

## **APPENDICES**



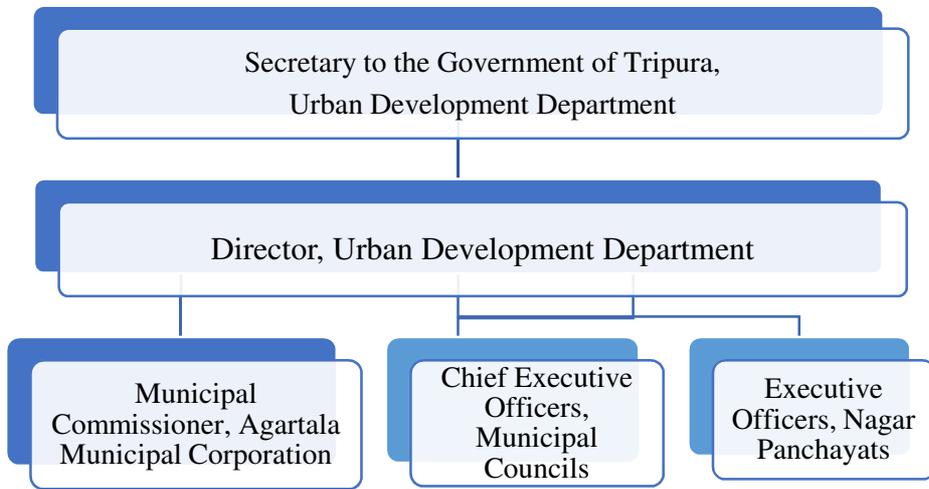
### Appendix 2.2.1

#### Regulatory framework governing the management of different types of waste (Reference: Paragraph 2.2.1)

Type of waste	Regulatory framework
Municipal solid waste	<ul style="list-style-type: none"> <li>MSW (Management and Handling) Rules, 2000</li> <li>Manual on Municipal Solid Waste Management, 2000</li> <li>Manual on Municipal Solid Waste Management, 2016</li> <li>Solid Waste Management Rules, 2016</li> </ul>
Biomedical waste	<ul style="list-style-type: none"> <li>The Bio-medical Waste (Management and Handling) Rules, 1998</li> <li>The Bio-medical Waste (Management and Handling) Rules, 2016</li> </ul>
Plastic waste	<ul style="list-style-type: none"> <li>Plastic Waste (Management &amp; Handling) Rules, 2011</li> <li>Plastic Waste Management Rules, 2016</li> </ul>
E-waste	<ul style="list-style-type: none"> <li>E-waste (Management &amp; Handling) Rules, 2011</li> <li>E-waste (Management) Rules, 2016</li> </ul>
Construction & Demolition waste	<ul style="list-style-type: none"> <li>Construction and Demolition Waste Management Rules, 2016</li> </ul>

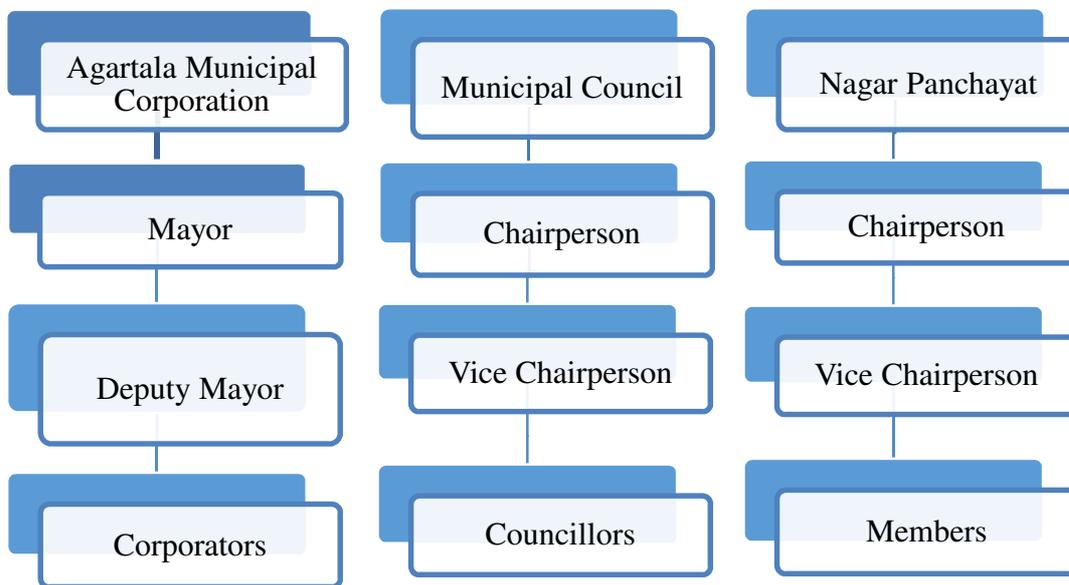
**Appendix 2.2.2 (A)**

**Organisational structure of Urban Development Department**  
*(Reference: Paragraph 2.2.2)*



**Appendix 2.2.2 (B)**

**Organisational structure of elected members of ULBs**  
*(Reference: Paragraph 2.2.2)*



### Appendix 2.2.3

#### Statement showing the details of sampled ULBs

(Reference: Paragraph 2.2.4)

Sl. No.	Name of ULBs	Area (in Sq. Km.)	District	Population	No. of Wards
1	Agartala Municipal Corporation	76.50	West Tripura	5,34,201	51
2	Dharmanagar Municipal Council	10.69	North Tripura	41,086	23
3	Ambassa Municipal Council	14.77	Dhalai	15,907	15
4	Kailashahar Municipal Council	6.19	Unakoti	23,271	15
5	Teliamura Municipal Council	3.75	Khowai	23,038	15
6	Belonia Municipal Council	5.74	South Tripura	21,176	15
7	Sonamura Nagar Panchayat	4.13	Sepahijala	12,592	11
8	Amarpur Nagar Panchayat	8.55	Gomoti	11,887	11
9	Sabroom Nagar Panchayat	5.06	South Tripura	6,764	09

Source: ULBs

**Appendix 2.2.4**

**Statement showing the responsibilities of stakeholders involved in process of SWM**  
(Reference: Paragraph 2.2.6.1)

Institution/ stakeholders	Role and responsibilities in SWM
Central Government (MoEFCC, MoUD and CPCB)	Framing of laws and rules; policies and norms; guidelines; manuals; and technical assistance; financial support; monitoring the implementation of laws and rules.
State Government (UDDheaded by Principal Secretary/Secretary and SPCB headed by Member Secretary)	Policy framing, monitoring implementation of laws and rules in metropolitan cities; state policy and SWM strategy; guidelines, manuals, and technical assistance; financial support; reporting on SLBs to the MoUD; capacity building of local bodies; granting consent to set up treatment and disposal activities.
District Magistrate & Collector assisted by Additional District Magistrate	Review the performance of ULBs on waste management process; facilitate identification and allotment of suitable land for solid waste processing and disposal facilities.
ULBs (headed by Municipal Commissioner or Chief Executive Officers/ Executive Officers)	Implementation of MSW Rules, providing SWM services; preparation of SWM plan; framing by-laws; levy and collection of fees; financing SWM system; creating public awareness; and involvement of informal sector in SWM.
Informal Sector (waste recyclers, non-governmental organisations (NGOs), community-based organisations (CBOs) and private partners)	Resource recovery and recycling at different stages; providing support to the local recycling industry; involvement of community; creating awareness; collection and transportation of waste; and technology providers.

Source: Manual on MSWM, 2000 and 2016

### Appendix 2.2.5

#### SLB performance indicators and benchmarks pertaining to SWM

{Reference: Paragraph 2.2.6.1(iii)}

Sl. No.	Performance indicator	Unit as percentage of	Benchmark (in percentage)
1	Household level coverage of SWM services	households and establishments covered by daily doorstep collection system	100
2	Efficiency of collection of municipal solid waste	total waste collected against waste generated within the project area	100
3	Extent of segregation of municipal solid waste	households and establishments that segregate their waste	100
4	Extent of municipal solid waste recovered	quantum of waste collected, which is either recycled or processed	80
5	Extent of scientific disposal of municipal solid waste	waste disposed in a sanitary landfill against total quantum of waste disposed in landfills and dumpsites	100
6	Extent of cost recovery in SWM services	recovery of all operating expenses related to SWM services that the ULB can meet from the operating revenues of sources related exclusively to SWM	100
7	Efficiency in redressal of customer complaints	total number of SWM related complaints resolved against total number of SWM complaints received within 24 hours	80
8	Efficiency in collection of SWM user charges	current year revenues collected against total operating revenues for the corresponding period	90

Source: Manual on MSWM, 2016

**Appendix 2.2.6**

**Comparison of achievements (in per cent) shown by the sampled ULBs in the Service Level Benchmark with actual status as observed by audit**

{Reference: Paragraph 2.2.6.1(iii)}

Name of ULB	Service Level Benchmark	Targeted Performance as per SLB norms	Achievement shown by ULB	Achievement observed by audit as per data provided by the ULB
Agartala Municipal Corporation	Efficiency of collection of municipal solid waste	100	75	95
	Extent of cost recovery in SWM services	100	50	10
	Extent of municipal solid waste recovered	80	63	90
	Extent of Scientific disposal of municipal solid waste	100	60	0
	Extent of segregation of municipal solid waste	100	100	0.23
	Household level coverage of solid waste management services	100	100	36
Dharmanagar Municipal Council	Efficiency of collection of municipal solid waste	100	70	82
	Extent of cost recovery in SWM services	100	11	13
	Extent of municipal solid waste recovered	80	50	44
	Extent of Scientific disposal of municipal solid waste	100	55	0
	Extent of segregation of municipal solid waste	100	100	84
	Household level coverage of solid waste management services	100	100	96
Kailashahar Municipal Council	Efficiency of collection of municipal solid waste	100	60	82
	Extent of cost recovery in SWM services	100	13	71
	Extent of municipal solid waste recovered	80	55	0
	Extent of Scientific disposal of municipal solid waste	100	0	0
	Extent of segregation of municipal solid waste	100	55	0
	Household level coverage of solid waste management services	100	70	13
Ambassa Municipal Council	Efficiency of collection of municipal solid waste	100	70	88
	Extent of cost recovery in SWM services	100	15	3
	Extent of municipal solid waste recovered	80	15	18
	Extent of Scientific disposal of municipal solid waste	100	0	0
	Extent of segregation of municipal solid waste	100	65	3
	Household level coverage of solid waste management services	100	75	42
Teliamura Municipal Council	Efficiency of collection of municipal solid waste	100	100	64
	Extent of cost recovery in SWM services	100	43	12

Source: City solid waste management plan and information furnished by ULBs

## Appendix 2.2.6 (concl.)

## Comparison of achievements (in per cent) shown by the sampled ULBs in the Service Level Benchmark with actual status as observed by audit

*{Reference: Paragraph 2.2.6.1(iii)}*

Name of ULB	Service Level Benchmark	Targeted Performance as per SLB norms	Achievement reported by ULB to GoI	Achievement observed by audit as per data provided by the ULB
	Extent of municipal solid waste recovered	80	10	40
	Extent of Scientific disposal of municipal solid waste	100	0	0
	Extent of segregation of municipal solid waste	100	100	4
	Household level coverage of solid waste management services	100	100	69
Belonia Municipal Council	Efficiency of collection of municipal solid waste	100	100	82
	Extent of cost recovery in SWM services	100	100	62
	Extent of municipal solid waste recovered	80	80	35
	Extent of Scientific disposal of municipal solid waste	100	100	0
	Extent of segregation of municipal solid waste	100	100	6
	Household level coverage of solid waste management services	100	100	69
Amarpur Nagar Panchayat	Efficiency of collection of municipal solid waste	100	100	80
	Extent of cost recovery in SWM services	100	100	28
	Extent of municipal solid waste recovered	80	80	2
	Extent of Scientific disposal of municipal solid waste	100	100	0
	Extent of segregation of municipal solid waste	100	100	95
	Household level coverage of solid waste management services	100	100	80
Sabroom Nagar Panchayat	Efficiency of collection of municipal solid waste	100	70	78
	Extent of cost recovery in SWM services	100	50	46
	Extent of municipal solid waste recovered	80	65	33
	Extent of Scientific disposal of municipal solid waste	100	0	0
	Extent of segregation of municipal solid waste	100	65	0
	Household level coverage of solid waste management services	100	70	93

*Source: City solid waste management plan and information furnished by ULBs*

Appendix 2.2.7

Variations in per capita estimation indicated by ULBs and as worked out by Audit for 2021-22

{Reference: Paragraph 2.2.6.1(vi)}

Sl. No.	Name of the ULB	Base year Population as of 2011 census	Year	Population	Residual refuse (col e*0.3)	Commercial refuse (col e*0.10)	Street sweeping (col e*0.05)	Institutional refuse (col e*0.05)	Total in Kg/day (f+g+h+i)	Total model generation (in TPD)	Waste generation by ULB in TPD	Percentage of variation of waste generation in respect of total model generation
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
1	Agartala	438,408	2021-22	5,39,302	161790.6	53930.2	26965.1	26965.1	269651	269.65	230	15
2	Dharmanagar	40,677	2021-22	48,074	14422.2	4807.4	2403.7	2403.7	24037	24.04	13.85	42
3	Kailashahar	24,049	2021-22	24,926	7477.8	2492.6	1246.3	1246.3	12463	12.46	6.8	45
4	Ambassa	16,978	2021-22	16,079	4823.7	1607.9	803.95	803.95	8039.5	8.04	3.39	58
5	Teliamura	20,778	2021-22	25,134	7540.2	2513.4	1256.7	1256.7	12567	12.57	3.9	69
6	Belonia	19,820	2021-22	21,433	6429.9	2143.3	1071.65	1071.65	10716.5	10.72	4.49	58
7	Amarpur	10,634	2021-22	12,106	3631.8	1210.6	605.3	605.3	6053	6.05	3.55	41
8	Sabroom	7,007	2021-22	6,936	2080.8	693.6	346.8	346.8	3468	3.47	1.48	57
9	Sonamura	11,141	2021-22	13,117	3935.1	1311.7	655.85	655.85	6558.5	6.56	2.765	58

Source: Information/records furnished by the sampled ULBs

Note1: minimum consideration taken for calculation (indices 0.3, 0.10 and 0.05 used in columns f, g, h and i) as per para 3.3.6.2 of Manual on MSWM, 2000 and para 1.4.3.3 of Manual on MSW, 2016 for 3.5 per cent population growth.

## Appendix 2.2.8

## Status of total available fund, overall expenditure and expenditure on SWM in sampled ULBs during 2017-23

*{Reference: Paragraph 2.2.6.2(ii)}**(₹ in lakh)*

Name of ULB	Year	Total fund available	Expenditure during the year	Closing balance	Expenditure on SWM
Agartala Municipal Corporation	2017-18	16,673.07	13,672.60	3,000.47	1,106.19
	2018-19	18,980.41	14,774.38	4,206.03	2,106.62
	2019-20	21,550.96	15,289.44	6,261.52	2,067.56
	2020-21	19,729.18	13,724.47	6,004.71	3,842.63
	2021-22	36,678.33	30,749.91	5,928.42	1,466.03
	2022-23	34,519.02	24,096.86	10,422.16	2,305.40
Dharmanagar Municipal Council	2017-18	878.31	738.35	139.96	96.72
	2018-19	1,408.66	1,117.86	290.80	105.63
	2019-20	1,329.54	828.11	501.43	104.84
	2020-21	813.55	345.02	468.53	152.45
	2021-22	2,382.42	1,836.35	546.07	207.73
	2022-23	1,820.34	1,347.60	472.74	287.23
Amabassa Municipal Council	2017-18	665.45	344.08	321.36	11.45
	2018-19	780.58	324.64	455.94	10.22
	2019-20	975.47	513.91	461.56	46.19
	2020-21	1,099.06	630.78	468.28	51.86
	2021-22	1,636.00	1,061.65	574.35	80.72
	2022-23	1,677.15	1,179.53	497.62	49.99
Kailshahar Municipal Council	2017-18	1,804.43	1,219.00	585.43	50.94
	2018-19	1,107.82	437.82	670.00	63.01
	2019-20	1,342.07	676.81	665.26	98.98
	2020-21	1,299.85	707.07	592.78	85.95
	2021-22	1,906.82	1,297.00	609.82	80.65
	2022-23	1,334.40	767.71	566.69	74.03
Teliamura Municipal Council	2017-18	610.29	461.33	148.96	3.44
	2018-19	634.00	423.26	210.74	29.40
	2019-20	860.82	403.78	457.04	10.06
	2020-21	1,101.00	598.91	502.09	2.51
	2021-22	1,565.59	806.52	759.07	8.94
	2022-23	166.78	110.04	56.74	2.06
Belonia Municipal Council	2017-18	724.81	553.10	171.71	39.79
	2018-19	703.91	548.25	155.66	41.70
	2019-20	883.01	612.85	270.16	49.71

## Appendix 2.2.8 (Concl.)

## Status of total available fund, overall expenditure and expenditure on SWM in sampled ULBs during 2017-23

{Reference: Paragraph 2.2.6.2(ii)}

(*₹ in lakh*)

Name of ULB	Year	Total fund available	Expenditure during the year	Closing balance	Expenditure on SWM
	2020-21	854.68	520.27	334.41	96.38
	2021-22	1,458.54	1,152.26	306.28	155.64
	2022-23	2,309.82	2,010.98	298.84	61.94
Amarpur Nagar Panchayat	2017-18	2,408.57	967.06	1,441.51	27.98
	2018-19	1,597.18	674.96	922.22	62.18
	2019-20	1,236.67	745.05	491.61	47.53
	2020-21	1,085.23	616.83	468.39	38.77
	2021-22	1,282.51	779.18	503.33	77.46
	2022-23	593.08	270.90	322.18	72.57
Sabroom Nagar Panchayat	2017-18	782.15	476.70	305.45	9.74
	2018-19	708.57	482.61	225.96	23.03
	2019-20	587.70	407.73	179.97	26.00
	2020-21	560.34	390.19	170.15	49.60
	2021-22	1,251.14	878.81	372.33	124.46
	2022-23	1,340.16	1,174.72	165.44	87.50
Sonamura Nagar Panchayat	2017-18	852.63	463.99	388.64	26.92
	2018-19	842.73	486.32	356.41	27.32
	2019-20	847.29	554.04	293.25	20.17
	2020-21	784.61	387.71	396.90	29.75
	2021-22	854.69	488.48	366.21	83.49
	2022-23	983.24	550.11	433.13	91.62

Source: Information furnished by ULBs

Note: Total unspent balance as of 31 March 2023 is ₹ 1,3235.54 lakh (i.e ₹ 10,422.16 + ₹ 472.74 + ₹ 497.62 + ₹ 566.69 + ₹ 56.74 + ₹ 298.84 + ₹ 322.18 + ₹ 165.44 + ₹ 433.13)

## Appendix 2.2.9

## Status of levy and collection of user charges for SWM (2019-20 to 2022-23) in sampled ULBs

{Reference: Paragraph 2.2.6.2(iii)}

(` in lakh)

Name of ULB	Year	Opening Balance	Rate of user fee for SWM (per month)	Total No. of households	D2D collection to be levied from all households	Demand	Collection	Short realisation
Agartala Municipal Council	2019-20	0	40	1,06,370	510.58	510.58	31.51	479.07
	2020-21	479.07	50	108,158	648.95	1,128.01	65.89	1,062.12
	2021-22	1,062.12	60	109,678	789.68	1,851.81	71.50	1,780.31
	<b>2022-23</b>	<b>1,780.31</b>	<b>60</b>	<b>138,958</b>	<b>1,000.50</b>	<b>2,780.80</b>	<b>16.91</b>	<b>2,763.89</b>
Dharmanagar Municipal Council	2019-20	0.00	60	11,360	13.63	13.63	2.85	10.78
	2020-21	10.78	60	11,594	83.48	94.26	9.94	84.32
	2021-22	84.32	60	11,693	84.19	168.51	12.11	156.39
	<b>2022-23</b>	<b>156.39</b>	<b>60</b>	<b>1,1693</b>	<b>84.19</b>	<b>240.58</b>	<b>28.89</b>	<b>211.69</b>
Kailashahar Municipal Council	2019-20	0.00	50	6,578	12.79	12.79	2.16	10.62
	2020-21	10.62	60	7,103	12.79	23.41	3.72	19.69
	2021-22	19.69	60	7,151	51.49	71.17	5.07	66.11
	<b>2022-23</b>	<b>66.11</b>	<b>60</b>	<b>7,151</b>	<b>51.49</b>	<b>117.60</b>	<b>5.47</b>	<b>112.13</b>
Ambassa Municipal Council	2019-20	0.00	50	4,405	4.41	4.41	0.80	3.61
	2020-21	3.61	60	4,655	33.52	37.12	1.23	35.89
	2021-22	35.89	60	4,710	33.91	69.80	1.25	68.55
	<b>2022-23</b>	<b>68.55</b>	<b>60</b>	<b>4,710</b>	<b>33.91</b>	<b>102.46</b>	<b>1.80</b>	<b>100.66</b>
Teliamura Municipal Council	2019-20	0.00	50	6,353	9.53	9.53	3.00	6.53
	2020-21	33.44	50	6,425	38.55	71.99	8.40	63.59
	2021-22	173.32	30	6,506	23.42	196.74	10.80	185.94
	<b>2022-23</b>	<b>253.00</b>	<b>30</b>	<b>6,506</b>	<b>23.42</b>	<b>276.42</b>	<b>13.16</b>	<b>263.26</b>
Belonia Municipal Council	2019-20	0.00	50	6,532	26.13	26.13	13.10	13.03
	2020-21	13.03	50	6,617	39.70	52.74	23.15	29.59
	2021-22	29.59	50	6,692	40.15	69.74	26.14	43.61
	<b>2022-23</b>	<b>43.61</b>	<b>50</b>	<b>6,692</b>	<b>40.15</b>	<b>83.76</b>	<b>27.12</b>	<b>56.64</b>
Amarpur Nagar Panchayat	2019-20	0.00	50	3,591	1.80	1.80	0.31	1.49
	2020-21	1.49	50	3,637	21.82	23.31	7.74	15.57
	2021-22	15.57	50	3,658	21.95	37.52	9.83	27.69
	<b>2022-23</b>	<b>27.69</b>	<b>50</b>	<b>2,870</b>	<b>17.22</b>	<b>44.91</b>	<b>9.40</b>	<b>35.51</b>
Sabroom Nagar Panchayat	2019-20	0.00	50	2,099	8.40	8.40	3.94	4.46
	2020-21	4.46	50	2,179	13.07	17.53	8.91	8.62
	2021-22	8.62	50	2,207	13.24	21.87	9.24	12.63
	<b>2022-23</b>	<b>12.63</b>	<b>50</b>	<b>2,207</b>	<b>13.24</b>	<b>25.87</b>	<b>12.11</b>	<b>13.76</b>
Sonamura Nagar Panchayat	2019-20	0.00	50	3,473	17.37	17.37	3.49	13.87
	2020-21	13.87	50	3,473	20.84	34.71	1.30	33.41
	2021-22	33.41	50	3,473	20.84	54.25	6.48	47.77
	<b>2022-23</b>	<b>47.77</b>	<b>50</b>	<b>3,476</b>	<b>20.86</b>	<b>68.62</b>	<b>10.22</b>	<b>58.40</b>

Source: Information furnished by ULBs

Note: Total short realisation as of 31 March 2023 is ₹ 3,615.94 lakh (i.e. ₹ 2,763.89+₹ 211.69+₹ 112.13+₹ 100.66 +₹ 263.26+₹ 56.64+₹ 35.51+₹ 13.76 +₹ 58.40)

**Appendix 2.2.10**

**Rate (s) of penalties/ fines to be imposed by ULBs as per the Rules**

*{Reference: Paragraph 2.2.6.2(vi)}*

<b>Rule No</b>	<b>Description of Rules</b>	<b>Municipal Corporation (in ₹)</b>	<b>Municipal Councils (in ₹)</b>	<b>Nagar Panchayats (in ₹)</b>
4.1 to 4.4	Littering on roads/streets	200	200	200
4.4 Nuisance	Spitting	100	100	100
	Urinating	200	200	200
	Defecating in open space	500	500	500
5.1 and 5.2	For delivering waste that is not segregated and not stored in separate bins:	100	100	100
	Individual Bulk	500	500	500
5.8	For not storing & delivering construction and demolition waste in segregated manner	1000	1000	1000
5.11	For burning waste	500	500	500
7.3	For a vendor/ hawker without a container/ waste basket	200	200	200
	For a vendor/ hawker who does not deliver waste in a segregated manner as specified	100	100	100
7.5	For littering/ defecation by pet/ owned animals	500	500	500
7.6	For not cleaning-up after public gathering/ event within 4 hours	5000	5000	5000

## Appendix 2.2.11

## Action plan for alternative of Single Used Plastic (SUP)

*{Reference: Paragraph 2.2.6.9(i)(c)}*

Sl. No.	SUP items	Approx. Qty. of SUP items used per year	Proposed alternatives of SUP items	Approx. Qty. of items to be produced per year as alternative
1	Ear buds with plastic sticks	12,000 Nos.	Bamboo/ wooden sticks	12,000 Nos.
2	Plastic sticks for balloons	5.5 lakhs Nos.	Bamboo/ wooden sticks	5.5 lakhs Nos.
3	Plastic flags	50,000 Nos.	Paper/ Cloth flags	50,000 Nos.
4	Plastic candy sticks	4.6 lakhs Nos.	Bamboo/ wooden sticks	4.6 lakhs Nos.
6	Polystyrene (Thermocol) for decoration	10,000 kg	Paper/ Cloth for decoration	10,000 kg
7	Plastic cup & plates	Plastic Cup=6 lakhs Nos. Plastic Plates=Nil.	Paper/ Mud cup, Plates made of banana, shawl, areca nut leaves	Paper/ Mud cup = 6 lakhs Nos.
8	Plastic straws	41,000 Nos.	Bamboo/Paper Straw	Bamboo/Paper Straw = 41,000 Nos.
9	Plastic cutlery items such as forks, spoons, knives, trays	12 lakhs Nos. cutlery items	Bamboo/ wooden forks, spoons, knives	12 lakhs Nos. cutlery items
10	Plastic stirrers	5000 Nos.	Bamboo/ wooden stirrers	5000 Nos.
11	Plastic carry bags	70 Tons	Paper bags, clothes bags, jute bags, crochet bags, muslin bags, Biodegradable plastic bags, plastic bags above 120 micron	70 Tons

**Appendix 2.3.1**

**Sampling adopted for the Performance Audit**

(Reference: Paragraph 2.3.5)

Sl. No.	Aspect	Selection criteria	Sample selected
1	Selection of districts	Based on the highest amount of cess collection and expenditure on various welfare schemes by the Board	Out of eight districts, two districts were selected namely, a) West Tripura District and b) South Tripura District
2	Selection of schemes	Based on highest amount of financial assistance given to the beneficiaries and one scheme ( <i>i.e.</i> , awareness) with zero beneficiary involvement was also selected to assess the extent to which the Department and the Board generated awareness among the BOCW workers about the welfare schemes.	Out of 11 welfare schemes implemented by the Board, six schemes were selected namely- a) Education b) Marriage c) Death d) Major Ailments e) Assistance during COVID-19 f) Awareness (zero beneficiary involvement)
3	Selection of units	Based on highest expenditure on works within the sampled districts.  Based on highest area and population of the Urban Local Bodies within the sampled districts.	Four Working Divisions namely- a) Division-III, PWD (R&B) (under West Tripura District) b) Tripura Housing and Construction Board (under West Tripura District) c) Belonia Division, PWD (R&B) (under South Tripura District) d) Belonia Division, PWD (DWS) (under South Tripura District)  Four Urban Local Bodies namely- a) Agartala Municipal Corporation (under West Tripura District) b) Mohanpur Municipal Council (under West Tripura District) c) Belonia Municipal Council (under South Tripura District) d) Santirbazar Municipal Council (under South Tripura District)
4	Selection of registered beneficiaries	Through random sampling from the applications of the beneficiaries within the sampled districts.	235 registered beneficiaries were selected from two sampled districts, who received financial assistance from the Board under the five selected schemes.
5	Selection of unregistered BOC workers	Through random sampling based on availability and willingness of the beneficiaries at the sampled worksites.	69 unregistered BOC workers in two sampled districts were randomly selected for survey.

## Appendix 2.3.1 (concl.)

## Sampling adopted for the Performance Audit

(Reference: Paragraph 2.3.5)

Sl. No.	Aspect	Selection criteria	Sample selected																																																						
6	Selection of Establishments	Through random sampling within the sampled districts.	<p>Eight registered and eight unregistered establishments were selected randomly for survey from the two sampled districts.</p> <p>Eight selected registered establishments are-</p> <table border="1"> <thead> <tr> <th>Sl. No.</th> <th>Name of the agency</th> <th>District</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Sri Arun Kumar Dey</td> <td>West Tripura</td> </tr> <tr> <td>2</td> <td>Sri Goutam Banik</td> <td>West Tripura</td> </tr> <tr> <td>3</td> <td>Sri Subir Datta</td> <td>West Tripura</td> </tr> <tr> <td>4</td> <td>Sri Sajal Deb</td> <td>West Tripura</td> </tr> <tr> <td>5</td> <td>Sri Bijan Bhuiyan</td> <td>South Tripura</td> </tr> <tr> <td>6</td> <td>Sri Kamal Dey</td> <td>South Tripura</td> </tr> <tr> <td>7</td> <td>Sri Pankaj Mallik</td> <td>South Tripura</td> </tr> <tr> <td>8</td> <td>Sri Bikash Saha</td> <td>South Tripura</td> </tr> </tbody> </table> <p>Eight selected unregistered establishments are-</p> <table border="1"> <thead> <tr> <th>Sl. No.</th> <th>Name of the agency</th> <th>District</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Sri Jasoda Lal Roy</td> <td>West Tripura</td> </tr> <tr> <td>2</td> <td>Sri Dinesh Banik</td> <td>West Tripura</td> </tr> <tr> <td>3</td> <td>Sri Shibu Saha</td> <td>West Tripura</td> </tr> <tr> <td>4</td> <td>Smt. Jhuma Podder</td> <td>West Tripura</td> </tr> <tr> <td>5</td> <td>Sri Shankar Kanti Saha</td> <td>South Tripura</td> </tr> <tr> <td>6</td> <td>Sri Jiban Krishna Kar</td> <td>South Tripura</td> </tr> <tr> <td>7</td> <td>Sri Gathan Datta</td> <td>South Tripura</td> </tr> <tr> <td>8</td> <td>Sri Niraj Kumar Dhar</td> <td>South Tripura</td> </tr> </tbody> </table>	Sl. No.	Name of the agency	District	1	Sri Arun Kumar Dey	West Tripura	2	Sri Goutam Banik	West Tripura	3	Sri Subir Datta	West Tripura	4	Sri Sajal Deb	West Tripura	5	Sri Bijan Bhuiyan	South Tripura	6	Sri Kamal Dey	South Tripura	7	Sri Pankaj Mallik	South Tripura	8	Sri Bikash Saha	South Tripura	Sl. No.	Name of the agency	District	1	Sri Jasoda Lal Roy	West Tripura	2	Sri Dinesh Banik	West Tripura	3	Sri Shibu Saha	West Tripura	4	Smt. Jhuma Podder	West Tripura	5	Sri Shankar Kanti Saha	South Tripura	6	Sri Jiban Krishna Kar	South Tripura	7	Sri Gathan Datta	South Tripura	8	Sri Niraj Kumar Dhar	South Tripura
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**Appendix 2.3.2**

**Labour cess collected from the contractors by the sampled units but not deposited to the Board**

*{Reference: Paragraph 2.3.8.3(ii)}*

*(₹ in lakh)*

<b>Name of the Office</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>Total</b>
Santirbazar Municipal Council	0.27	1.46	0.14	2.35	1.88	2.24	8.34
Belonia Municipal Council	2.15	0.41	1.22	0.67	1.72	2.19	8.36
PWD (WR), Div. IV, Belonia	0	0	5.67	8.51	1.62	0	15.80
PWD (R&B), Belonia Division	33.17	33.21	24.72	23.73	7.83	0	122.66
PWD (R&B), Santirbazar Division	14.14	14.12	17.97	36.21	36.49	0	118.93
<b>Total</b>	<b>49.73</b>	<b>49.20</b>	<b>49.72</b>	<b>71.47</b>	<b>49.54</b>	<b>4.43</b>	<b>274.09</b>

## Appendix 2.3.3

## Non-collection of advance cess by the ULBs

{(Reference: Paragraph 2.3.8.3(iii))}

I. Agartala Municipal Corporation								
(Amount in ₹)								
		RCC structure			Load bearing structure			
Year	Total plinth area approved (in square metre)	Plinth area rate (per sq. metre)	Amount of approved plinth area (Col.2 X Col.3)	Cess to be deducted (at the rate of one per cent approved plinth area)	Total plinth area approved (in square metre)	Plinth area rate (per sq. metre)	Amount of approved plinth area (Col.6 X Col.7)	Cess to be deducted (at the rate of one per cent approved plinth area)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
2017-18	2,97,768	30,000	8,93,30,40,000	8,93,30,400	6,236	21,500	13,40,74,000	13,40,740
2018-19	4,31,063	30,000	12,93,18,90,000	12,93,18,900	5,037	21,500	10,82,95,500	10,82,955
2019-20	4,64,151	30,000	13,92,45,30,000	13,92,45,300	5,663	21,500	12,17,54,500	12,17,545
2020-21	5,17,621	30,000	15,52,86,30,000	15,52,86,300	3,559	21,500	7,65,18,500	7,65,185
2021-22	6,36,522	30,000	19,09,56,60,000	19,09,56,600	6,212	21,500	13,35,58,000	13,35,580
2022-23	4,72,307	30,000	14,16,92,10,000	14,16,92,100	6,424	21,500	13,81,16,000	13,81,160
			<b>84,58,29,60,000</b>	<b>84,58,29,600</b>			<b>71,23,16,500</b>	<b>71,23,165</b>
II. Belonia Municipal Council								
		RCC structure			Load bearing structure			
2017-18	11,051.685	30,000	33,15,50,550	33,15,506	749.63	21,500	1,61,17,045	1,61,170
2018-19	16,675.387	30,000	50,02,61,610	50,02,616	198.4	21,500	42,65,600	42,656
2019-20	12,204.863	30,000	36,61,45,890	36,61,459	210.99	21,500	45,36,285	45,363
2020-21	10,179.437	30,000	30,53,83,110	30,53,831	150.948	21,500	32,45,382	32,454
2021-22	22,289.181	30,000	66,86,75,430	66,86,754	508.749	21,500	1,09,38,104	1,09,381
2022-23	11,961.492	30,000	35,88,44,760	35,88,448	372.783	21,500	80,14,835	80,148
			<b>2,53,08,61,350</b>	<b>2,53,08,614</b>			<b>4,71,17,250</b>	<b>4,71,173</b>

**Appendix 2.3.3 (concl.d.)**

**Non-collection of advance cess by the ULBs**

{Reference: Paragraph 2.3.8.3(iii)}

(Amount in ₹)

<b>III. Mohanpur Municipal Council</b>								
		<b>RCC structure</b>			<b>Load bearing structure</b>			
<b>Year</b>	<b>Total plinth area approved (in square metre)</b>	<b>Plinth area rate (per sq. metre)</b>	<b>Amount of approved plinth area (Col.2 X Col.3)</b>	<b>Cess to be deducted (at the rate of one per cent approved plinth area)</b>	<b>Total plinth area approved (in square metre)</b>	<b>Plinth area rate (per sq. metre)</b>	<b>Amount of approved plinth area (Col.6 X Col.7)</b>	<b>Cess to be deducted (at the rate of one per cent approved plinth area)</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>	<b>(6)</b>	<b>(7)</b>	<b>(8)</b>	<b>(9)</b>
2017-18	983.43	30,000	2,95,02,900	2,95,029	0	0	0	
2018-19	3,586.29	30,000	10,75,88,700	10,75,887	0	0	0	
2019-20	3,870.31	30,000	11,61,09,300	11,61,093	51.66	21,500	11,10,690	11,107
2020-21	2,941.79	30,000	8,82,53,700	8,82,537	0	0	0	0
2021-22	2,700.78	30,000	8,10,23,400	8,10,234	0	0	0	0
2022-23	4,190.78	30,000	12,57,23,400	12,57,234	0	0	0	0
			<b>54,82,01,400</b>	<b>54,82,014</b>				<b>11,107</b>
<b>IV. Santirbazar Municipal Council</b>								
		<b>RCC structure</b>			<b>Load bearing structure</b>			
2017-18			7,62,30,183	7,62,302			0	0
2018-19			4,21,45,979	4,21,460			17,42,784	17,428
2019-20			13,47,52,814	13,47,528			23,25,774	23,258
2020-21			14,78,86,300	14,78,863			44,89,217	44,892
2021-22			14,46,00,035	14,46,000			24,36,989	24,370
2022-23			16,46,99,904	16,46,999			0	0
			<b>71,03,15,215</b>	<b>71,03,152</b>			<b>1,09,94,764</b>	<b>1,09,948</b>
<b>Grand total (I+II+III+IV)</b>								<b>89,14,38,772</b>

## Appendix 2.4.1

## Statement showing the year-wise and district-wise details of payment of hostellers' scholarship to the students in which the schools/ institutions had no hostel facility

(Reference: Paragraph 2.4)

Year	District	Category	No. of students paid hostel scholarship without hostel facility in school	Scholarship rate for hosteller	Amount disbursed at hosteller rate	Scholarship rate for day scholar	Amount to be disbursed at day scholar rate	Excess amount disbursed
1	2	3	4	5	6 (4x5)	7	8 (4x7)	9 (6-8)
2017-18	Dhalai	Boys	1	4,500	4,500	2,250	2,250	2,250
		Girls	3	4,500	13,500	2,250	6,750	6,750
	Gomati	Boys	76	4,500	3,42,000	2,250	1,71,000	1,71,000
		Girls	163	4,500	7,33,500	2,250	3,66,750	3,66,750
	Khowai	Boys	95	4,500	4,27,500	2,250	2,13,750	2,13,750
		Girls	193	4,500	8,68,500	2,250	4,34,250	4,34,250
	North Tripura	Boys	14	4,500	63,000	2,250	31,500	31,500
		Girls	68	4,500	3,06,000	2,250	1,53,000	1,53,000
	Sepahijala	Boys	52	4,500	2,34,000	2,250	1,17,000	1,17,000
		Girls	45	4,500	2,02,500	2,250	1,01,250	1,01,250
	South Tripura	Boys	9	4,500	40,500	2,250	20,250	20,250
		Girls	27	4,500	1,21,500	2,250	60,750	60,750
	Unakoti	Boys	5	4,500	22,500	2,250	11,250	11,250
		Girls	24	4,500	1,08,000	2,250	54,000	54,000
	West Tripura	Boys	235	4,500	10,57,500	2,250	5,28,750	5,28,750
Girls		231	4,500	10,39,500	2,250	5,19,750	5,19,750	
<b>Total:</b>			<b>1,241</b>		<b>55,84,500</b>		<b>27,92,250</b>	<b>27,92,250</b>
<b>Total Boys:</b>			<b>487</b>		<b>21,91,500</b>		<b>10,95,750</b>	<b>10,95,750</b>
<b>Total Girls:</b>			<b>754</b>		<b>33,93,000</b>		<b>16,96,500</b>	<b>16,96,500</b>
2018-19	Dhalai	Boys	19	4,500	85,500	2,250	42,750	42,750
		Girls	51	4,500	2,29,500	2,250	1,14,750	1,14,750
	Gomati	Boys	101	4,500	4,54,500	2,250	2,27,250	2,27,250
		Girls	267	4,500	12,01,500	2,250	6,00,750	6,00,750
	Khowai	Boys	135	4,500	6,07,500	2,250	3,03,750	3,03,750
		Girls	284	4,500	12,78,000	2,250	6,39,000	6,39,000
	North Tripura	Boys	12	4,500	54,000	2,250	27,000	27,000
		Girls	26	4,500	1,17,000	2,250	58,500	58,500
	Sepahijala	Boys	85	4,500	3,82,500	2,250	1,91,250	1,91,250
		Girls	76	4,500	3,42,000	2,250	1,71,000	1,71,000
	South Tripura	Boys	7	4,500	31,500	2,250	15,750	15,750
		Girls	26	4,500	1,17,000	2,250	58,500	58,500
	Unakoti	Boys	0	4,500	0	2,250	0	0
		Girls	20	4,500	90,000	2,250	45,000	45,000
	West Tripura	Boys	160	4,500	7,20,000	2,250	3,60,000	3,60,000
Girls		218	4,500	9,81,000	2,250	4,90,500	4,90,500	
<b>Total:</b>			<b>1,487</b>		<b>66,91,500</b>		<b>33,45,750</b>	<b>33,45,750</b>
<b>Total Boys:</b>			<b>519</b>		<b>23,35,500</b>		<b>11,67,750</b>	<b>11,67,750</b>
<b>Total Girls:</b>			<b>968</b>		<b>43,56,000</b>		<b>21,78,000</b>	<b>21,78,000</b>

Appendix 2.4.1 (contd...)

Statement showing the year-wise and district-wise details of payment of hostellers' scholarship to the students in which the schools/ institutions had no hostel facility

(Reference: Paragraph 2.4)

Year	District	Category	No. of students paid hostel scholarship without hostel facility in school	Scholarship rate for hosteller (revised rate)	Amount disbursed at hosteller rate	Scholarship rate for day scholar (pre revised rate)	Amount to be disbursed at day scholar rate	Excess amount disbursed
1	2	3	4	5	6 (4x5)	7	8 (4x7)	9 (6-8)
<b>Payment for eight months</b>								
2019-20	Dhalai	Boys	13	5,200 <sup>232</sup>	67,600	1,950 <sup>233</sup>	25,350	42,250
		Girls	80	5,200	4,16,000	1,950	1,56,000	2,60,000
	Gomati	Boys	59	5,200	3,06,800	1,950	1,15,050	1,91,750
		Girls	133	5,200	6,91,600	1,950	2,59,350	4,32,250
	Khowai	Boys	138	5,200	7,17,600	1,950	2,69,100	4,48,500
		Girls	251	5,200	13,05,200	1,950	4,89,450	8,15,750
	North Tripura	Boys	26	5,200	1,35,200	1,950	50,700	84,500
		Girls	85	5,200	4,42,000	1,950	1,65,750	2,76,250
	Sepahijala	Boys	63	5,200	3,27,600	1,950	1,22,850	2,04,750
		Girls	86	5,200	4,47,200	1,950	1,67,700	2,79,500
	South Tripura	Boys	18	5,200	93,600	1,950	35,100	58,500
		Girls	57	5,200	2,96,400	1,950	1,11,150	1,85,250
	Unakoti	Boys	5	5,200	26,000	1,950	9,750	16,250
		Girls	25	5,200	1,30,000	1,950	48,750	81,250
	West Tripura	Boys	155	5,200	8,06,000	1,950	3,02,250	5,03,750
		Girls	205	5,200	10,66,000	1,950	3,99,750	6,66,250
<b>Total:</b>			<b>1,399</b>		<b>72,74,800</b>		<b>27,28,050</b>	<b>45,46,750</b>
<b>Total Boys:</b>			<b>477</b>		<b>24,80,400</b>		<b>9,30,150</b>	<b>15,50,250</b>
<b>Total Girls:</b>			<b>922</b>		<b>47,94,400</b>		<b>17,97,900</b>	<b>29,96,500</b>

<sup>232</sup> ₹ 525 x 8 + ₹ 1,000 annual books and Ad-hoc grant= ₹ 5,200

<sup>233</sup> ₹ 150 x 8 + ₹ 750 annual books and Ad-hoc grant= ₹ 1,950

## Appendix 2.4.1 (contd...)

## Statement showing the year-wise and district-wise details of payment of hostellers' scholarship to the students in which the schools/ institutions had no hostel facility

(Reference: Paragraph 2.4)

Year	District	Category	No. of students paid hostel scholarship without hostel facility in school	Scholarship rate for hosteller (revised rate)	Amount disbursed at hosteller rate	Scholarship rate for day scholar (pre revised rate)	Amount to be disbursed at day scholar rate	Excess amount disbursed
1	2	3	4	5	6 (4x5)	7	8 (4x7)	9 (6-8)
<b>Payment for two months</b>								
2019-20	Dhalai	Boys	13	1,050 <sup>234</sup>	13,650	450 <sup>235</sup>	5,850	7,800
		Girls	80	1,050	84,000	450	36,000	48,000
	Gomati	Boys	59	1,050	61,950	450	26,550	35,400
		Girls	133	1,050	1,39,650	450	59,850	79,800
	Khowai	Boys	138	1,050	1,44,900	450	62,100	82,800
		Girls	251	1,050	2,63,550	450	1,12,950	1,50,600
	North Tripura	Boys	26	1,050	27,300	450	11,700	15,600
		Girls	85	1,050	89,250	450	38,250	51,000
	Sepahijala	Boys	63	1,050	66,150	450	28,350	37,800
		Girls	86	1,050	90,300	450	38,700	51,600
	South Tripura	Boys	18	1,050	18,900	450	8,100	10,800
		Girls	57	1,050	59,850	450	25,650	34,200
	Unakoti	Boys	5	1,050	5,250	450	2,250	3,000
		Girls	25	1,050	26,250	450	11,250	15,000
	West Tripura	Boys	155	1,050	1,62,750	450	69,750	93,000
		Girls	205	1,050	2,15,250	450	92,250	1,23,000
<b>Total:</b>			<b>1,399</b>		<b>14,68,950</b>		<b>6,29,550</b>	<b>8,39,400</b>
<b>Total Boys:</b>			<b>477</b>		<b>5,00,850</b>		<b>2,14,650</b>	<b>2,86,200</b>
<b>Total Girls:</b>			<b>922</b>		<b>9,68,100</b>		<b>4,14,900</b>	<b>5,53,200</b>
<b>Grand Total</b>			<b>1,399</b>		<b>87,43,750</b>		<b>33,57,600</b>	<b>53,86,150</b>
<b>Boys</b>			<b>477</b>		<b>29,81,250</b>		<b>11,44,800</b>	<b>18,36,450</b>
<b>Girls</b>			<b>922</b>		<b>57,62,500</b>		<b>22,12,800</b>	<b>35,49,700</b>

<sup>234</sup> ₹ 525 x 2 = ₹ 1,050<sup>235</sup> ₹ 225 x 2 = ₹ 450

Appendix 2.4.1 (concl.)

Statement showing the year-wise and district-wise details of payment of hostellers' scholarship to the students in which the schools/ institutions had no hostel facility

(Reference: Paragraph 2.4)

Year	District	Category	No. of students paid hostel scholarship without hostel facility in school	Scholarship rate for hosteller	Amount disbursed at hosteller rate	Scholarship rate for day scholar	Amount to be disbursed at day scholar rate	Excess amount disbursed
1	2	3	4	5	6 (4x5)	7	8 (4x7)	9 (6-8)
2020-21	Dhalai	Boys	1	6,250	6,250	3,000	3,000	3,250
		Girls	43	6,250	2,68,750	3,000	1,29,000	1,39,750
	Gomati	Boys	42	6,250	2,62,500	3,000	1,26,000	1,36,500
		Girls	101	6,250	6,31,250	3,000	3,03,000	3,28,250
	Khowai	Boys	139	6,250	8,68,750	3,000	4,17,000	4,51,750
		Girls	250	6,250	15,62,500	3,000	7,50,000	8,12,500
	North Tripura	Boys	13	6,250	81,250	3,000	39,000	42,250
		Girls	56	6,250	3,50,000	3,000	1,68,000	1,82,000
	Sepahijala	Boys	21	6,250	1,31,250	3,000	63,000	68,250
		Girls	33	6,250	2,06,250	3,000	99,000	1,07,250
	South Tripura	Boys	14	6,250	87,500	3,000	42,000	45,500
		Girls	53	6,250	3,31,250	3,000	1,59,000	1,72,250
	Unakoti	Boys	3	6,250	18,750	3,000	9,000	9,750
		Girls	20	6,250	1,25,000	3,000	60,000	65,000
West Tripura	Boys	118	6,250	7,37,500	3,000	3,54,000	3,83,500	
	Girls	146	6,250	9,12,500	3,000	4,38,000	4,74,500	
<b>Total:</b>			<b>1,053</b>		<b>65,81,250</b>		<b>31,59,000</b>	<b>34,22,250</b>
<b>Total Boys:</b>			<b>351</b>		<b>21,93,750</b>		<b>10,53,000</b>	<b>11,40,750</b>
<b>Total Girls:</b>			<b>702</b>		<b>43,87,500</b>		<b>21,06,000</b>	<b>22,81,500</b>
2021-22	Dhalai	Boys	8	6,250	50,000	3,000	24,000	26,000
		Girls	128	6,250	8,00,000	3,000	3,84,000	4,16,000
	Gomati	Boys	133	6,250	8,31,250	3,000	3,99,000	4,32,250
		Girls	304	6,250	19,00,000	3,000	9,12,000	9,88,000
	Khowai	Boys	90	6,250	5,62,500	3,000	2,70,000	2,92,500
		Girls	211	6,250	13,18,750	3,000	6,33,000	6,85,750
	North Tripura	Boys	13	6,250	81,250	3,000	39,000	42,250
		Girls	63	6,250	3,93,750	3,000	1,89,000	2,04,750
	Sepahijala	Boys	34	6,250	2,12,500	3,000	1,02,000	1,10,500
		Girls	52	6,250	3,25,000	3,000	1,56,000	1,69,000
	South Tripura	Boys	22	6,250	1,37,500	3,000	66,000	71,500
		Girls	77	6,250	4,81,250	3,000	2,31,000	2,50,250
	Unakoti	Boys	5	6,250	31,250	3,000	15,000	16,250
		Girls	31	6,250	1,93,750	3,000	93,000	1,00,750
West Tripura	Boys	153	6,250	9,56,250	3,000	4,59,000	4,97,250	
	Girls	149	6,250	9,31,250	3,000	4,47,000	4,84,250	
<b>Total:</b>			<b>1,473</b>		<b>92,06,250</b>		<b>44,19,000</b>	<b>47,87,250</b>
<b>Total Boys</b>			<b>458</b>		<b>28,62,500</b>		<b>13,74,000</b>	<b>14,88,500</b>
<b>Total Girls</b>			<b>1,015</b>		<b>63,43,750</b>		<b>30,45,000</b>	<b>32,98,750</b>
<b>Grand Total</b>			<b>6,653</b>		<b>3,68,07,250</b>		<b>1,70,73,600</b>	<b>1,97,33,650</b>
<b>Grand Total Boys:</b>			<b>2,292</b>		<b>1,25,64,500</b>		<b>58,35,300</b>	<b>67,29,200</b>
<b>Grand Total Girls:</b>			<b>4,361</b>		<b>2,42,42,750</b>		<b>1,12,38,300</b>	<b>1,30,04,450</b>

Source: Database of Pre-Matric Scholarship from Tribal Welfare Department

## Appendix 2.5.1

## Statement showing payment of excess scholarship for the year 2019-20 (as on 7 December 2020)

(Reference: Paragraph 2.5)

Category	Nos. of beneficiaries	Rate of Scholarship	Total Scholarship extended	Scholarship to be extended to students		Annual Books and Ad-hoc Grant	Total scholarship to be extended	Excess scholarship extended
				for eight months <sup>236</sup> as per pre revised rate	for two months <sup>237</sup> as revised rate			
1	2	3	4 (2x3)	5	6	7	8 (5+6+7)	8 (4-8)
Hosteller	3,589	₹ 6,250 <sup>238</sup>	₹ 2,24,31,250	₹ 1,00,49,200 (₹ 350x3,589x8)	₹ 37,68,450 (₹ 525 x 3,589x2)	₹ 35,89,000 (₹ 1,000x3,589)	₹ 1,74,06,650	₹ 50,24,600
Day scholar	7,391	₹ 3,000 <sup>239</sup>	₹ 2,21,73,000	₹ 88,69,200 (₹ 150x7,391x8)	₹ 33,25,950 (₹ 225 x 7,391x2)	₹ 55,43,250 (₹ 750x7,391)	₹ 1,77,38,400	₹ 45,34,600
<b>Total:</b>	<b>10,980</b>		<b>₹ 4,46,04,250</b>	<b>₹ 1,89,18,400</b>	<b>₹ 70,94,400</b>	<b>₹ 91,32,250</b>	<b>₹ 3,51,45,050</b>	<b>₹ 94,59,200</b>

Source: Database provided by the Departmental

<sup>236</sup> From April 2019 to November 2019<sup>237</sup> December 2020 and January 2021<sup>238</sup> (₹ 525x10) + ₹ 1,000 = ₹ 6,250<sup>239</sup> (₹ 225x10) + ₹ 750 = ₹ 3,000

Appendix 2.5.2

Statement showing district wise excess payment of Pre-Metric scholarship to beneficiaries under Schedule Tribe category for the year 2019-20 (as on 7 December 2020)

(Reference: Paragraph 2.5)

(in ₹)

District	Category	Nos. of beneficiaries	Monthly pre-revised rate	Monthly revised rate	Total Scholarship extended	Scholarship to be extended for eight months (from April to Nov. 2019) as per pre revised rate	Scholarship to be extended for two months (Dec. 2020 and Jan. 2021) as revised rate	Total scholarship to be extended	Excess scholarship extended
1	2	3	4	5	6=(3x5) x10	7= (3x4) x 8	8= (3x5) x 2	9= (7+8)	10= (6-9)
Dhalai	Hosteller	283	450	625	17,68,750	10,18,800	3,53,750	13,72,550	3,96,200
	Day scholar	1,497	225	300	44,91,000	26,94,600	8,98,200	35,92,800	8,98,200
Gomati	Hosteller	643	450	625	40,18,750	23,14,800	8,03,750	31,18,550	9,00,200
	Day scholar	1,215	225	300	36,45,000	21,87,000	7,29,000	29,16,000	7,29,000
Khowai	Hosteller	727	450	625	45,43,750	26,17,200	9,08,750	35,25,950	10,17,800
	Day scholar	762	225	300	22,86,000	13,71,600	4,57,200	18,28,800	4,57,200
North Tripura	Hosteller	426	450	625	26,62,500	15,33,600	5,32,500	20,66,100	5,96,400
	Day scholar	378	225	300	11,34,000	6,80,400	2,26,800	9,07,200	2,26,800
Sepahijala	Hosteller	351	450	625	21,93,750	12,63,600	4,38,750	17,02,350	4,91,400
	Day scholar	774	225	300	23,22,000	13,93,200	4,64,400	18,57,600	4,64,400
South Tripura	Hosteller	332	450	625	20,75,000	11,95,200	4,15,000	16,10,200	4,64,800
	Day scholar	1,805	225	300	54,15,000	32,49,000	10,83,000	43,32,000	10,83,000
Unakoti	Hosteller	107	450	625	6,68,750	3,85,200	1,33,750	5,18,950	14,9,800
	Day scholar	369	225	300	11,07,000	6,64,200	2,21,400	8,85,600	2,21,400
West Tripura	Hosteller	714	450	625	44,62,500	25,70,400	8,92,500	34,62,900	9,99,600
	Day scholar	590	225	300	17,70,000	10,62,000	3,54,000	14,16,000	3,54,000
Districts/ Place from Other States	Hosteller	6	450	625	37,500	21,600	7,500	29,100	8,400
	Day scholar	1	225	300	3,000	1,800	600	2,400	600
<b>Total</b>		<b>10,980</b>			<b>4,46,04,250</b>	<b>2,62,24,200</b>	<b>89,20,850</b>	<b>3,51,45,050</b>	<b>94,59,200</b>

Source: Database provided by the Departmental

## Appendix 3.2.1

## District-wise ineligible beneficiaries detected as of March 2023

*{Reference: Paragraph 3.2.2.3(i)}**(in ₹)*

Sl. No.	Name of the district	No. of ineligible beneficiaries detected	Total payments credited to ineligible beneficiaries		
			No. of farmers received minimum one instalment	No. of instalments received	Total payments
1	Dhalai	48	45	292	5,84,000
2	Gomati	1,202	1,100	6,373	1,27,46,000
3	Khowai	137	127	1,116	22,32,000
4	North Tripura	638	633	5,885	1,17,70,000
5	Sepahijala	131	112	706	14,12,000
6	South Tripura	119	117	1,026	20,52,000
7	Unakoti	16	15	138	2,76,000
8	West Tripura	620	614	5,358	1,07,16,000
<b>Total</b>		<b>2,911</b>	<b>2,763</b>	<b>20,894</b>	<b>4,17,88,000</b>

*Source: Database furnished by SNO*

Appendix 3.2.2

Employees of State Government registered under PM KISAN Scheme as of March 2023

{Reference: Paragraph 3.2.2.3(ii)}

(in ₹)

SL No.	Name of the district	No. of government employee registered	No. of installments received	Amount paid to the government employee
1	Dhalai	16	123	2,46,000
2	Gomati	59	413	8,26,000
3	Khowai	21	162	3,24,000
4	North Tripura	67	489	9,78,000
5	Sepahijala	81	550	11,00,000
6	South Tripura	33	227	4,54,000
7	Unakoti	17	122	2,44,000
8	West Tripura	43	306	6,12,000
<b>Total</b>		<b>337</b>	<b>2,392</b>	<b>47,84,000</b>

Source: Database of SNO and HRMS

## Appendix 3.2.3

## District-wise death beneficiaries reported as of March 2023

{Reference: Paragraph 3.2.2.3(iii)}

(in ₹)

Sl. No.	Name of the district	No. of death beneficiaries reported	Total payments credited to death beneficiaries post death		
			No. of beneficiaries received minimum one instalment	No. of installments received	Total payments
1	Dhalai	226	164	534	10,68,000
2	Gomati	65	49	163	3,26,000
3	Khowai	111	93	324	6,48,000
4	North Tripura	267	138	376	7,52,000
5	Sepahijala	135	116	338	6,76,000
6	South Tripura	144	111	365	7,30,000
7	Unakoti	74	60	226	4,52,000
8	West Tripura	133	117	384	7,68,000
<b>Total</b>		<b>1,155</b>	<b>848</b>	<b>2,710</b>	<b>54,20,000</b>

Source: Database furnished by SNO

## Appendix 3.2.4

## District-wise income tax payee farmers as of March 2023

(Reference: Paragraph 3.2.2.3(iv))

(in ₹)

Sl. No.	Name of the district	Total No. of income tax payee farmers	No. of income tax payee farmers received minimum one instalment	No. of instalments received by income tax payee farmers	Total fund received by income tax payee farmers
1	Dhalai	85	84	600	12,00,000
2	Gomati	211	202	1,327	26,54,000
3	Khowai	116	109	766	15,32,000
4	North Tripura	326	319	2,222	44,44,000
5	Sepahijala	326	308	2,037	40,74,000
6	South Tripura	263	258	1,849	36,98,000
7	Unakoti	86	82	668	13,36,000
8	West Tripura	280	275	1,890	37,80,000
<b>Total</b>		<b>1,693</b>	<b>1,637</b>	<b>11,359</b>	<b>2,27,18,000</b>

Source: Database furnished by SNO

**Appendix 3.2.5**  
**Details of ownership of land in different name against 29 cases and amounts disbursed**  
*{Reference: Paragraph 3.2.2.4(i)}*

(in ₹)

Sl. No.	Registration No.	Name as per Self Declaration Forms	Name as per land records	No. of Instalments (@ ₹ 2,000)	Amount paid as of September 2023
1	TR157513785	Khokan Choudhury	Abinash Ch. Sarkar	13	26,000
2	TR270675058	Loknath Debbarma	Haradhan Debbarma	11	22,000
3	TR155226944	Nabarun Chowdhury	Nityananda Chowdhury	13	26,000
4	TR157523492	Tutan Chowdhury	Khirud Chowdhury	3	6,000
5	TR144179261	Gayati Debbarma	Chandra Nath Debbarma	13	26,000
6	TR144352240	Kshebukrai Debbarma	Nishan Debbarma	13	26,000
7	TR277706808	Biswarai Debbarma	Ramabali Debbarma	10	20,000
8	TR226326617	Rabindra Debnath	Madan Mohan Debnath	13	26,000
9	TR147656995	Jitendra Debbarma	Ramcharan Debbarma	13	26,000
10	TR226397442	Radha Nath Debbarma	Brajendra Ch. Debbarma	13	26,000
11	TR292339071	Badhan Debbarma	Jamini Debbarma	7	14,000
12	TR270062130	Sunil Debbarma	Bhuban Ch. Debbarma	9	18,000
13	TR226397367	Juddha Mani Debbarma	Manicharan Debbarma	13	26,000
14	TR289268653	Sujit Bhowmik	Subhash Ch. Bhowmik	8	16,000
15	TR145638762	Harun Miah	Sultan Miah	13	26,000
16	TR289268742	Rina Bala Das	Satayajit Das	8	16,000
17	TR224411178	Ashutosh Nath	Ananda Mohan Debnath	13	26,000
18	TR153808472	Shankar Debnath	Thakur Mani Nath	13	26,000
19	TR226381357	Sunati Das	Rajendra Kr. Das	13	26,000
20	TR226379313	Kamakhya Das	Jogesh Ch. Das	13	26,000
21	TR226394424	Amulya Kumar Das	Hara Kumar Das	13	26,000
22	TR278141464	Nikhil Nath	Nanda Kumar Nath	10	20,000
23	TR117738625	Hiralal Nuniya	Budhua Nuniya	13	26,000
24	TR156669937	Ranai Malakar	Prahlad Malakar	13	26,000
25	TR152681663	Bharat Halam	Nun Halam	13	26,000
26	TR224367016	Niyaj Ali	Alim Miah	13	26,000
27	TR211805684	Armuj Ali	Rakib Ali	13	26,000
28	TR268385322	Abdul Hachib	Abdul Hashim	11	22,000
29	TR152779090	Akhil Das	Abani Mohan Das	13	26,000
<b>Total No. of instalments and amount paid</b>				<b>337</b>	<b>6,74,000</b>

**Appendix 3.2.6**  
**Disbursement of fund to non-agriculture land holders**  
*{Reference: Paragraph 3.2.2.4(ii)}*

(in ₹)

Sl. No.	Registration No.	Name of beneficiaries	Name of Village block & district	No. of instalments @ of ₹ 2000)	Amt. received as of September 2023
1	TR144401106	Dhanchandra Kalai	Brahmachhara,	13	26,000
2	TR145614019	Sunil Sarkar	Teliamura, Khowai	13	26,000
3	TR152865633	Budha Laxmi Debbarma	Uttar Pulipur , Teliamura, Khowai	13	26,000
4	TR148587956	Anil Debbarma	Chakmaghar, Teliamura, Khowai	13	26,000
5	TR152595562	Chanshwari Debbarma	Ratanpur , Padmabil, Khowai	13	26,000
6	TR226363678	Bel Pati Debbarma		13	26,000
7	TR148878971	Nanda Lal Roy	Pekuchhara, Panisagar, North Tripura	13	26,000
<b>Total</b>				<b>91</b>	<b>1,82,000</b>

Source: Records furnished by SA and PM-KISAN portal

## Appendix 3.2.7

## Short disbursement of instalments

*{Reference Paragraph 3.2.2.5(i)}**(Amount in ₹)*

Sl. No.	Name of the District	Number of beneficiary not receiving 1st instalment	Amount	Number of beneficiary not receiving 1st and 2nd instalment	Amount	Number of beneficiary not receiving 1st, 2nd and 3rd instalment	Amount	Number of beneficiary not receiving 1st, 2nd, 3rd and 4th instalment	Amount	Amount of non receiving of multiple instalments (Column 6+8+10)
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>	<i>7</i>	<i>8</i>	<i>9</i>	<i>10</i>	<i>11</i>
1	Dhalai	123	2,46,000	0	0	0	0	3	24,000	24,000
2	Gomati	44	88,000	0	0	0	0	0	0	0
3	Khowai	109	2,18,000	1	4,000	1	6,000	1	8,000	18,000
4	North Tripura	250	5,00,000	1	4,000	1	6,000	0	0	10,000
5	Sepahijala	402	8,04,000	0	0	1	6,000	5	40,000	46,000
6	South Tripura	94	18,8,000	0	0	0	0	2	16,000	16,000
7	Unakoti	19	38,000	0	0	0	0	0	0	0
8	West Tripura	65	1,30,000	0	0	2	12,000	1	8,000	20,000
<b>Total</b>		<b>1,106</b>	<b>22,12,000</b>	<b>2</b>	<b>8,000</b>	<b>5</b>	<b>30,000</b>	<b>12</b>	<b>96,000</b>	<b>1,34,000</b>

*Source: Beneficiary Status Report***Note: Total beneficiaries = 1,106+2+5+12 = 1,125; Total amount involved = ₹ 22,12,000+ ₹ 1,34,000 = ₹ 23,46,000**

## Appendix 3.2.8

## Scheme benefits credited to wrong bank account

*{Reference: Paragraph 3.2.2.6(ii)}**(in ₹)*

Sl. No.	Name	Name of districts and blocks	Registration No	Wrong account	Correct bank account	Amt. credited into wrong bank account
01.	Sudhir Chandra Nath	SNO, Agartala	TR125006083	**1631	8044020001531	14,000
02.	Madan Debnath	Sepahijala Bishramganj,	TR291152993	**6323	8027020006923	8,000
03.	Babul Nath	North Tripura, Panisagar	TR288169577	**0006	8080026000008	2,000
04.	Nripendra Nath	-do-	TR125980779	**1267	8090012001367	14,000
05.	Mantulal Das	-do-	TR152772200	**3220	0035120600003002	12,000
06.	Premananda Nath	-do-	TR145737494	**2048	8077012312948	14,000
07.	Hanif Uddin	-do-	TR211859036	**3485	000612060003458	12,000
08.	Manimohan Sinha	-do-	TR152644130	**2063	8086029002083	12,000
09.	Harekrishna Saha	-do-	TR268611508	**6535	30560076126	4,000
10.	Kirendra Das	-do-	TR151001143	**3138	000612060003183	20,000
11.	Sudhanya Reang	North Tripura, Kanchanpur	TR155237829	**1308	32771527690	18,000
12.	Nirbai Ray Reang	-do-	TR224436837	**0575	00 1612060000757	16,000
13.	Nitai Chandra Bhowmik	-do-	TR125052941	**8468	8087020003055	6,000
14.	Joy Babu Reang	-do-	TR278251110	**5285	38059179534	10,000
15.	Lalmohan Reang	-do-	TR144148288	**2344	8076020004270	18,000
16.	Dai Borani Reang	-do-	TR147585935	**0227	8084012588733	18,000
17.	Adeda Khatun	-do-	TR285040145	**2639	0 64910032848	4,000

## Appendix 3.2.8 (concl.)

## Scheme benefits credited to wrong bank account

{Reference: Paragraph 3.2.2.6(ii)}

(in ₹)

Sl. No.	Name	Name of districts and blocks	Registration No.	Wrong account	Correct bank account	Amt. credited into wrong bank account
18.	Alena Khatun	-do-	TR285916931	**4928	36300287962	4,000
19.	Amena	-do-	TR285912867	**4671	41830933156	4,000
20.	Anjuna Khatun	-do-	TR285918180	**7751	684102120078013	4,000
21.	Anuwara Begum	-do-	TR285730665	**7802	3945266013	4,000
22.	Arjun Das	-do-	TR270709674	**4390	0770010224390	12,000
23.	Bipul Kumar Chakma	-do-	TR125057855	**4270	290501000004270	18,000
24.	Milan Chakma	-do-	TR154281992	**0219	004812060000218	20,000
25.	Biswa Karma Debbarma	Khowai, Teliamura	TR117731644	**5305	8031012034515	6,000
26.	Kehetra Mohan Debbarma	-do-	TR145829424	**0377	81030115003377	20,000
27.	Dhan Kumar Debbarma	-do-	TR152797434	**0503	8103011400368	8,000
28.	Arun Debnath	-do-	TR146990167	**1642	8031020001692	20,000
29.	Sujit Debbarma	-do-	TR226378889	**3964	8103020003969	20,000
30.	Niru Kumar Debbarma	-do-	TR145832088	**0180	8103020003108	20,000
<b>Total amount credited in wrong bank account</b>						<b>3,62,000</b>

## Appendix 3.2.9

## Groups of beneficiaries holding same bank account number vis-à-vis disbursement of instalment (as of March 2023)

*{Reference: Paragraph 3.2.2.6(iii)}*

Sl. No.	Reg. No	Farmer Name	District	Bank Account No.	No. of instalment disbursed	Rejected or Ineligible as per Beneficiary Status Report on Web Portal	Irregular disbursement to Ineligible/Inactive beneficiary (₹)
1	TR144378550	Shameshwar Chakma	Dhalai	002812060001917	12	Yes	24,000
2	TR144250916	Raramati Reang	Dhalai	002812060001917	13	No	
3	TR144095758	Bishwajit Debbrama	Dhalai	005912060000055	9	Yes	18,000
4	TR224434988	Ramba Bati Reang	Dhalai	005912060000055	12	No	
5	TR261856462	Dibana Tripura	Dhalai	28320110015742	2	Yes	4,000
6	TR144102184	Smt Sabita Reang	Dhalai	28320110015742	7	No	
7	TR288719780	Samsera Begum	Sepahijala	000011830931499	2	Yes	4,000
8	TR288720468	Subham Biswas	Sepahijala	00011830931499	7	Yes	14,000
9	TR288719630	Som Murmu	Sepahijala	011830931499	2	Yes	4,000
10	TR288720471	Thetan Baske	Sepahijala	0011830931499	2	Yes	4,000
11	TR224366233	Narayan Ch. Das	Khowai	1372010172509	10	Yes	20,000
12	TR154604859	Dipak Das	Khowai	1372010172509	11	Yes	22,000
13	TR124952856	Gopal Yadab	North Tripura	10987717226	7	No	
14	TR124935443	Rina Malakar	North Tripura	10987717226	3	Yes	6,000
15	TR144364473	Dwijendra Chandra Nath	North Tripura	000612060006549	13	No	
16	TR226396468	Dwigendra Kumar Debnath	North Tripura	612060006549	5	Yes	10,000
17	TR211741027	Fulajan Bibi	North Tripura	000612061115611	3	No	
18	TR225929603	Fuljan Bibi	North Tripura	000612061115611	3	Yes	6,000
19	TR288632487	Arsad Ali	Gomati	000036026591054	1	Yes	2,000

## Appendix 3.2.9 (contd...)

## Groups of beneficiaries holding same bank account number vis-à-vis disbursement of instalment (as of March 2023)

{Reference: Paragraph 3.2.2.6(iii)}

Sl. No.	Reg. No	Farmer Name	District	Bank Account No.	No. of instalment disbursed	Rejected or Ineligible as per Beneficiary Status Report on Web Portal	Irregular disbursement to Ineligible/Inactive beneficiary (₹)
20	TR288634729	Arsad Ali	Gomati	0000036026591054	1	Yes	2,000
21	TR288631830	Arsad Ali	Gomati	36026591054	7	Yes	14,000
22	TR288633348	Arsad Ali	Gomati	00036026591054	1	Yes	2,000
23	TR288631832	Arsad Ali	Gomati	036026591054	1	Yes	2,000
24	TR288632488	Arsad Ali	Gomati	00000036026591054	4	Yes	8,000
25	TR288631831	Arsad Ali	Gomati	0036026591054	1	Yes	2,000
26	TR288680587	Gulesa	Gomati	000036546833048	5	Yes	10,000
27	TR288684019	Gulesa	Gomati	00036546833048	4	Yes	8,000
28	TR288684326	Gulesa	Gomati	0036546833048	4	Yes	8,000
29	TR288684020	Gulesa Das	Gomati	00000036546833048	1	Yes	2,000
30	TR288680588	Gulesa	Gomati	036546833048	4	Yes	8,000
31	TR288676381	Gulesa Khatun	Gomati	0000036546833048	4	Yes	8,000
32	TR288634725	Anita Singha	Gomati	0036220910445	1	Yes	2,000
33	TR288634726	Anita Singha	Gomati	00036220910445	1	Yes	2,000
34	TR288632484	Anita Singha	Gomati	036220910445	4	Yes	8,000
35	TR288631767	Anita Singha	Gomati	0000036220910445	1	Yes	2,000
36	TR288635533	Anita Singha	Gomati	00000036220910445	4	Yes	8,000
37	TR288613890	Anjuna Khatun	Gomati	036407302573	1	Yes	2,000
38	TR288613891	Anjuna Khatun	Gomati	00036407302573	1	Yes	2,000
39	TR288615733	Anjuna Khatun	Gomati	00000036407302573	4	Yes	8,000
40	TR288615596	Anjuna Khatun	Gomati	000036407302573	1	Yes	2,000
41	TR288614684	Anjuna Khatun	Gomati	36407302573	4	Yes	8,000

## Appendix 3.2.9 (contd...)

## Groups of beneficiaries holding same bank account number vis-à-vis disbursement of instalment (as of March 2023)

{Reference: Paragraph 3.2.2.6(iii)}

Sl. No.	Reg. No	Farmer Name	District	Bank Account No.	No. of instalment disbursed	Rejected or Ineligible as per Beneficiary Status Report on Web Portal	Irregular disbursement to Ineligible/Inactive beneficiary (₹)
42	TR288615643	Anjuna Khatun	Gomati	0036407302573	4	Yes	8,000
43	TR288684091	Golai Singha	Gomati	038708519216	4	Yes	8,000
44	TR288684082	Anjuna Khatun	Gomati	00000038708519216	1	Yes	2,000
45	TR288676337	Chanu Singha	Gomati	0000038708519216	5	Yes	10,000
46	TR288684093	Gopal Singha	Gomati	00038708519216	4	Yes	8,000
47	TR288684012	Dulal Singha	Gomati	0038708519216	1	Yes	2,000
48	TR288676254	Anwar	Gomati	000037543662566	1	Yes	2,000
49	TR288676255	Anwor Alam	Gomati	037543662566	4	Yes	8,000
50	TR288683944	Anwor Hosen	Gomati	0000037543662566	4	Yes	8,000
51	TR288680551	Anwor Ali	Gomati	0037543662566	4	Yes	8,000
52	TR288684042	Anwor Hosen	Gomati	00037543662566	4	Yes	8,000
53	TR288615732	Anika Roy	Gomati	039536940684	1	Yes	2,000
54	TR288613893	Asmita Roy	Gomati	0039536940684	1	Yes	2000
55	TR288613884	Agrina Roy	Gomati	000039536940684	1	Yes	2,000
56	TR288613895	Asusant Roy	Gomati	00039536940684	1	Yes	2,000
57	TR288613894	Asmitarl Roy	Gomati	00000039536940684	1	Yes	2,000
58	TR288614685	Asmira Roy	Gomati	00000035254278751	1	Yes	2,000
59	TR288614683	Aligum Begum	Gomati	0035254278751	1	Yes	2,000
60	TR288612292	Anjuma Begum	Gomati	0000035254278751	1	Yes	2,000
61	TR288612289	Agnian Begum	Gomati	035254278751	1	Yes	2,000
62	TR288680584	Firoz Gandhi	Gomati	00000035931467592	4	Yes	8,000
63	TR288676388	Jahar Ali	Gomati	035931467592	7	Yes	14,000

## Appendix 3.2.9 (contd...)

## Groups of beneficiaries holding same bank account number vis-à-vis disbursement of instalment (as of March 2023)

{Reference: Paragraph 3.2.2.6(iii)}

Sl. No.	Reg. No	Farmer Name	District	Bank Account No.	No. of instalment disbursed	Rejected or Ineligible as per Beneficiary Status Report on Web Portal	Irregular disbursement to Ineligible/Inactive beneficiary (₹)
64	TR288683969	Bhutku Singha	Gomati	00035931467592	7	Yes	14,000
65	TR288613892	Asdikal Mandal	Gomati	00000037008680449	1	Yes	2,000
66	TR288615593	Afrinal Mandal	Gomati	000037008680449	1	Yes	2,000
67	TR288615730	Adrasal Mandal	Gomati	0037008680449	1	Yes	2,000
68	TR288612291	Alkitar Mandal	Gomati	0000037008680449	1	Yes	2,000
69	TR288676333	Bisho Khatun	Gomati	000039439536750	1	Yes	2,000
70	TR288676332	Bisho Ghosh	Gomati	00039439536750	4	Yes	8,000
71	TR288680558	Bisho Bibi	Gomati	00000039439536750	1	Yes	2,000
72	TR288684285	Bisho Begum	Gomati	0000039439536750	4	Yes	8,000
73	TR288684057	Injila Khatun	Gomati	00035916759991	1	Yes	2,000
74	TR288684104	Injila Khatun	Gomati	000035916759991	1	Yes	2,000
75	TR288684336	Injila Bibi	Gomati	00000035916759991	1	Yes	2,000
76	TR288684335	Injila Begum	Gomati	0000035916759991	4	Yes	8,000
77	TR288635858	Jalima Khatun	Gomati	0035652983828	1	Yes	2,000
78	TR288615651	Gaji Nesa	Gomati	00035652983828	1	Yes	2,000
79	TR288615823	Gani Hali	Gomati	035652983828	1	Yes	2,000
80	TR288632969	Jhari Nesa	Gomati	0000035652983828	1	Yes	2,000
81	TR288684327	Hafij Uddin	Gomati	00036160362926	1	Yes	2,000
82	TR288684371	Jasian Begum	Gomati	0036160362926	1	Yes	2,000
83	TR288680623	Kalima Khatun	Gomati	000036160362926	1	Yes	2,000
84	TR288684292	Faraj Md	Gomati	036160362926	1	Yes	2,000
85	TR288633356	Damij Uddin	Gomati	00000032744330184	1	Yes	2,000

## Appendix 3.2.9 (contd...)

## Groups of beneficiaries holding same bank account number vis-à-vis disbursement of instalment (as of March 2023)

{Reference: Paragraph 3.2.2.6(iii)}

Sl. No.	Reg. No	Farmer Name	District	Bank Account No.	No. of instalment disbursed	Rejected or Ineligible as per Beneficiary Status Report on Web Portal	Irregular disbursement to Ineligible/Inactive beneficiary (₹)
86	TR288633420	Dilip Das	Gomati	0000032744330184	5	Yes	10,000
87	TR288676406	Jahidul	Gomati	00000034959259984	7	Yes	14,000
88	TR288684330	Hasibul Rahaman	Gomati	000034959259984	7	Yes	14,000
89	TR288684193	Amila Khatun	Gomati	0034959259984	7	Yes	14,000
90	TR288632489	Asakalu Singha	Gomati	0000038287025776	7	Yes	14,000
91	TR288634745	Gopen Das	Gomati	00038287025776	1	Yes	2,000
92	TR288633354	Bikas Singha	Gomati	038287025776	1	Yes	2,000
93	TR288684109	Jaki Alam	Gomati	000037987986722	5	Yes	10,000
94	TR288684060	Jaina I Haque	Gomati	0037987986722	4	Yes	8,000
95	TR288684090	Gariman Nesha	Gomati	00000037987986722	1	Yes	2,000
96	TR288684370	Janki Pal	Gomati	000037988351214	7	Yes	14,000
97	TR288683964	Avinash Kumar	Gomati	0037988351214	4	Yes	8,000
98	TR288680541	Anik Singha	Gomati	0035945859298	7	Yes	14,000
99	TR288684005	Anil Ch. Singha	Gomati	035945859298	7	Yes	14,000
100	TR288676329	Bikash Pal	Gomati	0000035945859298	7	Yes	14,000
101	TR288680544	Anit Singha	Gomati	035874511943	7	Yes	14,000
102	TR288684016	Gopali Singha	Gomati	0000035874511943	1	Yes	2,000
103	TR288676557	Kalpita Singha	Gomati	00000035874511943	4	Yes	8,000
104	TR288684282	Bhamal Singha	Gomati	00000036061894852	1	Yes	2,000
105	TR288684049	Baburam Singha	Gomati	0000036061894852	1	Yes	2,000
106	TR288684094	Gopali Singh	Gomati	0000036500133037	4	Yes	8,000
107	TR288684056	Holika Debnath	Gomati	00000036500133037	4	Yes	8,000

## Appendix 3.2.9 (contd...)

## Groups of beneficiaries holding same bank account number vis-à-vis disbursement of instalment (as of March 2023)

{Reference: Paragraph 3.2.2.6(iii)}

Sl. No.	Reg. No	Farmer Name	District	Bank Account No.	No. of instalment disbursed	Rejected or Ineligible as per Beneficiary Status Report on Web Portal	Irregular disbursement to Ineligible/Inactive beneficiary (₹)
108	TR288684434	Jyotish Ch. Singha	Gomati	000031533012613	6	Yes	12,000
109	TR288632527	Dhiren Sharma	Gomati	0000031533012613	1	Yes	2,000
110	TR288631835	Ataur Rahaman	Gomati	0000032611210190	1	Yes	2,000
111	TR288633351	Ataur Rahaman	Gomati	00032611210190	6	Yes	12,000
112	TR288680583	Fesi Ahammed	Gomati	36069586974	7	Yes	14,000
113	TR288684211	Kafiluddin	Gomati	0000036069586974	7	Yes	14,000
114	TR288680594	Hamidul Rahaman	Gomati	00037591006130	1	Yes	2,000
115	TR288680534	Ajima Khatun	Gomati	0000037591006130	7	No	
116	TR288613950	Ganga Hemram	Gomati	0000038643029891	4	Yes	8,000
117	TR288614688	Dipu Hemram	Gomati	0000038643029891	4	Yes	8,000
118	TR288676385	Intajul Haque	Gomati	000035009177684	6	Yes	12,000
119	TR288684059	Islam Uddin	Gomati	0035009177684	1	Yes	2,000
120	TR288683978	Dalkhua Asiruddin	Gomati	0038518263734	7	Yes	14,000
121	TR288680593	Hamid Raza	Gomati	000038518263734	1	Yes	2,000
122	TR288684004	Anand Kr. Sah	Gomati	00037028644996	1	Yes	2,000
123	TR288684238	Arbind Kumar	Gomati	000037028644996	7	Yes	14,000
124	TR288683936	Alo Davi Singha	Gomati	032744714660	1	Yes	2,000
125	TR288676250	Alo Davi Singha	Gomati	0032744714660	5	Yes	10,000
126	TR241067755	Jalin Mala Tripura	Gomati	004312060002202	12	No	
127	TR193406240	Atindra Tripura	Gomati	004312060002202	11	Yes	22,000
128	TR288631766	Alpan	Gomati	036020246514	5	Yes	10,000
129	TR288635532	Alpan	Gomati	36020246514	4	Yes	8,000

## Appendix 3.2.9 (contd...)

## Groups of beneficiaries holding same bank account number vis-à-vis disbursement of instalment (as of March 2023)

{Reference: Paragraph 3.2.2.6(iii)}

Sl. No.	Reg. No	Farmer Name	District	Bank Account No.	No. of instalment disbursed	Rejected or Ineligible as per Beneficiary Status Report on Web Portal	Irregular disbursement to Ineligible/Inactive beneficiary (₹)
130	TR288631842	Dhoda Mahammad	Gomati	036934673413	4	Yes	8,000
131	TR288633357	Dhoda Mahammad	Gomati	00036934673413	1	Yes	2,000
132	TR288633358	Dhoda Mahammad	Gomati	0036934673413	4	Yes	8,000
133	TR288632529	Dhoda Mahammad	Gomati	000036934673413	1	Yes	2,000
134	TR288635780	Dhoda Mahammad	Gomati	36934673413	4	Yes	8,000
135	TR288632528	Dhoda Mahammad	Gomati	0000036934673413	4	Yes	8,000
136	TR288635781	Dhoda Mahammad	Gomati	00000036934673413	4	Yes	8,000
137	TR288676265	Bapi Singha	Gomati	0000034902197987	4	Yes	8,000
138	TR288684053	Bapi Singha	Gomati	034902197987	1	Yes	2,000
139	TR288683999	Aditya Singha	Gomati	00034902197987	4	Yes	8,000
140	TR288684089	ganiju minj	Gomati	000037190476044	1	Yes	2,000
141	TR288684051	badirna mnj	Gomati	00037190476044	1	Yes	2,000
142	TR288676408	janiha minj	Gomati	037190476044	1	Yes	2000
143	TR288680556	Basida Khatun	Gomati	036311971190	1	Yes	2,000
144	TR288684435	Jyotish Ch. Singha	Gomati	00036311971190	1	Yes	2,000
145	TR288632070	Idrish Alam	Gomati	0000032549234325	7	Yes	14,000
146	TR288614681	Ala Uddin	Gomati	000032549234325	7	Yes	14,000
147	TR288684015	Ganu Banu	Gomati	0000036308064039	4	Yes	8,000
148	TR288684023	Hali Md	Gomati	00000036308064039	4	Yes	8,000
149	TR288680540	anesul kadri	Gomati	000039324209430	1	Yes	2,000
150	TR288684172	ajad	Gomati	0039324209430	1	Yes	2,000
151	TR288613883	Afsana	Gomati	00038797813224	4	Yes	8,000

## Appendix 3.2.9 (concl.d.)

## Groups of beneficiaries holding same bank account number vis-à-vis disbursement of instalment (as of March 2023)

{Reference: Paragraph 3.2.2.6(iii)}

Sl. No.	Reg. No	Farmer Name	District	Bank Account No.	No. of instalment disbursed	Rejected or Ineligible as per Beneficiary Status Report on Web Portal	Irregular disbursement to Ineligible/Inactive beneficiary (₹)
152	TR288348214	Ful Banu	Gomati	0038797813224	4	Yes	8,000
153	TR288676262	Babul Sharma	Gomati	0033143857377	7	Yes	14,000
154	TR288680554	Babita Sharma	Gomati	00033143857377	7	No	
155	TR211839107	Sandhya Rani Jamatia	Gomati	004212060004137	10	Yes	20,000
156	TR224435573	Dayal Sadhan Jamatia	Gomati	004212060004137	10	Yes	20,000
157	TR288632491	Ashiya Khatun	Gomati	0000034018658425	4	Yes	8,000
158	TR288635535	Ashiya Khatun	Gomati	000034018658425	4	Yes	8,000
159	TR289220165	Ayasa Parbin	Gomati	32466040593	7	No	
160	TR289221398	Sahadath Hossain	Gomati	32466040593	1	Yes	2,000
161	TR289221324	Md Sajid	Gomati	35131914347	1	Yes	2,000
162	TR289221333	Niranjan Pal	Gomati	35131914347	1	Yes	2,000
163	TR289223134	Khatuna Begum	Gomati	35949218603	1	Yes	2,000
164	TR289223834	Khatun	Gomati	35949218603	1	Yes	2,000
165	TR144255349	Sarpa Laxmi Tripura	South Tripura	003912060009449	13	No	
166	TR144133379	Sadhan kumar Tripura	South Tripura	003912060009449	13	Yes	26,000
167	TR179347257	Bhairab Sing Reang	South Tripura	663902010000015	13	Yes	26,000
168	TR179348181	Bipa Ray Reang	South Tripura	663902010000015	13	No	
169	TR117701517	Mukta Dhan Murasing	South Tripura	663902010000015	13	No	
<b>Total</b>							<b>10,80,000</b>

Source: Database furnished by the SNO and Web Portal

## Appendix 3.2.10

## Disbursement of excess payment to different newspaper agencies

(Reference: Paragraph 3.2.2.12)

(Amount in ₹)

Sl. No.	Name of the agency	Category	Admissible amount to be paid	Amount paid	Excess paid
1	Ajker Fariad	B	37,664	52,164	14,490
2	Bartaman Tripura	B	41,633	55,755	14,123
3	Daily Desher Katha	B	1,09,610	1,85,493	75,884
4	Dainik Ganadoot	B	55,010	76,167	21,158
5	Dainik Sambad	A	1,19,543	1,75,329	55,682
6	Ganasambad Patrika	B	51,188	67,500	16,313
7	Jagaran	B	63,473	86,940	23,468
8	Manush Patrika	B	74,393	1,03,005	28,613
9	Pragati Sambad	B	55,801	77,263	21,462
10	Syandan Patrika	A	1,81,965	2,67,036	85,071
11	Tripura Darpan	B	52,553	72,765	20,213
12	Tripura Observer	B	1,06,880	1,47,987	41,108
13	Tripura Times	B	78,488	1,08,675	30,188
14	Vivek	B	54,600	72,000	17,400
<b>Total</b>			<b>1,08,2801</b>	<b>1,54,8079</b>	<b>4,65,173</b>

Source: Information furnished by SNO

## Appendix 3.3.1

## List of Sand Block IDs issued in the Unakoti District beyond the District Survey Report

(Reference: Paragraph 3.3.6.3)

Sl. No.	Forest Department's. Sl. No.	Block ID Number	Project Proponent name	Mouza name	SDFO/ WLW	Date of approval by the PCCF
1	F/SM/33/19	UNA-53	Sanjay Paul	Purba Ratachhara	Kumarghat	24-09-2019
2	F/SM/12/19	UNA-54	Dibakar Chakraborty	Manu	Kumarghat	24-09-2019
3	F/SM/15/19	UNA-55	Rahul Das	Pabiachara	Kumarghat	24-09-2019
4	F/SM/16/19	UNA-56	Debashis Datta	Paschim Ratachhara	Kumarghat	24-09-2019
5	F/SM/13/19	UNA-57	Nalini Kanta Das	Pabiachara	Kumarghat	24-09-2019
6	F/SM/14/19	UNA-58	Masebbir Ali	Sarada Chara	Kumarghat	24-09-2019
7	F/SM/58/19	UNA-60	Jamal Khan	Dhanbilash	Kailashahar	02-11-2019
8	F/SM/57/19	UNA-61	Tasid Ali	Dhanbilash	Kailashahar	02-11-2019
9	F/SM/60/19	UNA-63	Subadhan Debbarma	Fultali	Kailashahar	02-11-2019
10	F/SM/61/19	UNA-64	Biswajit Debnath (Unit-I)	Kamrangabari	Kailashahar	02-11-2019
11	F/SM/62/19	UNA-65	Gourab Sinha	Radhanagar	Kailashahar	02-11-2019
12	F/SM/206/20	UNA-67	Bidyut Roy	Dhanichara	Kumarghat	19-12-2020
13	F/SM/231/21	UNA-67	Usha Rani Das	Pabiachara	Kumarghat	02-03-2021
14	F/SM/175/20	UNA-69	Bipul Bhattacharjee	PurbaRatachhara	Kumarghat	08-12-2020
15	F/SM/203/20	UNA-70	Sourav Shil	Halai Cherra	Kailashahar	19-12-2020
16	F/SM/207/20	UNA-71	Ananta Nama	Chhantail	Kailashahar	19-12-2020
17	F/SM/204/20	UNA-72	Ramekbal Goyala	Samrurpar	Kailashahar	19-12-2020
18	F/SM/205/20	UNA-73	Ajit Deb	Manu Valley	Kailashahar	19-12-2020
19	F/SM/258/21	UNA-76	Narayan Sarkar	Halaichara	Kailashahar	10-05-2021
20	F/SM/230/21	UNA-77	Fuzail Ahamed	Kailashahar	Kailashahar	02-03-2021
21	F/SM/273/21	UNA-78	Sanku Dey	Chantail	Kailashahar	24-06-2021
22	F/SM/323/22	UNA-82	Parindra Debnath	Kumarghat	Kumarghat	18-07-2022
23	F/SM/306/22	UNA-83	Biswajit Sinha	Chantail	Kailashahar	11-04-2022
24	F/SM/307/22	UNA-84	Parijat Singha	Bilashpur	Kailashahar	11-04-2022
25	F/SM/305/22	UNA-85	Aminul Haque & others	Chantail	Kailashahar	11-04-2022
26	F/SM/341/22	UNA-86	Sabita Das (Dey)	Saidabari	Kumarghat	10-11-2022
27	F/SM/320/22	UNA-87	Sajal Debnath & Akamad Ali	PurbaRatacherra	Kumarghat	27-06-2022
28	F/SM/309/22	UNA-89	Dipu Rani Debbarma	Dhanbilash	Kailashahar	11-04-2022
29	F/SM/310/22	UNA-90	Suhael Ahmed Choudhury	Chantail	Kailashahar	11-04-2022
30	F/SM/308/22	UNA-91	Bikash Sawachi	Chantail	Kailashahar	11-04-2022

**Appendix 3.3.2**  
**Loss of revenue due to illegal sand mining**  
(Reference: Paragraph 3.3.6.4)

Sl. No	Name of the sampled district	Name of the Sub-Division under the District	Location of illegal sand mining	Approx. quantity of sand found at site (in cum)	Rate of royalty per cum (in ₹)	Loss of royalty (in ₹)
1	Unakoti	Kumarghat	Indira Colony, near School Playground, Fatikroy, Kumarghat	500	85.26	42,630
2	Unakoti	Kailashahar	Near approved sand mining site of Parijat Singha, Bilaspur Gournagar Kailashahar	400		34,104
3	Unakoti	Kailashahar	Near the approved sand mining site of Jail Singh Debbarma, Panchamnagar, Chandipur, Kailashahar	350		29,841
4	Unakoti	Kailashahar	Near approved sand mining site of Jail Sing Debbarma, Panchamnagar, Chandipur, Kailashahar	300		25,578
5	Unakoti	Kailashahar	Near Kamranga Bari Bridge at Chaintail, Chandipur, Kailashahar	600		51,156
6	South Tripura	Trishna WLS	Abhaya Range of Trishna Wildlife Sanctuary (WLS)	700		59,682
7	South Tripura	Bagafa	Santirbazar under Bagafa Range	3,500		2,98,410
8	South Tripura	Bagafa	Near Madhaya Pilak High School under Joliabira Kakulia Range	2,000		1,70,520
9	South Tripura	Bagafa	Kakulia Range	200		17,052
10	South Tripura	Sabroom	Paschim Ludhua under Satchand Range	500		42,630
<b>Total</b>						<b>7,71,603</b>

Appendix 3.3.3

Details of illegal sand mining sites found during joint physical verification under two selected districts and their Google Earth images

(Reference: Paragraph 3.3.6.4)

Sl. No	Location of Illegal Sand Mining with GPS Coordinates	Google Earth Pictures		Picture during Physical Verification	Period of illegal sand mining.
1	<p><b>Photograph 1:</b> Indira Colony, near School Playground, Fatikroy, Kumarghat, Unakoti, <b>500 cum</b>                      *LA-24.184602                      **LO-92.026275</p>	 <p style="text-align: center;"><b>December 2021</b></p>	 <p style="text-align: center;"><b>February 2022</b></p>	 <p style="text-align: center;"><b>June 2023</b></p>	<p><b>December 2021 to June 2023</b></p>
2	<p><b>Photograph 2:</b> Near approved sand mining site of Parijat Singha, Bilaspur, Gournagar, Kailashahar, Unakoti, <b>400 cum</b>                      LA-24.267243                      LO-92.025011</p>	 <p style="text-align: center;"><b>December 2018</b></p>	 <p style="text-align: center;"><b>November 2021</b></p>	 <p style="text-align: center;"><b>July 2023</b></p>	<p><b>July 2023</b></p>

Appendix 3.3.3 (contd.)

Details of illegal sand mining sites found during joint physical verification under two selected districts and their Google Earth images

(Reference: Paragraph 3.3.6.4)

Sl. No	Location of Illegal Sand Mining with GPS Coordinates	Google Earth images		Picture during Physical Verification	Period of illegal sand mining.
3	<p><b>Photograph 3:</b> Near approved sand mining site of Jail Sing Debbarma, Panchamnagar, Chandipur, Kailashahar, Unakoti, <b>350 cum</b> LA-24.216005 LO-91.986051</p>	 <p style="text-align: center;">December 2021</p>	 <p style="text-align: center;">November 2022</p>	 <p style="text-align: center;">July 2023</p>	<p>December 2021 to July 2023</p>
4	<p><b>Photograph 4:</b> Near the approved sand mining site of Jail Singh Debbarma, Panchamnagar, Chandipur, Kailashahar, Unakoti, <b>300 cum</b> LA-24.216514 LO-91.986382</p>	 <p style="text-align: center;">December 2016</p>	 <p style="text-align: center;">November 2022</p>	 <p style="text-align: center;">July 2023</p>	<p>December 2016 to July 2023</p>

Appendix 3.3.3 (contd.)

Details of illegal sand mining sites found during joint physical verification under two selected districts and their Google Earth images

(Reference: Paragraph 3.3.6.4)

Sl. No	Location of Illegal Sand Mining with GPS Coordinates	Google Earth images		Picture during Physical Verification	Period of illegal sand mining.
5	<b>Photograph 5:</b> Near Kamranga Bari bridge at Chaintail, Chandipur, Kailashahar, Unakoti, <b>600 cum</b> LA-24.30436 LO-92.011862	Not available		 <p style="text-align: center;">July 2023</p>	July 2023
6	<b>Photograph 6:</b> Illegal Sand Mining site under Abhaya Range of Trishna WLS, Trishna, South Tripura District, <b>700 Cum</b> LA-23.255893 LO-91.488564	 <p style="text-align: center;">February 2022</p>	 <p style="text-align: center;">December 2022</p>	 <p style="text-align: center;">October 2023</p>	February 2022 to October 2023

Appendix 3.3.3 (contd.)

Details of illegal sand mining sites found during joint physical verification under two selected districts and their Google Earth images

(Reference: Paragraph 3.3.6.4)

Sl. No.	Location of Illegal Sand Mining with GPS Coordinates	Google Earth images		Picture during Physical Verification	Period of illegal sand mining.
7	<b>Photograph 7:</b> Santibazar of Bagafa Range under SDFO, Bagafa, South Tripura, <b>3500 cum</b> LA-23.297660 LO-91.558794	 <p style="text-align: center;"><b>January 2022</b></p>	 <p style="text-align: center;"><b>December 2022</b></p>	 <p style="text-align: center;"><b>September 2023</b></p>	<b>January 2022 to September 2023</b>
8	<b>Photograph 8:</b> Kakulia Range under SDFO, Bagafa, South Tripura, <b>200 cum</b> LA-23.238957 LO-91.627383	 <p style="text-align: center;"><b>February 2020</b></p>	 <p style="text-align: center;"><b>February 2022</b></p>	 <p style="text-align: center;"><b>September 2023</b></p>	<b>February 2022 to September 2023</b>

Appendix 3.3.3 (concl.)

Details of illegal sand mining sites found during joint physical verification under two selected districts and their Google Earth images  
(Reference: Paragraph 3.3.6.4)

Sl. No.	Location of Illegal Sand Mining with GPS Coordinates	Google Earth images		Picture during Physical Verification	Period of illegal sand mining.
9	<b>Photograph 9:</b> Near Madhya Pilak High School under, Joliabari, Kakulia Range under SDFO, Bagafa, South Tripura, <b>2000 cum</b> LA-23.214217 LO-91.584597	 November 2018	 January 2022	 September 2023	November 2018 to September 2023
10	<b>Photograph 10:</b> Paschim Ludhua of Satchand Range under SDFO Sabroom, South Tripura, <b>500 cum</b> LA-23.053134 LO-91.731576	 February 2016	 February 2022	 October 2023	February 2016 to October 2023

\*LA: Latitude\*\*LO: Longitude

**Appendix 3.3.4**

**Statement showing status of observance of TMMC Rules and EC/ sand mining plan**

*(Reference: Paragraphs 3.3.6.5(iv), 3.3.6.5(vi), 3.3.7.1, 3.3.7.2, 3.3.7.3)*

*(Percentage to the total sand mining sites shown in parenthesis)*

Sl. No.	Particulars	South Tripura District			Unakoti District				
		No. of sand mining sites visited	Yes	No	Partially	No. of sand mining sites visited	Yes	No	Partially
1	Whether Area of sand mining was demarcated with pillar or boundary marks (as per terms and conditions of EC and TMMC Rules, 2014)	32	30 (93.75)	2 (6.25)	0 (0.00)	24	16 (66.66)	8 (33.33)	0 (0.00)
2	Whether machineries were used for extraction of sand (as per approved sand mining plan)	32	32 (100)	0 (0.00)	0 (0.00)	24	22 (91.66)	2 (8.33)	0 (0.00)
3	Whether the lessee has submitted the monthly return (in <b>Form-H</b> ) on minerals raised to the PCCF/DFO/CCF, as the case may be, by 15 <sup>th</sup> Day of the following month (as per Rule 41(3) of TMMC Rules, 2014)	32	31 (96.88)	1 (3.12)	0 (0.00)	24	0 (0.00)	24 (100)	0 (0.00)
4	Whether the lease has submitted the quarterly royalty statement (in <b>Form-I</b> ) to the Competent Authority by 15 July, 15 October, 15 January and 15 April for the preceding quarters respectively (as per Rule 16(1)(b) of TMMC Rules, 2014)	32	31 (96.88)	1 (3.12)	0 (0.00)	24	0 (0.00)	24 (100)	0 (0.00)
5	Whether the lease has submitted the annual return on minerals raised, despatched, royalty paid, manpower employed, etc. (in <b>Form-J</b> ) to the PCCF/DFO/CCF, as the case may be, by the 20 April for the preceding financial year (as per Rule 16(1)(n) of Rule TMMC Rules, 2014)	32	31 (96.88)	1 (3.12)	0 (0.00)	24	0 (0.00)	24 (100)	0 (0.00)

**Appendix 3.3.4 (concl.)**

**Statement showing status of observance of TMMC Rules and EC/ sand mining plan**

*(Reference: Paragraphs 3.3.6.5(iv), 3.3.6.5(vi), 3.3.7.1, 3.3.7.2, 3.3.7.3)*

*(Percentage to the total sand mining sites shown in parenthesis)*

Sl. No.	Particulars	South Tripura District				Unakoti District			
		No. of sand mining sites visited	Yes	No	Partially	No. of sand mining sites visited	Yes	No	Partially
6	Whether the proponent submitted half-yearly compliance reports as per terms and conditions stipulated in prior Environmental Clearance in hard and soft copies to the Tripura State Pollution Control Board on 1 June and 1 December of each calendar year (as per terms and conditions of EC)	32	0 (0.00)	32 (100)	0 (0.00)	24	0 (0.00)	24 (100)	0 (0.00)
7	Whether any date-wise record was maintained by the lessee of sand mining to keep correct account of quantity of mineral mined out during the year and which is required to be produced before Officer-in-Charge of Central/State Government for inspection. (as per terms and conditions of EC and Rule 16.1 (k) of TMMC Rules, 2014)	32	15 (46.87)	17 (53.13)	0 (0.00)	24	1 (4.17)	23 (95.83)	0 (0.00)
8	Whether inspection of records maintained by the lessee were done by any Officer of the Forest Department or Central or State Government. (as per terms and conditions of EC and Rule 16.1(k) of TMMC Rules, 2014)	32	0 (0.00)	32 (100)	0 (0.00)	24	(0.00)	24 (100)	(0.00)

## Appendix 3.5.1

Statement showing recoverable dues from the contractor  
(Reference: Paragraph 3.5)

Sl. No.	Particulars	Amount
1	<b>Total value of work done upto 20<sup>th</sup> RA &amp; Final bill</b>	<b>40,40,26,407</b>
2	Less – Paid upto 19 <sup>th</sup> RA bill	38,82,02,787
3	Less- Part payment made against 20 <sup>th</sup> RA & Final bill of ₹ 1,35,64,129	60,00,000
4	<b>Total payment made (Sl. No. 2plus3)</b>	<b>39,42,02,787</b>
5	Balance amount to be paid against 20 <sup>th</sup> RA & Final bill of ₹ 1,35,64,129 (Sl. No. 1 minus 4)	<b>98,23,620</b>
	<b>Recoveries to be made from contractor</b>	
6	Departmentally issued steel used and recovery to be made	41,83,292
7	Departmentally issued unused steel not returned by the contractor (recovery to be made at double the issue rate) as calculated by Audit	39,19,612
8	Recovery of hiring charges of ADM <sup>240</sup> plant	74,90,340
9	Recovery against empty bitumen drums	1,85,400
10	Income Tax @ one per cent on ₹ 98,23,620	98,236
11	Labour Cess @ one per cent ₹ 98,23,620	98,236
12	CGST and SGST @ two per cent on ₹ 98,23,620	1,96,472
	<b>Total recoveries to be made from contractor (sum of Sl. No. 6 to 12)</b>	<b>1,61,71,588</b>

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<sup>240</sup> Asphalt Drum Mix Plant

## Appendix 3.5.2

Statement showing recoveries to be made by the division against balance unreturned quantity of steel by the contractor  
(Reference: Paragraph 3.5)

Particulars	Quantity of steel used as calculated by Audit (in MT)									Calculation shown by the Division (in MT)			Quantity lying with contractor as calculated by audit (in MT)	Money value involved (in ₹)	
	Retaining wall	Road-side drain	CD & Under pass			Covered car parking	Boundary wall	Total	Allowable wastage of 5 per cent	Grand total	Quantity issued (in MT)	Quantity used (in MT)			Quantity lying with contractor (in MT)
AI No.	6	9	4	7	12	5	5	--	--	--	--	--	--	--	--
I	2	3	4	5	6	7	8	9	10	11 (9+10)	12	13	14	15 (12-11)	16
<b>20 mm to 32 mm</b>															
32 mm	0.000	0.000	0.000	0.000	0.000	16.393	0.000	16.393	0.820	17.213	16.505	193.493	0.000	8.955	8.955 x ₹ 36,779
28 mm	0.000	0.000	0.000	0.000	0.000	0.511	0.000	0.511	0.026	0.537	0.745		0.000		
25 mm	16.244	0.000	0.000	0.000	0.000	0.000	0.000	16.244	0.812	17.056	20.150		2.282		
20 mm	93.182	2.398	0.000	23.441	19.481	5.654	0.620	144.776	7.239	152.015	158.375		0.000		
<b>Total</b>	<b>109.426</b>	<b>2.398</b>		<b>23.441</b>	<b>19.481</b>	<b>22.558</b>	<b>0.620</b>	<b>177.924</b>	<b>8.896</b>	<b>186.820</b>	<b>195.775</b>	<b>193.493</b>	<b>2.282</b>	<b>8.955</b>	<b>658711.89</b>
<b>8 mm to 16 mm</b>															
16 mm	40.409	5.707	2.201	52.368	26.739	6.914	4.086	138.424	6.921	145.345	156.983	766.154	4.785	44.206	44.206 x ₹ 36,883
12 mm	127.755	83.739	18.939	24.478	15.349	5.530	46.923	322.713	16.136	338.849	356.180		1.196		
10 mm	66.901	42.923	16.133	8.777	8.413	11.713	15.804	170.664	8.533	179.197	184.810		0.000		
8 mm	2.022	1.980	12.794	7.358	3.236	9.575	30.455	67.420	3.371	70.791	80.415		6.253		
<b>Total</b>	<b>237.087</b>	<b>134.349</b>	<b>50.067</b>	<b>92.981</b>	<b>53.737</b>	<b>33.732</b>	<b>97.268</b>	<b>699.221</b>	<b>34.961</b>	<b>734.182</b>	<b>778.388</b>	<b>766.154</b>	<b>12.234</b>	<b>44.206</b>	<b>3260899.80</b>
<b>Grand total</b>	<b>346.513</b>	<b>136.747</b>	<b>50.067</b>	<b>116.422</b>	<b>73.218</b>	<b>56.290</b>	<b>97.888</b>	<b>877.145</b>	<b>43.857</b>	<b>921.002</b>	<b>974.163</b>	<b>959.647</b>	<b>14.516</b>	<b>53.161</b>	<b>3919611.69</b>

Appendix 4.1.1

Summarised financial position and working results of Government companies and Statutory Corporations as per their latest finalised accounts as on 30 September 2023

(Reference: Paragraphs 4.1.2.1, 4.1.6, 4.1.9, 4.1.9.2, 4.1.9.3 and 4.1.10)

(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 @	Loans outstanding at the end of year	Accumulated Profit (+) / Loss (-)	Free Reserve & Surplus	Turnover	Net profit (+)/ loss (-)	Net impact of Audit Comments	Capital Employed*	Return on capital employed	Percentage return on capital employed #	Manpower
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
<b>A. Working Government Companies</b>														
<b>AGRICULTURE &amp; ALLIED</b>														
1	Tripura Forest Development & Plantation Corporation Limited	2020-21	2022-23	9.20	0.00	108.93	0.00	43.13	-0.02	0.00	118.13	-0.22	-0.19	139
2	Tripura Horticulture Corporation Limited	2015-16	2020-21	4.74	0.00	-3.85	0.00	41.28	-0.08	4.41	0.89	-0.08	-8.99	54
3	Tripura Tea Development Corporation Limited	2021-22	2023-24	58.15	0.00	-29.14	0.00	12.18	-2.25	0.00	29.01	-2.25	-7.76	845
4	Tripura Rehabilitation Plantation Corporation Limited	2020-21	2023-24	8.85	0.00	1.78	0.00	18.69	-4.22	0.22	10.63	-4.22	-39.70	131
<b>Sector wise total</b>				<b>80.94</b>	<b>0.00</b>	<b>77.72</b>	<b>0.00</b>	<b>115.28</b>	<b>-6.57</b>	<b>4.63</b>	<b>158.66</b>	<b>-6.77</b>	<b>-4.27</b>	<b>1169.00</b>
<b>FINANCING</b>														
5	Tripura Industrial Development Corporation Limited	2021-22	2023-24	16.17	128.41	-27.04	0.00	6.89	-1.67	47.36	117.54	-1.38	-1.17	47
<b>Sector wise total</b>				<b>16.17</b>	<b>128.41</b>	<b>-27.04</b>	<b>0.00</b>	<b>6.89</b>	<b>-1.67</b>	<b>47.36</b>	<b>117.54</b>	<b>-1.38</b>	<b>-1.17</b>	<b>47</b>

## Appendix 4.1.1 (contd.)

## Summarised financial position and working results of Government companies and Statutory Corporations as per their latest finalised accounts as on 30 September 2023

(Reference: paragraphs 4.1.2.1, 4.1.6, 4.1.9, 4.1.9.2, 4.1.9.3 and 4.1.10)

(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 @	Loans outstanding at the end of year	Accumulated Profit (+) / Loss (-)	Free Reserve & Surplus	Turnover	Net profit (+)/ loss (-)	Net impact of Audit Comments	Capital Employed*	Return on capital employed	Percentage return on capital employed #	Manpower
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
<b>MANUFACTURING</b>														
6	Tripura Jute Mills Limited	2021-22	2022-23	398.23	1.05	-390.97	0.00	0.24	-16.03	44.20	8.31	-16.03	-192.90	121
7	Tripura Small Industries Corporation Limited	2018-19	2022-23	67.62	0.21	-62.48	0.00	8.13	-7.98	0.07	5.35	-7.98	-149.16	71
<b>Sector wise total</b>				<b>465.85</b>	<b>1.26</b>	<b>-453.45</b>	<b>0.00</b>	<b>8.37</b>	<b>-24.01</b>	<b>44.27</b>	<b>13.66</b>	<b>-24.01</b>	<b>-175.77</b>	<b>192</b>
<b>POWER</b>														
8	Tripura State Electricity Corporation Limited	2022-23	2023-24	665.76	798.83	-803.57	61.07	1671.15	-284.33	7.07	722.09	-260.35	-36.06	3057
9	Tripura Power Generation Limited	2022-23	2023-24	0.10	0.00	-0.02	0.00	0.00	-0.01	0.00	0.08	-0.01	-12.50	0
<b>Sector wise total</b>				<b>665.86</b>	<b>798.83</b>	<b>-803.59</b>	<b>61.07</b>	<b>1671.15</b>	<b>-284.34</b>	<b>7.07</b>	<b>722.17</b>	<b>-260.36</b>	<b>-36.05</b>	<b>3057</b>
<b>SERVICES</b>														
10	Tripura Handloom and Handicrafts Development Corporation Limited	2021-22	2023-24	176.15	4.27	-158.38	0.00	5.66	-4.37	8.05	22.04	-4.37	-19.83	147
11	Tripura Urban Transport Company Limited	2021-22	2023-24	0.90	0.00	2.06	0.00	0.26	0.02	0.00	2.96	0.03	1.01	1

Appendix 4.1.1 (contd.)

Summarised financial position and working results of Government companies and Statutory Corporations as per their latest finalised accounts as on 30 September 2023

(Reference: paragraphs 4.1.2.1, 4.1.6, 4.1.9, 4.1.9.2, 4.1.9.3 and 4.1.10)

(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 @	Loans outstanding at the end of year	Accumulated Profit (+) / Loss (-)	Free Reserve & Surplus	Turnover	Net profit (+)/ loss (-)	Net impact of Audit Comments	Capital Employed*	Return on capital employed	Percentage return on capital employed #	Manpower
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
12	Tripura Tourism Development Corporation Limited	2021-22	2023-24	13.67	0.00	-1.72	0.00	4.50	0.35	0.00	11.95	0.39	3.26	65
13	Agartala Smart City Limited	2021-22	2023-24	0.10	0.00	-0.24	0.00	0.00	-0.07	0.00	-0.14	-0.07	Not workable	28
<b>Sector wise total</b>				<b>190.82</b>	<b>4.27</b>	<b>-158.28</b>	<b>0.00</b>	<b>10.42</b>	<b>-4.07</b>	<b>8.05</b>	<b>36.81</b>	<b>-4.02</b>	<b>-10.92</b>	<b>241</b>
<b>MISCELLANEOUS</b>														
14	Tripura Natural Gas Company Limited	2022-23	2023-24	30.00	0.12	167.11	0.00	263.59	20.25	0.00	197.23	30.98	15.71	16
<b>Sector wise total</b>				<b>30.00</b>	<b>0.12</b>	<b>167.11</b>	<b>0.00</b>	<b>263.59</b>	<b>20.25</b>	<b>0.00</b>	<b>197.23</b>	<b>30.98</b>	<b>15.71</b>	<b>16</b>
<b>Total A (All sector wise working Government companies)</b>				<b>1449.64</b>	<b>932.89</b>	<b>-1197.53</b>	<b>61.07</b>	<b>2075.70</b>	<b>-300.41</b>	<b>111.38</b>	<b>1246.07</b>	<b>-265.56</b>	<b>-21.31</b>	<b>4722</b>
<b>B. Working Statutory corporation</b>														
<b>SERVICES</b>														
1	Tripura Road Transport Corporation	2019-20	2022-23	163.96	0.25	-288.04	0.00	1.47	0.52	4.85	-123.83	0.52	Not workable	149
<b>Sector wise total</b>				<b>163.96</b>	<b>0.25</b>	<b>-288.04</b>	<b>0.00</b>	<b>1.47</b>	<b>0.52</b>	<b>4.85</b>	<b>-123.83</b>	<b>0.52</b>	<b>Not workable</b>	<b>149</b>
<b>Total B (All sector wise working Statutory Corporation)</b>				<b>163.96</b>	<b>0.25</b>	<b>-288.04</b>	<b>0.00</b>	<b>1.47</b>	<b>0.52</b>	<b>4.85</b>	<b>-123.83</b>	<b>0.52</b>	<b>Not workable</b>	<b>149</b>
<b>Grand Total (A+B)</b>				<b>1613.60</b>	<b>933.14</b>	<b>-1485.57</b>	<b>61.07</b>	<b>2077.17</b>	<b>-299.89</b>	<b>116.23</b>	<b>1122.24</b>	<b>-265.04</b>	<b>-23.62</b>	<b>4871</b>

## Appendix 4.1.1 (concl.)

## Summarised financial position and working results of Government companies and Statutory Corporations as per their latest finalised accounts as on 30 September 2023

(Reference: paragraphs 4.1.2.1, 4.1.6, 4.1.9, 4.1.9.2, 4.1.9.3 and 4.1.10)

(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 @	Loans outstanding at the end of year	Accumulated Profit (+) / Loss (-)	Free Reserve & Surplus	Turnover	Net profit (+)/ loss (-)	Net impact of Audit Comments	Capital Employed*	Return on capital employed	Percentage return on capital employed#	Manpower
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
<b>C. Non working Government companies</b>														
<b>FINANCING</b>														
1	Tripura State Bank Limited	Non functional and in the process of liquidation.												
<b>Sector wise total</b>				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
<b>Total C (All sector wise non working Government company)</b>				<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0</b>
<b>Grand Total (A+B+C)</b>				<b>1613.60</b>	<b>933.14</b>	<b>-1485.57</b>	<b>61.07</b>	<b>2077.17</b>	<b>-299.89</b>	<b>116.23</b>	<b>1122.24</b>	<b>-265.04</b>	<b>-23.62</b>	<b>4871</b>

@ **Paid up capital** includes 'share application money pending allotment'.

\***Capital Employed** represents Shareholders' Fund (Net worth) plus Long Term Borrowings; where, Shareholders' Fund represents 'Paid up Share Capital plus Accumulated Profit and Free Reserves & Surplus minus Accumulated Loss and Deferred Revenue Expenditure.

#**Percentage of Return on Capital Employed** is calculated by dividing SPSE's Earnings before Interest and Taxes (EBIT) by the Capital Employed.

Appendix -4.1.2

Statement showing Rate of Real Return on Government Investment

(Reference: Paragraph 4.1.10)

(₹ 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	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	I	J	$K = I \times (1+J/100)$	$L = I \times J/100$	M
Upto 1999-2000	0.00	156.02	2.58	0.00	0.00	0.00	158.60	158.60	12.25	178.03	19.43	-10.90
2000-01	178.03	20.44	0.00	0.00	0.00	0.00	20.44	198.47	10.82	219.95	21.47	-11.00
2001-02	219.95	25.33	0.00	0.00	0.00	0.00	25.33	245.28	10.35	270.66	25.39	-25.62
2002-03	270.66	15.53	9.13	0.00	0.00	0.00	24.66	295.32	7.08	316.22	20.91	-8.52
2003-04	316.22	18.35	0.00	0.00	0.00	0.00	18.35	334.57	9.92	367.76	33.19	-8.45
2004-05	367.76	22.99	0.00	0.00	0.00	0.00	22.99	390.75	9.17	426.58	35.83	-18.99
2005-06	426.58	23.40	0.00	0.00	0.00	0.00	23.40	449.98	8.56	488.50	38.52	-19.11
2006-07	488.50	36.22	11.04	0.00	45.00	0.00	92.26	580.76	8.46	629.90	49.13	-16.33
2007-08	629.90	29.07	4.78	0.00	50.00	0.00	83.85	713.75	8.27	772.78	59.03	-9.50
2008-09	772.78	31.13	30.50	0.00	28.06	0.00	89.69	862.47	8.00	931.47	69.00	-19.84
2009-10	931.47	25.79	16.50	0.00	139.56	0.00	181.85	1,113.32	7.98	1,202.16	88.84	-1.97
2010-11	1,202.16	13.27	0.00	0.00	108.94	0.00	122.21	1,324.37	8.88	1,441.97	117.60	-4.36
2011-12	1,441.97	27.29	75.85	0.00	64.05	0.00	167.19	1,609.16	8.41	1,744.49	135.33	-104.98
2012-13	1,744.49	30.94	0.00	0.00	63.43	0.00	94.37	1,838.86	8.44	1,994.06	155.20	-103.46
2013-14	1,994.06	41.27	0.00	0.00	110.09	0.00	151.36	2,145.42	8.53	2,328.43	183.00	-137.51
2014-15	2,328.43	38.88	12.00	0.00	128.31	0.00	179.19	2,507.62	13.18	2,838.12	330.50	-139.06
2015-16	2,838.12	38.48	0.00	0.00	88.79	0.00	127.27	2,965.39	12.95	3,349.41	384.02	-148.41

## Appendix 4.1.2 (concl.)

## Statement showing Rate of Real Return on Government Investment

(Reference: Paragraph 4.1.10)

(₹ 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	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	I	J	$K = I \times (1+J/100)$	$L = I \times J/100$	M
2016-17	3,349.41	60.74	13.25	0.00	87.28	0.00	161.27	3,510.68	7.50	3,773.98	263.30	-129.39
2017-18	3,773.98	30.53	0.00	0.00	77.35	0.00	107.88	3,881.86	7.50	4,173.00	291.14	-201.89
2018-19	4,173.00	34.81	0.00	0.00	70.77	0.00	105.58	4,278.58	7.16	4,584.93	306.35	-218.15
2019-20	4,584.93	49.89	0.00	0.00	83.82	0.00	133.71	4,718.64	7.89	5,090.94	372.30	-93.57
2020-21	5,090.94	52.34	0.00	0.00	71.18	0.00	123.52	5,214.46	7.67	5,614.41	399.95	-108.99
2021-22	5,614.41	46.86	0.00	0.00	120.71	0.00	167.57	5,781.98	7.50	6,215.63	433.65	-141.22
2022-23	6,215.63	43.15	100.00	0.00	160.70	0.00	303.85	6,519.48	7.55	7,011.70	492.22	-320.14
<b>TOTAL</b>							<b>2,686.39</b>					

Year	Total earnings/loss in 2022-23	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 2022-23	Real return on State Government investment considering the present value of investments
	A	B	C	D	E
2022-23	-320.14	2,686.39	-11.92	7,011.70	-4.57

## Appendix 4.2.1

## Statement of Projects selected for detailed audit scrutiny

(Reference: paragraph 4.2.4)

(` in crore)

Sl. No.	Project/ Component	Implementing Agency (IA)	Sanctioned Cost	Expenditure
<b>AGARTALA CIRCUIT i.e. SDS 1.0 Phase-I</b>				
1.	Light and Sound show at Ujjayanta Palace, Agartala	CEO, ASCL	8.29	5.50 <sup>241</sup>
<b>Border Ceremony Facility Project at ICP Akhaura, Agartala</b>				
2.	Conference Block	PWD	3.12	5.44
3.	Wayside amenity (cafeteria)	PWD	1.40	
4.	Open air theatre	PWD	2.95	
<b>Sepahijala</b>				
5.	Pedal boats and eco-friendly battery-operated vehicle	TTDCL	1.05	0.17
6.	Log huts (10 Nos.)	Forest Dept.	4.15	1.00
<b>Melaghar</b>				
7.	Construction of open-air stage/theatre at Rajghat	PWD	1.07	2.02 <sup>242</sup>
<b>Udaipur</b>				
8.	Log huts (3 Nos.)	Forest Dept.	1.24	0.61
<b>Narikel Kunja</b>				
9.	Log huts (16 Nos.)	TTDCL	7.05	7.40
<b>Ambassa</b>				
10.	Log huts (3 Nos.)	Forest Dept.	1.24	0.62
<b>Baramura</b>				
11.	Log huts (10 Nos.)	Forest Dept.	4.15	1.06
<b>Mandirghat</b>				
12.	Procurement of Motorised Speed Boats	TTDCL	1.11	0.52
<b>UNAKOTI CIRCUIT</b>				
1.	Construction and Development of Tourism Infrastructure at Surmacherra, Dhalai District, Tripura	L1 Contractor vide Tendering process	6.72	4.66
2.	Construction and Development of Tourism infrastructure at Jampui Hills and Highest Peak, North District, Tripura	-do-	6.48	0.43
3.	Construction and Development of Tourism infrastructure at Chottakhola, South District, Tripura	-do-	5.66	3.17
4.	Construction and Development of Tourism infrastructure at Avangcherra, South District, Tripura	-do-	8.61	2.17

<sup>241</sup> (₹ 5.33 crore + ₹ 0.17 crore)<sup>242</sup> It involves expenditure on other project components executed alongwith sampled components by IA at Melaghar destination detailed in relevant paragraph of report.

## Appendix 4.2.1 (concl.)

## Statement of Projects selected for detailed audit scrutiny

(Reference: paragraph 4.2.4)

(*₹ in crore*)

Sl. No.	Project/ Component	Implementing Agency (IA)	Sanctioned Cost	Expenditure
<b>UNAKOTI CIRCUIT</b>				
5.	Construction and Development of Tourism infrastructure at Boxanagar, Sepahijala District, Tripura	-do-	5.58	0.57
6.	Conservation and Development works in ASI protected areas in Tripura at Unakoti	-do-	4.61	0.52
7.	Conservation and Development works in ASI protected areas in Tripura at Bhubaneshwari temple, Mahadeb Bari, and Pilak site 02	-do-	1.65	0

## Appendix 4.2.2

## Overall delay in completion of the SDS projects.

{Reference: Paragraph 4.2.6.2(ii)}

**A. Statement of delays in the tendering process and delays in completion of the projects in respect of Agartala Tourist Circuit under SDS**

Project Name	Sanctioned Project cost (₹ in lakh)	Delay in entrustment of the Project by TTDCL (in months)	Delay in Tendering (in months)	Delay in completion of project beyond SDS stipulated 30 months (in months)	Delay in completion of project from the Schedule date of completion (in months)
Light & Sound Show Project at Ujjayanta Palace	828.50	44	56	57	9
<b>Border Ceremony Facility at Akhaura</b>					
Conference Block	312.34	0	5	Incomplete	Incomplete
Wayside Amenity (Cafeteria)	140.37	0	5	11	11
Open Air Theatre	295.01	42 <sup>243</sup>	42	Incomplete	Incomplete
<b>Development of Sepahijala</b>					
Log Huts- 10 Nos. (constructed 5 Nos.)	414.54	6 <sup>244</sup>	6	17 <sup>245</sup>	36
<b>Melaghar Destination:</b> Open Air Stage/Theatre at Rajghat	107.44	0	8	20	18
<b>Udaipur Destination</b>					
Log hut (3 Nos.)	124.36	6	6	17	36
<b>Narikel Kunja Destination:</b> 16 Nos. of Log Huts	704.72	-	51	53 <sup>246</sup>	17
<b>Ambassa Destination:</b> Log Huts (3 Nos.)	124.36	6	6	17	36
<b>Baramura Destination:</b> Log Huts- (10 Nos.)	414.54	6	6	17	36

<sup>243</sup> AA & ES dated September 2019 being taken in to consideration for the purpose

<sup>244</sup> Log-Huts were developed internally by the Forest Department, GoT. Thus, Work order dated 19 September 2016 being taken in to consideration.

<sup>245</sup> Proposed Handing over/ Taking over dated 26 November 2019 being taken in to consideration for the computation of delays in Completion of the Log-Hut Projects.

<sup>246</sup> Handing over/ Taking over dated 17 November 2022 being taken in to consideration for the computation of delays in Completion of the Log-Hut Projects.

## Appendix 4.2.2 (concl.)

## Overall delay in completion of the SDS projects.

*{Reference: Paragraph 4.2.6.2(ii)}***B. Statement of delays in the tendering process and delays in respect of the projects under Unakoti Circuit awaiting their completion till October 2023**

Project Name	Revised Project cost (₹ in lakh)	Delay in Tendering process (in months)	Delays beyond the SDS stipulated 30 months in r/o Projects awaiting completion (in months)	Delays beyond schedule date of completion in r/o Projects awaiting completion (in months)
Surmacherra, Dhalai District, Tripura Project	671.80	14	Incomplete 32	Incomplete 21
Jampui Hills and Highest Peak, North District, Tripura Project	648.12	14	Incomplete 32	Incomplete 23
Chottakhola, South District, Tripura Project	565.60	14	Incomplete 32	Incomplete 23
Avangcherra, South District, Tripura Project	860.54	14	Incomplete 32	Incomplete 21
Boxanagar, Sepahijala District, Tripura Project	557.55	17	Incomplete 32	Incomplete 23
ASI protected areas in Tripura at Unakoti Project	461.05	43	Incomplete 32	-
ASI protected areas in Tripura at Bhubaneshwari temple, Mahadeb Bari and Pilak site 02 Project <sup>247</sup>	165.33	43	Incomplete 32	-

<sup>247</sup>The said Project has been shifted to the Bandaaur Site.

## Appendix 4.2.3

## Component-wise details of projects

{Reference: Paragraph 4.2.6.2(ii)}

Sl. No.	Details of the component	Sanctioned Amount (₹ in crore)	Details of the component	Sanctioned Amount (₹ in crore)
1.	<b>Border Ceremony Facility at Akhaura</b>			
	(a) 62.5 KVA DG set	0.06	(g) Site development	0.48
	(b) Conference block	3.12	(h) Site filling	0.42
	(c) Way-side amenities (cafeteria):	1.40	(i) Signage	0.05
	(d) Open Air Theatre and/or Covered Gallery with barracks	2.95	(j) Solid water and liquid waste management	0.03
	(e) Toilet block	0.38	(k) Solid waste management	0.02
	(f) RC Retaining wall	0.34		
2.	<b>Development of Sepahijala (Melaghar)</b>			
	(a) 1. Two Jetties	0.37,	(b) Signage at Neer Mahal palace	0.05
	2. Gate	0.06	(c) 1. Site development	0.25
	3. Open Air Stage/Theatre at Rajghat	1.07	2. Ticket Counter & Food Kiosk with Toilet block	0.63
	4. Site development	0.25	3. RC Retaining Wall	0.49
	5. Souvenir shop	0.17	4. Signage at Neer Mahal (Access point) plus Contingency @ Three per cent i.e. ₹ 10,38,684	0.05
	6. Signage at Melaghar,	0.06		
3.	<b>Chottakhola, South Tripura District</b>			
	(a) Gazebos both for Park & Picnic Spot-10 numbers	1.00	(g) Welcome gate- 3 numbers	0.40
	(b) Outdoor sitting	0.03	(h) Compound fencing	0.41
	(c) Solar illumination	0.41	(i) Angling platform-3 numbers	0.24
	(d) Public convenience-3 numbers	0.91	(j) Floating jetty	0.15
	(e) Souvenir shop and Cafeteria	0.99	(k) Pathways	0.64
	(f) Solar powered boats-5 numbers	0.47		

## Appendix 4.2.3 (contd.)

## Component-wise details of projects

*{Reference: Paragraph 4.2.6.2(ii)}*

Sl. No.	Details of the component	Sanctioned Amount (₹ in crore)	Details of the component	Sanctioned Amount (₹ in crore)
4.	<b>Avangcherra, South Tripura District</b>			
	(a) Tourist facilitation centre	0.83	(i) Solid waste Management	0.14
	(b) Camping ground with infrastructure development	1.16	(j) Crossover bridge	0.40
	(c) Adventure activity zone comprising of aerial forest walkway and high rope course	2.90	(k) Gazebos -4 numbers	0.80
	(d) Landscaping	0.17	(l) Outdoor sitting arrangement with shelter	0.14
	(e) Parking	0.12	(m) Public convenience - 2 numbers	0.36
	(f) Compound fencing and Gate	0.42	(n) Drinking water facility	0.13
	(g) Floating jetty	0.15	(o) Solar powered boat - 5 numbers	0.30
	(h) Internal pathway	0.32	(p) Solar illumination	0.27
5.	<b>Avangcherra, South Tripura District</b>			
	a) Camping ground with infrastructure development	1.16	(d) Gate and Floating Jetty	0.17
	(b) Adventure activity zone comprising of aerial forest walkway and High Rope course	2.90	(e) Solar powered boat	0.30
	(c) Landscaping	0.17	(f) Solar Illumination	0.27
6.	<b>Boxanagar, Sepahijala District</b>			
	(a) Tourist Interpretation Centre with rest rooms	1.15	(g) Retaining wall	0.42
	(b) two public convenience	0.36	(h) Solar illumination of pathways and ruins	0.20
	(c) Solid waste management	0.09	(i) Pathway	0.19
	(d) Signage	0.15	(j) Parking	0.46
	(e) Outdoor sitting with shelter	0.11	(k) Landscaping	0.31
	(f) Boundary wall	0.29	(l) Approach road (1.90 km)	1.83

**Appendix 4.2.3 (concl.)**

**Component-wise details of projects**

{Reference: Paragraph 4.2.6.2(ii)}

Sl. No.	Details of the component	Sanctioned Amount (₹ in crore)	Details of the component	Sanctioned Amount (₹ in crore)
7.	<b>ASI Protected areas in Unakoti Project</b>			
	(a) Camping ground with infrastructure development	0.95	(i) Barricading of rock relief base	0.39
	(b) cafeteria	0.83	(j) Landscaping	0.25
	(c) visitor centre	0.66	(k) Open Air Theatre	0.77
	(d) Pathways with lookout points	0.47	(l) Entrance Gateway and Security Fencing	0.50
	(e) Public convenience and drinking water	0.29	(m) Parking	0.51
	(f) Solar power station	0.13	(n) Outdoor sitting	0.19
	(g) Solid waste management	0.14	(o) CCTV	0.16
	(h) Signage	0.15	(p) Wayside amenity at Manu	1.48
8.	<b>ASI protected areas in Tripura at Bhubaneshwari temple, Mahadeb Bari and Pilak site -2 Project</b>			
	<b>Gunabati Temple</b>	0.39	<b>Pilak</b>	0.07
	(a) Parking		(a) Signage	
	(b) Signage	0.07		
	<b>Bhubaneshwari Temple</b>			
	(a) Parking	0.39		
	(b) Outdoor Sitting	0.19		
	(c) Public Toilet – 2 Nos	0.29		
(d) Signage	0.08			
(e) Landscaping	0.18			
9.	<b>Tourism Infrastructure at Jampui Hills &amp; Highest Peak, North Tripura District, Tripura</b>			
	<b>Highest Peak</b>		<b>Jampui Hills</b>	1.94
	(a) Integrated Complex with Cafe, Toilets and Drinking Water	1.15	(a) Wayside Amenities – 02 numbers	
	(b) Parking,	0.31	(b) Signage	0.08
	(c) Pathways	0.32	(c) Welcome Gate (3 Nos.) at Jampui Hills Tourist Destination and components	0.78
	(d) View Point (04 Nos.)	0.51		
	(e) Solar Illumination	0.12		
	(f) Signage & Welcome Gate	0.05		
	(g) Solid Waste Management	0.05		
	(h) Approach Road	1.03		
(i) Landscaping	0.12			

**Appendix 5.2.1**  
**Sample for Limited Audit**  
(Reference: Paragraph 5.2.4)

Sl. No.	Dimension	GSTIN	Amount
1	Mismatch in availing of ITC	16AABCR7176C1ZG	31,06,575
2	Mismatch in availing of ITC	16AGKPS6915Q1ZH	20,49,260
3	Mismatch in availing of ITC	16ACYPN3961F1Z3	22,93,443
4	Mismatch in availing of ITC	16AAGCM9000M2ZB	97,63,937
5	Mismatch in availing of ITC	16ACAPR9009C2ZT	81,10,711
6	Mismatch in availing of ITC	16AAACN7335C2ZR	84,45,369
7	Mismatch in availing of ITC	16AAACB8516F1ZX	20,20,106
8	Mismatch in availing of ITC	16AABCB5691A1Z0	33,46,514
9	Mismatch in availing of ITC	16AAACS4457Q1ZT	51,57,146
10	Mismatch in availing of ITC	16ACVPL7331G2Z9	26,75,980
11	Mismatch in availing of ITC	16AABCT9162G1Z8	20,53,608
12	Mismatch in availing of ITC	16AADCC8088Q1ZV	21,87,661
13	Mismatch in availing of ITC	16AAACB5985C1ZS	25,05,926
14	Mismatch in availing of ITC	16AAHCS4907J1Z5	90,69,433
15	Mismatch in availing of ITC	16AMWPS2574H1ZC	1,55,70,309
16	Mismatch in availing of ITC	16AAACH1766P1Z8	28,92,811
17	Mismatch in availing of ITC	16AAACB2100P1Z0	21,56,024
18	Mismatch in availing of ITC	16AADCB0274F1Z3	20,75,155
19	Mismatch in availing of ITC	16AATPI9627C1ZG	16,74,854
20	Mismatch in availing of ITC	16ABKPH9660C2ZM	57,06,878
21	Mismatch in availing of ITC	16AOPM8961L1Z2	62,13,118
22	Mismatch in availing of ITC	16AAIFD9949B1ZA	43,10,706
23	Mismatch in availing of ITC	16ADNPR5161K1Z1	16,54,413
24	Mismatch in availing of ITC	16AHYPS5603C1Z3	21,47,211
25	Mismatch in availing of ITC	16CJLPS9964H1ZB	97,39,348
26	Mismatch in availing of ITC under RCM	16AABFU8226H1Z4	18,90,447
27	Mismatch in availing of ITC under RCM	16ABRPC5152H1Z0	1,57,148
28	Mismatch in availing of ITC under RCM	16AGKPS6784P1Z8	1,51,770
29	Mismatch in availing of ITC under RCM without payment	16AVLPS3607F1ZH	15,30,925
30	Mismatch in availing of ITC under RCM	16AUPPD5538D1Z0	18,57,916
31	Mismatch in availing of ITC under RCM	16ABVPR4298K1ZL	64,588
32	Mismatch in availing of ITC under RCM	16AGGPS7219F1Z9	2,79,410
33	Mismatch in availing of ITC under RCM	16AXQPM1993D1Z5	1,15,703
34	Mismatch in availing of ITC under RCM	16AWEPS2508P1Z3	58,934
35	Mismatch in availing of ITC under RCM	16AMLBP9884A1ZZ	1,72,726
36	Mismatch in availing of ITC under RCM	16AGOPB0875A1ZS	7,95,939
37	Mismatch in availing of ITC under RCM	16AKHPP5606N2ZP	2,20,442
38	Mismatch in availing of ITC under RCM	16AAIPG2712M1ZS	1,57,944
39	Mismatch in availing of ITC under RCM	16BWLPM6280L1ZW	1,56,085
40	Mismatch in availing of ITC under RCM	16IEKPS7529A1Z6	63,054

**Appendix 5.2.1 (contd.)**  
**Sample for Limited Audit**  
*(Reference: Paragraph 5.2.4)*

Sl. No.	Dimension	GSTIN	Amount
41	Mismatch in availing of ITC under RCM	16APFPD0086F1ZB	2,02,680
42	Mismatch in availing of ITC under RCM	16BBBPR8407B1ZW	1,13,351
43	Mismatch in availing of ITC under RCM	16ANOPR5940H1ZJ	1,29,192
44	Mismatch in availing of ITC under RCM	16CDFPP6373P1ZR	65,564
45	Mismatch in availing of ITC under RCM	16BOKPD1877D1Z2	31,94,450
46	Mismatch in availing of ITC under RCM	16AAECV5685K1ZQ	4,47,974
47	Mismatch in availing of ITC under RCM	16BVWPG5967L1ZL	1,37,935
48	Mismatch in availing of ITC under RCM	16AXOPR0061P1ZW	11,32,627
49	Mismatch in availing of ITC under RCM	16AADCA1701E1ZG	2,37,838
50	Mismatch in availing of ITC under RCM	16ADGPG3707P1ZD	3,88,033
51	Mismatch in availing of ITC under RCM without payment	16AAAYFM0066C1Z9	48,065
52	Mismatch in availing of ITC under RCM without payment	16AHFPC2767G1ZJ	56,584
53	Mismatch in availing of ITC under RCM without payment	16APFPD0086F1ZB	2,02,680
54	Incorrect availment of ISD credit	16AAACG1376N1ZF	51,600
55	Incorrect availment of ISD credit	16AJVPS9821K3Z6	29,16,644
56	Incorrect availment of ISD credit	16AAACB1534F1Z9	1,11,383
57	Incorrect availment of ISD credit	16AJVPS9821K1Z8	31,14,062
58	Incorrect availment of ISD credit	16AABCI6363G1ZM	1,95,158
59	Incorrect availment of ISD credit	16ABMPC7975P1ZT	6,870
60	Incorrect availment of ISD credit	16AAACR9627B1ZJ	29,829
61	Incorrect availment of ISD credit	16AAACN4165C2ZT	37,756
62	Incorrect availment of ISD credit	16AAGFR5098F1ZY	3,66,911
63	Incorrect availment of ISD credit	16AAECS0547D1ZP	15,996
64	Incorrect availment of ISD credit	16AUVPS7891N1Z6	1,26,542
65	Incorrect availment of ISD credit	16AKCPP0569K1ZX	1,73,218
66	Incorrect availment of ISD credit	16ALFPR0409Q1ZR	21,804
67	Incorrect availment of ISD credit	16BOOPD2768H1ZQ	18,948
68	Incorrect availment of ISD credit	16EGQPS4235F1Z1	7,284
69	Incorrect availment of ISD credit	16AGOPB0875A1ZS	3,57,553
70	Incorrect availment of ISD credit	16AAACP0485D1ZR	29,209
71	Incorrect availment of ISD credit	16AAACP0486A1ZW	8,890
72	Incorrect availment of ISD credit	16AAACO0054F1ZZ	34,46,165
73	Incorrect availment of ISD credit	16APSPC0681E1Z0	2,26,355
74	Incorrect availment of ISD credit	16AVRPS2556H1Z1	7,463
75	Incorrect availment of ISD credit	16CGJPS6416H1Z3	25,245
76	Incorrect availment of ISD credit	16AKGPH1829J1Z6	14,652
77	Incorrect availment of ISD credit	16BXUPS3357J1ZN	1,17,086
78	Incorrect ISD credit reversal.	16AAACU5552C1ZM	1,535

**Appendix 5.2.1 (contd.)**  
**Sample for Limited Audit**  
*(Reference: Paragraph 5.2.4)*

Sl. No.	Dimension	GSTIN	Amount
79	Mismatch of ITC availed between annual returns and financial statements (Table 12F of GSTR-9C)	16ABZPR9070P1ZB	5,20,506
80	Mismatch of ITC availed between annual returns and financial statements (Table 12F of GSTR-9C)	16AJVPS9821K1Z8	33,26,387
81	Mismatch of ITC availed between annual returns and financial statements (Table 12F of GSTR-9C)	16AJVPS9821K3Z6	29,16,644
82	Mismatch of ITC availed between annual returns and financial statements (Table 12F of GSTR)	16AARFP9176F1ZM	12,49,041
83	Mismatch of ITC availed between annual returns and financial statements (Table 12F of GSTR)	16AAACJ6716F1ZR	3,45,965
84	Mismatch of ITC availed between annual returns and financial statements (Table 12F of GSTR)	16ADMPR1514P1Z3	2,93,222
85	Mismatch of ITC availed between annual returns and financial statements (Table 12F of GSTR)	16ACDFS0034M1Z7	2,89,008
86	Mismatch of ITC availed between annual returns and financial statements (Table 12F of GSTR)	16AADCB1615J1ZZ	15,92,72,880
87	Mismatch of ITC availed between annual returns and financial statements (Table 12F of GSTR)	16ABTPD7579D1ZA	21,40,264
88	Mismatch of ITC availed between annual returns and financial statements (Table 12F of GSTR)	16AGYPD4613L1Z1	12,39,032
89	Mismatch of ITC availed between annual returns and financial statements (Table 12F of GSTR)	16AAFFK5678K1ZT	4,31,441
90	Mismatch of ITC availed between annual returns and financial statements (Table 12F of GSTR)	16AAHFP2649D1ZC	59,92,445
91	Mismatch of ITC availed between annual returns and financial statements (Table 12F of GSTR)	16AAACN4165C2ZT	25,16,579
92	Mismatch of ITC availed between annual returns and financial statements (Table 12F of GSTR)	16AUPPD5538D1ZO	8,49,856
93	Mismatch of ITC availed between annual returns and financial statements (Table 12F of GSTR)	16AABCJ2967K1ZA	3,79,767
94	Mismatch of ITC availed between annual returns and financial statements (Table 12F of GSTR)	16AAACC1206D1ZJ	10,44,972
95	Mismatch of ITC availed between annual returns and financial statements (Table 12F of GSTR)	16AGGPS7209H1Z7	2,82,396
96	Mismatch of ITC availed between annual returns and financial statements (Table 12F of GSTR)	16AEUPC6174R2ZL	10,18,070
97	Mismatch of ITC availed between annual returns and financial statements (Table 12F of GSTR)	16AAMFB4919K1Z5	3,07,033
98	Mismatch of ITC availed between annual returns and financial statements (Table 12F of GSTR)	16AAECM7627A1ZQ	7,02,207
99	Mismatch of ITC availed between annual returns and financial statements (Table 12F of GSTR)	16AAACO0054F1ZZ	56,76,675

**Appendix 5.2.1 (contd.)**  
**Sample for Limited Audit**  
*(Reference: Paragraph 5.2.4)*

Sl. No.	Dimension	GSTIN	Amount
100	Mismatch of ITC availed between annual returns and financial statements (Table 12F of GSTR	16AAACN9991J1ZV	36,94,677
101	Mismatch of ITC availed between annual returns and financial statements (Table 12F of GSTR	16BRLPB7270C1Z0	5,31,813
102	Mismatch of ITC availed between annual returns and financial statements (Table 12F of GSTR	16AAECP6347E2ZF	20,39,805
103	Mismatch of ITC availed between annual returns and financial statements (Table 12F of GSTR	16AAOFB3786C2ZC	10,70,606
104	Reconciliation between ITC availed in annual return with expenses in financial statements (Table 14T of GSTR-9C)	16AAICP2379N1ZT	21,97,59,490
105	Reconciliation between ITC availed in annual return with expenses in financial statements (Table 14T of GSTR-9C)	16AADCB1615J1ZZ	16,00,77,112
106	Reconciliation between ITC availed in annual return with expenses in financial statements (Table 14T of GSTR	16ADDFS5228C1ZC	85,84,167
107	Reconciliation between ITC availed in annual return with expenses in financial statements (Table 14T of GSTR	16ABTPD7579D1ZA	21,40,263
108	Reconciliation between ITC availed in annual return with expenses in financial statements (Table 14T of GSTR	16AGYPD4613L1Z1	12,39,032
109	Reconciliation between ITC availed in annual return with expenses in financial statements (Table 14T of GSTR	16AAACN7335C2ZR	19,36,78,436
110	Reconciliation between ITC availed in annual return with expenses in financial statements (Table 14T of GSTR	16AAHFP2649D1ZC	59,92,445
111	Reconciliation between ITC availed in annual return with expenses in financial statements (Table 14T of GSTR	16AABCV8616R1ZM	27,52,591
112	Reconciliation between ITC availed in annual return with expenses in financial statements (Table 14T of GSTR	16AAACN4165C2ZT	25,16,580
113	Reconciliation between ITC availed in annual return with expenses in financial statements (Table 14T of GSTR	16AABCD5534A1Z8	20,72,099
114	Reconciliation between ITC availed in annual return with expenses in financial statements (Table 14T of GSTR	16AAICS0296H1Z7	3,46,52,060

**Appendix 5.2.1 (contd.)**  
**Sample for Limited Audit**  
*(Reference: Paragraph 5.2.4)*

Sl. No.	Dimension	GSTIN	Amount
115	Reconciliation between ITC availed in annual return with expenses in financial statements (Table 14T of GSTR)	16AACPY3301Q1ZD	12,00,745
116	Reconciliation between ITC availed in annual return with expenses in financial statements (Table 14T of GSTR)	16AAACS8577K1ZS	1,82,64,285
117	Reconciliation between ITC availed in annual return with expenses in financial statements (Table 14T of GSTR)	16AAACG1395D1ZX	1,23,08,688
118	Reconciliation between ITC availed in annual return with expenses in financial statements (Table 14T of GSTR)	16AGOPS1768B3Z5	66,43,625
119	Reconciliation between ITC availed in annual return with expenses in financial statements (Table 14T of GSTR)	16AAECT8071H1Z5	12,26,28,998
120	Reconciliation between ITC availed in annual return with expenses in financial statements (Table 14T of GSTR)	16AAACT3910D1ZV	1,18,35,437
121	Reconciliation between ITC availed in annual return with expenses in financial statements (Table 14T of GSTR)	16AAECM5260H1ZJ	37,19,602
122	Reconciliation between ITC availed in annual return with expenses in financial statements (Table 14T of GSTR)	16AADCM7418C1ZQ	31,45,658
123	Reconciliation between ITC availed in annual return with expenses in financial statements (Table 14T of GSTR)	16AASFP3517B1ZC	15,63,214
124	Reconciliation between ITC availed in annual return with expenses in financial statements (Table 14T of GSTR)	16AAHFD1317J1ZO	13,86,125
125	Reconciliation between ITC availed in annual return with expenses in financial statements (Table 14T of GSTR)	16AAACO0054F1ZZ	56,76,604
126	Reconciliation between ITC availed in annual return with expenses in financial statements (Table 14T of GSTR)	16AAACN9991J1ZV	36,94,677
127	Reconciliation between ITC availed in annual return with expenses in financial statements (Table 14T of GSTR)	16AADCA1701E1ZG	34,79,648
128	Mismatch in turnover between annual return and financial statements (Table 5R of GSTR-9C)	16AACCT2964M1ZY	8,10,28,456
129	Mismatch in turnover between annual return and financial statements (Table 5R of GSTR)	16AAYPN9135H1Z1	1,66,23,743

**Appendix 5.2.1 (contd.)**  
**Sample for Limited Audit**  
*(Reference: Paragraph 5.2.4)*

Sl. No.	Dimension	GSTIN	Amount
130	Mismatch in turnover between annual return and financial statements (Table 5R of GSTR	16AHDPS9448L2ZL	1,39,27,543
131	Mismatch in turnover between annual return and financial statements (Table 5R of GSTR	16AHBPS0347L1Z8	6,63,39,720
132	Mismatch in turnover between annual return and financial statements (Table 5R of GSTR	16BVOPS4814A1ZK	6,37,48,516
133	Mismatch in turnover between annual return and financial statements (Table 5R of GSTR	16AGQPD2870F1ZF	3,57,67,400
134	Mismatch in turnover between annual return and financial statements (Table 5R of GSTR	16ALCPR2085D1Z9	7,40,84,696
135	Mismatch in turnover between annual return and financial statements (Table 5R of GSTR	16ADCPP1754F1ZQ	1,68,97,652
136	Mismatch in turnover between annual return and financial statements (Table 5R of GSTR	16AAATB1459N2ZK	12,79,96,216
137	Mismatch in turnover between annual return and financial statements (Table 5R of GSTR	16AABCR4365D1ZL	1,35,88,836
138	Mismatch in turnover between annual return and financial statements (Table 5R of GSTR	16AAACJ9366R1ZQ	41,36,83,616
139	Mismatch in turnover between annual return and financial statements (table 5R of GSTR	16ADNPP3667J1ZY	4,65,54,500
140	Mismatch in turnover between annual return and financial statements (Table 5R of GSTR	16ADZPD8745R1ZD	3,98,54,992
141	Mismatch in turnover between annual return and financial statements (Table 5R of GSTR	16ABDFM0295M1Z0	2,41,23,700
142	Mismatch in turnover between annual return and financial statements (Table 5R of GSTR	16AHDPS9177J1ZO	1,44,00,855
143	Mismatch in turnover between annual return and financial statements (Table 5R of GSTR	16AAACD4950B1Z5	6,88,87,456
144	Mismatch in turnover between annual return and financial statements (Table 5R of GSTR	16AACCR1459F1ZJ	5,07,36,684
145	Mismatch in turnover between annual return and financial statements (Table 5R of GSTR	16AGXPD1103G1ZQ	3,02,93,852
146	Mismatch in turnover between annual return and financial statements (Table 5R of GSTR	16AABFN2612E1ZV	2,23,93,020
147	Mismatch in turnover between annual return and financial statements (Table 5R of GSTR	16AAALT1090R1ZG	4,45,95,67,600
148	Mismatch in turnover between annual return and financial statements (Table 5R of GSTR	16BBTPS0396G2Z2	1,97,70,468
149	Mismatch in turnover between annual return and financial statements (Table 5R of GSTR	16AKPPM6463J1ZK	4,32,65,556
150	Mismatch in turnover between annual return and financial statements (Table 5R of GSTR	16BYVPB6641Q1ZM	1,51,99,423

**Appendix 5.2.1 (contd.)**  
**Sample for Limited Audit**  
*(Reference: Paragraph 5.2.4)*

Sl. No.	Dimension	GSTIN	Amount
151	Mismatch in turnover between annual return and financial statements (Table 5R of GSTR	16AABCN2066M1ZC	3,68,33,200
152	Mismatch in turnover between annual return and financial statements (Table 5R of GSTR	16ABUPD8206A1ZX	1,94,37,752
153	Mismatch in taxable turnover between Annual return and financial statement (Table 7G of form 9C)	16ADNPP3687N1ZM	60,12,941
154	Mismatch in taxable turnover between Annual return and financial statement (Table 7G of form 9C)	16ACHPB8490N1Z5	26,28,637
155	Mismatch in taxable turnover between Annual return and financial statement (Table 7G of form 9C)	16BOIPM6430F1Z0	28,84,940
156	Mismatch in taxable turnover between Annual return and financial statement (Table 7G of form 9C)	16AULPS6278H1ZY	48,32,053
157	Mismatch in taxable turnover between Annual return and financial statement (Table 7G of form 9C)	16CXJPS3809M1ZU	71,87,494
158	Mismatch in taxable turnover between Annual return and financial statement (Table 7G of form 9C)	16ALHPD4424F2ZI	43,25,798
159	Mismatch in tax paid between books of accounts and annual return (Table 9R of GSTR-9C)	16BISPS1173F3ZW	28,28,872
160	Mismatch in tax paid between books of accounts and annual return (Table 9R of GSTR	16AJVPS9821K3Z6	15,01,589
161	Mismatch in tax paid between books of accounts and annual return (Table 9R of GSTR	16ACYPN3961F1Z3	5,90,852
162	Mismatch in tax paid between books of accounts and annual return (Table 9R of GSTR	16AGQPB8513P1ZW	1,76,855
163	Mismatch in tax paid between books of accounts and annual return (Table 9R of GSTR	16ADBPM1599A1ZT	5,68,544
164	Mismatch in tax paid between books of accounts and annual return (Table 9R of GSTR	16AAECP0139L1ZF	7,69,244
165	Mismatch in tax paid between books of accounts and annual return (Table 9R of GSTR	16ACHPB8490N1Z5	4,75,146
166	Mismatch in tax paid between books of accounts and annual return (Table 9R of GSTR	16ALZPD7384A2ZT	6,97,448
167	Mismatch in tax paid between books of accounts and annual return (Table 9R of GSTR	16ABTPD7585P1ZN	5,75,655
168	Mismatch in tax paid between books of accounts and annual return (Table 9R of GSTR	16AIZPT3346F1ZO	5,58,220
169	Mismatch in tax paid between books of accounts and annual return (Table 9R of GSTR	16AAAFK8412G1ZL	2,15,404
170	Mismatch in tax paid between books of accounts and annual return (Table 9R of GSTR	16AABFN2612E1ZV	11,98,638
171	Mismatch in tax paid between books of accounts and annual return (Table 9R of GSTR	16AADCC8088Q1ZV	2,09,050

**Appendix 5.2.1 (contd.)**  
**Sample for Limited Audit**  
*(Reference: Paragraph 5.2.4)*

Sl. No.	Dimension	GSTIN	Amount
172	Mismatch in tax paid between books of accounts and annual return (Table 9R of GSTR	16AAALT1090R1ZG	36,35,222
173	Mismatch in tax paid between books of accounts and annual return (Table 9R of GSTR	16AAACH1766P1Z8	5,35,175
174	Mismatch in tax paid between books of accounts and annual return (Table 9R of GSTR	16AAACB2894G1ZQ	1,91,310
175	Mismatch in tax paid between books of accounts and annual return (Table 9R of GSTR	16AHTPS0439H1ZY	1,42,091
176	Mismatch in tax paid between books of accounts and annual return (Table 9R of GSTR	16AAACO0054F1ZZ	1,21,96,429
177	Mismatch in tax paid between books of accounts and annual return (Table 9R of GSTR	16AAJFK4131F1ZM	12,15,375
178	Mismatch in tax paid between books of accounts and annual return (Table 9R of GSTR	16ALGPS5040P1ZM	3,91,227
179	Mismatch in tax paid between books of accounts and annual return (Table 9R of GSTR	16AQUPB8439Q1ZW	3,09,420
180	Mismatch in tax paid between books of accounts and annual return (Table 9R of GSTR	16ACNPL8894J1ZP	5,15,594
181	Mismatch in tax paid between books of accounts and annual return (Table 9R of GSTR	16AHWPB1217B1ZU	4,29,514
182	Mismatch in tax paid between books of accounts and annual return (Table 9R of GSTR	16ALHPD4424F2ZI	3,74,022
183	Mismatch in tax paid between books of accounts and annual return (Table 9R of GSTR	16AALFD5298C1ZB	3,02,628
184	Undischarged tax liability	16ADTPR9412K1ZT	34,74,429
185	Undischarged tax liability	16AACCT2964M1ZY	8,10,28,459
186	Undischarged tax liability	16BISPS1173F3ZW	44,93,353
187	Undischarged tax liability	16AJVPS9821K3Z6	18,24,006
188	Undischarged tax liability	16AYCPS4460J1Z6	39,81,613
189	Undischarged tax liability	16AHKPS7896K1Z9	29,41,351
190	Undischarged tax liability	16AAACD2086J1ZP	47,79,946
191	Undischarged tax liability	16ACHPB8490N1Z5	35,68,405
192	Undischarged tax liability	16AAACC1206D1ZJ	20,79,943
193	Undischarged tax liability	16ALZPD7384A2ZT	48,93,651
194	Undischarged tax liability	16AWWPS9217R1Z5	2,21,72,638
195	Undischarged tax liability	16ECZPS1470K1ZQ	20,50,394
196	Undischarged tax liability	16AAECS4335F1ZJ	46,15,562
197	Undischarged tax liability	16AADCS2469K1Z2	92,75,628
198	Undischarged tax liability	16AIOPD3768J1ZW	46,71,424
199	Undischarged tax liability	16AGKPS6781J1ZN	28,03,140
200	Undischarged tax liability	16AVJPS0342P2Z3	23,11,311
201	Undischarged tax liability	16ALGPS5058P1ZC	38,91,459

**Appendix 5.2.1 (concl.)**  
**Sample for Limited Audit**  
*(Reference: Paragraph 5.2.4)*

Sl. No.	Dimension	GSTIN	Amount
202	Undischarged tax liability	16AAACH1766P1Z8	26,15,784
203	Undischarged tax liability	16AAACP0485D1ZR	18,37,913
204	Undischarged tax liability	16AWMPC1865H1ZI	41,30,535
205	Undischarged tax liability	16APWPB8993A1ZI	29,38,888
206	Undischarged tax liability	16AALFD5298C1ZB	26,62,514
207	Undischarged tax liability	16AEQPC9882E1Z4	20,70,624
208	Undischarged tax liability	16AAALS7791L1Z9	22,37,894
209	Cases where GSTR-3B was not filed but GSTR-1 or GSTR-2A is available	16AABCF7508A1Z4	23,80,854
210	Cases where GSTR-3B was not filed but GSTR-1 or GSTR-2A is available	16ALXPC4257H1ZT	63,73,269
211	Short payment of Interest on delayed payments	16AACCE4248H1ZR	4,25,785
212	Short payment of Interest on delayed payments	16APIPD8924K2ZL	2,70,580
213	Short payment of Interest on delayed payments	16AAJPK1451A1ZA	2,99,966
214	Short payment of Interest on delayed payments	16AADCD4705H1ZX	1,79,129
215	Short payment of Interest on delayed payments	16BOFPS2897F2ZH	6,35,812
216	Short payment of Interest on delayed payments	16AABCE7178B1ZT	7,53,752
217	Short payment of Interest on delayed payments	16AAACU5559K1ZY	1,93,123
218	Short payment of Interest on delayed payments	16AOZPD8303G1ZR	3,08,820
219	Short payment of Interest on delayed payments	16AABCN7761P1ZU	15,09,214
220	Short payment of Interest on delayed payments	16AABAT1839L2Z8	85,65,176
221	Short payment of Interest on delayed payments	16AABCO9053D1ZL	37,00,434
222	Short payment of Interest on delayed payments	16AAACJ5184F1ZN	9,80,299
223	Short payment of Interest on delayed payments	16AAECT8071H1Z5	6,13,004
224	Short payment of Interest on delayed payments	16ABVPR4143H1Z8	2,48,466
225	Short payment of Interest on delayed payments	16AANFR5923L1ZO	1,95,742
226	Short payment of Interest on delayed payments	16AAFFL7288Q1ZE	2,37,175
227	Short payment of Interest on delayed payments	16AGSPA4256G1ZE	2,76,324
228	Short payment of Interest on delayed payments	16AUOPB4946Q1ZY	1,73,759
229	Short payment of Interest on delayed payments	16AAECP9270C1ZG	2,26,124
230	Short payment of Interest on delayed payments	16ABBFS3770R1ZK	1,75,882
231	Short payment of Interest on delayed payments	16AAACO0054F1ZZ	16,83,973
232	Short payment of Interest on delayed payments	16BSAPP2622Q1ZG	8,56,215
233	Short payment of Interest on delayed payments	16BPZPS0267Q2ZO	2,23,554
234	Short payment of Interest on delayed payments	16FFVPS0438P1ZF	1,58,184
235	Short payment of Interest on delayed payments	16CAOPM5025R1ZO	1,70,231

## Appendix 5.2.2

**List of 30 selected taxpayers for detailed audit under SSCA**  
(Reference: Paragraph 5.2.4)

Sl. No.	Jurisdiction Name	Date of Regd.	GSTIN	Name of taxpayer
1	Charge-I	01.07.2017	16AAACI5950L1ZD	I T C Ltd Company
2	Charge-I	01.07.2017	16AAACN3053B1Z3	NBCC (India) Ltd
3	Charge-II	09.07.2017	16AKEPP5587B1Z2	Gouranga Chandra Paul
4	Charge-II	01.07.2017	16AAECT9428J1ZX	Tirthamoyee Traders Private Ltd
5	Charge-II	01.07.2017	16ATVPS5284L1ZL	Abhijit Saha
6	Charge-III	01.07.2017	16ADVPP8961D1ZW	Bijan Kumar Paul
7	Charge-IV	01.07.2017	16ADNPP3650P1ZV	Dulal Chandra Paul
8	Charge-V	01.07.2017	16AAACS9939D1Z7	Sterling And Wilson Private Ltd
9	Charge-V	02.07.2017	16AAAGM0289C1ZM	Ministry Of Railways
10	Charge-V	06.07.2017	16AADCS1107J1ZN	Schlumberger Asia Services Ltd
11	Charge-V	02.07.2017	16ACAFS0417M1Z7	Satyam Rubber Industries
12	Charge-VI	01.07.2017	16AACFL8969P1ZD	Laxmi Narayan Traders
13	Charge-VI	01.07.2017	16AACCE9137D1ZT	Evac Engineering Projects Private Ltd
14	Charge-VI	01.07.2017	16AVWPS6181K1ZK	Sankar Saha
15	Charge-VI	01.07.2017	16AXDPC0281F1Z1	Samaresh Chowdhury
16	Charge - VII	01.07.2017	16BIMPS7519H1ZQ	Maupasa Saha
17	Charge - VII	01.07.2017	16ABAFM3265G1ZG	Maa Tripureswari Asset Reconstruction Consultancy Services
18	Charge - VIII	08.08.2017	16AAACR6117Q2Z0	National Projects Construction Corporation Ltd
19	Charge - VIII	01.07.2017	16AAKCA5823G1ZQ	Abm Rubber Industries Private Ltd
20	Charge - VIII	01.07.2017	16AAACT1426A1Z2	ITD Cementation India Ltd
21	Charge - VIII	01.07.2017	16AAFCK1502P1Z1	Delwara Steel Industries Private Ltd
22	Charge - VIII	01.07.2017	16AVEPS7445N2ZU	Rajesh Saha
23	Charge - VIII	01.07.2017	16AAGCS9294M1Z1	Tata Play Ltd
24	Charge - VIII	01.07.2017	16ACUPP3799B1Z1	Doraiah Palimpati
25	Bishalgarh	29.08.2017	16AARFK7454M1ZJ	K. K. R. Jv Partnership
26	Bishalgarh	01.07.2017	16AZIPD6343A2ZT	Sentu Dey
27	Bishalgarh	01.07.2017	16AACFU6266G1Z1	Uttam Trading
28	Bishalgarh	01.07.2017	16APDPR6406H1ZV	Uttam Roy
29	Bishalgarh	01.07.2017	16ASAPS8250N1Z8	Mati Lal Saha
30	Teliamura	01.07.2017	16AKCPP0564E1ZF	Sabita Paul

**Appendix 5.2.3****List of sample for charge audit**  
(Reference: Paragraph 5.2.4)

<b>Sl. No.</b>	<b>Name of charge</b>
1	Charge-I
2	Charge-II
3	Charge-III
4	Charge-IV
5	Charge-V
6	Charge-VI
7	Charge-VII
8	Charge-VIII
9	Bishalgarh
10	Teliamura

## Appendix 5.2.4

**Department reply not received**  
(Reference: Paragraph 5.2.6.2(i))

Sl. No.	Dimension	GSTN	Charge	Amount (in ₹)
1	Mismatch in availing ITC	16AABCR7176C1ZG	Charge-I	31,06,575
2		16AAACB8516F1ZX	Charge-V	20,20,106
3		16AABCB5691A1Z0	Charge-V	33,46,514
4		16AAACS4457Q1ZT	Charge-V	51,57,146
5	Mismatch in availing ITC under RCM	16AABFU8226H1Z4	Charge-I	18,90,447
6	Incorrect availment of ISD credit	16AAACG1376N1ZF	Charge-I	51,600
7		16AAACB1534F1Z9	Charge-II	1,11,383
8		16AABCI6363G1ZM	Charge-III	1,95,158
9		16ABMPC7975P1ZT	Charge-III	6,870
10		16AAGFR5098F1ZY	Charge-V	3,66,911
11		16AAECS0547D1ZP	Charge-V	15,996
12		16AUVPS7891N1Z6	Charge-V	1,26,542
13		16BOOPD2768H1ZQ	Charge - VII	18,948
14	Incorrect reversal of ISD credit	16AAACU5552C1ZM	Charge-I	1,535
15	Mismatch of ITC availed between annual return and financial statements (Table 12F of GSTR-9C)	16ABZPR9070P1ZB	Charge-I	5,20,506
16		16ADMPR1514P1Z3	Charge-II	2,93,222
17		16ACDFS0034M1Z7	Charge-II	2,89,008
18		16AAACC1206D1ZJ	Charge-V	10,44,972
19		16AGGPS7209H1Z7	Charge-V	2,82,396
20	Reconciliation between ITC availed in annual return with expenses in financial statement (Table 14T of Form GSTR 9C)	16AAICS0296H1Z7	Charge-V	3,46,52,060
21		16AACPY3301Q1ZD	Charge-V	12,00,745
22	Mismatch in turnover between annual return and financial statements (Table 5R of GSTR-9C)	16AHDPS9448L2ZL	Charge-I	1,39,27,543
23		16AABCN2066M1ZC	Dharmanagar	3,68,33,200
24	Mismatch in taxable turnover between annual return & financial statement (Table 7G of GSTR-9C)	16AULPS6278H1ZY	Bishalgarh	48,32,053
25		16CXJPS3809M1ZU	Udaipur	71,87,494
26		16ALHPD4424F2ZI	Udaipur	43,25,798
27	Mismatch in tax paid between books of accounts and Annual Return (Table 9R of GSTR- 9C)	16BISPS1173F3ZW	Charge-I	28,28,872
28		16ALZPD7384A2ZT	Charge-V	6,97,448
29		16ABTPD7585P1ZN	Charge-V	5,75,655
30		16AIZPT3346F1ZO	Charge-V	5,58,220
31		16AAAFK8412G1ZL	Charge-V	2,15,404
32	Undischarged tax liability	16ADTPR9412K1ZT	Charge-I	34,74,429
33		16BISPS1173F3ZW	Charge-I	44,93,353
34		16AAACD2086J1ZP	Charge-III	47,79,946
35		16AAACC1206D1ZJ	Charge-V	20,79,943
36		16ALZPD7384A2ZT	Charge-V	48,93,651
37	Cases where GSTR 3B was not filed but GSTR 1 or GSTR2A is available	16AABCF7508A1Z4	Charge-I	23,80,854
38		16ALXPC4257H1ZT	Belonia	63,73,269

**Appendix 5.2.4 (concl.)**  
**Department reply not received**  
*(Reference: Paragraph 5.2.6.2(i))*

Sl. No.	Dimension	GSTN	Charge	Amount (in ₹)
39	Short payment of interest on delayed payment	16AACCE4248H1ZR	Charge-I	4,25,785
40		16APIPD8924K2ZL	Charge-I	2,70,580
41		16AAACU5559K1ZY	Charge-V	1,93,123
42		16AOZPD8303G1ZR	Charge-V	3,08,820
43		16AABCN7761P1ZU	Charge-V	15,09,214
44		16AABAT1839L2Z8	Charge-V	85,65,176
		<b>Total</b>		

**Appendix 5.2.5**

**Summary of deficiencies and compliance deviations**

{Reference: Paragraphs 5.2.6.2(ii), 5.2.6.2(iii)}

(₹ in crore)

Audit Dimension		Summary of deficiencies				Summary of compliance Deviations															
		Cases where reply received		Department reply accepted by audit		Accepted by Department including cases where action is yet to be initiated.								Department not acceptable to audit (rebuttal)		Total		Department reply not furnished with appropriate documentary evidence.		Department stated they are examining the audit AQ.	
				With valid explanation		Recovered		ASMT-10		SCN issued		Under correspondence with taxpayer									
Sl. No	Dimension	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.
	<i>I</i>	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
1	Mismatch in availing of ITC	21	10.33	03	2.25	0	0	8	2.42	0	0	05	1.92	4	2.93	17	7.27	01	0.81	0	0
2	Mismatch in availing of ITC under RCM.	24	1.18	2	0.34	0	0	12	0.62	0	0	9	0.21	0	0	21	0.83	0	0	1	0.01
3	Mismatch in availing of ITC under RCM without payment	3	0.03	0	0	0	0	01	0.01	0	0	02	0.02	0	0	03	0.03	0	0	0	0
4	Incorrect availment of ISD credit	16	1.05	01	0.01	0	0	08	0.70	0	0	05	0.33	0	0	13	1.03	02	0.007	0	0
5	Mismatch in ITC availed between annual return and financial statements (Table 12F of 9C)	20	19.57	06	1.82	1	14.69	04	1.07	02	0.31	06	1.08	01	0.60	14	17.75 <sub>248</sub>	0	0	0	0
6	Reconciliation between ITC declared in annual return with expenses in financial statements (Table 14T of 9C)	22	79.32	12	53.68	0	0	04	23.26	0	0	05	2.17	0	0	09	25.43	01	0.21	0	0

<sup>248</sup> Including ₹ 14.69 crore (Col. No. 7) recovered amount will not be further pursued.

## Appendix 5.2.5 (contd.)

## Summary of deficiencies and compliance deviations

{Reference: Paragraphs 5.2.6.2(ii), 5.2.6. 2(iii)}

₹ in crore)

Audit Dimension		Summary of deficiencies				Summary of compliance Deviations															
		Cases where reply received		Department reply accepted by audit		Accepted by Department including cases where action is yet to be initiated.								Department reply not acceptable to audit (rebuttal)		Total		Department reply not furnished with appropriate documentary evidence.		Department stated they are examining the audit AQ.	
				With valid explanation		Recovered		ASMT-10		SCN issued		Under correspondence with taxpayer									
Sl. No	Dimension	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
7	Mismatch in turnover between annual return and financial statements (Table 5R of 9C)	23	249	05	-	0	-	09	-	0	-	07	-	0	-	16	-	0	-	02	-
8	Mismatch in taxable turnover between annual return and financial statements (Table 7G of 9C)	03	250	2	-	0	-	01	-	0	-	0	-	0	-	1	-	0	-	0	-
9	Mismatch in tax paid between books of accounts and annual returns (Table 9R of 9C)	20	2.57	07	0.34	0	0	03	1.38	01	0.03	08	0.80	01	0.02	13	2.23	0	0	0	0

<sup>249</sup> Total unreconciled turnover (TO) in Table 5R of GSTR 9C in the 25 cases is ₹ 581.50 crore, out of which department's reply in respect of mismatched TO of ₹ 5.08 crore in two cases yet to be received, in five cases involving mismatched TO of ₹ 62.59 crore valid explanation were provided by the Department and the compliance deviation in the remaining eighteen (18) cases involving mismatched TO of ₹ 513.83 crore have been observed.

<sup>250</sup> Total unreconciled taxable turnover (TTO) in Table 7G of GSTR 9C in the six cases is ₹ 2.78 crore, out of which Department's reply in respect of mismatched TTO of ₹ 1.63 crore in three cases yet to be received, in two cases involving mismatched TTO of ₹ 0.55 crore valid explanation were provided by the Department and the compliance deviation in the remaining one case involving mismatched TTO of ₹ 0.60 crore have been observed.

**Appendix 5.2.5 (concl.)**

**Summary of deficiencies and compliance deviations**

{Reference: Paragraphs 5.2.6.2(ii), 5.2.6. 2(iii)}

(₹ in crore)

Audit Dimension		Summary of deficiencies				Summary of compliance Deviations															
		Cases where reply received		Department reply accepted by audit		Accepted by Department including cases where action is yet to be initiated.								Department not acceptable to audit (rebuttal)		Total		Department reply not furnished with appropriate documentary evidence.		Department stated they are examining the audit AQ.	
				With valid explanation		Recovered		ASMT-10		SCN issued		Under correspondence with taxpayer									
Sl. No.	Dimension	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.
	<i>I</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>	<i>7</i>	<i>8</i>	<i>9</i>	<i>10</i>	<i>11</i>	<i>12</i>	<i>13</i>	<i>14</i>	<i>15</i>	<i>16</i>	<i>17</i>	<i>18</i>	<i>19</i>	<i>20</i>	<i>21</i>
10	Undischarged tax liability	20	16.36	04	1.22	03	0.82	04	8.93	04	1.30	04	1.87	0	0	15	12.92	1	2.22	0	0
11	Short payment of interest on delayed payments	19	1.18	0	0	0	0	04	0.64	01	0.02	12	0.42	01	0.08	18	1.16	01	0.02	0	0
<b>Total</b>		<b>191</b>	<b>131.59</b>	<b>42</b>	<b>59.66</b>	<b>4<sup>251</sup></b>	<b>15.51</b>	<b>58</b>	<b>39.03</b>	<b>8</b>	<b>1.66</b>	<b>63</b>	<b>8.82</b>	<b>07</b>	<b>3.63</b>	<b>140</b>	<b>68.65</b>	<b>6</b>	<b>3.27</b>	<b>3</b>	<b>0.01</b>

<sup>251</sup> Since the amount were already recovered, these four cases will not be further pursued

## Appendix 5.2.6

**Recovered Amount (DRC-03)**  
*{Reference: Paragraph 5.2.6.3(i)}*

Sl. No.	Dimension	GSTIN	Charge	Amount (in ₹)	Form No.
1	Mismatch of ITC availed between annual returns and financial statement (Table 12F of GSTR-9C)	16AADCB1615J1ZZ	Charge-III	14,68,52,251	DRC-03
2	Undischarged tax liability	16AEQPC9882E1Z4	Udaipur	20,70,624	DRC-03
3		16AAALS7791L1Z9	Udaipur	22,37,894	DRC-03
4		16AYCPS4460J1Z6	Charge-II	39,81,613	DRC-03
<b>Total</b>				<b>15,51,42,382</b>	

## Appendix 5.2.7

**Show cause notice (SCN) issued**  
*{Reference: Paragraph 5.2.6.3(i)}*

Sl. No.	Dimension	GSTN	Charge	Amount (in ₹)
1	Mismatch of ITC availed between annual return and financial statements (Table 12F of GSTR-9C)	16AAECP6347E2ZF	Kailasahar	20,39,805
2		16AAOFB3786C2ZC	Kailasahar	10,70,606
3	Mismatch in tax paid between books of accounts and annual return (Table 9R of GSTR-9C)	16AQUPB8439Q1ZW	Kailasahar	3,09,420
4	Undischarged tax liability	16AIOPD3768J1ZW	Charge - VIII	46,71,424
5		16AGKPS6781J1ZN	Charge - VIII	28,03,140
6		16AAACH1766P1Z8	Charge - VIII	26,15,784
7		16APWPB8993A1ZI	Kailasahar	29,38,888
8	Short payment of interest on delay payment.	16CAOPM5025R1Z0	Udaipur	1,70,231
<b>Total</b>				<b>1,66,19,298</b>

## Appendix 5.2.8

## ASMT-10 issued

{Reference: Paragraph 5.2.6.3(i)}

Sl. No.	Dimension	GSTN	Charge	Amount (in ₹)
1	Mismatch in availing of ITC	16AATPI9627C1ZG	Bishalgarh	16,74,854
2		16ABKPH9660C2ZM	Bishalgarh	57,06,878
3		16AOOPM8961L1Z2	Bishalgarh	62,13,118
4		16ADNPR5161K1Z1	Bishalgarh	16,54,413
5		16AHYPS5603C1Z3	Bishalgarh	21,47,211
6		16AGKPS6915Q1ZH	Charge-II	20,49,260
7		16ACVPL7331G2Z9	Charge-VI	26,75,980
8		16AABCT9162G1Z8	Charge-VI	20,53,608
9	Mismatch in availing of ITC under RCM	16ABRPC5152H1ZO	Charge-II	1,57,148
10		16AGKPS6784P1Z8	Charge-II	1,51,770
11		16ABVPR4298K1ZL	Charge-VI	64,588
12		16BBBPR8407B1ZW	Ambassa	1,13,351
13		16ANOPR5940H1ZJ	Ambassa	1,29,192
14		16CDFPP6373P1ZR	Belonia	65,564
15		16BOKPD1877D1Z2	Belonia	31,94,450
16		16AAECV5685K1ZQ	Bishalgarh	4,47,974
17		16BVWPG5967L1ZL	Bishalgarh	1,37,935
18		16AXOPR0061P1ZW	Dharmanagar	11,32,627
19		16AADCA1701E1ZG	Dharmanagar	2,37,838
20		16ADGPG3707P1ZD	Dharmanagar	3,88,033
21	Mismatch in availing of ITC under RCM without payment	16AHFPC2767G1ZJ	Charge-VI	56,584
22	Incorrect availment of ISD credit	16AJVPS9821K1Z8	Charge-II	31,14,062
23		16AKCPP0569K1ZX	Charge-VI	1,73,218
24		16ALFPR0409Q1ZR	Charge-VI	21,804
25		16AAACO0054F1ZZ	Belonia	34,46,165
26		16APSPC0681E1Z0	Belonia	2,26,355
27		16AVRPS2556H1Z1	Belonia	7,463
28		16CGJPS6416H1Z3	Bishalgarh	25,245
29		16AKGPH1829J1Z6	Bishalgarh	14,652
30	Mismatch of ITC availed between annual return and financial statements (Table 12F of GSTR-9C)	16AEUPC6174R2ZL	Charge-VI	10,18,070
31		16AAMFB4919K1Z5	Charge-VI	3,07,033
32		16AAACO0054F1ZZ	Belonia	56,76,675
33		16AAACN9991J1ZV	Bishalgarh	36,94,677

## Appendix 5.2.8 (concl.)

## ASMT-10 issued

{Reference: Paragraph 5.2.6.3(i)}

Sl. No.	Dimension	GSTN	Charge	Amount (in ₹)
34	Reconciliation between ITC availed in Annual returns with expenses in financial statements (Table 14T of GSTR-9C)	16AAICP2379N1ZT	Charge-I	21,97,59,490
35		16AAACO0054F1ZZ	Belonia	56,76,604
36		16AAACN9991J1ZV	Bishalgarh	36,94,677
37		16AADCA1701E1ZG	Dharmanagar	34,79,648
38	Mismatch in turnover between annual return and financial statement (Table 5R of GSTR 9C)	16AKPPM6463J1ZK	Belonia	<sup>252</sup>
39		16BYVPB6641Q1ZM	Belonia	<sup>253</sup>
40		16AACCT2964M1ZY	Charge-I	<sup>254</sup>
41		16AAYPN9135H1Z1	Charge-I	<sup>255</sup>
42		16AHBPS0347L1Z8	Charge-II	<sup>256</sup>
43		16BVOPS4814A1ZK	Charge-II	<sup>257</sup>
44		16AGQPD2870F1ZF	Charge-II	<sup>258</sup>
45		16ADZPD8745R1ZD	Charge-VI	<sup>259</sup>
46		16ABUPD8206A1ZX	Teliamura	<sup>260</sup>
47	Mismatch in taxable turnover (Table 7G of GSTR 9C)	16ADNPP3687N1ZM	Charge-II	<sup>261</sup>
48	Mismatch in tax paid between books of accounts and annual return (Table 9R of GSTR-9C)	16AAACO0054F1ZZ	Belonia	1,21,96,429
49		16AAJFK4131F1ZM	Belonia	12,15,375
50		16ALGPS5040P1ZM	Dharmanagar	3,91,227
51	Undischarged tax liability	16ECZPS1470K1ZQ	Charge-VI	20,50,394
52		16AACCT2964M1ZY	Charge-I	8,10,28,459
53		16AVJPS0342P2Z3	Belonia	23,11,311
54		16ALGPS5058P1ZC	Belonia	38,91,459
55	Short payment of interest on delay payment	16AABCO9053D1ZL	Charge-VI	37,00,434
56		16AAACO0054F1ZZ	Belonia	16,83,973
57		16BSAPP2622Q1ZG	Belonia	8,56,215
58		16BPZPS0267Q2ZO	Bishalgarh	2,23,554
	<b>Total</b>			<b>39,03,37,044</b>

<sup>252</sup> Unreconciled turnover in Table 5R of GSTR-9C is ₹ 4,32,65,556<sup>253</sup> Unreconciled turnover in Table 5R of GSTR-9C is ₹ 1,51,99,423<sup>254</sup> Unreconciled turnover in Table 5R of GSTR-9C is ₹ 8,10,28,456<sup>255</sup> Unreconciled turnover in Table 5R of GSTR-9C is ₹ 1,66,23,743<sup>256</sup> Unreconciled turnover in Table 5R of GSTR-9C is ₹ 6,63,39,720<sup>257</sup> Unreconciled turnover in Table 5R of GSTR-9C is ₹ 6,37,48,516<sup>258</sup> Unreconciled turnover in Table 5R of GSTR-9C is ₹ 3,57,67,400<sup>259</sup> Unreconciled turnover in Table 5R of GSTR-9C is ₹ 3,98,54,992<sup>260</sup> Unreconciled turnover in Table 5R of GSTR-9C is ₹ 1,94,37,752<sup>261</sup> Unreconciled taxable turnover in Table 7G of GSTR-9C is ₹ 60,12,941

## Appendix 5.2.9

## Under correspondence with taxpayers

*{Reference: Paragraph 5.2.6.3(i)}*

Sl. No.	Dimension	GSTN	Charge	Amount (in ₹)
1	Mismatch in availing ITC	16AAGCM9000M2ZB	Charge-III	97,63,937
2		16ACYPN3961F1Z3	Charge-II	22,93,443
3		16AAACH1766P1Z8	Charge - VIII	28,92,811
4		16AAACB2100P1Z0	Charge - VIII	21,56,024
5		16AADCB0274F1Z3	Charge - VIII	20,75,155
6	Mismatch in availing of ITC under RCM	16AGGPS7219F1Z9	Charge-VI	2,79,410
7		16AWEPS2508P1Z3	Charge - VII	58,934
8		16AMLPB9884A1ZZ	Charge - VII	1,72,726
9		16AGOPB0875A1ZS	Charge - VIII	7,95,939
10		16AKHPP5606N2ZP	Charge - VIII	2,20,442
11		16AAIPG2712M1ZS	Charge - VIII	1,57,944
12		16BWLPM6280L1ZW	Charge - VIII	1,56,085
13		16IEKPS7529A1Z6	Charge - VIII	63,054
14		16APFPD0086F1ZB	Charge - VIII	2,02,680
15	Mismatch in availing of ITC under RCM without payment	16AAAYFM0066C1Z9	Charge-VI	48,065
16		16APFPD0086F1ZB	Charge - VIII	2,02,680
17	Incorrect availment of ISD credit	16AJVPS9821K3Z6	Charge-II	29,16,644
18		16EGQPS4235F1Z1	Charge - VIII	7,284
19		16AGOPB0875A1ZS	Charge - VIII	3,57,553
20		16AAACP0485D1ZR	Charge - VIII	29,209
21		16AAACP0486A1ZW	Charge - VIII	8,890
22	Mismatch of ITC availed between annual return and financial statements (Table 12F of GSTR-9C)	16AJVPS9821K1Z8	Charge-II	33,26,387
23		16AJVPS9821K3Z6	Charge-II	29,16,644
24		16AARFP9176F1ZM	Charge-II	12,49,041
25		16ABTPD7579D1ZA	Charge-III	21,40,264
26		16AAFFK5678K1ZT	Charge-III	4,31,441
27		16AAECM7627A1ZQ	Charge - VIII	7,02,207
28	Reconciliation between ITC availed in annual return with expenses in financial statement (Table 14T of Form GSTR 9C)	16AAACT3910D1ZV	Charge - VIII	1,18,35,437
29		16AAECM5260H1ZJ	Charge - VIII	37,19,602
30		16AADCM7418C1ZQ	Charge - VIII	31,45,658
31		16AASFP3517B1ZC	Charge - VIII	15,63,214
32		16AAHFD1317J1ZO	Charge - VIII	13,86,125

## Appendix 5.2.9 (concl.d.)

## Under correspondence with taxpayers

{Reference: Paragraph 5.2.6.3(i)}

Sl. No.	Dimension	GSTN	Charge	Amount (in ₹)
33	Mismatch in turnover between annual return and financial statement (Table 5R of GSTR 9C)	16BBTPS0396G2Z2	Ambassa	<sup>262</sup>
34		16AHDPS9177J1ZO	Charge - VII	<sup>263</sup>
35		16AAACD4950B1Z5	Charge - VII	<sup>264</sup>
36		16AACCR1459F1ZJ	Charge - VII	<sup>265</sup>
37		16AGXPD1103G1ZQ	Charge - VII	<sup>266</sup>
38		16AABFN2612E1ZV	Charge - VII	<sup>267</sup>
39		16AAALT1090R1ZG	Charge - VIII	<sup>268</sup>
40	Mismatch in tax paid between books of accounts and annual return (Table 9R of GSTR-9C)	16AJVPS9821K3Z6	Charge-II	15,01,589
41		16ACYPN3961F1Z3	Charge-II	5,90,852
42		16AABFN2612E1ZV	Charge - VII	11,98,638
43		16AADCC8088Q1ZV	Charge - VII	2,09,050
44		16AAALT1090R1ZG	Charge - VIII	36,35,222
45		16AAACH1766P1Z8	Charge - VIII	5,35,175
46		16AAACB2894G1ZQ	Charge - VIII	1,91,310
47	16AHTPS0439H1ZY	Charge - VIII	1,42,091	
48	Undischarged tax liability	16AJVPS9821K3Z6	Charge-II	18,24,006
49		16AHKPS7896K1Z9	Charge-II	29,41,351
50		16AAECS4335F1ZJ	Charge - VII	46,15,562
51		16AADCS2469K1Z2	Charge - VII	92,75,628
52	Short payment of interest on delay payment.	16AAJPK1451A1ZA	Charge-II	2,99,966
53		16AADCD4705H1ZX	Charge-II	1,79,129
54		16BOFPS2897F2ZH	Charge-II	6,35,812
55		16AAACJ5184F1ZN	Charge - VII	9,80,299
56		16AAECT8071H1Z5	Charge - VII	6,13,004
57		16ABVPR4143H1Z8	Charge - VII	2,48,466
58		16AANFR5923L1ZO	Charge - VII	1,95,742
59		16AAFFL7288Q1ZE	Charge - VII	2,37,175
60		16AGSPA4256G1ZE	Charge - VIII	2,76,324
61		16AUOPB4946Q1ZY	Charge - VIII	1,73,759
62		16AAECP9270C1ZG	Charge - VIII	2,26,124
63	16ABBFS3770R1ZK	Charge - VIII	1,75,882	
<b>Total</b>				<b>8,81,77,085</b>

<sup>262</sup> Unreconciled turnover in Table 5R of GSTR-9C is ₹ 1,97,70,468<sup>263</sup> Unreconciled turnover in Table 5R of GSTR-9C is ₹ 1,44,00,855<sup>264</sup> Unreconciled turnover in Table 5R of GSTR-9C is ₹ 6,88,87,456<sup>265</sup> Unreconciled turnover in Table 5R of GSTR-9C is ₹ 5,07,36,684<sup>266</sup> Unreconciled turnover in Table 5R of GSTR-9C is ₹ 3,02,93,852<sup>267</sup> Unreconciled turnover in Table 5R of GSTR-9C is ₹ 2,23,93,020<sup>268</sup> Unreconciled turnover in Table 5R of GSTR-9C is ₹ 4,45,95,67,600

**Appendix 5.2.10**

**Audit rebuttal**

(Reference: Paragraph 5.2.6.4)

Sl. No.	Dimension	GSTN	Charge	Amount (in ₹)
1	Mismatch in availing ITC	16AADCC8088Q1ZV	Charge - VII	21,87,661
2		16AAACB5985C1ZS	Charge - VII	25,05,926
3		16AAHCS4907J1Z5	Charge - VII	90,69,433
4		16AMWPS2574H1ZC	Charge - VII	1,55,70,309
5	Mismatch of ITC availed between annual return and financial statements (Table 12F of GSTR-9C)	16AAHFP2649D1ZC	Charge-IV	59,92,445
6	Mismatch in tax paid between books of accounts and annual return (Table 9R of GSTR-9C)	16AGQPB8513P1ZW	Charge-II	1,76,855
7	Short payment of interest on delay payment	16AABCE7178B1ZT	Charge-IV	7,53,752
<b>Total</b>				<b>3,62,56,381</b>

## Appendix 5.2.11

**Delay in submission of returns**  
{Reference: Paragraph 5.2.6.5(ii)(a)}

(in ₹)

Sl. No.	GSTIN	Jurisdictional charge	Return Period	Due Dates	Filing Date	Cash Setoff	Delay (in days)	Interest Rate (in per cent)	Interest due
	1	2	3	4	5	6	7	8	9
1	16ATVPS5284L1ZL	Charge-II	September 2017	20-10-2017	<u>12-01-2018</u>	<u>2,51,120</u>	84	18	10,402.56
			December 2017	20-01-2018	<u>03-02-2018</u>	<u>1,96,926</u>	14	18	1,359.59
			February 2018	20-03-2018	<u>24-05-2018</u>	<u>2,18,739</u>	65	18	7,011.63
2	16AACFL8969P1ZD	Charge-VI	November 2017	20-12-2017	<u>14-06-2018</u>	<u>23,090</u>	176	18	2,004.08
			December 2017	20-01-2018	<u>18-06-2018</u>	<u>60,846</u>	149	18	4,470.93
3	16BIMPS7519H1ZQ	Charge - VII	July 2017	20-08-2017	<u>29-08-2017</u>	<u>23,21,330</u>	9	18	10,302.88
			August 2017	20-09-2017	<u>21-09-2017</u>	<u>8,96,014</u>	1	18	441.86
			September 2017	20-10-2017	<u>24-10-2017</u>	<u>14,92,882</u>	4	18	2,944.86
4	16AAACR6117Q2Z0	Charge - VIII	August 2017	20-09-2017	<u>21-09-2017</u>	<u>2,89,626</u>	1	18	142.82
			October 2017	20-11-2017	<u>26-11-2017</u>	<u>48,939</u>	6	18	144.80
			November 2017	20-12-2017	<u>21-12-2017</u>	<u>3,56,653</u>	1	18	175.88
5	16AAKCA5823G1ZQ	Charge - VIII	September 2017	20-10-2017	<u>25-05-2018</u>	<u>25,431</u>	217	18	2,721.46
			October 2017	20-11-2017	<u>16-06-2018</u>	<u>1,57,004</u>	208	18	16,104.73
			December 2017	20-01-2018	<u>26-06-2018</u>	<u>1,52,112</u>	157	18	11,777.21
6	16AVEPS7445N2ZU	Charge - VIII	August 2017	20-09-2017	<u>14-10-2017</u>	<u>1,41,050</u>	24	18	1,669.41
			September 2017	20-10-2017	<u>23-10-2017</u>	<u>2,47,050</u>	3	18	365.49
			November 2017	20-12-2017	<u>22-12-2017</u>	<u>29,851</u>	2	18	29.44
			December 2017	20-01-2018	<u>19-02-2018</u>	<u>1,88,467</u>	30	18	2,788.27
			March 2018	20-04-2018	<u>23-04-2018</u>	<u>2,36,547</u>	3	18	349.95

**Appendix 5.2.11 (concl.)**

**Delay in submission of returns**  
*{Reference: Paragraph 5.2.6.5(ii)(a)}*

(in ₹)

Sl. No.	GSTIN	Jurisdictional charge	Return Period	Due Dates	Filing Date	Cash Setoff	Delay (in days)	Interest Rate (in per cent)	Interest due
1	2	3	4	5	6	7	8	9	10
7	16AARFK7454M1ZJ	Bishalgarh	September 2017	20-10-2017	<u>03-05-2018</u>	<u>12,180</u>	195	18	1,171.28
			October 2017	20-11-2017	<u>03-05-2018</u>	<u>85,260</u>	164	18	6,895.54
			November 2017	20-12-2017	<u>29-05-2018</u>	<u>41,18,920</u>	160	18	3,24,999.71
			December 2017	20-01-2018	<u>16-08-2018</u>	<u>2,12,205</u>	208	18	21,767.00
			January 2018	20-02-2018	<u>07-09-2019</u>	<u>87,81,444</u>	564	18	24,42,444.36
8	16AZIPD6343A2ZT	Bishalgarh	February 2018	20-03-2018	<u>21-03-2018</u>	<u>10,18,800</u>	1	18	502.42
9	16AACFU6266G1Z1	Bishalgarh	August 2017	20-09-2017	<u>27-09-2017</u>	<u>1,69,125</u>	7	18	583.82
			September 2017	20-10-2017	<u>16-11-2017</u>	<u>1,93,025</u>	27	18	2,570.14
			October 2017	20-11-2017	<u>26-12-2017</u>	<u>2,87,794</u>	36	18	5,110.32
			November 2017	20-12-2017	<u>24-01-2018</u>	<u>5,30,133</u>	35	18	9,150.24
			December 2017	20-01-2018	<u>16-02-2018</u>	<u>4,69,842</u>	27	18	6,255.97
			January 2018	20-02-2018	<u>17-03-2018</u>	<u>11,05,476</u>	25	18	13,629.15
			February 2018	20-03-2018	<u>20-04-2018</u>	<u>14,53,368</u>	31	18	22,218.61
			March 2018	20-04-2018	<u>19-05-2018</u>	<u>17,74,130</u>	29	18	25,372.48
10	16APDPR6406H1ZV	Bishalgarh	September 2017	20-10-2017	<u>24-11-2017</u>	<u>7,33,063</u>	35	18	12,652.86
			October 2017	20-11-2017	<u>27-11-2017</u>	<u>5,56,819</u>	7	18	1,922.16
			February 2018	20-03-2018	<u>21-03-2018</u>	<u>3,87,102</u>	1	18	190.89
			March 2018	20-04-2018	<u>24-05-2018</u>	<u>1,00,448</u>	34	18	1,684.22
<b>Total</b>									<b>29,74,329.02</b>

## Appendix 5.2.12

## Mismatch in ITC claimed by the taxpayers

*{Reference: Paragraph 5.2.6.5(ii)(b)}*

Sl. No.	GSTIN	Charge	GSTR3B ITC Availed (in ₹)	GSTR2A ITC eligible (in ₹)	Difference (3B - 2A) (in ₹)	GSTR9_8D table (in ₹)
1	16AAACN3053B1Z3	Charge-I	11,33,59,340	7,82,00,636	3,51,58,704	-3,75,44,226
2	16AAECT9428J1ZX	Charge-II	6,52,31,317	5,44,84,535	1,07,46,783	-1,07,62,663
3	16ATVPS5284L1ZL	Charge-II	2,13,48,290	1,73,90,438	39,57,851	-54,290
4	16AAACS9939D1Z7	Charge-V	1,82,32,211	1,61,75,967	20,56,244	-21,20,712
5	16ACAFS0417M1Z7	Charge-V	5,48,58,440	1,18,14,537	4,30,43,900	-4,17,02,774
6	16AACCE9137D1ZT	Charge-VI	47,28,036	36,37,782	10,90,253	-8,89,644
7	16AVWPS6181K1ZK	Charge-VI	20,92,103	9,79,211	11,12,892	-65,163
8	16AXDPC0281F1Z1	Charge-VI	34,93,160	23,85,526	11,07,634	-3,77,972
9	16BIMPS7519H1ZQ	Charge - VII	1,00,48,378	59,76,405	40,71,973	-22,93,960
10	16AAACR6117Q2Z0	Charge - VIII	1,73,24,761	1,26,30,435	46,94,325	-41,04,268
11	16AAKCA5823G1ZQ	Charge - VIII	64,18,696	51,10,290	13,08,405	-13,82,065
12	16AAACT1426A1Z2	Charge - VIII	1,30,48,416	1,01,07,279	29,41,136	-26,07,482
13	16AAFCK1502P1ZI	Charge - VIII	34,77,204	9,72,098	25,05,105	-2,44,71,740
14	16AVEPS7445N2ZU	Charge - VIII	25,85,282	18,02,722	7,82,559	-9,51,965
15	16AAGCS9294M1ZI	Charge - VIII	1,90,87,475	76,42,629	1,14,44,845	-11,01,616
16	16ACUPP3799B1Z1	Charge - VIII	50,59,536	24,76,694	25,82,842	0
17	16AACFU6266G1Z1	Bishalgarh	17,74,478	15,19,818	2,54,660	-1,31,774
18	16APDPR6406H1ZV	Bishalgarh	1,23,39,720	1,10,25,133	13,14,587	-12,17,138
19	16ASAPS8250N1Z8	Bishalgarh	73,83,485	44,57,843	29,25,642	4,41,622
20	16AZIPD6343A2ZT	Bishalgarh	5,70,211	2,54,402	3,15,809	0
<b>Total amount</b>					<b>13,34,16,149</b>	

## Appendix 5.2.13

## Mismatch of ITC in ECL

*{Reference: Paragraph 5.2.6.5(ii)(b)}*

Charge	GSTIN	Table 6A figure	Table 6I figure	Table 6J figure
		(₹ in crore)	(₹ in crore)	(₹ in crore)
Charge-II	<u>16ATVPS5284L1ZL</u>	2.19	2.13	-0.06
Charge - VIII	<u>16AAACR6117Q2Z0</u>	1.73	1.67	-0.06
Charge - VIII	<u>16AAGCS9294M1ZI</u>	2.02	0.91	-1.11
<b>Total amount</b>				<b>-1.23</b>

**Appendix 5.2.14**

**Mismatch of ITC under RCM (with payment)**

{Reference: Paragraph 5.2.6.5(ii)(b)}

Charge	GSTIN	GSTR3B Table - 3.1(d) (in ₹)	GSTR9 Table (6C+6D+6F) (in ₹)	Difference (in ₹)
Bishalgarh	16APDPR6406H1ZV	44,44,435	45,15,634	-71,199

**Appendix 5.2.15**

**Mismatch of ITC availed in annual returns and financial statements**

{Reference: Paragraph 5.2.6.5(ii)(b)}

(₹ in crore)

Sl. No.	Charge Name	GSTIN	GSTR-9C		
			Table 14S	Table 14R	Table 14T (14S-14R)
1	Charge -I	16AAACI5950L1ZD	89.31	88.27	1.04
2	Charge-I	16AAACN3053B1Z3	10.86	0	10.86
<b>Total</b>					<b>11.90</b>

**Appendix 5.2.16**

**Short discharged of tax liability**

{Reference: Paragraph 5.2.6.5(ii)(c)}

GSTIN	Charge	GSTR 1 Tax liability (in ₹)	GSTR 9 Tax liability (in ₹)	Greater value of Tax liability between GSTR1 or GSTR9 (in ₹)	GSTR 9 Tax payment (in ₹)	Short tax payment (6-5) (in ₹)
1	2	3	4	5	6	7
16AAKCA5823G1ZQ	Charge-VIII	66,79,769	67,06,023	67,06,023	66,58,404	-47,619
16AKCPP0564E1ZF	Teliamura	54,27,993	43,42,743	54,27,993	43,42,743	-10,85,250
<b>Total</b>						<b>-11,32,869</b>

## Appendix 5.2.17

## Un-reconciled taxable turnover and payment of tax

*{Reference: Paragraph 5.2.6.5(ii)(c)}*

Table 7 (GSTR-9C)				
Jurisdiction	GSTIN	Figure from Table 7E	Figure from Table 7F	Figure from Table 7G
		(in ₹)	(in ₹)	(in ₹)
Charge-I	16AAACN3053B1Z3	1,04,99,94,946	1,05,16,13,914	16,18,968
Table 9 (GSTR-9C)				
Charge-I	GSTIN	Figure from Table 9P	Figure from Table 9Q	Figure from Table 9R (9Q-9P)
		(in ₹)	(in ₹)	(in ₹)
	16AAACN3053B1Z3	13,62,90,670	13,10,05,668	-52,85,002

**Appendix 5.2.18**

**Taxpayers with discrepancies in classification of supplies and rate of taxes**

{Reference: Paragraph 5.2.6.5(ii)(d)}

Sl. No.	GSTIN	Charge	Evaluation revealed					Remarks
			HSN/ SAC code as declared in Registration Form	HSN/ SAC code as per notification of Finance Department, Tripura	Description of goods/ services	Rate of tax declared in GSTR9 (in per cent)	Rate of tax as per Finance Department, Tripura notification (in per cent)	
1	16AAACN3053 B1Z3	Charge-I	440410	9954	Works Contract Services	12, 15 & 18	18	SAC code was not same as declared in registration Form and Finance Department, Tripura. Besides, in GSTR9 the taxpayer paid tax at the rate of 12 per cent, 15 per cent & 18 per cent but the service was taxable with a single rate of 18 per cent as per Finance Department, Tripura.
			440406	997211	Renting of Immovable Property Services	Nil	18	The taxpayer claimed exemption as declared in GSTR 9 though service was taxable at 18 per cent as per Finance Department, Tripura
2	16AAECT9428 J1ZX	Charge-II	87120010	8712	Bicycles and other cycles (including delivery tricycles), not motorised.	5, 12, 18 & 28	12	The taxpayer dealt with goods taxable at 12 per cent & 18 per cent as per Finance Department, Tripura, but paid tax in four slabs of five per cent, 12 per cent, 18 per cent and 28 per cent.
			72151000	7215	All bars and rods, of iron or non-alloy steel		18	
			76041039	7604	Aluminium bars, rods and profiles		18	

## Appendix 5.2.18 (contd.)

## Taxpayers with discrepancies in classification of supplies and rate of taxes

*{Reference: Paragraph 5.2.6.5(ii)(d)}*

Sl. No.	GSTIN	Charge	Evaluation revealed					
			HSN/ SAC code as declared in Registration Form	HSN/ SAC code as per notification of Finance Department, Tripura	Description of goods/ services	Rate of tax declared in GSTR9 (in per cent)	Rate of tax as per Finance Department, Tripura notification (in per cent)	Remarks
			76109030	7610	Aluminium structures (excluding prefabricated buildings of heading 9406) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frame works, balustrades, pillars and columns); aluminum plates, rods, profiles, tubes and the like, prepared for use in structures.		18	
			23040010	2304	Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya bean oil		5	
			9101110	9101	Wristwatches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal		18	
			17031000	1703	Molasses		28	

**Appendix 5.2.18 (contd.)**

**Taxpayers with discrepancies in classification of supplies and rate of taxes**

{Reference: Paragraph 5.2.6.5(ii)(d)}

Sl. No.	GSTIN	Charge	Evaluation revealed					Remarks
			HSN/ SAC code as declared in Registration Form	HSN/ SAC code as per notification of Finance Department, Tripura	Description of goods/ services	Rate of tax declared in GSTR9 (in per cent)	Rate of tax as per Finance Department, Tripura notification (in per cent)	
			73229010	73229010	Radiators for central heating, not electrically heated, and parts thereof, of iron or steel, etc.		18	
			25161100	2516	Granite crude or roughly trimmed		5	
			25140000	2514	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.		5	
			25151210	2515	Marble and travertine, crude or roughly trimmed.		5	
			85287100	8528	Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, etc.		28	
			85437099	8543	Electrical machines and apparatus, having individual functions not specified or included elsewhere in this Chapter		18	

## Appendix 5.2.18 (contd.)

## Taxpayers with discrepancies in classification of supplies and rate of taxes

{Reference: Paragraph 5.2.6.5(ii)(d)}

Sl. No.	GSTIN	Charge	Evaluation revealed					Remarks
			HSN/ SAC code as declared in Registration Form	HSN/ SAC code as per notification of Finance Department, Tripura	Description of goods/ services	Rate of tax declared in GSTR9 (in per cent)	Rate of tax as per Finance Department, Tripura notification (in per cent)	
			85442010	8544	Insulated wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, etc.		18	
			440165	-	Broadcasting Service		18	
3	16AARFK7454 M1ZJ	Bishalgarh	440410	9954	Works Contract Services	-	18	The SAC code and rate of tax could not be cross verified since the taxpayer did not file GSTR9C.
4	16AACFU6266 G1Z1	Bishalgarh	40121100	4012	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre tread sand tyre flaps, of rubber.	5	18	As declared in GSTR9, taxpayer paid tax at five per cent. But the goods were taxable at the rate of 18 per cent as per Finance Department, Tripura.
5	16ASAPS8250 N1Z8	Bishalgarh	96161010	9616	Scent sprays and similar toilet sprays, and mounts and heads therefore; powder-puffs, etc.	5, 12, 18 & 28	28	As per GSTR9 the taxpayer paid tax at five per cent, 12 per cent, 18 per cent & 28 per cent. But as per Finance Department, Tripura no such goods were found taxable at five per cent.
			34011190	3401	Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, pieces or shapes, etc.		18	

**Appendix 5.2.18 (concl.)**

**Taxpayers with discrepancies in classification of supplies and rate of taxes**

*{Reference: Paragraph 5.2.6.5(ii)(d)}*

Sl. No.	GSTIN	Charge	Evaluation revealed					Remarks
			HSN/ SAC code as declared in Registration Form	HSN/ SAC code as per notification of Finance Department, Tripura	Description of goods/ services	Rate of tax declared in GSTR9 (in per cent)	Rate of tax as per Finance Department, Tripura notification (in per cent)	
			22021090	2202	Waters, Including Mineral Waters and aerated Waters, etc.		12	
			19041090	1904	Puffed rice, commonly known as Muri, flattened or beaten rice, etc.		Nil	
			39199090	3919	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls, etc.		18	