

Appendix 2.1.1

(Refer Paragraph 2.1.3)

Sampled units

Sl. No.	District	Work Division	Local Body/Urban Development Authority	Welfare Scheme
1	Cuttack	1. R&B Division, Charbatia (Works Department) 2. R&B Division No. I, Cuttack (Works Department)	1. Cuttack Development Authority 2. Cuttack Municipal Corporation	1. Nirman Shramik Pucca Ghar Yojana (Panchayati Raj & Drinking Water Department); 2. Death assistance;
2	Keonjhar	1. Megalift Projects Division, Keonjhar (Water Resource Department) 2. R&B Division, Ghatagaon (Works Department)	1. Keonjhar Town Planning Unit	3. Education assistance; 4. Marriage assistance; 5. Recognition of Prior Learning Scheme;
3	Khurda	1. Megalift Projects Division, Bhubaneswar (Water Resource Department) 2. R&B Division-II, Bhubaneswar (Works Department)	1. Bhubaneswar Development Authority 2. Bhubaneswar Municipal Corporation	6. Assistance for Tools; 7. Assistance for Safety equipment; 8. Assistance under Nirman Kusum; 9. Maternity assistance;
4	Ganjam	1. R&B Division No. 1, Berhampur (Works Department) 2. Irrigation Division, Bhanjanagar (Water Resource Department)	1. Berhampur Development Authority 2. Berhampur Municipal Corporation	10 Skill Upgradation.

Appendix 2.1.2
(Refer Paragraph 2.1.8)

Scheme-wise number of beneficiaries covered and amount utilised by the Board, during FYs 2017-18 to 2021-22

Sl. No.	Welfare scheme	No. of beneficiaries covered	Amount utilised (₹ in crore)
1	Education Assistance	3,93,012	190.94
2	Assistance for Tools	1,61,908	64.44
3	Safety Equipment	1,67,869	16.45
4	Marriage Assistance	75,740	266.06
5	Maternity Assistance	14,975	14.83
6	Death Assistance	25,547	353.94
7	Nirman Shramik Pacca Ghar Yojana	19,806	230.00
8	Nirman Shramik Pension Yojana	451	1.15
9	Nirman Kusum	18,535	25.00
10	Skill Development	2	0 ¹⁰³
11	Bi-cycles Assistance	3,64,780	144.19
12	Funeral Assistance	24,999	12.47
13	Recognition of Prior Learning	3,77,102	327.30
14	Special Financial Assistance for Covid	20,72,738	626.28
Total			2,273.05

(Source: Information furnished by the Board)

¹⁰³ ₹ 6,000, rounded off to 0'

Appendix 2.1.3

(Refer Paragraph 2.1.8.2)

Number of beneficiaries covered and amounts utilised, under the 10 test-checked Schemes, in the sampled districts, during FYs 2017-18 to 2021-22

(Amounts ₹ in lakh)

Sl. No.	Welfare scheme	Cuttack		Keonjhar		Ganjam		Khurda		Total	
		No. of beneficiaries covered	Amount utilised	No. of beneficiaries covered	Amount utilised	No. of beneficiaries covered	Amount utilised	No. of beneficiaries covered	Amount utilised	No. of beneficiaries covered	Amount utilised
1	Marriage Assistance	6,073	1,866.95	2,183	736.20	8,124	2,979.80	1,206	419.65	17,586	6,002.60
2	Educational Assistance	36,710	1,812.23	29,862	1,469.94	37,475	1,777.40	24,548	1,246.72	1,28,595	6,306.29
3	Maternity Assistance	169	16.12	935	93.84	1,227	120.86	825	62.24	3,156	293.06
4	Death Assistance	1,897	2,304.50	1,258	1,599.50	1,974	2761.00	1,785	1,592.15	6,914	8,257.15
5	Tools Assistance	10,309	386.84	804	32.16	0	0	31,355	1254.20	42,468	1,673.20
6	Safety equipment	70,530	676.66	0	0	0	0	16,758	167.58	87,288	844.24
7	Nirman Shramik Pacca Ghar Yojana	1,964	2,356.80	576	748.80	5,578	7,251.40	49	58.80	8,167	10,415.80
8	Nirman Shramik Pension Yojana	125	5.65	235	10.62	115	5.2	165	7.46	640	28.93
9	Nirman Kusum	2,420	348.67	755	112.84	2,325	287.92	634	88.50	6,134	837.93
10	Skill Development	0	0	0	0	0	0	0	0	0	0.00
Total			9,774.42		4,803.90		15,183.58		4,897.30		34,659.20

(Source: Information furnished by the Board)

Appendix 3.1.1

(Refer Paragraph 3.1.2.1)

STGHs remaining incomplete, as of March 2022 and expenditure incurred thereon

Sl. No.	Year of Sanction (FY)	District	Girls' hostel	Executing Agency	Estimated Ccost (in ₹ lakh)	Expenditure incurred (in ₹ lakh)
1	2009-10	Kalahandi	STGH building at Sohagpur Sevashram	BDO, Bhawanipatna	47.40	38.72
2	2009-10	Kalahandi	STGH building at Poruaguda High School	BDO, Kalampur	48.25	27.63
3	2009-10	Gajapati	100 seated STGH at Kattama Upper Primary School	PA, ITDA, Parlakhemundi	50.00	28.50
4	2009-10	Kalahandi	STGH building at Lubengarh Residential School	BDO, M.Rampur	42.48	8.07
5	2010-11	Gajapati	100 seated STGH Building at Mandimera Upper Primary School under Mohana Block	PA, ITDA, Parlakhemundi	51.50	43.74
6	2011-12	Gajapati	100 seated STGH at N. Jhalarsing Girls' High School	PA, ITDA, Parlakhemundi	50.00	47.93
7	2011-12	Malkangiri	200 seated STGH building at Mahupader	PA, ITDA, Malkangiri	150.00	139.02
8	2013-14	Rayagada	100 seated STGH at Kanabai High School	PA, ITDA, Gunupur	51.78	36.65
9	2013-14	Sundergarh	100 seated STGH at Rajabasa Sevashram under Lahunipadablock	PA, ITDA, Bonai	50.00	50.00
10	2020-21	Malkangiri	100 seated STGH building at Panasput	PA, ITDA, Malkangiri	80.00	56.47
11	2020-21	Malkangiri	200 seated STGH building at Andrapalli	PA, ITDA, Malkangiri	80.00	25.57
12	2020-21	Malkangiri	100 seated STGH building at Darlabeda	PA, ITDA, Malkangiri	80.00	30.19
13	2020-21	Malkangiri	100 seated STGH building at Jantri	PA, ITDA, Malkangiri	80.00	0
		Total			861.41	532.49

(Source: Information furnished by the concerned DWO/ PA/ ITDA)

Appendix 3.1.2

(Refer Paragraph 3.1.2.2)

Hostels completed, but not in use, due to non-completion of boundary walls (as of March 2022)

Sl. No.	Year of Sanction	District	Girls hostel	Estimated cost (₹ in lakh)	Expenditure (₹ in lakh)	Date of completion in all respect
1	2009-10	Kalahandi	STGH building at Ulikupa High School	40.07	26.70	Not available
2	2009-10	Kalahandi	STGH building at Seragada High School	40.77	25.78	Not available
3	2009-10	Kalahandi	STGH building at Belgaon High School	53.03	53.03	30 December 2012
4	2009-10	Kalahandi	STGH building at Nishanpur High School	41.41	40.29	Not available
5	2009-10	Kalahandi	STGH building at Gochhadengen High School	49.89	46.91	Not available
6	2009-10	Kalahandi	STGH building at Habaspur High School	41.66	38.25	14 November 2017
7	2009-10	Gajapati	100 seated STGH at Burusingi Sevashram, under Raygada Block	41.50	41.41	Not available
8	2009-10	Kandhamal	100 seated STGH at Banabasi High School, Nuapadar under Phiringia Block	50.00	50.00	22 November 2019
9	2009-10	Balasore	Raghuchalk Ashram School	48.80	48.80	20 March 2019
10	2011-12	Gajapati	Indira Memorial, Chandiput	100.00	100.00	Not available
11	2013-14	Mayurbhanj	200 seated STGH at Boring Ashram School	121.69	121.69	16 February 2016
12	2013-14	Gajapati	Construction of 100 seated STGH at SKCG College, Parlakhemundi	120.00	100.86	Not available
13	2013-14	Keonjhar	Satya Narayan Mahavidyalay, Dhenkikote	154.43	154.43	18 August 2016
14	2015-16	Gajapati	100 seated STGH at Ramgiri Government SSD Higher secondary school, Ramgiri	150.00	124.61	Not available
15	2019-20	Malkangiri	100 seated ST Girls' Hostel, Sarkubandh	80.00	71.56	28 July 2022
16	2020-21	Malkangiri	100 seated ST Girls' Hostel, Jantapai	80.00	53.36	21 October 2022
	Total			1,213.25	1,097.68	

(Source: Information furnished by the concerned DWO/ PA/ITDA)

Appendix 3.1.3

(Refer Paragraph: 3.1.2.3)

Hostels that remained non-functional due to want of repair and maintenance

Sl. No.	Year of sanction	District	Girls' hostel	Estimated cost (₹ in lakh)	Expenditure (₹ in lakh)	Date of completion, in all respects	Date of handing over of hostel	No. of students enrolled
1	2009-10	Kalahandi	STGH building at Sagada UP	50.00	49.66	Not available	13.07.2017	85
2	2009-10	Kalahandi	STGH building at Chhayadevi High School, Nuapada	45.08	44.21	Not available	Handed over ¹⁰⁴	16
3	2009-10	Kalahandi	STGH building at Banijara High School	48.50	48.50	30 March 2015	22 December 2016	90
4	2009-10	Kalahandi	STGH building at Mahaling High School	48.50	48.50	30 December 2012	30 December 2012	55
5	2009-10	Kalahandi	STGH building at Dahagaon High School	55.50	55.50	Not available	28 June 2017	38
6	2009-10	Kalahandi	STGH building at Gokuleswar High School	55.50	55.50	Not available	22 December 2012	57
7	2009-10	Kalahandi	STGH building at Funda High School	56.97	56.97	Not available	27 June 2017	26
8	2013-14	Phulbani	Kandhamal Mahavidyalay	120.00	120.00	Not available	29 April 2020	160
9	2013-14	Maurbhanj	Kaptipada College, Kaptipada	208.31	208.31	27 September 2019	19 August 2019	263
	Total			688.36	687.15			

(Source: Information furnished by the concerned DWO/ PA, ITDA)

¹⁰⁴ The Headmaster confirmed handing over of the hostel building but the ITDA, Th. Rampur, Kalahandi district could not provide date of handing over

Appendix 3.1.4
(Refer Paragraph 3.1.2.4)

Hostels remaining non-functional, due to lack of ST girls

Sl. No.	Year of Sanction	District	Girls' hostel	Executing Agency	Estimated cost (₹ in lakh)	Expenditure (₹ in lakh)	Date of handing over of Hostel	No. of students enrolled during the year 2021-22
1	2009-10	Kalahandi	STGH building at Kasurpada High School	EE (R&B), Bhawanipatna	51.50	51.50	22 December 2016	45
2	2009-10	Kalahandi	STGH building at Govt. High School, Belkhandi	BDO, Kesinga	43.43	43.43	2 April 2016	10
3	2009-10	Kalahandi	STGH building at Pourkela High School	BDO, Karlamunda	50.16	50.16	20 February 2016	27
4	2013-14	Kalahandi	STGH at Sanyasi Uchha Vidyalaya, Mursingh, Narla	Project Administrator, Integrated Tribal Development Agency, Th.Rampur	71.00	71.00	21 April 2016	7
5	2013-14	Kalahandi	STGH at M.Rampur (Durgamadhab High School)	PA, ITDA, Th.Rampur	62.00	62.00	7 February 2017	40
6	2013-14	Keonjhar	200 seated STGH at Barbil College, Barabil	PA, ITDA, Keonjhar	163.53	152.04	15 February 2016	324
7	2013-14	Sundargarh	100 seated STGH at Lahunipada College	PA, ITDA, Banai	150.00	150.00	2 August 2017	48
8	2013-14	Sambalpur	VSS High School, Kabarapalli under the Jujomura Block	BDO, Jujomara	48.27	48.27	23 December 2015	Not available
9	2013-14	Sundargarh	100 seated STGH at Mahura Sebashram, Nuapadar under the Lahunipada block	PA, ITDA, Banai	53.50	53.5	28 January 2017	12
	Total				693.39	681.90		

(Source: Information furnished by the concerned DWO/ PA, ITDA)

Appendix 3.1.5
(Refer Paragraph 3.1.5.1)

Non-levy of penalty on defaulting contractors of Hostel construction works

Sl. No.	Girls' Hostels	Executing Agency	Estimated cost (₹ in lakh)	Agreement value (₹ in lakh)	Date of commencement of works	Scheduled date of completion (SDOC)	Date of completion of work	Delayed beyond SDOC	Value of work done (₹ in lakh)	Extension of Time applied	Compensation due ¹⁰⁵ (₹ in lakh)
1	Girls Hostel at Sarkubandha, Malakangiri	ITDA, Malkangiri	63.78	58.52	10 November 2020	9 October 2021	28 July 2022	291	71.56	No	6.38
2	Jantapai, Malakangiri	ITDA, Malkangiri	63.78	58.30	10 November 2020	9 October 2021	21 October 2022	376	53.36	No	6.38
3	Bharsing High School, Gunupur	ITDA, Gunupur	50.00	35.96	15 November 2011	15 May 2012	24 June 2013	404	35.96	No	5.00
4	Gulunthi High School, Gunupur	ITDA, Gunupur	85.00	65.81	17 June 2017	16 March 2018	22 November 2019	615	65.81	No	8.50
5	Gotiguda High School, Gunupur	ITDA, Gunupur	85.00	74.46	24 June 2017	23 March 2018	29 January 2021	1042	69.61	No	8.50
6	Kopapadar High School Gunupur	ITDA, Gunupur	85.00	66.84	21 June 2017	20 March 2018	28 October 2019	586	59.07	No	8.50
7	Boring Ashram School under Thakurmunda Block	ITDA, Karanjia	121.68	121.68	24 February 2014	23 October 2014	16 December 2016	784	121.69	No	12.17
8	Panasput, Malkangiri	ITDA, Malkangiri	66.02	66.02	10 November 2020	9 October 2021	Incomplete	447	56.47	No	6.60
9	STGH at Darlabeda	ITDA, Malkangiri	65.35	61.03	10 November 2020	9 October 2021	Incomplete	447	30.19	No	6.54

¹⁰⁵ Maximum 10 per cent of the agreement value

Sl. No.	Girls' Hostels	Executing Agency	Estimated cost (₹ in lakh)	Agreement value (₹ in lakh)	Date of commencement of works	Scheduled date of completion (SDOC)	Date of completion of work	Delayed beyond SDOC	Value of work done (₹ in lakh)	Extension of Time applied	Compensation due ¹⁰⁵ (₹ in lakh)
10	STGH Andrapally, Malkangiri	ITDA, Malkangiri	65.90	64.21	10 November 2020	9 October 2021	Incomplete	447	25.57	Yes but not sanctioned	6.59
11	STGH Jantri, Malkangiri	ITDA, Malkangiri	65.97	63.80	31 December 2020	30 November 2021	Incomplete	395	0	No	6.60
12	Katama High School, Parlakhemundi	ITDA, Parlakhemundi	50.00	46.32	18 January 2017	15 October 2017	Incomplete	1903	29.96	No	5.00
13	N. Jhalarsingi, Parlakhemundi	ITDA, Parlakhemundi	50.00	50.00	17 June 2013	17 March 2014	Incomplete	3210	47.93	No	5.00
14	Ramgiri ST Girls hostel Higher Secondary School, Parlakhemundi	ITDA, Parlakhemundi	150.00	130.57	27 September 2016	27 June 2017	Incomplete	2012	124.61	No	15.00
15	SKCG College, Paralakhemundi	ITDA, Parlakhemundi	120.00	101.77	19 August 2013	19 July 2014	10 December 2017	1239	106.1	No	12.00
16	Mandimera UPS, Mohana block	ITDA, Parlakhemundi	51.50	33.45	8 November 2010	8 May 2011	Incomplete	4254	43.74	No	5.15
	Total		1,238.98	1,098.74					941.63		123.91

(Source: Information furnished by PA, ITDAs)

Appendix 3.1.6

(Refer Paragraph 3.1.5.2)

Irregular splitting of Hostel works

Sl. No.	ITDA	Girls' Hostel	Estimated cost	Expenditure on civil work	Expenditure on balance work	Status of work
			<i>(₹ in lakh)</i>			
1	ITDA, Th. Rampur	200 STGH at Haragouri Mahavidyalaya, Kasurla	140.00	99.12	40.88	Completed
2	ITDA, Th. Rampur	STGH at Sanyasi U. V.Narla	71.00	40.72	30.28	Completed
3	ITDA, Th. Rampur	STGH at M.Rampur	62.00	46.86	15.14	Completed
4	ITDA, Th. Rampur	STGH at RendoMajhiUchhaVidyapitha	59.00	44.66	14.34	Completed
5	ITDA, Th. Rampur	200 Seated STGH at OUAT, Bhawanipatna.	350.00	258.58	91.42	Completed
6	ITDA, Th. Rampur	STGH building at Lanjigarh High School	150.00	132.11	17.89	Completed
7	ITDA, Th. Rampur	STGH building at Lanjigarh High School	59.00	41.41	17.59	Completed
8	ITDA, Gunupur	STGH, Kopapadar High School	85.00	59.07	16.93	Completed
9	ITDA, Parlakhemundi	100 seated STGH building at SKCG College	120.00	100.86	19.14	Completed
10	ITDA, Parlakhemundi	100 seated STGH building at Ramgiri Govt. HSS girls	150.00	124.61	25.39	Completed
Total			1,246.00	948.00	289.00	

(Source: Information furnished by PA, ITDAs)

Appendix 3.1.7

(Referred Paragraph 3.1.5.3)

Irregular retention of unutilised funds, as of December 2022

Sl. No.	District	Executing agency	Girls' hostel	Year of sanction	Amount sanctioned	Expenditure	Balance
					(₹ in lakh)		
1	Kalahandi	BDO, Bhawanipatna under DRDA Kalahandi	STGH building at Sohagpur Sevashram	2009-10	47.40	38.72	8.68
2	Kalahandi	BDO, Bhawanipatna under DRDA Kalahandi	STGH building at Sagada Upper Primary School	2009-10	50.00	49.66	0.34
3	Kalahandi	BDO, Bhawanipatna under DRDA Kalahandi	STGH building at Chhayadevi High School, Nuapada	2009-10	45.08	44.21	0.87
4	Kalahandi	BDO, M. Rampur under DRDA Kalahandi	STGH building at Lubengarh Residential School	2009-10	42.48	8.07	34.41
5	Kalahandi	BDO, M. Rampur under DRDA Kalahandi	STGH building at Gochhadengen High School	2009-10	49.89	46.91	2.98
6	Kalahandi	BDO, Narla under DRDA Kalahandi	STGH building at Nishanpur High School	2009-10	41.41	40.29	1.12
7	Kalahandi	BDO, Narla under DRDA Kalahandi	STGH building at Ulikupa High School.	2009-10	40.07	26.70	13.37
8	Kalahandi	BDO, Narla under DRDA Kalahandi	STGH building at Saragarh High School	2009-10	40.77	25.78	14.99
9	Kalahandi	BDO, Junagarh under DRDA Kalahandi	STGH building at Habaspur High School	2009-10	41.66	38.25	3.41
10	Kalahandi	BDO, Kalampur under DRDA Kalahandi	STGH building at Poruaguda High School	2009-10	48.25	27.63	20.62
11	Khandhamal	PA, ITDA, Phulbani (Kandhamal)	100 seated STGH at Tellapali SS in Dindragam GP under Phiringia	2009-10	50.00	47.73	2.27
12	Gajapati	PA, ITDA, Paralakhemundi	STGH, N.Jhalarsingi Girls High School	2011-12	50.00	47.93	2.07
13	Malkangiri	PA, ITDA, Malkangiri	STGH, Mahupadar SSD High School	2011-12	150.00	139.02	10.98
14	Sundargarh	PA, ITDA, Bonai	STGH, Mahura SS under Lahunipara Block	2013-14	60.00	53.50	6.50
15	Rayagada	PA,ITDA, Gunupur	STGH, Kanabai High School	2013-14	59.00	36.00	23.00

Sl. No.	District	Executing agency	Girls' hostel	Year of sanction	Amount sanctioned	Expenditure	Balance
16	Gajapati	PA, ITDA, Paralakhemundi	STGH, Ramagiri Govt HSS (Girls)	2015-16	150.00	124.61	25.39
17	Malkangiri	PA, ITDA, Malkangiri	100 seated STGH at Sarkubandha	2020-21	80.00	46.62	33.38
18	Malkangiri	PA, ITDA, Malkangiri	100 seated STGH at Jantapai	2020-21	80.00	53.36	26.64
19	Malkangiri	PA, ITDA, Malkangiri	100 seated STGHat Darlabeda	2020-21	80.00	10.75	69.25
20	Malkangiri	PA, ITDA, Malkangiri	100 seated STGHat Andrapally	2020-21	80.00	14.97	65.03
21	Malkangiri	PA, ITDA, Malkangiri	100 seated STGHat Jantri	2020-21	80.00	0	80.00
22	Malkangiri	PA, ITDA, Malkangiri	100 seated STGHat Panasput	2020-21	80.00	41.48	38.52
		Total			1,446.01	962.19	483.82

(Source: Information furnished by PA, ITDA and hostel records)

Appendix 3.2.1

(Refer Paragraph 3.2.1)

Modules included in the scope of IFMS 1.0

Sl. No.	Module
1.	Budget Planning and Preparation
2.	Debt Management System
3.	Pension Finalisation and Preparation of Pension Payment Order
4.	e-Disbursement of Government claims
4.a	e-Disbursement of Government claims (Treasury Drawal)
4.b	e-Disbursement of Government claims (Cheque Drawal)
5.	New Pension Scheme monitoring system, including Employees Self Service for the new employees
6.	Centralised NPS Contribution Uploading
7.	Financial data warehouse and Budget Decision Support Systems -I
8.	Online/Offline Bill Submission and Integration Module
9.	Virtual Treasury Module (Integration with Cyber Treasury)
10.	Treasury-Budget Preparation and DSS Module Integration
11.	iOTMS Portal - Mobile Based Tax Payment Integration
12.	Accounts correction in iOTMS
13.	Sanction Order Database Module development and integration with payment module
14.	Budget Distribution - Advance from OCF Module Integration
15.	Bifurcation of State share and Central share from CSP
16.	Fund Management System
17.	Reserve Bank of India Integration and Monitoring of Ways and Means
18.	Works & Forest Bill Processing and Accounts generation
19.	Scheme of Consolidated Fund expenditure tracking incurred outside/ inside
20.	Budget Decision Support System -II
21.	Controlling Officer-wise online reconciliation
22.	Integration with work accounts & WAMIS
23.	iOTMS-CPSMS portal Integration
24.	Integration with Human Resource Management System
25.	Teachers Provident Fund
26.	Monitoring and Controlling Utilisation Certificate
27.	Online Payment request from Personal Ledger operator
28.	Online Audit and Inspection
29.	Payment - TPF Module Integration
30.	Treasury - Online Payment request by PL operator Module Integration
31.	Mobile based payment and transaction reporting system

The project scope of the IFMS 2.0 consists of four broad areas:

- I. Maintenance, support and enhancement of all the existing modules from IFMS 1.0.
- II. Monitoring and administration of existing hardware, network equipment and system software.
- III. Application development and maintenance of new modules.
- IV. Procurement, installation, commissioning and maintenance support for new hardware, network equipment and system software.

Modules included in the scope of IFMS 2.0

Sl. No.	Module
1.	Document Management System
2.	Identity and Access Management
3.	Mobile apps for all the modules of IFMS
4.	Commitment Management
5.	Bulk Disbursement
6.	DDO Codification

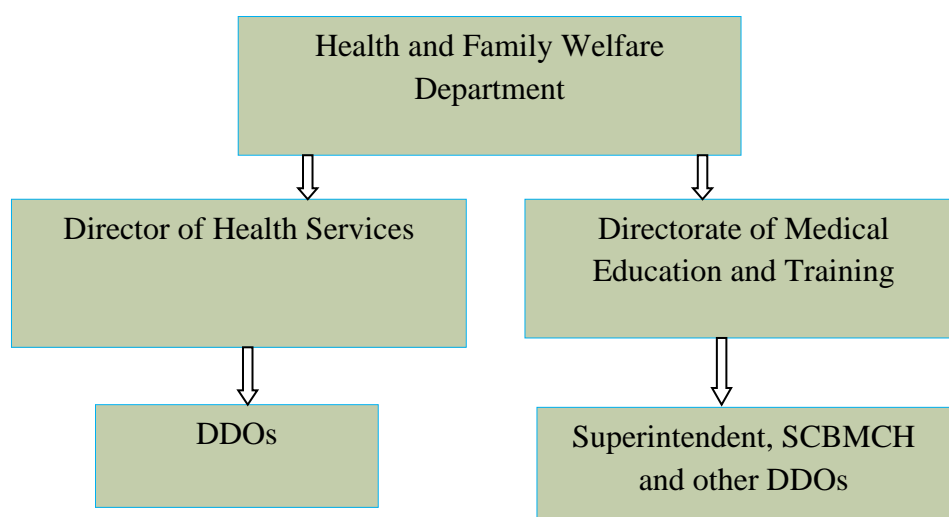
Appendix 3.2.2

{Refer Paragraph 3.2.9.1 (b)}

Non-provision to surrender the anticipated savings caused lapse of budget provision under NIRAMAYA-₹45.45 crore

The Odisha Government had launched the Niramaya scheme in 2016, one of its flagship schemes, for providing all essential medicines, free of cost to patients, coming to government health institutions. In the wake of COVID-19 pandemic, the importance of the scheme had raised many folds and the Health and Family Welfare (HFW) Department, made budget provision accordingly, to meet the alarming situation in the State.

The two Controlling Officers (COs) namely 1) Director of Health Services (DHS) and 2) Directorate of Medical Education and Training (DMET), are functioning under the HFW Department, as depicted below:



Due to huge amount of pending bills kept with the Central Store Technical Section, and in view of increased rate of COVID patients, coming to hospitals day by day, the office of the Superintendent, SCB Medical College and Hospital, Cuttack, requested (September 2020) the DMET, for an allotment of ₹50crore to clear up the dues of medicine suppliers. Further, the Superintendent, SCBMCH, also requested (October 2020) the HFW Department, for additional funds. In pursuance to this, the HFW Department, conveyed (November 2020) to the DHS to release an amount of ₹45.45 crore in favour of the Superintendent, SCBMCH, under the scheme “NIRAMAYA”.

Accordingly, the DHS allotted an amount of ₹45.45 crore, in favour of the Superintendent, SCBMCH, from the head of account (HoA) 12-2210-Medical and PH-SSS-DS-01-UHS-Allopathy-001-Direction and Administration-3384-BSKY-78717-NIRAMAYA (FREE Medicine), under the CO, DHS(O), through IFMS portal, prior to supplementary provision as the HoA is dealt by both DHS and SCBMCH. On 12 February 2021, a supplementary provision of ₹45.45 crore was provided to the Office of the Superintendent, SCBMCH, under the HoA 12-2210-05-105-3384-78717-NIRAMAYA, which is dealt by SCBMCH only.

In view of this, the DMET, instructed (February 2021) the Superintendent, SCBMCH, to draw the supplementary grant of ₹45.45 crore from the HoA 12-2210-Medical and PH-SSS-DS-05-METR-105-Allopathy-3384-BSKY-78717-NIRAMAYA (FREE Medicine) and deposit under the HoA 12-2210-01-001-3384-78717 of DHS, so that the said amount can be utilised by the DHS. Accordingly, the Office of the Superintendent, SCBMCH had drawn the amount, vide bill No. 841 and TV No. 197, dated 15.02.2021 (sanctioned vide SO No.202019178803 dated 15.02.21, under the 2210-05-105-3384-78717-000-21) for the purpose of “drawn and credited to DDO Current Account No. 30011429207, for Treasury Challan” out of Government Allotment. Thereafter, the amount of ₹45.45 crore was deposited under the HoA 12-2210-01-001-3384-78717, vide Challan No. 227, dated 17.02.2021 (Cheque No. 48658, dated 17.02.21, drawn on DDO’s Current Account). The fact was intimated to DMET and DHS (O), vide its letter No. 3850, dated 17.02.2021.

However, as the amount could not be credited to the HoA 12-2210-01-001-3384-78717, the DHS requested (March 2021) the Director of Treasury and Inspection, for taking necessary steps to adjust the above amount in HoA 12-2210-01-001-3384-78717-NIRAMAYA, under CO, DHS, so that the amount could be utilised during the financial year 2020-21. As the amount could not be surrendered by the SCBMCH to the DMET through IFMS, the budget allotment of ₹45.45 crore, provided for NIRAMAYA, was ultimately lapsed without utilisation, at the end of the financial year 2020-21.

Appendix 3.2.3*{Refer Paragraph 3.2.9.1 (b)}***Drawal of Surrendered Amount**

The Department of Higher Education, vide its office orders No. 36202, dated 08.09.2021 and 36199, dated 08.09.2021, released ₹1,97,636 and ₹1,58,750 respectively, under the HoA 38-2204-102-0948-08001-506-Other contingencies, for FY 2021-22. The Principal, BN NCC, Cuttack, vide its letter No. 411/Accts/2021/ATC dated 28.09.2021 and letter No. 411/Accts/2021/ATC-II, dated 07.10.2021, surrendered the anticipated savings to the Dy. Director (NCC), Department of Higher Education, to the tune of ₹69,312 and ₹17,839, respectively. As the system could not reduce the allotment under that HoA to the tune of ₹87,151 (₹69,312 + ₹17,839), the DDO, in the month of March 2021, again drew an amount of ₹90,671 (₹87,151 + unutilised allotment ₹3,520), vide bill No. 98, dated 08.03.2022, over and above the net allotment (allotment –surrender). Further, the DDO, vide its letter No. Accts/413/NCC/2022, dated 26.07.2022, had made a request to the Dy. Director, NCC, Department of Higher Education to divert the said amount of ₹87,151, towards office contingency to regularise the balance pending amount.

Thus, the non-provision in the system to surrender the anticipated savings by the DDO to CO, not only violates the provisions of Rule 144 (3) of the Odisha Budget Manual, which states that Surrenders once reported, are final and cannot be withdrawn under any circumstances, but also creates scope for booking of excess expenditure in the books of accounts of the Government, by drawing over and above the net budget allotment.

Appendix 3.2.4

(Refer Paragraph 3.2.11.3)

Reports and Returns to be prepared by the Consultant

1.	Preparation of Report on DR Drill, conducted at NDC
2.	Preparation of Report on Server utilisation at SDC
3.	Preparation of plan for shifting of servers and other equipment to NDR
4.	Reporting the progress of the programme at regular intervals
5.	Suggesting solutions for augmentation of services
6.	Preparation and analysis of SLA deviation statement, as per the parameters defined in the RFP and contract
7.	Escalation of SLA reports and associated issues
8.	Recommendations for resolution method
9.	Preparation of various reports and returns, as and when required
10.	Preparation of FRS documents for Commitment Management, revamping of e-Receipt, GeM integration, portal revamping, State Pension Treasury, Training manual of Sanction Order

(Source: Records of DTI)

Appendix 3.3.1

(Refer Paragraph 3.3.4 III)

Details of Circle-wise sample data for Limited Audit

Sl. No.	CT & GST Circle	GSTIN	Sl. No.	CT & GST Circle	GSTIN
1	Angul	21*****1ZT	6	Bhubaneswar-II	21*****2ZB
		21*****1Z7			21*****2ZZ
		21*****1ZR			21*****1ZG
		21*****2ZG			21*****1ZI
					21*****1Z5
		21*****1Z4			21*****1ZQ
		21*****1Z1			21*****1ZP
		21*****1Z7			21*****1ZH
		21*****1ZR			21*****2ZE
					21*****1ZQ
2	Badbil	21*****1Z5	7	Bhubaneswar-III	21*****1Z9
		21*****1ZH			21*****2Z2
		21*****1ZE			21*****1Z4
		21*****1Z8			21*****1ZI
		21*****1Z5			21*****2ZW
		21*****2ZC			21*****1Z8
		21*****1ZC			21*****1ZE
		21*****1ZO			21*****1ZK
		21*****1ZU			21*****1Z7
		21*****1Z2			21*****1ZG
		21*****1Z6			21*****1ZX
		21*****1Z5			21*****1Z3
		21*****1Z0			21*****2ZC
		21*****1ZH			21*****1ZR
3	Balasore	21*****1ZB	8	Bhubaneswar-IV	21*****1ZU
		21*****1ZP			21*****1ZR
		21*****1ZK			21*****1ZA
		21*****1Z2			21*****1Z7
		21*****1Z9			21*****1ZV
		21*****1ZC			21*****1ZP
4	Bhadrak	21*****1ZG			21*****1ZT
5	Bhubaneswar-I	21*****1ZG			21*****1ZN
		21*****2ZA			21*****2ZM
		21*****1Z1			21*****1Z1
		21*****1ZV			
		21*****2Z8			
		21*****1Z1			
		21*****1ZE			
		21*****1ZY			
		21*****1Z1			
		21*****1ZW			
		21*****2ZQ			
		21*****1ZS			
		21*****1ZE			
		21*****1Z3			
		21*****1Z9			
		21*****1Z4			
		21*****1ZX			
		21*****1Z0			
		21*****2Z2			
		21*****1ZX			

Sl. No.	CT & GST Circle	GSTIN
		21*****1ZT
		21*****1ZW
		21*****1ZB
		21*****1ZD
9	Bhanjanagar	21*****1Z3
10	Boudh	21*****1ZL
		21*****1ZW
		21*****1ZQ
11	Cuttack-I Central	21*****1ZN
		21*****1Z4
		21*****1ZC
		21*****1ZX
		21*****1Z9
		21*****1Z4
		21*****2ZT
12	Cuttack-I West	21*****1Z1
		21*****1ZH
		21*****2ZD
		21*****1ZU
13	Cuttack-I City	21*****2ZJ
		21*****1Z9
		21*****1Z8
		21*****1Z9
		21*****1ZX
		21*****1ZK
		21*****1ZP
		21*****1ZT
		21*****1ZO
14	Cuttack-I East	21*****1Z6
		21*****1ZU
		21*****1ZW
		21*****1ZL
		21*****1Z9
		21*****2ZS
		21*****1ZY
15	Cuttack-II	*****
		21*****1ZU
		21*****1ZF
		21*****1Z7
		21*****1ZC
		21*****1ZE
		21*****2ZP
		21*****1ZA
		21*****1Z5
		21*****1Z2
		21*****1Z1
		21*****1ZD
		21*****1Z1
16	Dhenkanal	21*****1Z0
17	Deogarh	21*****1ZI
		21*****1Z5
18	Ganjam-I	21*****1Z9
		21*****1ZM
		21*****1ZZ
		21*****1ZB

Sl. No.	CT & GST Circle	GSTIN
		21*****1ZX
19	Ganjam-II	21*****1Z8
20	Gajapati	21*****1Z3
		21*****1Z1
		21*****1Z3
		21*****1Z8
		21*****1ZN
		21*****1Z0
		21*****1Z5
		21*****1Z0
		21*****1Z7
		21*****1Z7
		21*****1ZL
		21*****1Z1
		21*****1ZF
		21*****1ZK
		21*****1Z8
21	Jagatsinghpur	21*****1ZI
		21*****1Z5
		21*****1ZJ
		21*****1ZY
		21*****1ZN
		21*****1ZL
		21*****1ZT
		21*****1ZH
		21*****1Z4
		21*****1Z0
		21*****1Z0
		21*****1Z8
		21*****1ZS
		21*****1ZQ
		21*****1ZX
		21*****1Z3
		21*****1ZM
		21*****1ZB
		21*****1ZJ
22	Jajpur	21*****1ZO
		21*****1ZF
23	Jatni	21*****1ZH
		21*****1Z2
24	Jharsuguda	21*****1ZJ
		21*****1Z8
25	Kendrapara	21*****1Z2
		21*****1ZK
		21*****1Z2
26	Keonjhar	21*****1ZB
		21*****1ZR
		21*****1ZZ
27	Koraput	21*****1ZB
		21*****1Z3
		21*****1Z0
		21*****1ZM
		21*****1ZV
		21*****1ZI
		21*****1ZV

Sl. No.	CT & GST Circle	GSTIN
28	Mayurbhanj	21*****1Z5
		21*****1ZY
		21*****2Z3
29	Nabarangpur	21*****3Z5
30	Puri	21*****1Z6
		21*****1ZC
		21*****2ZH
		21*****1Z9
31	Phulbani	21*****1ZW
32	Rourkela-I	21*****1ZR
		21*****1ZO
		21*****1ZA
		21*****1ZU
		21*****1Z6
		21*****1Z4
		21*****1ZY
		21*****1ZG
33	Rourkela-II	21*****1Z5
		21*****1ZR
		21*****1Z7
		21*****1ZJ
		21*****1ZB
		21*****1Z4
		21*****1Z7
		21*****1ZC
		21*****1ZD

Sl. No.	CT & GST Circle	GSTIN
		21*****1ZD
		21*****1ZC
		21*****1ZD
		21*****2ZP
		21*****2ZL
		21*****1Z2
		21*****1ZS
34	Rayagada	21*****1ZT
		21*****1Z3
		21*****2Z7
		21*****1ZS
35	Sambalpur-I	21*****2ZD
		21*****1ZG
36	Sambalpur-II	21*****2ZA
		21*****1Z1
		21*****1ZV
		21*****2Z8
		21*****1Z1
		21*****1ZE
		21*****1ZY
		21*****1Z1
21*****1ZW		
37	Sundargarh	21*****2ZQ

Appendix 3.3.1 A
(Refer Paragraph 3.3.4 III)
Sample for Detailed Audit

Sl. No.	Circle	GSTIN
1	Angul	21*****1 Z1
2		21*****1 ZY
3		21*****1 ZB
4		21*****1 ZJ
5		21*****1 ZO
6		21*****1 ZU
7		21*****1 ZG
8	Balasore	21*****1 Z2
9	Badbil	21*****1 Z2
10		21*****1 ZT
11		21*****1 Z6
12	Bargarh	21*****2 ZJ
13		21*****1 Z0
14	Bhubaneswar-I	21*****1 Z7
15		21*****1 ZQ
16		21*****3 Z9
17	Bhubaneswar-II	21*****2 ZK
18		21*****1 ZF
19	Bhubaneswar-III	21*****1 ZC
20		21*****1 Z3
21		21*****1 ZY
22	Bhubaneswar-IV	21*****1 Z9
23	Cuttack-I Central	21*****1 Z7
24		21*****1 ZP
25		21*****1 ZO

Sl. No.	Circle	GSTIN
26	Cuttack-I City	21*****1 ZT
27	Cuttack-II	21*****1 Z2
28		21*****1 ZH
29	Dhenkanal	21*****1 Z8
30	Ganjam-I	21*****1 ZO
31		21*****1 ZB
32	Jagatsinghpur	21*****1 ZU
33		21*****1 Z3
34		21*****1 ZK
35		21*****1 ZR
36		21*****1 ZQ
37	Jajpur	21*****1 Z2
38		21*****1 Z3
39		21*****1 ZP
40	Jharsuguda	21*****1 Z5
41		21*****1 ZO
42	Koraput	21*****1 ZW
43		21*****1 ZA
44	Malkangiri	21*****1 ZJ
45	Mayurbhanj	21*****1 ZY
46	Nabarangpur	21*****1 Z1
47	Rourkela-I	21*****1 ZQ
48		21*****1 ZT
49	Rourkela-II	21*****1 ZX
50	Keonjhar	21*****1 Z3

Appendix 3.3.1 B*(Refer Paragraph 3.3.4 III)***Units/ Circles selected for Circle Audit**

Sl. No.	Name of the CT & GST Circle
1	Barbil
2	Bhubaneswar-II
3	Bhubaneswar-III
4	Cuttack-II
5	Koraput
6	Rourkela-II

Appendix 3.3.2

(Refer Paragraph 3.3.8.2)

Cases/Data on which action initiated by the Department prior to issue of audit queries

Sl. No.	Audit Dimension	Name of the Circle	GSTIN	Reasons for settlement of the case	Amount involved in Audit objection (₹)
1	Mismatch in ITC availed under Reverse Charge Mechanism	Koraput	21*****1ZK	Audit verified that the taxpayer had not availed as per GSTR 9 & 3B	8312110
2	Mismatch in ITC availed under Reverse Charge Mechanism.	Ganjam-II	21*****1ZI	No excess ITC availed as verified from GSTR 3B	9159848
3	Mismatch of ITC between Annual Audited Financial Statement and Annual Return for the year 2017-18 (12F of GSTR 9C)	Sambalpur-II	21*****1ZU	Already deposited tax of ₹3,07,73,338 by filing DRC 03 during January 2020	11074908
4	Mismatch of taxable turnover between Annual Audited Financial Statement and Annual Return for the year 2017-18 (Table 7G of GSTR 9C)	Bhubaneswar-II	21*****1Z6	Due to multiple GSTIN both at West Bengal and Odisha. GSTR 9C of WB furnished.	198709121
5	Mismatch of taxable turnover between Annual Audited Financial Statement and Annual Return for the year 2017-18 (Table 7G of GSTR 9C)	Jajpur	21*****1ZI	Mismatch due to multiple GSTIN <i>i.e.</i> at Jharkhand and Odisha. GSTR 9 & 9C of Jharkhand furnished	138064539
6	Mismatch of Turnover between Annual Audited Financial Statement and Annual Return for the year 2017-18 (5R of GSTR 9C)	Angul	21*****2ZG	Mismatch reconciled by the Circle authority	273371403
7	Mismatch of turnover between Annual Audited Financial Statement and Annual Return for the year 2017-18 (5R of GSTR 9C)	Bhubaneswar-II	21*****1ZQ	Mismatch due to non-GST item	216583293

Sl. No.	Audit Dimension	Name of the Circle	GSTIN	Reasons for settlement of the case	Amount involved in Audit objection (₹)
8	Mismatch of turnover between Annual Audited Financial Statement and Annual Return for the year 2017-18 (5R of GSTR 9C)	Jajpur	21*****1Z7	Dealing with non-GST items, hence filed VAT return.	244843028
9	Undischarged tax liability	Bhubaneswar-II	21*****1ZF	Discharged the tax liability by filing GSTR 9 on 22 January 2020	63564
10	Undischarged tax liability	Bhubaneswar-IV	21*****1Z1	Deposited tax with interest during June 2018	41412257
11	Undischarged tax liability	Jajpur	21*****1ZJ	Engaged in good transport and tax to be paid by the recipient on RCM basis	37021460
12	Undischarged tax liability	Jajpur	21*****1ZY	Engaged in good transport and tax to be paid by the recipient on RCM basis	63857188
13	Undischarged tax liability	Jajpur	21*****1ZN	Engaged in good transport and tax to be paid by the recipient on RCM basis	28079960
14	Undischarged tax liability	Jajpur	21*****1ZL	Complied by filing GSTR 3B during June 2018	29998453
15	Undischarged tax liability	Rourkela-II	21*****1ZJ	Paid the tax by filing GSTR 9	157849
16	Mismatch in tax payable and tax paid as per Annual Return for the year 2017-18 (Table 9R of GSTR 9C)	Angul	21*****1Z1	Discharged the tax liability during March 2019 and February 2020	5632812
17	Mismatch in tax payable and tax paid as per Annual Return for the year 2017-18 (Table 9R of GSTR 9C)	Jajpur	21*****1ZL	Already deposited the mismatched amount - ₹ 55,20,571 during July 2018	5520571
18	Mismatch in tax payable and tax paid as per Annual Return for the year 2017-18 (Table 9R of GSTR 9C)	Jajpur	21*****1Z1	Already deposited the mismatched amount - ₹31,44,258 (reconciled during Sept 2018)+ ₹22,19,744 (deposited on 6 September 2022) filed DRC 03	5363923

Sl. No.	Audit Dimension	Name of the Circle	GSTIN	Reasons for settlement of the case	Amount involved in Audit objection (₹)
19	Mismatch in tax payable and tax paid as per Annual Return for the year 2017-18 (Table 9R of GSTR 9C)	Balasore	21*****1ZK	Deposited tax with interest through filing DRC 03 during October & December 2019.	15126991
20	Mismatch in tax payable and tax paid as per Annual Return for the year 2017-18 (Table 9R of GSTR 9C)	Balasore	21*****1Z2	Deposited tax with interest ₹70,76,732 on 18 November 2019	5829862
21	Short/ non-payment of interest on delay payment of tax	Sambalpur-II	21*****1Z2	Already deposited the amount of ₹188373349 by filing DRC 03 during December 2019 & March 2020.	187029759
22	Short/non-payment of interest on delay payment of tax	Sambalpur-II	21*****1ZS	Already deposited the amount of ₹ 2813999 by filing DRC 03 on 21 July 2020	2813999
23	Short/ non-payment of interest on delay payment of tax	Jharsuguda	21*****1Z3	Deposited the objected amount during March & April 2020 and December 2021.(₹36,68,758)	3642261
24	Taxpayers under composition levy scheme availing e-commerce facility	Sambalpur-II	21*****2Z7	Filing GSTR 4 up to 31 March 2018 being a composite taxpayer after that continuing as a regular taxpayer.	0
25	Non-filer (returns not filed for consecutive six months-but not cancelled)	Jajpur	21*****1Z7	Composite taxpayer	0
	TOTAL				1531669159

Appendix 3.3.3

{Refer Paragraph 3.3.9 I (a)}

Non-payment of interest for delayed payment of tax- Details of tax payers

Sl. No.	CT & GST Circle	GSTIN	Interest payable at the rate of 18 per cent on cash payment (₹)	Interest paid (₹)	Short/ non-payment of interest (₹)	Rounded off (₹ in crore)
1	Angul	21*****1ZY	7205	0	7205	
		21*****1ZG	608	0	608	
		21*****1Z1	58305	0	58305	
		Total (Angul)			66118	0.0066
2	Balasore	21*****1Z2	11097	0	11097	
		Total (Balasore)			11097	0.0011
3	Barbil	21*****1Z2	3329	0	3329	
		21*****1ZT	984	0	984	
		Total (Badbil)			4313	0.0004
4	Bargarh	21*****2ZJ	6184	3796	2978	
		21*****1Z0	516	0	516	
		Total (Bargarh)			3494	0.0003
5	Bhubaneswar-I	21*****1Z7	15199	0	15199	
		21*****3Z9	1854	0	1854	
		21*****1Z9	21064	0	21064	
		Total (Bhubaneswar-I)			38117	0.0038
6	Bhubaneswar-II	21*****1ZF	50120	0	50120	
		Total (Bhubaneswar-II)			50120	0.0050
7	Bhubaneswar-III	21*****1ZC	34637	0	34637	
		Total (Bhubaneswar-III)			34673	0.0035
8	Cuttack-I Central	21*****1Z7	555832	0	555832	
		21*****1ZP	1605	0	1605	
		Total (Cuttack-I Central)			557437	0.0557
9	Cuttack-I City	21*****1Z2	1935531	0	1935531	
		Total (Cuttack-I City)			1935531	0.1935

Sl. No.	CT & GST Circle	GSTIN	Interest payable at the rate of 18 per cent on cash payment (₹)	Interest paid (₹)	Short/ non-payment of interest (₹)	Rounded off (₹ in crore)
10	Ganjam-I	21*****IZO	14768	0	14768	
		21*****IZB	3058	0	3058	
		Total (Ganjam-I)			17826	0.0018
11	Jagatsinghpur	21*****IZU	35366	0	35366	
		21*****IZK	258759	0	258759	
		21*****IZQ	1428	0	1428	
		Total (Jagatsinghpur)			295553	0.0296
12	Jajpur	21*****IZP	20912	0	20912	
		Total (Jajpur)			20912	0.0021
13	Jharsuguda	21*****IZO	758822	0	758822	
		21*****IZW	281076	176900	104176	
		Total (Jharsuguda)			862998	0.0863
14	Koraput	21*****IZA	203	0	203	
		Total (Koraput)			203	0.00002
15	Malkangiri	21*****ZJ	46220	0	46220	
		Total (Malkangiri)			46220	0.0046
16	Nabarangpur	21*****IZI	1379079	0	1379079	
		Total (Nabarangpur)			1379079	0.1379
17	Rourkela-I	21*****IZQ	6020	0	6020	
		21*****IZT	67217	0	67217	
		Total (Rourkela-I)	73237	0	73237	0.0073
18	Rourkela-II	21*****IZX	720378	0	720378	
		Total (Rourkela-II)			720378	0.0720
		G. Total			6117306	0.61

(Source: Records of the concerned CTOs)

Appendix 3.3.4
{Refer Paragraph 3.3.9 I (a)}

Non-payment of interest by tax payers

Sl. No.	CT & GST Circle	GSTIN	Short/ Non-payment of interest (₹)	Department's Compliance
1	Angul	21*****1ZY	7205	In reply to the Audit query, the Circle Head stated that DRC-07 had been issued demanding the above interest amount on 23 November 2022
		21*****1ZG	608	
		Total (Angul)	7813	
2	Barbil	21*****1Z2	3329	In reply to the Audit query, the Circle Head stated that after verification of records in both the cases final compliance would be furnished.
		21*****1ZT	984	
		Total (Barbil)	4313	
3	Bhubaneswar-I	21*****3Z9	1854	In response to the Audit query, the tax authorities had issued DRC-07 Dt.28.09.2022 demanding the above amount of interest. Further reply is awaited.
		21*****1Z9	21064	
		Total (Bhubaneswar-I)	22918	
4	Bhubaneswar-II	21*****1ZF	50120	In response to the Audit query, the tax authorities had issued rectified demand notice in DRC-08 dated 12 August 2022 demanding the above amount of interest. Further reply is awaited.
		Total (Bhubaneswar-II)	50120	
5	Bhubaneswar-III	21*****1ZC	34637	In reply to the Audit query, the Circle Head stated that compliance would be submitted after due verification.
		Total (Bhubaneswar-III)	34637	
6	Cuttack-I Central	21*****1Z7	555832	The tax authorities had issued DRC-07 with demand of ₹555832 on 1 June 2022 and issued DRC-13 for third party attachment. Further reply is awaited.
		Total (Cuttack-I Central)	555832	
7	Cuttack-I City	21*****1Z2	1935531	In reply to the Audit query, the Circle Head stated that compliance to the audit observation would be furnished after verification of books of accounts of the taxpayer.
		Total (Cuttack-I City)	1935531	
8	Ganjam-I	21*****1ZO	14768	In reply to the audit query, the Circle Head stated that after verification of records of the taxpayer, necessary action would be taken.
		21*****1ZB	3058	
		Total (Ganjam-I)	17826	
9	Jagatsinghpur	21*****1ZU	35366	In reply to the Audit query, the Circle Head stated that DRC-07 has been issued with a

Performance and Compliance Audit Report for the period ended March 2022

Sl. No.	CT & GST Circle	GSTIN	Short/ Non-payment of interest (₹)	Department's Compliance
		21*****1ZK	258759	demand of the above amount on 15 March 2022 and 5 November 2022
		Total (Jagatsinghpur)	294125	
10	Koraput	21*****1ZA	203	In reply to the Audit query, the Circle Head stated that after scrutiny of returns and verification of records of the taxpayer necessary action would be taken.
		Total (Koraput)	203	
11	Malkangiri	21*****ZJ	46220	In reply to the Audit query, the Circle Head stated that necessary action would be taken after verification of records and data.
		Total (Malkangiri)	46220	
12	Nabarangpur	21*****1Z1	1379079	In reply to the Audit query, the Circle Head stated that DRC-07 had already been issued with the demand of the amount on 16 September 2022
		Total (Nabarangpur)	1379079	
13	Rourkela-I	21*****1ZQ	6020	In response to the Audit query, the Circle Head stated that necessary scrutiny would be initiated as per provision of the GST Act. Further reply is awaited.
		21*****1ZT	3432	
		Total (Rourkela-I)	9452	
	19 cases	G. Total	43,58,069	
	13 circles		0.43 crore	

(Source: Records of the concerned CTOs)

Appendix 3.3.5
{Refer Paragraph 3.3.9 III (a)}

Non-reversal/ short reversal of ITC

Sl. No.	CT & GST Circle	GSTIN	Non reversal of ITC (₹)	Department's Compliance
1	Barbil	21*****1ZT	12265400	In reply to the Audit query, the Circle Head stated that after verification of records of the taxpayer final compliance would be furnished. The tax payer had been issued notice Under Section 61 of the OGST Act in the form gst asmt-10 on dated 28 December 2022.
		Total (Barbil)	12265400	
2	Bhubaneswar-II	21*****1ZF	77025	In reply to the Audit query, the Circle Head stated that an intimation in ASMT-10 had been issued on 2 September 2022. Further compliance will be submitted on receipt of the reply from the taxpayer.
		Total (Bhubaneswar-II)	77025	
3	Cuttack-I Central	21*****1ZP	14374026	In reply to the Audit query, the Circle Head stated that compliance would be submitted after necessary verification of the case and action will be initiated as per the provision of GST Act.
		Total (Cuttack-I Central)	14374026	
4	Ganjam-I	21*****1ZB	13534	In reply to the Audit query, the Circle Head stated that after verification of records of the taxpayer final compliance would be furnished.
		Total (Ganjam-I)	13534	
5	Jajpur	21*****1Z3	1074557	In reply to the Audit query, the Circle Head stated that an intimation in ASMT-10 had been issued on 9 September 2022. Further compliance will be submitted on receipt of the reply from the taxpayer.
		Total (Jajpur)	10,74,557	
	5 cases	G.Total	278.04 lakh	
	5 circles		2.78 crore	

(Source: Records of the concerned CTOs)

Appendix 3.3.6
(Refer Paragraph 3.3.9 V)

Utilisation of Input Tax Credit

Sl. No.	CT & GST Circle	GSTIN	Excess ITC availed (₹)	Department's Compliance
1	Angul	21*****1ZY	1500725	In reply to the Audit query, the Circle Head stated that after scrutiny of the returns, intimation in ASMT-10 had been issued to the taxpayers for submission of reply.
		21*****1ZB	2580126	
		21*****1ZJ	4372594	
		21*****1ZO	3627805	
		21*****1ZU	2212696	
		Total (Angul)	14293946	
2	Balasore	21*****1Z2	3638317	In reply to the Audit query, The Circle Head stated that an intimation in ASMT-10 had been issued on 9 November 2022.
3	Barbil	21*****1Z2	3595619	In response to the Audit query, the Circle Head stated that after verification of records of the taxpayers, final compliance would be furnished.
		21*****1ZT	8291093	
		Total (Barbil)	11886712	
4	Bhubaneswar-I	21*****1Z7	5648688	In reply to the Audit query, The Circle Head initially stated that the cases would be verified and compliance would be submitted. Department submitted further compliance report (January 2023) in which it has been stated that the taxpayer had submitted reply in ASMT-11 mentioning that the case was pending at NCLT.
		21*****1ZQ	18242945	In reply to the Audit query, The Circle Head stated that the cases would be verified and compliance would be submitted. CT&GST submitted further compliance report (January 2023) in which it had been stated that the taxpayer had submitted the ASMT-11 along with the proof of payment of ₹1.29 crore. Notice in DRC-01 had been issued to the taxpayer for the balance payment of ₹0.53 crore. The final outcome in this case was awaited (October 2023).
		21*****3Z9	3724566	In reply to the Audit query, The Circle Head stated that the cases would be verified and compliance would be submitted. CT&GST submitted further compliance (January 2023) in which it had been

Sl. No.	CT & GST Circle	GSTIN	Excess ITC availed (₹)	Department's Compliance
				stated that the taxpayer had submitted reply in ASMT-11.
		21*****1Z9	6208729	In reply to the Audit query, The Circle Head stated that the cases would be verified and compliance would be submitted. CT&GST submitted further compliance report (January 2023) in which it had been stated that the taxpayer had been selected and included in GST Annual Audit programme for the FYs 2017-18 and 2018-19.
		Total (Bhubaneswar-I)	33824928	
5	Bhubaneswar-II	21*****2ZK	2500197	In reply to the Audit query, the Circle Head stated that an intimation in ASMT-10 had been issued to the taxpayer for submitting the reply in ASMT-11. Subsequent compliance would be submitted after obtaining the reply from the taxpayer.
		Total (Bhubaneswar-II)	2500197	
6	Bhubaneswar-III	21*****1ZC	2991514	In reply to the Audit query, the Circle Head stated that the matter would be examined and action deemed proper would be initiated and necessary compliance would be submitted.
		21*****1Z3	3966186	
		21*****1ZY	1620962	
		Total (Bhubaneswar-III)	8578662	
7	Cuttack-I Central	21*****1Z7	2972577	In reply to the Audit query, the Circle Head stated that compliance would be submitted after necessary verification and action taken against the taxpayer as per provision of the Act.
		21*****1ZP	5129758	
		21*****1ZO	2516142	
		Total (Cuttack-I Central)	10618477	
8	Cuttack-I City	21*****1Z2	3304383	In reply to the Audit query, the Circle Head stated that audit observation would be examined vis a vis the books of accounts of the tax payer after which the final outcome of such verification would be intimated.
		Total (Cuttack-I City)	3304383	
9	Cuttack-II	21*****1Z2	43656103	In reply to the Audit query, the Circle Head stated that after verification of records of the tax payer necessary action would be taken.
		21*****1ZH	2452776	
		Total (Cuttack-II)	46108879	
10	Dhenkanal	21*****1Z8	3460750	In reply to the Audit query, the Circle Head stated that after verification of the records of the taxpayer, required action would be taken and final compliance would be furnished to Audit.
		Total (Dhenkanal)	3460750	

Sl. No.	CT & GST Circle	GSTIN	Excess ITC availed (₹)	Department's Compliance
11	Ganjam-I	21*****1ZO	4452913	In reply to the Audit query, the Circle Head stated that audit of the taxpayer for the tax period 2017-18 had already been completed and adjudication was under process. Audit observation would be taken care of during adjudication and final compliance would be submitted to Audit.
		Total (Ganjam-I)	4452913	
12	Jagatsinghpur	21*****1Z3	1296509	In reply to the audit query, the Circle Head stated that show cause notices in DRC-01A had been issued to the taxpayer. Further compliance will be submitted.
		21*****1ZK	5932763	
		21*****1ZQ	1528767	
		21*****1Z2	1243743	
		Total (Jagatsinghpur)	10001782	
13	Jajpur	21*****1Z3	1550079	In reply to the audit query, The Circle Head stated that show cause notices in DRC-01A had been issued to the taxpayer. Further compliance would be submitted.
		21*****1ZP	11647866	The departmental tax audit in respect of these two taxpayers have been completed in April 2022. However, the Audit observation would be addressed during the process of adjudication.
		21*****1Z5	140452611	
		Total (Jajpur)	153650556	
14	Jharsuguda	21*****1ZO	9677866	The taxpayer had been selected for tax audit and the audit was under progress. The audit observation would be addressed during the course of audit. Further compliance is awaited.
		Total (Jharsuguda)	9677866	
15	Koraput	21*****1ZA	1247034	In reply to the Audit query, the Circle Head stated that after verification of records of the taxpayer necessary action would be taken and the same would be intimated to the audit.
		Total (Koraput)	1247034	
16	Malkangiri	21*****ZJ	1140760	In reply to the Audit query, the Circle Head stated that after verification of taxpayer's records and data from GSTN system, final compliance would be submitted.
		Total (Malkangiri)	1140760	

Sl. No.	CT & GST Circle	GSTIN	Excess ITC availed (₹)	Department's Compliance
17	Nabarangapur	21*****1Z1	9205907	In reply to the Audit query, the Circle Head stated that an intimation in ASMT-10 has been issued to the taxpayer on 22 February 2021. After further verification the final compliance would be furnished.
		Total (Nabarangpur)	9205907	
18	Rourkela-I	21*****1ZQ	6002741	Necessary scrutiny would be initiated against the taxpayer as per provision of the GST Act.
		21*****1ZT	80282	The fact of excess ITC availed had been raised in the departmental tax audit report. On verification of the relevant records, the tax audit had worked out the excess ITC availed to be ₹16,46,143. But, audit has raised the audit query on excess claimed ITC of ₹17,84,051. As the audit has been completed the amount of ₹16,46,143 should be accepted. The taxpayer had been allowed the ITC accrued on account of issue of Debit notes by Bhusan Power and Steel Ltd. for an amount of ₹15,13,848. The taxpayer has already paid back ₹52,013 vide DRC-03 dated 20 February 2021. Now the taxpayer is liable to pay ₹80,282 towards excess availed ITC. The Circle authorities have issued DRC-01A vide Ref Id:ZD210922004248R dated 8 September 2022.
		Total (Rourkela)	6083023	
	37 cases		333675092	
	18 circles		33.37 crore	

(Source: Records of the concerned CTOs)

Appendix 3.3.7
(Refer Paragraph 3.3.9 V)

Mismatch in ITC availed between Annual Audited Financial Statement and Annual Return

Sl. No.	CT & GST Circle	GSTIN	Mismatch in ITC (12F of GSTR-9C) (₹)	Department's Compliance
1	Bhubaneswar-I	21*****1Z7	1008966	In reply to the Audit query, the Circle Head stated that the cases would be verified and complied later.
		21*****1Z9	98938	
		Total (Bhubaneswar-I)	1107904	
2	Cuttack-I City	21*****1ZT	4173416	In reply to the Audit query, the Circle Head stated that after verification of books of accounts of the taxpayer compliance would be furnished.
		Total (Cuttack-I City)	4173416	
3	Cuttack-II	21*****1Z2	42726324	In reply to the Audit query, the Circle Head stated that after verification of records of the taxpayer compliance would be furnished. CT&GST submitted further compliance in which it is stated that ASMT-10 had been issued to the taxpayer for submission of reply. Further reply is awaited (October-2023).
		Total (Cuttack-II)	42726324	
4	Jagatsinghpur	21*****1ZR	61960	In reply to the Audit query, the Circle Head stated that, compliance would be submitted after receipt of reply from the taxpayer.
		Total (Jagatsinghpur)	61960	
5	Malkangiri	21*****1ZJ	1042979	In reply to the Audit query, the Circle Head stated that after verification of records of the taxpayer compliance would be furnished.
		Total (Malkangiri)	1042979	
6	Rourkela-I	21*****1ZQ	19562	In reply to the Audit query, Circle Head stated that, necessary scrutiny would be initiated as per the provision of the GST Act and would be intimated to Audit.
		Total (Rourkela-I)	19562	
	7 cases	G. Total	49132145	491.32 lakh
	6 circles		4.91 crore	

(Source: Records of the concerned CTOs)

Appendix 3.3.8
(Refer Paragraph 3.3.9 V)

Discharge of Tax Liability

Sl. No.	CT & GST Circle	GSTIN	Tax liabilities to be discharged in GSTR-R1	Tax liabilities to be discharged in GSTR-R9	Tax liabilities to be discharged (greater of the R1 and R9)	Tax liabilities discharged in the GSTR-3B	Un-discharged tax liabilities	Department's Compliance
			(₹)					
1	Angul	21*****1ZY	4483137	4483137	4483137	3446970	1036167	In reply to the Audit query, the Circle Head stated that the case would be examined and action taken thereon would be intimated to Audit.
		21*****1ZB	8994058	0	8994058	87457	8906601	In reply to the Audit query, DRC-07 for an amount of ₹1,20,03,968 which is inclusive of interest had been issued on 10 November 2021.
		21*****1ZJ	12709301	0	12709301	8243274	4466027	In reply to the Audit query, the Circle Head stated that DRC 07 had been issued on 27 October 2022 for ₹5547218.
		21*****1ZG	5809671	5809671	5809671	4861699	947972	In reply to the Audit query, the Circle Head stated that DRC-01A had been issued on Dt 08.12.2022
		21*****1ZO	1552252	1552252	1552252	0	1552252	In reply to the audit query, The Circle Head stated that DRC-01A has been issued on 24 November 2022
		21*****1ZU	1798938	1798938	1798938	551250	1247688	In reply to the Audit query, the Circle Head stated that intimation in ASMT-10 had been issued on

Sl. No.	CT & GST Circle	GSTIN	Tax liabilities to be discharged in GSTR-R1	Tax liabilities to be discharged in GSTR-R9	Tax liabilities to be discharged (greater of the R1 and R9)	Tax liabilities discharged in the GSTR-3B	Un-discharged tax liabilities	Department's Compliance
			(₹)					
		Total (Angul)					18156707	30 November 2022
2	Barbil	21*****1ZT	136066416	29622894	136066416	32598155	103468261	In reply to the Audit query, the Circle Head stated that after verification of records of the taxpayers final compliance would be furnished. The CT&GST submitted further reply in which it was stated that ASMT-10 has been issued to the taxpayer for submission of reply on this issue.
							103468261	
3	Bhubaneswar-I	21*****1Z7	29359130	40350198	40350198	21718332	18631866	The tax authority stated that action will be initiated against the taxpayer for recovery of the undischarged tax liability as per the provision of the OGST Act. CT&GST submitted further compliance report (January 2023) in which it had been stated that the taxpayer had submitted reply in ASMT-11 mentioning that the case was pending at the NCLT.
		21*****1ZQ	169488496	175777840	175777840	168482944	7294896	The tax authority stated that action would be initiated against the taxpayer for recovery of the undischarged tax liability as per

Sl. No.	CT & GST Circle	GSTIN	Tax liabilities to be discharged in GSTR-R1	Tax liabilities to be discharged in GSTR-R9	Tax liabilities to be discharged (greater of the R1 and R9)	Tax liabilities discharged in the GSTR-3B	Un-discharged tax liabilities	Department's Compliance
			(₹)					
								the provision of the OGST Act
		21*****1Z9	185668208	193126605	193126605	190470051	2656554	The tax authority stated that action would be initiated against the taxpayer for recovery of the undischarged tax liability as per the provision of the OGST Act. CT&GST submitted further compliance report (January 2023) in which it had been stated that the tax payer had been selected and included in the GST annual audit programme for the FYs 2017-18 and 2018-19 and the audit observation would be taken care of during audit.
		Total (Bhubaneswar-I)					28583316	
4	Bhubaneswar-III	21*****1ZC	44163721	44163721	44163721	30903466	13260255	In reply to the Audit query, the Circle Head stated that the matter would be examined and action deemed proper would be initiated and necessary compliance would be submitted to Audit
		21*****1ZY	2450550	2450550	2450550	359294	2091256	
		Total (Bhubaneswar-III)					15351511	
5	Cuttack-I Central	21*****1Z7	39214304	28812056	39214304	28632051	10582253	The tax authority stated that action would be initiated against the
		21*****1ZP	9777582	52691504	52691504	9777582	42913922	

Sl. No.	CT & GST Circle	GSTIN	Tax liabilities to be discharged in GSTR-R1	Tax liabilities to be discharged in GSTR-R9	Tax liabilities to be discharged (greater of the R1 and R9)	Tax liabilities discharged in the GSTR-3B	Un-discharged tax liabilities	Department's Compliance
			(₹)					
		21*****1ZO	5063359	13781114	13781114	2758528	11022586	taxpayer for recovery of the undischarged tax liability as per the provision of the OGST Act
		Total (Cuttack-I Central)					64518761	
6	Cuttack-I City	21*****1Z2	21402798	23826646	23826646	21402806	2423840	In reply to the Audit query, the Circle Head stated that compliance to Audit observation would be furnished after verification of books of accounts.
		Total (Cuttack-I City)					2423840	
7	Cuttack-II	21*****1Z2	39645940	3645940	630274048	609301960	20972088	In reply to the Audit query, the Circle Head stated that, after verification of records of the tax payer necessary action would be taken.
		21*****1ZH	630274048	609301960	39645940	3645940	36000000	
		Total (Cuttack-II)					56972088	
8	Dhenkanal	21*****1Z8	21711606	21711606	21711606	19943806	1767800	In reply to the Audit query the Circle Head stated that, after verification of records of the tax payer necessary required action would be taken.
		Total (Dhenkanal)					1767800	
9	Ganjam-I	21*****1ZO	70674	90492	90492	57142	33350	In reply to the audit query, the Circle Head stated that audit of the taxpayer for the FY 2017-18 had been completed and adjudication

Sl. No.	CT & GST Circle	GSTIN	Tax liabilities to be discharged in GSTR-R1	Tax liabilities to be discharged in GSTR-R9	Tax liabilities to be discharged (greater of the R1 and R9)	Tax liabilities discharged in the GSTR-3B	Un-discharged tax liabilities	Department's Compliance
			(₹)					
								was under process. Audit observation would be taken care of during adjudication and final compliance would be submitted in both the cases to Audit.
		21*****1ZB	20269648	18707046	20269648	18707046	1562602	In reply to the Audit query, the Circle Head stated that after verification of records of the taxpayer necessary action would be taken.
		Total (Ganjam-I)					1595952	
10	Jagatsinghpur	21*****1ZU	159640768	146273143	159640768	145344459	14296309	Action had already been initiated against the taxpayer by issuing the DRC-01A
		21*****1Z3	25316576	26034042	26034042	10269486	15764556	
		21*****1ZK	52410984	45558318	52410984	45558316	6852668	
		21*****1Z2	2318173	0	2318173	1703550	614623	
		Total (Jagatsinghpur)					37528156	
11	Jajpur	21*****1Z3	5222746	5224569	5224569	4445872	778697	Action had already been initiated against the taxpayer by issuing the DRC-01A
		21*****1ZP	5374772	0	5374772	3495076	1879696	The Circle Head stated that the audit observation had already been raised in the departmental tax audit report. Further compliance would be intimated
		Total (Jajpur)					2658393	
12	Jharsuguda	21*****1ZO	134662992	102236289	134662992	102236264	32426728	The Circle Head stated that the

Sl. No.	CT & GST Circle	GSTIN	Tax liabilities to be discharged in GSTR-R1	Tax liabilities to be discharged in GSTR-R9	Tax liabilities to be discharged (greater of the R1 and R9)	Tax liabilities discharged in the GSTR-3B	Un-discharged tax liabilities	Department's Compliance
			(₹)					
								departmental tax audit of the taxpayer was under progress. The above audit findings would be verified during the course of audit. Further reply is awaited.
		Total (Jharsuguda)					32426728	
13	Koraput	21*****1ZA	4162465	4162465	4162465	2130422	2032043	In reply to the audit query, the Circle Head stated that after scrutiny of returns and verification of records of the taxpayer necessary action would be taken and the same would be intimated to the Audit.
		Total (Koraput)					2032043	
14	Malkangiri	21*****1ZJ	7232158	5343488	7232158	5343488	1888670	In reply to the Audit query, the Circle Head stated that necessary action would be taken after verification of taxpayers records and final compliance would be submitted.
		Total (Malkangiri)					1888670	
15	Nabarangpur	21*****1Z1	29852052	28031144	29852052	28031144	1820908	In reply to the Audit query, the Circle Head stated that after verification of records of the taxpayer required action would be taken.

Sl. No.	CT & GST Circle	GSTIN	Tax liabilities to be discharged in GSTR-R1	Tax liabilities to be discharged in GSTR-R9	Tax liabilities to be discharged (greater of the R1 and R9)	Tax liabilities discharged in the GSTR-3B	Un-discharged tax liabilities	Department's Compliance
			(₹)					
		Total (Nabarangpur)					1820908	
16	Rourkela-I	21*****1ZQ	21848642	22664138	22664138	19597497	3066641	The tax authority stated that action would be initiated against the taxpayer for recovery of the undischarged tax liability as per the provision of the OGST Act. CT&GST submitted further compliance in which it was stated that as per the NCLT order dated 22 June 2018, the taxpayer was immune from further scrutiny. However intimation in ASMT-10 had been issued to the taxpayer for submission of their reply on this issue. Further reply is awaited (October-2023).
		Total (Rourkela-I)					3066641	
		32 cases				G. Total	374259775	
		16 circles					37.42 crore	

(Source: Records of the concerned CTOs)

Appendix 3.3.9
(Refer Paragraph 3.3.9 V)

Mismatch in turnover between Annual Audited Financial Statement and Annual Return

Sl. No.	CT & GST Circle	GSTIN	Mismatch in Turnover (5R of GSTR-9C) (₹)	Department's Compliance
1	Cuttack-II	21*****1Z2	152199667	In reply to the Audit query, the Circle Head stated that after verification of records of the tax payer necessary action would be taken. CT&GST submitted further compliance in which it was stated that ASMT-10 had been issued to the taxpayer for submission of reply. Further reply is awaited (October-2023).
		Total (Cuttack-II)	152199667	
2	Ganjam-I	21*****1ZO	32921026	In reply to the Audit query, the Circle Head stated that audit of the taxpayer for the FY 2017-18 had been completed and adjudication was under process. Audit observation would be taken care of during adjudication, and final compliance would be submitted in both the cases to Audit.
		Total (Ganjam-I)	32921026	
3	Jagatsinghpur	21*****1ZQ	61927023	In reply to the Audit query, the Circle Head stated that intimation in ASMT-10 had been issued on 5 November 2022.
		Total (Jagatsinghpur)	61927023	
4	Rourkela-I	21*****1ZQ	40307868	In reply to the Audit query, the Circle Head stated that necessary scrutiny would be initiated against the taxpayer as per the provision of the GST Act. CT&GST submitted further compliance in which it was stated that as per the NCLT order dated 22 June 2018, the taxpayer was immune from further scrutiny. However intimation in ASMT-10 had been issued to the taxpayer for submission of their reply in this issue. Further reply is awaited (October-2023).
		Total (Rourkela-I)	40307868	
		G. Total	287355584	
		4 cases in 4 circles	28.73 crore	

(Source: Records of the concerned CTOs)

Appendix 3.3.10
(Refer Paragraph 3.3.9 V)

Mismatch in taxable turnover between Annual Audited Financial Statement and Annual Return

Sl. No.	CT & GST Circle	GSTIN	Mismatch in Turnover (7G of GSTR-9C) (₹)	Department's Compliance
1	Cuttack-I Central	21*****1ZO	13781114	In reply to the Audit query, the Circle Head stated that compliance would be submitted after necessary verification of the case and action would be initiated against the taxpayer as per the provision of the OGST Act.
		Total (Cuttack-I central)	13781114	
2	Jagatsinghpur	21*****1Z3	13679004	In reply to the Audit query, the Circle Head stated that DRC-01A had been issued on 4 November 2022 for reconciliation of the mismatch.
		Total (Jagatsinghpur)	13679004	
3	Rourkela-I	21*****1ZQ	211765	In reply to the Audit query, the Circle Head stated that necessary scrutiny would be initiated as per the provision of the OGST Act and would be intimated to audit. Further compliance submitted by the CT&GST in which it had been stated that as per the NCLT order dated 22 June 2018, the taxpayer was immune from further scrutiny. However, intimation in ASMT-10 had been issued to the taxpayer for submission of their reply in this issue. Further reply is awaited (October-2023).
		Total (Rourkela-I)	211765	
	3 cases	G Total	276,71,883	
	3 circles		2.77 crore	

(Source: Records of the concerned CTOs)

Appendix 3.3.11

(Refer Paragraph 3.3.9 V)

Mismatch in Rate-wise tax payable and tax paid, as declared in the Annual Return

Sl. No.	CT & GST Circle	GSTIN	Mismatch in Turnover (9R of GSTR-9C)	Department's Compliance
1	Barbil	21*****1Z2	24268800	After verification of records of the taxpayer necessary action would be taken. CT&GST submitted further compliance in which it was stated that ASMT-10 had been issued to the taxpayer for submission of reply. The CT&GST again furnished reply in ASMT-11 on dated 23.01.2023 and the case was under verification. Further reply is awaited (October 2023).
		Total (Barbil)	24268800	
2	Cuttack-I City	21*****1ZT	2423840	After verification of records of the taxpayer necessary action would be taken.
		Total (Cuttack-I city)	24,23,840	

(Source: Records of the concerned CTOs)

Appendix 4.1

(Refer Paragraph 4.1)

Liquor shops, which did not furnish the Sale Registers

Sl. No.	DEO	Shop
1	Angul	Derang OFF Shop
2	Angul	Gurujang OFF Shop
3	Angul	Seepur OFF Shop
4	Angul	Talabeda OFF Shop
5	Angul	Hotel Foster ON Shop
6	Cuttack	Buxibazar-C IMFL OFF Shop
7	Cuttack	Choudwar IMFL OFF Shop
8	Cuttack	Purusottampur IMFL OFF Shop
9	Cuttack	Dolphin Restaurant ON Shop
10	Cuttack	New Atithya ON Shop
11	Cuttack	Rain The Club ON Shop
12	Kalahandi	Jaipatna OFF Shop
13	Kalahandi	Hotel Anindya ON Shop, Narla
14	Keonjhar	Kalinga IMFL OFF Shop
15	Keonjhar	New Kaveri ON Shop
16	Mayurbhanj	Kaptipada IMFL OFF Shop
17	Mayurbhanj	Rairangpur No.1 IMFL OFF Shop
18	Jajpur	Red Chilli ON Shop
19	Nayagarh	Mandhatapur Beer Parlour
20	Nayagarh	Chandapur OFF Shop
21	Nayagarh	Gania OFF shop
22	Nayagarh	Nayagarh-1 OFF Shop
23	Nayagarh	Balugaon OFF Shop
24	Nayagarh	Itamati OFF Shop
25	Nayagarh	Rajakiari OFF Shop
26	Nayagarh	Puspa Restaurant ON Shop
27	Jagatsinghpur	Bodhei OFF Shop
28	Jagatsinghpur	Green India ON Shop
29	Jagatsinghpur	Paradeep-1 OFF Shop
30	Berhampur	Ruchi Bar and Restaurant , Haladiapadar
31	Berhampur	Haladiapadar Beer Parlour
32	Berhampur	One way traffic Road
33	Rourkela	Koida (Rural) IMFL OFF shop
34	Rourkela	Tensa O point IMFL OFF shop
35	Rourkela	Raikela (Barsuan) IMFL OFF shop
36	Rourkela	Sudha Koida Hotel ON
37	Rourkela	Kendrikela IMFL ON

Sl. No.	DEO	Shop
38	Bhubaneswar	Rangan Hotel ON shop
39	Bhubaneswar	Empires Hotel On shop
40	Bhubaneswar	Sambit Palace Hotel ON shop
41	Bhubaneswar	H.H.I Hotel ON shop
42	Bhubaneswar	Sun Green Hotel ON shop
43	Bhubaneswar	Sital Hotel ON shop
44	Bhubaneswar	Richi Hotel ON shop
45	Bhubaneswar	Kishari Hotel ON shop
46	Bhubaneswar	Divorce Restaurant ON shop
47	Bhubaneswar	Ajit Restaurant ON shop
48	Bhubaneswar	Maharani Restaurant ON shop
49	Bhubaneswar	Madmuly Restaurant ON shop
50	Bhubaneswar	Khaloji Restaurant ON shop
51	Bhubaneswar	Mourya Garden Restaurant ON shop
52	Bhubaneswar	Royal RO Restaurant ON shop
53	Bhubaneswar	Bisharam Bhaban Hotel ON shop
54	Bhubaneswar	Pantagaon Hotel ON shop
55	Bhubaneswar	Jharapada Beer Parlour
56	Bhubaneswar	Ashok Nagar No-1 OFF shop
57	Bhubaneswar	Ashok Nagar No-3 OFF shop
58	Bhubaneswar	Lewis Road No-1 OFF shop
59	Bhubaneswar	Gadeswar OFF shop
60	Bhubaneswar	Bhoi Nagar OFF shop
61	Bhubaneswar	Basuaghai OFF shop
62	Bhubaneswar	Bomikhal OFF shop
63	Bhubaneswar	Satya Nagar OFF shop
64	Bhubaneswar	Motimahal Restaurant ON shop
65	Bhubaneswar	Upre Restaurant ON shop
66	Bhubaneswar	Berbeque Odisha Restaurant ON shop
67	Bhubaneswar	Mayfair Lagoon Hotel ON shop
68	Bhubaneswar	Middleton Desire Hotel ON shop
69	Bhubaneswar	Suryansh Hotel ON shop
70	Bhubaneswar	Niladri Bihar OFF shop
71	Bhubaneswar	Sea Link Bar
72	Bhubaneswar	Coast Guard
73	Ganjam	Kabi Surya Nagar No-1, IMFL OFF shop
74	Ganjam	Athagada Patna , IMFL OFF shop
75	Ganjam	Kabi Surya Nagar IMFL ON shop
76	Ganjam	Barida IMFL OFF shop
77	Ganjam	Puti Gopalpur Hotel ON shop
78	Ganjam	Bellaguntha -2 IMFL OFF shop

Sl. No.	DEO	Shop
79	Ganjam	Pital chaak IMFL OFF shop
80	Ganjam	IMFL ON Aska No-2
81	Ganjam	Tara Singh (Tinichakia) IMFL OFF shop
82	Ganjam	Kulada IMFL OFF shop
83	Ganjam	Sumandal (Angaragaon) IMFL OFF shop
84	Ganjam	P Nibas Beer Parlour
85	Gajapati	OFF Shop No-6
86	Dhenkanal	Dhenkanal Shop No-I
87	Rayagada	Muniguda ON shop
88	Rayagada	Hotel Kwalita ON Kasinagfun
89	Kendrapada	Nahulia Off shop
90	Kendrapada	Gupti OFF shop
91	Kendrapada	Batipada OFF shop
92	Kendrapada	Barua OFF shop
93	Kendrapada	Gopa chhak OFF shop
94	Kendrapada	Singiri OFF shop
95	Kendrapada	Baria OFF shop
96	Kendrapada	Badapara OFF shop
97	Kendrapada	Nuahat OFF shop
98	Kendrapada	Ranajn Bar & Restaurant ON Shop
99	Kendrapada	Rain Forest ON shop
100	Kendrapada	Ragini ON shop
101	Kendrapada	Ananda ON shop
102	Kendrapada	Chancellor ON shop
103	Kendrapada	Rames Green ON shop
104	Kendrapada	Ankit ON shop
105	Kendrapada	Patra ON shop
106	Kendrapada	Granior Road line ON shop
107	Kendrapada	Chaudakulat OFF shop
108	Kendrapada	Andhara Off shop

(Source: Records of the respective District Excise Offices)

Appendix 4.2

(Refer Paragraph 4.1)

Loss of excise revenue, in shape of Special Covid Fee, due to manipulation of Sale Registers by the retail shops

Sl. No.	DEO	Shop	Excess sale recorded in the manipulated Sales Registers (in bottles)	Estimated loss of revenue towards SCF (in ₹)
1	Mayurbhanj	Baripada No.3 OFF Shop	2,51,369	1,52,71,820
2	Cuttack	Khapuria OFF Shop	1,94,605	1,08,45,515
3	Angul	Bantala No. I Off shop	1,55,467	88,46,266
4	Cuttack	Meria Bazar OFF Shop	1,77,571	87,45,903
5	Cuttack	Kathagola OFF Shop	1,40,188	82,10,952
6	Kendrapada	Olavara	1,16,672	76,11,592
7	Cuttack	Upper Telengabazar OFF Shop	1,39,885	74,14,754
8	Cuttack	Bamphakuda OFF Shop	1,24,657	73,21,712
9	Ganjam	Purusottampur-I	1,27,443	71,06,716
10	Bhubaneswar	Khandagiri Off	88,489	70,14,553
11	Cuttack	Buxi Bazar-B OFF Shop	1,22,235	69,31,117
12	Jajpur	Manatira OFF Shop	1,16,030	69,06,318
13	Cuttack	Nayabazar OFF Shop	1,10,655	67,08,487
14	Cuttack	Link Road-3 OFF Shop	98,702	54,93,477
15	Bhubaneswar	Sriya Talkies Road No-1	56,225	54,74,298
16	Kendrapada	Aul	75,503	54,52,314
17	Cuttack	Subhadrapur OFF Shop	1,02,010	54,32,004
18	Kalahandi	Rupra OFF Shop	78,982	53,93,342
19	Angul	Sanahula OFF shop	87,448	51,97,872
20	Angul	Kalam Chhuin OFF shop	93,936	51,61,409
21	Angul	Kiakata OFF shop	84,185	50,49,642
22	Bhubaneswar	Subhudhipur OFF	70,991	50,35,061
23	Mayurbhanj	Bhugudakata OFF Shop	79,339	49,81,602
24	Jagatsinghpur	Kujang ON Shop	83,659	49,28,210
25	Angul	Thakurgarh Off shop	78,773	48,40,028
26	Dhenkanal	Hindola Town	79,022	46,96,976
27	Cuttack	Balikuda OFF Shop	68,655	43,03,118
28	Nayagarh	Sunakhala OFF	67,597	42,65,461
29	Keonjhar	Joda No.3 OFF Shop	75,800	39,92,950
30	Dhenkanal	Parajanga Off	63,175	39,80,408
31	Cuttack	Maidharpada OFF Shop	74,648	38,16,342
32	Cuttack	Bidyadharpur OFF Shop	67,561	37,56,969
33	Cuttack	Balarpur OFF Shop	66,906	37,22,201
34	Cuttack	Banki OFF Shop	70,297	36,96,543
35	Kendrapada	Gobindpur	63,763	36,78,768
36	Bhubaneswar	Kharvela Nagar-2	35,854	36,67,538
37	Ganjam	Polosara No-1	54,636	36,42,162
38	Cuttack	Deulsahi OFF Shop	65,109	35,90,374
39	Puri	Hotel santana ON	22,555	35,46,732
40	Keonjhar	Chhenapadi OFF Shop	64,060	35,32,332
41	Kendrapada	Pattamundai	51,559	34,99,114
42	Nayagarh	Nuagaon Off	57,977	34,78,620

Sl. No.	DEO	Shop	Excess sale recorded in the manipulated Sales Registers (in bottles)	Estimated loss of revenue towards SCF (in ₹)
43	Cuttack	Berahampura OFF Shop	58,217	34,33,747
44	Jagatsinghpur	Bhutamundai Off Shop	65,497	34,24,664
45	Sundargarh	Subdega OFF Shop	28,271	25,17,992
46	Cuttack	Gandarpur-2 OFF Shop	70,163	33,76,557
47	Berhampur	Rly Stn Road No-1	65,222	33,06,866
48	Keonjhar	Keonjhar No. II OFF Shop	57,971	32,50,708
49	Jagatsinghpur	Atharbanki OFF Shop	57,610	32,40,584
50	Jajpur	Kalarangiatta OFF Shop	53,791	31,58,935
51	Cuttack	Machhua Bazar OFF Shop	61,758	31,40,813
52	Cuttack	RANIHAT NO-1 OFF Shop	63,742	31,35,244
53	Berhampur	Digapahandi	66,399	31,34,633
54	Cuttack	Nuapalam OFF Shop	60,263	31,09,370
55	Ganjam	Buguda-I	56,858	30,92,785
56	Mayurbhanj	Haripur OFF Shop	59,468	29,49,890
57	Mayurbhanj	Mercedes Hotel ON Shop	33,779	29,38,083
58	Angul	Kaniha NTPC Off Shop	47,969	29,27,215
59	Bhubaneswar	Brahmana sarangi	55,295	29,09,801
60	Jajpur	Sidhartha Bar & Restaurant	18,309	28,77,271
61	Cuttack	Niali OFF Shop	46,012	28,08,066
62	Cuttack	Manglabag No.I OFF Shop	43,300	27,66,342
63	Kalahandi	Borda OFF Shop	54,363	27,62,345
64	Cuttack	Kasarada OFF Shop	53,834	27,32,380
65	Bhubaneswar	Tamando Off	48,377	26,82,928
66	Cuttack	College Chhack OFF Shop	44,482	26,67,852
67	Rourkela	Banai	38,794	26,19,027
68	Cuttack	Gadama OFF Shop	43,256	26,07,640
69	Jajpur	Kuakhia OFF Shop	50,152	26,07,296
70	Bhubaneswar	Station Square	41,492	26,06,058
71	Jajpur	Mallick Bar & Restaurant	17,262	25,10,932
72	Keonjhar	Keonjhar No.III OFF Shop	45,565	24,97,144
73	Berhampur	New Bus Stand	40,413	24,93,169
74	Jagatsinghpur	Kujang OFF Shop	42,108	24,36,151
75	Keonjhar	Joda No.4 OFF Shop	40,941	23,25,322
76	Rourkela	Lungai	34,676	23,12,937
77	Ganjam	Rambha-I	42,025	22,77,137
78	Kendrapada	Rajakanika	29,557	22,67,044
79	Bhubaneswar	Garedi Panchana	40,713	22,58,379
80	Jharsuguda	Bundiya Rampur Off	34,743	22,56,253
81	Angul	Handapa Bazar Off shop	30,872	22,44,189
82	Kendrapada	Duhuria	36,550	22,22,224
83	Jajpur	Hotel Dostana ON Shop	36,685	22,05,235
84	Keonjhar	Turumunga OFF Shop	40,980	21,87,450
85	Angul	Pallahara No.I Off shop	38,139	21,65,474
86	Cuttack	Brahman Jharilo OFF Shop	43,738	21,31,092
87	Jajpur	Balichandrapur (Patrajpur) OFF Shop	44,021	20,89,697
88	Ganjam	Kodala-I	34,646	20,88,668

Sl. No.	DEO	Shop	Excess sale recorded in the manipulated Sales Registers (in bottles)	Estimated loss of revenue towards SCF (in ₹)
89	Jharsuguda	Jharsuguda No 5 Off shop	42,377	20,61,947
90	Jagatsinghpur	Goda Off Shop	35,476	20,57,735
91	Ganjam	Rambha-II	42,119	20,50,559
92	Berhampur	Patrapur	41,299	20,29,513
93	Rourkela	Tangirapali	34,699	20,14,566
94	Ganjam	Ganjam	39,520	20,07,408
95	Cuttack	Madhupatna OFF Shop	35,340	19,97,114
96	Ganjam	Bhanjanagar -2	36,157	19,84,131
97	Angul	NALCO Off shop	32,128	19,75,512
98	Ganjam	Putigopalpur	39,793	19,66,051
99	Angul	TTPS Off shop	32,828	19,48,804
100	Kalahandi	Joradobra OFF Shop	28,824	19,36,545
101	Keonjhar	Keonjhar No-IV OFF Shop	33,433	19,33,081
102	Keonjhar	Asanpat OFF Shop	34,659	19,26,692
103	Rourkela	Power House	39,471	19,20,755
104	Angul	Madhapur Off shop	32,095	18,92,981
105	Jagatsinghpur	Bijayachandrapur OFF Shop	38,113	18,81,385
106	Keonjhar	Rimuli OFF Shop	34,926	18,75,875
107	Kalahandi	Kegaon OFF Shop	36,239	18,67,030
108	Berhampur	Barrack Road No.1	30,968	18,66,509
109	Cuttack	Canal Road OFF Shop	29,616	18,54,226
110	Cuttack	Bidanasi OFF Shop	28,530	18,41,516
111	Rourkela	7&8 Area	26,921	18,38,281
112	Puri	Chandanpur Off	31,580	18,19,426
113	Mayurbhanj	Kanheibandha OFF Shop	38,221	18,18,692
114	Kalahandi	Seinpur OFF Shop	27,539	18,06,294
115	Cuttack	Rover Street OFF Shop	33,248	18,04,095
116	Balasore	Gopalpur	31,012	18,01,547
117	Mayurbhanj	Hindola OFF Shop	29,156	18,00,707
118	Dhenkanal	Telebhuin	31,201	17,87,405
119	Rourkela	Kuarmunda	26,008	17,76,100
120	Cuttack	Salepur No.2 OFF Shop	33,185	17,62,035
121	Keonjhar	Jhumpura OFF Shop	31,675	17,55,188
122	Cuttack	Jaripada (Gopalpur) OFF Shop	34,437	17,55,052
123	Bhubaneswar	Chandaka	30,416	17,50,486
124	Nayagarh	Dasapalla Off	34,430	17,39,964
125	Jajpur	Singhpur OFF Shop	33,178	17,29,933
126	Kendrapada	Chatrachakada	29,417	17,26,351
127	Rourkela	Sector-2	21,467	17,14,614
128	Jharsuguda	Kherul Off shop	28,259	17,10,846
129	Kendrapada	Hazari	32,398	17,01,769
130	Cuttack	Kalapada OFF Shop	28,997	17,00,537
131	Dhenkanal	Dakhinakalir Road	33,560	16,99,839
132	Bhubaneswar	Patia	21,948	16,95,041
133	Cuttack	Sankarpur OFF Shop	29,034	16,80,928
134	Jajpur	Dhabalagiri OFF Shop	28,930	16,58,909
135	Berhampur	Gopalpur No-2	29,332	16,58,032

Sl. No.	DEO	Shop	Excess sale recorded in the manipulated Sales Registers (in bottles)	Estimated loss of revenue towards SCF (in ₹)
136	Bhubaneswar	Saradeipur	30,305	16,48,315
137	Cuttack	Phulnakhara OFF Shop	26,658	16,37,473
138	Mayurbhanj	Hotel Lecensy ON Shop	8,307	16,18,325
139	Angul	Talcher No.3 Off shop	24,879	15,87,480
140	Mayurbhanj	Hatbadra OFF Shop	24,249	15,78,147
141	Mayurbhanj	Badampahad OFF Shop	23,772	15,73,488
142	Keonjhar	Daitari OFF Shop	30,752	15,72,295
143	Kendrapada	Talachua	28,756	15,70,963
144	Jajpur	The Kings ON Shop	22,405	15,65,775
145	Keonjhar	Naranpur OFF Shop	30,867	15,62,797
146	Mayurbhanj	Jamda OFF Shop	29,640	15,52,461
147	Ganjam	Polsara-2	24,370	15,43,614
148	Cuttack	Sikhrpur OFF Shop	26,095	15,33,789
149	Cuttack	Choupada OFF Shop	28,131	15,15,196
150	Kalahandi	Bhawanipatna No.6 OFF Shop	31,095	15,10,071
151	Mayurbhanj	Jashipur OFF Shop	18,014	14,96,596
152	Nayagarh	Rajpatna Off	23,795	14,88,318
153	Rourkela	Bisra Road 2	24,908	14,83,003
154	Kendrapada	Alapua	29,028	14,81,455
155	Ganjam	Chirikipada	28,668	14,69,676
156	Puri	Swargadwar III Off	29,248	14,69,517
157	Ganjam	Bhanjanagar -1	31,265	14,66,040
158	Cuttack	Paga OFF Shop	20,217	14,53,190
159	Ganjam	Batakumarada	29,714	14,49,035
160	Keonjhar	Joda No.1 OFF Shop	26,471	14,42,045
161	Kendrapada	Nuapada	24,609	14,39,868
162	Mayurbhanj	Badasahi OFF Shop	19,825	14,21,557
163	Cuttack	Salepur No.1 OFF Shop	24,118	14,20,279
164	Gajapati	Mahendragarh	27,155	14,08,893
165	Berhampur	Moti Mahal	11,387	14,03,548
166	Rayagada	Amlabhata	24,491	13,94,274
167	Keonjhar	Juruli OFF Shop	21,427	13,83,472
168	Rourkela	Gandhi Road	19,634	13,77,288
169	Dhenkanal	Mrudanga	22,915	13,73,624
170	Kendrapada	Narayanpur	25,053	13,66,022
171	Ganjam	Khallikote-II	25,685	13,63,683
172	Dhenkanal	Rahania	23,313	13,62,976
173	Angul	Banarpal Off shop	22,985	13,61,023
174	Berhampur	Vardvari	27,540	13,53,164
175	Jagatsinghpur	Balitutha Off Shop	23,908	13,35,629
176	Jagatsinghpur	Tirtol Off Shop	22,081	13,11,221
177	Keonjhar	Telkoi OFF Shop	22,057	13,10,346
178	Kalahandi	Lanjigarh OFF Shop	24,826	13,06,545
179	Berhampur	Church Road	23,239	12,95,404
180	Cuttack	Mazabar ON Shop, Gopalpur, Cuttack	29,203	12,75,356
181	Cuttack	Gandarpur-1 OFF Shop	22,889	12,70,706

Sl. No.	DEO	Shop	Excess sale recorded in the manipulated Sales Registers (in bottles)	Estimated loss of revenue towards SCF (in ₹)
182	Bhubaneswar	Kalingastudio	15,613	12,70,171
183	Keonjhar	Karanjiya OFF Shop	16,298	12,63,952
184	Berhampur	Kanishi	24,549	12,53,892
185	Kendrapada	Mahalihat	20,102	12,51,026
186	Cuttack	Pratapnagari OFF Shop	21,830	12,46,012
187	Cuttack	IPICOL OFF Shop	20,652	12,29,963
188	Keonjhar	Barbil No.I OFF Shop	20,991	12,25,942
189	Kendrapada	kantabana	19,105	12,22,711
190	Kendrapada	Garadpur	20,324	12,14,166
191	Mayurbhanj	Purunapani IMFL OFF Shop	19,517	12,06,117
192	Keonjhar	Janghira OFF Shop	22,460	11,99,029
193	Cuttack	Samsharapur OFF Shop	18,843	11,96,817
194	Mayurbhanj	Sukruli OFF Shop	18,195	11,88,295
195	Kendrapada	Nikirei	19,313	11,95,264
196	Rayagada	Bisam Cuttack	22,205	11,81,148
197	Keonjhar	Jagamohanpur OFF Shop	17,688	11,76,955
198	Bhadrak	Ghuntuniya Bazar	22,767	11,71,994
199	Nayagarh	Adakata Off	19,046	11,60,385
200	Rourkela	Uditnagar No1	21,173	11,60,356
201	Angul	Badangini, Nakchi Off shop	23,452	11,47,024
202	Cuttack	Adaspur OFF Shop	18,183	11,46,718
203	Keonjhar	Naradpur OFF Shop	20,111	11,41,319
204	Cuttack	Tulsipur-1 OFF Shop	19,504	11,27,272
205	Angul	Athamallik Off shop	20,284	11,13,844
206	Angul	South Balanda IMFL Off shop	19,292	11,06,680
207	Bhadrak	Dhamara	12,002	11,05,536
208	Nayagarh	Odagaon Off	22,452	10,94,523
209	Balasore	Sajanagarh	19,714	10,88,070
210	Cuttack	Bajrakbati Road OFF Shop	18,648	10,80,481
211	Cuttack	Nadia Sahaspur OFF Shop	19,348	10,78,675
212	Cuttack	Kuanpal OFF Shop	20,556	10,77,451
213	Berhampur	Rly Stn Road No-2	15,588	10,60,504
214	Ganjam	Soroda	20,799	10,60,033
215	Keonjhar	Joda No.2 OFF Shop	21,792	10,56,536
216	Mayurbhanj	Baisinga OFF Shop	16,733	10,55,138
217	Berhampur	Khodasingh No.1	19,919	10,52,681
218	Keonjhar	Parsala OFF Shop	18,677	10,49,707
219	Balasore	Jaleswar No.1	20,252	10,46,035
220	Keonjhar	Bhadrasahi OFF Shop	18,484	10,44,819
221	Keonjhar	Bhanda OFF Shop	20,695	10,43,185
222	Mayurbhanj	Sarat OFF Shop	20,235	10,20,189
223	Balasore	Kamarda	19,962	10,16,909
224	Ganjam	Buguda-II	20,547	10,06,101
225	Balasore	Sartha Bazaar	7,166	10,04,983
226	Jharsuguda	Panchgaon Off shop	16,302	10,03,357
227	Keonjhar	Suakati OFF Shop	19,217	9,99,679
228	Kendrapada	Korua	15,589	9,96,232

Sl. No.	DEO	Shop	Excess sale recorded in the manipulated Sales Registers (in bottles)	Estimated loss of revenue towards SCF (in ₹)
229	Berhampur	Brajanagar	19,725	9,90,891
230	Rayagada	Gunupur No.1	17,212	9,86,128
231	Keonjhar	Saharapada OFF Shop	20,207	9,83,713
232	Cuttack	Sheikh Bazar OFF Shop	17,833	9,80,996
233	Rourkela	Sector-19	16,663	9,79,657
234	Gajapati	Mohana	18,290	9,74,235
235	Berhampur	Badabazar	20,397	9,68,020
236	Cuttack	Take-2 Restaurant ON Shop, Buxi Bazar	12,594	9,61,636
237	Mayurbhanj	Nuasahi OFF Shop	13,829	9,54,428
238	Jajpur	Chandikhol No.2 OFF Shop	20,044	9,54,139
239	Cuttack	Kandarpur OFF Shop	18,047	9,51,532
240	Balasore	Deulahat	11,310	9,51,092
241	Ganjam	Hinjilkat	17,709	9,49,102
242	Mayurbhanj	Murgabadi OFF Shop	21,249	9,48,254
243	Keonjhar	Dhakothea OFF Shop	16,012	9,46,798
244	Keonjhar	Bramanipal OFF Shop	17,661	9,45,822
245	Keonjhar	Belaipada OFF Shop	17,293	9,45,486
246	Keonjhar	Barbil No.4 OFF Shop	16,548	9,43,248
247	Dhenkanal	Gadapalasiun Off	15,711	9,35,482
248	Keonjhar	Patna OFF Shop	16,177	9,34,416
249	Bhadrak	Vasudevapur Off No2	9,625	9,31,729
250	Nayagarh	Kerendatangi Off	13,937	9,31,538
251	Kendrapada	Sanabada Gopalpur	15,772	9,25,255
252	Keonjhar	Laidapada OFF Shop	13,316	9,18,385
253	Angul	Teheranpur Off shop	16,852	9,11,630
254	Rayagada	Off Shop No.4	17,173	9,06,317
255	Cuttack	Jagatpur-1 OFF Shop	15,853	9,04,073
256	Mayurbhanj	Bhuasuni OFF Shop	12,789	9,00,952
257	Mayurbhanj	Balijoda OFF Shop	18,728	8,96,829
258	Jajpur	Apsara Restaurant ON Shop	13,041	8,96,147
259	Cuttack	Athagarh OFF Shop	16,281	8,90,094
260	Angul	Boinda Off shop (Athamallik)	15,234	8,83,611
261	Mayurbhanj	Baripada No.2 OFF Shop	12,729	8,68,631
262	Ganjam	Pursotampur-2	15,622	8,64,846
263	Berhampur	Utkal ashram Road	16,048	8,61,844
264	Berhampur	Dura	14,547	8,50,954
265	Cuttack	OMP Square OFF Shop	16,567	8,49,696
266	Mayurbhanj	Rairangpur No.3 OFF Shop	19,327	8,47,452
267	Nayagarh	Kantilo Off	14,840	8,44,263
268	Angul	Rengali Off shop	15,387	8,41,468
269	Jagatsinghpur	Raghunathpur Off Shop	14,430	8,40,619
270	Cuttack	Chanakya ON Shop	14,045	8,38,007
271	Cuttack	Nischinta Koili OFF Shop	11,689	8,36,502
272	Cuttack	RANIHAT BY PASS OFF SHOP	11,512	8,32,804
273	Berhampur	Santa Rani Sahi	16,292	8,30,357

Sl. No.	DEO	Shop	Excess sale recorded in the manipulated Sales Registers (in bottles)	Estimated loss of revenue towards SCF (in ₹)
274	Angul	Kandasar Off shop	11,533	8,29,955
275	Cuttack	Kalapathar OFF Shop	18,659	8,29,447
276	Cuttack	Magical Night Bar & Restaurant ON Shop, Tangi	9,703	8,29,205
277	Jajpur	Baruhan OFF Shop	15,367	8,28,596
278	Cuttack	Nakhapada OFF Shop	15,615	8,24,227
279	Ganjam	Gudiali	16,839	8,22,297
280	Mayurbhanj	Udala No.II OFF Shop	16,830	8,22,025
281	Keonjhar	Banspal OFF Shop	12,703	8,20,518
282	Berhampur	Barack Road	16,914	8,13,130
283	Mayurbhanj	Karkachia OFF Shop	18,605	8,12,714
284	Cuttack	Kishan Nagar OFF Shop	15,502	8,11,206
285	Keonjhar	Anandpur No.1 OFF Shop	14,407	8,05,920
286	Cuttack	Govindpur (Sandhapur) OFF Shop	13,338	8,04,245
287	Jagatsinghpur	Bagadia Beer Parlour	17,006	8,00,977
288	Cuttack	Jagatpur-3 OFF Shop	12,856	8,00,745
289	Berhampur	Aska Road	14,254	7,97,708
290	Angul	Talcher-II Off shop	9,865	7,97,383
291	Cuttack	Mani Sahoo Chhak OFF Shop	12,798	7,96,106
292	Jajpur	Sofia Bar & Restaurant, Danagadi	13,214	7,92,682
293	Nayagarh	Khandapada Off	16,650	7,85,773
294	Balasore	Jaleswar Nayabazar	14,652	7,81,434
295	Balasore	Talakia	12,526	7,73,937
296	Cuttack	Nuapada OFF Shop	12,859	7,70,679
297	Angul	Jarpada Off shop	12,790	7,69,400
298	Rourkela	Koel Nagar	8,829	7,67,400
299	Rourkela	Lahunipada	14,570	7,62,585
300	Dhenkanal	Muktaposi	11,212	7,60,270
301	Jajpur	Rashmi ON Shop (Khandarpur)	8,025	7,57,322
302	Keonjhar	Barbil No.3 OFF Shop	11,804	7,54,437
303	Kalahandi	Bhawanipatna No.7 OFF Shop	14,704	7,49,811
304	Mayurbhanj	Dukura OFF Shop	9,424	7,49,741
305	Balasore	Kuruda Off	12,927	7,45,101
306	Kendrapada	Quality Bar	13,506	7,45,016
307	Mayurbhanj	Suliapada IMFL OFF Shop	10,890	7,35,075
308	Mayurbhanj	Baripada No.1 OFF Shop	11,070	7,34,864
309	Cuttack	Jagatpur-2 OFF Shop	14,628	7,34,076
310	Cuttack	Ramdaspur OFF Shop	13,392	7,33,654
311	Jajpur	Ambika ON Shop	10,425	7,25,106
312	Bhadrak	GhaniJanga	8,615	7,22,683
313	Cuttack	Krushna Chandrapur OFF Shop	13,464	7,13,634
314	Cuttack	Badambadi IMFL ON Shop	10,856	7,09,126
315	Angul	Bamur Off shop	13,644	7,08,287
316	Mayurbhanj	Audi Bar ON Shop, Jashipur	6,089	7,08,140
317	Balasore	Bidu	13,392	7,04,152

Sl. No.	DEO	Shop	Excess sale recorded in the manipulated Sales Registers (in bottles)	Estimated loss of revenue towards SCF (in ₹)
318	Mayurbhanj	Singida OFF Shop	10,531	7,03,493
319	Cuttack	Jhanjiriamgala OFF Shop	10,561	7,02,152
320	Kalahandi	M. Rampur OFF Shop	14,383	6,88,181
321	Angul	Talcher-I IMFL Off shop	8,796	6,87,860
322	Ganjam	Gandala	13,263	6,86,224
323	Gajapati	Off Shop No.7	14,205	6,84,722
324	Mayurbhanj	Jharadihi OFF Shop	13,925	6,84,417
325	Balasore	Nilagiri	10,221	6,82,056
326	Bhadrak	Charampa No2	11,323	6,78,342
327	Rourkela	Daily Market3	14,708	6,74,145
328	Bhubaneswar	Kalinganagar	11,254	6,70,922
329	Cuttack	Kakhadi OFF Shop	12,526	6,70,240
330	Jharsuguda	Boxy Chowk Off	12,426	6,69,297
331	Kalahandi	Bhawanipatna No.4 OFF Shop	11,953	6,67,613
332	Jajpur	Jajpur Town No.3 OFF Shop	13,240	6,61,983
333	Cuttack	Jholasahi OFF Shop	12,297	6,41,306
334	Mayurbhanj	Municipality Bus Stand OFF Shop	13,140	6,32,776
335	Berhampur	Haladiya Padar	12,027	6,28,516
336	Cuttack	Machuati OFF Shop	9,779	6,25,100
337	Mayurbhanj	Chadheibhol OFF Shop	9,245	6,24,333
338	Keonjhar	Padmapur OFF Shop	11,137	6,23,499
339	Rourkela	Nayabazar	10,657	6,19,801
340	Bhadrak	Dosingha	8,706	6,12,383
341	Rourkela	Uditnagar No-2	9,870	6,11,675
342	Balasore	Mitrapur	9,713	6,10,564
343	Mayurbhanj	Bijatola OFF Shop	10,532	6,05,702
344	Gajapati	Off shop No.9	12,516	6,05,023
345	Berhampur	Randha	12,287	6,03,912
346	Keonjhar	Anandpur No.II OFF Shop	12,030	6,01,480
347	Rourkela	TCI Chawk	8,147	5,92,583
348	Cuttaack	Yubraj ON Shop	6,719	5,90,863
349	Bhadrak	Beer Chudamani	12,814	5,90,094
350	Bhubaneswar	Shree	7,933	5,89,695
351	Jagatsinghpur	Bijayachandrapur ON BD Nayak	4,123	5,83,856
352	Jajpur	Blue Star Bar, Bargadia, Jajpur	12,267	5,80,964
353	Balasore	Bhaskarganj Off	8,103	5,80,589
354	Jajpur	JK Road No.2 OFF Shop	10,489	5,80,407
355	Cuttack	Suniapada OFF Shop	11,092	5,79,372
356	Ganjam	Golia chaka	13,056	5,78,270
357	Mayurbhanj	Manada OFF IMFL Shop	9,310	5,76,014
358	Jajpur	Sukinda OFF Shop	12,268	5,72,464
359	Cuttack	Tinikonja Bazar OFF Shop	10,543	5,71,630
360	Keonjhar	Rengalbeda OFF Shop	13,077	5,71,305
361	Rourkela	Bisra Road 1	10,942	5,70,143
362	Jajpur	Amiyajhari OFF Shop	11,220	5,69,185

Sl. No.	DEO	Shop	Excess sale recorded in the manipulated Sales Registers (in bottles)	Estimated loss of revenue towards SCF (in ₹)
363	Nayagarh	Rohibanka Off	12,708	5,65,910
364	Jajpur	Jawahar Bar & Restaurant, Vyasagar, Jajpur Road	6,093	5,65,466
365	Jajpur	Janindapal (Tamoka) OFF Shop, Tomka	9,532	5,62,394
366	Balasore	Kuruda Bazar Off	5,294	5,59,154
367	Ganjam	Pali Chawk	9,656	5,56,580
368	Mayurbhanj	Basipitha OFF Shop	11,714	5,56,399
369	Jajpur	The Lion Bar & Restaurant	8,474	5,55,935
370	Cuttack	Kunheipada OFF Shop	8,772	5,54,191
371	Mayurbhanj	Tulasichoura OFF Shop	7,447	5,53,218
372	Mayurbhanj	Tato OFF Shop	8,391	5,53,104
373	Ganjam	Rikapali	11,981	5,50,828
374	Cuttack	Milan IMFL ON Shop, Cuttack	7,770	5,47,178
375	Cuttack	Haripur-II OFF Shop	9,931	5,43,706
376	Mayurbhanj	Gorumahisani No.1 OFF Shop	8,488	5,42,015
377	Rourkela	Basanti Colony	9,471	5,20,105
378	Rourkela	Samardri	9,439	5,19,843
379	Mayurbhanj	Badamtalia No.1 OFF Shop	10,224	5,11,179
380	Berhampur	Maharaj Bar	3,994	5,08,521
381	Berhampur	Sarra Rest	4,543	5,06,638
382	Cuttack	Bilahat OFF Shop	8,776	5,05,830
383	Kalahandi	Kesinga No.2 OFF Shop	9,674	5,05,539
384	Rayagada	Kashipur	9,219	5,00,612
385	Kendrapada	Chandola	8,904	5,00,501
386	Bhadrak	Rahandia	7,765	4,94,854
387	Berhampur	Tata Bench	7,760	4,94,261
388	Gajapati	Off Shop No.4 Pkd	8,867	4,89,962
389	Rayagada	Off Shop No.7	10,509	4,89,841
390	Mayurbhanj	Baghada IMFL OFF Shop	8,130	4,87,819
391	Cuttack	SR Bar & Restaurant ON Shop, Nischintkoili	6,577	4,85,361
392	Balasore	Shyamsundarpur	7,780	4,75,736
393	Berhampur	Prince Bar on	5,725	4,68,010
394	Nayagarh	Godipada Off	7,408	4,64,480
395	Bhadrak	Beteda Bazar Off	6,430	4,63,514
396	Jajpur	Manpur OFF Shop	10,456	4,57,417
397	Mayurbhanj	Deuli IMFL OFF Shop	5,765	4,54,678
398	Jajpur	Star Bar ON Shop	2,772	4,54,423
399	Mayurbhanj	Gorumahisani No.2 OFF Shop	10,228	4,51,382
400	Kalahandi	Dharamgarh No.1 OFF Shop	7,187	4,50,620
401	Berhampur	Vikram Bar & Rest	6,673	4,50,450
402	Mayurbhanj	Bahalda OFF Shop	9,481	4,50,330
403	Nayagarh	Nayagarh-2 Off shop	2,638	1,52,162
404	Balasore	Talasari	7,779	4,47,023
405	Keonjhar	Dhenkikote OFF Shop	7,058	4,44,566
406	Bhadrak	Brahamini Gao Off	7,666	4,43,425

Sl. No.	DEO	Shop	Excess sale recorded in the manipulated Sales Registers (in bottles)	Estimated loss of revenue towards SCF (in ₹)
407	Sundargarh	Rajgangapur No. 1 OFF Shop	6,921	4,42,628
408	Keonjhar	Balani OFF Shop	7,795	4,42,330
409	Rayagada	Kereda	6,808	4,40,299
410	Keonjhar	Sankhapur OFF Shop	7,160	4,40,105
411	Ganjam	Arjipali	7,850	4,39,143
412	Berhampur	Khalasi Sahi	6,220	4,33,884
413	Cuttack	Milan Bar & Restaurnt, Kaudukola, Nischintkoili	3,490	4,32,118
414	Jharsuguda	Bandhabhal Off shop	5,992	4,30,765
415	Gajapati	Off shop No.5	8,670	4,30,396
416	Bhubaneswar	Kalpana Chowk	9,418	4,29,792
417	Gajapati	Adaba Off	5,858	4,29,427
418	Berhampur	Red lip bar	4,416	4,26,858
419	Bhadrak	Agarapada	6,428	4,26,617
420	Keonjhar	Sailong OFF Shop	9,120	4,25,962
421	Keonjhar	Barbil No.II OFF Shop	5,304	4,23,658
422	Bhadrak	Chudamani Off	5,151	4,19,607
423	Rayagada	Tikiri	5,408	4,19,512
424	Gajapati	Kashinagar Off	7,906	4,15,062
425	Jajpur	Pakhara (Baligadi) OFF Shop	8,989	4,14,816
426	Ganjam	Karchuli	9,784	4,10,960
427	Kalahandi	Kalampur OFF Shop	6,897	4,09,524
428	Bhubaneswar	Jaydev Vihar No.2	4,369	4,04,551
429	Balasore	Paschimabad	6,024	4,03,555
430	Mayurbhanj	Khunta OFF Shop	7,015	4,01,467
431	Mayurbhanj	Pratap Pur OFF Shop	9,334	3,99,659
432	Mayurbhanj	Badadalima OFF Shop	5,015	3,95,587
433	Jajpur	Mangalpur OFF Shop	7,330	3,94,534
434	Nayagarh	Khalisahi BP	8,506	3,90,825
435	Berhampur	Lokanathpur	6,702	3,87,558
436	Kalahandi	Hotel Prince ON Shop, Ladugaon	5,563	3,83,003
437	Jajpur	Dream Land Bar & Restaurant	4,801	3,81,783
438	Jajpur	Barabati OFF Shop	7,840	3,81,677
439	Ganjam	Balipadar	7,045	3,80,701
440	Bhubaneswar	Pal regency	1,478	3,79,633
441	Bhadrak	Chandabali	6,214	3,78,785
442	Cuttack	Pahanga OFF Shop	7,792	3,77,171
443	Mayurbhanj	BMW Beer Parlour	5,730	3,76,455
444	Kalahandi	Golamunda OFF Shop	5,381	3,74,158
445	Mayurbhanj	Kuliana IMFL OFF Shop	5,473	3,70,416
446	Dhenkanal	Bhubana	7,106	3,65,528
447	Berhampur	Raj Bar & Restaurant	4,020	3,64,771
448	Bhadrak	Charampa No 1	7,254	3,64,742
449	Jagatsinghpur	Erasama ON Shop	5,668	3,64,138
450	Kalahandi	Narla Road OFF Shop	7,172	3,61,564
451	Ganjam	Humma	8,985	3,59,560

Sl. No.	DEO	Shop	Excess sale recorded in the manipulated Sales Registers (in bottles)	Estimated loss of revenue towards SCF (in ₹)
452	Cuttack	Barang OFF Shop	6,150	3,50,532
453	Bhubaneswar	Ashoknagar-6	7,010	3,50,488
454	Mayurbhanj	Chandua IMFL OFF Shop	5,504	3,48,818
455	Bhubaneswar	Kharvela Nagar-1	3,499	3,45,463
456	Cuttack	Tangi OFF Shop	5,467	3,45,055
457	Rayagada	Ramanaguda	7,926	3,44,149
458	Cuttack	Haripur Road No.1 OFF Shop	7,188	3,41,406
459	Kalahandi	Utkela OFF Shop	6,776	3,39,218
460	Jajpur	Dhanmandal (Bandala) OFF Shop	6,321	3,36,725
461	Jajpur	Ghungur Bar & Restaurant	5,526	3,36,309
462	Mayurbhanj	Purana Baripada OFF Shop	5,585	3,35,100
463	Jajpur	Jajpur Road No.1 OFF Shop	5,285	3,32,533
464	Mayurbhanj	Manatri OFF Shop	4,670	3,31,717
465	Balasore	Motiganj No.II Off	5,600	3,31,400
466	Jajpur	Champipal (Dasrathpur) OFF Shop	6,772	3,31,400
467	Puri	Bikrampur Beer Parlour	7,130	3,28,551
468	Dhenkanal	Annex Bar & Rest	5,425	3,21,508
469	Kendrapada	Adhajari	6,582	3,12,948
470	Angul	Kantiapasi Off shop	5,530	3,12,481
471	Ganjam	Budhamba	4,830	3,11,835
472	Kalahandi	Dharmagarh No.2 OFF Shop	5,938	3,10,656
473	Kalahandi	Thuamul Rampur OFF Shop	4,574	3,09,449
474	Kalahandi	Hotel Supreme, Behera ON Shop, Dharmagarh	2,606	3,08,339
475	Berhampur	Rangamahar Bar	4,784	3,04,622
476	Cuttack	Buxi Bazar-A OFF Shop	6,826	3,02,380
477	Bhubaneswar	Laxmisagar	2,347	3,01,860
478	Rourkela	Hotel Solan	3,178	2,99,620
479	Keonjhar	Roida OFF Shop	4,447	2,97,788
480	Rayagada	Gunupur No.2	5,851	2,94,801
481	Berhampur	Kinara Bar	2,213	2,94,056
482	Ganjam	Mundamarai	5,903	2,93,433
483	Nayagarh	Hotel Prasant	3,180	2,92,181
484	Bhadrak	Ranital Chawk	3,154	2,91,921
485	Cuttack	Ahar Restaurant ON Shop, Mundali	3,412	2,90,207
486	Bhubaneswar	Pahala On Shop	1,446	2,89,172
487	Rourkela	Lathikata	3,758	2,87,964
488	Ganjam	Gallery	5,329	2,87,922
489	Keonjhar	Bidyadharpur OFF Shop	6,902	2,86,631
490	Bhubaneswar	Sandy	448	2,86,550
491	Angul	Angul- IV Off shop	4,725	2,83,987
492	Bhubaneswar	Khandagiri on	1,408	2,81,430
493	Jagatsinghpur	Biridi OFF Shop	3,927	2,80,828
494	Puri	Mochi sahi Off	5,228	2,80,387
495	Cuttack	Erkana OFF Shop	4,558	2,75,617

Sl. No.	DEO	Shop	Excess sale recorded in the manipulated Sales Registers (in bottles)	Estimated loss of revenue towards SCF (in ₹)
496	Jajpur	Barundei OFF Shop	5,510	2,75,510
497	Ganjam	Kodala-II	5,407	2,70,362
498	Rourkela	Panposh	4,594	2,66,894
499	Jharsuguda	Rajpur Off	4,278	2,64,507
500	Mayurbhanj	Chevrolet Bar & Restaurant	3,908	2,61,329
501	Dhenkanal	Daynapalli	5,009	2,60,517
502	Berhampur	Jyoti Bar	2,565	2,57,650
503	Berhampur	Dolphin Bar	1,640	2,53,900
504	Bhubaneswar	Pahala BP	5,635	2,53,546
505	Jajpur	Talia Balikuda OFF Shop	5,286	2,52,970
506	Rourkela	Sector-5	3,352	2,51,844
507	Berhampur	Gopalpur No-1	3,705	2,50,794
508	Rourkela	SS Gaeden	4,449	2,46,910
509	Rourkela	Chhend	4,634	2,42,953
510	Cuttack	Sambit Bar	2,834	2,42,817
511	Berhampur	Friends Bar	2,426	2,42,053
512	Mayurbhanj	Asana OFF Shop	3,874	2,41,689
513	Kendrapada	Beer Parlour, Goudapatna	5,070	2,40,830
514	Kalahandi	Amarapali Classic Restaurant, Bhawanipatna	3,691	2,38,055
515	Mayurbhanj	Bagdiha OFF Shop	3,397	2,31,885
516	Bhubaneswar	Preeti	5,000	2,31,884
517	Gajapati	Ranipeta	4,642	2,31,822
518	Bhubaneswar	Tequila	4,469	2,31,600
519	Cuttack	Lapalama Restaurant ON Shop	1,621	2,29,839
520	Kendrapada	Chapali	4,186	2,29,177
521	Ganjam	Samarjhola	4,777	2,27,432
522	Bhubaneswar	Booze Buzz	3,456	2,26,994
523	Kalahandi	Hotel Amrit Sagar, Risigaon	3,319	2,26,754
524	Angul	Angul No.II Off shop	4,049	2,24,323
525	Jajpur	Kalyani ON Shop	1,680	2,24,052
526	Dhenkanal	Kankadahada	2,694	2,22,529
527	Jajpur	Hotel Priya ON Shop	3,384	2,19,846
528	Ganjam	IRE Chawk	5,321	2,18,705
529	Mayurbhanj	Station Bazar OFF Shop	4,560	2,18,115
530	Jagatsinghpur	Balikuda Off Shop	3,319	2,17,801
531	Bhadrak	Beer Brahmanigao	5,293	2,17,751
532	Bhubaneswar	Prince Bar	4,111	2,16,761
533	Jajpur	After 7 Bar & Restaurant	2,010	2,16,286
534	Balasore	Laxmannath	4,559	2,13,905
535	Ganjam	Dharkote	4,589	2,13,593
536	Kalahandi	Bhawanipatna No.3 OFF Shop	1,351	2,12,645
537	Berhampur	Puspak Rest on	2,430	2,08,868
538	Bhubaneswar	Live it	3,713	2,06,444
539	Jharsuguda	5 Element	1,007	2,02,491
540	Cuttack	Manguli OFF Shop	3,713	2,02,195
541	Cuttack	AKK Restaurant-cum-ON Shop	2,915	2,02,055

Sl. No.	DEO	Shop	Excess sale recorded in the manipulated Sales Registers (in bottles)	Estimated loss of revenue towards SCF (in ₹)
542	Jajpur	Duburi OFF Shop	3,484	2,01,759
543	Keonjhar	Keonjhar No.II ON Shop (Hotel SKR Bar & Restaurant)	2,062	2,00,344
544	Balasore	Bahanaga	3,409	1,97,594
545	Rourkela	Nuagaon	4,105	1,97,053
546	Bhubaneswar	Lalchand	418	1,96,062
547	Jajpur	Chandikhol No.1 OFF Shop	4,694	1,94,596
548	Jajpur	Hotel Water Cockoo	2,823	1,92,528
549	Mayurbhanj	Karanjia No.II OFF Shop	2,836	1,91,460
550	Berhampur	City Bar	1,604	1,91,094
551	Jharsuguda	Samasinga	3,321	1,91,019
552	Jajpur	Nayak Restaurant ON Shop	2,969	1,88,547
553	Berhampur	New Prince Bar	1,792	1,86,528
554	Bhubaneswar	Rasulgarh No-2	834	1,84,288
555	Mayurbhanj	Karanjia No.1 OFF Shop	3,874	1,84,015
556	Bhadrak	Beer Aurovil	3,907	1,79,113
557	Cuttack	Madhumati Beer Parlour,	3,958	1,74,433
558	Balasore	Raibania	4,049	1,73,527
559	Keonjhar	Hotel Subham ON Shop, Barbil	1,582	1,71,981
560	Berhampur	Congress road beer	3,602	1,69,852
561	Mayurbhanj	Kostha IMFL OFF Shop	2,570	1,69,711
562	Berhampur	Korapalli	2,906	1,67,865
563	Angul	Bainda Off shop, Talcher	2,718	1,67,650
564	Jajpur	Ratnagiri OFF Shop	3,348	1,67,389
565	Nayagarh	Sunakhala Beer parlour	2,787	1,67,220
566	Keonjhar	Hotel Raj ON Shop	1,638	1,67,160
567	Mayurbhanj	Karanjia Golei OFF Shop	2,339	1,66,324
568	Bhubaneswar	Excellency Platinum	673	1,61,520
569	Kalahandi	Karlamunda OFF Shop	3,748	1,60,474
570	Kalahandi	Hotel Sunrise ON Shop, Bhawanipatna	2,053	1,59,775
571	Kalahandi	Chhatikuda OFF Shop	3,944	1,59,357
572	Bhubaneswar	Barbie	2,701	1,59,169
573	Bhubaneswar	Bhoinagar	3,360	1,57,359
574	Rayagada	Kuntalapeta	3,063	1,53,145
575	Mayurbhanj	Tangabila OFF Shop	2,755	1,51,540
576	Mayurbhanj	Bombay Chhak OFF Shop	2,307	1,49,955
577	Mayurbhanj	Bombay Chhak INN ON Shop	1,638	1,49,523
578	Cuttack	Hotel Milan Bar & Restaurant, Khuntuni, Athagarh	1,943	1,49,008
579	Nayagarh	Nayagarh No.3 Off	2,125	1,48,750
580	Kendrapada	Barua	2,782	1,48,184
581	Jharsuguda	Bijunagar Off	3,288	1,48,093
582	Ganjam	Kabisuryanagar-2	2,938	1,47,643
583	Bhadrak	Hotel Blue Sky	3,156	1,46,963
584	Jajpur	Santarapur OFF Shop	3,101	1,46,586
585	Jharsuguda	Lakahan Pur shop	2,640	1,45,534

Sl. No.	DEO	Shop	Excess sale recorded in the manipulated Sales Registers (in bottles)	Estimated loss of revenue towards SCF (in ₹)
586	Berhampur	Prem Nagar	3,442	1,44,389
587	Bhubaneswar	Old station Bazar	721	1,44,212
588	Mayurbhanj	Hotel Indradhanu ON Shop	1,402	1,42,421
589	Berhampur	Regency Bar	2,198	1,42,240
590	Keonjhar	Bamebari OFF Shop	3,279	1,41,628
591	Bhubaneswar	Fountain Bar	2,935	1,39,405
592	Mayurbhanj	Saraskana INN ON Shop	1,683	1,38,964
593	Gajapati	Hadubangi	2,758	1,37,876
594	Jajpur	Dhanmandal OFF Shop	2,989	1,37,758
595	Angul	Badakera Off Shop	2,334	1,35,671
596	Rourkela	Biramitrapur	2,095	1,34,594
597	Kendrapada	Garjanga Beer Parlor	2,964	1,33,820
598	Rayagada	Vamsi ON	2,211	1,31,647
599	Kendrapada	Ostarhat	2,225	1,31,235
600	Nayagarh	Lenkudipada Off	2,182	1,30,920
601	Bhubaneswar	Delhidarbar	2,751	1,30,661
602	Kalahandi	Balipada OFF Shop	3,208	1,29,814
603	Kalahandi	Amarpali Restaurant, Bhawanipatna	646	1,29,169
604	Kalahandi	Jolka Darbar Restaurant ON Shop	1,556	1,28,808
605	Rayagada	Off Shop No.13	2,556	1,27,797
606	Bhubaneswar	Castle Inn	1,567	1,27,189
607	Bhubaneswar	Cheers	570	1,26,699
608	Jajpur	Binjharpur OFF Shop	2,278	1,26,502
609	Bhubaneswar	Bomikhal BP	2,701	1,26,441
610	Bhadrak	Bandaripokhiri	1,802	1,26,105
611	Jajpur	Hotel Brahmani, Chorda By-Pass, Jajpur Road	1,593	1,26,102
612	Bhubaneswar	Rewind	521	1,25,040
613	Rourkela	Regency Inn	271	1,24,142
614	Berhampur	Golabandha	3,016	1,21,332
615	Bhubaneswar	Global foods	2,529	1,20,114
616	Berhampur	Masti Bar	920	1,16,226
617	Nayagarh	Chandapur Beer Parlour No.2	2,560	1,14,850
618	Rayagada	Off Shop No.10	2,131	1,13,389
619	Jajpur	Dosti Bar & Restaurant	868	1,12,544
620	Berhampur	Josh bar	1,800	1,08,840
621	Cuttack	Twinkle ON Restaurant, Pilgrim Road	1,502	1,07,777
622	Bhubaneswar	Deepali	1,606	1,07,774
623	Bhubaneswar	Urnee Bar	1,719	1,04,045
624	Rourkela	Sector-15	1,147	1,03,652
625	Nayagarh	Malisahi Beer Parlour	1,742	1,01,223
626	Cuttack	Cuttack Club	805	98,532
627	Cuttack	Roshni Restaurant ON Shop	2,033	97,679
628	Bhubaneswar	Ashok Nagar No.2	1,809	96,765
629	Rourkela	Hotel Radhika	234	95,297

Sl. No.	DEO	Shop	Excess sale recorded in the manipulated Sales Registers (in bottles)	Estimated loss of revenue towards SCF (in ₹)
630	Cuttack	Legend ON Shop	1,869	93,433
631	Kalahandi	Mandal OFF Shop	1,900	93,349
632	Cuttack	Bali Bazar OFF Shop	1,827	91,329
633	Bhadrak	Beer Beteda	2,017	90,567
634	Berhampur	The Cave	436	87,150
635	Cuttack	OCA Club ON Shop	846	84,410
636	Gajapati	ON Shop No.6	1,792	82,458
637	Keonjhar	Nizigarh Beer Parlour	1,774	81,931
638	Cuttack	Dadha patna Beer Parlour	1,754	81,802
639	Berhampur	Tata Benz Beer Parlour	2,148	80,553
640	Jajpur	Panikoili OFF Shop	997	79,049
641	Jharsuguda	Belpahar No 2 Off shop	392	78,400
642	Ganjam	Jaganath Prasad	2,048	77,981
643	Kalahandi	Hotel Golden Blue, Parmanandapur	711	77,634
644	Mayurbhanj	Udala No.1 Off Shop	1,311	77,073
645	Jajpur	M/s Kings Bar & Restaurant	1,756	75,421
646	Nayagarh	Chandapur Beer Parlour No.1	1,232	73,920
647	Bhubaneswar	Navyuga	1,530	72,653
648	Jajpur	Akash Bar & Restaurant	462	71,548
649	Mayurbhanj	Jaypur OFF Shop	805	71,339
650	Bhubaneswar	SWosti	1,227	68,957
651	Kendrapada	Dangamal	873	68,102
652	Mayurbhanj	Mohuldiha OFF Shop	1,131	67,854
653	Kalahandi	Hotel Satkar ON Shop, Moter	335	67,015
654	Rourkela	Jhirpani	1,339	66,925
655	Mayurbhanj	Bisoi OFF Shop	957	64,625
656	Mayurbhanj	Jyoti ON Shop at Hotel Durga	919	64,487
657	Bhubaneswar	Angan Premium	1,321	62,724
658	Jajpur	Friends Restaurant, ON Shop, Brahmabarada	1,243	62,168
659	Rourkela	Raibaga	736	61,695
660	Balasore	Remuna	1,293	61,433
661	Jajpur	Deo Residency ON Shop	546	61,249
662	Rourkela	Hotel Pahadi	292	58,337
663	Bhubaneswar	7 miller	459	54,911
664	Bhubaneswar	Ashoka Bar	256	51,178
665	Bhubaneswar	Swosti	1,068	50,717
666	Mayurbhanj	Kalyani Bar ON Shop	364	50,414
667	Rourkela	Hotel Mayfair	506	49,017
668	Jajpur	Mukta ON Shop	239	47,779
669	Gajapati	Kashinagar ON	545	46,289
670	Cuttack	Kantol OFF Shop	925	46,250
671	Bhubaneswar	Fainting Bull	960	45,618
672	Jharsuguda	Sun City Palace On Shop	213	43,833
673	Dhenkanal	Motanga Off shop	278	43,547
674	Bhadrak	Biedeipur Off	602	42,136

Sl. No.	DEO	Shop	Excess sale recorded in the manipulated Sales Registers (in bottles)	Estimated loss of revenue towards SCF (in ₹)
675	Jharsuguda	Kanakotara Off shop	823	40,781
676	Rourkela	Babu Nuangaon	803	40,167
677	Bhadrak	Bhadarak No.2	263	38,854
678	Kendrapada	Babar Beer Parlour	889	38,505
679	Cuttack	Hot and Cold Rest. ON Shop, Viruda	743	37,147
680	Keonjhar	Sakhi Bar & Restaurant ON Shop	733	34,829
681	Bhubaneswar	Bhuji	732	34,760
682	Bhubaneswar	Flaming	737	34,361
683	Jharsuguda	Sahjabhal Off shop	713	34,041
684	Rourkela	Brahamani club	71	32,952
685	Jajpur	Hotel Milan ON Shop	685	32,550
686	Bhubaneswar	Excellency	678	32,215
687	Berhampur	Suksagar hotel on	156	31,100
688	Dhenkanal	Khajuriapata Beer Parlour	785	29,438
689	Mayurbhanj	Badamtalia No.II OFF Shop	512	26,880
690	Rourkela	Indo German Club	114	26,426
691	Bhubaneswar	Pabitra Rgency	400	24,000
692	Jajpur	Hotel Natraj Royal IMFL ON Shop	535	23,944
693	Rourkela	Hotel Shyam	499	23,695
694	Rayagada	Muniguda	465	23,264
695	Gajapati	ON Shop No.5	494	22,722
696	Bhadrak	Barikpur	144	22,680
697	Ganjam	Baulagaon	310	21,958
698	Jharsuguda	Telenpali Off shop	334	21,681
699	Bhadrak	Beer Parlour Vasudevapur	455	21,615
700	Nayagarh	Nagpur Beer Parlour	354	21,240
701	Rayagada	Off Shop No.12	145	19,858
702	Rourkela	Hotel Ispat	92	18,975
703	Bhubaneswar	Sukhamaya	77	18,821
704	Rayagada	Jimirdipata BP	391	17,596
705	Rayagada	Off Shop No.3	253	15,207
706	Bhubaneswar	Clubdine	308	14,619
707	Rourkela	Rourkela club	20	12,700
708	Gajapati	On shop No.8	70	11,363
709	Berhampur	Mayfair	228	8,531
710	Bhadrak	Beer Bidyaalaita	159	7,109
711	Rourkela	Hotel Garden	35	7,074
712	Bhubaneswar	Seven Eleven	21	5,565
713	Ganjam	Hatapada	168	5,040
714	Rourkela	Bisra Chowk	139	4,155
715	Jharsuguda	Blue Inn On	71	3,393
716	Jharsuguda	TRL Club on shop	13	2,919
	Total			75,07,81,734

(Source: Records of the respective District Excise Offices)

Appendix 4.3

(Refer Paragraph 4.1)

Estimated loss of revenue towards Special Covid Fee, due to replacement of pages by the retails shops, in the Sale Registers, for March 2020

Sl. No.	DEO	Shops that replaced pages of SR in March 2020	Excess sale recorded in the manipulated SRs (<i>in bottles</i>)	Estimated loss of revenue towards SCF (<i>in ₹</i>)	Remarks
1	Angul	Sanahula Off shop	87,448	51,97,872	Made new entry on fresh page
2	Angul	Kiakata Off shop	84,185	50,49,642	Made new entry on fresh page
3	Angul	Handapa Bazar Off shop	30,872	22,44,189	Made new entry on fresh page
4	Angul	Kaniha NTPC Off Shop	47,969	29,27,215	Made new entry on fresh page
5	Angul	Thakurgarh Off shop	78,773	48,40,028	Made new entry on fresh page
6	Angul	Pallahara No.I Off shop	38,139	21,65,474	Made new entry on fresh page
		Total (6 shops)	3,67,387	2,24,24,419	
7	Cuttack	Link Road-3 OFF Shop	98,702	54,91,943	Made new entry on fresh page
8	Cuttack	Machhua Bazar OFF Shop	61,758	31,40,813	Made new entry on fresh page
9	Cuttack	Madhupatna OFF Shop	35,340	19,97,114	Made new entry on fresh page
10	Cuttack	Berahampura OFF Shop	58,217	34,33,747	Made new entry on fresh page
11	Cuttack	Banki OFF Shop	70,297	36,96,543	Made new entry on fresh page
12	Cuttack	Khapuria OFF Shop	1,94,605	1,08,45,515	Made new entry on fresh page
		Total (6 shops)	5,18,919	2,86,05,676	
13	Keonjhar	Bhanda OFF Shop	20,695	10,43,185	Made new entry on fresh page
14	Keonjhar	Karanjiya OFF Shop	16,298	12,63,952	Made new entry on fresh page
		Total (2 shops)	36,993	23,07,137	
15	Mayurbhanj	Mercedes Hotel ON Shop	33,779	29,38,083	Made new entry on fresh page
16	Mayurbhanj	Baripada No.3 OFF Shop	2,51,369	1,52,71,820	Made new entry on fresh page
17	Mayurbhanj	Chevrolet Bar & Restaurant	3,908	2,61,329	Made new entry on fresh page
18	Mayurbhanj	Municipality Bus Stand OFF Shop	13,140	6,32,776	Made new entry on fresh page
19	Mayurbhanj	Bagdiha OFF Shop	3,397	2,31,885	Made new entry on fresh page
20	Mayurbhanj	Hotel Lecensy ON Shop	8,307	16,18,325	Made new entry on fresh page
21	Mayurbhanj	Murgabadi OFF Shop	21,249	9,48,254	Made new entry on fresh page
22	Mayurbhanj	Station Bazar OFF Shop	4,560	2,18,115	Made new entry on fresh page
		Total (8 shops)	3,39,708	2,21,20,588	

Sl. No.	DEO	Shops that replaced pages of SR in March 2020	Excess sale recorded in the manipulated SRs (<i>in bottles</i>)	Estimated loss of revenue towards SCF (<i>in ₹</i>)	Remarks
23	Gajapati	Mahendragara Off Shop	27,155	14,08,892	New pages were pasted in the original page to suppress revenue
24	Gajapati	Mohana Off Shop	18,920	9,74,235	New pages were pasted in the original page to suppress revenue
		Total (2 shops)	46,075	23,83,127	
25	Ganjam	Rambha-I Off Shop	42,025	22,77,137	Pages had been removed and tampered to suppress revenue
26	Ganjam	Rambha-II Off Shop	42,119	2,05,056	Pages had been removed and tampered to suppress revenue
27	Ganjam	Ganjam Off Shop	39,520	20,07,408	Pages had been removed and tampered to suppress revenue
		Total (3 Shops)	1,23,664	44,89,601	
28	Rourkela	Hong Kong Restaurant On	4,222	2,38,542	New pages were pasted in the original page to suppress revenue
		Total (1 shops)	4,222	2,38,542	
		Grand Total (28 shops)	13,90,894	8,25,69,090	

(Source: Records of the respective District Excise Offices)

Appendix 4.4

(Refer Paragraph 4.1)

Difference between the stock of liquor, as per the Sale Registers of the retail shops and the Stock assessed for collection of Special Covid Fee

Sl. No.	District Excise Office	Shop	Category	Whisky Shortfall	Beer Shortfall	Rum Shortfall	Total Shortfall
1	Kendrapara	Rajkanika	Off shop	16,07,215	9,03,177	24,08,098	49,18,490
2	Keonjhar	Salania	Off shop	5,19,208	18,97,845	11,08,240	35,25,293
3	Angul	Kumand	Off shop	6,56,588	71,28,07	20,52,608	34,22,003
4	Kendrapara	Gobindpur	Off shop	6,91,965	15,62,893	2,78,670	25,33,528
5	Angul	Karatapata	Off shop	4,71,163	9,79,272	9,59,230	24,09,665
6	Angul	Talmul	Off shop	4,79,618	4,52,037	14,46,848	23,78,503
7	Angul	FCI township	Off shop	6,54,718	7,70,387	7,49,745	21,74,850
8	Angul	Kosala	Off shop	4,00,613	3,64,625	11,02,120	18,67,358
9	Kalahandi	Karlamunda	Off shop	13,88,453	93,007	1,25,670	16,07,130
10	Keonjhar	Belabahali	Off shop	4,90,890	5,04,810	5,70,908	15,66,608
11	Angul	Nisha	Off shop	4,68,248	3,74,555	6,66,290	15,09,093
12	Kendrapara	Aul	Off shop	2,76,283	10,99,910	1,21,585	14,97,778
13	Angul	Girang	Off shop	4,98,815	95,925	8,75,900	14,70,640
14	Angul	Bantala No.II	Off shop	2,57,893	5,34,144	6,48,408	14,40,445
15	Bhubaneswar	Old Station Bazaar	Off shop	13,065	8,64,818	5,47,185	14,25,068
16	Angul	Talcher -IV	Off shop	6,92,248	2,94,517	3,59,210	13,45,975
17	Angul	Angul No.III	Off shop	4,05,035	2,50,575	6,05,720	12,61,330
18	Angul	Mahidharpur	Off shop	5,22,793	6,53,865	0	11,76,658
19	Angul	Angul No.I	Off shop	2,42,578	0	8,97,590	11,40,168
20	Angul	Kantiaposi	Off shop	2,05,518	30,262	8,00,520	10,36,300
21	Angul	Badakerjang	Off shop	74,100	0	9,41,290	10,15,390
22	Kalahandi	Bhawanipatna 4	Off shop	10,00,250	0	0	10,00,250
23	Keonjhar	Joda No.1	Off shop	9,51,328	0	0	9,51,328
24	Angul	Chhendipada	Off shop	3,37,140	43,000	5,67,880	9,48,020
25	Kendrapara	Patamundai	Off shop	4,92,040	17,385	3,87,933	8,97,358

Sl. No.	District Excise Office	Shop	Category	Whisky Shortfall	Beer Shortfall	Rum Shortfall	Total Shortfall
26	Keonjhar	Ramachandrapur	Off shop	2,92,708	3,26,900	2,42,407	8,62,015
27	Dhenkanal	Gatarai	Off Shop	1,34,325	2,31,658	4,53,630	8,19,613
28	Angul	Gadasantri	Off shop	42,715	2,32,560	3,95,400	6,70,675
29	Angul	Talcher No.I	Off shop	2,44,198	2,31,025	1,76,275	6,51,498
30	Kalahandi	Joradobra	Off shop	5,04,478	100,875	31,960	6,37,313
31	Angul	Kulei	Off shop	14,333	5,40,747	25,090	5,80,170
32	Rayagada	Gudari	Off shop	1,37,400	0	4,42,400	5,79,800
33	Rourkela	Sector-5	Off shop	2,72,815	39,712	2,56,613	5,69,140
34	Angul	NALCO	Off shop	1,64,695	3,98,440	0	5,63,135
35	Rayagada	Kashipur	Off shop	2,75,000	0	2,75,000	5,50,000
36	Balasore	Gopalpur	Off shop	2,51,980	0	2,51,815	5,03,795
37	Jajpur	Manpur	Off shop	2,44,183	0	2,42,603	4,86,785
38	Angul	Bagedia	Off shop	39,035	1,23,860	2,91,048	4,53,943
39	Angul	Kandasar	Off shop	99,225	2,38,785	1,12,558	4,50,568
40	Sundargarh	Kutra	Off shop	3,29,000	54,720	61,000	4,44,720
41	Rayagada	Kumtalpeta	Off shop	2,22,153	0	2,21,495	4,43,648
42	Keonjhar	Karrow	ON	2,85,800	99,123	0	3,84,923
43	Angul	Karadagadia	Off shop	2,75,205	1,06,895	0	3,82,100
44	Bhubaneswar	Unit-6	Off shop	3,15,263	0	6,680	3,21,943
45	Angul	TTPS	Off shop	2,67,270	0	48,920	3,16,190
46	Jajpur	Ragadipasi	Off shop	1,49,128	71,915	82,410	3,03,453
47	Keonjhar	Joda No.2	Off shop	2,03,450	0	81,350	2,84,800
48	Angul	Kaniha (NTPC)	Off shop	2,02,033	1,802	73,860	2,77,695
49	Angul	Badadangiani	Off shop	76,418	69,392	1,09,710	2,55,520
50	Angul	Kalamchhuin	Off shop	84,450	1,22,218	47,400	2,54,068
51	Dhenkanal	Mahulapada	Off Shop	1,70,510	16,178	51,010	2,37,698
52	Rourkela	7 & 8 Area	Off shop	4,083	0	2,03,150	2,07,233
53	Berhampur	Railway Station Road No-2	Off shop	83,100	33,863	83,100	2,00,063

Sl. No.	District Excise Office	Shop	Category	Whisky Shortfall	Beer Shortfall	Rum Shortfall	Total Shortfall
54	Kendrapara	Olabar	Off shop	88,653	67,455	1,7215	1,73,323
55	Angul	Bamur	Off shop	9,708	19,000	1,42,580	1,71,288
56	Angul	Antulia	Off shop	2,750	36,990	1,24,160	1,63,900
57	Kalahandi	Madhusala	Off shop	1,56,318	1,472	0	1,57,790
58	Ganjam	Mohana	Off shop	1,51,500	0	0	1,51,500
59	Cuttack	Sikharpur	Off shop	2,768	1,40,220	0	1,42,988
60	Cuttack	Aroma Bar	ON shop	65,400	62,398	7,800	1,35,598
61	Angul	Madhapur	Off shop	15,575	0	88,590	1,04,165
	Total			1,96,75,390	1,60,67,802	22868877	5,86,12,069

(Source: Records of the respective District Excise Offices)