2019-20	2.22	
8.	1xxxxxxxxxxxxx2	Aizawl West Zone	2018-19	2.61	
9.	1xxxxxxxxxxxxx3	Aizawl West Zone	2020-21	0.14	
10.	1xxxxxxxxxxxxx3	Aizawl West Zone	2018-19	0.35	
11.	1xxxxxxxxxxxxxO	Aizawl East Zone	2018-19	0.75	The Department stated (July 2024) that the 53rd GST Council meeting held on June 2024 recommends the time limit to avail ITC credit w.r.t. any invoice or debit note u/s 16(4) of GST Act through any GSTR-3B return filed upto 30.11.2021 may be deemed to be 30.11.2021. However, notification in this regard is not found and the Department may pursue the matter with the taxpayer.
12.	1xxxxxxxxxxxxxP	Aizawl South Zone	2018-19	1.08	The Department stated (July 2024) that the 53rd GST Council meeting held on June 2024 recommends the time limit to avail ITC credit w.r.t. any invoice or debit note u/s 16(4) of GST Act through any GSTR-3B return filed upto 30.11.2021 may be deemed to be 30.11.2021. However, notification in this regard is not found and the Department may pursue the matter with the taxpayer.
13.	1xxxxxxxxxxxxxO	Aizawl South Zone	2018-19	0.88	The Department stated (July 2024) that the 53rd GST Council meeting held on June 2024 recommends the time limit to avail ITC credit w.r.t. any invoice or debit note u/s 16(4) of GST Act through any GSTR-3B return filed upto 30.11.2021 may be deemed to be

Sl. No.	GSTIN	Jurisdiction	Period	Value of discrepancy	Remarks/ replies
					30.11.2021. However, notification in this regard is not found and the Department may pursue the matter with the taxpayer.
Total				**10.34**	
Short payment of tax under RCM versus ITC availed in GSTR-3B/ GSTR-9					
14.	1xxxxxxxxxxxxxL	Serchhip Zone	2018-19	0.05	The Department in their reply (July 2024) stated that the taxpayer erroneously entered the deviation amount in the RCM column during November and December 2018 and that the same will be reversed at the time of filing GSTR-3B for the month of June 2024. The Department may pursue the matter with the taxpayer.
15.	1xxxxxxxxxxxxx6	Aizawl South Zone	2019-20	0.03	The Department stated (July 2024) that though the taxpayer was requested to cross-check their dataset and is yet to communicate a reply, thorough examination of GSTR-2A for the year 2019-20 had did not reveal any supply attracting reverse charge. The Department further stated that the entries in GSTR-3B were made in the wrong fields and was filed only from December 2019 by the taxpayer and could be a case of unintentional errors during their initial stage of filing returns. The Department may pursue the matter with the taxpayer.
16.	1xxxxxxxxxxxxx3	Aizawl South Zone	2019-20	0.14	The Department stated (July 2024) that the taxpayer contends that the deviation amount should be ₹ 11.14 lakh and assumed that they had claimed excess ITC of ₹ 11.14 lakh in the month of February 2020 due to some clerical error or typo error and are ready to reverse the same. The Department may pursue the matter with the taxpayer.
17.	1xxxxxxxxxxxxxO	Aizawl South Zone	2020-21	3.88	The Department stated (July 2024) that the taxpayer had declined to respond to the Department's notice citing missing Document Identification Number (DIN) on their communication body. Circular No. 122/41/2019-GST issued by CBIC states that all communication issued in the course of an enquiry should contain a computer-generated DIN. However, this circular appears to be intended specifically for CBIC and its officers and not applicable to state formations. The Department is requested to examine the audit query and pursue the matter with the taxpayer.
Total				**4.10**	
Mismatch of ITC availed between annual returns and books of accounts					
18.	1xxxxxxxxxxxxx6	Serchhip Zone	2018-19	**0.38**	The Department stated (July 2024) that the taxpayer had made voluntary payment through DRC-03 on 18 January 2021 amounting ₹ 35.59 lakh for the year 2018-19 but did not specify the reason for this voluntary payment. The Department contacted the taxpayer twice to clarify the reason for the payment but no compliance was received till date (March 2025).
Unsettled liabilities					
19.	1xxxxxxxxxxxxx4	Lunglei Zone	2019-20	0.80	The Department stated (July 2024) that the case is under scrutiny.
20.	1xxxxxxxxxxxxxC	Aizawl South Zone	2020-21	0.58	The Department stated (July 2024) that the taxpayer had purposely refused to cooperate with the Department. The Department is requested to assess and levy any tax liability before getting time-barred.

Sl. No.	GSTIN	Jurisdiction	Period	Value of discrepancy	Remarks/ replies
21.	1xxxxxxxxxxxxxC	Aizawl East Zone	2020-21	0.50	The Department stated (July 2024) that the taxpayer is outside the jurisdiction of Aizawl East Zone. The Department is requested to pursue the matter with the taxpayer through the concerned jurisdictional authority and intimate the results to Audit.
	Total			**1.88**	
Suppression of tax liability based on E-way bill verification					
22.	1xxxxxxxxxxxxx2	Aizawl East Zone	2020-21	**23.71**	The Department stated (July 2024) that the taxpayer is outside the jurisdiction of Aizawl East Zone. The Department is requested to pursue the matter with the taxpayer through the concerned jurisdictional authority and intimate the results to Audit.
Mismatch in tax paid between books of accounts and annual returns					
23.	1xxxxxxxxxxxxxL	Aizawl East Zone	2020-21	**0.23**	The Department stated (July 2024) that the taxpayer is outside the jurisdiction of Aizawl East Zone. The Department is requested to pursue the matter with the taxpayer through the concerned jurisdictional authority and intimate the results to Audit.
Under declaration of taxable supplies by comparing TDS returns					
24.	1xxxxxxxxxxxxxC	Aizawl South Zone	2019-20	5.29	The Department stated (July 2024) that the taxpayer had purposely refused to cooperate with the Department. The Department is requested to assess and levy any tax liability before they get time-barred.
25.	1xxxxxxxxxxxxxC	Aizawl South Zone	2018-19	4.84	
	Total			**10.13**	
GSTR-3B was not filed but GSTR-1 is available					
26.	1xxxxxxxxxxxxxD	Aizawl South Zone	2019-20	0.01	The Department stated (July 2024) that the taxpayer was informed of the audit observation and was requested to address said observation with his own data set. Reply was awaited (March 2025)
27.	1xxxxxxxxxxxxxD	Aizawl South Zone	2020-21	0.02	
	Total			**0.03**	
Short payment of interest					
28.	1xxxxxxxxxxxxxL	Kolasib Zone	2019-20	0.06	The Department stated (July 2024) that demand was raised in DRC-07 u/s 73. Further, the Department also stated that the 53rd GST Council Meeting held on 22nd June 2024 recommend waiver of interest and penalties issued u/s 73 for the years 2017-18, 2018-19 and 2019-20. However, notification in this regard is not found and the Department may pursue the matter with the taxpayer.
29.	1xxxxxxxxxxxxxL	Kolasib Zone	2018-19	0.07	
	Total			**0.13**	

Appendix – 4.27
Cases not acceptable to Audit (Rebuttal)
(Reference: Paragraph -4.12.7.3 (II))

(₹ in crore)

Sl. No.	GSTIN	Jurisdiction	Period	Value of discrepancy	Remarks/ replies
ITC mismatch between GSTR-2A and GSTR-3B					
1.	1xxxxxxxxxxxxxL	Aizawl North Zone	2018-19	1.44	The Department forwarded (July 2024) the taxpayer's reply without stating anything. However, the reply was not straightforward and the Department may re-examine the case.
2.	1xxxxxxxxxxxxxG	Aizawl North Zone	2020-21	2.05	The Department stated (March 2024) that ASMT-10 was issued and the taxpayer in their reply stated that ITC availed during 2020-21 includes ₹ 2.07 crore relating to the year 2019-20. Similarly, there was transaction amounting to ₹ 0.09 crore pertaining to the year 2020-21 on which ITC was availed during 2021-22. However, upon verification by Audit, the amount ₹ 2.07 crore and ₹ 0.09 crore were already considered and the deviation still stands.
Total				**3.49**	
Suppression of tax liability based on E-way bill verification					
3.	1xxxxxxxxxxxxx3	Aizawl South Zone	2018-19	0.24	The taxpayer contends (July 2024) that the firm provides advisory and consultancy services to clients and has never effected movement or trading of tangible goods. He categorically denied utilizing e-waybills for movement of goods. The Department may clarify as to how the taxpayer's e-waybill showed tax liability of ₹ 0.29 crore and intimate the results to the Audit.
4.	1xxxxxxxxxxxxxP	Lawngtlai Zone	2019-20	1.40	The Department stated (March 2024) that the taxpayer had not filed returns and is not liable to be scrutinised u/s 61 and also that in order to be assessed u/s 62 – assessment of non-filers of returns, there were technical issues involved since section 62 demands that the defaulter be served notice u/s 46 which could not be done by the proper officer. Moreover, the Department stated that the back-office system did not have records of non-filers up to October 2020 and that no facility was available to initiate proceedings u/s 62 till October 2020. The Department may clarify as to how the taxpayer's e-waybill showed tax

Sl. No.	GSTIN	Jurisdiction	Period	Value of discrepancy	Remarks/ replies
					liability of ₹ 1.40 crore and intimate the results to the Audit.
Total				**1.64**	
Under-declaration of taxable supplies by comparing TDS returns					
5.	1xxxxxxxxxxxxxO	Aizawl South Zone	2018-19	**5.52**	The Department, in their reply (July 2024) stated that they are unclear in the exact nature of the discrepancy and forwarded the taxpayer's reply without any further comment. The Department is requested to examine all the transactions and not to limit checks to the deviation amount as this could be a case of non-disclosure and also that the taxpayer may have other supplies which do not necessitate TDS recovery and intimate the results to Audit.
Short payment of interest					
6.	1xxxxxxxxxxxxxD	Aizawl West Zone	2020-21	0.27	The Department stated (March 2024) that the taxpayer had already paid the interest. Further scrutiny revealed that the taxpayer had paid tax only and not interest. Further, proof of payment of interest was not provided.
7.	1xxxxxxxxxxxxxD	Aizawl West Zone	2019-20	0.17	
Total				**0.44**	

Appendix – 4.28

Cases of data entry errors

(Reference: Paragraph-4.12.7.2, 4.12.7.3 (III))

(₹ in crore)

Sl. No.	GSTIN	Jurisdiction	Period	Value of discrepancy	Remarks/ replies
ITC mismatch between GSTR-2A and GSTR-3B					
1.	1xxxxxxxxxxxxxI	Aizawl West Zone	2020-21	1.31	The Department stated (September 2024) that ITC mismatch were due to clerical error. Due to typing mistake in GSTR-3B the taxpayer had entered ₹ 2.00 crore instead of ₹ 0.20 crore in ITC due to which the mismatch arose. The taxpayer had corrected the same while filing annual return and excess ITC claimed was reversed for the year 2019-20. Further, same error was committed in ITC for the year 2020-21 and the same was reversed in GSTR-3B of September 2020. This was verified and found acceptable to Audit.
2.	1xxxxxxxxxxxxxI	Aizawl West Zone	2019-20	1.31	
TOTAL				**2.62**	
Short payment of tax under RCM versus ITC availed in GSTR-3B/ GSTR-9					
3.	1xxxxxxxxxxxxxB	Lawngtlai Zone	2020-21	0.17	The Department stated (August 2023) that the taxpayer while claiming ITC in their returns had mistakenly made error in filling up the “Inward supplies liable to Reverse Charge” in Table 4(A)(3) instead of filing up the “All other ITC” column. Hence, the issue on RCM does not arise. This was verified and found acceptable to Audit.
4.	1xxxxxxxxxxxxxB	Lawngtlai Zone	2018-19	0.14	
5.	1xxxxxxxxxxxxxB	Lawngtlai Zone	2019-20	0.14	
6.	1xxxxxxxxxxxxxA	Lawngtlai Zone	2019-20	0.03	The Department stated (August 2023) that the taxpayer made a mistake while filing GSTR-3B for the month October 2019 where the taxpayer had filled up the “Inward supplies liable to Reverse Charge” instead of filing up the “All other ITC” column for the calculation of his tax payable due to which the deviation arises. Hence, the issue on RCM does not arise. This was verified and found acceptable to Audit.
7.	1xxxxxxxxxxxxxV	Kolasib Zone	2018-19	0.03	The Department stated (July 2024) that this is a case of data entry error which the taxpayer, at the time of filing GSTR-3B, had erroneously filled in “inward supplies liable to Reverse charge” column instead of the column for “all other ITC”. Hence, the issue on RCM does not arise. This was verified and found acceptable to Audit.
TOTAL				**0.51**	
Mismatch in tax paid between books of accounts and annual returns					
8.	1xxxxxxxxxxxxxD	Aizawl West Zone	2020-21	**10.69**	The Department stated (September 2024) that mismatch in their turnover was due to clerical error in GSTR-3B and GSTR-1 which was later reconciled and that the correct turnover was ₹ 989.97 lakh and the consequent tax difference of ₹ 79.03 lakh was paid *vide* DRC-03. This was verified and found acceptable to Audit.
Mismatch in taxable turnover declared in GSTR-9C Table 7G					
9.	1xxxxxxxxxxxxxD	Aizawl West Zone	2020-21	**7.67**	The Department stated (September 2024) that mismatch was due to clerical mistake at the time of reporting GSTR-3B and GSTR-1 and rectification was made in GSTR-9C therefore the corrected turnover was ₹ 9.90 crore. This was verified and found acceptable to Audit.

Appendix – 4.29
Action taken before issue of Audit Query
(Reference: Paragraph -4.12.7.2, 4.12.7.3 (III))

(₹ in crore)

Sl. No.	GSTIN	Jurisdiction	Period	Value of discrepancy	Remarks/ replies
Mismatch of ITC availed between annual returns and books of accounts					
1.	1xxxxxxxxxxxxx8	Aizawl North Zone	2020-21	0.14	The deviation amount was reversed in March 2022 before issue of audit query. This was verified and found acceptable to Audit.
2.	1xxxxxxxxxxxxx2	Aizawl West Zone	2020-21	0.10	The Department stated (March 2024) that the unreconciled amount was on account of IGST excess claimed in GSTR-3B which was reversed vide DRC-03 dated 21.05.2021. This was verified and found acceptable to Audit.
Total				**0.24**	
Unsettled liabilities					
3.	1xxxxxxxxxxxxxB	Aizawl South Zone	2020-21	**0.002**	The taxpayer had paid the deviation amount *vide* DRC-03 dated 29.08.2022 before issue of audit query. This was verified and found acceptable to Audit.
Mismatch in tax paid between books of accounts and annual returns					
4.	1xxxxxxxxxxxxxR	Aizawl West Zone	2019-20	**0.30**	The Department stated (September 2024) that the taxpayer voluntarily paid ₹ 38.75 lakh with interest of ₹ 0.42 lakh *vide* DRC-03 dated 07.05.2020 when the error was found out. Further, ₹ 4.82 lakh along with interest of ₹ 0.27 lakh was paid *vide* DRC-03 dated 16.05.2020 and had applied for refund of ₹ 13.53 lakh which the Department had approved on 22.05.2020. This was verified and found acceptable to Audit.

Appendix – 4.30
Valid explanations
(Reference: Paragraph-4.12.7.2, 4.12.7.3 (III))

(₹ in crore)

Sl. No.	GSTIN	Jurisdiction	Period	Value of discrepancy	Remarks/ replies
ITC mismatch between GSTR-2A and GSTR-3B					
1.	1xxxxxxxxxxxxxL	Aizawl North Zone	2020-21	0.51	The Department forwarded (July 2024) the taxpayer's reply. This was verified by Audit that during 2020-21, the corrected ITC as per GSTR-2A was ₹ 6.34 crore while ITC availed as per GSTR-3B was ₹ 5.15 crore as such excess ITC was not claimed. This was acceptable to Audit.
2.	1xxxxxxxxxxxxxS	Aizawl South Zone	2018-19	0.98	The Department stated (July 2024) that the ITC availed in GSTR-3B during the financial years in question was within the limits of ITC auto-populated in GSTR-2A and that no excess ITC was availed during those periods. Upon verification by Audit, it was noticed that invoice pertaining to the previous deviation years availed in the deviation years so on and so forth were not considered due to which discrepancies arose. This was acceptable to Audit.
3.	1xxxxxxxxxxxxxS	Aizawl South Zone	2020-21	0.07	
4.	1xxxxxxxxxxxxxS	Aizawl South Zone	2019-20	0.81	
Total				**2.37**	
ITC passed on without supplier remitting tax					
5.	1xxxxxxxxxxxxxP	Lunglei Zone	2019-20	0.002	The Department stated (March 2024) that as per their record total ITC availed as per GSTR-9 was ₹ 42,88,903/- which is same as ITC available in Table 8A. Thus, there was no discrepancy in ITC availed and was acceptable to Audit.
6.	1xxxxxxxxxxxxxP	Lunglei Zone	2020-21	0.77	The Department stated (March 2024) that as per their record total ITC availed as per GSTR-9 was ₹ 80,03,043/- which is same as ITC available in Table 8A. This was verified by Audit and accepted that there was no discrepancy in ITC availed.
7.	1xxxxxxxxxxxxx2	Aizawl East Zone	2020-21	0.26	The Department stated (July 2024) that the GST back-end system failed to auto-populate Table 8A of GSTR-9. The Department also stated that Table 8A of GSTR-9 from their end reflected that the taxpayer had ITC of ₹ 0.43 crore and ₹ 0.34 crore for the years 2019-20 and 2020-21 respectively which upon verification by Audit was more than ITC availed as per GSTR-2A and was found acceptable.
8.	1xxxxxxxxxxxxx2	Aizawl East Zone	2019-20	0.42	
Total				**1.45**	
Incorrect availing of ISD credit					
9.	1xxxxxxxxxxxxxL	Aizawl East Zone	2018-19	**0.03**	The taxpayer stated (July 2024) that they had claimed ₹ 0.15 crore as ISD credit under GSTR-3B Table 4B(2) for 2018-19, and the ISD tax credit reflecting in GSTR-2A of 2018-19 was ₹ 0.12 crore from which the difference which is ₹ 0.03 crore pertained to ISD credit of 2017-18 claimed in 2018-19. Thus, there was no excess ISD credit which was verified and found acceptable by Audit.
Short payment of tax under RCM versus ITC availed in GSTR-3B/ GSTR-9					
10.	1xxxxxxxxxxxxxV	Aizawl North Zone	2018-19	0.03	The Department submitted (March 2024) the taxpayer's clarification wherein it was stated that RCM tax payment as per GSTR-3B/GSTR-9 was ₹ 7,59,282/-, GSTR-3B RCM tax paid in March 2018 and ITC availed in April 2018 was ₹ 3,25,916, which on comparison with

Sl. No.	GSTIN	Jurisdiction	Period	Value of discrepancy	Remarks/ replies
					RCM ITC availed in 2018-19 as per GSTR-3B/ GSTR-9 (₹ 10,85,198/-) indicated no mismatch. This was verified and found acceptable to Audit.
11.	1xxxxxxxxxxxxx8	Lunglei Zone	2018-19	0.04	The Department stated (March 2024) that the returns filed by the taxpayer were checked thoroughly but no records of reverse charge were found which implied that no short payment of RCM was present and copy of GSTR-3B was attached which was acceptable to Audit. This was verified and found acceptable to Audit.
12.	1xxxxxxxxxxxxxC	Kolasib Zone	2018-19	0.03	The Department stated (July 2024) that they had cross-verified the taxpayer's GSTR-3B and GSTR-9 for the years 2018-19 and 2019-20 and observed that the taxpayer's tax payment under RCM in GSTR-3B tallies with the tax paid through cash as declared in GSTR-9. It was also stated that the dealer had made inadvertent error in not filling Table 6 (C&D) of GSTR-9 and that this error of omission did not have an effect in the tax liability of the taxpayer and tax under RCM was fully discharged. This was verified and found acceptable to Audit.
13.	1xxxxxxxxxxxxxC	Kolasib Zone	2019-20	0.01	
Total				**0.11**	
Mismatch of ITC availed between annual returns and books of accounts					
14.	1xxxxxxxxxxxxxJ	Aizawl East Zone	2019-20	0.27	The taxpayer stated (July 2024) that the corrected amount of deviations are ₹ 1.24 lakh, ₹ 3.37 lakh and ₹ 0.27 lakh for the years 2018-19, 2019-20 and 2020-21 respectively, and that after cross-verification of GSTR-9, the variance was on account of timing difference in recording ITC availment and ITC reversal in books of accounts and GST returns, and that they had not availed any excess ITC. The reply is acceptable to Audit as per records furnished.
15.	1xxxxxxxxxxxxxJ	Aizawl East Zone	2020-21	0.02	
16.	1xxxxxxxxxxxxxJ	Aizawl East Zone	2018-19	0.12	
17.	1xxxxxxxxxxxxxY	Aizawl South Zone	2018-19	0.05	The taxpayer contends that excess ITC erroneously claimed was rectified through payment made at the time of filing GSTR-3B for September 2019. The comparison sheet attached alongwith showed that ITC claimed in GSTR-3B was ₹ 13.39 lakh and accrued as per GSTR-2A was ₹ 7.78 lakh resulting in excess ITC of ₹ 5.61 lakh. Out of the excess ITC, ₹ 5.75 lakh was reversed in September 2019 GSTR-3B. Moreover, DRC-03 dated 21.03.2024 for payment of interest against excess claim of ITC was also enclosed which is found acceptable by Audit.
Total				**0.46**	
Reconciliation between ITC availed in annual returns with expenses in financial statements					
18.	1xxxxxxxxxxxxxB	Lunglei Zone	2018-19	0.20	The Department stated (March 2024) and quoted the taxpayer's reply which stated that there was no such discrepancy in the reconciliation of unclaimed ITC, and that the deviation amount which was unclaimed in 2017-18 was claimed in the next year 2018-19 as stated in GSTR-9C. The case was acceptable to Audit.
19.	1xxxxxxxxxxxxxG	Aizawl North Zone	2020-21	0.24	The Department stated (March 2024) that they had examined the taxpayer's reply wherein the taxpayer stated that effort was made to reverse the excess ITC in the immediate succeeding financial year (GSTR-3B) which was however made short of ₹ 1,00,001/- due to inadvertence and had deposited the shortage of ITC reversal using DRC-03.

Sl. No.	GSTIN	Jurisdiction	Period	Value of discrepancy	Remarks/ replies
20.	1xxxxxxxxxxxxxH	Aizawl West Zone	2020-21	0.19	The Department forwarded (September 2024) the taxpayer's clarification wherein the taxpayer stated that during the period they had purchased from abroad via Customs and had paid and filed GSTR-3B accordingly. However, due to their lack of knowledge they had not checked GSTR-2A whether claimed tax was reflected or not. The taxpayer had forwarded the invoice details of the deviation year for reference. The taxpayer is involved in construction services and the invoices shown purchases of machine apparatus and was found to be acceptable to Audit.
		Total		**0.63**	
			Unsettled liabilities		
21.	1xxxxxxxxxxxxxP	Lunglei Zone	2020-21	0.96	The Department stated (August 2023) that they had checked all liability declared in GSTR-1 and 3B and the discrepant amount did not match with Audit figures and that the actual amount were ₹ 914/- and ₹ 5.28/- for the two years respectively. The case was acceptable to Audit.
22.	1xxxxxxxxxxxxxP	Lunglei Zone	2019-20	0.0001	
23.	1xxxxxxxxxxxxxO	Aizawl South Zone	2020-21	1.56	The taxpayer claimed (July 2024) that the discrepancy was solely due to an inadvertent filing mistake where incorrect figures were entered while filing GSTR-1 which resulted in inconsistencies between the data reported in GSTR-1 and GSTR-3B. However, the taxpayer claimed that the figures reported in GSTR-3B accurately reflect the tax liabilities and payments made by them. This was verified and found acceptable to Audit as the net liability was worked out which was same as tax paid i.e. ₹ 0.39 crore and deviation no longer arise.
24.	1xxxxxxxxxxxxxB	Aizawl South Zone	2018-19	1.06	The taxpayer contends (July 2024) that GSTR-1 for June, September, December 2018 and March 2019 were amended in the months succeeding the return months thus downgrading the net liabilities and that post-amendment the actual tax liability was significantly reduced from ₹ 2.57 crore to ₹ 1.51 crore. This was verified by Audit and upon comparison with the net liability in GSTR-3B 6.1 it resulted in excess rather than short payment of tax.
		Total		**3.58**	
			Suppression of tax liability based on E-way bill verification		
25.	1xxxxxxxxxxxxxV	Champhai Zone	2018-19	**0.40**	The taxpayer stated (July 2024) that upon scrutiny of the e-waybills of 2018-19 some of the e-waybills which were considered cancelled had remained uncancelled and the actual tax payable was ₹ 39.13 lakh which was paid while filing GSTR-3B of April 2019. This was verified by Audit and found acceptable.
			Mismatch in tax paid between books of accounts and returns		
26.	1xxxxxxxxxxxxxU	Aizawl North Zone	2020-21	0.02	The Department stated (March 2024) that ASMT-10 was issued and the taxpayer had discharged the entire tax liability during 2021. This was verified and acceptable to Audit.
27.	1xxxxxxxxxxxxxU	Aizawl North Zone	2018-19	0.27	The taxpayer stated (July 2024) that an excess tax payment was made along with interest pertaining to the relevant tax period 2017-18 as stated in GSTR-9C and which was also reflected in GSTR-3B of April 2018. However, the total amount paid was declared as ₹ 107.64 lakh instead of ₹ 152.40 lakh in column 9Q of GSTR-9C erroneously. Accordingly, the actual total tax payable was ₹ 134.64 lakh whereas the payment made was ₹ 152.40 lakh, the difference is pertaining to 2017-18. This was verified and acceptable to Audit.

Sl. No.	GSTIN	Jurisdiction	Period	Value of discrepancy	Remarks/ replies
28.	1xxxxxxxxxxxxxR	Aizawl South Zone	2019-20	0.20	The taxpayer stated (July 2024) that the mismatch amount occurred due to confusion caused by clubbing together interest payments for two financial years in a single payment. GSTR-9C submitted by the taxpayer stated the reason for mismatch as "being the unreconciled amount of ₹ 0.20 crore of IGST which is on account of interest paid *vide* DRC-03 dated 09/10/2020. This was verified and acceptable to Audit.
Total				**0.49**	
Under-declaration of taxable supplies by comparing TDS returns					
29.	1xxxxxxxxxxxxxF	Aizawl West Zone	2018-19	**6.64**	The taxpayer claimed through the Department (March 2024) that the mismatch was due to delays in releasing of bills by the state PWD and had enclosed necessary documents. This was verified and acceptable to Audit.
Suppression of taxable value based on unbilled revenue declared in GSTR-9C					
30.	1xxxxxxxxxxxxxQ	Aizawl East Zone	2018-19	0.0002	The taxpayer stated (February 2024) that due to oversight the figure was missed to be reported both in Table 5B and Table 5O of GSTR-9C. It was further stated that during the year 2018-19 outstanding premium provision was created for variable insurance premium under a/c code 152003 amounting to ₹ 2000/- and though there was a mistake in reporting the amount in Table 5B of GSTR-9C of 2018-19 it was on non-taxable item having no impact on GSTR-9, GST liability is not short discharged. This was verified and acceptable to Audit.
31.	1xxxxxxxxxxxxx5	Aizawl South Zone	2020-21	0.19	The Department stated (July 2024) that in 2020-21 the unbilled revenue at the beginning should be ₹ 6.93 lakh. Upon further verification by Audit based on sample data, this was nullified by the unbilled revenue during 2018-19 and was found acceptable to Audit.
32.	1xxxxxxxxxxxxxK	Kolasib Zone	2019-20	0.04	The taxpayer stated (July 2024) that they had made inadvertent errors in reconciliation (in Table 5) while filing GSTR-9C and had submitted manual revised GSTR-9C as facility for submission of the same was not available in GSTN portal. They further stated that taxable turnover figure remains the same and that there is no additional tax liability in this regard. In 2019-20, the unbilled revenue at the end of 2018-19 and beginning of 2019-20 should be ₹ 0.29 crore. This was found acceptable upon verification by Audit.
Total				**0.23**	
Mismatch in taxable turnover declared in GSTR-9C Table 7G					
33.	1xxxxxxxxxxxxxQ	Lunglei Zone	2019-20	32.64	The Department stated (March 2024) that the taxpayer is a contractor who carries out business in different States and that the turnover shown in Balance Sheet/ Profit & Loss Account is combined turnover of 3 States i.e. ₹ 57.16 crore and that combined amount is shown in GSTR-9C. However, the tax paid in Mizoram is based on turnover of ₹ 2.15 crore which result in Null deviation in the State. This was verified and acceptable to Audit.
34.	1xxxxxxxxxxxxxQ	Lunglei Zone	2018-19	22.37	
35.	1xxxxxxxxxxxxx9	Aizawl West Zone	2020-21	4.68	The taxpayer claimed (March 2024) through the Department that the mismatch was due to clerical error where exempted turnover i.e. the deviation amount ₹ 4.68 crore was not shown

Sl. No.	GSTIN	Jurisdiction	Period	Value of discrepancy	Remarks/ replies
					in GSTR-9 Table 5(D) which was later rectified and reconciled in GSTR-9C. This was verified and acceptable to Audit.
36.	1xxxxxxxxxxxxxY	Aizawl South Zone	2018-19	20.74	The Department stated (July 2024) that Corporate Insolvency Resolution Process (CIRP) has been initiated against the taxpayer and that an order of moratorium is in effect. This was verified and acceptable to Audit.
37.	1xxxxxxxxxxxxx2	Aizawl West Zone	2018-19	2.85	The Department stated (September 2024) that mismatch in taxable turnover was due to the services which are not taxable under GST as the firm is engaged in the service provided for health care and hospitality services. The unreconciled differences ₹ 2.85 crore in 2018-19 and ₹ 21.08 crore in 2019-20 were on account of exempt sales not shown in GSTR-9 but shown in Income Tax Audit. This was verified and acceptable to Audit.
38.	1xxxxxxxxxxxxx2	Aizawl West Zone	2019-20	21.08	
Total				**104.36**	
Ineligible composition levy					
39.	1xxxxxxxxxxxxxV	Aizawl West Zone	2019-20	2.18	The Department stated (March 2024) that due to unawareness/ ignorance the taxpayer had opted composition levy which was opted out since March 2020. This was verified and acceptable to Audit.
Short payment of interest					
40.	1xxxxxxxxxxxxxH	Aizawl South Zone	2018-19	0.13	The Department stated (July 2024) that Corporate Insolvency Resolution Process (CIRP) has been initiated against the taxpayer and that an order of moratorium is in effect. This was verified and acceptable to Audit.
41.	1xxxxxxxxxxxxxH	Aizawl South Zone	2019-20	0.04	
42.	1xxxxxxxxxxxxxH	Aizawl South Zone	2020-21	0.03	
Total				**0.20**	

Appendix – 4.31

ITC mismatch between GSTR-2A and GSTR-3B

(Reference: Paragraph-4.12.8.2)

(₹ in crore)

Sl. No.	GSTIN	Jurisdiction	Year	Deviation Amount	Remark/ replies
1.	1xxxxxxxxxxxxxO	Aizawl North Zone	2018-19	9.49	The Department stated (July 2024) that the taxpayer could not be contacted through phone or email provided on GST portal. Efforts may be taken to trace the taxpayer and pursue the case.
2.	1xxxxxxxxxxxxxO	Aizawl North Zone	2019-20	2.78	
3.	1xxxxxxxxxxxxx6	Aizawl North Zone	2019-20	0.33	The Department issued ASMT 10 on 10.07.2024.
4.	1xxxxxxxxxxxxx6	Aizawl North Zone	2020-21	0.11	
5.	1xxxxxxxxxxxxx3	Aizawl North Zone	2018-19	0.66	The Department stated (July 2024) that notice will be issued.
6.	1xxxxxxxxxxxxx3	Aizawl North Zone	2019-20	0.97	The Department issued ASMT 10 on 10.07.2024.
7.	1xxxxxxxxxxxxxH	Aizawl North Zone	2018-19	0.83	The Department stated (July 2024) that notice will be issued.
8.	1xxxxxxxxxxxxxH	Aizawl North Zone	2019-20	0.76	The Department issued ASMT 10 on 10.07.2024.
9.	1xxxxxxxxxxxxxH	Aizawl North Zone	2020-21	0.23	
10.	1xxxxxxxxxxxxxH	Aizawl East Zone	2018-19	0.08	The Department stated (April 2024) that notice was issued and reply was awaited.
11.		Aizawl East Zone	2019-20	0.01	
12.	1xxxxxxxxxxxxxD	Kolasib Zone	2018-19	2.04	The Department stated (July 2024) that upon verification of data the deviation amount should be ₹ 80.55 lakh and ₹ 35.50 lakh for the years 2018-19 and 2019-20 respectively while the taxpayer submitted comparison of ITC availed as per GSTR-9 and GSTR-2A which shows different set of values. The Department suggested that the case may be dropped and new case may be initiated by them. The Department may pursue the case.
13.		Kolasib Zone	2019-20	0.42	
Total				**18.71**	

Appendix – 4.32
ITC passed on without supplier remitting tax
(Reference: Paragraph-4.12.8.2)

(₹ in crore)

Sl. No.	GSTIN	Jurisdiction	Year	Deviation Amount	Remark/ replies
1.	1xxxxxxxxxxxxxH	Aizawl North Zone	2018-19	0.56	The Department stated (July 2024) that in all three cases, one supplier under each case had not filed GSTR-3B and that notice would be issued once correctness of their statement was verified by Audit. The Department may issue notice as per their finding.
2.	1xxxxxxxxxxxxxH	Aizawl North Zone	2020-21	0.53	
3.	1xxxxxxxxxxxxxH	Aizawl North Zone	2019-20	0.06	
4.	1xxxxxxxxxxxxxO	Aizawl North Zone	2018-19	16.80	The Department stated (July 2024) that the taxpayer could not be contacted through phone or email provided on GST portal. Efforts may be taken to trace the taxpayer and pursue the case.
5.	1xxxxxxxxxxxxxO	Aizawl North Zone	2019-20	0.35	
6.	1xxxxxxxxxxxxx3	Aizawl North Zone	2019-20	0.19	The Department stated (July 2024) that a supplier had not filed GSTR-1 and GSTR-3B and that notice would be issued once correctness of their statement was verified by Audit. The Department may issue notice as per their finding.
7.	1xxxxxxxxxxxxx3	Aizawl North Zone	2020-21	0.06	The Department stated (July 2024) that some suppliers had not filed GSTR-1 and GSTR-3B and that notice would be issued once correctness of their statement was verified by Audit. The Department may issue notice as per their finding.
8.	1xxxxxxxxxxxxxD	Kolasib Zone	2018-19	0.35	The Department requested (September 2024) to provide invoice wise or GSTN wise details of GSTR-2A related to this observation. The access to the backend GSTN is available with the Department and as such, the required details may be obtained by them from GSTN or from the taxpayers and may pursue the case.
9.	1xxxxxxxxxxxxxD	Kolasib Zone	2019-20	0.13	
10.	1xxxxxxxxxxxxxH	Aizawl East Zone	2018-19	0.02	The Department stated (July 2024) that table 8A of GSTR-9 reflected that ITC available as per GSTR-2A was ₹ 19.67 lakh during 2018-19 and ₹ 37.85 lakh during 2020-21 which showed remittance of tax by the supplier. The Department may compare Table 8A of GSTR-9 with ITC availed after amendments in GSTR-2A due to which the deviation arise and may pursue the matter.
11.	1xxxxxxxxxxxxxH	Aizawl East Zone	2020-21	0.01	
Total				**19.06**	

Appendix – 4.33
Mismatch in ITC availed between annual returns and books of accounts (Table 12F of Form 9C)

(Reference: Paragraph-4.12.8.2)

(₹ in crore)

Sl. No.	GSTIN	Jurisdiction	Year	Deviation Amount	Remark/ replies
1.	1xxxxxxxxxxxxxO	Aizawl North Zone	2018-19	0.30	The Department stated (April 2024) that ASMT-10 was issued to the taxpayer and reply was awaited from them. The Department further stated (July 2024) that the taxpayer could not be contacted through phone or email provided on GST portal. Efforts may be taken to trace the taxpayer and pursue the case.
2.			2019-20	1.46	
3.			2020-21	0.14	
4.	1xxxxxxxxxxxxxH	Aizawl East Zone	2018-19	0.01	The Department stated (April 2024) that notice was issued and reply of the taxpayer was awaited.
5.			2019-20	0.04	
6.	1xxxxxxxxxxxxxV	Aizawl East Zone	2018-19	0.84	The Department stated (April 2024) that notice was issued and reply of the taxpayer was awaited.
7.			2019-20	0.001	
8.	1xxxxxxxxxxxxx3	Aizawl North Zone	2018-19	0.59	The Department stated (April 2024) that 58,91,272 was Table 12C mismatch with 8C of GSTR-9. ASMT-10 was issued and reply of the taxpayer was awaited.
9.			2020-21	0.29	The Department stated (April 2024) that this was a case of short availment of ITC and ASMT-10 was issued and reply of the taxpayer was awaited.
TOTAL				**3.67**	

Appendix - 4.34
Short payment of interest

(Reference: Paragraph-4.12.8.4)

(Amount in ₹)

Sl. No.	GSTIN	Months where returns were delayed filed	Filing dates	Rate of interest	Due date	Tax paid in cash	No. of days delayed	Calculated interest	Interest Payable	Remarks
1.	1xxxxxxxxxxxxxO (Aizawl North Zone)	Apr. 2019	24-06-2019	18	20-05-2019	9,33,963	35	16,120	16,120	The Department stated (July 2024) that ASMT 10 was issued *vide* ARN-AD150124000154Y and that the taxpayer reply was awaited.
2.		Aug. 2019	21-10-2019	18	20-09-2019	1,27,31,520	31	1,94,635	1,94,635	
3.		Jun. 2019	11-09-2019	18	20-07-2019	76,36,210	53	1,99,588	1,99,588	
4.		Mar. 2020	08-05-2020	9	20-04-2020	2,92,18,490	3	21,614	21,614	
5.	1xxxxxxxxxxxxxB (Aizawl East Zone)	Feb. 2019	27-03-2019	18	20-03-2019	1,90,064	7	656	656	The taxpayer stated (April 2024) that interest will be paid when intimated by the Department. Further reply in this regard was awaited.
6.		Jun. 2019	19-09-2019	18	20-07-2019	23,073	61	694	694	
7.		Mar. 2020	14-07-2020	18	20-04-2020	12,09,056	85	50,681	50,681	
8.		Nov. 2019	06-02-2020	18	20-12-2019	2,35,925	48	5,585	5,585	
9.		Aug. 2020	06-12-2020	18	20-09-2020	1,35,980	77	5,164	5,164	
10.		Dec. 2020	02-02-2021	18	20-01-2021	3,78,402	13	2,426	2,426	
11.		Mar. 2021	06-05-2021	18	20-04-2021	14,00,854	16	11,053	11,053	
Total									**5,08,216**	