

APPENDICES

Appendix-I
(Referred to in Paragraph 2.3.7.1)
Selection mechanism envisaged by the Department

(₹ in crore)

Sl. No.	Name of the Commercial Taxes Circle	No. of transitional credit claimed	Amount of transitional credit claimed	No. of cases verified	Amount of transitional credit verified	No. of cases not verified	Amount of transitional credit not verified
1	Adityapur	204	44.92	54	17.77	150	27.15
2	Bokaro	278	88.90	140	88.47	138	0.43
3	Chaibasa	121	6.05	32	3.07	89	2.98
4	Chirkunda	82	1.98	36	1.64	46	0.34
5	Deoghar	95	3.88	39	3.68	56	0.20
6	Dhanbad	249	27.01	147	25.52	102	1.49
7	Dhanbad Urban	143	10.67	60	10.12	83	0.55
8	Dumka	47	2.38	18	1.46	29	0.92
9	Giridih	51	4.70	20	4.56	31	0.14
10	Godda	33	0.42	1	0.01	32	0.41
11	Gumla	29	0.18	3	0.08	26	0.10
12	Hazaribag	83	29.49	35	28.88	48	0.61
13	Jamshedpur	258	32.99	153	12.80	105	20.19
14	Jamshedpur Urban	94	28.38	36	11.01	58	17.37
15	Jharia	42	3.65	7	2.97	35	0.68
16	Katras	45	2.40	8	1.13	37	1.27
17	Koderma	80	6.40	18	6.25	62	0.15
18	Lohardaga	6	0.13	2	0.09	4	0.04
19	Pakur	33	0.39	33	0.39	0	0.00
20	Palamu	35	1.07	22	0.98	13	0.09
21	Ramgarh	70	6.80	57	4.72	13	2.08
22	Ranchi East	96	2.63	12	0.39	84	2.24
23	Ranchi South	143	10.35	8	0.81	135	9.54
24	Ranchi Special	145	13.32	56	11.88	89	1.44
25	Ranchi West	196	28.39	71	24.57	125	3.82
26	Sahibganj	32	1.27	25	1.22	7	0.05
27	Singbhum	132	5.65	23	3.78	109	1.87
28	Tenughat	23	0.73	23	0.73	0	0.00
Total		2,845	365.13	1,139	268.98	1,706	96.15

Appendix-II
(Referred to in Paragraph 2.3.7.3)
Irregularities in follow-up action on recovery of disallowed transitional credit

(₹ in lakh)

Sl. No.	Name of the Circle	GSTIN	Name of the taxpayer (M/s)	Date of filing of TRAN-1	Amount of claim in TRAN-1	Table of claim	Claimed amount disallowed by the proper officer	Interest u/s 50 (3)	Penalty u/s 73 (9)	Total demand raised by the proper officer	Date of issue of DRC-07	Payment against demand	Non recovery of demand
1	Bokaro	20XXXXXXXXXXZV	Shree Ram Alloys and Ingots Pvt. Ltd.	15-11-2017	66.14	5(c)	66.14	13.10	7.92	87.16	27-04-2018	0.00	87.16
2	Bokaro	20XXXXXXXXXXZO	Balajee Steel Processor	27-12-2017	10.08	5(c)	10.08	1.41	1.01	12.50	23-08-2018	8.20	4.30
3	Bokaro	20XXXXXXXXXXZJ	Steel Authority of India Ltd.	19-09-2017	4,289.14	5(c), 6(b)	3,703.90	418.90	370.39	4,493.19	05-04-2018	3,400.39	1,092.80
4	Bokaro	20XXXXXXXXXXZZ	Balajee Enterprises	27-12-2017	18.49	5(c)	18.49	3.33	1.85	23.67	29-09-2018	18.49	5.18
5	Chaibasa	20XXXXXXXXXXZQ	The Braithwaite Burn and Jessop Construction Company Ltd.	26-12-2017	11.56	5(c)	11.56	3.93	1.16	16.65	18-12-2018	0.00	16.65
6	Dhanbad	20XXXXXXXXXXZ0	Rana Enterprises	17-11-2017	3.57	5(c)	3.57	0.47	3.57	7.61	19-10-2018	0.00	7.61
7	Dhanbad	20XXXXXXXXXXZI	Prathemesh Multicom Pvt. Ltd.	26-12-2017	3.62	5(c)	3.62	0.38	3.62	7.62	09-10-2018	0.00	7.62
8	Dhanbad	20XXXXXXXXXXZ8	Radhakrishna Enterprises	27-12-2017	9.38	5(c)	2.80	0.30	2.80	5.90	09-10-2018	0.00	5.90
9	Dhanbad Urban	20XXXXXXXXXXZ4	Sashikant Gopalka	27-12-2017	11.57	5(c)	11.57	1.62	1.15	14.34	08-10-2018	0.00	14.34
10	Dumka	20XXXXXXXXXXZK	Suman Medical Hall	10-11-2017	3.02	5(c)	0.09	0.02	0.10	0.21	03-11-2018	0.00	0.21
11	Koderma	20XXXXXXXXXXZA	Jalwa Bidi Company	27-11-2017	17.31	5(c)	17.31	3.11	4.33	24.75	12-10-2018	0.00	24.75
12	Koderma	20XXXXXXXXXXZN	Lucky Enterprises	29-10-2017	9.40	5(c)	5.99	1.08	1.49	8.56	12-10-2018	0.00	8.56
13	Koderma	20XXXXXXXXXXZS	Punj Lloyd Ltd.	29-11-2017	60.90	5(c)	60.90	10.96	15.22	87.08	12-10-2018	3.36	83.72
14	Koderma	20XXXXXXXXXXZP	Tulsyan Metals Pvt. Ltd.	27-08-2017	40.24	5(c)	1.52	0.28	0.38	2.18	12-10-2018	1.52	0.66
15	Pakur	20XXXXXXXXXXZP	Laxmi Electronic Works	30-11-2017	6.25	5(c), 7(c)	6.20	0.65	0.62	7.47	22-06-2018	6.20	1.27
16	Ramgarh	20XXXXXXXXXXZ9	Durga Enterprises	27-12-2017	7.79	5(c), 7(b), 7(c)	7.79	0.15	0.78	8.72	25-09-2018	0.00	8.72

Appendix-II
(Referred to in Paragraph 2.3.7.3)
Irregularities in follow-up action on recovery of disallowed transitional credit

(₹ in lakh)

Sl. No.	Name of the Circle	GSTIN	Name of the taxpayer (M/s)	Date of filing of TRAN-1	Amount of claim in TRAN-1	Table of claim	Claimed amount disallowed by the proper officer	Interest u/s 50 (3)	Penalty u/s 73 (9)	Total demand raised by the proper officer	Date of issue of DRC-07	Payment against demand	Non recovery of demand
17	Ramgarh	20XXXXXXXXXXZC	M.M. Enterprises	27-12-2017	6.82	5(c), 7(b), 7(c)	6.82	0.11	0.68	7.61	25-09-2018	0.00	7.61
18	Ramgarh	20XXXXXXXXXXZZ	Dhanrashi Vintrade Pvt. Ltd.	27-12-2017	23.52	5(c)	23.52	0.19	2.35	26.06	12-07-2018	0.00	26.06
19	Ranchi East	20XXXXXXXXXXZ0	Nimbus Pipes Ltd.	18-11-2017	2.53	5(c), 6(b)	2.53	0.38	0.25	3.16	29-09-2018	0.00	3.16
Total					4,601.33		3,964.40	460.37	419.67	4,844.44		3,438.16	1,406.28

Appendix-III
(Referred to in Paragraph 2.3.8.1)
Excess carry forward of input tax credit

(₹ in lakh)

Sl. No.	Name of the Circle	GSTIN	Name of the taxpayer (M/s)	Date of filing of TRAN-1	Amount of claim in TRAN-1	ITC carried forward in the last VAT returns	Carry forward of ITC allowed by the Proper officer	ITC eligible to be carried forward	Excess ITC carried forward	Period of wrong availment till 31 March 2020 in days	Interest u/s 50 (3)	Penalty u/s 73 (9)	Total
1	Adityapur	20XXXXXXXXXXZ7	Deepak Cables (I) Ltd.	02-09-2017	59.92	59.92	59.92	0.00	59.92	941	37.07	5.99	102.98
2	Adityapur	20XXXXXXXXXXZ8	Lord Balajee Manufacturing Steel Pvt. Ltd.	01-09-2017	37.84	37.84	37.83	32.25	5.58	942	3.46	0.56	9.60
3	Adityapur	20XXXXXXXXXXZI	PSPL Steel Processors Pvt. Ltd.	13-11-2017	11.55	28.61	11.55	0.00	11.55	869	6.60	1.16	19.31
4	Adityapur	20XXXXXXXXXXZ3	BMW Industries Ltd.	27-09-2017	15.26	15.62	15.26	7.57	7.69	916	4.63	0.77	13.09
5	Adityapur	20XXXXXXXXXXZM	Hari Om & Co.	28-08-2017	8.05	8.05	8.05	6.70	1.35	946	0.84	0.13	2.32
6	Adityapur	20XXXXXXXXXXZS	AMI Enterprises Pvt. Ltd.	26-12-2017	159.84	159.84	159.84	145.80	14.04	826	7.62	1.40	23.06
7	Adityapur	20XXXXXXXXXXZ2	Juhi Industries Pvt. Ltd.	20-09-2017	31.42	11.08	11.08	8.91	2.17	923	1.32	0.22	3.71
8	Adityapur	20XXXXXXXXXXZI	Apex Auto Ltd.	23-12-2017	51.76	51.76	51.76	38.34	13.42	829	7.31	1.34	22.07
9	Adityapur	20XXXXXXXXXXZY	Blue Star Malleable Pvt. Ltd.	25-12-2017	427.26	439.97	427.26	380.21	47.05	827	25.58	4.70	77.33
10	Adityapur	20XXXXXXXXXXZP	Auto Profile Ltd.	09-11-2017	9.97	9.77	9.97	0.00	9.97	873	5.72	1.00	16.69
11	Adityapur	20XXXXXXXXXXZ9	Ramkrishna Forgings Ltd.	27-12-2017	749.69	749.69	749.69	630.92	118.77	825	64.43	11.88	195.08
12	Adityapur	20XXXXXXXXXXZU	Agarwal Metcom Pvt. Ltd.	21-10-2017	16.14	16.19	16.14	14.89	1.25	892	0.73	0.12	2.10
13	Bokaro	20XXXXXXXXXXZD	F.M. Enterprises	20-11-2017	1.09	0.00	1.09	0.00	1.09	862	0.62	0.11	1.82
14	Bokaro	20XXXXXXXXXXZM	Maa Tara Steel	23-12-2017	27.24	28.02	27.24	25.69	1.55	829	0.84	0.15	2.54
15	Bokaro	20XXXXXXXXXXZQ	Nisha Enterprises	23-12-2017	16.27	16.27	16.27	12.60	3.67	829	2.00	0.37	6.04
16	Bokaro	20XXXXXXXXXXZS	Esh Ispat Pvt. Ltd.	15-11-2017	83.04	63.46	60.16	55.60	4.56	867	2.60	0.45	7.61
17	Bokaro	20XXXXXXXXXXZO	Uma Ispat Pvt. Ltd.	24-10-2017	237.43	245.20	237.43	174.58	62.85	889	36.74	6.29	105.88
18	Bokaro	20XXXXXXXXXXZE	Ridhi Sidhi Enterprises	26-08-2017	22.45	2.26	22.45	1.45	21.00	948	13.09	2.10	36.19

Appendix-III
(Referred to in Paragraph 2.3.8.1)
Excess carry forward of input tax credit

(₹ in lakh)

Sl. No.	Name of the Circle	GSTIN	Name of the taxpayer (M/s)	Date of filing of TRAN-1	Amount of claim in TRAN-1	ITC carried forwarded in the last VAT returns	Carry forward of ITC allowed by the Proper officer	ITC eligible to be carried forwarded	Excess ITC carried forwarded	Period of wrong availment till 31 March 2020 in days	Interest u/s 50 (3)	Penalty u/s 73 (9)	Total
19	Bokaro	20XXXXXXXXXXZ5	Sarju Udyog	26-10-2017	17.20	17.45	17.20	14.23	2.97	887	1.73	0.30	5.00
20	Chirkunda	20XXXXXXXXXXZK	Maa Bindhyachal Indian Udyog	27-12-2017	5.16	5.16	5.16	4.63	0.53	825	0.29	0.10	0.92
21	Deoghar	20XXXXXXXXXXZF	Anmol Agri Pharma Pvt. Ltd.	15-12-2017	8.29	8.29	5.09	0.00	5.09	837	2.80	0.51	8.40
22	Dhanbad	20XXXXXXXXXXZU	Shivshakti Enterprises	26-08-2017	6.76	6.76	6.76	4.62	2.14	948	1.33	0.21	3.68
23	Dhanbad	20XXXXXXXXXXZD	Aditya Multicom Pvt. Ltd.	24-08-2017	1.45	1.45	1.45	0.31	1.14	950	0.72	0.11	1.97
24	Dhanbad Urban	20XXXXXXXXXXZB	Bharat Coking Coal Ltd.	25-12-2017	114.48	202.14	114.48	101.34	13.14	827	7.15	1.31	21.60
25	Dhanbad Urban	20XXXXXXXXXXZY	Tirupati Earth & Projects Works Pvt. Ltd.	04-11-2017	50.68	50.68	42.82	41.20	1.62	878	0.94	0.16	2.72
26	Dhanbad Urban	20XXXXXXXXXXZA	Royal Coal Industries	28-08-2017	0.64	0.64	0.64	0.00	0.64	946	0.40	0.10	1.14
27	Dumka	20XXXXXXXXXXZL	Dumka Kisan Vikas Swawlambi Sahkari Samiti Ltd.	11-10-2017	5.25	5.25	5.25	5.04	0.21	902	0.13	0.10	0.44
28	Giridih	20XXXXXXXXXXZW	Sri Langta Baba Steels Pvt. Ltd.	26-12-2017	44.67	44.67	44.67	0.00	44.67	826	24.26	4.47	73.40
29	Hazaribag	20XXXXXXXXXXZH	Bijay Concrete Udyog	25-10-2017	6.28	0.27	6.28	0.27	6.01	888	3.51	0.60	10.12
30	Hazaribag	20XXXXXXXXXXZP	Bharat Heavy Electricals Ltd.	27-12-2017	2,590.79	2,584.94	2,342.53	1,265.90	1,076.63	825	584.03	107.66	1,768.32
31	Hazaribag	20XXXXXXXXXXZA	Minaxi Fuels	29-08-2017	4.65	0.00	4.65	0.00	4.65	945	2.89	0.47	8.01
32	Jamshedpur	20XXXXXXXXXXZD	TRF Limited	27-12-2017	154.59	154.59	154.59	122.80	31.79	825	17.25	3.18	52.22
33	Jamshedpur	20XXXXXXXXXXZG	Timken India Ltd.	27-12-2017	86.40	102.33	86.40	74.42	11.98	825	6.50	1.20	19.68

Appendix-III
(Referred to in Paragraph 2.3.8.1)
Excess carry forward of input tax credit

(₹ in lakh)

Sl. No.	Name of the Circle	GSTIN	Name of the taxpayer (M/s)	Date of filing of TRAN-1	Amount of claim in TRAN-1	ITC carried forwarded in the last VAT returns	Carry forward of ITC allowed by the Proper officer	ITC eligible to be carried forwarded	Excess ITC carried forwarded	Period of wrong availment till 31 March 2020 in days	Interest u/s 50 (3)	Penalty u/s 73 (9)	Total
34	Jamshedpur	20XXXXXXXXXXZ0	Ganpati Steel Ltd.	25-12-2017	61.39	61.49	61.38	55.52	5.86	827	3.19	0.59	9.64
35	Jamshedpur	20XXXXXXXXXXZQ	Tata Steel Downstream Ltd.	26-12-2017	211.29	79.33	211.29	79.32	131.97	826	71.67	13.20	216.84
36	Jamshedpur	20XXXXXXXXXXZ8	Shree Jagarnath Enterprises	27-12-2017	7.68	7.97	7.68	7.65	0.03	825	0.01	0.10	0.14
37	Jamshedpur Urban	20XXXXXXXXXXZ0	Tata Steel Ltd.	27-12-2017	723.53	768.21	723.53	0.00	723.53	825	392.49	72.35	1,188.37
38	Jharia	20XXXXXXXXXXZY	Jai Maa Gayatri Enterprises	01-11-2017	211.03	212.53	211.03	0.00	211.03	881	122.25	21.10	354.38
39	Jharia	20XXXXXXXXXXZ9	K.G.N. Enterprises	04-09-2017	30.98	11.77	11.77	0.00	11.77	939	7.27	1.18	20.22
40	Jharia	20XXXXXXXXXXZ9	Budget Signs	24-10-2017	2.19	2.19	2.19	0.00	2.19	889	1.28	0.22	3.69
41	Jharia	20XXXXXXXXXXZY	Sushee Infra & Mining Ltd.	15-09-2017	5.68	5.68	5.68	0.00	5.68	928	3.47	0.57	9.72
42	Pakur	20XXXXXXXXXXZH	Barsha Automobiles	01-12-2017	0.64	0.00	0.64	0.00	0.64	851	0.35	0.10	1.09
43	Ramgarh	20XXXXXXXXXXZ6	Dayal Alloy & Steel Casting	26-12-2017	4.57	4.57	4.57	0.00	4.57	826	2.48	0.46	7.51
44	Ramgarh	20XXXXXXXXXXZ9	Tirupati Enterprises	25-08-2017	0.86	0.86	0.65	0.00	0.65	949	0.41	0.10	1.16
45	Ramgarh	20XXXXXXXXXXZF	Pawan Automobile	27-12-2017	7.64	7.64	7.64	0.24	7.40	825	4.02	0.74	12.16
46	Ramgarh	20XXXXXXXXXXZE	Black Pearl Steel & Minerals Pvt. Ltd.	27-12-2017	43.45	43.49	43.45	12.30	31.15	825	16.89	3.11	51.15
47	Ramgarh	20XXXXXXXXXXZJ	Om Coke Industries	25-12-2017	4.77	0.00	4.77	0.00	4.77	827	2.59	0.48	7.84
48	Ramgarh	20XXXXXXXXXXZ7	Shree Balaji Coal Traders Ltd.	30-11-2017	140.97	140.97	140.97	0.00	140.97	852	78.97	14.10	234.04

Appendix-III
(Referred to in Paragraph 2.3.8.1)
Excess carry forward of input tax credit

(₹ in lakh)

Sl. No.	Name of the Circle	GSTIN	Name of the taxpayer (M/s)	Date of filing of TRAN-1	Amount of claim in TRAN-1	ITC carried forwarded in the last VAT returns	Carry forward of ITC allowed by the Proper officer	ITC eligible to be carried forwarded	Excess ITC carried forwarded	Period of wrong availment till 31 March 2020 in days	Interest u/s 50 (3)	Penalty u/s 73 (9)	Total
49	Ranchi East	20XXXXXXXXXXZ4	Tirupati Technical Services	31-08-2017	3.08	3.07	3.08	2.32	0.76	943	0.47	0.10	1.33
50	Ranchi South	20XXXXXXXXXXZN	Orange Business Services India Pvt. Ltd.	27-12-2017	38.13	11.13	11.13	10.76	0.37	825	0.20	0.10	0.67
51	Ranchi South	20XXXXXXXXXXZO	Bhilai Chemicals Pvt. Ltd.	30-10-2017	35.38	35.38	35.38	35.33	0.05	883	0.02	0.10	0.17
52	Ranchi West	20XXXXXXXXXXZT	Central Coal Fields Ltd.	27-12-2017	947.45	19.80	769.81	19.80	750.01	825	406.85	75.00	1,231.86
53	Ranchi West	20XXXXXXXXXXZC	K Tripathy International Automobiles Ltd.	26-12-2017	5.29	5.29	5.29	0.00	5.29	826	2.87	0.53	8.69
54	Ranchi West	20XXXXXXXXXXZQ	Kumar Enterprises & Co.	25-12-2017	2.45	2.45	2.45	0.00	2.45	827	1.33	0.24	4.02
55	Ranchi West	20XXXXXXXXXXZI	L.R. Ferro Alloys Pvt. Ltd.	27-12-2017	6.28	0.00	6.28	0.00	6.28	825	3.41	0.63	10.32
56	Ranchi West	20XXXXXXXXXXZA	Nexera Motors Pvt. Ltd.	26-12-2017	2.40	0.00	2.40	0.00	2.40	826	1.31	0.24	3.95
57	Singhbhum	20XXXXXXXXXXZF	Aditee Steels	23-12-2017	7.75	7.75	7.75	5.15	2.60	829	1.41	0.26	4.27
	Total				7,568.39	6,559.74	7,041.77	3,398.66	3,643.11		2,000.34	364.82	6,008.27

Appendix-IV
(Referred to in Paragraph 2.3.8.2)
Irregular availment of transitional credit on inadmissible items

(₹ in lakh)

Sl. No.	Name of the Circle	GSTIN	Name of the taxpayer (M/s)	Date of filing of TRAN-1	Amount of claim	Amount allowed by the proper officer	Amount disallowed by the proper officer	Amount of ineligible credit	Type of ineligible credit carried forwarded	Incorrect claim of ITC carried forwarded	Period of wrong availment till 31 March 2020	Interest u/s 50 (3)	Penalty u/s 73 (9)	Total
1	Adityapur	20XXXXXXXXXXZ6	Infra Laxmi (JV)	30-10-2017	16.73	16.73	0.00	16.73	Tax Deducted at Source	16.73	883	9.72	1.67	28.12
2	Adityapur	20XXXXXXXXXXZN	Anvil Cables Pvt. Ltd.	23-12-2017	119.42	119.42	0.00	119.42	Tax Deducted at Source	119.42	829	65.10	11.94	196.46
3	Bokaro	20XXXXXXXXXXZM	HN Construction Pvt. Ltd.	24-08-2017	113.79	113.79	0.00	79.42	Tax Deducted at Source	79.42	950	49.62	7.94	136.98
4	Bokaro	20XXXXXXXXXXZB	Bhilai Engineering Corporation Ltd.	21-12-2017	173.70	173.70	0.00	22.40	Tax Deducted at Source	22.40	831	12.24	2.24	36.88
5	Bokaro	20XXXXXXXXXXZP	Bokaro Power Supply Co. Ltd.	27-12-2017	2,167.81	2,167.81	0.00	2,167.81	Goods burnt up or consumed during manufacturing process	2,167.81	825	1,175.96	216.78	3,560.55
6	Chirkunda	20XXXXXXXXXXZ9	Kanwar Enterprises Pvt. Ltd.	27-12-2017	4.05	1.67	2.72	4.05	Tax Deducted at Source	1.33	825	0.72	0.13	2.18
7	Deoghar	20XXXXXXXXXXZ8	Satish Kumar	14-11-2017	2.69	2.69	0.00	2.69	Tax Deducted at Source	2.69	868	1.54	0.27	4.50
8	Dhanbad Urban	20XXXXXXXXXXZP	JK Omaxe Reacon JV	14-12-2017	197.47	197.47	0.00	95.15	Tax Deducted at Source	95.15	838	52.43	9.51	157.09
9	Dumka	20XXXXXXXXXXZQ	Royal Infraconstru Ltd.	17-10-2017	56.67	56.67	0.00	56.67	Tax Deducted at Source	56.67	896	33.39	5.66	95.72
10	Giridih	20XXXXXXXXXXZO	Ashoka Buildcon Ltd.	27-12-2017	216.02	216.02	0.00	216.02	Tax Deducted at Source	216.02	825	117.18	21.60	354.80
11	Giridih	20XXXXXXXXXXZ1	Manik Chand Gupta	30-08-2017	9.77	9.77	0.00	3.50	Tax Deducted at Source	3.50	944	2.17	0.35	6.02

Appendix-IV
(Referred to in Paragraph 2.3.8.2)
Irregular availment of transitional credit on inadmissible items

(₹ in lakh)

Sl. No.	Name of the Circle	GSTIN	Name of the taxpayer (M/s)	Date of filing of TRAN-1	Amount of claim	Amount allowed by the proper officer	Amount disallowed by the proper officer	Amount of ineligible credit	Type of ineligible credit carried forwarded	Incorrect claim of ITC carried forwarded	Period of wrong availment till 31 March 2020	Interest u/s 50 (3)	Penalty u/s 73 (9)	Total
12	Jamshedpur	20XXXXXXXXXXZB	A.B. Construction	04-10-2017	1.49	1.49	0.00	0.46	Tax Deducted at Source	0.46	909	0.28	0.10	0.84
13	Jamshedpur	20XXXXXXXXXXZT	Dwarka Engicon Pvt. Ltd.	03-11-2017	14.31	14.31	0.00	14.31	Tax Deducted at Source	14.32	879	8.27	1.43	24.02
14	Jamshedpur	20XXXXXXXXXXZJ	ASC Infrastructure Pvt. Ltd.	24-10-2017	0.98	0.98	0.00	0.98	Tax Deducted at Source	0.98	889	0.57	0.10	1.65
15	Jamshedpur Urban	20XXXXXXXXXXZW	Teknow Overseas Pvt. Ltd.	23-08-2017	23.50	23.50	0.00	16.49	Tax Deducted at Source	16.49	951	10.31	1.65	28.45
16	Jamshedpur Urban	20XXXXXXXXXXZ2	IL & FS Water Ltd.	27-12-2017	51.72	51.72	0.00	51.72	Tax Deducted at Source	51.72	825	28.06	5.17	84.95
17	Jamshedpur Urban	20XXXXXXXXXXZY	JK Surface Coating Pvt. Ltd.	20-11-2017	14.42	13.30	1.12	12.25	Tax Deducted at Source	11.13	862	6.31	1.11	18.55
18	Ranchi South	20XXXXXXXXXXZS	Excel Enterprises	27-10-2017	8.58	8.58	0.00	4.17	Tax Deducted at Source	4.17	886	2.43	0.42	7.02
19	Ranchi South	20XXXXXXXXXXZQ	Unitech Power Transmission Ltd.	27-12-2017	31.73	31.73	0.00	31.73	Tax Deducted at Source	31.73	825	17.21	3.17	52.11
20	Sahibganj	20XXXXXXXXXXZN	Sri Ram Enterprises	26-12-2017	87.22	87.22	0.00	87.22	Tax Deducted at Source	87.22	826	47.37	8.72	143.31
21	Singhbhum	20XXXXXXXXXXZE	Kew Construction Pvt. Ltd.	24-10-2017	85.81	85.81	0.00	54.14	Tax Deducted at Source	54.14	889	31.65	5.41	91.20
22	Tenughat	20XXXXXXXXXXZ1	Paharpur Cooling Towers Ltd.	27-12-2017	60.38	60.38	0.00	60.38	Tax Deducted at Source	60.38	825	32.75	6.04	99.17
Total					3,458.26	3,454.76	3.84	3,117.71		3,113.88		1,705.28	311.41	5,130.57

Appendix-V
(Referred to in Paragraph 2.3.8.3)
Irregular availment of transitional credit on capital goods

(₹ in lakh)

Sl. No.	Name of the Circle	GSTIN	Name of the taxpayer (M/s)	Date of filing of TRAN-1	Amount of claim	Amount eligible to be carried forwarded	Amount of ineligible credit	Period of wrong availment till 31 March 2020	Interest u/s 50 (3)	Penalty u/s 73 (9)	Total
1	Bokaro	20XXXXXXXXXXZM	Sundaram Steels Pvt. Ltd.	01-11-2017	0.68	0.00	0.68	881	0.39	0.10	1.17
2	Bokaro	20XXXXXXXXXXZQ	ESL Steel Ltd.	27-12-2017	5.44	0.00	5.44	825	2.95	0.54	8.93
3	Jamshedpur	20XXXXXXXXXXZM	Murat Construction	27-12-2017	1.92	0.00	1.92	825	1.04	0.19	3.15
4	Jamshedpur Urban	20XXXXXXXXXXZO	Tata Steel Ltd.	27-12-2017	894.76	0.00	894.76	825	485.37	89.48	1,469.61
5	Ranchi West	20XXXXXXXXXXZA	Nexera Motors Pvt. Ltd.	26-12-2017	0.46	0.00	0.46	826	0.25	0.10	0.81
Total					903.26		903.26		490.00	90.41	1,483.67

Appendix-VI
(Referred to in Paragraph 2.3.8.4)
Irregular availment of transitional credit on inputs held in stock

(₹ in lakh)

Sl. No.	Name of the Circle	GSTIN	Name of the taxpayer	Date of filing of TRAN-1	Amount of claim	Amount eligible to be carried forwarded	Amount allowed by the proper officer	Amount of ineligible credit	Period of wrong availment till 31 March 2020	Interest u/s 50 (3)	Penalty u/s 73 (9)	Total
1	Bokaro	20XXXXXXXXXXZ0	Uma Ispat Pvt. Ltd.	24-10-2017	76.33	0.00	76.33	76.33	889	44.62	7.63	128.58
2	Palamu	20XXXXXXXXXXZ4	Rakesh Kumar	12-09-2017	0.67	0.00	0.67	0.67	931	0.41	0.10	1.18
3	Ramgarh	20XXXXXXXXXXZQ	Rajendra Auto Centre	28-12-2017	3.31	0.00	3.31	3.31	824	1.79	0.33	5.43
4	Ranchi West	20XXXXXXXXXXZK	Toshiba Water Solutions Pvt. Ltd.	18-12-2017	47.88	46.66	47.88	1.22	834	0.67	0.12	2.01
Total					128.19	46.66	128.19	81.53		47.49	8.18	137.20

Appendix-VII
(Referred to in Paragraph 2.3.8.5)
Irregular availment of transitional credit on inputs in transit

(₹ in lakh)

Sl. No.	Name of the Circle	GSTIN	Name of the taxpayer (M/s)	Date of filing of TRAN-1	Amount of claim	Amount eligible to be carried forwarded	Amount of ineligible credit	Period of wrong availment till 31 March 2020	Interest u/s 50 (3)	Penalty u/s 73 (9)	Total
1	Adityapur	20XXXXXXXXXXZS	AMI enterprises Pvt. Ltd.	26-12-2017	0.50	0.00	0.50	826	0.27	0.10	0.87
2	Bokaro	20XXXXXXXXXXZQ	ESL Steel Ltd.	27-12-2017	37.00	0.00	37.00	825	20.07	3.70	60.77
3	Jamshedpur	20XXXXXXXXXXZ7	Automotive Axles Ltd.	27-12-2017	3.40	0.00	3.40	825	1.84	0.34	5.58
4	Jamshedpur	20XXXXXXXXXXZQ	SRG Iron & Steel Ltd.	05-09-2017	13.17	0.00	13.17	938	8.12	1.32	22.62
5	Jamshedpur	20XXXXXXXXXXZQ	Tata Steel Downstream Ltd.	26-12-2017	3.45	0.00	3.45	826	1.87	0.34	5.66
6	Jamshedpur Urban	20XXXXXXXXXXZO	Tata Steel Ltd.	27-12-2017	6.23	0.00	6.23	825	3.38	0.62	10.23
7	Ramgarh	20XXXXXXXXXXZQ	Rajendra Auto Centre	28-12-2017	3.88	0.00	3.88	824	2.11	0.39	6.38
8	Singhbhum	20XXXXXXXXXXZF	Hindustan Copper Ltd.	26-12-2017	7.80	0.00	7.80	826	4.24	0.78	12.82
Total					75.43		75.43		41.90	7.59	124.93

Appendix-VIII
(Referred to in Paragraph 2.3.8.6)
Irregular availment of transitional credit on goods held by agent on behalf of principal

(₹ in lakh)

Sl. No.	Name of the Circle	GSTIN	Name of the taxpayer	Date of filing of TRAN-1	Amount of claim	Amount eligible to be carried forwarded	Amount of ineligible credit	Period of wrong availment till 31 March 2020	Interest u/s 50 (3)	Penalty u/s 73 (9)	Total
1	Dhanbad Urban	20XXXXXXXXXXZW	Black Diamond Explosive Pvt. Ltd.	27-12-2017	2.01	0.00	2.01	825	1.09	0.20	3.30
Total					2.01		2.01		1.09	0.20	3.30

Appendix-IX
(Referred to in Paragraph 2.3.8.7)
Irregular availment of transitional credit on works contract service

(₹ in lakh)

Sl. No.	Name of the Circle	GSTIN	Name of the taxpayer	Date of filing of TRAN-1	Amount of claim	Amount eligible to be carried forwarded	Amount of ineligible credit	Period of wrong availment till 31 March 2020	Interest u/s 50 (3)	Penalty u/s 73 (9)	Total
1	Chaibasa	20XXXXXXXXXXZ3	D.K. Ghosh	25-08-2017	1.37	0.00	1.37	949	0.86	0.14	2.37
2	Jamshedpur	20XXXXXXXXXXZW	L&T Ltd.	19-12-2017	154.42	0.00	154.42	833	84.58	15.44	254.44
Total					155.79		155.79		85.44	15.58	256.81

Appendix-X
(Referred to in Paragraph 2.3.8.8)
Short/non-levy of interest and penalty on disallowed transitional credit

(₹ in thousand)

Sl. No.	Name of the Circle	GSTIN	Name of the taxpayer (M/s)	Date of filing of TRAN-1	Amount of claim in TRAN-1	Table of claim	Amount disallowed/reversed	Date of disallowance/reversal	Period of wrong availment (in days)	Interest leviable	Interest levied	Short levy of interest	Penalty leviable	Penalty levied	Non/Short Levy of Penalty	Total
1	Bokaro	20XXXXXXXXXXZL	S.R. Builders	02-10-17	154.34	5C	154.34	29-08-18	331	33.59	28.80	4.79	15.43	0.00	15.43	20.22
2	Chaibasa	20XXXXXXXXXXZI	Vnr Laxmi Vj	16-12-17	11,326.29	5C	11,326.29	19-06-19	550	4,096.08	0.00	4,096.08	1,132.63	0.00	1,132.63	5,228.71
3	Chirkunda	20XXXXXXXXXXZK	Ratan Coal Trading Pvt. Ltd.	27-12-17	743.87	5C	743.87	06-06-19	526	257.28	0.00	257.28	74.39	0.00	74.39	33167
4	Chirkunda	20XXXXXXXXXXZY	R.K. Traders	27-12-17	341.33	5C & 7C	33.23	17-07-19	567	12.39	10.63	1.75	10.00	3.32	6.68	8.43
5	Deoghar	20XXXXXXXXXXZQ	Sunil Hightech Engineers Ltd.	01-12-17	3,102.13	5C	3,102.13	03-11-18	337	68740	431.08	256.32	310.21	221.77	88.44	344.76
6	Dhanbad	20XXXXXXXXXXZY	Adarsh Enterprises	27-12-17	1,149.30	5C	1,106.68	24-02-21	1,155	840.47	0.00	840.47	110.67	0.00	110.67	951.14
7	Dhanbad	20XXXXXXXXXXZD	Jai Maa Kali Enterprises	01-11-17	13,180.61	5C	13,180.61	22-03-21	1,237	10,720.71	0.00	10,720.71	1,318.06	0.00	1,318.06	12,038.77
8	Dumka	20XXXXXXXXXXZ1	Ajay Kumar Jha	24-11-17	690.45	5C	690.45	19-03-19	480	217.92	0.00	217.92	69.04	0.00	69.04	286.96
9	Dumka	20XXXXXXXXXXZQ	Himat Singka Agencies Pvt. Ltd.	27-12-17	8,971.99	5C	2,595.69	15-12-18	353	602.48	467.22	135.26	259.57	259.57	0.00	135.26
10	Dumka	20XXXXXXXXXXZC	Mahesh Kr. Anjani Kr.	28-08-17	220.33	7B	220.33	19-07-18	325	47.08	0.00	47.08	22.03	0.00	22.03	69.11
11	Dumka	20XXXXXXXXXXZE	Bhakat Bhai	23-11-17	163.63	5C & 7C	163.63	09-05-18	167	17.97	0.00	17.97	16.36	0.00	16.36	34.33
12	Jamshedpur urban	20XXXXXXXXXXZ4	Chottagovindpur And Bagbera Drinking Water Supply Project Ltd.	27-12-17	8,040.51	5C	8,040.51	21-07-18	206	1,089.10	653.61	435.49	804.05	804.05	0.00	435.49
13	Pakur	20XXXXXXXXXXZB	Laxmi Electronic Work	30-11-17	624.65	5C & 7B	6,20.04	22-06-18	204	83.17	65.10	18.07	62.00	62.00	0.00	18.07
14	Pakur	20XXXXXXXXXXZC	Raja Motors	27-12-17	182.64	5C	2.31	22-06-18	177	0.27	0.21	0.06	10.00	10.00	0.00	0.06

Appendix-X
(Referred to in Paragraph 2.3.8.8)
Short/non-levy of interest and penalty on disallowed transitional credit

(₹ in thousand)

Sl. No.	Name of the Circle	GSTIN	Name of the taxpayer (M/s)	Date of filing of TRAN-1	Amount of claim in TRAN-1	Table of claim	Amount disallowed /reversed	Date of disallowance/reversal	Period of wrong availment (in days)	Interest leviable	Interest levied	Short levy of interest	Penalty leviable	Penalty levied	Non/ Short Levy of Penalty	Total
15	Ramgarh	20XXXXXXXXXXZI	Arpee Energy Pvt. Ltd.	27-12-17	8,101.95	5C	8,101.95	25-09-18	272	1,449.03	0.00	1,449.03	810.19	0.00	810.19	2,259.22
16	Ranchi east	20XXXXXXXXXXZF	Kone Elevator India (P) Ltd.	28-09-17	362.85	11	362.85	13-12-18	441	105.22	54.43	50.79	36.28	36.28	0.00	50.79
17	Ranchi South	20XXXXXXXXXXZN	Orange Business Service India (P) Ltd.	27-12-17	3,812.87	5C	2,700.19	08-01-20	742	1,317.40	0.00	1,317.40	270.02	0.00	270.02	1,587.42
18	Ranchi South	20XXXXXXXXXXZV	Monte Carlo Ltd.	27-12-17	7,794.11	5C	7,794.11	26-08-19	607	3,110.81	0.00	3,110.81	779.41	0.00	779.41	3,890.22
19	Ranchi South	20XXXXXXXXXXZ2	J.K. Tyre & Industries Ltd.	27-12-17	1,780.68	5C	1,780.68	07-08-19	588	688.46	0.00	688.46	178.07	0.00	178.07	866.53
20	Ranchi South	20XXXXXXXXXX1H	Mcl-Ksipl (Jv) Dhanbad)	27-12-17	7,208.28	5C	7,208.28	12-10-19	654	3,099.76	0.00	3,099.76	720.83	0.00	720.83	3,820.59
21	Ranchi Special	20XXXXXXXXXXZ3	Mcanally Bharat Engg. Co. Ltd.	21-12-17	86,080.67	5C & 7B	85,846.07	26-11-18	340	19,191.89	0.00	19,191.89	8,584.61	0.00	8,584.61	27,776.50
22	Ranchi Special	20XXXXXXXXXXZB	Soni & Sons	23-08-17	60.43	5C	45.00	03-02-20	894	26.45	0.00	26.45	10.00	0.00	10.00	36.45
23	Sahibaganj	20XXXXXXXXXXZJ	Sukrit Forwarding Agency	25-12-17	604.80	7C	604.80	27-06-18	184	73.17	0.00	73.17	60.48	0.00	60.48	133.65
24	Singhbhum	20XXXXXXXXXXZJ	S.H. Enterprises	27-12-17	3,153.54	5C	2,634.91	07-02-19	407	705.14	479.55	225.59	263.49	0.00	263.49	489.08
Total					1,67,852.25		1,59,058.95			48,473.23	2,190.63	46,282.60	15,927.82	1,396.99	14,530.83	60,813.43

Appendix-XI
(Referred to in Paragraph 2.3.8.9)
Irregular availment of transitional credit without filling of JVAT return

(₹ in thousand)

Sl. No.	Name of the Circle	GSTIN	Name of the taxpayer (M/s)	Date of filing of TRAN-1	Amount of claim	Amount eligible to be carried forward	Excess claim carried forwarded	Period of wrong availment till 31 March 2020	Interest u/s 50 (3)	Penalty u/s 73 (9)	Total
1	Deoghar	20XXXXXXXXXXZZ	Shree Durga Steel	28-10-2017	56.06	0.00	56.06	885	32.62	10.00	98.68
2	Deoghar	20XXXXXXXXXXZK	Debopriya Service Station	27-12-2017	78.43	0.00	78.43	825	42.55	10.00	130.98
3	Palamu	20XXXXXXXXXXZ4	Rakesh Kumar	12-09-2017	67.05	0.00	67.05	931	41.04	10.00	118.09
4	Ranchi west	20XXXXXXXXXXZT	Ranjan Kumar	27-12-2017	58.26	0.00	58.26	825	31.60	10.00	99.86
Total					259.80		259.80		147.81	40.00	447.61

Appendix-XII
(Referred to in Paragraph 3.3.1)
State Level Monitoring Committee

1. Additional Chief Secretary/ Principal Secretary/ Secretary, Planning-cum-Finance Department,
2. Additional Chief Secretary/ Principal Secretary/ Secretary, Department of Forest, Environment and Climate Change,
3. Additional Chief Secretary/ Principal Secretary/ Secretary, Department of Health, Medical Education and Family Welfare,
4. Additional Chief Secretary/ Principal Secretary/ Secretary, Department of Drinking Water and Sanitation,
5. Additional Chief Secretary/ Principal Secretary/ Secretary, Department of Higher Technical Education and Skill Development,
6. Additional Chief Secretary/ Principal Secretary/ Secretary, Department of School Education and Literacy Development,
7. Additional Chief Secretary/ Principal Secretary/ Secretary, Department of Women, Child Development and Social Security,
8. Additional Chief Secretary/ Principal Secretary/ Secretary, Department of Mines and Geology and
9. Additional Chief Secretary/ Principal Secretary/ Secretary, Department of Rural Development.

Appendix-XIII
(Referred to in Paragraph 3.3.1)
Governing Council

1. Superintendent of Police,
2. Seniormost Divisional Officer of Forest Division of concerned district,
3. District Education Officer,
4. Civil Surgeon-cum-Chief Medical Officer,
5. Concerned Deputy Director of Mines,
6. Concerned Deputy Director of Geology,
7. Concerned District Mining Officer,
8. Representative of Chairman, *Zila Parishad*,
9. Representative of Jharkhand Small Industry Association,
10. Representative of Hon'ble Member of Parliament,
11. All Members of Legislative Assembly of the district or their representatives,
12. Two important mining lease holders who will be nominated by Governing Council,
13. Elected *Pramukh* and Deputy *Pramukh* of directly affected areas and
14. Elected *Mukhiya* and Deputy *Mukhiya* of directly affected areas.

Appendix-XIV
(Referred to in Paragraph 3.3.1)
Managing Committee

1. Superintendent of Police,
2. Senior most Divisional Officer of Forest Division of concerned district,
3. District/ Assistant Mining Officer,
4. Civil Surgeon-cum-Chief Medical Officer and
5. District *Panchayati Raj* Officer.

