



Appendices

Appendix - I
(Ref: Paragraph 1.4)
Arrears in Assessments

Head of revenue	Opening balance	New cases due for assessment during 2023-24	Total assessments due	Cases disposed of during 2023-24	Balance at the end of the year	Percentage of disposal (col. 5 to 4)
1	2	3	4	5	6	7
Revenue and Disaster Management Department						
1) Building Tax	32,186	1,70,492	2,02,678	1,76,503	26,175	87.09
2) Plantation Tax	1,014	45	1,059	156	903	14.73
R&DM Department Total	33,200	1,70,537	2,03,737	1,76,659	27,078	86.71
SGST Department						
1) GST	21,009	15,281	36,290	24,366	11,924	67.14
2) a. Sales Tax	708	1,385	2,093	869	1,224	41.52
b. Motor Spirit Tax	27	83	110	87	23	79.09
c. Luxury Tax	0	0	0	0	0	0
d. Tax on Works Contracts	11	0	11	2	9	18.18
e. Others	476	20	496	374	122	75.40
3) Taxes on Agricultural Income	122	60	182	90	92	49.45
SGST Department Total	22,353	16,829	39,182	25,788	13,394	65.82

Source: Details obtained from respective Departments.

Appendix II
(Ref: Paragraph 2.4.6.4 – 1st bullet)
Issuance of Driving Licences in Violation of the Provisions of the MV Act

Sl. No.	Office Name	No. of cases	Excess Validity range in days
1	RTO Thiruvananthapuram	153	2 to 3904
2	RTO Kollam	192	2 to 3619
3	RTO Pathanamthitta	10	5 to 2144
4	RTO Alappuzha	16	2 to 2332
5	RTO Kottayam	177	2 to 3576
6	RTO Idukki	15	15 to 2947
7	RTO Ernakulam	46	2 to 3005
8	RTO Thrissur	136	2 to 4383
9	RTO Palakkad	86	2 to 3604
10	RTO Malappuram	156	2 to 3626
11	RTO Kozhikode	44	3 to 3399
12	RTO Wayanad	17	4 to 3653
13	RTO Kannur	122	7 to 3648
14	RTO Kasargod	116	6 to 3513
15	RTO NS KSRTC	10	7 to 3490
16	RTO Attingal	105	18 to 3801
17	RTO Muvattupuzha	20	4 to 1758
18	RTO Vadakara	111	5 to 3529
19	SRTO Parassala	107	2 to 3519
20	SRTO Neyyattinkara	41	10 to 3442
21	SRTO Nedumangad	148	2 to 3558
22	SRTO Kazhakoottam	97	4 to 3651
23	SRTO Karunagappalli	15	6 to 1316
24	SRTO Kottarakkara	34	2 to 3473
25	SRTO Punalur	64	3 to 3630
26	SRTO Adoor	19	3 to 3194
27	SRTO Thiruvalla	12	6 to 2436
28	SRTO Mallappally	14	7 to 3522
29	SRTO Kayamkulam	44	2 to 3513
30	SRTO Chengannur	8	7 to 3652
31	SRTO Mavelikkara	29	2 to 3166
32	SRTO Cherthala	62	2 to 3640
33	SRTO Changanassery	20	3 to 3189
34	SRTO Kanjirappally	19	3 to 2258

Sl. No.	Office Name	No. of cases	Excess Validity range in days
35	SRTO Pala	33	2 to 3477
36	SRTO Vaikom	11	5 to 639
37	SRTO Vandiperiyar	3	18 to 304
38	SRTO Thodupuzha	93	17 to 3648
39	SRTO Thripunithura	15	3 to 2045
40	SRTO Perumbavoor	20	2 to 2550
41	SRTO Aluva	34	3 to 3469
42	SRTO North Paravur	22	5 to 3471
43	SRTO Mattancherry	24	2 to 3545
44	SRTO Kothamangalam	9	3 to 3321
45	SRTO Irinjalakuda	51	2 to 3784
46	SRTO Guruvayur	106	2 to 3521
47	SRTO Kodungalloor	21	7 to 3180
48	SRTO Wadakkanchery	30	2 to 1827
49	SRTO Alathur	27	2 to 3362
50	SRTO Mannarkkad	20	7 to 3632
51	SRTO Ottappalam	31	2 to 3604
52	SRTO Pattambi	77	2 to 3594
53	SRTO Perinthalmanna	37	2 to 3525
54	SRTO Ponnani	12	3 to 2736
55	SRTO Tirur	41	2 to 2874
56	SRTO Koyilandy	15	5 to 2748
57	SRTO Koduvally	36	2 to 3532
58	SRTO Thalassery	53	5 to 3482
59	SRTO Taliparamba	93	2 to 3649
60	SRTO Kanhangad	76	37 to 3568
61	SRTO Kunnathur	18	5 to 3653
62	SRTO Ranni	5	8 to 3332
63	SRTO Angamaly	19	3 to 3075
64	SRTO Chalakkudy	24	5 to 3280
65	SRTO Tirurangadi	81	3 to 3490
66	SRTO Kuttanad	13	3 to 3384
67	SRTO Uzhavoor	5	4 to 27
68	SRTO Devikulam	10	50 to 3119
69	SRTO Udumbanchola	11	286 to 3333
70	SRTO Chittur	20	3 to 2920
71	SRTO Nilambur	84	3 to 3549

Sl. No.	Office Name	No. of cases	Excess Validity range in days
72	SRTO Mananthavady	12	4 to 3497
73	SRTO Sulthan Bathery	13	2 to 2034
74	SRTO Kattakkada	29	36 to 3240
75	SRTO Thriprayar	12	4 to 3050
76	SRTO Nanmunda	33	4 to 3523
77	SRTO Perambra	10	38 to 2196
78	SRTO Iritty	54	10 to 3613
79	SRTO Vellarikundu	17	15 to 3463
80	SRTO Pathanapuram	4	304 to 3653
81	SRTO Varkala	26	2 to 3629
82	SRTO Chadayamangalam	13	4 to 1827
83	SRTO Konni	3	5 to 31
84	SRTO Kondotty	20	3 to 3373
85	SRTO Ramanattukara (Feroke)	9	7 to 3351
86	SRTO Payyannur	19	10 to 3851
Total		3,819	2 to 4383 days

Source: SARATHI Database.

Appendix III
(Ref: Paragraph 2.4.6.4 – 2nd bullet)
Issuance of Driving Licences in Violation of the Provisions of the MV Act

Sl. No.	Office name	No. of cases	Short validity range in days
1	RTO Thiruvananthapuram	90	2 to 3377
2	RTO Kollam	145	2 to 2391
3	RTO Pathanamthitta	11	2 to 446
4	RTO Alappuzha	16	2 to 901
5	RTO Kottayam	109	2 to 1826
6	RTO Idukki	18	3 to 2922
7	RTO Ernakulam	75	2 to 1461
8	RTO Thrissur	102	2 to 2295
9	RTO Palakkad	79	3 to 4288
10	RTO Malappuram	101	2 to 2511
11	RTO Kozhikode	52	2 to 3065
12	RTO Wayanad	24	5 to 2841
13	RTO Kannur	120	5 to 1826
14	RTO Kasargod	83	2 to 1826
15	RTO NS KSRTC	33	3 to 3566
16	RTO Attingal	85	2 to 1826
17	RTO Muvattupuzha	24	8 to 1032
18	RTO Vadakara	88	2 to 1826
19	SRTO Parassala	44	3 to 1959
20	SRTO Neyyattinkara	20	2 to 2913
21	SRTO Nedumangad	105	2 to 3605
22	SRTO Kazhakoottam	53	4 to 2173
23	SRTO Karunagappalli	22	3 to 1869
24	SRTO Kottarakkara	41	3 to 1744
25	SRTO Punalur	63	2 to 3653
26	SRTO Adoor	28	2 to 2464
27	SRTO Thiruvalla	19	5 to 2488
28	SRTO Mallappally	9	12 to 1826
29	SRTO Kayamkulam	40	2 to 1826
30	SRTO Chengannur	22	2 to 1128
31	SRTO Mavelikkara	28	2 to 1366
32	SRTO Cherthala	68	2 to 1826
33	SRTO Changanassery	28	8 to 1826
34	SRTO Kanjirappally	29	2 to 2455

Sl. No.	Office name	No. of cases	Short validity range in days
35	SRTO Pala	26	3 to 1826
36	SRTO Vaikom	20	2 to 1826
37	SRTO Vandiperiyar	14	9 to 2329
38	SRTO Thodupuzha	71	2 to 2120
39	SRTO Thripunithura	17	3 to 3429
40	SRTO Perumbavoor	20	7 to 3652
41	SRTO Aluva	39	2 to 1826
42	SRTO North Paravur	32	4 to 1826
43	SRTO Mattancherry	24	6 to 1826
44	SRTO Kothamangalam	6	3 to 784
45	SRTO Irinjalakuda	42	2 to 3188
46	SRTO Guruvayur	74	2 to 2670
47	SRTO Kodungalloor	25	5 to 2043
48	SRTO Wadakkanchery	43	3 to 1826
49	SRTO Alathur	38	3 to 1854
50	SRTO Mannarkkad	40	2 to 1826
51	SRTO Ottappalam	48	5 to 1826
52	SRTO Pattambi	70	2 to 1826
53	SRTO Perinthalmanna	41	3 to 1826
54	SRTO Ponnani	39	3 to 1218
55	SRTO Tirur	79	2 to 3694
56	SRTO Koyilandy	27	3 to 2432
57	SRTO Koduvally	44	2 to 1826
58	SRTO Thalassery	47	2 to 1870
59	SRTO Taliparamba	80	2 to 1826
60	SRTO Kanhangad	93	4 to 1826
61	SRTO Kunnathur	17	3 to 1826
62	SRTO Ranni	10	4 to 1826
63	SRTO Angamaly	29	4 to 2782
64	SRTO Chalakkudy	29	2 to 1826
65	SRTO Tirurangadi	70	3 to 1892
66	SRTO Kuttanad	19	24 to 3243
67	SRTO Uzhavoor	17	4 to 674
68	SRTO Devikulam	15	3 to 1826
69	SRTO Udumbanchola	19	3 to 1826
70	SRTO Chittur	26	3 to 1050
71	SRTO Nilambur	88	2 to 1826

Sl. No.	Office name	No. of cases	Short validity range in days
72	SRTO Mananthavady	36	8 to 750
73	SRTO Sulthan Bathery	29	2 to 731
74	SRTO Kattakkada	27	3 to 1826
75	SRTO Thriprayar	22	2 to 1203
76	SRTO Nanmanda	46	4 to 2143
77	SRTO Perambra	36	3 to 1826
78	SRTO Iritty	39	2 to 2327
79	SRTO Vellarikundu	27	6 to 2354
80	SRTO Pathanapuram	11	6 to 1826
81	SRTO Varkala	22	2 to 4336
82	SRTO Chadayamangalam	11	3 to 112
83	SRTO Konni	8	10 to 2399
84	SRTO Kondotty	32	2 to 1826
85	SRTO Ramanattukara (Feroke)	28	3 to 1880
86	SRTO Payyannur	19	2 to 1368
Total		3,705	2 to 4336 days

Source: SARATHI database.

Appendix IV
(Ref: Paragraph 2.4.6.6)
Misclassification of Goods Carriages with Tipping Mechanism as standard Goods Carriage

Sl. No.	Office Name	No. of cases	Short Levy (₹ in lakh)
1	RTO Thiruvananthapuram	78	4.54
2	RTO Kollam	144	8.54
3	RTO Pathanamthitta	9	0.60
4	RTO Alappuzha	34	2.01
5	RTO Kottayam	13	0.64
6	RTO Idukki	2	0.08
7	RTO Ernakulam	72	3.01
8	RTO Thrissur	7	0.37
9	RTO Palakkad	4	0.49
10	RTO Malappuram	116	4.07
11	RTO Kozhikode	4	0.13
12	RTO Wayanad	8	0.22
13	RTO Kannur	58	3.29
14	RTO Kasargod	35	1.41
15	RTO Attingal	8	0.41
16	RTO Muvattupuzha	5	0.07
17	RTO Vadakara	6	0.16
18	SRTO Parassala	45	1.42
19	SRTO Neyyattinkara	26	1.21
20	SRTO Nedumangad	137	6.03
21	SRTO Kazhakoottam	20	1.16
22	SRTO Karunagappalli	70	3.25
23	SRTO Kottarakkara	77	4.56
24	SRTO Punalur	21	1.87
25	SRTO Adoor	17	0.79
26	SRTO Thiruvalla	10	0.43
27	SRTO Mallappally	17	0.67
28	SRTO Kayamkulam	79	2.90
29	SRTO Chengannur	4	0.28
30	SRTO Mavelikkara	26	1.19
31	SRTO Cherthala	66	2.52
32	SRTO Changanassery	11	0.24
33	SRTO Kanjirappally	11	0.37

Sl. No.	Office Name	No. of cases	Short Levy (₹ in lakh)
34	SRTO Pala	30	1.18
35	SRTO Vaikom	16	0.45
36	SRTO Vandiperiyar	26	1.21
37	SRTO Thripunithura	22	1.02
38	SRTO Perumbavoor	35	1.42
39	SRTO Aluva	38	1.24
40	SRTO North Paravur	3	0.02
41	SRTO Mattancherry	9	0.16
42	SRTO Kothamangalam	2	0.02
43	SRTO Irinjalakuda	4	0.21
44	SRTO Guruvayur	21	0.79
45	SRTO Kodungalloor	3	0.09
46	SRTO Wadakkanchery	19	0.56
47	SRTO Alathur	60	2.61
48	SRTO Mannarkkad	20	0.80
49	SRTO Ottappalam	13	0.56
50	SRTO Pattambi	23	0.60
51	SRTO Perinthalmanna	28	0.62
52	SRTO Ponnani	6	0.33
53	SRTO Tirur	26	0.59
54	SRTO Koyilandy	6	0.13
55	SRTO Koduvally	29	1.86
56	SRTO Thalassery	11	0.29
57	SRTO Taliparamba	34	1.21
58	SRTO Kanhangad	27	0.96
59	SRTO Kunnathur	25	1.14
60	SRTO Ranni	20	0.67
61	SRTO Angamaly	29	1.30
62	SRTO Chalakkudy	15	1.54
63	SRTO Tirurangadi	45	1.48
64	SRTO Kuttanad	3	0.08
65	SRTO Uzhavoor	3	0.06
66	SRTO Devikulam	1	0.02
67	SRTO Udumbanchola	5	0.22
68	SRTO Chittur	13	0.22
69	SRTO Nilambur	6	0.09

Sl. No.	Office Name	No. of cases	Short Levy (₹ in lakh)
70	SRTO Mananthavady	10	0.32
71	SRTO Sulthan Bathery	7	0.34
72	SRTO Kattakkada	67	2.31
73	SRTO Thriprayar	2	0.04
74	SRTO Nanmunda	17	0.87
75	SRTO Perambra	30	0.98
76	SRTO Iritty	8	0.18
77	SRTO Vellarikundu	18	0.83
78	SRTO Pathanapuram	3	0.15
79	SRTO Varkala	6	0.45
80	SRTO Chadayamangalam	25	1.12
81	SRTO Konni	14	0.95
82	SRTO Kondotty	14	0.30
83	SRTO Ramanattukara (Feroke)	12	0.80
84	SRTO Payyannur	4	0.09
Total		2,153	94.41

Source: VAHAN Database.

Appendix V
(Ref: Paragraph 2.4.6.7)
Violation of Permit conditions

Sl. No.	Office Name	No. of cases	Compounding fee leviable (₹ in crore)
1	RTO Thiruvananthapuram	3,231	1.09
2	RTO Kollam	1,508	0.57
3	RTO Pathanamthitta	345	0.12
4	RTO Alappuzha	562	0.21
5	RTO Kottayam	1,025	0.37
6	RTO Idukki	244	0.10
7	RTO Ernakulam	1,272	0.50
8	RTO Thrissur	1,387	0.51
9	RTO Palakkad	1,208	0.47
10	RTO Malappuram	1,419	0.52
11	RTO Kozhikode	1,005	0.36
12	RTO Wayanad	320	0.12
13	RTO Kannur	830	0.31
14	RTO Kasargod	1,137	0.43
15	RTO Attingal	879	0.31
16	RTO Muvattupuzha	537	0.24
17	RTO Vada kara	617	0.21
18	SRTO Parassala	619	0.24
19	SRTO Neyyattinkara	637	0.22
20	SRTO Nedumangad	1,120	0.43
21	SRTO Kazhakoottam	637	0.22
22	SRTO Karunagappalli	415	0.15
23	SRTO Kottarakkara	656	0.25
24	SRTO Punalur	575	0.20
25	SRTO Adoor	355	0.14
26	SRTO Thiruvalla	359	0.12
27	SRTO Mallappally	180	0.07
28	SRTO Kayamkulam	430	0.16
29	SRTO Chengannur	247	0.09
30	SRTO Mavelikkara	376	0.15
31	SRTO Cherthala	626	0.21
32	SRTO Changanassery	521	0.19
33	SRTO Kanjirappally	531	0.19
34	SRTO Pala	397	0.15

Sl. No.	Office Name	No. of cases	Compounding fee leviable (₹ in crore)
35	SRTO Vaikom	291	0.10
36	SRTO Vandiperiyar	587	0.20
37	SRTO Thodupuzha	357	0.13
38	SRTO Thripunithura	540	0.19
39	SRTO Perumbavoor	599	0.26
40	SRTO Aluva	547	0.21
41	SRTO North Paravur	576	0.20
42	SRTO Mattancherry	497	0.18
43	SRTO Kothamangalam	260	0.10
44	SRTO Irinjalakuda	765	0.27
45	SRTO Guruvayur	1,014	0.33
46	SRTO Kodungalloor	394	0.14
47	SRTO Wadakkanchery	825	0.31
48	SRTO Alathur	590	0.21
49	SRTO Mannarkkad	994	0.33
50	SRTO Ottappalam	791	0.28
51	SRTO Pattambi	885	0.32
52	SRTO Perinthalmanna	853	0.28
53	SRTO Ponnani	577	0.19
54	SRTO Tirur	2,504	0.82
55	SRTO Koyilandy	272	0.09
56	SRTO Koduvally	632	0.24
57	SRTO Thalassery	929	0.31
58	SRTO Taliparamba	690	0.25
59	SRTO Kanhangad	713	0.25
60	SRTO Kunnathur	175	0.07
61	SRTO Ranni	253	0.09
62	SRTO Angamaly	359	0.15
63	SRTO Chalakkudy	538	0.21
64	SRTO Tirurangadi	1,222	0.41
65	SRTO Kuttanad	187	0.07
66	SRTO Uzhavoor	206	0.08
67	SRTO Devikulam	434	0.14
68	SRTO Udumbanchola	494	0.17
69	SRTO Chittur	597	0.21
70	SRTO Nilambur	878	0.29
71	SRTO Mananthavady	280	0.09

Sl. No.	Office Name	No. of cases	Compounding fee leviable (₹ in crore)
72	SRTO Sulthan Bathery	264	0.09
73	SRTO Kattakkada	527	0.21
74	SRTO Thriprayar	475	0.16
75	SRTO Nanmanda	305	0.09
76	SRTO Perambra	363	0.12
77	SRTO Iritty	340	0.12
78	SRTO Vellarikundu	224	0.07
79	SRTO Pathanapuram	77	0.03
80	SRTO Varkala	209	0.07
81	SRTO Chadayamangalam	168	0.06
82	SRTO Konni	115	0.04
83	SRTO Kondotty	346	0.12
84	SRTO Ramanattukara (Feroke)	144	0.05
85	SRTO Payyannur	208	0.07
86	TC- STA office	107	0.03
Total		53,384	19.12

Source:VAHAN Database.

Appendix VI
(Ref: Paragraph 2.4.6.7)
Violation of Permit conditions

Sl. No.	Office name	Fatal	Grievous injury	Minor injury	Non injury	Total
1	RTO Thiruvananthapuram	0	32	4	1	37
2	RTO Kollam	3	19	2	5	29
3	RTO Pathanamthitta	0	4	0	0	4
4	RTO Alappuzha	1	4	2	2	9
5	RTO Kottayam	3	7	2	2	14
6	RTO Idukki	0	1	0	2	3
7	RTO Ernakulam	1	7	0	3	11
8	RTO Thrissur	3	11	4	1	19
9	RTO Palakkad	2	14	5	0	21
10	RTO Malappuram	2	4	1	0	7
11	RTO Kozhikode	1	6	1	2	10
12	RTO Wayanad	0	2	0	0	2
13	RTO Kasargod	0	5	3	0	8
14	RTO Attingal	4	14	1	0	19
15	RTO Muvattupuzha	1	7	0	1	9
16	RTO Vadakara	0	0	3	3	6
17	SRTO Parassala	0	5	0	0	5
18	SRTO Neyyattinkara	1	4	0	0	5
19	SRTO Nedumangad	1	12	0	1	14
20	SRTO Kazhakoottam	0	9	0	0	9
21	SRTO Karunagappalli	1	0	0	0	1
22	SRTO Kottarakkara	0	9	0	0	9
23	SRTO Punalur	0	11	0	0	11
24	SRTO Adoor	1	5	0	0	6
25	SRTO Thiruvalla	0	4	1	0	5
26	SRTO Mallappally	0	4	3	0	7
27	SRTO Kayamkulam	2	10	1	0	13
28	SRTO Chengannur	1	1	0	0	2
29	SRTO Mavelikkara	2	2	0	1	5
30	SRTO Cherthala	0	5	1	2	8
31	SRTO Changanassery	0	3	0	0	3
32	SRTO Kanjirappally	0	6	2	3	11
33	SRTO Pala	0	3	2	0	5
34	SRTO Vandiperiyar	0	2	1	0	3

Sl. No.	Office name	Fatal	Grievous injury	Minor injury	Non injury	Total
35	SRTO Thodupuzha	1	7	0	0	8
36	SRTO Thripunithura	0	8	0	0	8
37	SRTO Perumbavoor	3	0	0	0	3
38	SRTO Aluva	1	1	3	0	5
39	SRTO North Paravur	1	4	1	0	6
40	SRTO Mattancherry	0	3	1	1	5
41	SRTO Kothamangalam	0	3	1	0	4
42	SRTO Irinjalakuda	3	7	2	1	13
43	SRTO Guruvayur	1	2	1	0	4
44	SRTO Kodungalloor	1	4	1	0	6
45	SRTO Wadakkanchery	0	10	1	1	12
46	SRTO Alathur	0	4	2	0	6
47	SRTO Mannarkkad	0	7	2	1	10
48	SRTO Ottappalam	3	4	0	0	7
49	SRTO Pattambi	0	2	2	0	4
50	SRTO Perinthalmanna	0	4	2	0	6
51	SRTO Ponnani	1	3	1	0	5
52	SRTO Tirur	10	15	1	3	29
53	SRTO Koyilandy	0	0	0	1	1
54	SRTO Koduvally	1	2	0	3	6
55	SRTO Thalassery	0	3	4	0	7
56	SRTO Taliparamba	2	11	4	1	18
57	SRTO Kanhangad	0	5	1	0	6
58	SRTO Kunnathur	1	1	0	0	2
59	SRTO Ranni	0	3	0	0	3
60	SRTO Angamaly	0	2	0	1	3
61	SRTO Chalakkudy	2	5	2	0	9
62	SRTO Tirurangadi	0	4	0	3	7
63	SRTO Kuttanad	0	1	0	0	1
64	SRTO Uzhavoor	1	1	1	0	3
65	SRTO Devikulam	1	2	0	0	3
66	SRTO Udumbanchola	0	4	0	0	4
67	SRTO Chittur	2	2	2	0	6
68	SRTO Nilambur	3	1	1	0	5
69	SRTO Sulthan Bathery	0	2	1	0	3
70	SRTO Kattakkada	0	4	0	0	4
71	SRTO Thriprayar	1	5	1	0	7

Sl. No.	Office name	Fatal	Grievous injury	Minor injury	Non injury	Total
72	SRTO Nanmanda	0	2	0	0	2
73	SRTO Perambra	1	9	2	1	13
74	SRTO Iritty	0	3	1	0	4
75	SRTO Pathanapuram	1	0	0	0	1
76	SRTO Chadayamangalam	0	2	0	0	2
77	SRTO Konni	0	3	0	1	4
78	SRTO Kondotty	0	3	1	0	4
79	SRTO Ramanattukara (Feroke)	0	5	0	0	5
80	SRTO Payyannur	0	1	0	0	1
81	TC- STA office	1	2	1	0	4
Total		72	408	82	47	609

Source: Records of Police Department.

Appendix VII
(Ref: Paragraph 2.4.6.9)
Certificate of Fitness with Extended Validity

Sl. No.	Office Name	No. of cases	Amount (₹ in lakh)
1	RTO Thiruvananthapuram	16	0.24
2	RTO Kollam	16	0.08
3	RTO Pathanamthitta	3	0.02
4	RTO Alappuzha	9	0.06
5	RTO Kottayam	5	0.03
6	RTO Idukki	3	0.02
7	RTO Ernakulam	21	0.24
8	RTO Thrissur	11	0.07
9	RTO Palakkad	21	0.49
10	RTO Malappuram	55	0.34
11	RTO Kozhikode	17	0.11
12	RTO Wayanad	14	0.09
13	RTO Kannur	5	0.03
14	RTO Kasargod	24	0.41
15	RTO NS KSRTC	14	0.00
16	RTO Attingal	7	0.05
17	RTO Muvattupuzha	22	0.14
18	RTO Vadakara	7	0.04
19	SRTO Parassala	6	0.05
20	SRTO Neyyattinkara	4	0.16
21	SRTO Nedumangad	1	0.01
22	SRTO Kazhakoottam	6	0.04
23	SRTO Karunagappalli	3	0.02
24	SRTO Kottarakkara	5	0.03
25	SRTO Punalur	3	0.02
26	SRTO Adoor	4	0.02
27	SRTO Thiruvalla	5	0.03
28	SRTO Mallappally	3	0.02
29	SRTO Kayamkulam	2	0.01
30	SRTO Chengannur	2	0.01
31	SRTO Mavelikkara	4	0.03
32	SRTO Cherthala	9	0.06
33	SRTO Changanassery	4	0.03

Sl. No.	Office Name	No. of cases	Amount (₹ in lakh)
34	SRTO Kanjirappally	6	0.11
35	SRTO Pala	9	0.06
36	SRTO Vaikom	2	0.01
37	SRTO Vandiperiyar	5	0.11
38	SRTO Thodupuzha	13	0.16
39	SRTO Thripunithura	10	0.07
40	SRTO Perumbavoor	8	0.06
41	SRTO Aluva	17	0.10
42	SRTO North Paravur	13	0.08
43	SRTO Mattancherry	11	0.07
44	SRTO Kothamangalam	4	0.02
45	SRTO Irinjalakuda	25	0.15
46	SRTO Guruvayur	16	0.10
47	SRTO Kodungalloor	9	0.13
48	SRTO Wadakkanchery	9	0.05
49	SRTO Alathur	4	0.16
50	SRTO Mannarkkad	7	0.04
51	SRTO Ottappalam	8	0.05
52	SRTO Pattambi	12	0.07
53	SRTO Perinthalmanna	15	0.10
54	SRTO Ponnani	13	0.08
55	SRTO Tirur	99	0.60
56	SRTO Koyilandy	10	0.14
57	SRTO Koduvally	22	0.15
58	SRTO Thalassery	15	0.10
59	SRTO Taliparamba	5	0.03
60	SRTO Kanhangad	14	0.17
61	SRTO Ranni	3	0.02
62	SRTO Angamaly	5	0.03
63	SRTO Chalakkudy	30	0.18
64	SRTO Tirurangadi	46	0.34
65	SRTO Kuttanad	3	0.10
66	SRTO Uzhavoor	2	0.14
67	SRTO Devikulam	17	0.40
68	SRTO Udumbanchola	5	0.18
69	SRTO Chittur	3	0.02

Sl. No.	Office Name	No. of cases	Amount (₹ in lakh)
70	SRTO Nilambur	26	0.16
71	SRTO Mananthavady	3	0.02
72	SRTO Sulthan Bathery	8	0.13
73	SRTO Kattakkada	3	0.02
74	SRTO Thriprayar	22	0.14
75	SRTO Nanmanda	4	0.03
76	SRTO Perambra	3	0.02
77	SRTO Iritty	4	0.02
78	SRTO Pathanapuram	3	0.02
79	SRTO Varkala	2	0.01
80	SRTO Konni	3	0.02
81	SRTO Kondotty	30	0.19
82	SRTO Ramanattukara (Feroke)	13	0.09
83	SRTO Payyannur	3	0.02
Total		953	8.27

Source: VAHAN Database.

Appendix VIII
(Ref: Paragraph 2.4.6.10 - 1st bullet)
Non-Regulation of Agents or Canvasser Licence

Sl. No.	Tax Jurisdiction	No. of cases	Security Deposit (₹ in lakh)	Fine (₹ in lakh)	Total Amount (₹ in lakh)
1	Alappuzha	94	33.05	0.94	33.99
2	Aluva	342	135.90	3.42	139.32
3	Ernakulam	590	216.70	5.90	222.60
4	Idukki	36	13.50	0.36	13.86
5	Kannur	93	27.60	0.93	28.53
6	Kasargod	20	5.95	0.20	6.15
7	Kollam	87	33.60	0.87	34.47
8	Kottayam	90	32.40	0.90	33.30
9	Kozhikkode	180	54.90	1.80	56.70
10	Malappuram	170	53.05	1.70	54.75
11	Palakkad	135	51.75	1.35	53.10
12	Pathanamthitta	27	9.00	0.27	9.27
13	Thrissur	203	78.55	2.03	80.58
14	Thiruvananthapuram	250	80.00	2.50	82.50
15	Wayanad	26	6.70	0.26	6.96
Total		2,343	832.65	23.43	856.08

Source: Compiled by AG (Audit II) based on data in GST portal.

Appendix IX
(Ref: Paragraph 2.4.6.10 - 2nd bullet)
Non-Regulation of Aggregators

Sl. No.	Tax Jurisdiction	No. of cases	License fee leviable (₹ in lakh)
1	Aluva	7	35
2	Kozhikkode	5	25
3	Thrissur	4	20
4	Ernakulam	12	60
5	Kasargod	2	10
6	Kottayam	2	10
7	Pathanamthitta	1	5
8	Thiruvananthapuram	6	30
9	Wayanad	3	15
10	Kannur	1	5
11	Kollam	2	10
12	Malappuram	1	5
13	Palakkad	1	5
Total		47	235

Source: Compiled by AG (Audit II) based on data in GST portal.

Appendix X
(Ref: Paragraph 2.4.6.10 - 3rd bullet)
Non-Regulation of Rent-a-Cab Services

Sl. No.	District	No. of agencies	Licence fee leviable (₹ in lakh)
1	Alappuzha	9	0.45
2	Kottayam	19	0.95
3	Kollam	6	0.30
4	Kasargod	5	0.25
5	Malappuram	6	0.30
6	Kozhikkode	21	1.05
7	Kannur	5	0.25
8	Ernakulam	221	11.05
9	Idukki	10	0.50
10	Thiruvananthapuram	87	4.35
11	Thrissur	15	0.75
12	Pathanamthitta	2	0.10
13	Palakkad	10	0.50
14	Aluva	45	2.25
Total		461	23.05

Source: Compiled by AG (Audit II) based on data in GST portal.

Appendix XI
(Ref: Paragraph 2.4.6.10 - 4th bullet)
Non-Regulation of Registered Vehicle Dealers under Rule 55A

Sl. No.	Tax Jurisdiction	No. of cases	Licence fee leviable (₹ in lakh)
1	Alappuzha	13	3.25
2	Aluva	58	14.50
3	Ernakulam	54	13.50
4	Idukki	22	5.50
5	Kannur	17	4.25
6	Kasargod	4	1.00
7	Kollam	47	11.75
8	Kottayam	32	8.00
9	Kozhikkode	36	9.00
10	Malappuram	54	13.50
11	Palakkad	23	5.75
12	Pathanamthitta	16	4.00
13	Thrissur	23	5.75
14	Thiruvananthapuram	65	16.25
15	Wayanad	7	1.75
Total		471	117.75

Source: Compiled by AG (Audit II) based on data in GST portal.

Appendix XII
(Ref: Paragraph 2.4.6.11 - 1st bullet)
Excess Collection of One-Time Tax from Hybrid Vehicle Owners

Sl. No.	Office Name	No. of cases	Excess tax collected (₹ in lakh)
1	RTO Thiruvananthapuram	144	104.63
2	RTO Kollam	66	45.98
3	RTO Pathanamthitta	15	8.05
4	RTO Alappuzha	12	11.94
5	RTO Kottayam	72	55.93
6	RTO Idukki	6	2.94
7	RTO Ernakulam	281	224.01
8	RTO Thrissur	78	51.43
9	RTO Palakkad	20	21.32
10	RTO Malappuram	37	25.73
11	RTO Kozhikode	81	60.07
12	RTO Wayanad	5	3.57
13	RTO Kannur	27	14.33
14	RTO Kasargod	24	16.51
15	RTO Attingal	13	9.44
16	RTO Muvattupuzha	52	39.86
17	RTO Vadakara	32	21.18
18	SRTO Parassala	3	3.57
19	SRTO Neyyattinkara	2	1.03
20	SRTO Nedumangad	8	3.97
21	SRTO Kazhakoottam	23	14.62
22	SRTO Karunagappalli	26	16.22
23	SRTO Kottarakkara	19	9.69
24	SRTO Punalur	14	8.92
25	SRTO Adoor	15	11.10
26	SRTO Thiruvalla	32	21.96
27	SRTO Mallappally	10	5.41
28	SRTO Kayamkulam	33	18.40
29	SRTO Chengannur	15	9.56
30	SRTO Mavelikkara	21	13.36

Sl. No.	Office Name	No. of cases	Excess tax collected (₹ in lakh)
31	SRTO Cherthala	23	13.70
32	SRTO Changanassery	31	19.82
33	SRTO Kanjirappally	4	1.96
34	SRTO Pala	20	14.59
35	SRTO Vaikom	8	7.23
36	SRTO Vandiperiyar	5	3.58
37	SRTO Thodupuzha	35	19.56
38	SRTO Thripunithura	52	34.73
39	SRTO Perumbavoor	37	24.10
40	SRTO Aluva	43	34.72
41	SRTO North Paravur	20	13.68
42	SRTO Mattancherry	13	14.38
43	SRTO Kothamangalam	27	14.43
44	SRTO Irinjalakuda	32	17.75
45	SRTO Guruvayur	18	13.43
46	SRTO Kodungalloor	25	13.82
47	SRTO Wadakkanchery	11	10.01
48	SRTO Alathur	10	6.42
49	SRTO Mannarkkad	7	4.31
50	SRTO Ottappalam	7	4.23
51	SRTO Pattambi	14	10.72
52	SRTO Perinthalmanna	25	23.61
53	SRTO Ponnani	14	7.94
54	SRTO Tirur	41	29.67
55	SRTO Koyilandy	7	5.52
56	SRTO Koduvally	20	10.91
57	SRTO Thalassery	36	27.33
58	SRTO Taliparamba	10	5.46
59	SRTO Kanhangad	28	21.09
60	SRTO Kunnathur	8	3.89
61	SRTO Ranni	12	7.62
62	SRTO Angamaly	20	16.16
63	SRTO Chalakkudy	21	11.71
64	SRTO Tirurangadi	28	16.10

Sl. No.	Office Name	No. of cases	Excess tax collected (₹ in lakh)
65	SRTO Kuttanad	3	1.44
66	SRTO Uzhavoor	5	2.87
67	SRTO Devikulam	6	4.95
68	SRTO Udumbanchola	4	2.53
69	SRTO Chittur	4	2.82
70	SRTO Nilambur	25	13.05
71	SRTO Mananthavady	7	4.13
72	SRTO Sulthan Bathery	14	8.78
73	SRTO Kattakkada	6	3.61
74	SRTO Thriprayar	28	26.85
75	SRTO Nanmanda	10	6.15
76	SRTO Perambra	7	8.43
77	SRTO Iritty	12	8.94
78	SRTO Vellarikundu	2	1.32
79	SRTO Pathanapuram	5	2.90
80	SRTO Varkala	7	4.09
81	SRTO Chadayamangalam	7	6.49
82	SRTO Konni	16	12.47
83	SRTO Kondotty	18	13.25
84	SRTO Ramanattukara (Feroke)	40	32.27
85	SRTO Payyannur	15	9.28
Total		2,139	1,515.53

Source: VAHAN Database.

Appendix XIII
(Ref: Paragraph 2.4.6.11 - 2nd bullet)
Short Collection of Fee for Grant/ Renewal of Vehicle Registration

Sl. No.	Office Name	No. of cases	Fee due (₹ in crore)	Fee collected (₹ in crore)	Short collection of fee (₹ in crore)
1	RTO Thiruvananthapuram	15,679	4.50	0.71	3.79
2	RTO Kollam	11,189	3.35	0.51	2.84
3	RTO Pathanamthitta	3,279	0.96	0.15	0.81
4	RTO Alappuzha	4,185	0.98	0.17	0.81
5	RTO Kottayam	10,682	3.20	0.51	2.69
6	RTO Idukki	2,212	0.90	0.12	0.78
7	RTO Ernakulam	10,506	3.00	0.49	2.51
8	RTO Thrissur	13,398	3.75	0.60	3.15
9	RTO Palakkad	9,142	2.32	0.39	1.93
10	RTO Malappuram	8,800	2.72	0.43	2.29
11	RTO Kozhikode	8,580	2.39	0.38	2.01
12	RTO Wayanad	2,720	0.97	0.14	0.83
13	RTO Kannur	5,771	1.77	0.28	1.49
14	RTO Kasargod	3,763	1.32	0.19	1.13
15	RTO Attingal	3,955	1.30	0.19	1.11
16	RTO Muvattupuzha	8,629	2.59	0.42	2.17
17	RTO Vadakara	3,866	1.08	0.18	0.90
18	SRTO Parassala	4,968	1.46	0.23	1.23
19	SRTO Neyyattinkara	4,109	1.09	0.18	0.91
20	SRTO Nedumangad	7,356	2.26	0.34	1.92
21	SRTO Kazhakoottam	4,266	1.22	0.20	1.02
22	SRTO Karunagappalli	5,433	1.35	0.23	1.12
23	SRTO Kottarakkara	4,083	1.25	0.19	1.06
24	SRTO Punalur	2,748	0.90	0.13	0.77
25	SRTO Adoor	3,342	0.97	0.16	0.81
26	SRTO Thiruvalla	3,435	0.96	0.16	0.80
27	SRTO Mallappally	1,912	0.59	0.09	0.50
28	SRTO Kayamkulam	4,896	1.12	0.20	0.92
29	SRTO Chengannur	2,698	0.64	0.11	0.53
30	SRTO Mavelikkara	4,994	1.16	0.20	0.96
31	SRTO Cherthala	5,901	1.31	0.24	1.07
32	SRTO Changanassery	5,000	1.54	0.24	1.30

Sl. No.	Office Name	No. of cases	Fee due (₹ in crore)	Fee collected (₹ in crore)	Short collection of fee (₹ in crore)
33	SRTO Kanjirappally	3,854	1.38	0.20	1.18
34	SRTO Pala	4,877	1.74	0.25	1.49
35	SRTO Vaikom	4,008	1.05	0.17	0.88
36	SRTO Vandiperiyar	2,066	0.84	0.12	0.72
37	SRTO Thodupuzha	4,592	1.49	0.22	1.27
38	SRTO Thripunithura	6,227	1.69	0.28	1.41
39	SRTO Perumbavoor	7,994	2.23	0.37	1.86
40	SRTO Aluva	6,284	1.78	0.28	1.50
41	SRTO North Paravur	7,332	1.76	0.31	1.45
42	SRTO Mattancherry	3,690	0.84	0.15	0.69
43	SRTO Kothamangalam	4,602	1.31	0.21	1.10
44	SRTO Irinjalakuda	8,415	2.21	0.38	1.83
45	SRTO Guruvayur	6,540	1.65	0.28	1.37
46	SRTO Kodungalloor	5,011	1.10	0.20	0.90
47	SRTO Wadakkanchery	5,772	1.48	0.26	1.22
48	SRTO Alathur	5,313	1.31	0.24	1.07
49	SRTO Mannarkkad	3,680	1.19	0.18	1.01
50	SRTO Ottappalam	4,053	1.12	0.18	0.94
51	SRTO Pattambi	4,999	1.23	0.22	1.01
52	SRTO Perinthalmanna	5,211	1.56	0.25	1.31
53	SRTO Ponnani	3,212	0.73	0.13	0.60
54	SRTO Tirur	7,699	2.27	0.37	1.90
55	SRTO Koyilandy	2,148	0.56	0.09	0.47
56	SRTO Koduvally	5,578	1.67	0.26	1.41
57	SRTO Thalassery	5,206	1.66	0.25	1.41
58	SRTO Taliparamba	4,379	1.44	0.22	1.22
59	SRTO Kanhangad	2,729	0.71	0.12	0.59
60	SRTO Kunnathur	2,041	0.54	0.09	0.45
61	SRTO Ranni	2,206	0.72	0.11	0.61
62	SRTO Angamaly	5,198	1.38	0.23	1.15
63	SRTO Chalakkudy	6,931	1.83	0.30	1.53
64	SRTO Tirurangadi	4,621	1.48	0.24	1.24
65	SRTO Kuttanad	1,083	0.30	0.05	0.25
66	SRTO Uzhavoor	2,670	0.83	0.13	0.70
67	SRTO Devikulam	1,577	0.66	0.09	0.57

Sl. No.	Office Name	No. of cases	Fee due (₹ in crore)	Fee collected (₹ in crore)	Short collection of fee (₹ in crore)
68	SRTO Udumbanchola	2,941	1.28	0.18	1.10
69	SRTO Chittur	4,599	1.33	0.21	1.12
70	SRTO Nilambur	6,445	1.85	0.31	1.54
71	SRTO Mananthavady	2,163	0.79	0.11	0.68
72	SRTO Sulthan Bathery	3,706	1.37	0.19	1.18
73	SRTO Kattakkada	3,438	0.99	0.16	0.83
74	SRTO Thriprayar	4,437	1.19	0.20	0.99
75	SRTO Nanmanda	4,053	1.12	0.18	0.94
76	SRTO Perambra	2,365	0.63	0.11	0.52
77	SRTO Iritty	2,178	0.85	0.15	0.70
78	SRTO Vellarikundu	1,100	0.38	0.06	0.32
79	SRTO Pathanapuram	1,286	0.40	0.06	0.34
80	SRTO Varkala	2,600	0.86	0.13	0.73
81	SRTO Chadayamangalam	2,429	0.90	0.13	0.77
82	SRTO Konni	1,567	0.49	0.08	0.41
83	SRTO Kondotty	4,019	1.20	0.19	1.01
84	SRTO Ramanattukara (Feroke)	2,039	0.60	0.09	0.51
85	SRTO Payyannur	2,226	0.63	0.10	0.53
Total		4,06,886	117.52	18.83	98.69

Source: VAHAN Database.

Appendix XIV
(Ref: Paragraph 2.4.6.11 - 3rd bullet)
Non/ Short imposition of penalty for delayed renewal of Certificate of Fitness for Transport Vehicles

Sl. No.	Office Name	No. of cases	Short levy of fine (₹ in lakh)
1	RTO Thiruvananthapuram	1,067	4.89
2	RTO Kollam	1,179	3.55
3	RTO Pathanamthitta	201	0.90
4	RTO Alappuzha	601	2.42
5	RTO Kottayam	864	3.45
6	RTO Idukki	283	0.96
7	RTO Ernakulam	1,233	4.68
8	RTO Thrissur	1,314	4.10
9	RTO Palakkad	488	1.87
10	RTO Malappuram	655	2.62
11	RTO Kozhikode	438	1.81
12	RTO Wayanad	269	0.83
13	RTO Kannur	1,506	3.76
14	RTO Kasargod	318	1.74
15	RTO Attingal	164	0.77
16	RTO Muvattupuzha	607	2.26
17	RTO Vadakara	382	1.25
18	SRTO Parassala	276	1.40
19	SRTO Neyyattinkara	317	0.87
20	SRTO Nedumangad	524	1.95
21	SRTO Kazhakoottam	373	1.75
22	SRTO Karunagappalli	316	1.46
23	SRTO Kottarakkara	300	1.21
24	SRTO Punalur	233	1.15
25	SRTO Adoor	209	0.89
26	SRTO Thiruvalla	216	0.82
27	SRTO Mallappally	170	0.53
28	SRTO Kayamkulam	405	1.78
29	SRTO Chengannur	178	0.69
30	SRTO Mavelikkara	321	1.63
31	SRTO Cherthala	376	1.57

Sl. No.	Office Name	No. of cases	Short levy of fine (₹ in lakh)
32	SRTO Changanassery	345	1.28
33	SRTO Kanjirappally	161	1.05
34	SRTO Pala	398	1.86
35	SRTO Vaikom	314	1.38
36	SRTO Vandiperiyar	205	1.41
37	SRTO Thodupuzha	296	1.01
38	SRTO Thripunithura	426	1.48
39	SRTO Perumbavoor	675	2.19
40	SRTO Aluva	549	1.84
41	SRTO North Paravur	503	1.73
42	SRTO Mattancherry	301	1.20
43	SRTO Kothamangalam	129	0.61
44	SRTO Irinjalakuda	414	1.62
45	SRTO Guruvayur	755	2.58
46	SRTO Kodungalloor	250	0.99
47	SRTO Wadakkanchery	804	2.35
48	SRTO Alathur	216	0.79
49	SRTO Mannarkkad	361	1.31
50	SRTO Ottappalam	508	1.68
51	SRTO Pattambi	256	1.37
52	SRTO Perinthalmanna	322	1.89
53	SRTO Ponnani	331	1.37
54	SRTO Tirur	954	4.18
55	SRTO Koyilandy	173	0.74
56	SRTO Koduvally	782	2.16
57	SRTO Thalassery	743	2.53
58	SRTO Taliparamba	377	1.59
59	SRTO Kanhangad	445	1.18
60	SRTO Ranni	102	0.77
61	SRTO Angamaly	330	0.99
62	SRTO Chalakkudy	524	1.70
63	SRTO Tirurangadi	796	2.58
64	SRTO Kuttanad	134	0.68
65	SRTO Uzhavoor	237	0.78
66	SRTO Devikulam	277	1.13

Sl. No.	Office Name	No. of cases	Short levy of fine (₹ in lakh)
67	SRTO Udumbanchola	200	0.86
68	SRTO Chittur	444	1.29
69	SRTO Nilambur	528	1.73
70	SRTO Mananthavady	202	0.63
71	SRTO Sulthan Bathery	298	0.85
72	SRTO Kattakkada	154	0.56
73	SRTO Thriprayar	223	0.68
74	SRTO Nanmanda	258	0.72
75	SRTO Perambra	257	0.76
76	SRTO Iritty	418	0.91
77	SRTO Vellarikundu	348	0.67
78	SRTO Varkala	164	0.62
79	SRTO Kondotty	463	1.37
80	SRTO Ramanattukara (Feroke)	369	0.88
81	SRTO Payyannur	367	0.98
Total		34,869	127.07

Source: VAHAN Database.

Appendix XV
(Ref: Paragraph 2.4.6.11 - 4th bullet)
Short collection due to application of incorrect rates of Motor Vehicle Tax
on goods carriages fitted with Tipping mechanism

Sl. No.	Office Name	No. of cases	Short levy (₹ in lakh)
1	RTO Thiruvananthapuram	12	0.53
2	RTO Kollam	58	1.69
3	RTO Pathanamthitta	8	0.18
4	RTO Alappuzha	31	2.23
5	RTO Kottayam	36	0.84
6	RTO Idukki	4	0.08
7	RTO Ernakulam	30	0.86
8	RTO Thrissur	60	3.25
9	RTO Palakkad	86	5.86
10	RTO Malappuram	89	2.47
11	RTO Kozhikode	39	1.02
12	RTO Wayanad	7	0.16
13	RTO Kannur	10	0.27
14	RTO Kasargod	23	1.03
15	RTO Attingal	22	0.94
16	RTO Muvattupuzha	46	2.19
17	RTO Vadakara	33	0.66
18	SRTO Parassala	9	0.26
19	SRTO Neyyattinkara	4	0.25
20	SRTO Nedumangad	61	3.55
21	SRTO Kazhakoottam	4	0.36
22	SRTO Karunagappalli	18	1.63
23	SRTO Kottarakkara	20	0.87
24	SRTO Punalur	18	1.19
25	SRTO Adoor	44	2.37
26	SRTO Thiruvalla	11	0.50
27	SRTO Mallappally	9	0.29
28	SRTO Kayamkulam	31	1.75
29	SRTO Chengannur	5	0.25
30	SRTO Mavelikkara	9	0.54
31	SRTO Cherthala	7	0.25

Sl. No.	Office Name	No. of cases	Short levy (₹ in lakh)
32	SRTO Changanassery	29	0.89
33	SRTO Kanjirappally	19	0.91
34	SRTO Pala	18	0.33
35	SRTO Vaikom	20	0.29
36	SRTO Vandiperiyar	5	0.06
37	SRTO Thodupuzha	14	0.39
38	SRTO Thripunithura	9	0.47
39	SRTO Perumbavoor	105	4.63
40	SRTO Aluva	40	2.57
41	SRTO North Paravur	27	1.26
42	SRTO Mattancherry	3	0.19
43	SRTO Kothamangalam	34	1.56
44	SRTO Irinjalakuda	29	1.89
45	SRTO Guruvayur	20	0.95
46	SRTO Kodungalloor	11	0.66
47	SRTO Wadakkanchery	15	0.50
48	SRTO Alathur	27	0.57
49	SRTO Mannarkkad	9	0.28
50	SRTO Ottappalam	19	0.44
51	SRTO Pattambi	26	1.32
52	SRTO Perinthalmanna	17	0.27
53	SRTO Ponnani	8	0.47
54	SRTO Tirur	30	0.67
55	SRTO Koyilandy	9	0.38
56	SRTO Koduvally	22	1.21
57	SRTO Thalassery	132	4.13
58	SRTO Taliparamba	17	0.31
59	SRTO Kanhangad	40	0.70
60	SRTO Kunnathur	11	1.12
61	SRTO Ranni	32	1.25
62	SRTO Angamaly	44	2.44
63	SRTO Chalakkudy	38	1.54
64	SRTO Tirurangadi	17	0.31
65	SRTO Kuttanad	6	0.39
66	SRTO Uzhavoor	18	0.34

Sl. No.	Office Name	No. of cases	Short levy (₹ in lakh)
67	SRTO Devikulam	6	0.36
68	SRTO Udumbanchola	12	0.30
69	SRTO Chittur	55	2.33
70	SRTO Nilambur	27	0.87
71	SRTO Mananthavady	6	0.08
72	SRTO Sulthan Bathery	16	0.68
73	SRTO Kattakkada	21	0.77
74	SRTO Thriprayar	14	0.92
75	SRTO Nanmanda	8	0.19
76	SRTO Perambra	12	0.31
77	SRTO Iritty	17	0.64
78	SRTO Vellarikundu	4	0.07
79	SRTO Pathanapuram	2	0.05
80	SRTO Varkala	10	0.66
81	SRTO Chadayamangalam	17	1.11
82	SRTO Konni	16	0.73
83	SRTO Kondotty	73	2.32
84	SRTO Ramanattukara (Feroke)	4	0.09
85	SRTO Payyannur	14	0.57
Total		2,098	87.06

Source: VAHAN Database.

Appendix XVI
(Ref: Paragraph 2.4.6.11 - 5th bullet)
Rate of Green tax leviable on each class of vehicles

Sl. No.	Class and age of Vehicle	Rate of Green Tax (₹)	Incidence of levy
1	Non-Transport Vehicles having four or more wheels and completed 15 years from the date of its registration	600 for every five years	At the time of renewal of registration.
2	(i) Light Transport Vehicles having four or more wheels and have completed 10 years from the date of its registration	200 for every year	At the time of renewal of fitness certificate
	(ii) Light Transport Vehicles having four or more wheels and have completed 15 years from the date of its registration	300 for every year	
3	(i) Medium Transport Vehicles which have completed 10 years from the date of its registration	300 for every year	At the time of renewal of fitness certificate
	(ii) Medium Transport Vehicles which have completed 15 years from the date of its registration	450 for every year	
4	(i) Heavy Transport Vehicles which have completed 10 years from the date of its registration	400 for every year	At the time of renewal of fitness certificate
	(ii) Heavy Transport Vehicles which have completed 15 years from the date of its registration	600 for every year	
5	Diesel powered Light Motor Vehicles	1,000	At the time of new Registration
6	Diesel powered Medium Motor Vehicles	1,500	At the time of new Registration
7	Diesel powered Heavy Motor Vehicles	2,000	At the time of new Registration
8	Other diesel-powered vehicles except Motorcycles	1,000	At the time of new registration

Appendix XVII
(Ref: Paragraph 2.4.6.11 - 5th bullet (i))
Non-levy of Green Tax at the time of new registration

Sl. No.	Office Name	No. of cases	Green tax due (₹ in lakh)
1	RTO Thiruvananthapuram	613	6.23
2	RTO Kollam	455	4.56
3	RTO Pathanamthitta	289	2.89
4	RTO Alappuzha	221	2.23
5	RTO Kottayam	540	5.42
6	RTO Idukki	92	0.92
7	RTO Ernakulam	758	7.60
8	RTO Thrissur	532	5.32
9	RTO Palakkad	456	4.59
10	RTO Malappuram	309	3.10
11	RTO Kozhikode	169	1.70
12	RTO Wayanad	222	2.22
13	RTO Kannur	355	3.55
14	RTO Kasargod	322	3.22
15	RTO Attingal	393	3.98
16	RTO Muvattupuzha	294	2.96
17	RTO Vadakara	504	5.05
18	SRTO Parassala	147	1.48
19	SRTO Neyyattinkara	130	1.33
20	SRTO Nedumangad	361	3.61
21	SRTO Kazhakoottam	286	2.90
22	SRTO Karunagappalli	109	1.11
23	SRTO Kottarakkara	160	1.63
24	SRTO Punalur	191	1.91
25	SRTO Adoor	248	2.48
26	SRTO Thiruvalla	212	2.14
27	SRTO Mallappally	132	1.32
28	SRTO Kayamkulam	139	1.39
29	SRTO Chengannur	125	1.25
30	SRTO Mavelikkara	121	1.24
31	SRTO Cherthala	250	2.50
32	SRTO Changanassery	330	3.30

Sl. No.	Office Name	No. of cases	Green tax due (₹ in lakh)
33	SRTO Kanjirappally	220	2.20
34	SRTO Pala	333	3.36
35	SRTO Vaikom	153	1.54
36	SRTO Vandiperiyar	135	1.36
37	SRTO Thodupuzha	213	2.14
38	SRTO Thripunithura	511	5.12
39	SRTO Perumbavoor	215	2.16
40	SRTO Aluva	211	2.11
41	SRTO North Paravur	250	2.50
42	SRTO Mattancherry	490	4.90
43	SRTO Kothamangalam	105	1.05
44	SRTO Irinjalakuda	164	1.66
45	SRTO Guruvayur	230	2.32
46	SRTO Kodungalloor	89	0.90
47	SRTO Wadakkanchery	258	2.58
48	SRTO Alathur	186	1.86
49	SRTO Mannarkkad	170	1.70
50	SRTO Ottappalam	175	1.75
51	SRTO Pattambi	229	2.29
52	SRTO Perinthalmanna	315	3.15
53	SRTO Ponnani	126	1.26
54	SRTO Tirur	472	4.73
55	SRTO Koyilandy	208	2.08
56	SRTO Koduvally	205	2.08
57	SRTO Thalassery	387	3.88
58	SRTO Taliparamba	384	3.86
59	SRTO Kanhangad	303	3.04
60	SRTO Kunnathur	62	0.62
61	SRTO Ranni	176	1.77
62	SRTO Angamaly	68	0.68
63	SRTO Chalakkudy	70	0.70
64	SRTO Tirurangadi	295	2.96
65	SRTO Kuttanad	71	0.71
66	SRTO Uzhavoor	173	1.74
67	SRTO Devikulam	95	0.96

Sl. No.	Office Name	No. of cases	Green tax due (₹ in lakh)
68	SRTO Udumbanchola	146	1.48
69	SRTO Chittur	132	1.33
70	SRTO Nilambur	264	2.65
71	SRTO Mananthavady	291	2.92
72	SRTO Sulthan Bathery	293	2.94
73	SRTO Kattakkada	222	2.23
74	SRTO Thriprayar	176	1.76
75	SRTO Nanmanda	182	1.82
76	SRTO Perambra	212	2.12
77	SRTO Iritty	205	2.05
78	SRTO Vellarikundu	148	1.49
79	SRTO Pathanapuram	169	1.69
80	SRTO Varkala	193	1.97
81	SRTO Chadayamangalam	107	1.08
82	SRTO Konni	210	2.10
83	SRTO Kondotty	206	2.06
84	SRTO Ramanattukara (Feroke)	121	1.21
85	SRTO Payyannur	203	2.06
Total		20,692	207.81

Source: VAHAN Database.

Appendix XVIII
(Ref: Paragraph 2.4.6.11 - 5th bullet (ii))
Non-levy of Green Tax during renewal of registration for Non-Transport Vehicles

Sl. No.	Office Name	No. of cases	Green tax due (₹ in lakh)
1	RTO Thiruvananthapuram	449	2.69
2	RTO Kollam	88	0.53
3	RTO Pathanamthitta	82	0.49
4	RTO Alappuzha	100	0.60
5	RTO Kottayam	172	1.03
6	RTO Idukki	67	0.40
7	RTO Ernakulam	67	0.40
8	RTO Thrissur	264	1.58
9	RTO Palakkad	82	0.48
10	RTO Malappuram	205	1.23
11	RTO Kozhikode	79	0.47
12	RTO Wayanad	27	0.16
13	RTO Kannur	55	0.33
14	RTO Kasargod	46	0.28
15	RTO Attingal	103	0.62
16	RTO Muvattupuzha	57	0.34
17	RTO Vadakara	61	0.37
18	SRTO Parassala	81	0.49
19	SRTO Neyyattinkara	41	0.25
20	SRTO Nedumangad	203	1.22
21	SRTO Kazhakoottam	47	0.27
22	SRTO Karunagappalli	84	0.50
23	SRTO Kottarakkara	128	0.77
24	SRTO Punalur	67	0.40
25	SRTO Adoor	79	0.47
26	SRTO Thiruvalla	97	0.58
27	SRTO Mallappally	16	0.10
28	SRTO Kayamkulam	70	0.42
29	SRTO Chengannur	11	0.07
30	SRTO Mavelikkara	87	0.52
31	SRTO Cherthala	113	0.68
32	SRTO Changanassery	113	0.68

Sl. No.	Office Name	No. of cases	Green tax due (₹ in lakh)
33	SRTO Kanjirappally	87	0.52
34	SRTO Pala	143	0.86
35	SRTO Vaikom	47	0.28
36	SRTO Vandiperiyar	106	0.64
37	SRTO Thodupuzha	58	0.35
38	SRTO Thripunithura	58	0.35
39	SRTO Perumbavoor	146	0.88
40	SRTO Aluva	68	0.41
41	SRTO North Paravur	75	0.45
42	SRTO Mattancherry	60	0.36
43	SRTO Kothamangalam	83	0.50
44	SRTO Irinjalakuda	69	0.41
45	SRTO Guruvayur	108	0.65
46	SRTO Kodungalloor	103	0.62
47	SRTO Wadakkanchery	121	0.73
48	SRTO Alathur	105	0.63
49	SRTO Mannarkkad	60	0.36
50	SRTO Ottappalam	61	0.37
51	SRTO Pattambi	140	0.84
52	SRTO Perinthalmanna	109	0.65
53	SRTO Ponnani	66	0.40
54	SRTO Tirur	183	1.10
55	SRTO Koyilandy	13	0.08
56	SRTO Koduvally	175	1.05
57	SRTO Thalassery	155	0.93
58	SRTO Taliparamba	101	0.61
59	SRTO Kanhangad	75	0.45
60	SRTO Kunnathur	49	0.29
61	SRTO Ranni	92	0.55
62	SRTO Angamaly	28	0.17
63	SRTO Chalakkudy	103	0.62
64	SRTO Tirurangadi	96	0.58
65	SRTO Kuttanad	15	0.09
66	SRTO Uzhavoor	88	0.53
67	SRTO Devikulam	23	0.14

Sl. No.	Office Name	No. of cases	Green tax due (₹ in lakh)
68	SRTO Udumbanchola	56	0.34
69	SRTO Chittur	80	0.48
70	SRTO Nilambur	209	1.25
71	SRTO Mananthavady	53	0.32
72	SRTO Sulthan Bathery	49	0.29
73	SRTO Kattakkada	86	0.52
74	SRTO Thriprayar	29	0.17
75	SRTO Nanmada	67	0.40
76	SRTO Perambra	15	0.09
77	SRTO Iritty	34	0.20
78	SRTO Vellarikundu	23	0.14
79	SRTO Pathanapuram	9	0.05
80	SRTO Varkala	52	0.31
81	SRTO Chadayamangalam	87	0.52
82	SRTO Konni	43	0.26
83	SRTO Kondotty	102	0.61
84	SRTO Ramanattukara (Feroke)	41	0.25
85	SRTO Payyannur	13	0.08
Total		7,358	44.15

Source: VAHAN Database.

Appendix XIX
(Ref: Paragraph 2.4.6.11 - 5th bullet (iii))
Non-levy of Green Tax during renewal of Certificate of Fitness for Transport Vehicles

Sl. No.	Office Name	No. of cases	Green tax due (₹ in lakh)
1	RTO Thiruvananthapuram	45	0.44
2	RTO Kollam	20	0.21
3	RTO Pathanamthitta	8	0.06
4	RTO Alappuzha	11	0.09
5	RTO Kottayam	13	0.05
6	RTO Idukki	4	0.02
7	RTO Ernakulam	14	0.05
8	RTO Thrissur	13	0.08
9	RTO Palakkad	15	0.06
10	RTO Malappuram	26	0.14
11	RTO Kozhikode	7	0.04
12	RTO Wayanad	11	0.07
13	RTO Kannur	11	0.09
14	RTO Kasargod	12	0.11
15	RTO NS KSRTC	21	0.45
16	RTO Attingal	19	0.31
17	RTO Muvattupuzha	5	0.02
18	RTO Vadakara	4	0.05
19	SRTO Parassala	5	0.02
20	SRTO Neyyattinkara	6	0.02
21	SRTO Nedumangad	10	0.12
22	SRTO Kazhakoottam	7	0.06
23	SRTO Karunagappalli	5	0.01
24	SRTO Kottarakkara	5	0.05
25	SRTO Punalur	15	0.14
26	SRTO Thiruvalla	5	0.02
27	SRTO Mallappally	8	0.03
28	SRTO Kayamkulam	7	0.04
29	SRTO Chengannur	3	0.03
30	SRTO Mavelikkara	10	0.12
31	SRTO Cherthala	9	0.04
32	SRTO Changanassery	10	0.06

Sl. No.	Office Name	No. of cases	Green tax due (₹ in lakh)
33	SRTO Kanjirappally	11	0.06
34	SRTO Pala	9	0.05
35	SRTO Vaikom	1	0.01
36	SRTO Vandiperiyar	16	0.10
37	SRTO Thodupuzha	8	0.06
38	SRTO Thripunithura	11	0.09
39	SRTO Perumbavoor	18	0.10
40	SRTO Aluva	10	0.06
41	SRTO North Paravur	20	0.10
42	SRTO Mattancherry	7	0.05
43	SRTO Kothamangalam	12	0.08
44	SRTO Irinjalakuda	11	0.09
45	SRTO Guruvayur	13	0.09
46	SRTO Kodungalloor	9	0.05
47	SRTO Wadakkanchery	13	0.05
48	SRTO Alathur	10	0.06
49	SRTO Mannarkkad	3	0.01
50	SRTO Ottappalam	7	0.03
51	SRTO Pattambi	8	0.02
52	SRTO Perinthalmanna	9	0.03
53	SRTO Ponnani	10	0.10
54	SRTO Tirur	37	0.24
55	SRTO Koyilandy	2	0.01
56	SRTO Koduvally	13	0.06
57	SRTO Thalassery	3	0.01
58	SRTO Taliparamba	4	0.02
59	SRTO Kanhangad	8	0.03
60	SRTO Ranni	6	0.03
61	SRTO Angamaly	7	0.02
62	SRTO Chalakkudy	10	0.08
63	SRTO Tirurangadi	7	0.03
64	SRTO Kuttanad	2	0.01
65	SRTO Uzhavoor	3	0.02
66	SRTO Devikulam	22	0.15
67	SRTO Udumbanchola	7	0.02

Sl. No.	Office Name	No. of cases	Green tax due (₹ in lakh)
68	SRTO Chittur	5	0.03
69	SRTO Nilambur	4	0.03
70	SRTO Mananthavady	4	0.05
71	SRTO Sulthan Bathery	4	0.03
72	SRTO Thriprayar	6	0.03
73	SRTO Nanmanda	8	0.04
74	SRTO Vellarikundu	3	0.01
75	SRTO Varkala	3	0.02
76	SRTO Chadayamangalam	7	0.03
77	SRTO Konni	2	0.01
78	SRTO Kondotty	4	0.01
79	SRTO Ramanattukara (Feroke)	2	0.02
80	SRTO Payyannur	1	0.01
Total		764	5.44

Source: VAHAN Database.

Appendix XX

(Ref: Paragraph 2.4.6.11 - 7th bullet Table 2.20 Sl. No. 1)

Non-realisation of Motor Vehicles Tax from Goods Carriages without tipping mechanism

Sl. No.	Office Name	No. of cases	Tax due (₹ in crore)
1	RTO Thiruvananthapuram	302	0.42
2	RTO Kollam	365	0.66
3	RTO Pathanamthitta	64	0.06
4	RTO Alappuzha	111	0.21
5	RTO Kottayam	204	0.29
6	RTO Idukki	50	0.08
7	RTO Ernakulam	330	0.73
8	RTO Thrissur	345	0.60
9	RTO Palakkad	308	1.36
10	RTO Malappuram	410	0.38
11	RTO Kozhikode	214	0.27
12	RTO Wayanad	36	0.04
13	RTO Kannur	150	0.17
14	RTO Kasargod	185	0.23
15	RTO Attingal	102	0.14
16	RTO Muvattupuzha	205	0.30
17	RTO Vadakara	121	0.11
18	SRTO Parassala	185	0.32
19	SRTO Neyyattinkara	99	0.13
20	SRTO Nedumangad	188	0.23
21	SRTO Kazhakoottam	83	0.10
22	SRTO Karunagappalli	134	0.25
23	SRTO Kottarakkara	126	0.12
24	SRTO Punalur	91	0.17
25	SRTO Adoor	86	0.13
26	SRTO Thiruvalla	41	0.04
27	SRTO Mallappally	44	0.04
28	SRTO Kayamkulam	138	0.21
29	SRTO Chengannur	40	0.04
30	SRTO Mavelikkara	109	0.13
31	SRTO Cherthala	156	0.20
32	SRTO Changanassery	129	0.27

Sl. No.	Office Name	No. of cases	Tax due (₹ in crore)
33	SRTO Kanjirappally	86	0.12
34	SRTO Pala	108	0.13
35	SRTO Vaikom	60	0.06
36	SRTO Vandiperiyar	46	0.07
37	SRTO Thodupuzha	79	0.08
38	SRTO Thripunithura	117	0.16
39	SRTO Perumbavoor	340	0.44
40	SRTO Aluva	207	0.32
41	SRTO North Paravur	107	0.19
42	SRTO Mattancherry	138	0.75
43	SRTO Kothamangalam	94	0.08
44	SRTO Irinjalakuda	164	0.21
45	SRTO Guruvayur	99	0.17
46	SRTO Kodungalloor	79	0.14
47	SRTO Wadakkanchery	159	0.21
48	SRTO Alathur	111	0.27
49	SRTO Mannarkkad	134	0.14
50	SRTO Ottappalam	106	0.13
51	SRTO Pattambi	180	0.18
52	SRTO Perinthalmanna	226	0.16
53	SRTO Ponnani	80	0.06
54	SRTO Tirur	373	0.45
55	SRTO Koyilandy	48	0.06
56	SRTO Koduvally	167	0.23
57	SRTO Thalassery	180	0.17
58	SRTO Taliparamba	162	0.14
59	SRTO Kanhangad	120	0.14
60	SRTO Kunnathur	56	0.08
61	SRTO Ranni	49	0.04
62	SRTO Angamaly	145	0.32
63	SRTO Chalakkudy	212	0.39
64	SRTO Tirurangadi	252	0.21
65	SRTO Kuttanad	11	0.02
66	SRTO Uzhavoor	56	0.06
67	SRTO Devikulam	41	0.05

Sl. No.	Office Name	No. of cases	Tax due (₹ in crore)
68	SRTO Udumbanchola	57	0.11
69	SRTO Chittur	227	0.33
70	SRTO Nilambur	113	0.11
71	SRTO Mananthavady	39	0.03
72	SRTO Sulthan Bathery	46	0.06
73	SRTO Kattakkada	104	0.12
74	SRTO Thriprayar	60	0.09
75	SRTO Nanmanda	53	0.08
76	SRTO Perambra	57	0.06
77	SRTO Iritty	70	0.06
78	SRTO Vellarikundu	27	0.03
79	SRTO Pathanapuram	23	0.05
80	SRTO Varkala	44	0.08
81	SRTO Chadayamangalam	43	0.05
82	SRTO Konni	30	0.04
83	SRTO Kondotty	114	0.05
84	SRTO Ramanattukara (Feroke)	39	0.06
85	SRTO Payyannur	31	0.03
Total		10,920	16.30

Source: VAHAN Database.

Appendix XXI
(Ref: Paragraph 2.4.6.11 - 7th bullet Table 2.20 Sl. No. 2)
Non-realisation of Motor Vehicles Tax from Goods Carriages with tipping mechanism

Sl. No.	Office Name	No. of cases	Tax due (₹ in crore)
1	RTO Thiruvananthapuram	111	0.30
2	RTO Kollam	76	0.22
3	RTO Pathanamthitta	18	0.03
4	RTO Alappuzha	37	0.09
5	RTO Kottayam	70	0.15
6	RTO Idukki	20	0.08
7	RTO Ernakulam	52	0.14
8	RTO Thrissur	103	0.43
9	RTO Palakkad	90	0.19
10	RTO Malappuram	158	0.22
11	RTO Kozhikode	54	0.13
12	RTO Wayanad	19	0.02
13	RTO Kannur	87	0.13
14	RTO Kasargod	104	0.17
15	RTO Attingal	56	0.12
16	RTO Muvattupuzha	99	0.36
17	RTO Vada-kara	50	0.07
18	SRTO Parassala	34	0.14
19	SRTO Neyyattinkara	43	0.09
20	SRTO Nedumangad	154	0.25
21	SRTO Kazhakootam	55	0.07
22	SRTO Karunagappalli	39	0.10
23	SRTO Kottarakkara	51	0.17
24	SRTO Punalur	26	0.05
25	SRTO Adoor	41	0.11
26	SRTO Thiruvalla	32	0.05
27	SRTO Mallappally	23	0.07
28	SRTO Kayamkulam	70	0.16
29	SRTO Chengannur	26	0.04
30	SRTO Mavelikkara	37	0.08
31	SRTO Cherthala	23	0.04
32	SRTO Changanassery	33	0.08

Sl. No.	Office Name	No. of cases	Tax due (₹ in crore)
33	SRTO Kanjirappally	32	0.07
34	SRTO Pala	32	0.04
35	SRTO Vaikom	45	0.11
36	SRTO Vandiperiyar	20	0.05
37	SRTO Thodupuzha	21	0.03
38	SRTO Thripunithura	27	0.14
39	SRTO Perumbavoor	165	0.60
40	SRTO Aluva	40	0.06
41	SRTO North Paravur	39	0.05
42	SRTO Mattancherry	11	0.03
43	SRTO Kothamangalam	32	0.06
44	SRTO Irinjalakuda	64	0.13
45	SRTO Guruvayur	41	0.07
46	SRTO Kodungalloor	40	0.15
47	SRTO Wadakkanchery	119	0.32
48	SRTO Alathur	62	0.07
49	SRTO Mannarkkad	43	0.13
50	SRTO Ottappalam	75	0.11
51	SRTO Pattambi	142	0.18
52	SRTO Perinthalmanna	91	0.08
53	SRTO Ponnani	52	0.10
54	SRTO Tirur	211	0.31
55	SRTO Koyilandy	16	0.02
56	SRTO Koduvally	96	0.23
57	SRTO Thalassery	105	0.12
58	SRTO Taliparamba	45	0.05
59	SRTO Kanhangad	39	0.07
60	SRTO Kunnathur	22	0.09
61	SRTO Ranni	38	0.05
62	SRTO Angamaly	89	0.31
63	SRTO Chalakkudy	63	0.17
64	SRTO Tirurangadi	71	0.14
65	SRTO Kuttanad	17	0.06
66	SRTO Uzhavoor	18	0.05
67	SRTO Devikulam	30	0.07

Sl. No.	Office Name	No. of cases	Tax due (₹ in crore)
68	SRTO Udumbanchola	30	0.08
69	SRTO Chittur	49	0.07
70	SRTO Nilambur	75	0.11
71	SRTO Mananthavady	13	0.01
72	SRTO Sulthan Bathery	20	0.02
73	SRTO Kattakkada	67	0.11
74	SRTO Thriprayar	23	0.04
75	SRTO Nanmanda	23	0.02
76	SRTO Perambra	16	0.02
77	SRTO Iritty	24	0.02
78	SRTO Vellarikundu	14	0.02
79	SRTO Pathanapuram	15	0.04
80	SRTO Varkala	17	0.06
81	SRTO Chadayamangalam	14	0.04
82	SRTO Konni	25	0.10
83	SRTO Kondotty	48	0.04
84	SRTO Ramanattukara (Feroke)	15	0.03
85	SRTO Payyannur	15	0.02
Total		4,447	9.52

Source: VAHAN Database.

Appendix XXII
(Ref: Paragraph 2.4.6.11 - 7th bullet Table 2.20 Sl. No. 3)
Non-realisation of Motor Vehicles Tax from Contract Carriages

Sl. No.	Office Name	No. of cases	Total tax due (₹ in crore)
1	RTO Thiruvananthapuram	84	0.76
2	RTO Kollam	89	0.90
3	RTO Pathanamthitta	8	0.15
4	RTO Alappuzha	19	0.21
5	RTO Kottayam	54	0.71
6	RTO Idukki	5	0.05
7	RTO Ernakulam	73	1.04
8	RTO Thrissur	80	0.72
9	RTO Palakkad	55	0.73
10	RTO Malappuram	49	0.48
11	RTO Kozhikode	67	0.75
12	RTO Wayanad	11	0.14
13	RTO Kannur	73	0.70
14	RTO Kasargod	35	0.55
15	RTO NS KSRTC	1	0.04
16	RTO Attingal	29	0.42
17	RTO Muvattupuzha	13	0.17
18	RTO Vadakara	9	0.11
19	SRTO Parassala	47	0.50
20	SRTO Neyyattinkara	45	0.26
21	SRTO Nedumangad	48	0.53
22	SRTO Kazhakoottam	32	0.18
23	SRTO Karunagappalli	33	0.38
24	SRTO Kottarakkara	16	0.30
25	SRTO Punalur	25	0.56
26	SRTO Adoor	10	0.21
27	SRTO Thiruvalla	6	0.07
28	SRTO Mallappally	9	0.16
29	SRTO Kayamkulam	41	0.48
30	SRTO Chengannur	16	0.19
31	SRTO Mavelikkara	18	0.40
32	SRTO Cherthala	31	0.33

Sl. No.	Office Name	No. of cases	Total tax due (₹ in crore)
33	SRTO Changanassery	23	0.30
34	SRTO Kanjirappally	12	0.20
35	SRTO Pala	5	0.04
36	SRTO Vaikom	18	0.23
37	SRTO Vandiperiyar	11	0.11
38	SRTO Thodupuzha	12	0.16
39	SRTO Thripunithura	32	0.42
40	SRTO Perumbavoor	16	0.25
41	SRTO Aluva	31	0.45
42	SRTO North Paravur	33	0.24
43	SRTO Mattancherry	16	0.09
44	SRTO Kothamangalam	2	0.05
45	SRTO Irinjalakuda	71	0.70
46	SRTO Guruvayur	69	0.37
47	SRTO Kodungalloor	23	0.27
48	SRTO Wadakkanchery	83	0.61
49	SRTO Alathur	12	0.08
50	SRTO Mannarkkad	11	0.13
51	SRTO Ottappalam	22	0.19
52	SRTO Pattambi	25	0.16
53	SRTO Perinthalmanna	12	0.05
54	SRTO Ponnani	33	0.24
55	SRTO Tirur	70	0.29
56	SRTO Koyilandy	7	0.04
57	SRTO Koduvally	31	0.27
58	SRTO Thalassery	42	0.52
59	SRTO Taliparamba	14	0.20
60	SRTO Kanhangad	13	0.21
61	SRTO Kunnathur	10	0.11
62	SRTO Ranni	4	0.04
63	SRTO Angamaly	23	0.25
64	SRTO Chalakkudy	33	0.39
65	SRTO Tirurangadi	45	0.58
66	SRTO Kuttanad	4	0.06
67	SRTO Uzhavoor	6	0.12

Sl. No.	Office Name	No. of cases	Total tax due (₹ in crore)
68	SRTO Devikulam	14	0.09
69	SRTO Udumbanchola	6	0.01
70	SRTO Chittur	21	0.15
71	SRTO Nilambur	20	0.18
72	SRTO Mananthavady	8	0.17
73	SRTO Sulthan Bathery	13	0.25
74	SRTO Kattakkada	19	0.33
75	SRTO Thriprayar	23	0.25
76	SRTO Nanmanda	21	0.25
77	SRTO Iritty	9	0.14
78	SRTO Vellarikundu	1	0.03
79	SRTO Pathanapuram	3	0.01
80	SRTO Varkala	9	0.12
81	SRTO Chadayamangalam	13	0.34
82	SRTO Konni	4	0.12
83	SRTO Kondotty	4	0.02
84	SRTO Ramanattukara (Feroke)	4	0.06
85	SRTO Payyannur	1	0.02
Total		2,198	24.14

Source: VAHAN Database.

Appendix XXIII
(Ref: Paragraph 2.4.6.12 – 1st bullet)
Lack of action on Certificate of Fitness expired Transport Vehicles

Sl. No.	Office Name	No. of cases	Total penalty due (₹ in crore)	Total compounding fee due (₹ in crore)
1	RTO Thiruvananthapuram	2,101	0.41	0.50
2	RTO Kollam	1,200	0.25	0.31
3	RTO Pathanamthitta	472	0.11	0.11
4	RTO Alappuzha	578	0.14	0.15
5	RTO Kottayam	1,070	0.24	0.27
6	RTO Idukki	380	0.08	0.09
7	RTO Ernakulam	1,128	0.25	0.32
8	RTO Thrissur	1,123	0.21	0.29
9	RTO Palakkad	1,456	0.35	0.36
10	RTO Malappuram	1,021	0.22	0.27
11	RTO Kozhikode	1,123	0.27	0.28
12	RTO Wayanad	570	0.14	0.14
13	RTO Kannur	836	0.19	0.21
14	RTO Kasargod	827	0.19	0.22
15	RTO Attingal	550	0.12	0.14
16	RTO Muvattupuzha	792	0.20	0.20
17	RTO Vada-kara	554	0.13	0.14
18	SRTO Parassala	622	0.15	0.16
19	SRTO Neyyattinkara	499	0.12	0.12
20	SRTO Nedumangad	630	0.13	0.16
21	SRTO Kazhakoottam	455	0.09	0.12
22	SRTO Karunagappalli	475	0.11	0.13
23	SRTO Kottarakkara	575	0.13	0.15
24	SRTO Punalur	491	0.11	0.13
25	SRTO Adoor	523	0.13	0.13
26	SRTO Thiruvalla	400	0.09	0.10
27	SRTO Mallappally	266	0.07	0.07
28	SRTO Kayamkulam	454	0.11	0.12
29	SRTO Chengannur	318	0.08	0.08
30	SRTO Mavelikkara	445	0.10	0.12
31	SRTO Cherthala	524	0.13	0.14
32	SRTO Changanassery	494	0.11	0.13

Sl. No.	Office Name	No. of cases	Total penalty due (₹ in crore)	Total compounding fee due (₹ in crore)
33	SRTO Kanjirappally	412	0.08	0.10
34	SRTO Pala	335	0.07	0.09
35	SRTO Vaikom	344	0.09	0.09
36	SRTO Vandiperiyar	413	0.07	0.10
37	SRTO Thodupuzha	402	0.09	0.11
38	SRTO Thripunithura	493	0.13	0.13
39	SRTO Perumbavoor	655	0.18	0.20
40	SRTO Aluva	695	0.18	0.19
41	SRTO North Paravur	380	0.09	0.10
42	SRTO Mattancherry	372	0.08	0.11
43	SRTO Kothamangalam	530	0.14	0.13
44	SRTO Irinjalakuda	645	0.14	0.17
45	SRTO Guruvayur	701	0.13	0.17
46	SRTO Kodungalloor	357	0.08	0.11
47	SRTO Wadakkanchery	569	0.11	0.15
48	SRTO Alathur	572	0.12	0.15
49	SRTO Mannarkkad	575	0.10	0.14
50	SRTO Ottappalam	823	0.18	0.21
51	SRTO Pattambi	703	0.15	0.19
52	SRTO Perinthalmanna	1,026	0.24	0.25
53	SRTO Ponnani	839	0.20	0.20
54	SRTO Tirur	1,490	0.28	0.37
55	SRTO Koyilandy	441	0.12	0.11
56	SRTO Koduvally	493	0.11	0.14
57	SRTO Thalassery	741	0.17	0.19
58	SRTO Taliparamba	818	0.22	0.21
59	SRTO Kanhangad	934	0.24	0.23
60	SRTO Kunnathur	325	0.08	0.08
61	SRTO Ranni	294	0.07	0.08
62	SRTO Angamaly	314	0.09	0.11
63	SRTO Chalakkudy	517	0.13	0.14
64	SRTO Tirurangadi	851	0.17	0.21
65	SRTO Kuttanad	227	0.05	0.06
66	SRTO Uzhavoor	207	0.05	0.05
67	SRTO Devikulam	399	0.08	0.11

Sl. No.	Office Name	No. of cases	Total penalty due (₹ in crore)	Total compounding fee due (₹ in crore)
68	SRTO Udumbanchola	461	0.11	0.11
69	SRTO Chittur	567	0.13	0.15
70	SRTO Nilambur	677	0.14	0.16
71	SRTO Mananthavady	372	0.09	0.09
72	SRTO Sulthan Bathery	470	0.11	0.12
73	SRTO Kattakkada	331	0.06	0.09
74	SRTO Thriprayar	326	0.06	0.08
75	SRTO Nanmanda	214	0.05	0.06
76	SRTO Perambra	343	0.08	0.08
77	SRTO Iritty	237	0.05	0.07
78	SRTO Vellarikundu	177	0.04	0.04
79	SRTO Pathanapuram	140	0.03	0.04
80	SRTO Varkala	171	0.03	0.04
81	SRTO Chadayamangalam	163	0.03	0.04
82	SRTO Konni	113	0.02	0.03
83	SRTO Kondotty	197	0.03	0.05
84	SRTO Ramanattukara (Feroke)	121	0.02	0.03
85	SRTO Payyannur	135	0.02	0.03
	Total	48,059	10.77	12.35
		Grant total	23.12	

Source: VAHAN Database.

Appendix XXIV
(Ref: Paragraph 2.4.6.12 – 1st bullet)
Accidents involving Certificate of Fitness expired Transport Vehicles

Sl. No.	Office name	Fatal	Grievous injury	Minor injury	Non injury	Total
1	RTO Thiruvananthapuram	0	14	0	2	16
2	RTO Kollam	0	5	0	0	5
3	RTO Pathanamthitta	0	3	0	0	3
4	RTO Alappuzha	0	3	0	0	3
5	RTO Kottayam	0	6	0	0	6
6	RTO Ernakulam	0	4	0	0	4
7	RTO Thrissur	0	5	1	0	6
8	RTO Palakkad	0	5	1	0	6
9	RTO Malappuram	1	1	0	0	2
10	RTO Kozhikode	1	3	0	0	4
11	RTO Kannur	1	0	1	0	2
12	RTO Attingal	1	2	1	0	4
13	RTO Muvattupuzha	1	1	1	0	3
14	RTO Vadakara	0	0	1	0	1
15	SRTO Neyyattinkara	1	1	1	1	4
16	SRTO Nedumangad	3	3	0	0	6
17	SRTO Kazhakoottam	0	1	1	0	2
18	SRTO Karunagappalli	1	2	0	0	3
19	SRTO Kottarakkara	0	3	0	0	3
20	SRTO Punalur	0	3	0	0	3
21	SRTO Adoor	0	2	0	0	2
22	SRTO Thiruvalla	0	1	0	1	2
23	SRTO Kayamkulam	0	4	0	0	4
24	SRTO Chengannur	0	2	0	0	2
25	SRTO Mavelikkara	1	3	0	0	4
26	SRTO Cherthala	0	3	0	0	3
27	SRTO Changanassery	0	1	0	0	1
28	SRTO Kanjirappally	1	5	0	0	6
29	SRTO Pala	0	2	0	0	2
30	SRTO Vandiperiyar	0	0	1	0	1
31	SRTO Thodupuzha	0	3	0	0	3
32	SRTO Thripunithura	0	2	1	0	3
33	SRTO Perumbavoor	0	1	0	0	1
34	SRTO Aluva	0	0	1	0	1
35	SRTO North Paravur	1	3	0	0	4
36	SRTO Mattancherry	0	0	0	1	1

Sl. No.	Office name	Fatal	Grievous injury	Minor injury	Non injury	Total
37	SRTO Kothamangalam	0	2	0	0	2
38	SRTO Irinjalakuda	0	1	1	0	2
39	SRTO Guruvayur	0	2	0	0	2
40	SRTO Kodungalloor	1	6	1	0	8
41	SRTO Wadakkanchery	0	4	1	0	5
42	SRTO Alathur	0	1	0	0	1
43	SRTO Ottappalam	1	1	0	0	2
44	SRTO Pattambi	0	1	0	1	2
45	SRTO Perinthalmanna	0	1	0	0	1
46	SRTO Ponnani	0	2	0	1	3
47	SRTO Tirur	0	4	2	1	7
48	SRTO Koyilandy	0	2	0	1	3
49	SRTO Koduvally	0	1	0	1	2
50	SRTO Thalassery	0	1	0	1	2
51	SRTO Taliparamba	1	2	1	0	4
52	SRTO Kunnathur	0	1	0	0	1
53	SRTO Angamaly	0	2	0	0	2
54	SRTO Chalakkudy	0	2	0	0	2
55	SRTO Tirurangadi	0	2	0	1	3
56	SRTO Devikulam	0	1	0	0	1
57	SRTO Udumbanchola	0	1	0	0	1
58	SRTO Chittur	0	1	0	0	1
59	SRTO Nilambur	0	2	0	0	2
60	SRTO Kattakkada	0	3	0	0	3
61	SRTO Thriprayar	1	2	0	0	3
62	SRTO Nanmanga	0	1	0	0	1
63	SRTO Perambra	1	1	0	0	2
64	SRTO Pathanapuram	1	0	0	0	1
65	SRTO Chadayamangalam	0	1	0	0	1
66	SRTO Konni	0	1	0	0	1
Total		19	149	17	12	197

Source: Data collected from Police department.

Appendix XXV

(Ref: Paragraph 2.4.6.12 - 2nd bullet)

Lack of action on Certificate of Registration expired Non-Transport Vehicles

Sl. No.	Office Name	No. of cases	Renewal fee due (₹ in crore)	Compounding fee due (₹ in crore)
1	RTO Thiruvananthapuram	2,414	0.57	0.73
2	RTO Kollam	1,279	0.35	0.38
3	RTO Pathanamthitta	438	0.10	0.13
4	RTO Alappuzha	531	0.11	0.16
5	RTO Kottayam	1,210	0.30	0.36
6	RTO Idukki	241	0.09	0.07
7	RTO Ernakulam	1,243	0.29	0.37
8	RTO Thrissur	1,680	0.41	0.50
9	RTO Palakkad	920	0.22	0.28
10	RTO Malappuram	940	0.29	0.28
11	RTO Kozhikode	1,132	0.27	0.34
12	RTO Wayanad	326	0.10	0.10
13	RTO Kannur	734	0.19	0.22
14	RTO Kasargod	491	0.15	0.15
15	RTO Attingal	714	0.21	0.21
16	RTO Muvattupuzha	765	0.20	0.23
17	RTO Vadakara	414	0.10	0.13
18	SRTO Parassala	575	0.19	0.17
19	SRTO Neyyattinkara	579	0.15	0.17
20	SRTO Nedumangad	873	0.27	0.26
21	SRTO Kazhakoottam	555	0.13	0.17
22	SRTO Karunagappalli	449	0.12	0.14
23	SRTO Kottarakkara	548	0.15	0.16
24	SRTO Punalur	480	0.15	0.14
25	SRTO Adoor	359	0.09	0.11
26	SRTO Thiruvalla	406	0.09	0.12
27	SRTO Mallappally	165	0.04	0.05
28	SRTO Kayamkulam	512	0.12	0.15
29	SRTO Chengannur	275	0.06	0.08
30	SRTO Mavelikkara	481	0.10	0.14
31	SRTO Cherthala	635	0.15	0.19
32	SRTO Changanassery	593	0.16	0.18

Sl. No.	Office Name	No. of cases	Renewal fee due (₹ in crore)	Compounding fee due (₹ in crore)
33	SRTO Kanjirappally	382	0.12	0.12
34	SRTO Pala	506	0.16	0.15
35	SRTO Vaikom	348	0.08	0.11
36	SRTO Vandiperiyar	262	0.10	0.08
37	SRTO Thodupuzha	473	0.13	0.14
38	SRTO Thripunithura	631	0.16	0.19
39	SRTO Perumbavoor	700	0.19	0.21
40	SRTO Aluva	647	0.15	0.19
41	SRTO North Paravur	750	0.18	0.22
42	SRTO Mattancherry	398	0.09	0.12
43	SRTO Kothamangalam	421	0.11	0.13
44	SRTO Irinjalakuda	875	0.20	0.26
45	SRTO Guruvayur	887	0.21	0.27
46	SRTO Kodungalloor	471	0.10	0.14
47	SRTO Wadakkanchery	613	0.15	0.18
48	SRTO Alathur	447	0.11	0.13
49	SRTO Mannarkkad	345	0.10	0.10
50	SRTO Ottappalam	388	0.10	0.12
51	SRTO Pattambi	411	0.11	0.12
52	SRTO Perinthalmanna	490	0.15	0.15
53	SRTO Ponnani	354	0.09	0.11
54	SRTO Tirur	972	0.27	0.29
55	SRTO Koyilandy	325	0.08	0.10
56	SRTO Koduvally	585	0.16	0.18
57	SRTO Thalassery	637	0.17	0.19
58	SRTO Taliparamba	483	0.13	0.15
59	SRTO Kanhangad	367	0.09	0.11
60	SRTO Kunnathur	183	0.05	0.05
61	SRTO Ranni	219	0.07	0.07
62	SRTO Angamaly	365	0.10	0.11
63	SRTO Chalakkudy	629	0.17	0.19
64	SRTO Tirurangadi	492	0.15	0.15
65	SRTO Kuttanad	130	0.03	0.04
66	SRTO Uzhavoor	291	0.08	0.09
67	SRTO Devikulam	233	0.09	0.07

Sl. No.	Office Name	No. of cases	Renewal fee due (₹ in crore)	Compounding fee due (₹ in crore)
68	SRTO Udumbanchola	342	0.14	0.10
69	SRTO Chittur	429	0.13	0.13
70	SRTO Nilambur	424	0.12	0.13
71	SRTO Mananthavady	175	0.06	0.05
72	SRTO Sulthan Bathery	340	0.11	0.10
73	SRTO Kattakkada	298	0.10	0.09
74	SRTO Thriprayar	400	0.12	0.12
75	SRTO Nanmanda	285	0.08	0.09
76	SRTO Perambra	164	0.04	0.05
77	SRTO Iritty	171	0.07	0.05
78	SRTO Vellarikundu	67	0.02	0.02
79	SRTO Pathanapuram	48	0.01	0.01
80	SRTO Varkala	146	0.05	0.04
81	SRTO Chadayamangalam	99	0.04	0.03
82	SRTO Konni	83	0.02	0.03
83	SRTO Kondotty	132	0.04	0.04
84	SRTO Ramanattukara (Feroke)	66	0.02	0.02
85	SRTO Payyannur	82	0.02	0.03
Total		43,418	11.54	13.03
Grand Total			24.57	

Source: VAHAN Database.

Appendix XXVI
(Ref: Paragraph 2.4.6.12 - 2nd bullet)
Accidents involving Certificate of Registration expired Non-Transport Vehicles

Sl. No.	Office Name	Fatal	Grievous injury	Minor injury	Non injury	Accident total
1	RTO Thiruvananthapuram	1	11	1	0	13
2	RTO Kollam	1	2	1	0	4
3	RTO Kottayam	0	3	1	0	4
4	RTO Idukki	0	1	0	0	1
5	RTO Ernakulam	0	1	1	0	2
6	RTO Thrissur	1	3	0	1	5
7	RTO Palakkad	0	2	1	0	3
8	RTO Kozhikode	0	4	0	1	5
9	RTO Kannur	0	2	0	0	2
10	RTO Kasargod	0	1	0	0	1
11	RTO Attingal	0	9	1	1	11
12	RTO Muvattupuzha	2	3	0	0	5
13	RTO Vadakara	0	1	0	0	1
14	SRTO Parassala	1	0	0	0	1
15	SRTO Neyyattinkara	1	0	0	0	1
16	SRTO Nedumangad	0	3	0	0	3
17	SRTO Kazhakoottam	0	1	0	1	2
18	SRTO Kottarakkara	0	2	0	0	2
19	SRTO Punalur	1	3	0	0	4
20	SRTO Adoor	0	3	0	0	3
21	SRTO Thiruvalla	0	4	0	0	4
22	SRTO Kayamkulam	0	1	0	0	1
23	SRTO Mavelikkara	0	2	0	0	2
24	SRTO Cherthala	1	2	0	0	3
25	SRTO Changanassery	0	3	0	0	3
26	SRTO Pala	0	1	0	0	1
27	SRTO Vaikom	0	1	0	0	1
28	SRTO Thripunithura	0	1	1	0	2
29	SRTO Perumbavoor	0	2	1	0	3
30	SRTO Aluva	0	2	1	0	3
31	SRTO North Paravur	1	3	1	0	5
32	SRTO Kothamangalam	0	0	5	0	5

Sl. No.	Office Name	Fatal	Grievous injury	Minor injury	Non injury	Accident total
33	SRTO Irinjalakuda	0	1	0	0	1
34	SRTO Kodungalloor	1	2	0	0	3
35	SRTO Wadakkanchery	0	1	0	0	1
36	SRTO Alathur	0	1	0	0	1
37	SRTO Mannarkkad	0	1	0	0	1
38	SRTO Ottappalam	0	2	0	0	2
39	SRTO Pattambi	0	0	1	0	1
40	SRTO Ponnani	0	2	0	0	2
41	SRTO Tirur	0	3	0	1	4
42	SRTO Koyilandy	0	2	0	0	2
43	SRTO Koduvally	0	1	0	0	1
44	SRTO Thalassery	0	0	1	1	2
45	SRTO Taliparamba	0	1	1	0	2
46	SRTO Kanhangad	1	1	0	0	2
47	SRTO Angamaly	0	2	1	0	3
48	SRTO Chalakkudy	0	4	0	0	4
49	SRTO Tirurangadi	0	1	1	0	2
50	SRTO Chittur	1	1	0	0	2
51	SRTO Kattakkada	0	1	0	0	1
52	SRTO Thriprayar	0	1	0	0	1
53	SRTO Nanmanda	0	2	0	0	2
54	SRTO Varkala	0	1	0	0	1
Total		13	108	20	6	147

Source: Data collected from Police Department.

Appendix XXVII
(Ref: Paragraph 2.4.6.12 - 3rd bullet)
Operation of Transport Vehicles without a valid permit

Sl. No.	Office Name	No. of cases	Compounding fee due (₹ in lakh)
1	RTO Thiruvananthapuram	29	1.77
2	RTO Kollam	29	1.77
3	RTO Pathanamthitta	11	0.64
4	RTO Alappuzha	9	0.45
5	RTO Kottayam	31	1.56
6	RTO Idukki	3	0.18
7	RTO Ernakulam	25	1.02
8	RTO Thrissur	44	2.58
9	RTO Palakkad	61	2.41
10	RTO Malappuram	36	1.98
11	RTO Kozhikode	27	1.30
12	RTO Wayanad	7	0.43
13	RTO Kannur	45	2.20
14	RTO Kasargod	31	2.24
15	RTO Attingal	18	0.86
16	RTO Muvattupuzha	25	1.52
17	RTO Vadakara	19	0.84
18	SRTO Parassala	27	1.26
19	SRTO Neyyattinkara	17	0.69
20	SRTO Nedumangad	14	0.82
21	SRTO Kazhakoottam	14	0.69
22	SRTO Karunagappalli	13	0.66
23	SRTO Kottarakkara	20	1.36
24	SRTO Punalur	11	0.60
25	SRTO Adoor	17	0.96
26	SRTO Thiruvalla	17	1.10
27	SRTO Mallappally	14	0.92
28	SRTO Kayamkulam	21	1.12
29	SRTO Chengannur	8	0.42
30	SRTO Mavelikkara	19	1.16
31	SRTO Cherthala	23	1.46
32	SRTO Changanassery	24	1.44

Sl. No.	Office Name	No. of cases	Compounding fee due (₹ in lakh)
33	SRTO Kanjirappally	9	0.58
34	SRTO Pala	7	0.44
35	SRTO Vaikom	21	1.26
36	SRTO Vandiperiyar	7	0.48
37	SRTO Thodupuzha	10	0.44
38	SRTO Thripunithura	20	1.05
39	SRTO Perumbavoor	59	3.88
40	SRTO Aluva	36	1.62
41	SRTO North Paravur	21	1.04
42	SRTO Mattancherry	3	0.14
43	SRTO Kothamangalam	12	0.76
44	SRTO Irinjalakuda	24	1.26
45	SRTO Guruvayur	38	1.54
46	SRTO Kodungalloor	24	1.08
47	SRTO Wadakkanchery	34	1.70
48	SRTO Alathur	21	0.76
49	SRTO Mannarkkad	9	0.50
50	SRTO Ottappalam	34	1.65
51	SRTO Pattambi	32	1.50
52	SRTO Perinthalmanna	23	1.05
53	SRTO Ponnani	34	1.56
54	SRTO Tirur	43	1.74
55	SRTO Koyilandy	9	0.36
56	SRTO Koduvally	23	1.14
57	SRTO Thalassery	41	1.86
58	SRTO Taliparamba	28	1.52
59	SRTO Kanhangad	19	1.06
60	SRTO Kunnathur	9	0.50
61	SRTO Ranni	15	1.08
62	SRTO Angamaly	31	1.65
63	SRTO Chalakkudy	37	1.92
64	SRTO Tirurangadi	22	1.02
65	SRTO Kuttanad	6	0.45
66	SRTO Uzhavoor	3	0.18
67	SRTO Devikulam	9	0.32

Sl. No.	Office Name	No. of cases	Compounding fee due (₹ in lakh)
68	SRTO Udumbanchola	11	0.60
69	SRTO Chittur	17	0.78
70	SRTO Nilambur	10	0.48
71	SRTO Mananthavady	12	0.86
72	SRTO Sulthan Bathery	12	0.81
73	SRTO Kattakkada	9	0.50
74	SRTO Thriprayar	12	0.58
75	SRTO Nanmanda	1	0.03
76	SRTO Perambra	9	0.40
77	SRTO Iritty	11	0.69
78	SRTO Vellarikundu	5	0.38
79	SRTO Pathanapuram	5	0.28
80	SRTO Varkala	4	0.30
81	SRTO Chadayamangalam	4	0.21
82	SRTO Konni	3	0.22
83	SRTO Kondotty	6	0.32
84	SRTO Ramanattukara (Feroke)	2	0.06
85	SRTO Payyannur	5	0.28
Total		1,620	85.28

Source: VAHAN Database.

Appendix XXVIII
(Ref: Paragraph 2.4.6.12 - 4th bullet (i))
Non-compounding of offense for driving transport vehicles without
a valid Certificate of Fitness

Sl. No.	Office name	No. of challans	Penalty (₹ in lakh)
1	RTO Thiruvananthapuram	67	1.99
2	RTO Kollam	110	3.33
3	RTO Pathanamthitta	21	0.64
4	RTO Alappuzha	117	3.46
5	RTO Kottayam	80	2.42
6	RTO Idukki	55	1.70
7	RTO Ernakulam	63	1.88
8	RTO Thrissur	91	2.76
9	RTO Palakkad	38	1.14
10	RTO Malappuram	146	4.38
11	RTO Kozhikode	6	0.17
12	RTO Wayanad	25	0.78
13	RTO Kannur	118	3.56
14	RTO Kasargod	52	1.70
15	RTO NS, Thiruvananthapuram	5	0.13
16	RTO Attingal	21	0.64
17	RTO Muvattupuzha	9	0.27
18	RTO Vadakara	15	0.43
19	SRTO Chittur	1	0.05
20	DTC Office South Zone	1	0.03
21	DTC Office Central Zone-1	11	0.38
22	DTC Office Central Zone-2	33	1.06
23	DTC Office North Zone	15	0.46
24	RTO (E) Thiruvananthapuram	483	14.38
25	RTO (E) Kollam	473	14.21
26	RTO (E) Pathanamthitta	324	9.69
27	RTO (E) Alappuzha	446	13.44
28	RTO (E) Kottayam	485	14.88
29	RTO (E) Idukki	574	17.13
30	RTO (E) Ernakulam	476	14.21
31	RTO (E) Thrissur	805	24.31

Sl. No.	Office name	No. of challans	Penalty (₹ in lakh)
32	RTO (E) Palakkad	261	7.80
33	RTO (E) Malappuram	396	11.91
34	RTO (E) Kozhikode	267	7.98
35	RTO (E) Wayanad	156	4.68
36	RTO (E) Kannur	315	9.56
37	RTO (E) Kasargod	242	7.26
Total		6,803	204.80

Source: E-challan software.

Appendix XXIX
(Ref: Paragraph 2.4.6.12 - 4th bullet (ii))
Non-compounding of offence for driving vehicles without valid registration

Sl. No.	Office Name	No. of challans	Total penalty (₹ in lakh)
1	RTO Thiruvananthapuram	70	2.10
2	RTO Kollam	110	3.30
3	RTO Pathanamthitta	30	0.90
4	RTO Alappuzha	124	3.72
5	RTO Kottayam	48	1.44
6	RTO Idukki	42	1.26
7	RTO Ernakulam	49	1.47
8	RTO Thrissur	132	3.96
9	RTO Palakkad	87	2.61
10	RTO Malappuram	130	3.90
11	RTO Kozhikode	14	0.42
12	RTO Wayanad	20	0.60
13	RTO Kannur	67	2.01
14	RTO Kasargod	28	0.84
15	RTO NS, Thiruvananthapuram	13	0.39
16	RTO Attingal	25	0.75
17	RTO Muvattupuzha	35	1.05
18	RTO Vadakara	16	0.48
19	DTC Office South Zone	10	0.30
20	DTC Office Central Zone-1	16	0.48
21	DTC Office Central Zone-2	12	0.36
22	DTC Office North Zone	4	0.12
23	RTO (E) Thiruvananthapuram	9,901	297.03
24	RTO (E) Kollam	2,659	79.77
25	RTO (E) Pathanamthitta	1,344	40.32
26	RTO (E) Alappuzha	1,631	48.93
27	RTO (E) Kottayam	1,223	36.69
28	RTO (E) Idukki	1,072	32.16
29	RTO (E) Ernakulam	2,367	71.01
30	RTO (E) Thrissur	2,088	62.64
31	RTO (E) Palakkad	1,712	51.36
32	RTO (E) Malappuram	2,033	60.99

Sl. No.	Office Name	No. of challans	Total penalty (₹ in lakh)
33	RTO (E) Kozhikode	1,893	56.79
34	RTO (E) Wayanad	634	19.02
35	RTO (E) Kannur	650	19.50
36	RTO (E) Kasargod	659	19.77
Total		30,948	928.44

Source: E-challan software.

Appendix XXX
(Ref: Paragraph 2.4.6.12 - 5th bullet)
Irregular compounding of offence

Sl. No.	Office Name	No. of cases
1	RTO Thiruvananthapuram	38
2	RTO Kollam	76
3	RTO Pathanamthitta	20
4	RTO Alappuzha	100
5	RTO Kottayam	56
6	RTO Idukki	86
7	RTO Ernakulam	21
8	RTO Thrissur	40
9	RTO Palakkad	83
10	RTO Malappuram	91
11	RTO Kozhikode	26
12	RTO Wayanad	114
13	RTO Kannur	58
14	RTO Kasargod	42
15	RTO NS, Thiruvananthapuram	3
16	RTO Attingal	14
17	RTO Muvattupuzha	18
18	RTO Vadakara	13
19	SRTO Chittur	1
20	DTC Office South Zone	3
21	DTC Office Central Zone-1	40
22	DTC Office Central Zone-2	15
23	DTC Office North Zone	22
24	RTO (E) Thiruvananthapuram	15
25	RTO (E) Kollam	173
26	RTO (E) Pathanamthitta	4
27	RTO (E) Alappuzha	125
28	RTO (E) Kottayam	70
29	RTO (E) Idukki	107
30	RTO (E) Ernakulam	25
31	RTO (E) Thrissur	116
32	RTO (E) Palakkad	38

Sl. No.	Office Name	No. of cases
33	RTO (E) Malappuram	75
34	RTO (E) Kozhikode	40
35	RTO (E) Wayanad	33
36	RTO (E) Kannur	92
37	RTO (E) Kasargod	79
Total		1,972

Source: E-challan software.

Appendix XXXI
(Ref: Paragraph 2.4.6.12 - 6th bullet)
Short collection of penalty for carrying overload in vehicles

Sl. No.	Office name	No. of cases	Amount (₹ in lakh)
1	RTO Thiruvananthapuram	2	0.23
2	RTO Kollam	2	0.26
3	RTO Pathanamthitta	1	0.03
4	RTO Alappuzha	1	0.26
5	RTO Kottayam	2	0.23
6	RTO Ernakulam	12	1.92
7	RTO Palakkad	3	0.27
8	RTO Malappuram	1	0.04
9	RTO Wayanad	1	0.02
10	RTO Kannur	1	0.15
11	RTO Kasargod	1	0.04
12	RTO Attingal	1	0.08
13	RTO Muvattupuzha	4	0.44
14	RTO Vadakara	1	0.05
15	DTC Office Central Zone-2	2	0.11
16	RTO (E) Thiruvananthapuram	5	0.20
17	RTO (E) Kollam	16	1.20
18	RTO (E) Pathanamthitta	3	0.10
19	RTO (E) Alappuzha	4	0.45
20	RTO (E) Kottayam	12	1.22
21	RTO (E) Idukki	4	0.54
22	RTO (E) Ernakulam	68	12.05
23	RTO (E) Thrissur	23	4.58
24	RTO (E) Palakkad	9	1.68
25	RTO (E) Malappuram	9	1.61
26	RTO (E) Kozhikode	4	0.22
27	RTO (E) Wayanad	2	0.16
28	RTO (E) Kannur	5	0.31
29	RTO (E) Kasargod	5	0.30
Total		204	28.75

Source: E-challan software.

Appendix - XXXII
(Reference: Paragraph 3.4.6.1)
Non demand of Excise Duty, Sales Tax and Turnover Tax on liquor manufactured from
ENA found short/ unaccounted

Particulars	Formula	Amount
Shortage of ENA detected in storage tanks	A	4,60,659 BL
Allowable storage wastage @ 0.5 per cent of 4,60,659	B = 0.5% of A	2,303 BL
Available ENA for production	C = A - B	4,58,356 BL
Ethyl alcohol contained in imported ENA (95 per cent based on the average purity determined in chemical laboratory)	D = C * 95%	4,35,438 BL
Percentage of Ethyl Alcohol contained in One BL of Liquor in Kerala	E	42.86
Quantity of liquor that could have been manufactured using 4,35,438 BL of ethyl alcohol (4,35,438 x 100/42.86)	F = D*100/E	10,15,954 BL
Allowable bottling wastage @ 0.5% of 10,15,954	G = 0.5% of F	5,080 BL
Available Quantity of Liquor for sale	H = F - G	10,10,874 BL
No. of cases of one litre bottle (10,10,874/9)	I = H/9	1,12,319
Excise Duty leviable per case of one litre bottle	J	₹729.67
Excise Duty due (729.67 x 1,12,319)	K = I * J	₹8,19,55,805
Sales tax leviable per case of liquor	L	₹3,416.71
Sales Tax due (₹3,416.71 x 1,12,319)	M = I * L	₹38,37,61,450
Sales price after tax	N	₹4,800
Total Turnover (4,800 x 1,12,319)	O = I * N	₹53,91,31,200
Turnover Tax due (5% of 53,91,31,200)	P = 5% of O	₹2,69,56,560
Cess due @ one per cent on the tax payable (38,37,61,450 + 2,69,56,560 = 41,07,18,010)	Q = 1% of (M + P)	₹41,07,180
Total due (8,19,55,805 + 38,37,61,450 + 2,69,56,560 + 41,07,180)	R = K + M + P + Q	₹49,67,80,995

Source: Calculation based on Departmental records.

Appendix - XXXIII
(Reference: Paragraph 3.4.6.1)
Non demand of Excise Duty, Sales Tax and Turnover Tax on liquor manufactured from ENA found short/ unaccounted

Particulars	Formula	Amount
Shortage of ENA detected from Tanker lorries	A	20,386 BL
Allowable wastage @ 0.5 per cent of 20,386	B = 0.5% of A	102 BL
Available ENA for production	C = A - B	20,284 BL
Volume of ethyl alcohol available for liquor production (95 per cent)	D = 95% of C	19,270 BL
Percentage of Ethyl Alcohol contained in One BL of Liquor in Kerala	E	42.86
Quantity of liquor that could have been manufactured using 19,270 BL of ethyl alcohol (19,270 x 100/42.86)	F = D*100/E	44,960 BL
Allowable bottling wastage @ 0.5% of 44,960	G = 0.5% of F	225 BL
Available quantity of Liquor for sale	H = F - G	44,735 BL
No. of cases of one litre bottle (44,735/9)	I = H/9	4,971
Excise Duty leviable per case of one litre bottle	J	₹729.67
Excise Duty due (729.67 x 4,971)	K = I * J	₹36,27,190
Sales tax leviable per case of liquor	L	₹3,416.71
Sales Tax due (₹3,416.71 x 4,971)	M = I * L	₹1,69,84,465
Sales price after tax	N	₹4,800
Total Turnover (4,800 x 4,971)	O = I * N	₹2,38,60,800
Turnover Tax due (5% of 2,38,60,800)	P = 5% of O	₹11,93,040
Cess due @ one per cent on the tax payable (1,69,84,465+11,93,040 = 1,81,77,505)	Q = 1% of (M + P)	₹1,81,775
Total due (36,27,190 + 1,69,84,465 + 11,93,040 + 1,81,775)	R = K + M + P + Q	₹2,19,86,470

Source: Calculation based on Departmental record.

Appendix – XXXIV
(Reference: Paragraph 3.4.6.4)
Short collection of fine due to allowance of excess transit wastage of ENA

Sl. No	Distillery Name	Excess loss of ENA in proof litre	Amount (₹ in lakh)
1	Distillery at Govindapuram	11,779	1.75
2	Distillery at Kiraloor	6,465	1.29
3	Distillery at Chalakudy	6,711	1.34
4	Distillery at Mannuthy	12,378	2.47
Total		37,333	6.85

Appendix - XXXV
(Reference: Paragraph No. 3.4.6.6 (i))
Non-demand of cost of establishment

Sl. No.	Name (Ms./ Mr.) & Designation	Period	Revised pay (₹)	Pre-revised pay (₹)	Total amount (₹)
1	Sreenivasan Pathil, PO	01.07.2019 to 31.12.2019	51,400	36,600	88,800
	-do-	01.01.2020 to 31.10.2020	52,600	37,500	1,51,000
2	Nidheesh Vaikath, CEO	01.07.2019 to 31.10.2019	39,300	27,800	46,000
3	Ajeesh C, CEO	01.07.2019 to 30.06.2020	35,600	25,200	1,24,800
4	Jijin MV, CEO	01.11.2019 to 31.08.2020	41,300	29,200	1,21,000
	-do-	01.09.2020 to 31.10.2020	42,300	29,900	24,800
5	Sajith Kumar TK, CEO	01.07.2020 to 31.01.2021	33,800	24,600	64,400
	-do-	01.02.2021 to 28.02.2021	35,600	25,200	10,400
6	Muralidharan M, CEO	01.10.2020 to 28.02.2021	28,700	20,550	40,750
Total					6,71,950

Appendix - XXXVI
(Reference: Paragraph 3.4.6.6 (ii))
Non demand of cost of establishment

Sl. No.	Month	Designation	Pay Scale	Basic pay	Gross	Cost of Establishment	Leave salary & Pension Contribution
1	07/2021	CEO	37,400-79,000	41,300	47,029	58,200	19,750
2	08/2021	PO	41,300-87,000	53,900	61,047	64,150	21,750
		CEO	37,400-79,700	41,300	47,029	58,200	19,750
		WCEO	27,900-63,700	35,600	40,588	45,800	15,925
3	09/2021	PO	41,300-87,000	53,900	61,047	64,150	21,750
		CEO	37,400-79,700	41,300	47,029	58,200	19,750
		WCEO	27,900-63,700	35,600	40,588	45,800	15,925
4	10/2021	PO	41,300-87,000	53,900	61,047	64,150	21,750
		CEO	37,400-79,000	42,300	48,159	58,200	19,750
		WCEO	27,900-63,700	35,600	40,588	45,800	15,925
5	11/2021	PO	41,300-87,000	53,900	61,047	64,150	21,750
		CEO	37,400-79,000	42,300	48,159	58,200	19,750
		WCEO	27,900-63,700	35,600	40,588	45,800	15,925
6	12/2021	PO	41,300-87,000	53,900	61,047	64,150	21,750
		CEO	37,400-79,000	42,300	48,159	58,200	19,750
		WCEO	27,900-63,700	35,600	40,588	45,800	15,925
7	01/2022	PO	41,300-87,000	53,900	61,047	64,150	21,750
		CEO	37,400-79,000	42,300	48,159	58,200	19,750
		WCEO	27,900-63,700	35,600	40,588	45,800	15,925
8	02/2022	PO	41,300-87,000	53,900	61,047	64,150	21,750
		CEO	37,400-79,000	42,300	48,159	58,200	19,750
		WCEO	27,900-63,700	35,600	40,588	45,800	15,925
9	03/2022	PO	41,300-87,000	53,900	61,047	64,150	21,750
		CEO	37,400-79,000	42,300	48,159	58,200	19,750
		WCEO	27,900-63,700	35,600	40,588	45,800	15,925
10	04/2022	PO	41,300-87,000	53,900	61,047	64,150	21,750
		CEO	37,400-79,000	42,300	48,159	58,200	19,750
		WCEO	27,900-63,700	35,600	40,588	45,800	15,925
11	05/2022	PO	41,300-87,000	53,900	61,047	64,150	21,750
		CEO	37,400-79,000	42,300	48,159	58,200	19,750
		WCEO	37,400-79,000	38,300	42,653	58,200	19,750

Sl. No.	Month	Designation	Pay Scale	Basic pay	Gross	Cost of Establishment	Leave salary & Pension Contribution
12	06/2022	PO	41,300-87,000	55,200	62,516	64,150	21,750
		CEO	37,400-79,000	42,300	48,159	58,200	19,750
		WCEO	37,400-79,000	38,300	42,653	58,200	19,750
13	07/2022	PO	41,300-87,000	55,200	62,516	64,150	21,750
		CEO	37,400-79,000	42,300	48,159	58,200	19,750
		WCEO	37,400-79,000	38,300	42,653	58,200	19,750
14	08/2022	PO	41,300-87,000	55,200	62,516	64,150	21,750
		CEO	37,400-79,000	42,300	48,159	58,200	19,750
		WCEO	37,400-79,000	38,300	42,653	58,200	19,750
15	09/2022	PO	41,300-87,000	55,200	62,516	64,150	21,750
		CEO	37,400-79,000	42,300	48,159	58,200	19,750
		WCEO	37,400-79,000	38,300	42,653	58,200	19,750
16	10/2022	PO	41,300-87,000	55,200	62,516	64,150	21,750
		CEO	37,400-79,000	43,400	49,402	58,200	19,750
		WCEO	37,400-79,000	38,300	42,653	58,200	19,750
17	11/2022	PO	41,300-87,000	55,200	62,516	64,150	21,750
		CEO	37,400-79,000	43,400	49,402	58,200	19,750
		WCEO	37,400-79,000	38,300	42,653	58,200	19,750
18	12/2022	PO	41,300-87,000	55,200	62,516	64,150	21,750
		CEO	37,400-79,000	43,400	49,402	58,200	19,750
		WCEO	37,400-79,000	38,300	42,653	58,200	19,750
19	01/2023	PO	41,300-87,000	55,200	62,516	64,150	21,750
		CEO	37,400-79,000	43,400	49,402	58,200	19,750
		WCEO	37,400-79,000	38,300	42,653	58,200	19,750
20	02/2023	PO	41,300-87,000	55,200	62,516	64,150	21,750
		CEO	37,400-79,000	43,400	49,402	58,200	19,750
		WCEO	37,400-79,000	38,300	42,653	58,200	19,750
21	03/2023	PO	41,300-87,000	55,200	62,516	64,150	21,750
		CEO	37,400-79,000	43,400	49,402	58,200	19,750
		WCEO	37,400-79,000	38,300	42,653	58,200	19,750
22	04/2023	PO	41,300-87,000	55,200	62,516	64,150	21,750
		CEO	37,400-79,000	43,400	49,402	58,200	19,750
		WCEO	27,900-63,700	39,300	44,740	58,200	19,750
23	05/2023	PO	41,300-87,000	55,200	62,516	64,150	21,750
		CEO	37,400-79,000	43,400	49,402	58,200	19,750

Sl. No.	Month	Designation	Pay Scale	Basic pay	Gross	Cost of Establishment	Leave salary & Pension Contribution
		WCEO	27,900-63,700	39,300	44,740	58,200	19,750
24	06/2023	PO	41,300-87,000	56,500	63,985	64,150	21,750
		CEO	37,400-79,000	43,400	49,402	58,200	19,750
		WCEO	27,900-63,700	39,300	44,740	58,200	19,750
25	07/2023	PO	41,300-87,000	56,500	63,985	64,150	21,750
		CEO	37,400-79,000	43,400	49,402	58,200	19,750
		WCEO	27,900-63,700	39,300	44,740	58,200	19,750
26	08/2023	PO	41,300-87,000	56,500	63,985	64,150	21,750
		CEO	37,400-79,000	43,400	49,402	58,200	19,750
		WCEO	27,900-63,700	39,300	44,740	58,200	19,750
27	09/2023	PO	41,300-87,000	56,500	63,985	64,150	21,750
		CEO	37,400-79,000	43,400	49,402	58,200	19,750
		WCEO	27,900-63,700	39,300	44,740	58,200	19,750
28	10/2023	PO	41,300-87,000	56,500	63,985	64,150	21,750
		CEO	37,400-79,000	44,500	49,539	58,200	19,750
		WCEO	27,900-63,700	39,300	44,740	58,200	19,750
29	11/2023	PO	41,300-87,000	56,500	63,985	64,150	21,750
		CEO	37,400-79,000	44,500	49,539	58,200	19,750
		WCEO	27,900-63,700	39,300	44,740	58,200	19,750
30	12/2023	PO	41,300-87,000	56,500	63,985	64,150	21,750
		CEO	37,400-79,000	44,500	49,539	58,200	19,750
		WCEO	27,900-63,700	39,300	44,740	58,200	19,750
31	01/2024	PO	41,300-87,000	56,500	63,985	64,150	21,750
		CEO	37,400-79,000	44,500	49,539	58,200	19,750
		WCEO	27,900-63,700	39,300	44,740	58,200	19,750
32	02/2024	PO	41,300-87,000	56,500	63,985	64,150	21,750
		CEO	37,400-79,000	44,500	49,539	58,200	19,750
		WCEO	27,900-63,700	39,300	44,740	58,200	19,750
33	03/2024	PO	41,300-87,000	56,500	63,985	64,150	21,750
		CEO	37,400-79,000	44,500	49,539	58,200	19,750
		WCEO	27,900-63,700	39,300	44,740	58,200	19,750
Total						57,24,200	19,45,325
Grand Total							76,69,525

Source: Departmental records.

Appendix - XXXVII
(Reference: Paragraph 3.4.7.1)
Non-establishment of permanent Excise establishment at Warehouses

Name of KSBC warehouse	Posting Order	Pay scale of PO	Average pay (₹)	Leave salary & pension contribution (₹)	Uniform allowance (₹)	Total Amount (₹)
Naduvannur, Kozhikode	LF-9/2022/00012 dated 01.10.2022	37,400-79,000	58,200	19,750	417	78,367
Kadavanthra, Ernakulam	LF-9/2022/00011 dated 01.10.2022	-do-	58,200	19,750	417	78,367
Menamkulam, Thiruvananthapuram	LF-9/2022/00009 dated 01.10.2022	-do-	58,200	19,750	417	78,367
Total						2,35,101

Appendix - XXXVIII
(Reference: Paragraph 3.4.8.2)
Non-payment of Turnover tax by a Brewery at Kanjikkode, Palakkad

Particulars	Amount
Assessee	Brewery at Kanjikkode
TIN/ KGST No.	32XXXXXX1992
Year of assessment	2023-24
Nature of Business	Manufacture of beer
Total turnover conceded for 2023-24	₹2,90,12,48,734
Taxable turnover conceded for 2023-24 after deducting cash discount	₹2,73,47,44,573
Turnover tax due including cess @ 5.05%	₹13,81,04,600
Total	₹13,81,04,600

Appendix - XXXIX
(Reference: Paragraph 3.4.8.3)
Short levy/ collection of Sales Tax due to application of incorrect rate of tax

Sl. No.	Item	Pre-revised rate of tax* (%)	Revised rate# (%)
1	Beer not covered under sub entry (ii)	112	116
2	Wine not covered under sub entry (i)	82	86
3	Foreign Liquor not covered under sub entries (i), (ii) & (iii) above for which price value incurred is above ₹400 per case	247	251
4	Other Foreign Liquor not covered under items (i) & (ii) above	237	241

* with effect from 16 May 2020 by KGST (Amendment) Act, 2021.

with effect from 16 December 2022 by Kerala Finance Act, 2022.

Appendix - XL
(Reference: Paragraph 3.4.8.3 (a))
Short levy/ collection of Sales Tax due to application of incorrect rate of tax

Particulars		Amount
Name of the Assessee		Liquor Canteen, GC, CRPF Pallipuram
TIN		32010674826
Year and Date of Assessment Order		2018-19 dated 28 July 2021
Assessment done by		Assistant Commissioner, III Circle, Thiruvananthapuram
Current Assessing Authority		Deputy Commissioner, TPS Division, Kazhakoottam
Taxable Turnover as per return	A	₹3,09,28,787
Sales Tax due @ 210 per cent of 3,09,28,787	B = 210% of A	₹6,49,50,453
Total Tax paid	C	₹4,59,67,677
Short levy of Sales Tax	D = B - C	₹1,89,82,776
ToT applicable on the short levy of tax	E = 5% of D	₹9,49,139
Total short levy (₹1,89,82,776 + ₹9,49,139)	F = D + E	₹1,99,31,915
Interest due @ 12 per cent per annum from April 2019 to March 2024	G = 60% of F	₹1,19,59,149
Total short levy	H = F + G	₹3,18,91,064

Appendix - XLI
(Reference: Paragraph 3.4.8.3 (b))
Short levy/ collection of Sales Tax due to application of incorrect rate of tax

Sl. No.	Item	Tax rate applied	Sale price collected (including Sales Tax) (₹)							Total Sales Turnover	Turnover excluding Sales Tax
			16.12.22	17.12.22	18.12.22	19.12.22	20.12.22	21.12.22	22.12.22		
1	Beer	112	1,64,06,460	2,35,52,500	3,760	Nil*	Nil	Nil	Nil	3,99,62,720	1,88,50,340
2	Wine	82	14,80,870	21,38,860	Nil	Nil	Nil	Nil	Nil	36,19,730	19,88,862
3	Foreign Liquor	247	31,61,48,200	11,55,290	15,720	7,860	9,170	13,100	18,340	31,73,67,680	9,14,60,426

* 'Nil' represents the date from which rate was revised and hence no short collection.

Appendix - XLII
(Reference: Paragraph 3.4.8.3 (b))
Short levy/ collection of Sales Tax due to application of incorrect rate of tax

Sl. No.	Particulars	Amount (₹)
1	Taxable Turnover on beer excluding tax on sale price of ₹3,99,62,720	1,88,50,340
2	Taxable Turnover on wine excluding tax on sale price of ₹36,19,730	19,88,862
3	Taxable Turnover on IMFL excluding tax on sale price of ₹31,73,67,680	9,14,60,426
4	Total Taxable Turnover at which tax collected at reduced rate	11,22,99,628
5	Short levy of tax @ differential rate of 4%	44,91,985
6	ToT due on the short levy of tax	2,24,599
7	Interest due @ 12 <i>per cent</i> per annum from January 2023 to March 2024	7,07,487
Total short levy (5+6+7)		54,24,071

Appendix - XLIII
(Reference: Paragraph 3.4.9.1)
Transit Permits issued for Mahe

Sl. No.	Permit No. Mahe transit	IMFL (BL)	Entry Check point
1	725/2021	6,174	Muthanga
2	727/2021	5,364	Muthanga
3	740/2021	2,381.4	Manjeswaram
4	753/2021	6,480	Muthanga
5	774/2021	6,480	Manjeswaram
6	776/2021	5,362.2	Muthanga
7	441/22-23	6,483	Muthanga
8	445/22-23	4,437	Muthanga
9	446/22-23	5,400	Muthanga
10	447/22-23	6,480	Manjeswaram
11	448/22-23	2,520	Manjeswaram
12	496/22-23	2,991.6	Muthanga
13	527/22-23	6,300	Muthanga
14	1113/23-24	1,569.6	Manjeswaram
15	1123/23-24	6,228	Manjeswaram
16	1146/23-24	6,210	Muthanga
17	1152/23-24	4,776.6	Muthanga
18	1164/23-24	5,850	Muthanga
19	1165/23-24	4,010.4	Muthanga
20	1189/23-24	6,283.8	Muthanga
21	1194/23-24	4,258.8	Muthanga
22	1195/23-24	4,680	Muthanga
Total		1,10,720.4	

Appendix - XLIV
(Reference: Paragraph 3.4.9.2)
Transit permits issued by JEC, Central Zone, Kochi

Sl. No.	Transit Permit No. issued by JEC, Ernakulam	Date	No. of cases of liquor
1	4/2021-22	26-06-2021	240
2	5/2021-22	29-06-2021	205
3	6/2021-22	14-07-2021	71
4	8/2021-22	30-07-2021	250
5	9/2021-22	09-08-2021	228
6	13/2021-22	29-09-2021	49
7	14/2021-22	05-10-2021	147
8	15/2021-22	21-10-2021	210
9	16/2021-22	21-10-2021	148
10	17/2021-22	26-10-2021	133
11	18/2021-22	28-10-2021	550
12	25/2021-22	16-11-2021	535
13	30/2021-22	01-01-2022	400
14	32/2021-22	20-01-2022	106
15	39/2021-22	16-02-2022	150
16	40/2021-22	26-02-2022	70
17	42/2021-22	09-03-2022	249
18	6/2022-23	17-05-2022	170
19	8/2022-23	19-05-2022	250
20	29/2022-23	11-08-2022	450
21	30/2022-23	17-08-2022	163
22	34/2022-23	29-08-2022	360
23	39/2022-23	14-09-2022	566
24	40/2022-23	17-09-2022	200
25	41/2022-23	17-09-2022	727
26	42/2022-23	17-09-2022	993
27	43/2022-23	27-09-2022	250
28	45/2022-23	17-10-2022	378
29	48/2022-23	20-10-2022	135
30	55/2022-23	23-11-2022	291
31	62/2022-23	14-12-2022	464
32	63/2022-23	15-12-2022	165

Sl. No.	Transit Permit No. issued by JEC, Ernakulam	Date	No. of cases of liquor
33	68/2022-23	03-01-2023	30
34	71/2022-23	19-01-2023	243
35	72/2022-23	19-01-2023	1,016
36	73/2022-23	31-01-2023	1,110
37	74/2022-23	31-01-2023	1,180
38	75/2022-23	31-01-2023	1,299
39	77/2022-23	06-02-2023	152
40	78/2022-23	09-02-2023	892
41	79/2022-23	09-02-2023	507
42	81/2022-23	16-02-2023	1,400
43	82/2022-23	01-03-2023	85
44	83/2022-23	03-03-2023	20
45	85/2022-23	09-03-2023	155
46	88/2022-23	14-03-2023	197
47	95/2022-23	31-03-2023	1,290
48	96/2022-23	31-03-2023	1,290
49	12/2023-24	24-05-2023	231
50	21/2023-24	02-06-2023	168
51	26/2023-24	08-06-2023	2,200
52	42/2023-24	04-08-2023	2,200
53	53/2023-24	22-08-2023	674
54	55/2023-24	26-08-2023	487
55	56/2023-24	05-09-2023	910
56	60/2023-24	18-09-2023	968
57	61/2023-24	18-09-2023	816
58	62/2023-24	18-09-2023	235
59	65/2023-24	19-09-2023	640
60	71/2023-24	25-09-2023	2,200
61	72/2023-24	25-09-2023	1,248
62	74/2023-24	27-09-2023	688
63	76/2023-24	29-09-2023	2,200
64	79/2023-24	06-10-2023	909
65	88/2023-24	29-10-2023	505
66	89/2023-24	25-10-2023	178
67	108/2023-24	27-11-2023	239

Sl. No.	Transit Permit No. issued by JEC, Ernakulam	Date	No. of cases of liquor
68	109/2023-24	27-11-2023	627
69	111/2023-24	27-11-2023	773
70	114/2023-24	04-12-2023	80
71	132/2023-24	16-01-2024	617
72	155/2023-24	14-02-2024	250
73	159/2023-24	22-02-2024	752
74	167/2023-24	06-03-2024	924
75	168/2023-24	06-03-2024	236
76	169/2023-24	06-03-2024	799
77	171/2023-24	06-03-2024	364
78	172/2023-24	06-03-2024	364
Total			43,651

Appendix - XLV
(Reference: Paragraph 3.4.10.1)

Absence of regulatory support allows tax defaulters to retain Abkari Licences

Sl. No.	Name of assessee/ licensee	TPS Division	Arrear amount (₹)	Continuous defaulter w.e.f.
1	Hotel Landmark, Kanhangad	Kasargod	3,26,88,273	2020-21
2	Kals Breweries	Irinjalakuda	7,79,20,733	10.01.2023
3	Chand V Industries, Aravusala, Kaipamangalam TIN-32081051654	-do-	2,21,92,624	2010-11 to 2023-24
4	ChandV Residency, Thrissur	Thrissur		May 2024
5	Hotel Savera Park	Thrissur		July 2024
6	Mangala Tourist Home	Thrissur		July 2024
7	Royal Residency Park Pvt. Ltd., Thiruvilvamala	Wadakkancherry		August 2024
8	Kangappadan Residency, Ramavarmapuram	-do-		September 2024
9	Mayura Inn, Mannuthy	-do-		September 2024
10	Palakkad Heritage Hotel	Palakkad	Penalty notices issued	October 2024
11	Kalyan Tourist Home	-do-		July 2024
12	Hotel Sreechakra	-do-		October 2024
13	Chithrapuri heritage Hotel	-do-		October 2024
14	Mannarkkad Wines	Ottappalam	Not yet ascertained	April 2023
15	Surya & Girirani Tourist Home	Pathanamthitta	35,00,000	10 months

Appendix - XLVI
(Reference: Paragraph 3.4.10.1)
Absence of regulatory support allows tax defaulters to retain Abkari Licences

Sl. No.	Name of licensee	Period without KGST registration	Remarks
1	CRPF Master Canteen, Pallipuram (BW1A licensee)	27.02.2019 - 08.06.2020	Registration taken on 08.06.2020
2	Varsha International, Kodakara, Thrissur (FL-3 licensee)	05.06.2024 - 25.06.2024	Registration cancelled. New registration w.e.f. 26.06.2024
3	Chand V Industries, Kaipamangalam, Thrissur	05.06.2024 - 24.07.2024	Registration cancelled on 05.06.2024. New registration w.e.f. 25.07.2024
4	Hotel Saradhy, Arattupuzha, Pathanamthitta (FL-11)	20.06.2024 - 06.08.2024	Registration cancelled on 20.06.2024. New registration w.e.f. 06.08.2024
5	Travancore Club, Thiruvalla	20.06.2024 - 31.08.2024	Registration cancelled on 20.06.2024. New registration w.e.f. 31.08.2024

Appendix - XLVII
(Ref: Paragraph 3.4.11.1)
Failure to detect unauthorised reconstitution of Board of Directors/ Partners of Company/ partnership firm holding Foreign Liquor Licence

Sl. No.	Name of the Excise Division	Name of the Hotel & FL Licence No.	Name of the Company	CIN of the Company	Name of the changed members in the Board of Directors	Date of reconstitution	Number of times reconstituted	Fee plus Fine due for each reconstitution (₹)	Amount due (₹)	
1	Kottayam	Vembanadu Tourist Home, Vaikkom FL-3 No. KT-24/2023-24/ Kottayam	Partnership	NA	<ul style="list-style-type: none"> Wilson Poulse Joyce George 	03.09.2022	1	4,00,000	4,00,000	
2	Thrissur	Central Residency Thrissur FL-3 No.TSR-142/Thrissur	Vynika Hotels Private Limited	U55209KL2019PTC059734	<ul style="list-style-type: none"> Sali Valath Sankaranarayanan 	02.12.2022	1	4,00,000	4,00,000	
3	Thrissur	Blue Serene Resorts, Thrissur FL-3 No.TSR-140/Thrissur	Karuvanthala Hotels and Resorts Private Limited	U55101KL2010PTC025320	<ul style="list-style-type: none"> Jobi Brahmakulath Thekkath Inasu 	10.08.2022	1	4,00,000	4,00,000	
4	Alappuzha	ATS Old Lake House, Alappuzha FL-3 No.43/ Alappuzha	Arakkathara Transport Services Private Limited	U60231KL1999PTC013435	<ul style="list-style-type: none"> Sreelakshmi 	14.09.2022	1	4,00,000	4,00,000	
Total							4		₹16,00,000	₹16 lakh

Appendix - XLVIII
(Reference: Paragraph 3.4.11.2)
Delay in calibrating the vessels

Sl. No.	Licensee	Total No. of tanks	No. of tanks calibration expired	Year in which calibration ended - No of tanks
1	Elite Distilleries, Mundur	18 ENA tanks	12	2022-4 2023-6 2024-2
		12 Blending tanks	2	2022-1 2024-1
2	Kaycee Distilleries, Pudukkad	6 ENA tanks	6	2018-3 2020-3
		17 Blending tanks	17	2018-5 2020-4 2021-6 2023-2
3	Polson Distilleries, Chalakkudy	10 Blending tanks	3	2024-3
4	SDF Industries, Pampady	12 ENA tanks	9	2021-7 2024-2
		11 Blending tanks	8	2021-7 2023-1
5	Seven Seas Distilleries, Mannuthy	29 ENA tanks	15	2023-15
		21 Blending tanks	13	2023-13
6	Normandy Breweries & Distilleries, Cheemeni	8 ENA tanks	6	2023-6
		13 Blending tanks	6	2023-5 2024-1

Appendix - XLIX
(Reference: Paragraph 3.4.11.3)
Non-receipt of Excise Verification Certificates

Distillery/ Warehouse	2021-22	2022-23	2023-24	Total
Amrut Distilleries	61	75	25	161
Kerala Alcoholic Products	N.A.	N.A.	N.A.	17
Empee Distilleries	291	256	294	841
Imperial Spirits Ltd.	0	0	18	18
United Breweries Kanjikode	1,372	1,534	1,243	4,149
Normandy Distilleries	268	354	446	1,068
Elite Distilleries	306	329	428	1,063
Kals Breweries	0	9	460	469
Polson Distilleries	410	270	495	1,175
SDF Distilleries	N.A.	N.A.	N.A.	1,116
Chalakudy Warehouse (to be received)	N.A.	N.A.	N.A.	33
Battathur warehouse (to be received)	N.A.	N.A.	15	15
Thiruvalla warehouse (to be received)	0	0	7	7
Pathanamthitta warehouse (to be received)	0	0	7	7
Total				10,139

Appendix - L
(Reference: Paragraph 3.4.11.4 (i))
Other Internal Control lapses

Name of licensee	2021-22		2022-23		2023-24	
	PET (in number of bottles)	Glass (in number of bottles)	PET (in number of bottles)	Glass (in number of bottles)	PET (in number of bottles)	Glass (in number of bottles)
Elite Distilleries, Mundur	1,74,21,928	0	1,75,69,800	0	1,88,01,216	5,55,300
Kaycee, Pudukkad	1,99,85,468	0	2,57,85,081	0	2,15,30,682	0
SDF, Pampady	1,75,04,702	13,687	1,66,63,779	17,073	1,59,37,920	0
Seven Seas, Mannuthy	2,86,15,284	29,42,370	3,59,36,751	45,31,620	5,41,87,161	19,84,269
Polson, Chalakkudy	2,08,83,297	0	2,30,08,893	1,03,416	2,33,71,917	82,608
Travancore Sugars & Chemicals Ltd., Thiruvalla	1,09,86,075	0	1,81,31,040	0	2,23,53,552	0
Normandy Breweries and Distilleries, Cheemeni	1,01,56,674	2,03,796	1,75,16,256	92,076	2,62,88,628	2,99,616
Amrut Distilleries, Pampanpallam	85,56,366	0	1,10,11,833	13,632	1,02,65,745	6,792
Imperial Spirits, Govindapuram	4,02,75,381	6,24,588	4,95,01,992	9,71,388	4,93,04,049	8,88,612
Kerala Alcoholic Products Ltd., Meenakshipuram	1,72,87,215	0	22,14,735	0	38,37,675	0
Total	19,16,72,390	37,84,441	21,73,40,160	57,29,205	24,58,78,545	38,17,197

Appendix - LI
(Reference: Paragraph 3.4.11.4 (ii))
Other Internal Control Lapses

Distillery/ Warehouse	No. of inspections to be conducted as per Rule 3 of Distillery and Warehouse Rules, Part II	No. of inspections by DC or higher authorities during 2021-24
Elite Distillery	6	2
Kals Brewery	6	2
Kaycee Distillery	6	2
Polson Distillery	6	2
SDF Distillery	6	2
Seven Seas Distillery	6	3
Amrut Distilleries	6	2
Imperial Distillery	6	1
Kerala Alcoholic Products	6	2
United Breweries	6	Nil
Normandy Brewery & Distillery	6	2
Travancore Sugars & Chemicals	6	4

Appendix - LII
(Reference: Paragraph 3.4.11.4 (vi))
Other Internal Control Lapses

Sl. No.	Distillery/ Warehouse	Amount (₹)	Type of demand	Date of demand	Remarks
1	Kaycee Distilleries, Pudukkad	8,38,477	Tanker accident ENA loss	01.01.2019	WPC 4822/2019
2	-do-	71,83,619	Excise duty flood stock	01.09.2019	WPC 11954/2019
3	Polson Distillery, Chalakkudy	78,831	Excess ENA wastage	05.07.2023 to 05.10.2023	Not paid
4	-do-	3,93,916	Interest of 'cost of establishment'	30.03.2024	WPC 11798/2024
5	SDF Industries, Pampady	48,00,000	Partnership reconstitution	13.09.2022	WPC 30153/2018
6	-do-	7,32,220	Tanker accident ENA loss	09.09.2021	WPC 26331/2021
7	-do-	6,000	Excess transit wastage	23.07.2019	WPC 20868/2019
8	Seven Seas Distillery, Mannuthy	1,61,730	Arrear cost of establishment	14.04.2018	WPC 14508/2018
9	-do-	30,95,820	Demand of import fee on special spirit	01.03.2012 to 02.06.2012	WPC 5438/2012, WPC 8743/2012, WPC 16343/2012
10	-do-	5,07,492	Surrender of earned leave	26.03.2019 to 10.01.2024	WPC 11073/2019
11	Amrut Distillery, Pampanpallam	35,65,587	Excess ENA transit wastage	03/2012 to 03/2024	WPC 35062/2014, 31877/2017, 18192/2020, 13107/2021, 20943/2024, 19940/2022, 7391/2016
12	Kerala Alcoholic Products Ltd., Meenakshipuram	17,04,710	Import fee special spirit	29.09.2011	WPC
13	-do-	12,00,000	Unauthorised reconstitution	19.01.2024	Appeal against judgement under process
14	Empee Distillery, Kanjikode	3,16,000	ENA excess wastage	20.02.2015	WPC 6303/2015
15	-do-	1,36,434	ENA excess wastage	12.02.2016	WPC 6860/2016
16	-do-	1,50,702	ENA excess wastage	23.04.2018	WPC 14670/2018
17	-do-	64,408	ENA excess wastage	05.09.2022	
18	Imperial Spirits Ltd., Govindapuram	39,390	Import fee special spirit	17.09.2012	WPC 22709/2012

Sl. No.	Distillery/ Warehouse	Amount (₹)	Type of demand	Date of demand	Remarks
19	-do-	6,00,000	Unauthorised reconstitution	13.03.2024	WPC 3377/2024
20	-do-	3,00,000	Unauthorised reconstitution	18.01.2024	WPC 10622/2024
21	United Brewery, Kanjikode	36,00,000	Unauthorised reconstitution	07.10.2023	WPC
22	Normandy Distillery, Cheemeni	2,08,260	Excise duty for destruction of dead stock		WPC 15517/2017
23	-do-	8,11,613	Surrender of earned leave		WPC 159/2020
24	-do-	50,022	Cost of establishment		WPC 20/2022
Total		3,05,45,231			

Appendix - LIII
(Ref: Paragraph 4.4)
Short levy of Stamp Duty and Registration fees due to non-consideration of fair value of the land conveyed

Sl. No.	Name of the SRO/ Sale deed Number	Survey/ Re-survey number of the land conveyed	Classification of land by its usage	Extent of land conveyed (in Ares)	Fair value applicable (₹)	Value to be adopted (5x6) (₹)	Value declared in the document (₹)	Under valuation (7-8) (₹)	Short levy of SD plus RF @ (8+2) per cent (₹)
1	2	3	4	5	6	7	8	9	10
1	Melattur, Malappuram 2236/2022, 2235/2022	Resurvey No.257/5-1, 257/6, 257/12 in Resurvey block No 145 of Pandikkad village in Ernad <i>Taluk</i>	Commercially Important plot	5.40 6.38 1.17	8,80,000 8,80,000 2,86,000	1,07,01,000	37,05,000	69,96,000	6,99,600
2	Puthencruz, Ernakulam 7703/1/2022	Resurvey No. 171/1/2 in Resurvey block No. 46 of Mazhuvannoor village in Kunnathunadu <i>Taluk</i>	Garden land with road access	10.53	3,30,000	34,74,900	14,00,000	20,74,900	2,07,490
3	Puthencruz, Ernakulam 6955/1/2022	Resurvey No. 68/10/2 in Resurvey block No. 35 of Kunnathunadu village in Kunnathunadu <i>Taluk</i>	Residential plot with <i>panchayath</i> road access	14.03	4,40,000	61,73,200	40,13,000	21,60,200	2,16,020
4	Puthencruz, Ernakulam 6983/1/2022	Resurvey No. 240/8 in Resurvey block No. 33 of Mazhuvannoor village in Kunnathunadu <i>Taluk</i>	Residential plot with private road access	5.73	3,30,000	18,90,900	9,95,000	8,95,900	89,590
5	Irikkur, Kannur 674/1/2018	Survey No. 108/1 in Muttannur <i>desam</i> of Koodali village in Thalassery <i>Taluk</i>	Garden land without road access	288.54	39,600	1,14,26,184	43,50,000	70,76,184	7,07,618
Total									19,20,318

Source: Departmental records.

Appendix - LIV
(Ref: Paragraph 4.5)

Short levy of Stamp Duty and Registration Fees due to non-consideration of fair value of the mother survey number

Sl. No.	Name of the SRO/ Sale deed Number	Survey/ Re-survey number of the land conveyed	Classification of land by its usage	Extent of land conveyed (in Ares)	Fair value applicable as per mother survey (₹)	Value to be adopted (5x6) (₹)	Value declared in the document (₹)	Under valuation (7-8) (₹)	Short levy of SD plus RF @ (8+2) per cent (₹)
1	2	3	4	5	6	7	8	9	10
1	Thiruvananthapuram Thiruvananthapuram District 481/2020	Survey No. 641 in Kottakkakam <i>desam</i> of Vanchiyoor village in Thiruvananthapuram <i>Taluk</i>	Residential plot with Corporation Road access	8.43	27,22,500	2,29,50,675	1,91,30,000	38,20,675	3,82,068
Total									3,82,068

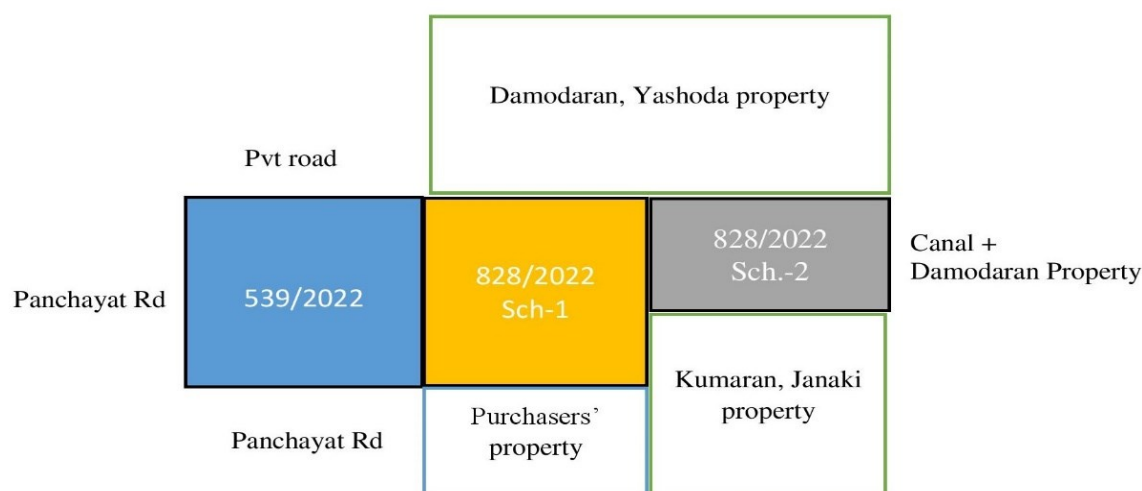
Source: Departmental records.

Appendix - LV
(Ref: Paragraph 4.9)
Splitting of land to evade Stamp Duty and Registration Fees

Particulars	Sale Deed No. 539/2022				Sale Deed No. 828/2022			
Date of Execution	16.03.2022				26.04.2022			
Date of Registration	23.03.2022				28.04.2022			
Vendors/ Executants	Purushottaman				Purushottaman			
Extent (in Ares)	60.70 Ares in Sy. No. 26/PT323				121.41 Ares (Sch.-1) in Sy. No. 26/PT323 + 10.32 Ares (Sch.-2) in Sy. No. 90/1PT6			
Boundaries declared by Executant	East	North	West	South	East	North	West	South
	Balance property of Vendor	Private Road	Panchayat Road	Panchayat Road	Sch. 2 property + properties of Kumaran, Janaki	Properties of Yashoda, Damodaran	Property of Purchaser	Property of Purchaser
Classification adopted by Executant	Residential plot with Corp./Muni./Panch. Road access				Garden Land without road access (Sch.-1), Wet Land (Sch.-2)			
Fair value adopted	₹36,064 per Are				₹7,331 per Are (Sch.-1), ₹13,860 per Are (Sch.-2)			
Value declared by Executant	₹22,50,000				₹24,00,000 (land – ₹10,50,000 + building – ₹13,50,000)			

Source : Departmental records.

Layout of properties, based on the declared boundaries



Appendix - LVI
(Ref: Paragraph 5.1.1)
Calculation of short payment for an extent of 2,45,523 Are (2,455.23 Ha)

From	To	Area (Hectare)	Rate of licence fee levied from 01.04.2012	Rate to be applied	Licence fee paid (₹)	Licence Fee payable (₹)	Short payment (₹)	Interest (@ 12 per cent per annum)	Total Short payment (₹)
01-04-2012	31-03-2013	2,455.23	₹1 per Are ¹⁴⁸	₹2 per Are	2,45,523	4,91,046	2,45,523	3,24,090	5,69,613
01-04-2013	31-03-2014	2,455.23	₹1 per Are	₹2 per Are	2,45,523	4,91,046	2,45,523	2,94,628	5,40,151
01-04-2014	29-09-2014	2,455.23	₹1 per Are	₹2 per Are	1,22,762	2,45,523	1,22,761	1,32,582	2,55,343
30-09-2014	31-03-2015	2,455.23	₹1 per Are	₹5 per Are	1,22,762	6,13,808	4,91,046	5,30,330	10,21,376
01-04-2015	31-03-2016	2,455.23	₹1 per Are	₹5 per Are	2,45,523	12,27,615	9,82,092	9,42,808	19,24,900
01-04-2016	31-03-2017	2,455.23	₹1 per Are	₹5 per Are	2,45,523	12,27,615	9,82,092	8,24,957	18,07,049
01-04-2017	31-03-2018	2,455.23	₹1 per Are	₹5 per Are	2,45,523	12,27,615	9,82,092	7,07,106	16,89,198
01-04-2018	31-03-2019	2,455.23	₹1 per Are	₹5 per Are	2,45,523	12,27,615	9,82,092	5,89,255	15,71,347
01-04-2019	31-03-2020	2,455.23	₹1 per Are	₹5 per Are	2,45,523	12,27,615	9,82,092	4,71,404	14,53,496
01-04-2020	31-03-2021	2,455.23	₹1 per Are	₹5 per Are	2,45,523	12,27,615	9,82,092	3,53,553	13,35,645
01-04-2021	31-03-2022	2,455.23	₹1 per Are	₹5 per Are	2,45,523	12,27,615	9,82,092	2,35,702	12,17,794
01-04-2022	31-03-2023	2,455.23	₹1 per Are	₹8 per Are	2,45,523	19,64,184	17,18,661	2,06,239	19,24,900
01-04-2023	31-03-2024	2,455.23	₹1 per Are	₹8 per Are	2,45,523	19,64,184	17,18,661	0	17,18,661
Total							1,14,16,819	56,12,654	1,70,29,473

¹⁴⁸ One Hectare is equal to 100 Ares.