

Appendix I

Year-wise breakup of outstanding Inspection Reports as on 30 September 2022

(Referred to in Paragraph 1.4.1)

Sl. No.	Department	Up to 2017-18		2018-19		2019-20		2020-21		2021-22		Total	
		IR	Para	IR	Para	IR	Para	IR	Para	IR	Para	IR	Para
1	Legal	184	491	6	10	4	14	3	10	10	45	207	570
2	Forest and Environment	32	91	14	61	3	9	1	1	2	3	52	165
3	Science and Technology	9	34	3	11	1	8	1	6	0	0	14	59
4	Climate Change	3	11	1	5	1	4	0	0	0	0	5	20
5	Home	195	412	3	5	2	2	4	13	7	41	211	473
6	Ports & Transport	96	375	15	104	10	84	3	36	20	163	144	762
7	Information and Broadcasting	180	464	1	3	0	0	2	5	0	0	183	472
8	General Administrative Department	75	200	1	2	5	37	1	2	0	0	82	241
9	Legislative and Parliamentary Affairs	0	0	0	0	0	0	1	5	0	0	1	5
10	Industries and Mines	129	538	27	192	15	117	5	17	20	136	196	1000
11	Roads and Buildings	133	420	23	158	18	136	5	51	13	89	192	854
12	Energy & Petrochemical Department	158	408	41	319	25	174	3	17	4	20	231	938
13	Revenue Department												
	Land Revenue & Expenditure	45	292	15	170	5	39	3	18	5	84	73	603
	Stamp Duty and Registration Fees	221	674	22	50	29	123	3	17	3	15	278	879
	Valuation of Property	24	57	3	5	6	19	0	0	0	0	33	81
14	Finance Department												
	Goods and Services Tax/ Value Added Tax	177	296	43	99	42	135	1	2	1	1	264	533
	Insurance, Treasury, etc.	6	18	2	21	1	5	1	3	3	17	13	64
	Total	1667	4781	220	1215	167	906	37	203	88	614	2179	7719

Appendix II

Category wise Audit Universe and Sample Selection in Audit

(Referred to in Paragraph 2.1.3)

Refund Category	Number of cases processed by Department	Total case selected	Number of cases not covered due to Covid-19	Number of cases audited	Number of cases not produced to Audit
Pre-automation					
Any other (ANYOTH)	1,757	28	15	6	7
On account of assessment/provisional assessment/appeal/ any other order (ASSORD)	18	1	-	1	-
Excess balance in Electronic Cash Ledger (EXBCL)	3,767	53	31	22	-
Deemed Export (Recipient) (EXPRDE)	245	5	4	1	-
Deemed Export (Supplier) (EXPSDE)	547	8	7	1	-
Export of goods/services-without payment of tax i.e. ITC accumulated (EXPWOP)	8,811	272	210	59	3
Export of services with payment of tax (EXPWP)	778	6	4	2	-
Tax paid on intra-state supply which is subsequently held to be inter-state supply and vice versa (INTRVC)	5	1	1	-	-
ITC accumulated due to inverted tax structure (INVITC)	12,958	375	243	127	5
On account of supplies made to SEZ units/ SEZ developers (without payment of tax) (SEZWOP)	1,001	26	16	10	-
On account of supplies made to SEZ units/ SEZ developers (with payment of tax) (SEZWP)	2,868	21	19	2	-
Excess payment of tax (XSPAY)	328	8	4	3	1
Total	33,083	804	554	234	16
Post-automation					
Any other (ANYOTH)	1,124	21	-	21	-
On account of assessment/provisional	21	1	-	1	-

Refund Category	Number of cases processed by Department	Total case selected	Number of cases not covered due to Covid-19	Number of cases audited	Number of cases not produced to Audit
assessment/appeal/any other order (ASSORD)					
Excess balance in Electronic Cash Ledger (EXBCL)	3,655	72	-	72	-
Deemed Export (Recipient) (EXPRDE)	56	3	-	3	-
Deemed Export (Supplier) (EXPSDE)	114	6	-	6	-
Export of goods/services-without payment of tax i.e. ITC accumulated (EXPWOP)	2,935	199	-	199	-
Export of services with payment of tax (EXPWP)	138	3	-	3	-
Tax paid on intra-state supply which is subsequently held to be inter-state supply and vice versa (INTRVC)	3	1	-	1	-
ITC accumulated due to inverted tax structure (INVITC)	9,202	687	-	687	-
On account of supplies made to SEZ units/ SEZ developers (without payment of tax) (SEZWOP)	333	24	-	24	-
On account of supplies made to SEZ units/ SEZ developers (with payment of tax) (SEZWP)	390	9	-	9	-
Excess payment of tax (XSPAY)	190	2	-	2	-
Total	18,161	1,028	-	1,028	-
Grand Total	51,244	1,832	554	1,262	16

Appendix III

Refund of time-barred cases

(Referred to in Paragraph 2.1.5.6)

(Amount in ₹)

Sl. No.	Tax period	Date of Application of Refund	No of ineligible invoices	Date of EGM	Value of Invoices	Amount of excess refund
1	December 2017	06 January 2020	08	09-29 December 2017	1,18,96,940	16,82,993
2	November 2017	27 November 2019	05	24 November 2017	73,88,693	17,95,603
3	December 2017	27 December 2019	12	22-27 December 2017	1,92,66,834	13,42,606
4	January to March 2018	18 May 2020	05	21-28 March 2018	12,84,86,805	58,47,604
Total			30		16,70,39,272	1,06,68,806

Appendix IV

Other irregularities in issuance of refund

(Referred to in Paragraph 2.1.5.8)

Refund Category	Total no. of cases		Audit observation
	Processed by Department	Cases selected for audit	
Excess payment of Tax (XSPAY)	328 (pre-automation)	04	Out of the three refund cases produced to Audit, it was noticed that in one refund case (ACST-53) the department allowed refund of ₹ two lakh for April 2019 on the ground of Excess payment of Tax (XSPAY). The outward tax liability was determined as ₹ 4.67 lakh which was also shown as paid through ITC. The copy of Electronic Credit Ledger also verified the debit of same amount. It implied that no excess payment was made by the applicant. Thus, there was an irregular payment of refund of ₹ two lakh.
Intra-State supply which is subsequently held to be Inter-State supply and vice versa (INTRVC)	03	01	Audit noticed that the taxpayer made an inter-state supply and collected IGST of ₹ 2.25 lakh. At the time of payment of output tax, taxpayer paid the tax under SGST and CGST. The taxpayer rectified the error on 08 January 2020 by depositing the amount under IGST through Form GST DRC-03. But, at the time of filing the refund application, the taxpayer claimed the refund under IGST instead of CGST and SGST; and the proper officer (ACST-9) also sanctioned the refund. Thus, IGST on account of the said invoice remained unpaid and the tax was wrongly credited as CGST and SGST.

Appendix V

Discrepancies in the information on *suo motu* cancellation available with the Department

(Referred to in Paragraph 2.2.5.1 b)

Division	Range	Unit	Period	Number of requisitions received for cancellation from taxpayer	Number of cancellations initiated on own motion of Unit Officer	Number of cases REG-17 SCN issued on <i>suo-motu</i> action
1	2	8	2017-18	0	0	0
			2018-19	276	201	0
			2019-20	269	297	0
			2020-21	301	111	29
1	1	1	2017-18	0	0	0
			2018-19	814	429	0
			2019-20	1033	1628	0
			2020-21	1108	924	0
1	3	9	2017-18	31	0	7
			2018-19	176	0	17
			2019-20	291	0	41
			2020-21	141	0	34
10	23	93	2017-18	150	0	0
			2018-19	2314	550	1910
			2019-20	2394	1454	2476
			2020-21	1492	1509	2590
10	23	94	2017-18	26	0	0
			2018-19	360	94	381
			2019-20	427	221	301
			2020-21	222	222	450
7	16	63	2017-18	29	0	0
			2018-19	671	0	319
			2019-20	1032	0	1143
			2020-21	914	0	610
7	16	64	2017-18	47	Not available	Not available
			2018-19	888	Not available	Not available
			2019-20	1307	Not available	Not available
			2020-21	1216	Not available	Not available
6	14	55	2017-18	44	0	0
			2018-19	563	282	282
			2019-20	996	1591	1591
			2020-21	657	374	374
12	25	103	2017-18	11	0	Not available
			2018-19	145	316	Not available
			2019-20	1117	1099	Not available
			2020-21	627	578	Not available
1	3	11	2017-18	139	0	0
			2018-19	2143	372	699
			2019-20	2995	1923	5473
			2020-21	1758	1049	1854
Total				29124	15224	20581

Appendix VI

Summary of deficiencies in centralised audit

(Referred to in Paragraph 2.2.5.2 b)

(₹ in crores)

Audit Dimension	Cases Where Reply Received		Department reply accepted by Audit						Compliance Deviation						Cases where action yet to be initiated											
	No.	Amt	DEE	Action taken before query	Other valid explanations	Recovery	ASMT (ASMT-10, DRC(01A, DRC(13))	SCN (DRC(01, DRC(07))	Department's reply not accepted to Audit (Rebuttal)	Department's reply not furnished with appropriate documentary evidence	Total	Under Coverage with Taxpayer	No.	Amt	Examining the AQ											
			No.	Amt	No.	Amt	No.	Amt	No.	Amt	No.	Amt	No.	Amt	No.	Amt										
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	
ITC Mismatch (D1)	50	692.92	5	131.77	3	30.24	7	75.18	1	0.32	0.32	1	6.47	3	78.33	9	67.16	11	119.74	25	272.02	4	52.57	6	39.44	
RCM ITC availed (D2)	50	93.47	30	54.71	0	0	5	10.64	1	1.32	0.0005	3	2.46	1	0.83	5	17.83	4	4.22	14	25.34	1	1.46	0	0	
RCM payment (D3)	18	7.17	13	5.28	0	0	2	0.70	1	0.37	0.01	0	0	0	0	0	0	2	0.82	3	0.83	0	0	0	0	
ISD ITC Mismatch (D4)	23	31.97	10	11.77	1	0.67	6	3.72	0	0	0	1	1.09	0	0	1	0.58	4	10.16	6	11.83	0	0	0	0	
ISD Reversal (D5)	1	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
12F - Excess ITC (D6)	25	379.75	4	96.97	1	14.06	16	215.29	0	0	0	1	9.53	0	0	2	27.80	1	16.11	4	53.44	0	0	0	0	
14T Ineligible ITC (D7)	25	2739.04	0	0	0	0	23	2495.57	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2	243.46

Audit Dimension	Cases Where Reply Received		Department reply accepted by Audit				Compliance Deviation						Cases where action yet to be initiated												
	DEE		Action taken before query		Other valid explanations		Recovery		ASMT (ASMT-1q, DRC11A, DRC13)		SCN (DRC81, DRC-47)		Department's reply not accepted to Audit (Rebital)		Department's reply not furnished with appropriate documentary evidence		Total		Under Correspondence with Taxpayer		Examining the AQ				
	No.	Amt	No.	Amt	No.	Amt	No.	Amt	No.	Amt	No.	Amt	No.	Amt	No.	Amt	No.	Amt	No.	Amt	No.	Amt			
5R Total Turnover (D8)	50	-	14	-	0	0	13	-	0	0	0	0	0	5	-	17	-	22	-	1	-	0	0		
7G Taxable Turnover (D9)	16	-	2	-	0	0	4	-	0	0	0	1	-	0	0	9	-	10	-	0	0	0	0		
9R - Tax paid (D10)	50	70.30	19	20.94	2	1.63	16	32.91	0	0	5	6.17	2	1.95	4	1.43	2	2.24	13	11.79	0	0	0		
Unsettled Liability (D11)	25	335.25	10	170.57	0	0	4	48.82	0	0	1	9.69	0	0	3	21.31	3	29.96	7	60.96	2	31.52	2	23.37	
No 3B but R1 available (D12)	25	21.47	0	0	0	0	0	0	0	4	0.83	12	11.09	5	1.93	2	3	23	16.85	1	0.60	1	4.01		
Interest short paid (D13)	24	23.40	0	0	1	0.65	1	0.82	12	11.89	9.44	1	1.34	3	2.06	2	0.50	0	18	13.34	2	1.25	2	4.40	
Total	382	4394.74	107	492.01	8	47.25	98	2883.65	15	13.90	9.77	17	37.58	22	94.26	36	138.54	55	186.25	145	466.40	11	87.40	13	314.68

Appendix VII

Jurisdiction-wise non-production of records

(Referred to in Paragraph 2.2.5.3)

Jurisdictional Unit	Sample	Non-production	
	Number of Taxpayers	Number of Taxpayers	Amount of mismatch (₹ in crores)
Ghatak 1 (Ahmedabad)	1	1	8.50
Ghatak 5 (Ahmedabad)	1	1	168.78
Ghatak 6 (Ahmedabad)	1	1	4.08
Ghatak 8 (Ahmedabad)	3	3	8.09
Ghatak 9 (Ahmedabad)	2	2	3.20
Ghatak 10 (Ahmedabad)	1	1	0.04
Ghatak 11 (Ahmedabad)	2	2	15.25
Ghatak 12 (Ahmedabad)	1	1	0.00
Ghatak 14 (Ahmedabad)	1	1	0.33
Ghatak 17 (Ahmedabad)	1	1	0.59
Ghatak 18 (Ahmedabad)	1	1	5.89
Ghatak 21 (Ahmedabad)	1	1	0.74
Ghatak 26 (Tirumangalpur)	1	1	1.50
Ghatak 27 (Modasa)	1	0	0.00
Ghatak 29 (Prantij)	1	1	35.73
Ghatak 30 (Mehsana)	1	1	0.01
Ghatak 33 (Kadi)	1	1	3.82
Ghatak 49 (Nadiad)	2	2	0.31
Ghatak 55 (Bharuch)	2	2	12.47
Ghatak 57 (Surat)	1	1	0.67
Ghatak 58 (Surat)	1	1	0.02
Ghatak 61 (Surat)	1	1	1.60
Ghatak 63 (Surat)	2	2	0.93
Ghatak 64 (Surat)	4	4	2.39
Ghatak 65 (Surat)	1	1	0.94
Ghatak 68 (Surat)	1	1	0.02
Ghatak 72 (Navsari)	1	1	0.44
Ghatak 73 (Vapi)	1	1	0.29
Ghatak 78 (Mahuva)	1	1	36.87
Ghatak 89 (Rajkot)	1	1	0.54
Ghatak 92 (Rajkot)	1	1	0.62
Ghatak 93 (Rajkot)	2	2	1.87
Ghatak 94 (Gondal)	2	2	0.66
Ghatak 98 (Jamnagar)	1	1	0.72
Ghatak 102 (Bhuj)	1	1	0.47
Ghatak 103 (Gandhidham)	3	3	1.54
Grand Total		49	319.92

Appendix VIII

Top ten cases regarding non-production of records

(Referred to in Paragraph 2.2.5.3)

(Amount in ₹)

S. No.	Division	Unit	GSTIN	Mismatch of Liability	Mismatch of ITC	Total	List of records not produced
1	Division - 1	Ghatak 5 (Ahmedabad)	24AAACB2894G1Z1	122007673	1565814671	1687822344	Complete individual Auditor's Report with Schedule and Notes to Accounts of Gujarat State & related ledgers, Liability Register (7/2017 to 3/2018), REG 14, REG 04, Directors Report for the period 2017-18. Agreements or contracts for supply, Sales invoices (July-2017 & October-2018) and Purchase Invoices (December-2017 & February-2018) alongwith Debit and Credit Notes, top 25 invoices of each month declared as zero rated in GSTR -1 (January-2018 & February-2018).
2	Division - 9	Ghatak 78 (Matuva)	24AAAKCM4747R1ZP	317612762	51110448	368723210	Complete individual Auditor's Report with Schedule and Notes to Accounts of Gujarat State & related ledgers, Liability Register (7/2017 to 3/2018), REG 14, REG 04, Directors Report for the period 2017-18. Agreements or contracts for supply, Sales invoices (November-2017 & December-2017) and Purchase Invoices (August-2017 & October-2017) alongwith Debit & credit notes
3	Division - 3	Ghatak 29 (Prantij)	24AADPCR8355H1Z8	231903835	125385366	35289201	Complete individual Auditor's Report with Schedule and Notes to Accounts of Gujarat State & related ledgers, Liability Register (7/2017 to 3/2018), Sales related of debit and credit notes and amendments for the selected months (December 2017 & March 2018). Input related debit and credit notes and amendments for the selected months (November 2017 & February 2018). Agreements or contracts for supply.
4	Division - 1	Ghatak 11 (Ahmedabad)	24AAACA9274F1ZS	8927806	107503950	116431756	Complete individual Auditor's Report with Schedule and Notes to Accounts of Gujarat State & related ledgers, Liability Register (7/2017 to 3/2018), REG 14, REG 04, Directors Report for the period 2017-18. Agreements or contracts for supply, Sales invoices (July-2017 & February-2018) and Purchase Invoices (December-2017 & March-2018) alongwith Debit & credit notes, top 25 invoices of each month declared as zero rated in GSTR -1 (February & March-2018).

S. No.	Division	Unit	GSTIN	Mismatch of Liability	Mismatch of ITC	Total	List of records not produced
5	Division – 1	Ghatak 1 (Ahmedabad)	24ANKPS925INLZ8	32710944	52068963	84979907	Complete individual Auditor's Report with Schedule and Notes to Accounts of Gujarat State & related ledgers, Liability Register (7/2017 to 3/2018), REG 14, REG 04, Directors Report for the period 2017-18, Agreements or contracts for supply, Sales invoices (October-2017 & January-2018) and Purchase Invoices (September-2017 & December-2017) alongwith Debit & credit notes
6	Division – 6	Ghatak 55 (Bharuch)	24AAACS2030GZC	56810109	10794051	67604160	Complete individual Auditor's Report with Schedule and Notes to Accounts of Gujarat State & related ledgers, Liability Register (7/2017 to 3/2018), REG 14, REG 04, Directors Report for the period 2017-18, Agreements or contracts for supply, Sales Invoices for selected months and details of debit and credit notes and amendments for the selected months (December-2017 & February 2018), Input invoices for selected months and details of debit and credit notes and amendments for the selected months (February and March 2018).
7	Division – 1	Ghatak 8 (Ahmedabad)	24AANCA4681K1ZB	45491158	14717001	60208159	Complete individual Auditor's Report with Schedule and Notes to Accounts of Gujarat State & related ledgers, Liability Register (7/2017 to 3/2018), REG 14, REG 04, Directors Report for the period 2017-18, Agreements or contracts for supply.
8	Division – 2	Ghatak 18 (Ahmedabad)	24AAKCM1651L1ZC	29619763	29321081	58940844	Complete individual Auditor's Report with Schedule and Notes to Accounts of Gujarat State & related ledgers, Liability Register (7/2017 to 3/2018), REG 14, REG 04, Directors Report for the period 2017-18, Agreements or contracts for supply, Sales Invoices for selected months and details of debit and credit notes and amendments for the selected months (September 2017 and October 2017), Input invoices for selected months and details of debit and credit notes and amendments for the selected months (August 2017 and March 2018).
9	Division – 6	Ghatak 55 (Bharuch)	24AAACG1209J3Z0	28512379	28634634	57147013	Complete individual Auditor's Report with Schedule and Notes to Accounts of Gujarat State & related ledgers, Liability Register (7/2017 to 3/2018), REG 14, REG 04, Directors Report for the period 2017-18, Agreements or contracts for supply, sales invoice (September & November 2017 and purchase invoices (December 2017 and March 2018 alongwith debit and credit note.
10	Division – 1	Ghatak 6 (Ahmedabad)	24AAACO0191M4ZE	26605948	14156201	40762149	Complete individual Auditor's Report with Schedule and Notes to Accounts of Gujarat State & related ledgers, Liability Register (7/2017 to 3/2018), REG 14, REG 4, Directors Report for the period 2017-18, Agreements or contracts for supply, Sales invoices (August-2017 & November 2017) alongwith Debit & credit notes, Purchase Invoices (October 2017 & March-2018) alongwith Debit & credit notes

Appendix IX

Cases of data entry error in detailed audit

(Referred to in Paragraph 2.2.5.3 sub-Paragraph I.A.b.)

GSTN	Name of Unit	Nature of data entry error
24AAGCG9290B1ZO	Unit-26, Himatnagar	<p>The taxpayer had shown ₹ 4,98,63,736 in Table 6A of GSTR 9 which reflects the total amount of ITC availed through GSTR 3B and is sum of Table 4A of GSTR 3B. The value of Table 6I (sum of 6B to 6H) of GSTR 9 was nil. There shall ideally be no difference between Table 6A and 6I of GSTR 9 because the data in 6A is auto populated from GSTR 3B and Table 6B to 6H of GSTR 9 is a mere classification of ITC availed in GSTR 3B into input, input services, and capital goods. Whereas there was a negative value of ₹ 4.99 crore in Table 6J (Table 6I-6A) of GSTR 9.</p> <p>The proper officer stated (April 2023) that the taxpayer had made data entry error during filling of GSTR 9. Due to data entry error no value was punched in Table 6B to 6H resulting in negative value in Table 6J of GSTR 9</p>
		<p>The taxpayer in GSTR 3B had shown exempted/ Nil rated supply of ₹ 1.57 crore (Table-3.1C) and taxable turnover of ₹ 24.71 crore (Table 5N) in GSTR 9. As per Rule 42 of GGST Rules, 2017, ITC availed on total turnover was required to be proportionately reversed. However, the taxpayer had not reversed any ITC in Table 7H of GSTR 9. This resulted in non-reversal of ITC on common inputs for taxable and exempted/ Nil rated supplies. The proper officer replied (April 2023) that export sales (zero rated) without payment of tax of ₹ 1.57 crore was wrongly entered as exempt/ Nil rated supply in GSTR 3B (Table 3.1C) in November 2017. The taxpayer had not made any Exempt/ Nil rated supply. Thus, question of reversal of ITC does not arise.</p>
		<p>The taxpayer availed ITC of ₹ 4.99 crore as per GSTR 3B and GSTR 9. However, as per Table 3 & 5 of GSTR 2A the admissible ITC was ₹ 4 crore. Thus, there was excess availment of ITC of ₹ 0.99 crore. In response, the JCST replied (May 2023) that excess availment of ITC was due to not showing ITC of imported goods for which IGST ₹ 1.03 crore was paid by the taxpayer. Hence, this discrepancy was due to data entry error.</p>
24AGNPP8281D1Z4	Unit-64, Surat	<p>The taxpayer had shown turnover of ₹ 11,38,09,71,38,097 in GSTR 3B of August 2017 which apparently seem to be data entry error. However, in the absence of reply from the Department Audit could not ascertain the above fact.</p>
24AANCA3182F1ZS	Unit-33, Kadi	<p>STO-1 (Unit-33, Kadi) replied (October 2023) that due to data entry error, while filing GSTR 3B for the month of March 2018 additional credit was claimed by adding one extra zero in ITC figure which was reversed in April 2018.</p>

GSTN	Name of Unit	Nature of data entry error
24AADFL8645H1Z7	Unit-65, Surat	As per Table 4G of GSTR 9 the inward supplies on which tax is to be paid on reverse charge basis was ₹ 35,922 which was less than the ITC of ₹ 76,12,749 availed in Table 6C, 6D, 6F of GSTR 9. This resulted in excess availing of ITC under RCM of ₹75,76,827. JCST Division 7, Surat replied (June 2024) that the taxpayer erroneously reported ITC of ₹ 75,76,827 pertaining to import of goods as import of services in GSTR 9.

Appendix X

Mismatch in claim of ITC as noticed between returns

(Referred to in Paragraph 2.2.5.3 sub-Paragraph I.B.c)

Remarks
ITC mismatch between GSTR 2A and GSTR 9. ITC amounting to ₹ 253.15 crore was declared in GSTR 9 (Table 6B + 8C – 7H) but ITC as per GSTR 2A was ₹ 219.99 crore.
One office ¹ in one case accepted (June 2024) the audit observation and recovered excess ITC of ₹ 7,94,665. One office ² in another case recovered (August 2023) ITC of ₹ 99,170 along with interest (₹ 45,120) and penalty (₹ 7,066) and for the remaining amount of ₹ 10,59,580 stated (June 2024) that one of the suppliers had erroneously shown the B2B supply as B2C in his GSTR 1.
In one case (24AAJCP2964L1Z0), under ACST Unit-8, Ahmedabad, the Department informed (July 2024) that DRC 22 (Provisional attachment of property) has been issued for recovery. Three offices ³ in three cases (June 2024) issued DRC 07 to the taxpayer for recovery of excess ITC availed. Out of these in one case (24AABFD4400A1ZI) the taxpayer filed appeal against the order.
One office ⁴ in one case replied (April 2024) that the taxpayer had claimed ITC of ₹ 1.05 crore. Out of this ITC of ₹ 51.34 lakh was reversed in Table 7C of GSTR 9. Hence, the taxpayer had not claimed excess ITC. As the taxpayer had exempted supply of ₹ 1.18 crore in Table 5D of GSTR 9 for which there may be the reversal of ITC under Rule 42 shown in Table 7C of GSTR 9, in the absence of detailed working, Audit could not ascertain the reversal on account of mismatch in ITC and exempted supply.
One office ⁵ in one case replied (June 2024) that ITC as per Table 8A of GSTR 9 was ₹ 53.57 lakh. However, as per Audit, ITC in GSTR 2A was ₹ 37.42 lakh. Further, ITC of ₹ 75.77 lakh on import of goods was not reflected in GSTR 2A. Reply was not convincing as in the comparison statement ITC of GSTR 2A was ₹ 37.42 lakh and that Audit has not considered ITC on import of goods in the audit observation.
One office ⁶ in one case replied (June 2024) that in response to DRC 01 issued on 30.09.2023 the taxpayer had reconciled the figures. However, no reconciliation statement was provided to Audit.
One office ⁷ in one case replied (June 2024) after considering amendment by one supplier in GSTR 1 of April 2019, and two suppliers declaring their invoices B2C instead of B2B in GSTR 1, there was difference of ITC of ₹ 10,946 which was paid by the taxpayer through DRC 03. However, in the absence of documentary evidence Audit could not verify the facts.
One office ⁸ replied (June 2024) that excess ITC claimed was reversed by the taxpayer through DRC 03 on 25.11.2023. In one case ⁹ , the Department replied (July 2024) that demand of ₹ 1.55 crore had been raised.
In one case, ¹⁰ the Department replied (July 2024) that as per reply of the taxpayer in DRC 06 of SCN, there was excess ITC available in GSTR 9 Table 8A than ITC claimed in GSTR 3B. The reply is not convincing as total ITC of ₹ 68.32 crore was available in GSTR 2A as per comparison statement. However, ITC as per GSTR 9 Table 8A was ₹ 68.80 crore. The reply was silent on difference of ITC.
In one case ¹¹ , the Department replied (July 2024) that during Audit under Section 65, the taxpayer provided reconciliation statement of financial years 2017-18 and 2018-19 to ascertain the exact amount of ITC of FY 2017-18 claimed in FY 2018-19. Further, the taxpayer was provided with the list of invoices showing in the purchase register but not showing in GSTR 2A. The taxpayer agreed to reverse the ITC not shown in GSTR 2A and paid the amount through DRC 03. However, the copy of reconciliation statement and DRC 03 was not provided with reply.

¹ ACST Unit-93, Rajkot (24AADCV5343B1ZQ).

² ACST Unit-94 Gondal (24AAJFR7959J1ZJ).

³ ACST Unit-92, Rajkot (24ADKPP3858N1ZV). ACST Unit-94 Gondal (24AABFD4400A1ZI), ACST Unit-103, Gandhidham. (24ABUPA6603J1ZN).

⁴ ACST Unit-72, Navsari (24AABCD0223G1ZF).

⁵ ACST Unit-65, Surat (24AADFL8645H1Z7).

⁶ ACST Unit-103, Gandhidham (24ADBFS5944B1ZC).

⁷ ACST Unit-58, Surat (24ACUFS2333J1ZT).

⁸ ACST Unit-57, Surat (24AAKFB2820P1ZC).

⁹ ACST Unit-9, Ahmedabad (24AABCD3611Q1ZO).

¹⁰ ACST Unit-9, Ahmedabad (24AABCJ8999H1Z0).

¹¹ ACST Unit-11, Ahmedabad (24AAACA9274F1ZS).

Remarks
<p>In one case¹² the Department replied (July 2024) that as per Table 8A of GSTR 9, ITC was ₹ 3.56 crore. However, the taxpayer claimed ITC of ₹ 1.44 crore (excluding reversal of ITC) in GSTR 3B and ITC of ₹ 1.83 crore claimed in subsequent financial year totaling to ITC of ₹ 3.27 crore. Therefore, the taxpayer had excess ITC available in GSTR 2A than claimed. The reply is not convincing as total ITC of ₹ 2.15 crore was only available in GSTR 2A as per comparison statement.</p> <p>In one case¹³ the Department replied (July 2024) that the taxpayer had paid excess tax of ₹ 18.55 lakh in GSTR 3B than the liability shown in GSTR 9. After giving this neutralization effect, there was no excess ITC claimed by the taxpayer. The reply is not convincing as the taxpayer is an air ticket agent. The turnover should be calculated in accordance with Rule 32(3) of GGST Rules, 2017. However, the Department did not provide the details of tax liability of the taxpayer. Hence, audit could not ascertain the correct liability and payment thereof by the taxpayer.</p> <p>These cases were brought to the notice of the Department (between July 2022 and February 2023). Out of 25 cases, replies in remaining nine cases were awaited (July 2024).</p>
<p>ITC mismatch between GSTR 2A and GSTR 3B.</p> <p>ITC amounting to ₹ 413.29 crore was declared in GSTR 3B (Table 4a(5) + 8C of GSTR9 – 4b(2) of GSTR3B) but ITC as per GSTR 2A was ₹ 241.65 crore.</p>
<p>One office¹⁴ in one case replied (September 2023) that excess ITC of ₹ 24.11 lakh was recovered. The jurisdictional JCST in two cases¹⁵ replied (October 2023 and April 2024) that DRC 01A/ DRC 07 had been issued.</p> <p>One office¹⁶ in one case replied (December 2023) that there was no mismatch of ITC as ITC in GSTR 3B was ₹ 10.10 crore and ITC as per GSTR 2A was ₹ 13.26 crore and ITC of 2017-18 claimed in 2018-19 was ₹ 3.02 crore. The reply is not convincing as ITC as per Table 4A(5) of GSTR 3B was ₹ 13.17 crore and ITC of 2017-18 claimed in 2018-19 was ₹ 3.02 crore. Hence total ITC of ₹ 16.19 crore was claimed for the period 2017-18.</p> <p>One office¹⁷ in one case replied (June 2024) that the difference of ₹ 156.58 crore between GSTR 3B and GSTR 2A was due to IGST paid on import of services which was not reflected in GSTR 2A. ITC availed on import against bill of entries which are not reflected in GSTR 2A. The reply is not convincing as Audit has not taken into account ITC on imported goods and services but instead only considered all other ITC in Table 4A(5) of GSTR 3B.</p> <p>One office¹⁸ replied (June 2024) that the taxpayer had paid ₹ 11,53,010 through DRC 03 on 05.12.2023, out of which ₹ 5,28,352 is due to excess availment of ITC.</p> <p>In one case¹⁹, Department replied (July 2024) that Audit under Section 65 of the taxpayer has been completed. The audit observations were included in Sl. No 7 & 8 of Part-III of the Audit Report. The verification of Audit Report revealed that the referred Sl. Nos. relate to ITC mismatch between annual return and financial statement and ITC availed for expenses and ITC declared in GSTR 9. The audit observation was related to mismatch of ITC as per GSTR 3B and GSTR 2A.</p> <p>In one case²⁰ the Department replied (July 2024) that the taxpayer had ITC of ₹ 71,77,880 on imported goods (ITC claimed of ₹ 42,84,44,680 and excluding ITC reversal of ₹ 42,12,66,800) and ITC of ₹ 2,00,22,529 for import of services. The taxpayer had paid differential tax of ₹ 5,97,136 through DRC-03 dated 22.12.2023. In the absence of detailed working/ reconciliation statement the facts could not be verified by Audit. The Department also did not provide documentary evidence of import of goods and services and reversal thereof. Out of 10 cases, replies in remaining two cases was awaited (July 2024).</p>

¹² ACST Unit-6, Ahmedabad (24AAACO0191M4ZE).

¹³ ACST Unit-8, Ahmedabad (24AABCP1545K1ZJ).

¹⁴ ACST Unit-49 Nadiad (24FMXPS3460Q1ZV).

¹⁵ ACST Unit-1, Ahmedabad (24ANKPS9251N1Z8), ACST Unit-93, Rajkot (24AAGCR1164H1ZK).

¹⁶ ACST Unit-18 Ahmedabad (24AAKCM1651L1ZC).

¹⁷ ACST Unit-5, Ahmedabad (24AAACB2894G1ZT).

¹⁸ ACST Unit-103, Gandhidham (24ACMP9782G1ZZ).

¹⁹ ACST Unit-11, Ahmedabad (24AAAACG3938J1ZM).

²⁰ ACST Unit-8, Ahmedabad (24AANCA4681K1ZB).

Remarks
<p><i>Mismatch in ITC availed under RCM.</i></p> <p><i>Table 3.1 (d) of GSTR 3B which contains the details of Inward supplies that are liable to reverse charge was compared with RCM ITC shown in Table 6C, 6D and 6F of GSTR 9.</i></p>
<p>The discrepancy in two cases²¹ in two Units were brought to the notice of the Department (between July 2022 and February 2023). The replies in both cases were awaited (July 2024).</p>

²¹ ACST Unit-55, Bharuch (24AAAACG1209J3Z0) and ACST Unit-63, Surat (24AAOFK1176H1Z9).

Appendix XI

Short levy of Premium Price

(Referred to in Paragraph 3.2)

Serial Number of Table 3.1: 1, 2 and 3
<p>The Government Resolution dated 3 December 2011 provides that in the case of conversion of land under new and restricted tenure to old tenure for residential/ industrial/ commercial purposes, where the rate for the survey number is not prescribed in the <i>Jantri</i>, two/ three/ four times of the agricultural rate of the same survey number of the property, respectively should be considered for the purpose of levy of premium. The rates so arrived at should not be less than the rates provided in the previous <i>Jantri</i> effective from 1 April 2008 to 31 March 2011.</p> <p>Audit observation: In these 11 cases (pointed out by Audit between October 2018 and July 2021) of conversion of new and restricted tenure agricultural land to old tenure non-agricultural purposes, the Collector office adopted <i>Jantri</i> rates applicable since 18 April 2011 which were lower than the rates effective in the earlier <i>Jantri</i> upto 31 March 2011. Adoption of lower <i>Jantri</i> rates has thus resulted in non-compliance to the GR dated 03 December 2011 and short levy of Premium Price of ₹ 28.03 lakh.</p> <p>On this being pointed out, the Department replied (June 2024) that encumbrance entry had been made (August 2023) in the Land Records in respect of two cases (of village Miroli, Taluka Daskroi) involving premium of ₹ 8.33 lakh.</p>
Serial Number of Table 3.1: 4
<p>Audit observation: In one case (pointed out by audit in January 2019) of conversion of land measuring 7.660 sq. m. at Village Ramol, Taluka Vatva, District Ahmedabad from new and restricted tenure to old tenure for residential purpose, the Collector office had deducted 1,500 sq. m. area of land (acquired for construction of approach and link road to Expressway in March 2017 based on Village Form VI entry) from the original plot area of 14,266 sq. m. before arriving at final plot area (after further deduction of 40 per cent of area). This was irregular because the area acquired for construction of approach road and link road to Expressway was already included in 40 per cent area deductible for implementation of TP scheme. The Collector office was required to adopt 8,560 sq. m. land for calculation of Premium Price. This has resulted in short levy of Premium Price of ₹ 21.24 lakh.</p>
Serial Number of Table 3.1: 5, 6, and 7
<p>As <i>Jantri</i> effective from 18 April 2011 has two category of rates for the urban areas viz 'open plot rates' and 'open plot rates (industrial)', the Revenue Department issued a Circular dated 5 January 2015 to clear the ambiguities in choosing <i>Jantri</i> rate from the two categories for levy of premium for conversion of new and restricted tenure land to old tenure industrial purpose. As per the Circular, premium for conversion of agricultural land in urban areas under new and restricted tenure to old tenure for any non-agricultural use shall be charged based on the 'open plot rates' provided in the <i>Jantri</i> effective from 18 April 2011.</p> <p>Audit observation: In eight cases (pointed out by audit between October 2017 and November 2019) of conversion of new and restricted tenure land to old tenure industrial purposes, though the Revenue Department issued clarification regarding the levy of premium based on the 'open plot' rates mentioned in the <i>Jantri</i>, the Revenue Authorities adopted the <i>Jantri</i> rates applicable for 'open plot (industrial)' which were lower in comparison to the 'open plot' rates. This has resulted in short levy of Premium Price of ₹ 185.28 lakh.</p>
Serial Number of Table 3.1: 8
<p>The market value of the property for levy of premium is determined in accordance with the <i>Jantri</i> rates and subject to the conditions prescribed therein.</p>

Audit observation: In one case (pointed out by audit in January 2019), the Collector office had granted permission to convert new and restricted tenure unirrigated agricultural land measuring 25,152 sq. m. (falling under Corporation/ Authority area) of village Naghedi, Jamnagar rural taluka, to old tenure for agriculture purpose by charging *Jantri* rate of ₹ 375 per sq. m. Audit noticed that the rates of survey numbers of Naghedi village of Jamnagar rural taluka appear in both urban and rural *Jantri*. As per the rural *Jantri*, the rate of land was ₹ 750 per sq. m. which was higher than the rate mentioned in urban *Jantri*. This indicated anomaly in the *Jantri* 2011 and accordingly higher rate mentioned in rural *Jantri* was required to be applied to calculate the premium chargeable in this case. Adoption of incorrect *Jantri* rate has thus resulted in short levy of Premium Price of ₹ 23.54 lakh.

Serial Number of Table 3.1: 9, 10, 11 and 12

Superintendent of Stamps (SS) vide circular letter dated 30 April 2011 instructed all Dy. Collectors (Stamp Duty Valuation Office)/ Sub Registrars that if any city survey/ block/ revenue survey number of urban or rural areas as the case may be is missing in the *Jantri*, then the market value of the property shall be determined based on the rates of the adjacent survey/ block numbers available in the *Jantri* for the grid/ value zone map in which the missing city survey/ block/ revenue survey number is falling.

Audit observation:

(i) In 10 cases (pointed out by audit in April 2017) of conversion of land measuring 3,20,716 sq. m. situated at various villages in Dist. Kutch-Bhuj from new and restricted tenure to old tenure for non-agricultural purposes, the *Jantri* rates of the survey/block numbers were missing in the *Jantri*. The Department was required to adopt the rates of the adjacent survey/ block numbers falling in the same grid/ value zone map of the missing survey/ block numbers. However, the Department adopted incorrect/ lower *Jantri* rates applicable for survey/ block numbers which are outside the grid/ value zones. This has resulted in short levy of Premium Price of ₹ 66.38 lakh.

(ii) In one case (pointed out by audit in October 2018) of conversion of land measuring 44,540 sq. m. situated at village and taluka Lunawada of Mahisagar District from new and restricted tenure to old tenure for agricultural purpose, it was noticed that the survey number 450 was shown in three different value zones with three different rates. Audit noticed with reference to the grid map that the survey number was falling in the value zone having rate of ₹ 1,025 per sq. m. However, the Department adopted the rate of ₹ 425 per sq. m. for calculating the Premium Price chargeable for the land. This has resulted in short levy of Premium Price of ₹ 66.81 lakh.

(iii) In one case (pointed out by audit in July 2021), tenure of agricultural land measuring 27,013 sq. m. situated at Survey No. 695 (falling in value zone 64/0/2/ or 64/0/2/H) of village Sanathal, Taluka Sapand, was changed for 'residential' purpose. Since, the land was situated in urban area, rate applicable to 'open plot' was required to be adopted. However, the Collector adopted (August 2019) two times of agricultural rate (₹ 1,000/-) and levied premium by considering rate of ₹ 2,000/-. Incidentally, rate for 'open plot' was not available in the *Jantri* for the Survey No. 695. Thus, as per clarification issued by the SS in April 2011, rate of 'open plot' prescribed for the value zone 64/0/2 or 64/0/2/H, as the case may be (₹ 2,050/- for both the zones) was required to be adopted. Thus, non-adherence to the clarification issued by the SS and consequent application of lower rate resulted in short levy of premium of ₹ 5.41 lakh.

On this being pointed out, the Department replied (June 2024) that encumbrance entry had been made (August 2023) in the Land Records for the objected amount.

(iv) In one case (pointed out by audit in July 2021) of change of tenure of agricultural land measuring 7,815 sq. m. situated at Survey No. 78 (New 283) of village Bhat, Taluka Daskroi for residential purpose, the Collector adopted (September 2019) rate of ₹ 410/-. Incidentally, rates for non-agricultural (NA) purpose for the said survey number were not available in the *Jantri*. As such, as per clarification of April 2011 of the SS, the rate for 'residential' purpose of the nearby survey number namely 79, 80 and 81, i.e. ₹ 505/- was required to be considered, which was not done. This resulted in short levy of premium of ₹ 2.97 lakh.

On this being pointed out, the Department replied (June 2024) that encumbrance entry had been made (August 2023) in the Land Records for the objected amount.

Serial Number of Table 3.1: 13, 14 and 15

As per the GR dated 04 July 2008 read with Circular dated 05 January 2015, in case of change in tenure of land, situated in urban areas, for NA purpose, rate applicable to 'Developed land'/'Open plot' are to be adopted irrespective of the purpose of tenure change. In rural areas, *Jantri* rate applicable to the non-agriculture use i.e., residential/ industrial/ commercial, as the case may be, is to be adopted.

As per Clause no.15 of Circular²² dated 07 March 2019 read with clarification dated 22 October 2019 and rectification Circular dated 22 May 2020, in urban areas rates of 'open /developed land' is to be adopted for change in tenure for 'residential' or 'commercial' purpose whereas rates of 'industrial open plot' is to be adopted for 'industrial' purpose. However, rates of 'open /developed land' are to be adopted in case rates for 'industrial open plot' are not available. In case of rural areas, the *Jantri* rate applicable to the non-agriculture use i.e., residential/ industrial/ commercial is to be adopted. However, in case of NA permission for 'multipurpose' use, premium is required to be paid at the highest *Jantri* rate for the village/ survey number.

(i). In three cases (pointed out by audit in November 2019) involving land measuring 26,901 sq. m. situated at villages Dudhai and Aldesan of Taluka Kadi, though the land owner had applied for change of tenure for Industrial (two cases)/ Commercial (one case) purpose, the Collector, Mehsana had incorrectly adopted (orders issued between May and July 2019) rate applicable to residential purpose. Similarly, in one case (pointed out by audit in November 2019) of change in tenure for residential purpose of land measuring 7,398 sq. m. situated at village Bavlu, Taluka Kadi the Collector, Mehsana incorrectly adopted rate of ₹ 273/- applicable to agriculture purpose instead of rate of ₹ 445/- applicable to residential purpose. This resulted in short levy of premium of ₹ 17.24 lakh in these four cases.

On this being pointed out, the District Collector, Mehsana replied (September 2022) that encumbrance entry had been made (March 2020) in the Land Records for the amount of ₹ 6.67 lakh in one case. In the remaining three cases, the Collector stated (September 2022) that premium was levied at the rates applicable to residential purpose as per Circular dated 07 March 2019.

The reply of the Collector is not sustainable as in the three cases the applicants had applied for change in tenure for specific purpose of industrial/ commercial use and orders were issued accordingly. Thus, rates applicable to the specified purpose were to be adopted.

(ii). In 41 cases involving land measuring 4,49,907 sq. m. situated at 18 villages²³ of seven Talukas²⁴, though the land owner had applied for change of tenure for Industrial (37 cases)/ Commercial (three cases)/ Residential (one case) purpose, the Collector had either adopted rate applicable to residential purpose (33 cases) or adopted incorrect rates (eight cases). This resulted in short levy of premium of ₹ 2.53 crore.

On this being pointed out, the Department replied (June 2024) that encumbrance entry had been made (July 2023) in the Land Records in respect of one case (village Mundi, Taluka Dholera) involving premium of ₹ 3.47 lakh.

(iii). In 25 cases involving land measuring 3,80,757 sq. m. situated at 14 villages²⁵ of six Talukas²⁶, the Collector granted permission for change of tenure by recovering premium at the rate applicable to 'residential' (24 cases)/ 'industrial' (one case) purpose. However, subsequently these applicants were granted permission under Gujarat Land Revenue Code (GLRC) for conversion of land use from agriculture to 'multipurpose' NA use. As such, in view

²² No. NSJ/102006/571/J (part-2).

²³ Bakrol-Bujrang, Bhat, Bhavda, Bhayla, Changodar, Daslana, Kochariya, Kuha, Mafipur, Manpura, Miroli, Moraiya, Mundi, Od, Paldi-Kankaj, Pəsunj, Rajoda, Vasana Chacharavadi.

²⁴ Bavla, Daskroi, Dholera, Dholka, Mandel, Sanand, Viramgam.

²⁵ Bakrol-Bujrang, Bhat, Daslana, Dhamatvan, Jalisana, Kadipur, Kalana, Kuha, Miroli, Nidhrad, Paldi-Kankaj, Rohika, Sitapura, Vasana Chacharavadi.

²⁶ Bavla, Daskroi, Dholera, Mandel, Sanand, Viramgam.

of the Circular dated 07 March 2019 and subsequent clarification dated 22 October 2019 and rectification dated 22 May 2020, the Collector was required to recover differential premium by applying highest rate for the village/ survey number while giving permission under GLRC whereas cases, where permission had already been given under GLRC before issuance of clarification/ rectification by the Government, were required to be reconsidered *suo motu* for recovery of differential premium. However, no such differential premium was recovered by the Collector. This resulted in short levy of premium of ₹ 3.37 crore.

The Revenue Department stated (June 2024) that premium was levied at the rates applicable to residential purpose as per Circular dated 07 March 2019.

The reply of the Department is not acceptable as the Department itself vide its clarification of October 2019 and rectification Circular of May 2020 had specified that in case of 'multipurpose' NA use, the maximum rate for the survey number/ village was to be adopted.

Appendix XII

Government Controlled other Companies

(Referred to in Paragraph 4.1.1)

Sl. No.	Name of Government Controlled other Companies
1.	Narmada Clean Tech
2.	Sarigam Clean Initiative
3.	Gujarat Ports Infrastructure and Development Company Limited
4.	GSPC (JPDA) Limited
5.	GSPC LNG Limited
6.	GSPC Offshore Limited
7.	GSPC Energy Limited
8.	Gujarat Industrial and Technical Consultancy Limited
9.	Gujarat State Petronet Limited
10.	Guj Info Petro Limited
11.	Dabeh SEZ Limited
12.	Sabarmati Gas Limited
13.	GSPL India Gasnet Limited
14.	GSPL India Transco Limited
15.	Gujarat Gas Limited
16.	Bahucharaji Rail Corporation Limited
17.	G-ride Bedi Port Rail Limited
18.	Smart ICT Services Private Limited
19.	Gujarat International Finance Tec-City Company Limited
20.	GIFT Water Infrastructure Limited
21.	GIFT District Cooling System Limited
22.	GIFT Collective Investment Management Company Limited
23.	GIFT Power Company Limited
24.	GIFT SEZ Limited
25.	GIFT Waste Management Services Limited
26.	GIFT ICT Services Limited
27.	Infrastructure Finance Company Gujarat Limited
28.	Gujarat State Machine Tools Corporation Limited
29.	Gujarat Trans-Receiver Limited
30.	Naini Coal Company Limited
31.	Gujarat State Energy Generation Limited
32.	GSPC Pipavav Power Company Limited

Appendix XIII

Statement showing DISCOM-wise targets and achievements
(Referred to in Paragraph 4.2.1)

Sl. No.	Particulars	DGVCL		MGVCL		PGVCL		UGVCL			
		DGVCL		MGVCL		PGVCL		UGVCL			
		Target	Actual	Target	Actual	Target	Actual	Target	Actual		
1	The DISCOMs shall endeavour to reduce AT&C losses from 14.64 per cent in FY 2014-15 to 13.00 per cent by FY 2018-19. However, if the target in a particular year is not met, then the DISCOMs shall strive to achieve the targets in the subsequent years so as to achieve the desired target of 13.00 per cent AT&C losses by FY 2018-19.	(Figures of Target and Actual are in per cent)									
		DISCO M/Year	Target	Actual	Target	Actual	Target	Actual	Target	Actual	
		2015-16	9.29	11.89	16.00	10.47	22.00	22.24	9.82	10.37	
		2016-17	9.24	12.14	15.50	9.34	19.66	19.00	9.77	7.85	
		2017-18	9.19	11.24	15.00	9.56	17.33	18.32	9.72	6.95	
		2018-19	9.15	10.49	14.50	9.09	15.00	19.08	9.67	9.78	
		2019-20	9.10	13.77	14.00	9.75	14.80	16.88	9.63	5.41	
		2020-21	7.60	4.24	10.50	9.33	18.50	16.29	10.40	4.81	
2021-22	7.45	2.46	10.25	8.32	17.50	15.07	10.05	4.87			
2022-23	7.30	1.63	10.00	7.95	16.50	15.51	9.75	4.99			
2	The DISCOMs shall eliminate the gap between ACS and ARR by FY 2018-19.	(Figures of Target and Actual are in ₹ per unit)									
3	Achieving 100 per cent Distribution Transformer (DT) metering by 30 June 2017.	Year									
		2015-16		2016-17		2017-18		2018-19		2019-20	
		Target	-0.03	Target	-0.04	Target	-0.04	Target	-0.05	Target	-0.06
		Actual	-0.02	Actual	-0.03	Actual	-0.05	Actual	-0.02	Actual	-0.06
		2016-17		2017-18		2018-19		2019-20		2020-21	
		Target	-0.04	Target	-0.04	Target	-0.06	Target	No targets	Target	-0.05
		Actual	-0.03	Actual	-0.05	Actual	-0.02	Actual	-0.06	Actual	-0.05
		2017-18		2018-19		2019-20		2020-21		2021-22	
Target	-0.04	Target	-0.06	Target	No targets	Target	-0.03	Target	-0.03		
Actual	-0.03	Actual	-0.05	Actual	-0.02	Actual	-0.03	Actual	-0.01		
2022-23	Target	-0.01	Actual	-0.01							
4	Achieving 100 per cent feeder metering by 30 June 2016.	2020-21		2016-17		2017-18		2018-19			
5	Undertaking energy audit up to 11 KV level in rural areas is already being carried out.	2019-20		2017-18		2016-17		2015-16			
		Done		Done		Done		Done			

Sl. No.	Particulars	DGVCL	MGVCL		PGVCL		UGVCL
			2018-19	2016-17	2016-17	2018-19	
6	Undertaking Feeder Improvement Programme for network strengthening and optimisation, to be completed by March 2017.	2016-17	2018-19	2016-17	2016-17	2018-19	
7	Undertaking Physical Feeder Segregation by March 2018.	2015-16	2015-16	Achieved as on March 2021		2015-16	
8	Installation of Smart Meters for all consumers other than agricultural consumers consuming above 500 units/ month by 31 December 2017 and consumers consuming above 200 units/ month by 31 December 2019.	<i>(Figures of Target and achievement (as on March 23) are in numbers)</i>					
		Type of consumers		DGVCL	MGVCL	PGVCL	UGVCL
		Target	Achievement	Target	Achievement	Target	Achievement
	Consuming more than 500 units per month	42,089	0	49,517	0	1,13,888	0
	Consuming more than 200 units and up to 500 units per month	1,07,539	0	1,26,516	0	2,90,987	0
9	Providing electricity access to Nil unconnected households as per trajectory finalised in the 24x7 Power for All documents by FY 2019.	No unconnected households as on the date of MOU.					
10	Providing LED for domestic and other category consumers under Domestic Efficient Lighting Program (DELP) programme through EESL.	Target – 46 lakh Actual – 76.18 lakh	Target – 46 lakh Actual – 95.79 lakh	Target – 64 lakh Actual – 136.07 lakh	Target – 46 lakh Actual – 80.32 lakh		
11	Quarterly tariff revision particularly to offset fuel price increase.	Done	Done	Done	Done	Done	

Source: Data provided by DISCOMs

