

**Report of the
Comptroller and Auditor General of India
on
Revenue Sector
for the year ended 31 March 2022**



SUPREME AUDIT INSTITUTION OF INDIA
लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest

Government of Assam
(Report No. 3 of 2024)

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PREFACE

This Report for the years ended 31 March 2021 and 31 March 2022 has been prepared for submission to the Governor of Assam under Article 151 of the Constitution of India.

The Report contains significant results of the performance audit and compliance audit of the Departments of the Government of Assam under Revenue Sector including Departments of Finance (Taxation), Transport, Environment and Forests, Revenue and Disaster Management and Mines and Minerals.

The instances mentioned in this Report are those, which came to notice in the course of test audit for the periods 2020-21 and 2021-22 as well as those which came to notice in earlier years, but could not be reported in the previous Audit Reports, instances relating to the period subsequent to 2021-22 have also been included, wherever necessary.

The Audit has been conducted in conformity with the Auditing Standards issued by the Comptroller and Auditor General of India.

OVERVIEW

Overview

This Report contains twelve paragraphs including one Subject Specific Compliance Audit on “Department’s oversight on GST payments and Returns filing” and one Performance Audit on “Implementation of Assam Minor Mineral Concession Rules, 2013”. Some of the major findings are mentioned below:

I. GENERAL

- Total Receipts of the State for the year 2020-21 and 2021-22 were ₹ 64,902.19 crore and ₹ 79,815.19 crore respectively. Of this, 31 *per cent* and 29 *per cent* of the total revenue were raised by the State Government through tax revenue and non-tax revenue during 2020-21 and 2021-22 respectively. The balance of total revenue was received from the Government of India in the form of State’s share of net proceeds of divisible Union taxes and Grants-in-Aid.

(Paragraph 1.1)

- Arrears in assessments in respect of the Professions, Trades, Callings and Employments Taxation Act and Electricity duty Act increased over the previous year and 18,558 cases and 1,639 cases respectively are pending for assessment at the end of 31 March 2022.

(Paragraph 1.3)

- At the end of June 2022, 6,460 audit observations pertaining to 1,273 Inspection Reports involving ₹ 2,301.49 crore could not be settled due to non-receipt of replies/ proper replies from the Departments concerned.

(Paragraph 1.6)

II. FINANCE (TAXATION) DEPARTMENT

Subject Specific Compliance Audit on “Department’s oversight on GST payments and Returns filing”.

- The Department lacked an effective risk based standardised system of returns’ scrutiny to facilitate proper officers in selecting high risk taxpayers for scrutiny.

(Paragraph 2.4.6.1)

- No action was taken by the proper officer in respect of non-filer/ late filer of returns.

(Paragraph 2.4.6.3)

- Audit notice deviation from the provision of AGST Act in 124 cases involving a short levy of taxes of ₹ 82.88 crore. Department has intimated that action has been initiated against 105 cases involving tax of ₹ 67.27 crore.

(Paragraph 2.4.7.2)

- 25 taxpayers did not pay interest of ₹ 75 lakh for delayed payment of tax.

(Paragraph 2.4.8.1(a) (i))

- There was mismatch of Input Tax Credit of ₹ 27.01 crore in respect of 37 taxpayers.

(Paragraph 2.4.8.1(b) (i))

- There was mismatch of availment of ISD credit of ₹ 34 lakh by three recipients.

(Paragraph 2.4.8.1(b) (ii))

Compliance Audit Paragraphs

- The Assessing Officer failed to detect wrong declaration of opening stock as well as short declaration of stock received from branch offices which resulted in understatement of stock by the dealer involving tax of ₹ 22.81 lakh. Besides, interest of ₹ 27.89 lakh and penalty not exceeding ₹ 45.62 lakh was also payable.

(Paragraph 2.5)

- The Assessing Officer did not verify utilisation of Form 'C'/delivery notes against goods purchased from outside the State which resulted in concealment of purchase turnover valuing ₹ 1.40 crore involving tax of ₹ 20.26 lakh. Besides, interest of ₹ 19.61 lakh and penalty not exceeding ₹ 40.52 lakh was also payable.

(Paragraph 2.6.1)

- The Assessing Officer (AO) did not take cognisance of utilisation details of delivery notes against goods purchased from outside the State of Assam during best judgement assessment, which led to escape of inter-state purchase turnover to the tune of ₹ 2.68 crore from assessment, thereby causing short levy tax of ₹ 38.80 lakh. Besides, interest of ₹ 48.31 lakh and penalty not exceeding ₹ 77.61 lakh was also payable.

(Paragraph 2.6.2)

- The Assessing Officer failed to levy interest of ₹ 22.43 lakh for deferment of advance tax under Section 35 H of the Assam Agricultural Income Tax Act, 1939 while completing re-assessment of the assessee's accounts.

(Paragraph 2.7)

III. TRANSPORT DEPARTMENT

- Five District Transport Officers did not take timely action to realise Motor Vehicle (MV) tax from owners of 26,214 Transport Vehicles resulted in outstanding of Motor Vehicle Tax of ₹ 8.61 crore besides fine of ₹ 2.85 crore.

(Paragraph 3.3)

- Five District Transport Officers failed to levy fitness fee of ₹ 78.18 lakh and penalty of ₹ 12.51 crore on 12,040 transport (commercial) vehicles despite availability of information about the defaulters in 'VAHAN' database.

(Paragraph 3.4)

- Eight District Transport Officers did not realise one Time Tax (OTT) from owners of 2,231 personalised (non-Transport) four wheeler vehicles, which led to non-realisation of OTT of ₹ 6.36 crore besides fine of ₹ 0.77 crore.

(Paragraph 3.5)

- District Transport Officer, Kamrup (Metro) failed to realise permit fee of ₹ 51.92 lakh from 1,985 transport vehicles which were plying without valid permits.

(Paragraph 3.6)

- Composite and authorisation fees amounting to ₹ 21.41 lakh was not realised from 669 tourist motor cab plying on roads without renewal of authorisation of tourist permit.

(Paragraph 3.7)

IV. ENVIRONMENT AND FOREST DEPARTMENT

Performance Audit on “Implementation of Assam Minor Mineral Concession Rules, 2013”

- In absence of provisions under the AMMC Rules, 2013 for identification of areas bearing minor minerals, the respective forest divisions prepared preliminary information before initiating bidding process for extraction of minor minerals from a particular area without any scientific assessment.

(Paragraph 4.3.10.1)

- In 2021, against 312 declared MCAs (excluding MCAs under Sixth Scheduled areas), only 128 MCAs were settled with bidders, settlement of 140 MCAs are in progress and remaining 44 MCAs remained idle due to Court cases.

(Paragraph 4.3.10.2)

- The Environment and Forests (E&F) Department, Assam did not take steps to incorporate the recommendations of the Hon’ble Supreme Court (in 2012) and Committee (2011) constituted by the GoI in AMMC Rules, 2013 even though a considerable time has been lapsed since recommendation made.

(Paragraph 4.3.10.5)

- During 2014-21, 13 MCAs under two forest divisions were settled through mining permits (period not exceeding two years) for consecutive two to three times instead of Mining Contract or Lease for a period of five years or more, which is eco-friendly, scientific and sustainable mining practices as recommended by the Hon’ble Supreme Court.

(Paragraph 4.3.11.1)

- NIT in respect of three MCAs were invited stating reserve price below the price calculated by the divisions based on past trends, which had impact on final bidding price and two MCAs were settled with the lowest tenderer instead of highest tenderer. This resulted in minimum loss of Government revenue of ₹ 42.56 lakh.

(Paragraph 4.3.11.5 & 4.3.11.6)

- During e-tendering, the reserve prices were not fixed as per provisions made under the AMMC Rules, 2013 which affected the floor price of e-tenders of respective MCA and resulted in minimum loss of ₹8.89 crore.

(Paragraph 4.3.11.9)

- Deficit in compliance of parameters suggested by the Indian Bureau of Mines (IBM) while preparing the Mining Plan affected the allocation of extractable minor minerals vis-à-vis revenue, scientific mining of minor minerals, restoration and reclamation, etc.

(Paragraph 4.3.12.1)

- 60 mining contract agreements under eight forest divisions were not registered, which not only made those contracts legally unenforceable in case of any default but also led to loss of Government revenue in the form of Stamp Duty and Registration fee.

(Paragraph 4.3.13.4)

- There was an overall short collection of ₹15.38 crore towards MMDRR fund.

(Paragraph 4.3.14.2)

- There is mismatch between fund collected and fund accounted for under DMFT.

(Paragraph 4.3.14.4)

V. REVENUE & DISASTER MANAGEMENT DEPARTMENT

- Sub-Registrars of Kamrup (Sadar) and Rangia registered 18 deeds of sale considering zonal value of agricultural class of land instead of zonal value of non-agricultural (Industrial) class of land. This resulted in under valuation of land and consequent short levy of stamp duty and registration fee of ₹ 66.58 lakh.

(Paragraph 5.3)

- Sub-Registrars considered lower value of land instead of value of land fixed by the Government during registration of 24 deeds of sale. This resulted in short levy of stamp duty, registration fee and surcharge of ₹ 45.50 lakh.

(Paragraph 5.4)

CHAPTER-I

GENERAL

CHAPTER - I GENERAL

1.1 Trend of Revenue Receipts

1.1.1 The tax and non-tax revenue raised by Government of Assam (GoA) during the years 2020-21 and 2021-22, State's share of net proceeds of divisible Union taxes and duties assigned to the State, Grants-in-Aid received from Government of India (GoI) during the years and the corresponding figures for the preceding years from 2017-18 onwards are given in **Table 1.1.1**.

Table 1.1.1: Trend of Revenue Receipts

(₹ in crore)						
Sl. No.	Particulars	2017-18	2018-19	2019-20	2020-21	2021-22
1.	Revenue raised by the State Government					
	Tax revenue	13,215.52	15,924.85	16,528.69	17,133.61	19,533.10
	Non-tax revenue	4,071.97	8,221.29	5,539.34	2,899.61	3,579.75
	Total	17,287.49	24,146.14	22,068.03	20,033.22	23,112.85
	Percentage of increase/decrease over previous year	5.20	39.67	-8.61	-9.22	15.37
2.	Receipts from Government of India					
	Share of net proceeds of divisible Union taxes and duties	22,301.54	25,215.85	21,721.44	18,629.32	28,150.55
	Grants-in-Aid	14,541.91	14,117.17	20,705.61	26,239.65	28,551.79
	Total	36,843.45	39,333.02	42,427.05	44,868.97	56,702.34
3.	Total receipts of the State Government (1 and 2)	54,130.94	63,479.16	64,495.08	64,902.19	79,815.19
4.	Percentage of 1 to 3	32	38	34	31	29

Source: Finance Accounts of Government of Assam.

Table 1.1.1 indicates that during the years 2020-21 and 2021-22, the revenue raised by the State Government was ₹ 20,033.22 crore and ₹ 23,112.85 crore respectively. During 2020-21 and 2021-22, the State's own revenue (tax revenue and non-tax revenue) constituted 31 *per cent* and 29 *per cent* of total revenue receipts respectively and the remaining 69 *per cent* and 71 *per cent* came from the share of net proceeds of divisible Union taxes and duties and Grants-in-Aid respectively.

During 2020-21, revenue receipts of the State grew by ₹ 407.11 crore (0.63 *per cent*) over the previous year. However, tax revenue increased by ₹ 604.92 crore (3.66 *per cent*) and non-tax revenue decreased by ₹ 2,639.73 crore (47.65 *per cent*) over the previous year. While Grants-in-Aid from GoI increased by ₹ 5,534.04 crore (26.73 *per cent*), the share of net proceeds of divisible Union taxes and duties decreased by ₹ 3,092.12 (14.24 *per cent*) over the previous year.

Similarly, during 2021-22, revenue receipts of the State grew significantly by ₹ 14,913 crore (22.98 *per cent*) over the previous year. Tax revenue increased by ₹ 2,399.49 crore (14 *per cent*) and non-tax revenue increased by ₹ 680.14 crore (23.46 *per cent*) over the previous year. Likewise, Grants-in-Aid and share of net proceeds of divisible Union taxes and duties from GoI also increased by

₹ 2,312.14 crore (8.81 *per cent*) and ₹ 9,521.23 crore (51.11 *per cent*) respectively over the previous year.

1.1.2 Tax Revenue

Details of tax revenue raised during the period 2017-18 to 2021-22 are given in **Table 1.1.2**.

Table 1.1.2: Details of Tax Revenue raised

Sl. No.	Head of revenue	2017-18	2018-19	2019-20	2020-21		2021-22		(₹ in crore) Percentage of increase (+)/ decrease (-) over previous year actuals	
		Actuals	Actuals	Actuals	BEs	Actuals	BEs	Actuals	2020-21	2021-22
1.	State Goods and Services Tax	4,077.67	8,393.04	8,755.30	13,935.11	8,549.02	11,179.75	10,579.56	(-) 2	24
2	Taxes on Sales, Trade <i>etc.</i>	6,373.00	4,698.74	4,480.96	5,340.73	5,070.97	5,721.73	4,866.68	13	(-) 4
3	State Excise	1,095.16	1,399.84	1,650.03	1,750.00	2,039.94	2,106.92	1,939.07	24	(-) 5
4	Stamps and Registration Fees	239.17	240.72	292.65	400.18	280.75	373.68	439.46	(-) 4	57
5	Taxes and Duties on Electricity	60.19	72.75	194.56	166.23	197.59	320.38	337.91	2	71
6	Taxes on Vehicles	646.96	765.01	815.82	1,077.97	723.98	1,041.72	978.21	(-) 11	35
7	Taxes on Goods and Passengers	262.64	-3.62	47.47	1.14	3.64	60.62	2.30	(-) 92	(-) 37
8	Other Taxes on Income and Expenditure	193.38	186.35	189.92	246.20	188.79	242.51	206.80	(-) 1	10
9	Other Taxes and Duties on Commodities and Services	34.44	0.95	0.95	1.26	0.12	1.23	(-) 1.29	(-) 87	(-) 1175
10	Land Revenue	219.39	163.22	94.16	276.19	116.81	120.24	185.02	24	58
11	Taxes on Agricultural Income	13.52	7.85	6.87	14.73	(-) 38.00	8.78	(-) 0.62	(-) 653	98
Total		13,215.52	15,924.85	16,528.69	23,209.74	17,133.61	19,092.62	19,533.10	4	14

Source: Annual Financial Statement and Finance Accounts of Government of Assam.

The increase of ₹ 604.92 crore (3.66 *per cent*) in tax revenue in 2020-21 as compared to the previous year, was mainly on account of increase in taxes on Sales, Trade, *etc.* by ₹ 590.01 crore and increase in State Excise Duty by ₹ 389.91 crore which was, however, offset by decrease in State Goods and Services Tax (SGST) by ₹ 206.28 crore.

Similarly, the increase of ₹ 2,399.49 crore (14 *per cent*) in tax revenue in 2021-22 over the previous year, was mainly on account of increase in State Goods and Services Tax by ₹ 2,030.54 crore, Stamps and Registration fees by ₹ 158.71 crore, Taxes and Duties on Electricity by ₹ 140.32 crore and Taxes on Vehicles by ₹ 254.23 crore.

The reasons for major variations in respect of tax revenue during 2020-21 over 2019-20 and 2021-22 over 2020-21 as reported by the concerned department(s) were as follows:

Excise Department: Revenue increased in 2020-21 mainly due to increase in collection of taxes under Foreign Liquors and Spirits and other miscellaneous receipts. However, revenue decreased marginally in 2021-22 mainly due to decrease in collection of taxes under Foreign Liquors and Spirits and other miscellaneous receipts.

State Goods and Services Tax (SGST): Revenue decreased in 2020-21 mainly due to decrease in collection of taxes and Input Tax Credit cross utilisation of SGST and IGST. However, revenue increased in 2021-22, mainly due to increase in Input Tax Credit cross utilisation of SGST and IGST, apportionment of IGST component to SGST and collection of revenue under tax, interest and penalty, *etc.*

Taxes on Sales, Trade *etc.* Revenue increased in 2020-21 mainly due to increase in collection of Value Added Tax Receipts under Central Sales Tax Act and Miscellaneous Other Receipts. However, revenue decreased in 2021-22, mainly due to decrease in collection of VAT and CST.

Stamps and Registration Fees: Revenue increased in 2021-22 mainly due to increase in receipts under sale of Judicial and non-Judicial stamps, fees for registering documents and other miscellaneous receipts.

Taxes on Vehicles: Revenue increased in 2021-22 mainly due to increase of receipts under the Indian Motor Vehicles Act and other miscellaneous receipts.

Land Revenue: Revenue increased in 2020-21 and 2021-22 mainly due to increase in collection of taxes under Land Revenue, cesses on land and miscellaneous other receipts.

Other Departments had not intimated (January 2023) the reasons for increase/decrease of their revenue during 2020-22 despite requests.

1.1.2.1 Implementation of Goods and Services Tax

Goods and Services Tax (GST) was implemented with effect from 01 July 2017 on supply of goods or services or both. GST is concurrently administered by the Union (CGST) and the States (SGST) on supply within the State while Integrated Goods and Services Tax (IGST) is levied on inter-state supply of goods or services or both.

The Central Goods and Services Tax Act, 2017, the Assam State Goods and Services Tax Act, 2017 and the Integrated Goods and Services Tax Act, 2017 and allied Rules of all the three Acts are applicable in the State of Assam.

Goods and Services Tax Network (GSTN), a non-government company set up by Government of India provides both front-end and back-end services to the State as Assam is a Model-II¹ State. Front-end services include approval of registration, taxpayer details viewer, refund processing, MIS reports, *etc.*

Implementation of GST necessitated smooth transitional provisions to enable migration of all existing businesses to the new regime. The transitional provisions have been specifically incorporated in all the three GST Acts/Rules.

1.1.2.2 Registration under GST

As per the GST Act, every taxpayer with a turnover of above ₹ 40 lakh (enhanced to ₹ 40 lakh with effect from 01 April 2019 in respect of dealers dealing with sale of goods

¹ The states under Model-II depend on GSTN to manage **back-end services** such as tax settlement, assessment, refund processing, *etc.*

only) has to be registered under GST. During the transition period, the Department had to deal with migration of existing dealers as well as approval of new registrations. The due date for migration of existing dealers was February 2019.

Category-wise registrations under GST have been given in **Table 1.1.3** (as on March 2021 and March 2022):

Table 1.1.3: Registered taxpayers under GST

Types of Taxpayers	Number of dealers	Percentage of total	Number of dealers	Percentage of total
	Position as on March 2021		Position as on March 2022	
Normal Taxpayers	1,57,535	79.82	1,76,504	81.43
Composition Taxpayers	36,485	18.49	36,643	16.90
Tax Deductors at source	3,105	1.57	3,281	1.51
Tax Collectors at source	178	0.09	257	0.12
Input Service Distributors	52	0.02	59	0.03
Others (Casual, NRTP, OIDAR, etc.)	14	0.01	21	0.01
Total Registrants	1,97,369	100	2,16,765	100

The registrations under GST in Assam increased to 2.16 lakh in March 2022 from 1.97 lakh in March 2021. Of the total taxpayers, normal taxpayers accounted for 79.82 per cent and 81.43 per cent in March 2021 and March 2022 respectively.

1.1.2.3 Divisions of Dealers between Central and State Government

As per the recommendations² of GST Council, administrative control of over 90 per cent of the dealers with turnover less than ₹ 1.50 crore shall vest with the State tax administration and 10 per cent with the Central tax administration. In respect of dealers with turnover of ₹ 1.50 crore and above, the administrative control shall be divided in the ratio of 50 per cent each for the Central and State tax administration. The division of tax payers as notified in Assam up to March 2022 is shown in **Table 1.1.4**.

Table 1.1.4: Division of dealer between Centre and State Government

Jurisdiction	Number of dealers		Total
	Turnover above ₹ 1.5 crore	Turnover below ₹ 1.5 crore	
Centre	15,735	93,295	1,09,030
State	8,261	68,956	77,217
Total	23,996	1,62,251	1,86,247

As per Assam Goods and Services Tax Rules³, 2017 (AGST Rules, 2017), regular taxpayers were required to file monthly returns⁴ in GSTR-1, GSTR-2 and GSTR-3, whereas composition taxpayers were required to file quarterly returns in GSTR-4. However, the provisions of the rules could not be implemented due to issues relating to information technology infrastructure. Accordingly, filing of GSTR-2 and GSTR-3 returns was postponed and regular taxpayers were required to file GSTR-1 and GSTR-3B and composition dealers were to file GSTR-4 quarterly.

² Circular dated 20 September 2017.

³ Rule 59, 60 and 61.

⁴ GSTR-1: containing outward supply, GSTR 2: Auto populated from GSTR-1 showing inward supply of the dealer and GSTR-3: Summarised details of outward and inward supplies of a dealer during the month along with amount of GST liability.

The trends of filing of GSTR-1 and GSTR-3B returns for the period 2020-21 (position as on April 2021) and 2021-22 (position as on April 2022) in Assam have been depicted in **Table 1.1.5**.

Table 1.1.5: Filing pattern of GSTR-1 and GSTR-3B

Month	2020-21		2021-22	
	GSTR-1	GSTR-3B	GSTR-1	GSTR-3B
April	48,148	1,24,711	92,980	1,00,580
May	48,243	1,24,447	92,658	1,00,375
June	1,06,222	1,25,161	1,31,989	1,43,515
July	48,737	1,26,989	94,700	1,02,249
August	48,947	1,28,166	97,120	1,05,225
September	1,06,116	1,27,874	1,31,404	1,51,312
October	48,847	1,28,746	94,880	1,02,979
November	49,153	1,29,295	95,626	1,03,869
December	1,04,364	1,29,385	1,36,848	1,50,321
January	66,754	73,475	91,053	99,025
February	61,472	66,065	85,241	92,870
March	1,31,373	1,43,658	92,284	86,907

1.1.2.4 Compensation under SGST

As per the Goods and Services Tax (Compensation to States) Act, 2017, States were to be compensated for the shortfall in revenue arising on account of implementation of GST considering an annual growth of 14 *per cent* from the base year 2015-16, for a period of five years ending 31 March 2022. In accordance with Section 6 of the GST (Compensation to States) Act, 2017, the protected revenue of the State for the year 2021-22 was fixed at ₹ 13,138.01 crore by taking into consideration the revenue collection of 2015-16 (₹ 5,985.50 crore) as the base year. Since the SGST receipts in 2021-22 fell short of the protected revenue, the State Government received a compensation of ₹ 2,788.14 crore during the year, on account of loss of revenue arising out of implementation of GST. Out of the compensation of ₹ 2,788.14 crore received during the year, an amount of ₹ 1,773.87 crore was received by the State Government as Back-to-Back loans in lieu of GST compensation shortfall, due to inadequate balance in GST Compensation Fund, under debt receipts of the State. The debt servicing of this loan is to be done by GoI from the collection of cess in GST Compensation Fund, and hence the repayment obligation will not be met from any other resources of the State.

1.1.3: Non-Tax Revenue

Details of non-tax revenue raised during the period 2017-18 to 2021-22 are given in **Table 1.1.6**.

Table 1.1.6:-Details of Non-Tax Revenue raised

Sl. No.	Head of revenue	(₹ in crore)								
		2017-18	2018-19	2019-20	2020-21		2021-22		Percentage of increase (+)/decrease (-) over previous year Actuals	
		Actuals	Actuals	Actuals	BEs	Actuals	BEs	Actuals		
1.	Petroleum	2,533.20	5,642.66	3,805.34	3,198.90	1,468.55	3,872.51	2,505.30	(-) 61	71
2	Interest Receipts	305.39	588.09	666.86	950.94	235.87	851.52	120.86	(-) 65	(-) 49
3	Dairy Development	0.18	0.24	0.08	0.30	0.29	0.10	0.08	263	(-) 72
4	Forestry and Wild Life	250.74	364.27	416.06	465.13	352.89	531.26	393.14	(-) 15	11
5	Non-ferrous Mining and Metallurgical industries	6.13	6.51	7.49	14.17	6.06	9.57	8.55	(-) 19	41

Sl. No.	Head of revenue	2017-18	2018-19	2019-20	2020-21		2021-22		Percentage of increase (+)/decrease (-) over previous year Actuals	
		Actuals	Actuals	Actuals	BEs	Actuals	BEs	Actuals	2020-21	2021-22
6	Miscellaneous General Services	24.91	677.76	-0.18	866.27	10.64	1.07	3.35	(-) 6011	(-) 69
7	Medium Irrigation	0.88	1.00	0.67	1.28	0.55	0.86	2.25	(-) 18	309
8	Medical and Public Health	22.68	17.22	21.37	21.99	10.78	27.29	14.15	(-) 50	31
9	Co-operation	0.56	1.77	2.09	2.26	0.70	2.67	0.58	(-) 67	(-) 17
10	Public Works	3.67	2.64	1.70	3.38	1.34	2.17	2.59	(-) 21	93
11	Police	51.10	68.86	85.42	137.93	78.01	109.07	90.77	(-) 9	16
12	Other Administrative Services	75.74	211.90	103.17	320.57	95.72	141.37	113.84	(-) 7	19
13	Coal and Lignite	47.60	50.36	38.85	69.87	16.04	49.61	4.58	(-) 59	(-) 71
14	Roads and Bridges	27.42	41.21	39.59	52.62	19.96	50.55	17.68	(-) 50	(-) 11
15	Others ⁵	721.77	546.80	350.83	1,198.21	602.21	447.94	302.03	72	(-) 50
Total		4,071.97	8,221.29	5,539.34	7,303.80	2,899.61	6,097.56	3,579.75	(-) 48	23

Source: Annual Financial Statement and Finance Accounts.

The decrease of ₹ 2,639.73 crore (48 per cent) in non-tax revenue in 2020-21 as compared to the previous year was mainly on account of decrease in revenue under the head 'Petroleum' by ₹ 2,336.79 crore and interest receipts by ₹ 430.99 crore which was, however, offset by increase of ₹ 251.38 crore under 'Others'.

The increase of ₹ 680.14 crore (23 per cent) in non-tax revenue in 2021-22 over the previous year was mainly due to increase of revenue of ₹ 1,036.75 crore under the head 'Petroleum' which was, however, offset by decrease of ₹ 115.01 crore and ₹ 300.18 crore under 'Interest Receipts' and 'Others' respectively.

The reasons for major variations in respect of non-tax revenue during 2020-21 over 2019-20 and 2021-22 over 2020-21 as reported by the concerned department(s) were as follows:

Interest Receipts: This decreased mainly due to decrease in interest realised on Investment of Cash Balances, interest receipts from Public Sector and Other Undertakings and interest collection on other miscellaneous subjects.

Petroleum: This decreased in 2020-21 mainly due to decline in collection under royalties. However, it increased in 2021-22 due to higher collection of royalties.

Forestry and Wild Life: This decreased in 2020-21 mainly due to decline in collection of revenue under (i) Sale of Timber and Other Forest Produce, (ii) Receipts from Social and Farm Forestries, (iii) Receipts from Environmental Forestry and (iv) Other Miscellaneous receipts, etc. However, increase in 2021-22 was due to increase in collection of other miscellaneous receipts.

Other Departments had not intimated the reasons for increase/decrease of their revenue in 2020-21 and 2021-22 despite requests.

1.2 Analysis of arrears of revenue

The arrears of revenue as on 31 March 2022 in respect of the Finance (Taxation), Excise, Mines and Minerals and Transport Departments amounted to ₹ 4,568.38 crore,

⁵ Others include 27 major head of accounts.

of which ₹ 3,295.26 crore was outstanding for more than five years, as detailed in Table 1.2.

Table 1.2: Arrears of revenue

(₹ in crore)

Sl. No.	Heads of Revenue	Name of Department	Amount outstanding as on 31 March 2022		Replies of the Departments								
			Total amount	For more than five years									
1	0022-Taxes on Agricultural Income	Finance (Taxation)	70.00	49.33	Following are the reasons for arrears: i. Some amounts become arrears when the amounts are not paid by dealers within due date. The Assessing Officers (AOs) issue notices to the defaulters for payment of arrears and tries their best to realise the amount. Such arrears are paid by the concerned dealers with interest. Current arrears are also included in the above amount. ii. For the amount which cannot be realised by the assessing officers despite all efforts, arrear certificates are issued by the AOs to the Bakijai Officers for realisation of the amount and these amounts remain as arrear with the Superintendent of Taxes (Recovery) till recovery of the said arrear amount. iii. Cases involving arrears of revenue pending in High Court/Supreme Court/Board of Revenue and with Appellate/Revision Authority is given below: <table><tr><td>Under H/C,S/C and ABR</td><td>2,970.74</td></tr><tr><td>Under Revision</td><td>254.66</td></tr><tr><td>Under Appeal</td><td>33.58</td></tr><tr><td>Total</td><td>3,258.98</td></tr></table> iv. Un-traceability of dealers at the time of realisation of dues, etc.	Under H/C,S/C and ABR	2,970.74	Under Revision	254.66	Under Appeal	33.58	Total	3,258.98
Under H/C,S/C and ABR	2,970.74												
Under Revision	254.66												
Under Appeal	33.58												
Total	3,258.98												
2	0028-Other Taxes On Income and Expenditure		2.62	1.58									
3	0029-Land Revenue		2,846.85	2,138.43									
4	0040-Tax on Sales, Trade, etc.	1,364.69	853.26										
5	0042-Taxes on Goods and Passengers	79.51	52.80										
6	0043-Taxes and Duties on Electricity	30.30	28.09										
7	0045-Other Taxes and Duties on Commodities and Services	5.18	4.76										
8	0039-State Excise	Excise	63.13	63.13	Due to non-payment of levies by the Wholesale Warehouses in due time.								
9	0853-Non-ferrous Mining and Metallurgical Industries	Mines and Minerals	0.08	0.08	Non-payment of royalty on limestone by NECEM Cement Limited for 2005-06, 2006-07 and 2011-12 (₹ 8,15,789)								
10	0041-Taxes on vehicles	Transport	106.02	103.80	Shortage of Enforcement Personnel/staff and inadequate infrastructure in respect of enforcement drive.								
Total			4,568.38	3,295.26									

Clearance of arrears of such magnitude requires focused efforts by the departments concerned and a push for coordination with other departments such as banks, Police Department and quasi-judicial/judicial bodies involved in the process of recovery.

1.3 Arrears in Assessment

Under Section 39 of the Assam Value Added Tax (AVAT) Act, 2003 (being the mother Act in respect of other taxes), no assessment shall be made after the expiry of five years from the end of the year to which the assessment relates. However, in cases where specific information is available, re-assessment can be made under Section 40 of AVAT Act, 2003 within a period of eight years.

The details of arrears in assessments pending at the beginning of the year, cases becoming due for assessments during the year, cases disposed of during the year and number of cases pending for assessment at the end of the year as furnished by the Finance (Taxation) Department in respect of various taxation Acts are given in **Table 1.3**.

Table 1.3: Arrears in assessments

Nomenclature of the Act	Arrears of assessment due as on 31 March 2021	New cases due for assessments during 2021-22	Total assessment due	Cases disposed during 2021-22	Balance at the end of the year 2021-22	Percentage of disposal (col. 5 to 4)
1	2	3	4 (2+3)	5	6 (4-5)	7
Sales Tax (GST/VAT/CST Acts)	17,067	545	17,612	5,240	12,372	29.75
Entry Tax Act	2,281	0	2,281	15	2,266	0.66
Professions, Trades, Callings and Employments Taxation Act	4,561	27,736	32,297	13,739	18,558	42.54
Taxation (on Specified Lands) Acts	4,507	103	4,610	463	4,147	10.04
Agricultural Income Tax Act	2,709	52	2,761	117	2,644	4.24
Amusement and Betting Taxation Act	192	0	192	0	192	0.00
Luxury (Hotel & Lodging Houses) Act	227	0	227	0	227	0.00
Electricity Duty Act	1,402	309	1,711	72	1,639	4.21
Total	32,946	28,745	61,691	19,646	42,045	31.85

Table 1.3 indicates that the assessments pending at the end of the year increased over the previous year in respect of two heads of revenue (Professions, Trades, Callings and Employments Taxation Act and Electricity Duty Act). Pendency in assessment may result in non-realisation/short realisation/loss of Government revenue and further accumulation in arrears.

1.4 Evasion of tax detected by the Department

The details of cases of tax evasion detected by the Finance (Taxation) Department, cases finalised and the demands for additional tax raised during 2020-22 as reported by the department are given in **Table 1.4**.

Table 1.4: Evasion of Tax

Head of revenue	Year	Cases pending at the beginning of the year	Cases detected during the year	Total	Number of cases in which assessment/investigation completed and additional demand with penalty, etc. raised		Number of cases pending for finalisation at the end of the year
					Number of cases	Amount of demand (₹ in crore)	
GST	2020-21	0	306	306	306	1,169.59	0
	2021-22	0	731	731	731	54.14	0
Total		0		1,037	1,037	1,223.73	

Thus, Government of Assam had raised demands of ₹ 1,223.73 crore relating to 1,037 cases of evasion of tax during 2020-22.

1.5 Pendency of refund cases

The number of refund cases pending at the beginning of the year, claims received during the year, refunds allowed during the year and the cases pending at the close of year as reported by the Finance (Taxation) Department is given in **Table 1.5**.

Table 1.5: Details of pendency of refund cases

(₹ in crore)

Sl. No.	Particulars	2020-21				2021-22			
		Sales Tax/VAT		GST		Sales Tax/VAT		GST	
		No. of cases	Amount	No. of cases	Amount	No. of cases	Amount	No. of cases	Amount
1	Claims outstanding at the beginning of the year	10	60.10	25	4.16	10	5.84	94	337.96
2	Claims received during the year	88	11.66	772	420.24	92	290.69	746	82.29
3	Refunds allowed during the year	78	55.14	692	54.63	88	284.05	594	64.05
4	Refunds rejected/ withheld during the year	10	10.78	11	31.81	0	0	104	335.14
5	Balance outstanding at the end of the year	10	5.84	94	337.96	14	12.48	142	21.06

In Finance (Taxation) Department, 14 cases of refund involving ₹ 12.48 crore pertaining to pre-GST period and 142 cases involving ₹21.06 crore pertaining to the GST period were pending at the end of March 2022. The reasons for pendency of outstanding cases were not stated by the Department.

The Department may consider early settlement of refund cases for the benefit of claimants.

1.6 Response of Government/Departments towards audit

On completion of the audit of Government/Departments and the offices, audit issues Inspection Reports (IRs) to the concerned Head of the offices, with copies to their superior officers for corrective action and monitoring. Serious financial irregularities are reported to the Heads of the Departments and the Government.

With respect to IRs issued up to December 2021, the position was that 6,460 paragraphs pertaining to 1,273 IRs involving ₹ 2,301.49 crore remained outstanding at the end of June 2022 as shown in **Table 1.6**, along with the corresponding figures for the preceding two years.

Table 1.6: Details of pending IRs

	June 2020	June 2021	June 2022
Number of IRs pending for settlement	1,139	1,228	1,273
Number of outstanding audit paragraphs	5,643	5,580	6,460
Amount of revenue involved (₹ in crore)	3,332.57	2,148.79	2,301.49

1.6.1 Department wise pendency of IRs

The department-wise details of the IRs and paragraphs outstanding as on 30 June 2022 and the amount involved are given in **Table 1.6.1**.

Table 1.6.1: Department-wise details of outstanding IRs

(₹ in crore)

Sl. No.	Name of the Department	Nature of receipts	Number of outstanding		Money value involved
			IRs	Paragraphs	
1	Finance (Taxation)	Taxes on sales, trade <i>etc.</i>	297	1,980	1,032.66
		Agricultural Income Tax			
		Other Taxes			
2	Excise	State Excise	131	706	680.19
3	Transport	Taxes on Motor Vehicles	208	987	343.55
4	Revenue and Disaster Management	Stamps and Registration fees	219	844	19.66
5	Mines and Minerals	Non-ferrous mining and metallurgical industries	12	44	151.38
6	Environment and Forests	Forestry and Wild Life	406	1,899	74.05
Total			1,273	6,460	2,301.49

Audit did not receive even the first replies from the Heads of offices within one month from the date of issue of the IRs in respect of 102 IRs issued during 2020-22. Further, the large pendency of IRs/paragraphs was due to non-receipt of replies which indicates that the heads of auditee units had failed to take cognisance of the reported audit findings.

1.6.2 Departmental Audit Committee Meetings

The Government set up audit committees to monitor and expedite the progress of the settlement of the IRs and paragraphs. The details of the Audit Committee Meetings held during 2020-21 and 2021-22 and the paragraphs settled as a consequence thereof is given in **Table 1.6.2**.

Table 1.6.2: Details of Departmental Audit Committee Meetings

(₹ in crore)

Year	Head of revenue	Number of meetings held	Number of paras settled	Amount
2020-21	Finance (Taxation) Department	1	45	0.80
2021-22	Finance (Taxation) Department	1	72	23.47
Total		2	117	24.27

During the years, two Audit Committee Meetings were held in respect of Finance (Taxation) Department in which 204 paras were discussed and 117 paras (57.35 per cent) were dropped on the basis of replies furnished by the Department.

1.6.3 Response of the Departments to the draft audit paragraphs

The PAG (Audit) forwards draft audit paragraphs proposed for inclusion in the Report of the Comptroller and Auditor General of India (C&AG) to the Principal Secretaries/ Secretaries of the Departments concerned, drawing their attention to audit findings and requesting them to send their response. In case of non-receipt of the replies from the Government/Department, the same is indicated at the end of such paragraphs included in the Audit Report.

The draft audit paragraphs/Performance Audit on 'Implementation of Assam Minor Mineral Concession Rules, 2013' proposed to be included in the Audit Report on Revenue Sector for the year ended 31 March 2022, Government of Assam, were

forwarded to the Secretaries of the Departments concerned between September 2022 and February 2023. The replies furnished by the Departments have appropriately been incorporated in the respective paragraphs.

1.6.4 Follow up on the Audit Reports

The notifications of Public Accounts Committee (PAC) in August 2001, September 2014 and October 2018 laid down that after presentation of the Report of the C&AG in the Legislative Assembly, the administrative departments were required to submit *suo-moto* Action Taken Notes (ATN) on paragraphs, within three months to the PAC with a copy to the PAG (Audit) without waiting for the PAC's discussion. However, *suo-moto* replies/explanatory notes on audit paragraphs of the Reports were being delayed inordinately. In the Reports of the C&AG on the Revenue Sector of Government of Assam for the years ended 31 March 2016 to 31 March 2020, placed before the State Legislative Assembly between May 2017 and September 2022, 95 compliance audit paragraphs and three Performance Audit on various topics were included. The PAG (Audit) did not receive any *suo-moto* explanatory notes on audit paragraphs.

As of March 2022, PAC discussed 493 out of 1,021 paragraphs, reviews and performance audits (including stand-alone Audit Reports) pertaining to the years 1988-89 to 2018-19, leaving a balance of 528 audit paragraphs yet to be discussed.

1.7 Analysis of the mechanism for dealing with the issues raised by Audit

To analyse the system of addressing the issues highlighted in the IRs/Audit Reports by the Departments/Government, action taken on the paragraphs and PAs included in the Audit Reports of the last five years for one Department is evaluated in detail and included in this Audit Report.

The following paragraphs discuss the performance of **Environment and Forest Department** in respect of the cases detected in the course of local audit during the years 2017-18 to 2021-22 and also the cases included in the Audit Reports for the years 2015-16 to 2019-20.

1.7.1 Position of Inspection Reports

The summarised position of IRs issued during the last five years, paragraphs included in these IRs and their status as on 31 March 2022 in respect of Environment and Forest Department is presented in **Table 1.7.1**.

Table 1.7.1: Position of Inspection Reports in respect of Environment and Forest Department
(₹ in crore)

Year	Opening Balance			Addition during the year			Clearance during the year			Closing Balance		
	IRs	Paras	Money Value	IRs	Paras	Money Value	IRs	Paras	Money Value	IRs	Paras	Money Value
2017-18	412	2,008	42.33	33	178	109.38	7	84	29.64	438	2,102	122.07
2018-19	438	2,102	122.07	16	71	14.70	77	333	56.20	377	1,840	80.57
2019-20	377	1,840	80.57	22	49	5.31	7	60	13.82	392	1,829	72.06
2020-21	392	1,829	72.06	7	36	0.05	0	0	00	399	1,865	72.11
2021-22	399	1,865	72.11	20	187	9.95	7	69	0.32	412	1,983	81.74
Total				98	521	139.39	98	546	99.98			

It is evident from **Table 1.7.1** that 521 paragraphs were added and 546 paragraphs were settled during 2017-18 to 2021-22. Thus, 1,983 paragraphs remained outstanding for settlement at the end of 31 March 2022 due to non-receipt of satisfactory replies/replies from the Department.

1.7.2 Recoveries in respect of accepted audit cases

The position of paragraphs included in the Audit Reports of the last five years, those accepted by Environment and Forest Department and the amount recovered thereagainst are given in **Table 1.7.2**.

Table 1.7.2: Position of recovery of accepted cases

(₹ in crore)						
Year of Audit Report	Number of paragraphs included	Money value of the paragraphs	Number of paragraphs accepted	Money value accepted	Amount recovered	Cumulative position of recovery of accepted cases as on 31 March 2022
2015-16	1	48.83	-	-	-	0.24
2016-17	3	1.05	1	0.41	-	
2017-18	4	1.63	4	1.43	0.24	
2018-19	3	14.24	2	0.93	-	
2019-20	1	33.98	1	32.92	-	

1.7.3 Action taken on the recommendations accepted by the Government/ Departments

The Performance Audits (PAs) conducted by the PAG are forwarded to the Departments concerned with a request to furnish their replies. These PAs are further discussed during the exit conference and the Department's views received during the exit conference and at other points of time are included while finalising the PAs for the Audit Reports. Besides, Audit also makes recommendations against some specific issues brought out in the paragraphs wherever felt appropriate.

During 2017-18, a PA on "Collection of arrears of revenue in Finance (Taxation) Department" was carried out wherein 22 recommendations were made to the Government/Department. The Department reported that action was taken in respect of the recommendations featured in the PA (details are given in **Appendix-I**).

1.8 Audit Planning

For the purposes of audit, the offices under various departments are categorised as 'high', 'medium' and 'low' risk auditable units according to their quantum of revenue collection, past nature and trends of audit observations and other parameters. The annual audit plan of the PAG is prepared on the basis of risk analysis which *inter-alia* includes critical issues in government revenue and tax administration *i.e.*, budget speech, White Paper on State finances, Reports of the Finance Commission (State and Central), recommendations of the Taxation Reforms Committee, statistical analysis of revenue earnings during the past five years, factors in tax administration and audit coverage and its impact during the past five years.

The details of auditable units, units planned for audit and units audited during 2020-21 and 2021-22 are given in **Appendix-II**.

1.9 Results of Audit

1.9.1 Position of audit conducted during the year

Audit test-checked records of 62 and 66 offices of Finance (Taxation), State Excise, Transport, Environment and Forests and other departmental offices during 2020-21 and 2021-22 respectively and pointed out deficiencies in 857 cases⁶. During the years, the Departments concerned accepted under-assessment and other deficiencies in 108 cases involving ₹ 153.02 crore⁷. The Departments had also collected ₹ 1.64 crore in 64 cases during the two years.

1.9.2 Coverage of this Report

This Report contains 11 paragraphs with appropriate captions and a Performance Audit (PA) on 'Implementation of Assam Minor Mineral Concession Rules, 2013' having a total financial effect of ₹ 780.07 crore of which the departments accepted audit observations in 21 cases (including PA) involving revenue of ₹ 141.72 crore and recovered revenue of ₹ 4.58 crore.

⁶ 315 cases in 2020-21 and 542 cases in 2021-22.

⁷ ₹ 152.47 crore involved in 71 cases in 2020-21 and ₹ 0.55 crore involved in 37 cases in 2021-22.

CHAPTER-II
FINANCE (TAXATION) DEPARTMENT

CHAPTER - II

FINANCE (TAXATION) DEPARTMENT

2.1 Tax administration

The Finance (Taxation) Department is responsible for the administration of Commercial Tax in the State. The Commissioner of Taxes (CT), Assam is the Head of the Commissionerate of Taxes, Assam. He is responsible for administration of all taxation measures and for general control and supervision over the zonal and unit offices and the staff engaged in collection of taxes and to guard against evasion of taxes. He is also the authority for disposing of revision petitions under all taxation Acts and laws besides providing clarifications under the Assam Value Added Tax (AVAT) Act, 2003. The Commissioner is assisted by Additional Commissioners of Taxes, Joint Commissioners of Taxes (JCTs), Deputy Commissioners of Taxes (DCTs) in Zones and Appeal Offices, Assistant Commissioners of Taxes (ACTs), Superintendents of Taxes (STs) and Inspectors of Taxes both at the Headquarters and zonal/unit levels. The Officers posted in the unit offices are responsible for collection of taxes under various heads and also to guard against the evasion of taxes. The Commissionerate of Taxes has one Head office/Commissioner's office, 10 Zonal offices, five Appellate offices, 34 unit offices and 23 recovery offices.

The functioning of the Department is governed by the provisions of the AVAT Act, 2003; the Assam Goods and Services Tax Act, 2017 (*w.e.f.* 01 July 2017), the Central Sales Tax (CST) Act, 1956; the Assam Professions, Trades, Callings and Employments Taxation Act, 1947; the Assam Electricity Duty Act, 1964; the Assam Taxation (on Specified Lands) Act, 1990; the Assam Agricultural Income Tax Act, 1939 and various administrative orders issued from time to time.

2.2 Working of Internal Audit Wing

Internal audit is a vital component of the internal control mechanism which functions as an internal oversight mechanism of the Department and is a vital tool which enables the management to assure itself that the prescribed systems are functioning reasonably well. During 2020-22, the Department did not put any internal audit in place.

2.3 Results of Audit

During test-check of records of 16 unit offices and eight unit offices (out of total 75 unit offices) in 2020-21 and 2021-22 respectively relating to VAT/CST/AET/Agricultural Income Tax assessments and other records, Audit noticed deficiencies as categorised in **Table 2.1**.

Table 2.1: Results of Audit

Sl. No.	Category	2020-21		2021-22	
		Number of IRs	Amount (₹ in crore)	Number of IRs	Amount (₹ in crore)
1	Turnover escaping assessment	3	14.18	3	1.58
2	Irregular grant of ITC	5	0.89	3	0.65
3	Concealment of turnover	7	3.51	5	7.89

Sl. No.	Category	2020-21		2021-22	
		Number of IRs	Amount (₹ in crore)	Number of IRs	Amount (₹ in crore)
4	Short levy of tax and interest	6	0.99	8	5.35
5	Irregular allowance of exemption/ concessional rate of tax	10	4.90	11	16.10
6	Short/non-levy of entry tax	3	1.23	2	0.31
7	Short/non-payment of Professional Tax	5	0.26	1	0.03
8	Other irregularities	67	17.97	13	4.92
Total		106	43.93	46	36.83

2.4 Subject Specific Compliance Audit on “Department’s oversight on GST payments and returns filing”

2.4.1 Introduction

Goods and Services Tax (GST) has replaced multiple taxes levied and collected by the Centre and States. GST, which came into effect from 01 July 2017, is a destination-based consumption tax on supply of goods or services or both levied on every value addition. The Centre and States simultaneously levy GST on a common tax base. Central GST (CGST) and State GST (SGST)/Union Territory GST (UTGST) are levied on intra-state supplies and Integrated GST (IGST) is levied on inter-state supplies.

Section 59 of the Assam Goods and Services Tax Act, 2017 (AGST Act) stipulates GST as a self-assessment-based tax, whereby the responsibility for calculating tax liability, discharging the computed tax liability and filing returns is vested with the taxpayer. The GST returns must be filed online regularly on the common GST portal, failing which penalties will be payable. Even if the business has had no tax liability during a particular tax period, it must file a ‘nil’ return mandatorily. Further, Section 61 of the Act read with Rule 99 of the Assam Goods and Services Tax Rules, 2017 (AGST Rules) stipulate that the proper officer may scrutinise the return and related particulars furnished by taxpayers, communicate discrepancies to the taxpayers and seek an explanation.

This Subject Specific Compliance Audit (SSCA) was taken up considering the significance of the control mechanism envisaged for tax compliance and the oversight mechanism of the State Taxes Department, Assam, Guwahati in this new tax regime.

2.4.2 Audit objectives

This audit was oriented towards providing assurance on the adequacy and effectiveness of systems and procedures adopted by the Department with respect to tax compliance under the GST regime. The audit was taken up to seek an assurance whether:

- The rules and procedures were designed to secure an effective check on tax compliance and were being duly observed by taxpayers; and
- The scrutiny procedures, internal audit and other compliance functions of the Circles were adequate and effective.

2.4.3 Audit methodology and scope

This SSCA was predominantly conducted based on data analysis, which highlighted risk areas and red flags pertaining to the period from July 2017 to March 2018. Through data analysis, a set of 14 mismatches/deviations were identified across the domains of Input Tax Credit, Discharge of tax liability, Registration and Return filing. Such deviations were followed up through a **centralised audit**⁸, whereby these deviations were communicated to the Circles and action taken by the Circles on the identified deviations was ascertained without involving field visits. The centralised audit was supplemented by a **detailed audit** involving field visits for verification of records available with the jurisdictional field formations. Returns and related attachments and information were accessed through the back-end system of the Department/State Taxes Department application as much as feasible to examine data/documents relating to taxpayers (*viz.*, registration, tax payment, returns and other departmental functions). The detailed audit also involved accessing relevant granular records from the taxpayers such as invoices through the respective field formations. This apart, compliance functions of the departmental formation such as scrutiny of returns, conduct of internal audit, action on late filers/non-filers, *etc.* were also reviewed in selected circles.

The review of scrutiny of returns by the Department and verification of taxpayers' records covered the period from July 2017 to March 2018, while audit of the functions of selected Circles covered the period 2017-18 to 2020-21. The SSCA covered only State-administered taxpayers. The field audit was conducted from May 2022 to October 2022.

The entry conference for this SSCA was held on 18 January 2022 with the Principal Commissioner of State Tax, Assam in which the audit objectives, sample selection, audit scope and methodology were discussed. The draft SSCA report was issued to the State Commissionerate on 09 February 2023. Reply of the same is awaited (February 2023).

2.4.4 Audit sample

A data-driven approach was adopted for planning, as also to determine the nature and extent of substantive audit. The sample for this SSCA comprised a set of deviations identified through data analysis during centralised audit that did not involve field visits; a sample of taxpayers for detailed audit that involved field visits and scrutiny of taxpayers' records at departmental premises; and a sample of Circles for evaluating the compliance functions of the circles.

The three distinct parts of this SSCA are as under:

⁸ Centralised Audit was conducted from the AG office premises and did not involve seeking taxpayer's granular records such as financial statements, related ledger accounts, invoices, agreements, *etc.*

2.4.4.1 Part I-Audit of Circles

Ten Circles⁹ out of total 134 Circles under six Unit offices¹⁰ out of 34 Unit offices with jurisdiction over more than one selected sample of cases for Detailed Audit were considered as the sample of Circles for evaluation of their oversight functions.

2.4.4.2 Part II –Centralised Audit

The sample for Centralised Audit was selected by identification of high-value or high-risk deviations from rules and inconsistencies between returns through data analysis for evaluation of adequacy and effectiveness of the scrutiny procedure of the Department. Accordingly, a sample of 282 taxpayers pertaining to 101 Circles under 31 Unit offices were selected for Centralised Audit under this SSCA.

2.4.4.3 Part III-Detailed Audit

Detailed Audit was conducted by accessing taxpayers' records through Circles for evaluation of the extent of tax compliance by taxpayers. The sample of taxpayers for Detailed Audit was selected on the basis of risk parameters such as excess ITC, tax liability mismatch, disproportionate exempted turnover to total turnover and irregular ITC reversal. The sample of 50 taxpayers (which are not included in Centralised audit) pertaining to 37 Circles under 21 Unit offices selected for audit comprised Large¹¹, Medium¹² and Small¹³ strata taxpayers as well as taxpayers selected randomly.

2.4.5 Audit criteria

The source of audit criteria comprised the provisions contained in the AGST Act, IGST Act, 2017 and Rules made thereunder. In addition, the notifications and circulars issued by the State Tax Department relating to filing of returns, notifying the effective dates of filing of various returns, extending due dates for filing returns, rates of tax on goods and services, payment of tax, availing and utilising ITC, scrutiny of returns and oversight of tax compliance and Standard Operating Procedures (SoP) containing instructions to Departmental officers on various aspects related to filing returns, scrutiny of returns and cancellation of registrations, *etc.* also formed part of the audit criteria.

2.4.6 Oversight on return filing

Audit of 10 Circles involving six unit offices under Principal Commissioner of State Tax, Assam was taken up as part of this SSCA. The role of Circles is to ensure compliance by taxpayers in respect of accuracy of the taxable value declared, calculation and payment of tax liabilities, filing of returns, *etc.* The Circles have a broad set of functions to be exercised in this regard, which were evaluated as a part of this

⁹ Guwahati - B – 7 and 10, Guwahati – C- 6 and 99, Guwahati - D – 4, 8 and 99, Barpeta Road – 1, Tinsukia – 7, Sivasagar – 4.

¹⁰ Comprises of 2 to 10 circles.

¹¹ First category comprising large taxpayers – top 2 *per cent* of taxpayers based on turnover.

¹² Second category comprising medium taxpayers – next 8 *per cent* of taxpayers based on turnover.

¹³ Third category comprising the bottom most layer *i.e.* small taxpayers – remaining 90 *per cent* of taxpayers based on turnover.

SSCA. The objective of this audit was to ensure that the oversight functions exercised by the circles in relation to scrutiny, filing of returns by the taxpayers, and cancellation were in alignment with the provisions of the AGST Act and AGST Rules and as stipulated in the Standard Operating Procedures (SOP) devised thereunder. The audit observations are brought under four broad categories: Scrutiny of returns, Internal Audit, late filing/non-filing of returns and Cancellation of registrations.

2.4.6.1 Scrutiny of returns

Section 61 of the AGST Act, 2017 stipulates that the proper officer may scrutinise the returns and related particulars furnished by the taxpayers to verify the correctness of the returns and information. Under Rule 99 of the AGST Rules, discrepancies noticed, if any, are to be communicated to the taxpayer for seeking their explanation by issuing notice in Form GST ASMT-10¹⁴. The Principal Commissioner of State Tax, Assam vide Paragraph 1 of instruction No. 02/2021-GST, dated 01 March 2021 instructed to complete scrutiny of returns for the years 2017-18 and 2018-19 by 30 April 2021.

The CBIC vide Instruction No. 02/2022-GST dated 22 March 2022 issued Standard Operating Procedure (SOP) for scrutiny of returns for the Financial Year 2017-18 and 2018-19 to ensure uniformity in selection/ identification of returns for scrutiny. Further, in paragraph 3 of the instruction *ibid*, Directorate General of Analytics and Risk Management (DGARM) has been assigned the task of selection of returns for scrutiny based on identified risk parameters.

Audit sought information on scrutiny of returns carried out by the proper officers during the period 2017-18 to 2020-21 from the selected 10 circles. Audit noticed that scrutiny was not carried out in three Circles¹⁵, only one taxpayer's return was scrutinised in one Circle¹⁶ and information was not furnished to Audit by five Circles¹⁷.

In one circle *i.e.*, Circle-99 of Guwahati Unit-D, only two taxpayers' returns were scrutinised by the proper officer. Of these two cases, Audit observed short payment of interest in one case as discussed under:

During examination of returns of Torsa Machines Limited (GSTIN-xxxxxxxxxxQ2ZA) for the year 2018-19, it was noticed that though the taxpayer had discharged monthly tax liabilities belatedly, the proper officer failed to levy interest of ₹ 0.84 lakh (**Appendix-III**) under Section 50 of the AGST Act, 2017 for delay in payment ranging between 29 days and 182 days.

Though the Principal Commissioner of State Tax, Assam instructed to complete scrutiny of returns for the years 2017-18 and 2018-19 by 30 April 2021, no detailed Standard Operating Procedure (SOP) for selection of returns for scrutiny based on specific risk parameters was issued for tax officers. Further, no instructions for

¹⁴ Form GST ASMT-10 is the notice issued for intimating discrepancies in GST returns filed by the taxpayers and seeking explanation for same.

¹⁵ Guwahati C-06, Tinsukia-07, Sivasagar-04.

¹⁶ Circle – 99 under ACT SGST Unit-C.

¹⁷ Guwahati - B- 7 and 10, Guwahati – D-04 and 08, Barpeta Road-01.

completion of scrutiny of returns for the years 2019-20 and 2020-21 have been issued till date (March 2023).

Further, Audit observed that there was no separate wing operating under the Department for identifying high risk taxpayers for scrutiny/verification like Directorate General of Analytics and Risk Management (DGARM) in respect of CBIC field formations and Tax Research Unit (TRU) in other States. It was stated by the Department that though there was no dedicated wing for selection of high-risk taxpayers, jurisdictional officers take up cases for scrutiny based on some indicative mismatch reports. As such, the Department lacked an effective risk-based standardised system of scrutiny of returns to facilitate proper officers in selecting high-risk taxpayers for scrutiny.

Recommendations No. 1 and 2

- *The Department may issue detailed SOP/ guidelines for selection of returns for scrutiny based on risk parameters in line with CBIC's instruction dated 22 March 2022 and consider creating a separate dedicated wing to institutionalise an effective risk based system of scrutiny.*
- *The Department may consider issuing suitable instructions with reference to the scrutiny of returns for 2019-20 and 2020-21 with timelines.*

2.4.6.2 Internal Audit under GST

As per Section 65 of the AGST Act, the Commissioner or any officer authorised by him, by way of a general or a specific order, may undertake audit of any registered person for such period, at such frequency and in such manner as may be prescribed. Section 2 (13) of the AGST Act defines "Audit" as the examination of records, returns and other documents maintained or furnished by the registered person under this Act or the rules made thereunder or under any other law for the time being in force to verify the correctness of turnover declared, taxes paid, refund claimed and Input Tax Credit (ITC) availed, and to assess his compliance with the provisions of this Act or the rules made thereunder.

The Principal Commissioner of State Tax, Assam issued instruction No. 03/2021-GST dated 26 March 2021 for initiation of audit of the selected taxpayers for the year 2017-18 under section 65 of AGST Act. In this connection, detailed procedures for conduct of audit of taxpayers to bring uniformity and universality were also highlighted in the instructions *ibid*.

During audit, information was sought from the Department on coverage of internal audit during the period from 2017-18 to 2020-21. In reply, the Department stated that the Apex Office had selected 1,422 cases for conduct of audit under Section 65 of AGST Act for the year 2017-18 but no information regarding coverage during internal audit was furnished to Audit. Of the 1,422 cases selected for internal audit, 231 cases fell under the jurisdiction of the 10 selected Circles. Information on completion of internal audit has not been furnished to Audit though called for. Further, during conduct

of detailed audit of 50 selected cases under this SSCA, Audit noticed that eight cases¹⁸ fell within the list of 1,422 cases selected by the Department for internal audit. However, as per information furnished to Audit by the respective Circle in-charge, out of the above eight cases, audit of one case was under process and no audit had been conducted by the jurisdictional proper officer against the remaining seven cases till the date of audit (February 2023). This indicated delays in conduct of internal audit by the Department.

Recommendation No. 3

- *The Department may take prompt steps to undertake the audits under Section 65 of the Act so that timely action can be initiated against the defaulters before the cases get time-barred.*

2.4.6.3 Lack of action on late-filers and non-filers

Section 46 of the AGST Act read with Rule 68 of the AGST Rules provides for issue of notice in Form GSTR-3A requiring filing of return within fifteen days, if the taxpayer had failed to file the return within the due date. In case the taxpayer fails to file returns even after such notice, the proper officers may proceed to assess the tax liability of the said person to the best of their judgement under Section 62 of the AGST Act and issue an assessment order in Form ASMT-13. The Principal Commissioner of State Tax, Assam had issued a detailed SOP¹⁹ to be followed in case of non-filing of returns by registered persons in December 2019.

The position of non-filers/late filers of returns during the period from 2017-18 to 2020-21 was called for from 10 circles; however, only three circles furnished the information but information on action taken against the non-filers was not furnished. The details of non-filers/late filers in respect of the three circles are shown in **Table 2.4.1**.

Table 2.4.1: Statement showing the status of non-filers/late filers

Sl. No.	Name of the Circle	Number of	
		Non-filers	Late filers
1	Barpeta Road -01	11	Nil
2	Guwahati-C-06	Nil	14
3	Guwahati-C-99	Nil	83

From the above, it is seen that 11 cases (10 taxpayers) under Barpeta Road-01 did not file returns for the period 2017-21; however, no best judgement assessment was carried out by the proper officer as required under the provisions of Section 62 of the AGST Act. Further, Audit noticed that 97 taxpayers under Guwahati Unit-C (Circles 06 and 99) had filed returns after the due dates without payment of interest for the period of delay.

¹⁸ (i) xxxxxxxxxxxxB1ZV (ii) xxxxxxxxxxxxB1ZV (iii) xxxxxxxxxxxxG1ZS (iv) xxxxxxxxxxxxC1ZO (v) xxxxxxxxxxxxH1Z5 (vi) xxxxxxxxxxxxK1ZK (Under process) (vii) xxxxxxxxxxxxL1ZP and (viii) xxxxxxxxxxxxC1Z6.

¹⁹ Vide Circular No.82/2019-GST dated 26 December 2019.

Further, the proper officer in respect of the remaining seven circles had not furnished information on non-filers to Audit; however, Audit analysed “GSTR 3B non-filer report” and noticed 1,742 non-filers²⁰ of return during the period 2017-21. Thus, the verification mechanism against non-filers and late filers needs to be strengthened.

2.4.6.4 Lack of action for non-filing of GSTR-10 after cancellation of registration

Section 29 of the AGST Act stipulates conditions for cancellation of registration, including *suo-moto* cancellation of registrations of taxpayers who have not filed returns for six consecutive months (three consecutive tax periods for composition taxpayers). Section 45 of the AGST Act read with Rule 81 of the AGST Rules specifies that any person whose registration was cancelled should file final return in Form GSTR-10 within three months of the date of cancellation or date of order of cancellation, whichever is later. In case GSTR-10 is not filed within the stipulated date, the proper officer should issue notice in Form GSTR-3A and if the taxpayer still fails to file the final return within 15 days of the receipt of notice, an assessment order in Form ASMT-13 under Section 62 of AGST Act read with Rule 100 of AGST rule shall have to be issued to determine the liability of the taxpayer. The proper officer is responsible for *suo-moto* cancellation of registration of non-filers.

The information regarding cancellation of registration was sought from the selected 10 Circles during audit. Against the audit requisition, three circles had furnished information on cancellation of registration and seven circles either did not furnish information or stated that such information was not available with them.

The position of cancellation of registration as per information furnished by three circles and the defaulter list of GSTR-10 generated from the system during the period 2017-18 to 2020-21 are shown in **Table 2.4.2**.

Table 2.4.2: Defaulter list of GSTR-10

Sl. No.	Name of the Circle	No of cancelled cases	No of cases of GSTR-10 defaulters	Remarks
1	Guwahati-B-07	Not furnished	622	Information on best judgement assessment, was not furnished to Audit though called for.
2	Guwahati-B-10	Not furnished	1,056	
3	Guwahati-D-04	Not furnished	452	
4	Guwahati-D-08	Not furnished	940	
5	Guwahati-D-99	Not furnished	86	
6	Barpeta Road-01	304	304	
7	Guwahati-C-06	595	510	
8	Guwahati-C-99	26	30	
9	Tinsukia-07	Not available	183	
10	Sivasagar-04	Not available	257	
Total			4,440	

In the absence of information regarding best judgment assessment against the above mentioned 4,440 defaulting cases under Section 62 of the AGST Act, 2017, the

²⁰ (i) Guwahati-B (Circle -07) -363; (ii) Guwahati-B (Circle -10)-700; (iii) Guwahati-D (Circle -04)-111; (iv) Guwahati-D (Circle -08)-225; (v) Guwahati-D (Circle -99)- 19; (vi) Tinsukia (Circle -07)-108; (vii) Sivasagar (Circle -04)-216.

adequacy and effectiveness of the monitoring mechanism with respect to filing of GSTR-10 returns could not be ascertained in audit.

2.4.7 Centralised Audit

2.4.7.1 Inconsistencies in GST returns

Audit analysed GST returns data pertaining to 2017-18 as made available by GSTN. Rule-based deviations and logical inconsistencies between GST returns filed by taxpayers were identified on a set of 14 parameters, which can be broadly categorised into two domains - ITC and Tax payments.

Out of the 13 prescribed GST returns²¹, the following basic returns that apply to normal taxpayers were considered for the purpose of identifying deviations, inconsistencies and mismatches between GST returns/data:

- **GSTR-1:** monthly return furnished by all normal and casual registered taxpayers making outward supplies of goods and services or both, containing details of outward supplies of goods and services.
- **GSTR-3B:** monthly summary return of outward supplies and input tax credit claimed, along with payment of tax by the taxpayer to be filed by all taxpayers except those specified under Section 39(1) of the Act. This is the return that populates the credit and debits in the Electronic Credit Ledger and debits in Electronic Cash Ledger.
- **GSTR-6:** monthly return for Input Service Distributors providing the details of their distributed input tax credit and inward supplies.
- **GSTR 8:** monthly return to be filed by the e-commerce operators who are required to deduct TCS (Tax collected at source) under GST, introduced in October 2018.
- **GSTR-9:** annual return to be filed by all registered persons other than an Input Service Distributor (ISD), Tax Deductor at Source/Tax Collector at Source, Casual Taxable Person and Non-Resident taxpayer. This document contains the details of all supplies made and received under various tax heads (CGST, SGST and IGST) during the entire year along with turnover and audit details for the same.
- **GSTR-9C:** annual audit form for all taxpayers having a turnover above ₹ five crore in a particular financial year. It is basically a reconciliation statement between the annual returns filed in GSTR-9 and the taxpayer's audited annual financial statements.
- **GSTR-2A:** a system-generated statement of inward supplies for a recipient. It contains the details of all B2B transactions of suppliers declared in their Form

²¹ GSTR-1, GSTR-3B, GSTR-4 (taxpayers under the Composition scheme), GSTR-5 (non-resident taxable person), GSTR-5A (Non-resident OIDAR service providers), GSTR-6 (Input service distributor), GSTR-7 (taxpayers deducting TDS), GSTR-8 (E-commerce operator), GSTR-9 (Annual Return), GSTR-10 (Final return), GSTR-11 (person having UIN and claiming a refund), CMP-08 (Statement of payment of self-assessed tax by Composition taxpayer) and ITC-04 (Statement to be filed by a principal/ job-worker about details of goods sent to/received from a job-worker).

GSTR-1/5, ISD details from GSTR-6, details from GSTR-7 and GSTR-8 respectively by the counterparty and import of goods from overseas on bill of entry, as received from ICEGATE portal of Indian Customs.

The pan-State data analysis pertaining to State jurisdiction on the 14 identified parameters and extent of deviations/inconsistencies observed are summarised in **Table 2.4.3:**

Table 2.4.3: Summary of sample data analysis (Centralised audit)

Sl. No	Parameter	Algorithm used	Details of deviations/ mismatches	
			Number	Amount (₹ in crore)
Domain: ITC				
D1	ITC mismatch between GSTR-2A and GSTR-3B	ITC available as per GSTR-2A with all its amendments was compared with ITC availed in GSTR-3B in Table 4A(5) (accrued on domestic supplies) excluding the reversals Table 4B(2) but including ITC availed in the subsequent year 2018-19 from Table 8C of GSTR-9	25	34.27
D2	ITC availed under Reverse Charge Mechanism (RCM) without payment of tax in GSTR-3B and GSTR-9	RCM payments in GSTR-3B Table 3.1(d) was compared with ITC availed in GSTR-9 Table 6C, 6D and 6F. In those cases where GSTR-9 was not available, the check was restricted within GSTR-3B - tax discharged in Table 3.1(d) <i>vis-à-vis</i> ITC availed Table 4A(2) and 4A(3)	25	10.02
D3	RCM ITC availed without payment	RCM payments in GSTR-9 Table 4G (tax payable) was compared with ITC availed in GSTR-9 Table 6C, 6D and 6F (ITC availed). In those cases where GSTR-9 was not available, RCM payment in GSTR-3B Table 3.1(d) was compared with GSTR-3B 4(A)(2) and 4A(3). Greater of difference in GSTR-9 and GSTR-3B considered where both were available.	10	1.44
D4	Mismatch in availment of ISD credit	ISD transferred in GSTR-9 Table 6G or GSTR-3B Table 4(A)(4) was compared with the sum of Table 5A, Table 8A, and Table 9A of GSTR-6 of recipient GSTINs	25	9.17
D5	ISD credit reversal	GSTR-9 Table 7B/7H of the recipients was compared with sum of Table 8A (negative figures only) and Table 9A (negative figures only) of their GSTR-6s	01	0.01
D6	Reconciliation between ITC availed in annual returns with expenses in financial statements	Positive figure in GSTR-9C Table 14T and examination of reasons provided in Table 15 for mismatch	25	1421.17 ²²
D7	Mismatch of ITC availed between annual returns and books of accounts	Positive figure in GSTR-9C Table 12F and examination of reasons provided in Table 13 for mismatch	25	525.03

²² The amount of ₹ 1,421.17 crore is on account of un-reconciled ITC availed in the Annual returns and corresponding expenses booked in financial statements by the taxpayers.

Sl. No	Parameter	Algorithm used	Details of deviations/ mismatches	
			Number	Amount (₹ in crore)
Domain: Tax payments				
D8	Mismatch in turnover declared in GSTR-9C Table 5R	Negative figure in GSTR-9C Table 5R and examination of reasons provided in Table 6 for mismatch	25	--- ²³
D9	Mismatch in taxable turnover declared in GST-9C Table 7G	Negative figure in GSTR-9C Table 7G and examination of reasons provided in Table 8 for mismatch	17	--- ²⁴
D10	Mismatch in tax paid between books of accounts and returns	Negative figure in GSTR-9C Table 9R and examination of reasons provided in Table 10 for mismatch	25	29.61
D11	Undischarged tax liabilities	The greater of tax liability between GSTR-1 (Tables 4 to 11) and GSTR-9 (Tables 4N, 10 and 11) was compared with tax paid details in Table 9 and Table 14 of GSTR-9. In those cases where GSTR-9 was not available, tax paid in Tables 3.1(a) and 3.1(b) of GSTR-3B was compared with GSTR-1 liability. The amendments and advance adjustments declared in GSTR-1 and 9 were duly considered.	25	68.89
D12	Composition taxpayer also availing e-commerce facility	E-commerce GSTR 8 became effective from 01 October 2018 when TCS provisions became effective. GSTINs declared in GSTR 8 who are also filing GSTR 4 under composition scheme.	4	0
D13	GSTR-3B was not filed but GSTR-1 is available	Taxpayers who have not filed GSTR-3B but have filed GSTR-1 or where GSTR-2A is available, indicating taxpayers were carrying on the business without discharging tax.	25	1.22
D14	Short payment of interest	Interest calculated at the rate of 18 <i>per cent</i> on cash portion of tax payment on delayed filing of GSTR-3B <i>vis-à-vis</i> interest declared in GSTR-3B	25	7.29
	Total		282	2108.12 ²⁵

Audit selected a sample of 282 cases from amongst the top deviations/inconsistencies in each of the 14 parameters for the year 2017-18. The audit queries were issued to the respective circles between February 2022 and April 2022 without further scrutiny of taxpayers' records. The audit check in these cases was limited to verifying the Department's action on the identified deviations/mismatches.

Initial responses were yet to be received (February 2023) for 42 inconsistencies communicated to the Department which involved deviations/mismatches of an amount of ₹ 663.69 crore. Details of 42 cases are listed in **Appendix-IV** and **Appendix-V**. Dimension-wise highest value cases where no response was received are given in **Table 2.4.4**.

²³ Deviation amount of ₹ 832.73 crore is mismatch of total turnover declared in Table 5R of GSTR-9C.

²⁴ Deviation amount of ₹ 274.54 crore is mismatch of taxable turnover declared in Table 7G of GSTR-9C.

²⁵ The amount includes un-reconciled ITC of ₹ 1,421.17 crore.

Table 2.4.4: Dimension-wise highest value cases where no response was received

Sl. No.	Dimension name	GSTIN	Taxpayer Name	Jurisdiction	Deviation Amount (₹ in crore)
1	ITC (3B v/s 2A)	xxxxxxxxxxR1ZO	Mc Nally Bharat Engineering Co. Ltd.	Guwahati-D/4	1.65
2	ITC (RCM)	xxxxxxxxxxQ2ZU	Gujarat Co-operative Milk Marketing Federation Limited	Guwahati-D/99	0.27
3	ITC without RCM	xxxxxxxxxxC1ZS	J K Chemical	Guwahati-A/1	0.41
4	ISD ITC mismatch	xxxxxxxxxxN1ZT	Hindustan Unilever Limited	Guwahati-D/99	6.77
5	12F-Excess ITC	xxxxxxxxxxF1ZT	Baker Hughes Singapore PTE	Naharkatia-1	4.17
6	14T-Ineligible ITC	xxxxxxxxxxC1ZW	Oil India Limited	Naharkatia-1	626.11*
7	5R Total turnover	xxxxxxxxxxF1ZB	M/s Soma Enterprise Ltd	Guwahati-D/99	63.00©
8	7G Taxable turnover	xxxxxxxxxxL1ZV	Carriers India Pvt. Ltd.	Guwahati-D/4	14.76
9	9R Tax paid	xxxxxxxxxxF1ZF	Zillion Infraprojects Pvt Ltd.	Bongaigaon / 1	1.13
10	Undischarged tax liability	xxxxxxxxxxJ1ZL	C J Darcl Logistics Limited	Guwahati-D/4	2.48
11	No 3B but R1 available	xxxxxxxxxxR1ZO	G.N. Enterprise	Guwahati-D/4	0.08

*This is on account of unreconciled ITC availed in the Annual Returns and the corresponding expenses booked in financial statements.

© Mismatch of ITC as per Table 12F of GSTR-9C.

Recommendation No. 4

- *Department may examine the 42 mismatches/ deviations pointed out by Audit for which responses have not been provided and issue notices wherever necessary under Section 61 of AGST Act, 2017.*

2.4.7.2 Summary of deficiencies noticed during Centralised Audit

Based on responses received from the Department to the audit queries, the extent to which the audit parameters translated into compliance deviations (**Appendix-VI**) are summarised in **Table 2.4.5**.

Table 2.4.5: Summary of deficiencies (Centralised audit)

(₹ in crore)

Audit Dimension	Cases where reply received		Department reply accepted by Audit		Compliance deviations							
					Recovery made or SCN issued ²⁶		ASMT-10/Notice/DRC-01A issued		Department's reply not acceptable to Audit (Rebuttal)		Total	
	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.
1	2	3	4	5	6	7	8	9	10	11	12	13
ITC (3B v/s 2A)	18	22.57	5	4.05	3	0.45	7	8.97	4	9.10	14	18.52
ITC (RCM)	21	9.12	14	6.26	2	2.011	5	0.85	0	0	7	2.861
ITC without RCM	8	0.89	6	0.74	1	0.08	1	0.07	0	0	2	0.15
ISD ITC mismatch	22	2.25	13	1.54	1	0.001	8	0.71	0	0	9	0.711
ISD reversal	1	0.01	0	0	0	0	1	0.01	0	0	1	0.01

²⁶ Recovery made of ₹ 1.48 crore in 15 cases and SCN issued of ₹ 4.39 crore in 16 cases.

Audit Dimension	Cases where reply received		Department reply accepted by Audit		Compliance deviations							
					Recovery made or SCN issued ²⁶		ASMT-10/Notice/ DRC-01A issued		Department's reply not acceptable to Audit (Rebuttal)		Total	
	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.
12F-Excess ITC	21	518.67	14	510.82	0	0	7	7.85	0	0	7	7.85
14T-Ineligible ITC	24	795.07	23	787.27	0	0	1	7.80 ²⁷	0	0	1	7.80
5R Total turnover	21	--- ²⁸	18	0	0	0	3	-	0	0	3	0
7G Taxable turnover	14	--- ²⁹	12	0	0	0	2	-	0	0	2	0
9R Tax paid	24	25.33	6	20.83	4	0.65	10	2.66	5	1.19	19	4.50
Undischarged tax liability	17	53.38	5	21.66	0	0	9	26.64	3	5.08	12	31.72
E-commence	4	0	4	0	0	0	0	0	0	0	0	0
No 3B but R1 available	20	1.46	0	0	8	0.19	10	1.03	3	0.24	21	1.46
Interest short paid	25	7.36	0	0	12	2.49	14	4.81	0	0	26	7.30
Total:	240³⁰	1436.11	120³¹	1353.17	31³²	5.87	78³³	61.4	15	15.61	124	82.88

Audit noticed deviations from the provisions of the AGST Act in 124 cases involving short levy of tax of ₹ 82.88 crore, constituting 51.67 *per cent* of the 240 inconsistencies/mismatches in data, for which the Department provided responses. The Department has accepted the audit observations or initiated action in 105 cases with tax effect of ₹ 67.27 crore. Out of these cases, the Department has recovered ₹ 1.48 crore in 15 cases³⁴, issued Show Cause Notices (SCN) in 16 cases for ₹ 4.39 crore, issued notice conveying discrepancies to the taxpayer in Form ASMT-10 in 69 cases for ₹ 59.10 crore and was in correspondence with the respective taxpayers or issued DRC-01A in nine cases involving tax effect of ₹ 2.30 crore. Relatively higher rates of deviations were noticed under risk parameters such as excess ITC availed, short declaration of taxable value, short payment of interest, *etc.*

In 120 cases, constituting 50 *per cent* of the audit sample, where the Department's reply was acceptable to Audit, data entry errors by taxpayers comprised 34 cases, the

²⁷ Compliance deviation of unreconciled ITC in table 14T of GSTR- 9C of ₹ 7.80 crore.

²⁸ Total unreconciled turnover (TO) in table 5R of GSTR-9C in the 25 cases is ₹ 832.73 crore, out of which mismatched TO of ₹ 101.23 crore in four cases is yet to be examined by the Department, in 18 cases involving mismatched TO of ₹ 606.33 crore was mainly due to disclosure consolidated turnover of multiple GSTIN units in table 5R of GSTR 9C-and the deviations in the remaining three cases involving mismatched TO of ₹ 125.17 crore ASMT-10 had been issued by the Department.

²⁹ Total unreconciled taxable turnover (TO) in table 7G of GSTR-9C in the 17 cases is ₹ 274.54 crore, out of which mismatched TO of ₹ 29.56 crore in three cases is yet to be examined by Department, in 12 cases involving mismatched TO of ₹ 152.34 crore was mainly due to disclosure consolidated turnover of multiple GSTIN units in table 7G of GSTR 9C and deviations in the remaining two cases involving mismatched TO of ₹ 92.64 crore. ASMT-10 had been issued by the Department.

³⁰ This excludes 42 cases yet to be examined by the Department.

³¹ Out of 118 accepted cases, in 34 cases amounting to ₹ 48.96 crore related to data entry error, 81 cases amounting to ₹ 1302.67 crore accepted by audit based on other valid explanation given by the Department and in four cases amounting to ₹ 1.54 crore where the Department had taken action before query.

³² In four cases where recovery partly made are also included in ASMT-10 (two cases) and SCN cases (two cases).

³³ Out of 78 cases, 69 cases related to ASMT-10 involving amount of ₹ 59.10 crore and the remaining nine cases related to DRC 01A/Notices involving amount of ₹ 2.30 crore.

³⁴ 15 cases involved such cases which also included in SCN (2 cases) and ASMT-10 cases (2 cases).

Department had proactively taken action in four cases and in 82 cases, there were valid explanations. The details are enclosed in **Appendix-IX**.

In 42 cases constituting 17.5 per cent (underlying deviations/mismatch of ₹ 663.69 crore), the Department is yet to examine the observations.

2.4.7.3 A few high value illustrative cases from each dimension are given below:-

(a) ITC mismatch between GSTR-2A and GSTR-3B: GSTR-2A is a purchase related dynamic tax return that is automatically generated for each business by the GST portal, whereas GSTR-3B is a monthly return in which summary of outward supplies along with ITC declared and payment of tax are self-declared by the taxpayer.

To analyse the veracity of ITC utilisation, relevant data was extracted from GSTR-3B and GSTR-2A for the year 2017-18 and the ITC paid as per suppliers' details was matched with the ITC credit availed by the taxpayer.

In case of M/s Global Distributors (GSTIN xxxxxxxxxx E1Z0) under Guwahati Unit-C (Circle-3) for the year 2017-18, it was observed that the taxpayer had availed ITC of ₹ 5.18 crore as per table 4A(5) of GSTR-3B excluding ITC reversal of ₹ 0.31 lakh table 4B(2) of GSTR-3B whereas ITC amount available as per GSTR-2A was only ₹ 1.09 crore, resulting in mismatch of ITC of ₹ 4.08 crore.

On this being pointed out (February 2022), the Department stated (September 2022) that the taxpayer can avail ITC as per books of accounts if he satisfies all other conditions laid down in Section 16 of the AGST Act. However, the Department did not provide any documentary evidence in support of availability of ITC with the taxpayer.

(b) Excess availment of ITC on RCM without payment of tax as per GSTR-3B: Under Reverse Charge Mechanism, the liability to pay tax is fixed on the recipient of supply of goods or services instead of the supplier or provider in respect of certain categories of goods or services or both under Section 9(3) or Section 9(4) of the CGST Act, 2017 and under sub-section (3) or sub-section (4) of Section 5 of the IGST Act, 2017.

To analyse the veracity of ITC availed on tax paid under RCM for the year 2017-18, the datasets pertaining to GSTR-3B and annual return GSTR-9 were compared to check whether the ITC availed on RCM was restricted to the extent of tax paid.

In case of M/s Funshine Getaways Pvt Ltd (GSTIN- xxxxxxxxxx P1ZS) under Sibsagar Unit (Circle-1) for the year 2017-18, it was observed that the taxpayer had availed ITC of ₹ 2.01 crore as per Table 6(C+D+F) of GSTR-9 whereas tax paid under RCM as per Table 3.1(d) of GSTR3B was ₹ 0, which resulted in mismatch of availment of ITC of ₹ 2.01 crore under RCM.

On this being pointed out (February 2022), the Department stated (August 2022) that the matter was being pursued and DRC-01A³⁵ dated 10 August 2022 for intimation of tax ascertained as being payable under Section 74(5) was issued to the taxpayer.

(c) Excess availment of ITC on RCM without payment of Tax as per GSTR-9:

The extent of availing of ITC under RCM for the year 2017-18 without discharging equivalent tax liability or, in other words, short payment of tax under RCM was analysed by comparing RCM payments in GSTR-9 Table 4G with ITC availed in GSTR-9 Tables 6C, 6D and 6F to check whether the tax has been discharged fully on the activities/transactions under RCM.

In case of J K Chemical (GSTIN- xxxxxxxxxxxxC1ZS), under Guwahati Unit-A (Circle-1), Audit noticed that during 2017-18, as per Table 6 (C, D & F) of GSTR-9, the taxpayer had availed ITC of ₹ 0.42 crore under RCM. However, tax payable under RCM as per Table 4G of GSTR 9 was ₹ 0.50 lakh under RCM. Thus, the taxpayer had availed ITC of ₹ 0.41 crore under RCM without payment of tax.

This was pointed out in February 2022. Response of the Department is awaited (February 2023).

(d) Irregular availing of ITC by recipient on ISD credit: To analyse whether the ITC availed by the taxpayer is in excess of that transferred by the Input Service Distributor (ISD), ITC availed as declared in the returns of the taxpayer was compared with ITC transferred by the ISD in their GSTR-6.

In case of M/s. Hindustan Unilever Limited (GSTIN- xxxxxxxxxxxxN1ZT) under Guwahati Unit-D (Circle-99) for the year 2017-18, Audit noticed that the taxpayer had availed ITC credit of ₹ 25.43 crore in Table 4(A)(4) of GSTR-3B & Table 6G of GSTR-9 against inward supplies received from ISD and ITC transferred by the ISD of ₹ 18.66 crore as per GSTR-6 of ISD. This resulted in incorrect availment of ITC of ₹ 6.77 crore.

This was pointed out in April 2022. Response of the Department is awaited (February 2023).

(e) Unreconciled ITC in Table 12F of GSTR-9C: Table 12 of GSTR-9C reconciles ITC declared in annual return (GSTR-9) with ITC availed as per audited annual financial statement or books of accounts. Table 12F deals with unreconciled ITC.

The certified reconciliation statement submitted by the taxpayer as required under the rule 80(3) of AGST Rules in form GSTR-9C for the year 2017-18 was analysed at data level to review the extent of identified mismatch in ITC declared in the annual return with financial statements.

In case of Baker Hughes Singapore PTE (GSTIN- xxxxxxxxxxxxF1ZT), under Naharkatia Unit (Circle-1), Audit noticed that as per Table 12 (E) of GSTR-9C, ITC availed was

³⁵ Form DRC-01A is intimation of tax ascertained as being payable under Section 73(5)/74(5) under Rule 141(1A) of the AGST Rules.

₹ 9.03 crore whereas as per Table 12 (D) of GSTR-9C ITC availed was ₹ 4.86 crore. As such, there was mismatch in ITC availed amounting to ₹ 4.17 crore between annual return and financial statements (as mentioned in Table 12F of form GSTR-9C) during 2017-18.

This was pointed out in February 2022. Response of the Department is awaited (February 2023).

(f) Unreconciled turnover in Table 5R of GSTR-9C: Table 5 of GSTR-9C is the reconciliation of turnover declared in audited annual financial statement with turnover declared in annual return (GSTR-9). Column 5R of this table captures the unreconciled turnover between the annual return GSTR-9 and that declared in the financial statement for the year after requisite adjustments.

The certified reconciliation statement submitted by the taxpayer, as required under Rule 80(3) of AGST Rules in form GSTR-9C for the year 2017-18, was analysed at data level to review the extent of identified mismatch in turnover reported in the annual return *vis-à-vis* the financial statements. The unreconciled amount in cases where the turnover declared in GSTR-9 is less than the financial statement indicates non-reporting, under-reporting, short-reporting, omission or error in reporting of supplies leading to evasion or short payment of tax. It could also be a case of non-reporting of both taxable and exempted supplies.

In case of M/s United Spirits Limited (GSTIN- xxxxxxxxxxxJ1Z9), under Unit-C (Circle-7), Audit noticed that the turnover as per annual return was ₹ 34.15 crore whereas the turnover as per financial statement was ₹ 113.59 crore which resulted in unreconciled turnover of ₹ 79.44 crore as per Table 5R of GSTR-9C.

On this being pointed out (February 2022), the Department stated (September 2022) that notice under Section 61 (in form ASMT-10) was issued to the taxpayer.

(g) Unreconciled tax liability in Table 9R of GSTR-9C: The certified reconciliation statement submitted by the taxpayer as required under rule 80(3) of AGST Rules in Form GSTR-9C for the year 2017-18 was analysed at data level to review the extent of identified mismatch in tax paid between the annual return and the books of account. Table 9 of Form 9C reconciles the tax paid by segregating the turnover rate-wise and comparing it with the tax discharged as per annual return in GSTR-9. The unreconciled amounts could potentially indicate tax levied at incorrect rates, incorrect depiction of taxable turnover as exempt or *vice versa* or incorrect levy of CGST/SGST/IGST. There can also be situations wherein supplies/tax declared are reduced through amendments (net of debit notes/credit notes) in respect of 2017-18 transactions carried out in the subsequent year from April to September 2018. Consequential interest payments - both short payments and payments under incorrect heads - also need to be examined in this regard.

In case of M/s Zillion Infraprojects Private Limited (GSTIN- xxxxxxxxxxxF1ZF), under Bongaigaon (Circle-1), Audit observed that as per books of accounts (Table 9P of GSTR-9C), the taxpayer was liable to pay ₹ 4.20 crore. However, as per annual return

(Table 9Q of GSTR-9C), the taxpayer had paid ₹ 3.07 crore. As such, there was short payment of tax amounting to ₹ 1.13 crore due to mismatch between tax liabilities as per books of accounts and annual return (Table 9R of GSTR-9C) submitted by the taxpayer during 2017-18.

This was pointed out in February 2022. Response of the Department is awaited (February 2023).

(h) Undischarged tax liability: GSTR-1 depicts the monthly details of outward supplies of goods or services. Outward supplies are also assessed by the taxpayer and mentioned in annual return in GSTR-9 in the relevant columns. Further, taxable value and tax paid thereof are also shown in monthly GSTR-3B return.

To analyse the undischarged tax liability, relevant data was extracted from GSTR-1 and GSTR-9 for the year 2017-18 and the tax payable in these returns was compared with the tax paid as per GSTR-9. Where GSTR-9 was not available, a comparison of tax payable between GSTR-1 and GSTR-3B was resorted to. The amendments and advance adjustments declared in GSTR-1 and 9 were also considered for this purpose.

In case of M/s. J.S.B. Cement LLP (GSTIN- xxxxxxxxxxxD1ZW) under Guwahati Unit-C (Circle-8) for the year 2017-18, Audit observed that the liability as per GSTR-1 was of ₹ 13.96 crore whereas payment as per GSTR-9 was ₹ 8.06 crore, which resulted in mismatch in terms of short discharge of tax of ₹ 5.91 crore.

On this being pointed out (February 2022), the Department stated (July 2022) that notice under Section 61 (in Form ASMT-10) had been issued to taxpayer to explain the reasons for discrepancies.

(i) GSTR-3B not filed but GSTR-1 available: GSTR-3B return under rule 61(5) of AGST Rule is the only instrument through which the tax liability is offset and ITC is availed.

Effort was made through data analysis to identify those taxpayers who had not filed GSTR-3B but had filed GSTR-1 or whose GSTR-2A was available. The very availability of GSTR-1 and 2A coupled with non-filing of GSTR-3B indicates that the taxpayers had undertaken/carried on the business during the period but had not discharged their tax liability. It may also include cases of irregular passing on of ITC.

The datasets pertaining to relevant fields in the GSTR-1, 2A and 3B were analysed. In case of M/s Rockland Media and Communication Pvt Ltd (GSTIN- xxxxxxxxxxxM1Z2) under Guwahati Unit-C (Circle-7) for the year 2017-18, Audit noticed that there was tax liability of ₹ 0.39 crore as per GSTR-1 but the taxpayer did not pay tax by filing GSTR-3B. As such there was short discharge of tax liability of ₹ 0.39 crore.

On this being pointed out (February 2022) by Audit, the Department stated (September 2022) that action under section 74 of the Assam GST Act had been initiated

and accordingly DRC-01A³⁶ had been issued for recovery of ₹ 0.74 crore (tax amount of ₹ 0.40 crore and interest amount of ₹ 0.34 crore).

(j) Short payment of interest: Section 50 of the Act stipulates that every person who is liable to pay tax in accordance with the provisions of this Act or the rules made thereunder but fails to pay the tax or any part thereof to the Government within the period prescribed, shall for the period for which the tax or any part thereof remains unpaid, pay interest at the rate notified.

The extent of short payment of interest on account of delayed remittance of tax during 2017-18 was identified using the tax paid details in GSTR-3B and the date of filing of GSTR-3B. Only the net tax liability (cash component) has been considered to work out the interest payable.

In case of M/s Assam State Transport Corporation (GSTIN- xxxxxxxxxxxR1ZU), under Guwahati Unit-C (Circle-2) for the year 2017-18, Audit observed that the taxpayer made payment of monthly tax liability with delay but no interest was paid on such delayed payment of tax. This resulted in non-payment of interest of ₹ 0.83 crore.

On this being pointed out (February 2022) by Audit, the Department stated (September 2022) that notice under Section 61 (in Form ASMT-10) had been issued to taxpayer to explain the reasons for discrepancies.

2.4.7.4 Audit observations accepted by the Department

Out of the 282 deviations summarised in Table 2.4.5, the Department has accepted the audit observations or initiated action in 105 cases with tax effect of ₹ 67.27 crore (details are given in **Appendix-VII**). A few illustrative cases where the Department accepted or intimated action taken are given below:

(a) Undischarged tax liability: In order to analyse the undischarged tax liability, relevant data were extracted from GSTR 1 and GSTR 9 for the year 2017-18 and the tax payable in these returns was compared with the tax paid declared in GSTR 9.

In case of RCC Infraventures Ltd (GSTIN- xxxxxxxxxxxE1ZC) under Tezpur Unit (Circle-1) for the year 2017-18, Audit noticed that the tax liability as per GSTR-1 was ₹ 9.61 crore whereas payment as per GSTR 9 was only ₹ 4.45 crore, which resulted in short discharge of tax liability of ₹ 5.16 crore.

On this being pointed out (February 2022), the Department stated (May 2022) that notice under Section 61 (in Form ASMT-10) had been issued to taxpayer to explain the reasons for discrepancies.

(b) Unreconciled ITC in Table 12F of GSTR-9C: Table 12 of GSTR 9C reconciles ITC declared in annual return (GSTR9) with ITC availed as per audited annual financial statement or books of accounts. Column 12F of this table deals with unreconciled ITC.

³⁶ Dated 23 September 2022.

In case of Air India Limited (GSTIN- xxxxxxxxxxxxP1ZO), under Unit-C (Circle-7), Audit noticed that as per Table 12 (E) of GSTR 9C, ITC availed was ₹ 2.69 crore whereas as per Table 12 (D) of GSTR 9C, ITC availed was ₹ 0.13 crore. As such, there was mismatch in ITC availed amounting to ₹ 2.56 crore between the annual return and the financial statements (as mentioned in Table 12F of form GSTR 9C) during 2017-18.

On this being pointed out (February 2022), the Department stated (September 2022) that notice under Section 61 (in form ASMT-10) was issued to the taxpayer to explain the reasons for discrepancies.

2.4.7.5 Department response rebutted

Out of the 125 non-compliance cases as per Table 2.4.5, the Department has not accepted 15 audit observations amounting to ₹ 15.61 crore. These cases are featured in **Appendix-VIII**. Two illustrative cases are given below:

(a) Undischarged tax liability: In case of M/s Sri Gopikrishna Infrastructure Pvt. Ltd (GSTIN- xxxxxxxxxxxxQ2ZO) under Guwahati Unit-C(Circle-4), Audit observed that the liability as per GSTR-1 was of ₹ 2.53 crore whereas payment as per GSTR-3B/GSTR-9 was ₹ 0.11 crore for the year 2017-18, which resulted in short discharge of tax liability of ₹ 2.42 crore.

On this being pointed out (February 2022), the Department stated (July 2022) that the taxpayer had correctly discharged tax liability of ₹ 0.11 crore for 2017-18 through GSTR-3B for the months of February 2018 and March 2018. The reply is not tenable as the taxpayer had amended invoice/credit note/debit note pertaining to the year 2017-18 amounting to ₹ 2.42 crore in GSTR 1 during the year 2018-19 which brought the total tax liability for 2017-18 to ₹ 2.53 crore. This needs further clarification from the Department.

(b) ITC mismatch between GSTR-2A and GSTR-3B: In case of M/s. Mahindra & Mahindra Limited (GSTIN- xxxxxxxxxxxxE1ZY) under Guwahati Unit-C (Circle-99) for the year 2017-18, it was observed that the taxpayer had availed ITC of ₹ 197.97 crore as per GSTR-3B whereas ITC amount reflected in GSTR-2A was ₹ 195.75 crore which resulted in excess availment of ITC of ₹ 2.22 crore.

On this being pointed out (February 2022), the Department stated (September 2022) that the taxpayer can avail ITC as per books of accounts if he satisfies all other conditions laid down in Section 16 of AGST Act. However, the Department did not provide documentary evidence regarding availability of ITC with the taxpayer.

2.4.7.6 Data entry errors by taxpayers

The data entry errors constituted 14.17 *per cent* (34 cases) of the total responses received. These data entry errors did not have any revenue implication. Most of the data entry errors relate to payment of tax under RCM, distribution of ITC by ISD, *etc.* as detailed in **Appendix-IX**. An illustrative case is brought out below:

Unreconciled tax liability in Table 9R of GSTR-9C: In case of M/s Jain Udyog (GSTIN-xxxxxxxxxxG1ZF), under Silchar Unit (Circle-1), Audit observed that there was unreconciled tax liability of ₹ 18.63 crore as per Table 9R of GSTR 9C.

On this being pointed out (February 2022), the Department stated (September 2022) that unreconciled amount in table 9R of GSTR-9C was due to entering ₹ 0 in Table 9 of GSTR-9 inadvertently. The system allowed for such data entry errors, which could have been avoided with proper validation controls.

The CAG's Report No. 5 of 2022 on Union Government Department of Revenue (Indirect Taxes-Goods and Services Tax)- had also highlighted data quality issues and significant inconsistencies in the GST data due to which Audit could not establish reliability of data for finding audit insights and trends. The Report had recommended that the Union Ministry should consider introducing appropriate validation controls (controls to prevent unreasonable data entries and/or alert the taxpayer to unreasonable data) supplemented by *post-facto* data analytics in respect of important data elements.

Recommendation No. 5

- *The Department may take up the matter with the GST Council to insert adequate validation controls in the GST portal to curb data entry errors, enhance taxpayer compliance and facilitate better scrutiny.*

2.4.7.7 Department's reply acceptable to audit

Out of 120 cases summarised in Table 2.4.5, in 82 cases (68.34 *per cent*), the Department's response is acceptable to Audit. A few illustrative cases are given below:

(a) Unreconciled ITC in Table 12F of GSTR-9C

In case of North Eastern Electric Power Corporation Ltd (GSTIN- xxxxxxxxxxxxJ2ZQ), under Haflong Unit (Circle-1), Audit noticed that there was mismatch in ITC availed amounting to ₹ 1.04 crore between the annual return and the financial statements (as mentioned in Table 12F of form GSTR 9C) during 2017-18.

On this being pointed out (February 2022), the Department stated (September 2022) that the unreconciled amount of ₹ 1.04 crore as per GSTR 9C of 2017-18 had been reversed in GSTR 3B for the months of September 2018 and December 2018.

(b) Unreconciled turnover in table 5R of GSTR-9C

In case of Village Financial Services Limited (GSTIN- xxxxxxxxxxxxB1ZF), under Dhubri Unit (Circle-1), Audit noticed that there was a mismatch of unreconciled turnover of ₹ 112.77 crore as per Table 5R of GSTR-9C.

On this being pointed out (February 2022), the Department stated (June 2022) that the reasons for unreconciled turnover was due to disclosure of consolidated turnover of multi-GSTIN units under the same PAN.

2.4.8 Detailed Audit

In a self-assessment regime, the onus of compliance with law is on the taxpayer. The role of the Department is to establish and maintain an efficient tax administration mechanism to provide oversight. With finite level of resources, for an effective tax administration, to ensure compliance with law and collection of revenue, an efficient governance mechanism is essential. An IT-driven compliance model enables maintaining a non-discretionary regime of governance on scale and facilitates a targeted approach to enforce compliance.

From an external audit perspective, Audit also focused on a data-driven risk-based approach. Thus, apart from identifying inconsistencies/deviations in GST returns through pan-State data analysis, a detailed audit of GST returns was also conducted as part of this SSCA. A risk-based sample of 50 taxpayers was selected for this part of the SSCA. The methodology adopted was to initially conduct a desk review of GST returns and financial statements filed by the taxpayers as part of GSTR-9C and other records available in the back-end system to identify potential risk areas, inconsistencies/deviations and red flags. Accordingly, desk review was carried out in the audit office. Based on desk review results, detailed audit was conducted at Circles by requisitioning records of taxpayers such as financial ledgers, invoices, *etc.* to identify causative factors of the identified risks and to evaluate compliance by taxpayers.

In reply to audit requisitions relating to granular records for detailed audit, the Department furnished records only in four cases out of 50 selected cases.

In 38 cases, comprising 76 *per cent* of the risk-based sample, records were partially produced as granular taxpayer records such as invoices, trial balance, ledger, *etc.* were not provided. The jurisdiction-wise partial production of records is summarised in **Appendix-X**. Consequently, in these partially produced cases, Audit was restricted to the information available in the returns filed by the taxpayers. In eight cases (16 *per cent*), the jurisdictional circles did not produce any records. The details are in **Appendix-XI**. Thus, Audit could not assess eligibility of ITC claimed and extent of unsettled tax liability, which constituted a significant scope limitation.

Top five cases of non-production and partial production of records are given in **Table 2.4.6** & **Table 2.4.7** respectively.

Table 2.4.6: Top five cases of non-production of records

Sl. No.	GSTIN	Name of the taxpayer	Jurisdictional Circle	Mismatches (ITC and liability) (₹ in crore)
1	xxxxxxxxxxN3ZX	Nayak Infrastructure Private Limited	Hojai-01	3.02
2	xxxxxxxxxxJ1Z1	M/s Global Oil Field Services Private Limited	Sibsagar -04	0.72
3	xxxxxxxxxxR2ZI	G.K. & Sons Agency	Guwahati-B-07	0.61
4	xxxxxxxxxxK1ZW	S K Logitech Private Limited	Sibsagar-04	0.60
5	xxxxxxxxxxB1Z6	A M Enterprise	Guwahati-B-07	0.39

Table 2.4.7: Top five cases of partial production of records

Sl. No.	Name of the taxpayer/ GSTIN (Circle)	Records not produced	Mismatch Amount (ITC and Undischarged liability) (₹ in crore)
1	Borah BBM Automobiles LLP/ xxxxxxxxxxxQ1ZM (DIBRUGARH-04)	- Inward invoices for the months of December 2017 and January 2018 - Outward invoices/Exempted supply invoices for the months of July 2017 and December 2017 - Purchase and sale ledger. - Ledger of sundry creditors, Statement detailing value of supply & tax payable invoice-date-wise and date of payment made thereagainst - Notes & Schedules related to financial statements	6.47
2	Hindustan Construction Co. Ltd./ xxxxxxxxxxxB1ZV (GUWAHATI-D-99)	- Inward invoices for the months of January 2018 & March 2018 - Outward invoices for the months of August 2017 & February 2018 - Purchase and sale ledger. - Trial Balance of the state GSTIN for the year 2017-18	5.46
3	National Insurance Company Ltd/ xxxxxxxxxxxE1Z2 (GUWAHATI-D-02)	- Inward invoices for the months of July 2017 & January 2018 - Outward invoices/Exempted supply invoice for the months of October 2017 & March 2018 - Purchase and sale ledger. - Fixed Asset sale ledger and related GST payment documents - Calculation sheet of Common credit for reversal of ITC as per formula prescribed under Rule 42 of AGST Act 2017.	4.21
4	Emami Limited/ xxxxxxxxxxxG1ZS (GUWAHATI-C-99)	- Inward invoices for the months of February 2018 & March 2018 - Outward invoices for the months of July 2017 and October 2017 - Purchase and sale ledger. - Trial-balance of the State GSTIN	3.26
5	Vodafone Idea Limited/ xxxxxxxxxxxP1ZW (GUWAHATI-B-02)	- Inward invoices for the months of November 2017 & March 2018 - Outward invoices for the months of December 2017 & March 2018 - Purchase and sale ledger. - Trial Balance of the state GSTIN for the year 2017-18	3.22

2.4.8.1 Audit findings - Detailed audit

The audit findings have been categorised under three categories viz., audit findings relating to (a) Returns (b) Utilisation of ITC and (c) Discharge of tax liability.

(a) Audit findings related to GST Returns

The detailed audit of returns filed by a sample of 50 taxpayers disclosed that interest payments were not discharged by taxpayers and there was non/short levy of late fee and penalty in a significant number of cases, which are brought out below.

(i) Non-payment of interest by taxpayers

As per section 50 of the AGST Act, every person who is liable to pay tax in accordance with the provisions of this Act or the rules made thereunder, but fails to pay the tax or any part thereof to the Government within the period prescribed, shall for the period for which the tax or any part thereof remains unpaid, pay, on his own, interest at such rate, not exceeding eighteen *per cent*, as may be notified by the Government on the recommendations of the Council.

On scrutiny of GSTR-3B returns for the year 2017-18 in respect of selected 50 taxpayers, it was noticed that 25 taxpayers pertaining to 20 Circles (or 12 Unit Offices) did not pay interest of ₹ 0.75 crore for delayed payment of tax. Details are given in **Appendix-XII**.

On these being pointed out (May-September 2022), the Department stated (July-September 2022) that notices were issued to taxpayers in eight cases under Section 61 to explain the reasons for discrepancies and SCNs were issued to taxpayers in eight cases under Section 73 of the AGST Act to ascertain short payment of interest and four taxpayers had deposited ₹ 0.40 lakh. Reply of the Department in respect of five cases is awaited (February 2023). The top five irregularities noticed in this category amounted to ₹ 0.64 crore. Two illustrative cases are given below:

- During scrutiny of monthly returns (GSTR-3B) of Shri Kulen Hazarika (GSTIN-xxxxxxxxxxK1ZJ), under Mangaldoi Unit (Circle-2) for the year 2017-18, it was noticed that there was delay in filing of GSTR-3B return for the months of October 2017, December 2017, February 2018 and March 2018. The delay ranged between 217 and 337 days; however, interest amounting to ₹ 0.26 crore was not paid on delayed payment of tax of ₹ 2.26 crore.

On this being pointed out (September 2022), the Department stated (September 2022) that DRC 01A dated 28 September 2022 had been issued to the taxpayer.

- Scrutiny of GSTR-3B returns of Tapan Changmai (GSTIN-xxxxxxxxxxM2Z9), under Tinsukia (Circle-2) for the year 2017-18 revealed that there was delay in filing of GSTR-3B for the months of December 2017 to March 2018 ranging between 139 and 227 days; however, interest amounting to ₹ 0.15 crore was not paid on delayed payment of tax of ₹ 1.77 crore.

On this being pointed out (July 2022), the Department stated (July 2022) that SCN under section 73 of the AGST Act, 2017 (DRC-01) had been issued to the taxpayer for short payment of interest.

(ii) Non/short levy of late fee for delay in filing of Annual Return

In terms of Section 47 of the AGST Act, any registered person who fails to furnish annual return (GSTR-9) as per Section 44 of the Act *ibid* within the due date shall pay

a late fee of one hundred rupees for every day during which such failure continues subject to a maximum amount of half *per cent*³⁷ of turnover in the State.

Audit noticed that out of the selected 50 taxpayers, five taxpayers³⁸ did not file GSTR-9 and seven taxpayers³⁹ filed GSTR-9 but with delays ranging between 12 days and 865 days from the due date for the period 2017-18. However, the proper officer did not levy late fee amounting to ₹ 0.16 crore. The details of these cases are shown in **Appendix-XIII**.

On being pointed out (between June and September 2022), the Department stated (between July and September 2022) that notices were issued to six taxpayers under Section 61 to explain the reasons for discrepancies and SCN were issued to five taxpayers under Section 73 of the AGST Act, 2017 and one taxpayer had deposited late fees of ₹ 1.46 lakh. Further, action initiated by the Department is awaited (February 2023). The top five irregularities noticed in this category amounted to ₹ 8.88 lakh. Two illustrative cases are given below:

- In case of M/s Nayak Infrastructure Pvt. Ltd (GSTIN- xxxxxxxxxxxN3ZX), under Hojai Unit (Circle-1) for the year 2017-18, Audit noticed that the taxpayer did not file his annual return (GSTR-9) till the date of audit (31 August 2022). As such there was a delay of 936 days in filing of annual return with late fee implication of ₹ 1.88 lakh.

On this being pointed out (September 2022), the Department stated (September 2022) that SCN under Section 73 of the AGST Act (DRC-01) had been issued to the taxpayer.

- In case of S K Logitech Pvt Ltd (GSTIN- xxxxxxxxxxxK1ZW), under Sivasagar (Circle-4) for the year 2017-18, Audit noticed that the taxpayer did not file his annual return till the date of audit (31 July 2022). There was delay of 905 days in filing of annual return with late fee implication of ₹ 1.82 lakh.

On this being pointed out (August 2022), the Department stated (August 2022) that SCN under Section 73 of the AGST Act, 2017 (DRC-01) had been issued to the taxpayer.

(iii) Non-levy of penalty due to delay in filing of form GSTR-9C

As per Section 44(2) of AGST Act, 2017, every registered person who is required to get his accounts audited shall furnish, electronically, the annual return (GSTR-9) under sub-section (1) along with a copy of the audited annual accounts and a reconciliation statement (GSTR-9C), reconciling the value of supplies declared in the return furnished for the financial year with the audited annual financial statement and such other particulars as may be prescribed. Again, as per sl. no. 2 of Notification No. 06/2020 – Central Tax⁴⁰ dated 03 February 2020, the due date for furnishing return under

³⁷ 0.25 *per cent* under the CGST Law + 0.25 *per cent* under the SGST / UTGST Law.

³⁸ Pertains to four circles.

³⁹ Pertaining to seven circles.

⁴⁰ No similar notification was found to be issued from state tax authority.

Section 44 of the Act *ibid* and Rule 80 made thereunder was extended to 07 February 2020 for the year 2017-18.

As per Section 125 of AGST Act, 2017, any person, who contravenes any of the provisions of this Act or any rules made thereunder for which no penalty is separately provided for in this Act, shall be liable to a penalty which may extend to twenty-five thousand rupees. Similar provision for levy of penalty has also been laid down under the CGST Act, 2017.

Audit noticed that out of the selected 50 taxpayers, nine taxpayers⁴¹ did not file GSTR-9C. Further, six taxpayers⁴² filed GSTR-9C with delays ranging between 13 days and 955 days from the due date for the period 2017-18. However, the proper officers did not levy penalty amounting to ₹ 7.50 lakh for such delayed/non-filing of GSTR-9C. The details of the cases are shown in **Appendix-XIV**.

On being pointed out (between June and September 2022), the Department stated (between July and September 2022) that notices were issued to seven taxpayers under Section 61 to explain the reasons for discrepancies and SCNs were issued to another seven taxpayers under Section 73 of the AGST Act, 2017 to determine short/non-levy of penalty. Further, a penalty of ₹ 0.50 lakh (₹ 0.25 lakh under CGST Act and ₹ 0.25 lakh under AGST Act) was recovered from one taxpayer.

(b) Audit findings relating to utilisation of ITC

(i) ITC mismatch between GSTR-3B and GSTR-2A

The Principal Commissioner of State Tax, Assam vide Circular No. 131/2021-GST dated 11 January 2023 prescribed the following procedures for dealing with cases where there was difference in the ITC availed in Form GSTR-3B as compared to that ITC available in Form GSTR-2A for the FY 2017-18 :

- (a) If the difference between ITC claimed in Form GSTR-3B and that available in Form GSTR-2A exceeds ₹ five lakh, the proper officer shall ask the registered person to produce a certificate for the concerned supplier from Chartered Accountant (CA) or Cost Accountant (CMA), certifying that supplies in respect of the said invoices of the supplier have actually been made by the supplier to the said registered person and the tax on such supplies has been paid by the said supplier in his return in Form GSTR-3B.
- (b) If the difference between ITC claimed in Form GSTR-3B and that available in Form GSTR-2A is up to ₹ five lakh, the proper officer shall ask the claimant to produce a certificate from the concerned supplier to the effect that said supplies have actually been made by him to the said registered person and the tax on said supplies has been paid by the said supplier in his return in Form GSTR-3B.

On verification of records for the year 2017-18 in respect 50 selected taxpayers, Audit noticed ITC mismatch of ₹ 27.01 crore in respect of 37 taxpayers⁴³. There was

⁴¹ Pertaining to seven circles.

⁴² Pertaining to six circles.

⁴³ Pertaining to 30 Circles (or 19 Unit Offices).

mismatch of ITC availed as per Table 4A (5) of GSTR-3B and ITC available as per GSTR-2A during 2017-18. (Details are in **Appendix-XV**).

On being pointed out (between May and September 2022), the Department stated (between July and October 2022) that in 24 cases notices had been issued to taxpayers under Section 61 to explain the reasons for discrepancies. However, further reply of the Department is awaited (February 2023).

Further, in four cases, SCNs were issued under Section 73 of the AGST Act, 2017 and in one case, the Department had realised ₹ 9.87 lakh. The reply of the Department in respect of the remaining eight cases is awaited (February 2023). The top five irregularities noticed in this category amounted to ₹ 12.87 crore. An illustrative case is given below:

- During examination of the returns of Hindustan Construction Co. Ltd (GSTIN-xxxxxxxxxxB1ZV) under jurisdiction of Guwahati Unit-D (Circle-99) for the period from July 2017 to March 2018, Audit observed that ITC availed as per GSTR-3B/GSTR-9⁴⁴ was ₹ 22.78 crore. However, ITC available as per auto populated GSTR-2A was ₹ 17.85 crore. Thus, there was a mismatch of excess ITC of ₹ 4.93 crore during the year 2017-18.

On being pointed out (May 2022), the Department stated (October 2022), that notice was issued to the taxpayer under Section 61 to explain the reasons for discrepancy. However, further reply of the Department is awaited (February 2023).

(ii) Mismatch in availment of ISD credit

In order to examine whether the ITC availed by the taxpayer was as per the amount transferred by the ISD, ITC availed in the returns of the taxpayer was compared with ITC transferred by the ISD in their GSTR-6.

On verification of GSTR-3B/GSTR-9 and data of GSTR-6⁴⁵ of ISD for the year 2017-18 in respect of 50 selected taxpayers three taxpayers⁴⁶ pertaining to three Circle (or two Unit Offices), it was noticed that the recipients had availed ITC of ₹ 3.50 crore against distributed ITC of ₹ 3.16 crore by their respective ISD. This resulted in mismatch in availment of ISD credit of ₹ 0.34 crore by the recipients.

On being pointed out (between June and July 2022), the Department stated (August 2022) that in two cases, notices had been issued to the taxpayers under Section 61 of the AGST Act, 2017 to explain the reasons for discrepancies and the reply of the Department is awaited (February 2023) in one case.

⁴⁴ [Table 4A (5) -Table 4B (2)] of GSTR-3B + Table 8C of GSTR-9.

⁴⁵ Source: Data from GSTN extracted by the core team of O/o CAG of India.

⁴⁶ (i) xxxxxxxxxxxxP1ZW (ii) xxxxxxxxxxxxE1ZQ (iii) xxxxxxxxxxxxG1ZS.

(iii) Other cases relating to utilisation of ITC

In addition, Audit observed five cases of mismatch of ITC involving ₹ 15.65 lakh owing to mismatch in ITC under Reverse Charge mechanism and un-reconciled ITC between annual returns and financial statements (**Detailed in Appendix-XVI**).

(c) Audit findings relating to discharge of tax liability**(i) Mismatch in tax liability**

Audit observed in case of 28 taxpayers⁴⁷ out of 50 selected cases, there was tax liability mismatch ranging from ₹ 0.20 lakh to ₹ 1.86 crore amounting to a total of ₹ 8.76 crore (**Detailed in Appendix-XVII**). The tax liability declared by the taxpayer as per GSTR-1 did not match with the tax liability declared in GSTR-9 (Audit consider GSTR-3B where GSTR-9 was not available).

On being pointed out (between May and September 2022), the Department stated (between June and October 2022) that notices had been issued to taxpayers in 22 cases under Section 61 to explain the reasons for discrepancies and SCNs had been issued to taxpayers in two cases under Section 73 of the AGST Act, 2017. One taxpayer had deposited ₹ 0.46 lakh including interest. The reply of the Department in other four cases is awaited (February 2023). Top five irregularities noticed in this category amounted to ₹ 6.14 crore. An illustrative case is given below:

- Scrutiny of monthly returns (GSTR-1)/Annual return (GSTR-9) of National Insurance Company Ltd (GSTIN-xxxxxxxxxxE1Z2), under Guwahati Unit-D (Circle-2) for the year 2017-18, disclosed that the tax liability as per GSTR-1/GSTR-9 was ₹ 16.02 crore whereas the tax payment as per table 9 of GSTR-9 was ₹ 14.16 crore. This resulted in tax liability mismatch of ₹ 1.86 crore.

On this being pointed out (June 2022), the Department stated (July 2022) that the matter was pursued with taxpayer by issuing notice in Form ASMT-10 to explain the reasons for discrepancy.

(ii) Other observations on mismatch of tax liability

Audit noticed deviations/mismatch in tax liability in respect of nine taxpayers out of selected 50 taxpayers with reference to 'difference in tax paid between books of accounts and Annual returns' (three cases) 'mismatch of turnover as per GSTR-9C and turnover as per IT return' (one case), 'non-discharge of tax liability of rental income' (two cases), 'interest not paid against delayed payment of un-discharged tax liability' (three cases). The tax liability in these observations ranges from ₹ 0.04 lakh to ₹ 0.61 lakh amounting to ₹ 2.67 lakh (**Detailed in Appendix-XVIII**).

Recommendation No. 6

- *The Department may initiate remedial action for all the compliance deviations before they get time-barred.*

⁴⁷ Pertaining to 22 circles.

2.4.9 Conclusion

The Subject Specific Compliance Audit (SSCA) on 'Department's Oversight on GST Payments and Return Filing' was undertaken with the objective of assessing the adequacy of the system in monitoring returns filing by the taxpayers, extent of compliance by the taxpayers and other departmental oversight functions.

This SSCA was predominantly based on data analysis, which highlighted risk areas, raised red flags and in some cases, pointed out rule-based deviations and logical inconsistencies in GST returns filed by the taxpayers for 2017-18. The SSCA entailed assessing the oversight functions of State tax jurisdictional formations (Circles) at two levels – at the data level through global data queries and at the functional level with a deeper detailed audit both of the circles and of the GST returns, which involved accessing taxpayer records. The audit sample, therefore, comprised 10 Circles of assessing oversight functions of the Circles, 282 high value inconsistencies across 14 risk parameters selected through global queries and 50 taxpayers selected on risk assessment for detailed audit of GST returns.

A review of **10 Circles** disclosed that essential oversight functions of the circles such as monitoring of return filing, scrutiny of selected returns and internal audit of taxpayers needs to be strengthened.

As regards **centralised audit**, deviations were observed in 124 cases involving short levy of tax of ₹ 82.88 crore constituting 51.67 *per cent* of the 240 inconsistencies/mismatch in data for which the Department provided response. The Department has accepted the audit observations or initiated action in 105 cases with tax effect of ₹ 67.27 crore. Relatively higher rates of deviations were noticed under risk parameters such as excess ITC availed, short declaration of taxable value and short payment of interest, *etc.* In 42 cases, constituting 17.5 *per cent* of the audit sample, (underlying deviations/mismatch of ₹ 663.69 crore), the Department is yet to give replies.

As regards **detailed audit**, out of a sample of 50 taxpayers, essential basic records such as financial statements, trial balance, *etc.* were not produced in eight cases and in another 38 cases, the corresponding other records from the taxpayer were not forthcoming, which constituted a significant scope limitation for detailed audit. Detailed audit of GST returns also pointed towards non-compliance on issues such as non-payment of interest by taxpayers, non-short levy of late fee/penalty and short discharge of tax liability, with a revenue implication of ₹ 37.29 crore.

2.4.10 Summary of recommendations

The Department may:

- *may issue detailed SOP/ guidelines for selection of returns for scrutiny based on risk parameters in line with CBIC's instruction dated 22 March 2022 and consider creating a separate dedicated wing to institutionalise an effective risk based system of scrutiny.*

- *consider issuing suitable instructions with reference to the scrutiny of returns for 2019-20 and 2020-21 with timelines.*
- *take prompt steps to undertake the audits under Section 65 of the Act so that timely action can be initiated against the defaulters before the cases get time-barred.*
- *examine the 42 mismatches/ deviations pointed out by Audit for which responses have not been provided and issue notices wherever necessary under Section 61 of AGST Act, 2017.*
- *take up the matter with the GST Council to insert adequate validation controls in the GST portal to curb data entry errors, enhance taxpayer compliance and facilitate better scrutiny.*
- *initiate remedial action for all the compliance deviations before they get time-barred.*

2.5 Underassessment of turnover

The Assessing Officer failed to detect wrong declaration of opening stock as well as short declaration of stock received from branch offices which resulted in understatement of stock by the dealer involving tax of ₹ 22.81 lakh. Besides, interest of ₹ 27.89 lakh and penalty not exceeding ₹ 45.62 lakh was also payable.

As per Section 40 of the AVAT Act, 2003, if the prescribed authority has reason to believe that any part of the turnover had been under-assessed, he may proceed to assess the amount of tax due from the dealer in respect of such turnover within a period of eight years from the close of the financial year concerned. Further, under Section 90 of the AVAT Act, 2003, if a dealer conceals the particulars of turnover, he shall pay by way of penalty, in addition to tax and interest, a sum not exceeding twice the amount of tax involved or tax evaded or sought to be evaded. During 2013-14 and 2014-15, goods falling under the Second Schedule and Fifth Schedule of AVAT Act were taxable at the rate of five and 14.5 *per cent* respectively.

Out of 62 VAT assessments completed by Assistant Commissioner of Taxes (ACT), Unit A, Guwahati in 2019-20, Audit checked (February-March 2021) 52 cases and observed that in one case, the Assessing Officer failed to detect understatement of stock by a dealer, M/s Gupta, who dealt in processed food, tobacco, milk products, *etc.*

As per the audited accounts for the year 2013-14, closing stock of goods of the dealer under the Second schedule and Fifth schedule were ₹ 16.08 lakh and ₹ 1.05 crore respectively. However, the dealer, in his audited accounts for the year 2014-15, had carried forward opening stock of goods under the Second Schedule and Fifth Schedule as ₹ 1.05 crore and ₹ 16.08 lakh respectively. While completing the assessment (March 2020), the AO failed to notice the understatement and over statement of stocks under the Fifth schedule and Second schedule which involves evasion of tax of ₹ 8.42 lakh as detailed in **Table 2.5.1**.

Table 2.5.1: Details of evasion of tax due to overstatement of stocks

(Amount in ₹)

Particulars	Closing stock of 2013-14 (A)		Opening stock of 2014-15 (B)	
	5%	14.5%	5%	14.5%
Stock position (as per audited accounts)	16,08,149	1,04,69,695	1,04,69,695	16,08,149
Tax involved	80,407	15,18,105	5,23,484	2,33,181
Total tax involved	15,98,512		7,56,665	
Net evasion of tax (difference of (A) and (B))	8,41,847			
Interest payable up to February 2022 (79 months)	9,97,588			
Penalty not exceeding twice the amount of tax evaded	16,83,694			

Further, the dealer, in his audited accounts and annual return for the year 2014-15, had declared receipt of consignment stock goods valued at ₹ 2.76 crore and ₹ 1.19 crore under the Second and Fifth schedule respectively. Audit scrutinised utilisation statement of Form 'F'⁴⁸ (**Appendix-XIX**) furnished by the dealer which revealed that during 2014-15, the dealer had actually received consignment stock goods (from outside the State) valued at ₹ 4.38 crore and ₹ 1.63 crore under the Second and Fifth schedule respectively. The AO, while completing the assessment (March 2020), accepted the figures as disclosed by the dealer in his audited accounts without verifying the value of Form 'F' utilised by the dealer available in the case records. This resulted in understatement of stock received which involves evasion of tax of ₹ 14.39 lakh as detailed in **Table 2.5.2**.

Table 2.5.2:-Details of evasion of tax due to understatement of stocks

(Amount in ₹)

Rate of goods	5%	14.5%
Consignment stock received turnover as per utilisation of Form 'F' (from outside the state of Assam)	4,37,50,625	1,62,52,000
Consignment stock received turnover brought to assessment	2,75,80,625	1,19,02,000
Concealment of consignment stock received turnover	1,61,70,000	43,50,000
Tax leviable	8,08,500	6,30,750
Interest leviable @ 1.5% up to March 2022 (83 months)	10,06,583	7,85,284
Penalty not exceeding twice the amount of tax evaded	16,17,000	12,61,500

Thus, due to wrong declaration of opening stocks and consignments received by the dealer and non-detection of suppression of stocks in closing stock during assessment by the AO, the Government had to forgo revenue of ₹ 22.81 lakh.

On this being pointed out (April 2021), the Department stated (February 2023) that the AO has verified the dealer's books and accounts and noticed that actual closing stock at the end of March 2014 stands at ₹ 1.05 crore and ₹ 16.08 lakh under the Second and Fifth Schedule of the Act respectively. The transposition of amount of closing stock under the Second and Fifth Schedule (in both annual return as well as audited accounts of 2013-14) has occurred due to sheer typographical mistake. The reply of the Department is not tenable as audit has observed that while replying, the AO has recast the closing stock of 2013-14 by altering the profit amount certified by the Chartered

⁴⁸ F form is used for stock transfer to branches/consignment agents or *vice-versa* from one state to another, without attracting charge of CST.

Accountant. Further, the Department's reply on short declaration of receipt of consignment stock goods is awaited (February 2023).

The case was reported to the Government in September 2022; their reply was awaited (February 2023).

2.6 Non-verification of utilisation of Form 'C'/delivery notes

As per Section 37 (1) of the AVAT Act, 2003, if any dealer has not furnished annual returns within the prescribed date or furnished incomplete/incorrect annual returns or failed to maintain accounts in accordance with the provision of the Act *ibid*, the prescribed authority shall, after issue of a notice to the dealer in the prescribed form and in prescribed manner, so as to give him a reasonable opportunity of being heard, assess him to the best of his judgement.

Section 40 of the AVAT Act, 2003, provides that if the prescribed authority has reason to believe that any part of the turnover had been under-assessed, he may proceed to assess the amount of tax due from the dealer in respect of such turnover within a period of eight years from the close of the financial year concerned.

Section 30 of the AVAT Act, 2003, provides that if any dealer fails to pay the amount of tax due within the time prescribed for its payment (within 21 days of the subsequent month), such dealer shall, in addition to the tax, be liable to pay simple interest at the rate of one and half *per cent* per month on the unpaid tax amount. Further, under Section 90 of the AVAT Act, 2003, if a dealer conceals the particulars of turnover, he shall pay by way of penalty, in addition to tax and interest, a sum not exceeding twice the amount of tax involved or tax evaded or sought to be evaded.

2.6.1 Concealment of purchase turnover of ₹ 1.40 crore

The Assessing Officer did not verify utilisation of Form 'C'/delivery notes against goods purchased from outside the State which resulted in concealment of purchase turnover valuing ₹ 1.40 crore involving tax of ₹ 20.26 lakh. Besides, interest of ₹ 19.61 lakh and penalty not exceeding ₹ 40.52 lakh was also payable.

Audit scrutinised (January-February 2021) the assessment records in the office of the ACT, Unit-C, Guwahati and observed that M/s Electro Sales Corporation (dealing in batteries, torch light and UPS) disclosed its inter-State taxable purchase (Fifth schedule items) as "NIL" during the years 2015-16 and 2016-17. The assessing authority, while assessing the accounts (January 2021), accepted the inter-State purchase value as declared by the dealer. However, scrutiny of utilisation details of delivery notes showed that the dealer had actually purchased Fifth schedule goods valued at ₹ 64.41 lakh and ₹ 75.33 lakh for the years 2015-16 and 2016-17 respectively (**Appendix-XX**).

Thus, failure of the AO to verify the details of delivery notes enabled the dealer to conceal purchase turnover of ₹ 64.41 lakh and ₹ 75.33 lakh for the years 2015-16 and 2016-17 respectively which resulted in short levy of tax amounting to ₹ 20.26 lakh on which interest of ₹ 19.61 lakh is leviable as detailed in **Table 2.6.1**.

Table 2.6.1: Details of short levy of tax due to concealment of purchase turnover

Particulars	(Amount in ₹)	
	2015-16	2016-17
Total purchase value as per Delivery Note details	64,40,655	75,33,429
Less: Total inter-State purchase value of goods brought into assessment as per annual return	0	0
Concealment of purchase	64,40,655	75,33,429
Tax leviable @14.5 per cent	9,33,895	10,92,347
Interest @ 1.5 per cent up to March 2022	9,94,598 (71 months)	9,66,727 (59 months)
Penalty not exceeding twice the amount of tax evaded	18,67,790	21,84,694

On this being pointed out (April 2021), the Department stated (February 2023) that examination of records reflected discrepancies between goods sold and goods purchased involving different tax rates. Accordingly, the Department has initiated re-assessment proceeding under the provision of the AVAT Act, 2003. However, final outcome is awaited (February 2023).

The matter was reported to the Government in September 2022; their reply was awaited (February 2023).

2.6.2 Escapement of Inter-State purchase turnover of ₹ 2.68 crore

The Assessing Officer (AO) did not take cognisance of utilisation details of delivery notes against goods purchased from outside the State of Assam during best judgement assessment, which led to escape of inter-state purchase turnover to the tune of ₹ 2.68 crore from assessment, thereby causing short levy tax of ₹ 38.80 lakh. Besides, interest of ₹ 48.31 lakh and penalty not exceeding ₹ 77.61 lakh was also payable.

Audit scrutinised (January-February 2022) the assessment records in the office of the ACT, Unit-D, Guwahati and observed that a dealer, M/s Baruah Motors, dealing in car, accessories, spare parts, *etc.* had not furnished annual return since its registration (June 2014). The competent authority issued (August 2020) notice under Section 37 of the AVAT Act, 2003 to the dealer to appear (on 07 September 2020) with all the relevant records, registers, *etc.* pertaining to the period 2014-15. The dealer failed to comply with the time and opportunity given and the Assessing Officer (AO) proceeded (September 2020) with best judgement assessment under Section 37 (1) of the AVAT Act, 2003. Accordingly, a demand notice was issued (October 2020) for payment of ₹ 57.15 lakh (VAT-₹ 28.94 lakh and interest-₹ 28.21 lakh) to the dealer.

During scrutiny of the assessment order and case records available with the AO, Audit observed that based on the utilisation of delivery notes, the dealer had made inter-state purchase of goods valued at ₹ 13.83 crore (**Appendix-XXI**) during 2014-15 whereas the AO, while assessing the accounts of the dealer, determined inter-state purchase of goods valued at ₹ 11.15 crore only leading to escapement of inter-state purchase turnover of ₹ 2.68 crore from the assessment.

It was further noticed that apart from issue of demand notice for ₹ 57.15 lakh as a result of best judgement assessment in October 2020, the AO did not take any steps to recover the tax and interest due from the dealer.

Thus, failure of the AO to exercise due diligence and take cognisance of utilisation details of delivery notes already available with the AO while assessing the dealer resulted in short levy of tax of ₹ 38.80 lakh on which interest of ₹ 48.31 lakh and penalty not exceeding ₹ 77.61 lakh was also leviable as detailed in **Table 2.6.2**.

Table 2.6.2: Details of short levy of tax and interest

(Amount in ₹)	
Particulars	2014-15
Total purchase value as per delivery notes	13,82,97,457
Less : Total inter-State purchase value of goods brought into assessment	11,15,35,910
Turnover escaped assessment	2,67,61,547
Tax leviable @14.5 per cent	38,80,424
Interest @ 1.5 per cent up to March 2022 for 83 months	48,31,129
Penalty not exceeding twice the amount of tax evaded	77,60,848

On this being pointed out (March 2022), the Department stated (February 2023) that due to failure to get any response from the dealer, the AO proceeded (September 2022) with re-assessment under Section 40 of the AVAT Act, 2003 and a fresh demand of tax and interest of ₹ 1.72 crore⁴⁹ was issued (September 2022) to the dealer. The Department further added that the matter has been forwarded (January 2023) to the Certificate Officer, Kamrup, Guwahati for recovery and Union Bank of India, in which the dealer had a CAGEN bank account, had been requested (January 2023) to freeze the bank account of the dealer.

The case was reported to the Government in January 2023; their reply was awaited (February 2023).

2.7 Non-levy of interest for deferment of advance tax

The Assessing Officer failed to levy interest of ₹ 22.43 lakh for deferment of advance tax while completing re-assessment of the assessee's accounts.

Section 35 and Section 35 A of the Assam Agricultural Income Tax (AAIT) Act, 1939 read with Rule 29 of the AAIT Rules, 1939 provides that an assessee shall pay to the credit of the State Government, as advance tax, an amount equal to the agricultural income tax payable/estimated in four equal instalments and on such dates as may be prescribed.

Section 35 H of the AAIT Act, 1939 provides that if the assessee who is liable to pay advance tax, has failed to pay such tax by the prescribed date, he shall be liable to pay simple interest at the rate of one and half *per cent* per month with effect from the immediate next day of the day prescribed for payment of advance tax for the respective quarter on the unpaid amount till the date of full payment of such amount which falls

⁴⁹ Tax:-₹ 69.42 lakh (including amount assessed as per best judgement assessment) and Interest:- ₹ 1.03 crore.

short of advance tax due. The prescribed dates for payment of advance tax provided under Rule 29 of the AAIT Rules, 1939 is given below:

Instalment	Percentage of tax to be paid	Last date on which the tax be paid
1 st instalment	25 <i>per cent</i> of total tax payable	30 June of the financial year
2 nd instalment	25 <i>per cent</i> of total tax payable	30 September of the financial year
3 rd instalment	25 <i>per cent</i> of total tax payable	15 December of the financial year
4 th instalment	25 <i>per cent</i> of total tax payable	15 March of the financial year

Section 35 B of the AAIT Act, 1939 stipulates that where in any financial year, an assessee has paid advance tax and advance tax so paid is less than ninety *per centum* of the tax determined on regular assessment, simple interest at the rate of two *per centum* for each English calendar month from the first day of April of the succeeding financial year in which advance tax was payable up to the month prior to the month of regular assessment shall be payable by the assessee on the amount by which the advance tax paid falls short of the tax determined on regular assessment. However, if tax is deposited prior to regular assessment, interest is to be calculated prior to the month of deposit of tax.

Audit test-checked (March 2021) assessment cases in the office of the Assam Agricultural Income Tax Officer (AITO), Guwahati and noticed that the accounts of M/s Apeejay Tea Limited⁵⁰, (formerly known as M/s Apeejay Surendra Corporate Services Limited) relating to assessment year 2010-11 was re-assessed (March 2019) based on audit observations⁵¹ and interest of ₹ two crore levied under Section 35 B of the AAIT Act, 1939. The AITO, while completing the initial assessment (in July 2014), levied tax of ₹ 3.16 crore (of which the assessee had deposited ₹ 17.36 lakh as advance tax) but did not levy interest for delayed payment of tax on the ground that the dealer was not liable to pay advance tax as the assessment was done under Section 8B⁵². Aggrieved with the re-assessment order (March 2019), the assessee filed an appeal before the Appellate Authority⁵³; however, the Appellate Authority held (November 2020) that the appellant was liable to pay advance tax for the assessment year 2010-11. As such, the assessee was also liable to pay advance tax in equal instalments of ₹ 78.95 lakh per quarter on the prescribed date as per provisions of Sections 35 and 35 A of the Act *ibid*. However, scrutiny of the re-assessment order revealed that the AITO did not levy interest under Section 35 H of the Act *ibid* for failure to pay advance tax as per the prescribed dates.

Thus, the AITO failed to levy interest of ₹ 22.43 lakh for deferment of advance tax by the assessee for the assessment year 2010-11 as detailed in **Table 2.7.1**.

⁵⁰ Engaged in cultivation, manufacture and sale of tea.

⁵¹ Featured in the Report of the CAG of India on Public Sector Undertakings and Revenue Sector for the year ended 31 March 2019 (Report No. 2 of 2021) vide paragraph No. 4.2.7.

⁵² If the agricultural income tax payable under this Act on the 60 *per cent* portion of agricultural income computed as per provisions of Income Tax Act, 1961 (Central Act 43 of 1961) is less than 10 *per cent* of the 60 *per cent* of the book profit computed in the manner as referred to in Section 115 JB of the Income Tax Act, 1961, 60 *per cent* of such book profit shall be deemed to be agricultural income of such assessee under this Act. Agricultural income so derived under this Section is taxable at the rate of 18 *per cent* (effective from April 2010).

⁵³ Deputy Commissioner of Taxes (Appeal), Guwahati.

Table 2.7.1:-Details of interest not levied

Instal-ment No.	Amount of advance tax payable (in ₹)/Due date	Amount of tax paid (in ₹)/Date	Short payment of advance tax (in ₹)	Delays (in month and Days)	Interest leviable under Section 35 H (in ₹)
1	78,95,464/ 30-06-2009	Nil	78,95,464	8 months 18 days	10,16,223
		17,36,040/ 19-03-2010	61,59,424	13 days	38,745
2	78,95,464/ 30-09-2009	Nil	78,95,464	6 months	7,10,592
3	78,95,464/ 15-12-2009	Nil	78,95,464	3 months 16 days	4,16,422
4	78,95,464/ 15-03-2010	Nil	78,95,464	16 days	61,126
Total					22,43,108

On this being pointed out (July 2021), the Department stated that the assessee failed to pay demand of ₹ two crore raised during re-assessment in March 2019, wherein interest under Section 35 B of the AAIT Act, 1939 was levied. The Department further added that arrear certificate had been forwarded to Recovery Officer, Tinsukia by levying 50 *per cent* penalty over the amount due for realisation. However, the Department's reply is silent on non-levy of interest under Section 35 H of the AAIT Act, 1939.

The matter was reported to the Government in September 2022; their reply was awaited (February 2023).

CHAPTER-III
TRANSPORT DEPARTMENT

CHAPTER - III

TRANSPORT DEPARTMENT

3.1 Administration

The Commissioner of Transport, Assam is a wing under the Transport Department, entrusted with the responsibility of providing an efficient public transportation system, registration of vehicles in Assam, issuance of driving licenses and various permits, collection of road tax, *etc.* Besides being one of the major revenue earning Departments, the Commissionerate has been paying more emphasis for effective implementation of road safety measures through enforcement of the Motor Vehicles Act & Rules and promotion of awareness and educational programmes on road safety through the State Road Safety Council, the lead Agency on State Road Safety and District Road Safety Committee under the monitoring of the Supreme Court Committee on Road Safety.

The Secretary to Government of Assam (GoA), Transport Department is the Administrative Head of the Department.

The Commissioner of Transport (CoT), Assam is the Head of the Commissionerate and is assisted by one Additional Commissioner of Transport, two Joint Commissioners of Transport, three Deputy Commissioners of Transport and five Assistant Commissioners of Transport. There are 34 District level offices which are headed by District Transport Officers (DTOs) who are assisted by Motor Vehicle Inspectors, Enforcement Inspectors and other officials in discharging their day-to-day functions. They are empowered to implement provisions under the Acts and Rules *i.e.*, the Motor Vehicles Act, 1988, the Central Motor Vehicles Rules, 1989, the Assam Motor Vehicle Rules, 2003, *etc.*

The Transport Department is also responsible for collection of taxes, fees and fines on motor vehicles registered in Assam. For commercial vehicles, motor vehicle tax is realised every year and the vehicle owner has the option to pay it quarterly or annually; while One Time Tax for 15 years or in two instalments (five years and 10 years) is realised from all private vehicles registered in the State. Besides, composite fee *in lieu* of motor vehicle tax is also collected from the owners of commercial vehicles bearing national permit/tourist permit of other States plying in the State. Further, there is provision for levy and collection of fines for various offences which are imposed under the respective Acts and Rules.

3.2 Results of Audit

During test-check of records of 10 offices and 14 offices (out of total 61 offices) of the Transport Department in 2020-21 and 2021-22 respectively, Audit noticed short/non-realisation of motor vehicles taxes/fine as detailed in **Table 3.1**.

Table 3.1: Results of Audit

Sl. No.	Category	2020-21		2021-22	
		Number of IRs	Amount (₹ in crore)	Number of IRs	Amount (₹ in crore)
1	Non-realisation of road tax and fine	05	11.47	09	18.38

Sl. No.	Category	2020-21		2021-22	
		Number of IRs	Amount (₹ in crore)	Number of IRs	Amount (₹ in crore)
2	Fitness certificate of transport vehicles not renewed	05	13.63	08	17.13
3	Vehicles plying without valid permit	04	1.39	09	1.48
4	Non/short realisation of Trade Certificate/Trade licence fee	09	0.09	15	0.25
5	Non realisation of composite fee	01	0.20	0	0
6	Non-realisation of One Time Tax from personalised vehicles	0	0	03	3.87
7	Others	12	0.10	47	0.99
Total		36	26.88	91	42.10

Compliance Audit Observations

3.3 Non-realisation of Motor Vehicle (MV) tax

Five DTOs did not take timely action to realise MV tax from owners of 26,214 Transport Vehicles which resulted in outstanding MV tax of ₹ 8.61 crore, besides fine of ₹ 2.85 crore.

Section 5 of the Assam Motor Vehicle Taxation (AMVT) Act, 1936 provides that MV tax is leviable on vehicles used for commercial purposes in advance each year; however, the vehicle owner has the option to pay the tax quarterly or annually. The rates of MV tax payable by various categories of commercial vehicles were last revised in September 2015. Further, every owner who fails to pay the appropriate road tax in time shall be liable to pay a fine⁵⁴ of ₹ 5 per day of such delayed payment.

Maintenance of Combined Register⁵⁵ (as required under Section 44 of the AMVT Act, 1936) got discontinued after introduction of VAHAN 4⁵⁶ software in Assam and all information regarding vehicles are available in the online system. 'VAHAN' software has the facility to generate various MIS reports viz., Tax Deposited Report, Defaulter Report, etc. to assist the Transport Authorities in issuing demand notices to defaulters.

Rule 49 (2) of the AMV Rules, 2003 provides that if a vehicle owner decides to withdraw his vehicle off the road for repairs, etc. for a period of more than 30 days continuously, he is required to submit an application in Form 'H' in triplicate along with the documents of the vehicle/number plate, etc. before the Registering Authority for temporary exemption from payment of taxes.

During December 2020 to March 2021, Audit generated the defaulter report of transport vehicles from 'VAHAN' software in respect of five DTOs⁵⁷ (out of 34 DTOs in Assam) and noticed that of the 2,79,670 registered commercial vehicles in those five districts, the owners of 26,214 vehicles (9.37 per cent) did not pay MV tax of ₹ 8.61 crore, which was due between April 2018 to March 2020 (**Appendix-XXII**). Audit further noticed

⁵⁴ Inserted Section 5A in AMVT Act, 1936 vide GoA Notification No.LGL.42/99/51 dated 09 May 2002

⁵⁵ Prior to introduction of 'VAHAN' software, manual records of vehicle details were maintained in a register which was called Combined Register.

⁵⁶ Which is an online system.

⁵⁷ DTOs, Kamrup (Metro) R & L, Kamrup (Rural), Nagaon, Morigaon and Nalbari.

that there was nothing on record to suggest that the owners of such vehicles had submitted form 'H' for exemption from tax during the period. Despite having an in-built facility in the VAHAN software to generate tax defaulters report, the DTOs showed laxity to review the defaulters report and initiate action to recover tax and fine from the owners of 26,214 commercial vehicles. This resulted in non-realisation of MV tax amounting to ₹ 8.61 crore and fine of ₹ 2.85 crore up to March 2020.

On this being pointed out, three DTOs⁵⁸ had furnished replies as below:

- DTO, Kamrup (Rural), Amingaon stated (February 2021) that based on the audit observation, they had issued demand notices to the vehicle owners to pay road tax and fine. In the meantime, the DTO had realised ₹ 4.93 crore of MV tax and fine from the defaulters. However, in June 2022, Audit further analysed 'VAHAN' database to verify the status of realisation of MV tax and fine from the vehicles pointed out in the audit observation and it was noticed that out of 5,934 vehicles under observation, only ₹ 61 lakh was realised from 810 vehicles leaving ₹ 1.53 crore yet to be realised from 5,124 vehicles.
- DTO, Kamrup (Metro) R & L stated (July 2021) that based on the audit observation, besides issue of demand notices, phone calls and SMS, the Department had carried out special enforcement drive and realised ₹ 7.37 crore as MV tax and fine. However, in June 2022, Audit further analysed the 'VAHAN' database to verify the status of realisation of MV tax and fine from the 11,891 vehicles under observation and it was noticed that a sum of only ₹ 1.75 crore was realised from 2,242 vehicles leaving ₹ 4.23 crore yet to be realised from 9,649 vehicles.
- DTO, Morigaon stated (December 2021) that based on the audit observation, road tax and fine of ₹ 2.13 lakh against 27 vehicles had been realised. However, Audit further analysed the 'VAHAN' database in June 2022 and noticed that MV tax and fine of ₹ 0.13 crore was realised from 182 vehicle owners, out of 1,792 vehicles under observation, leaving an amount of ₹ 0.92 crore from 1,610 vehicles yet to be realised.
- The DTOs, Nagaon and Nalbari did not furnish replies to the audit observation. However, Audit further analysed the 'VAHAN' database pertaining to Nagaon in June 2022 and noticed that MV tax and fine of ₹ 0.28 crore was realised from 487 vehicle owners, out of 4,823 vehicles under observation, leaving a sum of ₹ 1.57 crore from 4,336 vehicles yet to be realised. Similarly, Audit analysed the 'VAHAN' database pertaining to Nalbari in June 2022 and noticed that MV tax and fine of ₹ 0.07 crore was realised from 216 vehicle owners, out of 1,774 vehicles under observation, leaving an amount of ₹ 0.39 crore from 1,558 vehicles yet to be realised.

⁵⁸ DTOs, Kamrup (Metro) R & L, Kamrup (Rural) and Morigaon.

After this was pointed out, ₹ 12.78 crore of MV tax and fine was realised from the defaulting vehicle owners in five DTOs. However, MV tax and fine of ₹ 8.64 crore was yet to be realised from 22,277 vehicles under observation at five DTOs.

The matter was reported to the Government/Department (September 2022); their reply was awaited (February 2023).

Recommendation: *The Department should periodically generate defaulters report from 'VAHAN' database and ensure that no vehicle plies on road without payment of MV tax. The defaulters list may invariably be forwarded to the enforcement branch for interception of defaulting vehicles plying on road.*

3.4 Fitness certificate of transport vehicles not renewed

Despite availability of information in 'VAHAN' database, the DTOs failed to levy fitness fee of ₹ 78.18 lakh and penalty of ₹ 12.51 crore on 12,040 transport (commercial) vehicles potentially plying without valid fitness certificates.

Under Section 56 of the Motor Vehicles (MV) Act, 1988 read with Rule 62 of the Central Motor Vehicle (CMV) Rules, 1989 made thereunder, a transport vehicle shall not be deemed to be validly registered unless it carries a certificate of fitness. Further, under Section 84 (a) of the MV Act, 1988, the vehicle to which the permit relates should carry a valid certificate of fitness issued under Section 56 of the Act. A fitness certificate granted in respect of a newly registered transport vehicle is valid for two years and is required to be renewed every year on payment of prescribed testing fee of ₹ 400 for three wheelers and light motor vehicles (LMV) and ₹ 600 for medium (MMV) and heavy (HMV) motor vehicles with effect from 29 December 2016. In addition to this, renewal fee of ₹ 200 is also leviable for all categories of vehicles. In case of default, an additional⁵⁹ fee of ₹ 50 for each day of delay after expiry of certificate of fitness is also leviable.

Rule 87(2) of the AMV Rules, 2003, provides that the Motor Vehicle Inspector (MVI) may inspect any transport vehicle at any time at any place to check whether the vehicle is fit for plying on public roads.

Previous Audit Reports⁶⁰ of 2015-16 to 2019-20 had highlighted persistent loss of Government revenue of ₹ 5.50 crore due to non-levy of fitness fee.

Audit analysed (December 2020-March 2021) the 'VAHAN' database and noticed that fitness certificates of a total of 25,445 commercial vehicles had expired in the State (all the 27 DTOs) as on 31 March 2020.

To evaluate the corrective measures adopted by the Department in this regard, Audit examined Fitness Expiry Reports generated from 'VAHAN' database in five DTOs⁶¹,

⁵⁹ Vide notification no. TMV.219/2017/22 dated 19 December 2018 followed by Government of India's notification no. G.S.R.1183 (E) dated 29 December 2016.

⁶⁰ Paragraphs 4.2.9, 4.6, 4.4, 4.4.4 and 4.3 of the Audit Reports (Revenue Sector) for the year ended 31 March 2016, 31 March 2017, 31 March 2018, 31 March 2019 and 31 March 2020 respectively.

⁶¹ Kamrup (Metro) R & L, Kamrup (Rural), Nalbari, Nagaon and Morigaon.

which showed that out of the total 2,79,670 transport vehicles⁶² registered in these five districts, fitness certificate of 12,040 vehicles⁶³ had expired between April 2018 and March 2020 but had not been renewed. On cross-check of Fitness Expiry Report with Tax Payment Report of 4,151 vehicles, audit noticed that 1,540 vehicle owners had deposited MV tax during the same period without renewal of fitness certificates.

Though information regarding expiry of fitness of these vehicles was available in 'VAHAN' database, the concerned DTOs failed to take cognisance of these cases. Specific feature to prevent vehicle owners from paying tax in cases of vehicles whose fitness had expired was not available in the software. The DTOs neither initiated any action to cancel the registration/permit of those vehicles whose fitness certificate had expired nor did they issue any notices to the defaulting vehicle owners. Plying of such vehicles without valid fitness certificate poses a potential hazard to the public and the environment. The officials of Enforcement branch also failed to identify and stop these vehicles from plying on road during their checking.

Thus, due to non-renewal of the fitness certificates, inspection fee and renewal fee of ₹ 78.18 lakh⁶⁴ had not been realised from 12,040 commercial vehicles. Besides, additional fee of ₹ 12.51 crore at the rate of ₹ 50 per day for the period of delay was also leviable (**Appendix-XXIII**).

On this being pointed out by Audit:

- The DTO, Kamrup (Rural) stated (February 2021) that all the enforcement teams of this office have been directed to conduct special day/night drive to detect the defaulting vehicles which are plying on the road without carrying valid fitness certificates.
- The DTO (R & L), Kamrup (Metro) stated (July 2021) that necessary steps have been taken to share fitness expiry report as pointed out by audit with the DTO (Enforcement), Kamrup Metro to check the movement of vehicles without valid fitness certificates.
- The DTO, Morigaon stated (December 2021) that based on the audit observation, fitness fees and fines of ₹ 0.20 lakh had been realised against three vehicles.

The matter was reported to the Government/Department (September 2022); their reply was awaited (February 2023).

Recommendation: *The Department may generate periodical fitness expiry report from 'VAHAN' data base and action may be taken to detect vehicles plying without fitness certificate. Further, the Department may take up with the Ministry of Road Transport & Highways of India (MoRTH) to develop a system to generate alerts in the 'VAHAN' software showing other dues, if any, while realising payment of road tax or permit fee.*

⁶² Of the total registered vehicles of 16.17 lakh including private car/two wheeler, Government vehicles, etc.

⁶³ Vehicles which have not completed 15 years have only been taken under observation.

⁶⁴ Testing fee of ₹ 54.10 lakh and Certificate renewal fee of ₹ 24.08 lakh.

3.5 Non-realisation of One Time Tax from personalised (non-Transport) vehicles

Eight DTOs did not realise One Time Tax (OTT) from owners of 2,231 personalised (non-Transport) four-wheeler vehicles, which led to non-realisation of OTT of ₹6.36 crore besides fine of ₹ 0.77 crore.

Under Section 4-A of Assam Motor Vehicle Taxation (AMVT) Act, 1936 as amended from time to time, the owner of any motor vehicle, tricycle, trailer/side car, motor car or jeep meant for exclusive personal use and not registered as a public service vehicle and which is less than 15 years old when applying for first registration or assignment of a fresh registration mark or change of address or removal of the aforesaid vehicle from any State other than Assam shall pay One Time Tax (OTT) as specified in Schedule-I of AMVT Act, 1936.

Taxation rates of OTT under Schedule I of AMVT Act, 1936 were amended⁶⁵ in May 2011 and September 2015, which provided different rates of OTT based on cost price of the personalised four wheeler vehicle. Owners may opt to either:

- i. pay OTT in full for 15 years at the time of registration of the vehicle, or
- ii. pay OTT in two slabs *i.e.*, 50 *per cent*⁶⁶ of the total OTT for a period of first five years and 50 *per cent* of total OTT payable for the next 10 years.

Further, as per AMVT Act, 1936 (amended in May 2011) owners of personalised vehicles, who prefer payment of OTT in slabs, shall have to pay the OTT for the remaining period⁶⁷ (10 years) immediately after expiry of the taxes paid, failing which a fine of ₹ five per diem shall be levied from the due date for payment of tax.

Audit analysed (between November 2021 and September 2022) the tax defaulters in payment of OTT from ‘VAHAN’ software of eight DTOs⁶⁸ (out of 32 DTOs in Assam) and noticed that owners of 2,231 personalised four-wheeler vehicles (out of 5,52,075 vehicles) did not pay the amount of OTT of ₹ 6.36 crore involved in second slab of payment for registration of vehicles, which became due between March 2016 and March 2022 as detailed in **Appendix-XXIV**.

Despite having an in-built facility in the software to generate the Tax Defaulters report, the DTOs did not review the defaulters report and initiate action to recover OTT and applicable fine as per AMVT Act, 1936 from the owners of 2,231 non-transport (personalised) vehicles. This resulted in non-realisation of OTT of ₹ 6.36 crore and fine of ₹ 0.77 crore up to March 2022.

⁶⁵ Vide notification No. LGL.3/2010/27 dated 24th May, 2011 and notification No. LGL.3/2010/80 dated 30th September, 2015.

⁶⁶ Where cost of vehicle is more than ₹ four lakh up to 16 June 2015 and more than ₹ six lakh on or after 17 June 2015.

⁶⁷ Fifty *per cent* of prevailing rate of OTT base on cost of the vehicle.

⁶⁸ DTOs at Kokrajhar, Sonitpur, Kamrup (Metro) R & L, Dibrugarh, Lakhimpur, Dhemaji, Tinsukia and Udalguri.

On this being pointed out, five⁶⁹ out of eight DTOs, while accepting the audit observation, stated as under:

- DTO, Sonitpur (Tezpur) stated (November 2022) that demand notices have been issued from time to time to the defaulting owner of vehicles and vigorous enforcement drive is going on.
- DTO, Tinsukia stated (December 2022) that besides issue of demand notices, 73 vehicle owners had deposited MV tax and fines of ₹ 20.02 lakh (tax and fine amount not separated).
- DTO, Dibrugarh stated (September 2022) that instruction was issued to the dealing assistant to issue demand notices and enforcement teams have been directed to take necessary steps to book cases against such tax defaulting vehicle owners.
- DTO, Lakhimpur stated (September 2022) that demand notices are issued on a regular basis and arrear tax has been realised in some cases (number of vehicles and amount realised not mentioned).
- DTO, R & L, Kamrup (Metro) stated (July 2021) that the Department had carried out special enforcement drive besides issue of demand notices, phone calls and SMS to the defaulters. Further, DTO (Enforcement), Kamrup Metro has shared the data in respect of the defaulters' vehicle provided by audit and requested all the enforcement teams under his control to conduct day/night drive against all categories of vehicles including 875 numbers of non-transport personalised vehicles against which final instalment of OTT MV tax/fine is yet to be realised.

Reply from the remaining three DTOs⁷⁰ is still awaited.

The matter was reported to the Government/Department in January 2023, their reply is awaited (February 2023).

Recommendation: *The Department may ensure realisation of OTT and fine from vehicle owners and immediately take up the matter with the enforcement wing for interception of vehicles plying on road without payment of OTT.*

3.6 Plying of vehicles without valid permit

District Transport Officer (DTO) failed to realise permit fee of ₹ 51.92 lakh from 1,985 transport vehicles which were plying without valid permits.

Section 66 of the Motor Vehicle (MV) Act, 1988 read with Rule 45 (2) of the Assam Motor Vehicle (AMV) Rules, 2003 stipulates that the owner of a transport vehicle including local and all-Assam Taxi can use his vehicle within a region only after obtaining a permit from the prescribed authority⁷¹.

⁶⁹ DTOs- Sonitpur, Tinsukia, Dibrugarh, Lakhimpur and Kamrup (Metro) R & L.

⁷⁰ DTOs- Dhemaji, Udalguri and Kokrajhar.

⁷¹ State Transport Authority (STA)/Regional Transport Authority (RTA).

As per Rule 46 (C) of the AMV Rules, 2003, a periodic permit for carrying goods and passengers shall be issued for a duration of minimum one year and up to a maximum period of five years. However, a temporary permit shall be issued for a maximum duration of four months, but it cannot be renewed for more than three times. Rule 46 (B) of the AMV Rules, 2003 provides fees⁷² for grant/renewal of different categories of permits as shown in **Table 3.2**.

Table 3.2: Rate of permit fee effective from 30 July 2015

Type of vehicle	Periodic permit fee up to three years (in ₹)	Periodic permit fee for more than three years up to five years (in ₹)
Three wheelers (Passengers)	300	600
Three wheelers (Goods)	500	700
Local taxi	1,000	1,000
All Assam Taxi	1,500	1,500
Others vehicles	2,000	3,000

In January 2021, audit analysed the ‘VAHAN’ database of the DTO, Kamrup (Metro) regarding issue of periodic permits and noticed that the validity of periodic permits of 1,985 transport vehicles⁷³ (1.14 *per cent*), out of 1,73,487 registered commercial vehicles) lapsed between April 2017 and March 2020. Further, audit cross verified 100 out of these 1,985 transport vehicles with their registration details and noticed that registration of these 100 commercial vehicles were still valid (*i.e.*, these 100 vehicles were less than 15 years old).

Audit further test-checked (July 2022) the status of payment of MV tax and fitness validity of these vehicles and found that the owners of 434 vehicles had deposited MV tax, which was indicative of the fact that these vehicles were plying on road without valid permit. Scrutiny of records revealed that the DTO/RTA had not initiated prompt action such as sharing of defaulters report with the enforcement branch to trace out the defaulters on road. Further, there was no feature available in the ‘VAHAN’ software to ensure validity of permit, fitness, *etc.* during payment of MV tax by the owners nor did the DTO concerned take into consideration various MIS reports (*viz.*, Defaulter Report, *etc.*) at the time of payment of MV tax by the defaulting owners. Thus, non-detection of commercial vehicles plying without valid permit resulted in non-realisation of periodic permit fee of ₹ 51.92 lakh as shown in **Appendix-XXV**.

On this being pointed out by audit, the DTO/RTA, Kamrup (Metro) stated (April 2021) that demand notices are being issued to the defaulters on the expiry of permit but most of the show-cause notices came back to the office for non-availability of the addresses mentioned in the Registration Certificate. However, the copies of the demand notices are also forwarded to the DTO, Enforcement, Kamrup (Metro) for taking necessary action at his end *viz.*, seizure of vehicles along with vehicle records. However, Audit noticed that vehicle owners had paid MV tax without renewal of periodical permit.

⁷² Amended vide Govt. Notification No. TMV.193/2015/47 dated 30 July 2015.

⁷³ Goods Carrier 1314, Dumper 233, Excavator 45, Articulated vehicle, 15, Vehicle fitted with Rig 7, Bus 27, Cab 156 and Three Wheeler Passenger 188.

The matter was reported to the Government/Department in September 2022; reply from Government was still awaited (February 2023).

Recommendation: *The Department may consider developing a standard operating procedure incorporating mandatory checks regarding validity of fitness certificate, renewal of road permit, insurance, etc. while realising MV tax.*

3.7 Non realisation of Composite Fee/Authorisation Fee

Composite and authorisation fees amounting to ₹ 21.41 lakh was not realised from 669 tourist motor cabs plying on road without renewal of authorisation of tourist permit.

Section 88 (9) of the Motor Vehicle (MV) Act, 1988 provides that any State Transport Authority may, for the purpose of promoting tourism, grant permits in respect of tourist vehicles valid for the whole of India, or such contiguous States not being less than three in number including the State in which the permit is issued.

Rule 82 of the Central Motor Vehicle (CMV) Rules, 1989 provides that a tourist permit shall be deemed to be invalid from the date on which the motor vehicle covered by the permit completes nine years and eight years in case of motor cab⁷⁴ and motor vehicle respectively from the date of initial registration.

Further, Rule 83 of the CMV Rules, 1989, provides that the grant of an authorisation for a tourist permit shall be made on realisation of authorisation fee of ₹ 500 per annum along with composite fee fixed by the respective State Government, in the form of bank draft. The period of validity of an authorisation shall not exceed one year at a time.

Composite fee is payable at the rate of ₹ 375 and ₹ 300 per quarter for plying tourist motor cab in Arunachal Pradesh⁷⁵ and Meghalaya⁷⁶ respectively, other than home State. In Assam, the Commissioner of Transport, on realisation of authorisation and composite fees, grants tourist permits.

Audit scrutiny (September-October 2020) of Permit issue Register in respect of tourist cab⁷⁷ authorised to ply in Arunachal and Meghalaya other than Assam at the office of the Commissioner of Transport, Assam revealed that owners of 669 motor cabs neither renewed their authorisation of tourist permits (validity of which had expired between December 2018 and March 2020) nor informed the authority about surrender of tourist permits in terms of Rule 49 (1) of Assam Motor Vehicle Rules, 2003. Audit test-checked the details of 200 out of these 669 commercial vehicles and noticed that all these vehicles had paid MV tax after March 2020 without obtaining fresh permit.

⁷⁴ Seating capacity not more than six.

⁷⁵ Notification No.T/STA/4/79/Vol.II dated 13 July 2000.

⁷⁶ Letter No. STA.407/96/7 dated 6 May 1997.

⁷⁷ Seating capacity up to six persons.

Thus, non-renewal of authorisation of tourist permit by the owners of 669 vehicles resulted in non-realisation of authorisation fee as well as composite fee of ₹ 21.41 lakh⁷⁸. Audit noticed that the Commissioner of Transport, Assam could not detect plying of these vehicles without authorisation of permits and payment of fees by the tourist permit holders due to non-review of permit register.

During the exit conference (October 2020), the Deputy Commissioner of Transport, Assam, while accepting the audit observation, stated that demand notices would be issued to the respective vehicle owners with a copy to the concerned DTO to take necessary action against the vehicle owners.

The matter was reported to the Government/Department in September 2022; reply from Government was still awaited (February 2023).

Recommendation: *The Department should ensure sending of SMS alert to the vehicle owners on expiry of tourist permits. In the event of failure to renew authorisation of permit, the matter may be taken up with the Enforcement Wing for taking necessary action.*

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State	Type of fee	Rate of fee per annum (in ₹)	Number of motor cabs	Total amount (in ₹)
Assam	Authorisation fee	500	669	3,34,500
Arunachal Pradesh	Composite fee	1500	669	10,03,500
Meghalaya	Composite fee	1200	669	8,02,800
Total				21,40,800

CHAPTER-IV
ENVIRONMENT AND FORESTS
DEPARTMENT

CHAPTER - IV

ENVIRONMENT AND FORESTS DEPARTMENT

4.1 Administration

The State of Assam comprising 33 civil districts, including three hill districts, is endowed with rich forest resources. The State has also been identified as one of the 18 biodiversity hotspots in the world. Out of the total geographical area of 78,438 sq. km., the forest cover of Assam is 28,312 sq. km⁷⁹. Revenue in the Forest Divisions are mainly derived from sale proceeds of major and minor forest produce through auction, negotiation and permit of allotment. Collection of royalty from minor minerals, licence fee from sawmills and timber depots also form part of forest revenue apart from fees, fines, *etc.* imposed under various Acts/Rules.

The Principal Chief Conservator of Forests and Head of Forest Force (PCCF and HoFF), Assam is in overall charge of the Department. The PCCF & HoFF is assisted by two Principal Chief Conservators of Forests (PCCF), 13 Additional Principal Chief Conservators of Forests (APCCF), 11 Chief Conservators of Forests (CCF) and 10 Conservators of Forests (CF). In addition, there are 68 forest divisions including Research, Education and Working Plan wings⁸⁰ each headed by a Deputy Conservator of Forests (DCF)/Divisional Forest Officers (DFOs). The divisions are further divided into ranges and beats for ensuring effective control and supervision of the forests of the State.

The mandate of the Forest Department is to manage the forests, forest produce and wildlife of the State of Assam. The principal Act, regulations and rules which govern the functioning of the Department of Environment and Forests are the Assam Forest Regulation, 1891; Assam Sale of Forest Produce, Coupes and *Mahals* Rules, 1977; Forest (Conservation) Act, 1980; Assam Minor Minerals Concession Rules, 2013, and Rules and notifications/orders issued thereunder, from time to time.

4.2 Results of Audit

Test-check of records of 18 offices and 13 offices (out of 100 offices and 110 offices) in 2020-21 and 2021-22 respectively relating to the Environment and Forest Department revealed deficiencies as shown in **Table-4.1**.

Table-4.1: Results of Audit

Sl. No.	Category	2020-21		2021-22	
		No. of IRs	Amount (₹ in crore)	No. of IRs	Amount (₹ in crore)
1	Short/Non-realisation of royalty	3	0.90	19	14.10

⁷⁹ 3,017 sq. km is very dense forest, 9,991 sq. km is moderately dense forest and 15,304 sq. km is open forest as per Chapter-2 of India State of Forest Report 2021.

⁸⁰ Under the Forest Department, there were 33 Territorial Forest Divisions, 8 Wildlife Forest Divisions and 14 Social Forestry Divisions. Assam also has 11 Research, Education, Working Plan wings along with two State Forestry Training Institutes, namely the Assam Forest School and Assam Forest Guards School for training of the Foresters and Forest Guards respectively.

Sl. No.	Category	2020-21		2021-22	
		No. of IRs	Amount (₹ in crore)	No. of IRs	Amount (₹ in crore)
2	Short/Non-realisation of security deposit	0	0	8	1.51
3	Short/Non-realisation and retention of MMDR&R fund by DFOs	2	2.71	8	3.09
4	Short/Non-realisation of <i>Kist</i> money, licence renewal fee, welfare cess, <i>etc.</i>	5	1.38	6	2.79
5	Non-registration of deed agreement	3	0.82	2	0
6	Other irregularities	74	1.60	128	17.95
Total		87	7.41	171	39.44

4.3 Performance Audit on “Implementation of Assam Minor Mineral Concession Rules, 2013”

4.3.1 Introduction

Minerals, being a natural resource, are essential raw material for infrastructure, capital goods and basic industries. As a major resource for development, the extraction and management of minerals have to be integrated into the overall strategy of economic development. Being finite and non-renewable, their exploitation is to be guided by long-term national goals, development of the economy and upliftment of the local population. As such, a harmony and balance is to be maintained between their conservation and exploitation.

Minerals have been classified into ‘Major mineral’ and ‘Minor mineral’ based on their end uses. Major minerals are those specified in the First Schedule appended in the Mines and Minerals (Development and Regulation) Act, 1957 (MMDR Act, 1957) such as coal, uranium, iron ore, *etc.* and all other minerals, which are not declared as minor minerals. Minor minerals⁸¹ means building stones, gravel, ordinary clay, ordinary sand other than sand used for prescribed purposes, and any other mineral which the Central Government may, by notification in the Official Gazette, declare to be a minor mineral. Management of mineral resources is the responsibility of both the Central Government and State Governments in terms of entry 54 of the Union list (List I) and entry 23 of the State list (List II) of Seventh Schedule of the Constitution of India. The Central Government has enacted the MMDR Act, 1957, which lays down the legal framework for regulation of mines and development of all minerals, other than Petroleum and Natural Gas. Sections 15 and 23 of the MMDR Act, 1957 empower the State Government to make rules by issuing notification in the Official Gazette, for regulating the grant of mineral concessions in respect of minor minerals and to prevent illegal mining, transportation and storage of minor minerals.

Assam is blessed with minerals and mineral oils such as crude oil, natural gas, coal, limestone, granite, *etc.* along with various minor minerals like stone, sand, gravel, clay, *etc.*

Government of Assam (GoA) had introduced the Assam Minor Mineral Concession Rules, 1994 to regulate minor minerals in Assam as per provision of Section 15 of the

⁸¹ Section 3 (e) of MMDR 1957.

MMDR Act, 1957 repealing all Rules or executive instructions regarding quarrying or collection of minor minerals within the State.

In compliance to the orders of Hon'ble Gauhati High Court⁸² (2009) and Hon'ble Supreme Court⁸³ (2012), GoA had introduced the Assam Minor Mineral Concession (AMMC) Rules, 2013 in March 2013.

With the introduction of the AMMC Rules, 2013, clear segregation of powers between Mines & Mineral Department and Forests Department was provided with respect to administration of minor minerals which was hitherto not available as per AMMC Rules, 1994. As per AMMC Rules 2013, the PCCF & HoFF, Assam was made the competent authority to administrate minor minerals listed in Schedule Y⁸⁴ only. Moreover, AMMC Rules, 1994 did not provide the scope of settlement of Mineral Concession Areas (MCAs) by inviting open tenders whereas AMMC Rules, 2013 provided for settlement of MCA through inviting tenders.

As such, Department of Mines and Minerals⁸⁵, GoA regulates the AMMC Rules, 2013 and operation of minor minerals, used for other than industrial purposes, are controlled by the PCCF & HoFF of Assam and his officers.

4.3.2 Trends of Receipts from minor minerals

The State's revenue from Forestry and Wildlife *vis-à-vis* minor minerals during the period 2013-21 are shown in **Table 4.2**.

Table 4.2: State's revenue from Forestry and Wildlife *vis-à-vis* minor minerals

(₹ in crore)

Year	Receipts from		Non-Tax Revenue	Percentage of receipts from minor minerals over	
	Forestry and Wildlife	Minor Minerals		Forestry and Wildlife receipts	Non-Tax Revenue
2013-14	100.92	44.91	2705.03	44.50	1.66
2014-15	115.99	54.56	2412.89	47.04	2.26
2015-16	117.3	64.12	2741.56	54.66	2.34
2016-17	215.85	119.21	4353.13	55.23	2.74
2017-18	250.74	129.83	4071.97	51.78	3.19
2018-19	364.27	169.83	8221.29	46.62	2.07
2019-20	416.06	228.93	5539.34	55.02	4.13
2020-21	352.89	188.45	2899.63	53.40	6.50

(Source: Finance Accounts)

Table 4.2 shows that receipts under the 'Minor head -103' (minor minerals) forms a major component of the 'Major Head-0406' (Forestry and Wildlife), which ranged between 44.50 and 55.23 *per cent* during 2013-21. There was a sharp increase in revenue in 2019-2020 as compared to 2018-19 which was mainly attributable to increase of royalty rates of minor minerals in respect of private *patta* land. However, sharp decline in revenue was noted in 2020-21 due to the Covid-19 pandemic.

⁸² Haren Saikia vrs. State of Assam & others (W.A. No.327/2009).

⁸³ Deepak Kumar, *etc.* vrs. State of Haryana & others (SLP (C) No. 19628-19629 of 2009).

⁸⁴ Gravel, Ordinary Sand, Boulder, *Murram*, Brick earth, Road metal, Salt-petre, *etc.*

⁸⁵ Erstwhile it was called as the Department of Power (E), Mines and Mineral, GoA.

4.3.3 Organisational set up for administration of minor minerals

The PCCF & HoFF, Assam is the competent authority in respect of minor minerals listed in Schedule- 'Y' of AMMC Rules, 2013 for exercising such powers and functions as specified in the AMMC Rules, 2013. Further, GoA has also authorised all concerned DFOs for field level activities with approval from their respective higher officials under provisions of the AMMC Rules, 2013 in respect of minerals under schedule 'Y'.

The Department of Mines & Minerals, Assam administers extraction of minor minerals as listed in Schedule "X". Further, the Department of Mines & Minerals is the authority for registration of a person as "Recognised Qualified Person" (RQP) for preparation of mining plan on behalf of MCA holder(s). The Department of Mines & Minerals, Assam is the competent authority to approve the Mining Plan (MP).

The functioning of Department of Environment & Forests (DoE&F), GoA is classified into two categories viz., Revenue Collection and Environmental Conservation and Protection. Revenue is raised by the DoE&F mainly from sale of Minor Minerals and Forest produce like Timbers & Non-Timbers which accounted for 55 *per cent* of Forests Revenue. Audit noticed persistent deficiencies/shortcomings in the implementation of AMMC Rules, 2013 during the compliance audits conducted during the last few years. As such, it was felt necessary to conduct a Performance Audit on "Implementation of AMMC Rules, 2013".

4.3.4 Audit Objectives

The objectives of the Performance Audit (PA) were to assess:

- the efficacy of the management and regulatory processes governing the mining of minor minerals in Assam with focus on the implementation of the AMMC Rules, 2013.
- the adequacy of the measures taken to safeguard the environment in relation to mining of minor minerals.
- the adequacy of monitoring mechanisms to safeguard revenue and the environment.

4.3.5 Audit Criteria

To evaluate the above-mentioned audit objectives, the criteria and indicators were sourced from the following Acts, Rules and documents: -

- Mines & Minerals (Development and Regulation) Act, 1957, Assam Minor Mineral Concessions Rules, 2013, Assam District Mineral Foundation (Trust) Rules, 2020, Mineral Concession Rule, 1960;
- Sustainable Sand Mining Management Guidelines, 2016 issued by Ministry of Environment, Forest & Climate Change (MoEF&CC), GoI, Enforcement & Monitoring Guidelines for Sand Mining issued by MoEF&CC, GoI in 2020; and
- Orders, instructions, guidelines, standards issued by Government, Hon'ble Court/Additional Chief Secretary, GoA, (E & F)/PCCF & HoFF, Principal

Secretary GoA, Mines and Minerals Department, Director of Geology and Mining, *etc.* from time to time.

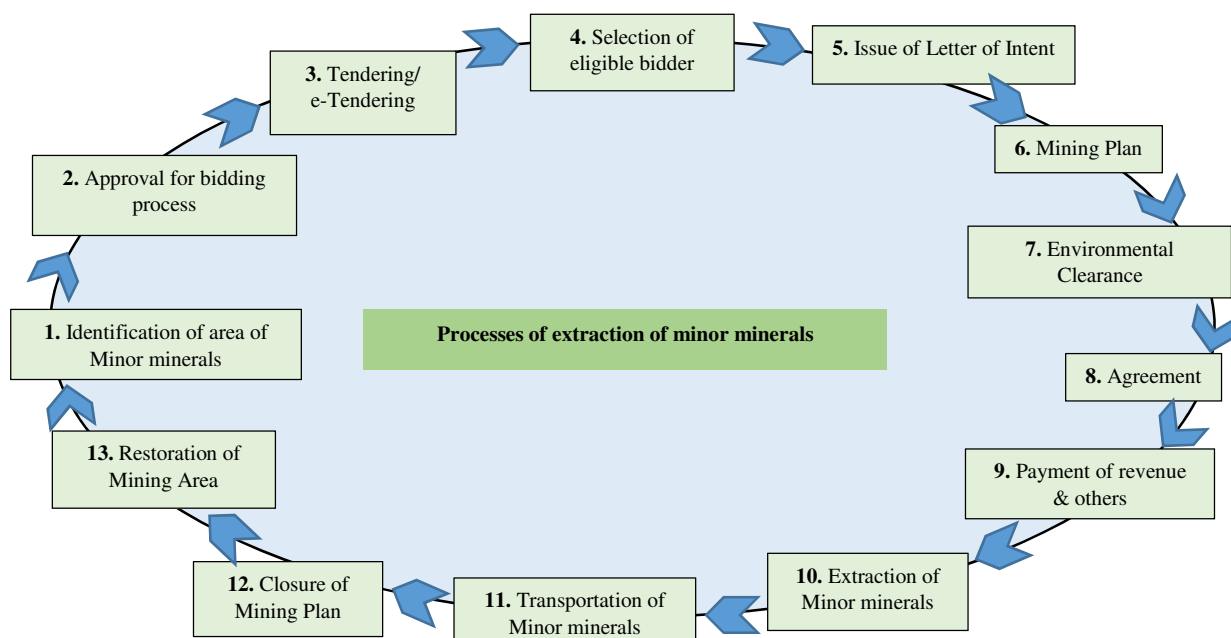
4.3.6 Scope of Audit and Methodology

- Administration and management of minor minerals for the period from 2016-17 to 2020-21 was reviewed.
- The records of the Principal Secretary, Mines & Mineral Department, Additional Chief Secretary, Environment and Forests Department, Directorate of Geology and Mining, Assam and PCCF & HoFF, Assam and selected divisions were scrutinised.
- Joint Inspection/Verification along with Departmental authorities was conducted to assess the extent of non-compliance with stipulated terms and conditions as per requirement.
- 11 divisions⁸⁶ (out of 33 territorial divisions) were selected based on Probability Proportional to Size Without Replacement (PPSWOR) sampling method taking revenue involvement of each division as the criteria.

The Performance Audit commenced with an entry conference (05 August 2021) wherein the audit objectives, criteria and scope of audit and methodology was discussed. The audit observations were discussed in an Exit Conference (06 December 2022) and views expressed and replies furnished were included in the Audit Report appropriately.

4.3.7 Processes of extraction of minor minerals:

The process of extraction of minor minerals are depicted in the diagram below:



Source:-Graphical representation of the process as defined in AMMCR, 2013

⁸⁶ DFOs (Territorial), (1) Nagaon, (2) Dhubri, (3) Nagaon South, (4) Golaghat, (5) Digboi, (6) Dhemaji, (7) Karimganj, (8) Dibrugarh (9) Hamren, (10) Dhansiri, and (11) Baksa *i.e.*, eight from State and three from Council area.

4.3.8 State Mineral Policy

The National Mineral Policy (NMP), 2008 was adopted by the Central Government to identify opportunities, regularise and simplify mining processes and check illegal mining. Accordingly, the Ministry of Mines had circulated (October 2009) a draft model State Mineral Policy, 2010 for states to develop suitable mineral policies within the ambit of the NMP keeping in view their local requirements. The draft model emphasised on the following:

- Minerals required to be conserved through improvement in mining methods, beneficiation and utilisation of low grade minerals;
- For systematic and complete extraction of minerals, the conditions of mining leases with reference to geological boundaries and others should be governed favourably;
- Reframe the terms of references of extraction of minerals covering aspects like Sustainable Development Framework, prevention of illegal mining, *etc.*

However, Government of Assam (GoA) has not developed any Mineral Policy on the lines of the model State Mineral Policy even after a lapse of more than 11 years. Further, none of the above-mentioned major aspects is fully covered in the AMMCR. For example, the Rules call for preparation of MP for systematic extraction of minerals, but the mandatory aspects to be included in the MP were not spelt out nor were the guidelines issued by the Indian Bureau of Mines (IBM) followed while preparing the MP. Similarly, the issue of transport pass has been prescribed in the Rules to prevent illegal mining/pilferage, however, the modalities for issue, verification and prevention of multiple use of transport pass have not been institutionalised.

In reply (July 2022), the Department of Mines & Minerals GoA stated that necessary process has been initiated to formulate a State Mineral Policy. As such, the State continued to administer mines and minerals without a comprehensive and inclusive mineral policy.

Recommendation: *Government may consider early finalisation and implementation of the State Mineral Policy.*

4.3.9 Overview of Assam Minor Minerals Concession (AMMC) Rules, 2013

In January 1995, GoA introduced the Assam Minor Mineral Concessions Rules, 1994 in accordance with the provision of Section 15 of the Mines and Minerals (Regulation and Development) Act, 1957 to regulate the minor minerals in the State.

In February 2012, Hon'ble Supreme Court directed the State Governments to frame necessary rules under Section 15 of the Mines and Minerals (Development and Regulation) Act, 1957 taking into consideration model guidelines issued⁸⁷ (2011) by the Ministry of Mines, GoI. Accordingly, in 2013, the GoA has introduced the AMMC

⁸⁷ Issued by Ministry of Mines, Indian Bureau of Mines vide No. 296/7/2000/MRC dated 16-05-2011.

Rules, 2013 as per provisions of Section 15⁸⁸ and Section 23 C⁸⁹ the MMDR Act, 1957 superseding the AMMC Rules, 1994.

The administration and regulation for granting of various mineral concessions and prevention of illegal mining are guided by the provision of the AMMC Rules, 2013 as mentioned below:

Rules 1 to 7	Preliminary and General Restrictions
Rules 8 to 31	Granting of Mining Area (Mining Lease, Mining Contract and Mining or Quarrying Permit)
Rules 32 to 37	Procedure for inviting competitive bids/auctions and payments
Rules 38	Collection of royalty, fees, <i>kist</i> money, <i>etc.</i>
Rules 39 to 47	General condition for grant of any mineral concession and payment of rent and compensation to the landowners and determination thereof
Rules 48 to 57	Scientific and systematic mining and environmental safeguards and Regulation and control of mining operations
Rules 58 to 79	Mines and mineral Department, Restoration and Rehabilitation Fund and Delegation, review and appeals along with Miscellaneous subjects

Audit Findings

4.3.10 Allotment of Mining Areas

4.3.10.1 Identification of areas with extractable minor minerals

In view of rapid urbanisation, there is a huge demand for minor minerals in Assam. Therefore, identification of suitable mining reserves with appropriate mapping and environmental safeguards for extraction of mineral is necessary to ensure developmental initiatives. The process of extraction of minor mineral commences with identification of areas of aggradations or deposition where mining can be allowed⁹⁰.

Rule 8 (1) of AMMC Rules, 2013 provides that no mining lease shall be granted by the competent authority unless it is satisfied that there is evidence to show that the area for which grant of mining lease is considered has been prospected earlier for minor mineral or the existence of minor mineral therein has been established otherwise.

However, the process of such identification of areas with evidence of extractable minor minerals was not defined in the AMMC Rules, 2013.

⁸⁸ Power of State Governments to make rules in respect of minor minerals → Section 15.

⁸⁹ Prevention of illegal mining → Section 23 (C).

⁹⁰ Guidelines under Mineral Conservation and Development Rules (MCDR), 2017 for United Nations Framework Classification of Mineral Reserves/ Resources.

Good Practice: *In Andhra Pradesh, the District Level Committee in consultation with the concerned Conservator of River/ Executive Engineer, Irrigation Department and the Director of Ground Water Department identifies the sand bearing areas and available quantity, etc.*

There are no specific provisions under AMMC Rules, 2013 involving scientific assessment for identification of areas bearing minor minerals, preparation of comprehensive mine plan for contiguous stretches of mineral deposits, identification of specific river stretches, preparation of detailed hydro-geological report for minor minerals, *etc.* as suggested by the Hon'ble Supreme Court (in February 2012). Accordingly, the respective forest divisions prepared preliminary information before initiating bidding process for extraction of minor minerals from a particular area by including geo-coordinates, types of minor minerals, available quantity, forest type and density, *etc.* without any scientific assessment.

On being pointed out, the Mines & Minerals (M&M) Department, Assam stated (January 2023) that steps have already been initiated for inclusion of necessary provisions in the AMMC Rules, 2013 for identification of areas bearing minor minerals with scientific assessment.

Further, DoE&F, Assam stated (January 2023) that MP and Environment Clearance (EC) were obtained and approved by the concerned DFOs which meets the objectives of scientific assessment. However, DoE&F remained silent about the process of identification of MCAs.

4.3.10.2 Status of Mineral Concession Areas

The AMMC Rules, 2013 were introduced in Assam covering a total of 404 MCAs under the jurisdiction of 22 Forest (Territorial) divisions excluding⁹¹ MCAs in Sixth Schedule areas⁹². Audit noticed that the number of MCAs under those 22 Forest Divisions decreased from 404 declared MCAs in 2013 to 312 MCAs in 2021. The Department stated that the decrease in operational MCAs is mainly attributable to declaration of eco-sensitive zones, insufficient quantity of minor minerals, *etc.* Of the total existing 312 MCAs in 2021, Audit noticed that only 128 MCAs were settled with bidders, settlement of 140 MCAs was in progress and remaining 44 MCAs remained idle due to Court cases as on 31 August 2021.

On being pointed out, DoE&F stated (January 2023) that steps are being taken to make the idle MCAs operational.

4.3.10.3 District Survey Report not prepared

In 2016, GoI introduced the concept of District Survey Report (DSR) by amending the Environment Impact Assessment Notification, 2006 with an objective to ensure identification of areas of aggradations or deposition where mining can be allowed; and identification of areas of erosion and proximity to infrastructural structures and

⁹¹ Related data were not available with the Department.

⁹² Involves 11 Forest Divisions.

installations where mining should be prohibited and time required for replenishment after mining in that area.

The DSRs are required to be prepared for each minor mineral in each district separately by the District Environment Impact Assessment Authority (DEIAA) with the assistance of Geology Department, Irrigation Department, Forest Department, Public Works Department, Ground Water Board Remote Sensing Department, Mining Department, *etc.* in the district. The DSR should contain the mineral potential and its location, depth of minable mineral and quantity of minerals of the district. The DSR shall be updated once in every five years and placed in the public domain.

In April 2016, GoA instructed Mines and Minerals Department, Assam to initiate preparation of DSR; however, the Department had not prepared a single DSR till June 2022. Thus, due to non-preparation of DSR, the identification and quantification of reserves was limited to field verification carried out by the forest divisions without consulting other departments to adopt scientific methods.

On being pointed out, the M&M Department stated (January 2023) that provision of DSR is not included in the AMMCR, 2013. The fact remains that in spite of GoA's instruction (April 2016) for preparation of DSR, the Department has not prepared any DSR till February 2023.

Recommendation: *The Government may ensure that the DSRs are prepared in a time-bound manner.*

4.3.10.4 Sand gravel not included in list of minor minerals

A mixture of sand and gravel forms an aggregate⁹³ (in Assam, it is known as sand-gravel), which is one of the most important construction materials. The main source of sand-gravel is the river bed, extraction from which requires environmental safeguards. Mention was made in Sustainable Sand Mining Management Guidelines, 2016 framed by Ministry of Environment, Forest and Climate Change that the mining of aggregates has reached a level threatening the environment and ecosystem besides threats to the economy.

In Assam, sand and gravel were notified separately in Schedule "Y" of AMMC Rules, 2013 in accordance with Section 3 (e) of MMDR Act, 1957. Moreover, after commencement of AMMC Rules, 2013, permits for extraction of sand-gravel from 41 MCAs were issued in Assam. Accordingly, in February 2017, the PCCF & HoFF issued⁹⁴ a clarification stating that there is no mineral namely 'Sand-gravel' in Schedule "Y" of AMMC Rules, 2013 and therefore, classification of minor mineral as 'Sand-gravel' is not admissible for mineral concession. Despite this, audit noticed that permits for extraction of sand-gravel were issued for government works in 29 out of 128 MCAs during 2017-21.

⁹³ Sand particles lies between 0.15 to 4.75 mm in diameter (IS 383-1970), while the size of gravel lies between 10 mm to 63 mm.

⁹⁴ Against a prayer petition in June 2014 by a MC holder.

Further, audit noticed that Mines & Minerals Department had notified⁹⁵ the rate of royalty in respect of sand and gravel separately along with other minor minerals. Thus, in AMMC Rules, 2013, there was no provision to treat these two minor minerals as one. In spite of this, the Chief Conservator of Forest (Planning)⁹⁶, had directed⁹⁷ levy royalty on sand-gravel at the same rate as that on gravel *i.e.*, on the higher side of royalty⁹⁸.

During the period 2013-21, five out of the 11 selected divisions had issued permits for sand-gravel. Audit noticed that of these five divisions, two divisions collected royalty at the rate prescribed for gravel (*i.e.*, ₹ 200 per cum) while three had collected royalty for sand-gravel at rates varying from ₹151 to ₹ 164 per cum as shown in **Table 4.3**.

Table 4.3: Revenue collection from Sand Gravel for Govt. Permit during 2013-14 to 2020-21

Sl. No	Name of Division	Details of Permit issued		Rate per cum fixed (in ₹)	Total Revenue collected (in ₹)
		No.	For quantity (cum)		
1	Baksa	226	1,94,783.28	164	3,19,44,457
2	Dhansiri	83	86,122.14	164	1,41,24,031
3	Nagaon	43	10,369.44	151	15,65,785
4	Digboi	12	13,500.00	200	27,00,000
5	Dhemaji	195	45,234.93	200	90,46,986
Total		559	3,50,009.79		5,93,81,260

Thus, despite sand-gravel not featuring in the list of minor minerals, the issuance of permits for sand-gravel as a separate category of minor mineral at various royalty rates was irregular.

On being pointed out, the M&M Department stated (January 2023) that geologically sand and gravel are two different minerals and accordingly included separately in AMMC Rules, 2013, while sand-gravel is the mixture/aggregate of sand and gravel in different proportional percentages, therefore, classification of minor mineral as 'sand-gravel' is not fit for mineral concession.

However, DoE&F, Assam stated (January 2023) that steps will be taken to make royalty rate of sand-gravel regular and systematic.

Recommendation: The Government may review the need for inclusion of sand-gravel as a separate minor mineral, and issue suitable guidelines for setting the royalty rates based on a scientific assessment of the composition of sand and gravel found in Assam to prevent such variation in the rates of royalty.

4.3.10.5 Non-formation of Cluster of Mineable Areas

The Committee on Minor Minerals constituted (2011) by the GoI recommended a minimum lease size of 5 hectares (ha) for minor minerals for undertaking scientific mining for the purpose of integrating and addressing environmental concerns. In 2012, Hon'ble Supreme Court while delivering judgement on requirement of environmental clearance in respect of area less than 5 ha also recommended to implement cluster of minable areas having 5 ha or more, so that eco-friendly scientific and sustainable

⁹⁵ Notification No-PEM-83/2009/Pt-VII-A/39 dated 17 June 2015.

⁹⁶ Office of the Principal Chief Conservator of Forest, Head of Forest Forces (PCCF & HoFF), Assam

⁹⁷ Letter No-FA.12/CAG/11-12 on 5 December 2012.

⁹⁸ Rate of royalty of Gravel → ₹ 200 and rate of royalty of Sand → ₹ 140.

mining practices could be adopted. The committee⁹⁹ constituted by the PCCF & HoFF (April 2013) also suggested (April 2013) that the adjoining/contiguous areas should constitute one mining area and areas in proximity shall be put into one cluster.

A perusal of the AMMC Rules, 2013, shows that these rules neither have any provisions for formation of cluster of mineable areas nor have any steps been taken by the Government to incorporate the recommendations of both the Committees through amendment even after lapse of eight years from implementation of the AMMC Rules, 2013. Audit observed that in Assam, out of 128 settled MCAs as of August 2021, there were 66 MCAs having less than 5 Ha area as of March 2021.

On being pointed out, DoE&F stated (January 2023) that cluster approach had already been initiated by clubbing nearby MCAs. Recently, new MCAs are identified in the form of cluster having area more than 5 Ha and with minimum extractable quantity of 10,000 cum/year. Further, the M&M Department, Assam stated (January 2023) that necessary process would be initiated to include provisions for formation of cluster of mineable areas in AMMC Rules, 2013.

Recommendation: Government may consider to insert the provision for formation of cluster in the AMMC Rules through amendment and implement the same to ensure eco-friendly, scientific and sustainable mining.

4.3.11 Mineral Concession Area as Lease, Contract and Permit

The AMMC Rules, 2013 provide that the mineable areas are to be allotted as MCA¹⁰⁰ under three categories viz., Mining Lease, Contract and Permit, segregated on the basis of period of allotment. In this regard, audit observed the following:

- | |
|--|
| <p>I) Mining lease → grant is considered for such MCA which was prospected earlier and for a period ordinarily not less than of 10 years but not exceeding 20 years following a competitive bid process.
(Rules 8 to 17 of AMMC Rules, 2013).</p> <p>II) Mining Contract → for a specified annual quantity of minor mineral for a period ordinarily not less than 7 years but not exceeding 10 years following a competitive bid process.
(Rules 18 to 22 AMMC Rules, 2013).</p> <p>III) Mining Permit → for a specified quantity of minor minerals to be extracted /collected within a specified period not exceeding two years in specified cases on payment of advance royalty.
(Rules 23 to 31 AMMC Rules, 2013).</p> |
|--|

4.3.11.1 Settlement of MCAs for a shorter term

The Hon'ble Supreme Court viewed (in 2012) that if the tenure of the mine lease is short, it would encourage the lessee to concentrate more on rapid exploitation of mineral without really undertaking adequate measures for reclamation and rehabilitation of mined out area, posing thereby a serious threat to the environment and

⁹⁹ PCCF & HoFF constituted (April 2013) a Committee to adopt uniform system for smooth execution and to suggest the various aspects of AMMC Rules, 2013.

¹⁰⁰ Mineral Concession (Rule 2(q)) means a mining lease or a mining contract or permit in respect of minor mineral and includes quarry permits and any other mineral concession permitting the mining of minor mineral in accordance with the provision of these rules.

health of the workers and public at large. As such, the Hon'ble Supreme Court recommended that the minimum period of a mine lease should be five years, so that eco-friendly, scientific and sustainable mining practices are adopted. However, under exceptional circumstances arising due to judicial interventions, short term mining leases/contracts could be granted to the State agencies to meet the situation arising therefrom.

In 11 selected divisions, out of 175 MCAs¹⁰¹ (including MCAs in Sixth Schedule Areas) settled during 2014-21, 64 MCAs were settled as permits for a period of two years, nine MCAs were settled as contracts for a period of three years, 17 MCAs were settled as contracts for a period of five years and 85 MCAs were settled as contracts for a period of seven years.

Further, audit noticed 13 MCAs (**Appendix-XXVI**) under Dibrugarh and Nagaon divisions were settled through mining permits for two to three times for a period not exceeding two years in each spell during 2014-21. However, the Department has not initiated any steps for settlement of these MCAs through mining contract or lease *i.e.*, for a longer period of five years or more to avoid the gap period between settlement of permits and adopting eco-friendly, scientific and sustainable mining practices as recommended by the Hon'ble Supreme Court.

Audit also noticed that 26 MCAs were settled as contracts for a period of three or five years without recorded reasons for settlement of these MCAs for less than seven years (as specified in Rule 18 of AMMC Rules, 2013). However, the Department did not initiate pre-feasibility report regarding availability of minor minerals for scientific mining for longer period.

On this being pointed out, DoE&F stated (January 2023) that the MCAs were settled for a period of two years or less for utilisation of minor minerals in government development works. The reply of the Department is not based on facts as Audit noticed that 13 MCAs under two selected divisions were repeatedly settled for non-government purposes through tendering process for two years.

4.3.11.2 Absence of provisions in the AMMC Rules, 2013

The AMMC Rules, 2013 provides for grant of mining permit for minor minerals either to the Departments notified by the State/Central Government based on applications or following a competitive bid process for a specified annual quantity of minor minerals not exceeding two years. However, audit noticed that the following aspects are not adequately covered in the Rules *ibid*.

- In view of the high cost of extraction in cases of extraction of smaller quantity of minor minerals by departmental contractors, the Rules *ibid* did not provide for supply of minor minerals by the MC holders to the departments at departmental rates.

¹⁰¹ Out of 257 MCAs, 175 MCAs were settled and 82 MCAs are in progress.

- The Rules *ibid* did not have provisions to prevent issue of indent by the Departments in excess of requirement and actual removal of minor minerals to avoid blocking of mineable minerals as well as illegal removal. Audit noticed that though indents were issued by various Government Departments for granting permits, however, these were neither monitored nor pursued by the divisions to safeguard against the loss of Government revenue as well as damage to the environment.

In Nagoan South Division, against the indent¹⁰² of 17,500 cum of sand (valid for three years), 4,550 cum of sand was shown as extracted as per Divisional records. However, on cross-verification of the records of the indent issuing authority, it was noticed that 13,950 cum sand has been utilised for the work. Similarly, in Digboi, against an indent¹⁰³ of 1000 cum of sand (valid for nine months), only three cum of sand was shown as extracted. On similar cross verification of the records of the indent issuing authority, it was noticed that 547 cum of sand had been utilised for the same.

From the above, it is clear that 9,944 cum¹⁰⁴ sand was extracted against the allocation of 18,500 cum of sand without payment of royalty.

On this being pointed out, the M&M Department stated (January 2023) that necessary steps would be taken to put in place a computerised database to monitor project-wise utilisation of minor minerals by user departments. Further, DoE&F, while accepting the audit observation, stated (January 2023) that notices have already been issued to the defaulters for realisation of short payment of royalty.

Recommendation: The Government may put in place a computerised database to monitor project-wise utilisation of minor minerals by the user departments so as to prevent unauthorised extraction of minor minerals by the contractors.

4.3.11.3 Regulation of MCAs

The AMMC Rules, 2013 provides for settlement of MCA for extraction of minor minerals through mining lease or contract or permits followed by a competitive bid process. All lessees/MC holders are liable to pay minimum amount called annual dead rent (or annual contract money) in a year irrespective of the fact as to whether or not the area is operated fully or partly and the amount of annual dead rent is determined

¹⁰² Issued (October 2017) by the EE, PHE, Hojai Division.

¹⁰³ Issued (October 2020) by the EE, PWD (R), Dhuliajan.

¹⁰⁴

Name of Division	Quantity sand as per indent (in cum)	Quantity of sand extracted as per division's record (in cum)	Quantity of sand utilised by contractors as per user Department (in cum)	Quantity of sand utilised without permit (in cum)
(1)	(2)	(3)	(4)	(5) = (4) – (3)
Nagaon south	17,500	4,550	13,950	9,400
Digboi	1,000	3	547	544
Total				9,944

based on annual bid value of the lessee. The bid amount depends on the reserve price¹⁰⁵ (i.e., minimum price of the minor minerals) fixed by the Department, which plays an important role in determination of its annual dead rent/contract money.

4.3.11.4 Lop-sided fixation of Reserve Price

The AMMC Rules, 2013¹⁰⁶ provides that the competent authority shall upfront determine the reserve price in each case where mineral concessions are granted through competitive bidding or open auction, as the case may be. The reserve price may be fixed keeping in view the past trends, availability of mineral reserve in the area, the potential, access and proximity to the markets. However, in case no bid is received against the reserve price fixed for an area on two successive occasions, the reserve price may be revised downward.

Audit noticed that in Dhansiri and Nagaon Divisions, the tenders were invited for three MCAs stating reserve price below the reserve price actually calculated by the divisions on the basis of past trends of these MCAs without recording any reasons thereof, which had an impact on the final bidding price of the MCAs. This resulted in minimum loss of Government revenue of ₹ 29.17 lakh. The details are shown in **Table 4.4:**

Table 4.4: Details of quoting of reserve price in tenders

Sl. No.	Name of MCA (Date of inviting NIT)	Types of MMs	Qty of MMs per year	Period of contract in Year	Details of last settlement			Reserve Price fixed by the Division		Total Value of MMs as per Reserve Price fixed by the Division	Reserve Price stated in NIT (in ₹/ cum)	Accepted bid value (in ₹/ cum)	Loss of revenue (in ₹/ cum)	Total Loss of Revenue in 7 years (₹ in lakh)	
					Year	RP	Mini mum RP	(in ₹/cum)	(₹ in lakh)						
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13) = (9) – (12)	(14) = (4) X (5) X (13)		
Dhansiri Division															
1	Beltola S.S.G. Mahal (06-07-15)	Sand	2200	7	2009	154	240	210	253	74.48	140	178	205	48	14.11
		Stone	2000			222	346	301			220				
2	Daisam Boulder Mahal (19-04-19)	Boulder	3200	7	2009	130	203	220	49.28	203	200	20	4.48		
Nagaon Division															
3	Jamunamuk h Kapili I(A) (22-10-19)	Sand	30000	7	2014	151	236	151	317.1	143	146	5	10.58		
		Total												29.17	

¹⁰⁵ Percentage of value of mineral despatched as referred in sub-rule (1) of rule 8 of Mineral (Auction) Rules, 2015.

¹⁰⁶ Rule 33 of AMMC Rules 2013.

On this being pointed out, DoE&F stated (January 2023) that lop-sided fixation of reserve price in respect of MCAs under Dhansiri Division was done wrongly while fixation under Nagaon Division was done due to non-receipt of bids on two consecutive occasions. The reply of the Department was not acceptable as the Committee constituted for revising the reserve price of MCAs under Nagaon Division had recommended to reduce the reserve price, mining quantity and mining period. However, audit noticed that though the above MCAs were settled with a reduced reserve price, mining quantity and mining periods were not reduced.

4.3.11.5 Granting of MCA to the lowest bidder

Audit noticed that two Divisions (Baksa and Dhansiri) under the control of Bodo Territorial Council (BTC) had settled two MCAs with the lowest tenderer instead of highest tenderer following the direction of the Addl. PCCF & CHD, Forest, BTC¹⁰⁷ as shown in **Table 4.5**.

Table 4.5:-MCAs settled with the lowest bidders

Name of the Division	Name of the MCA (Date of settlement)	Govt Value	Number of Tenders received	Value of Eligible Highest Tender (in ₹)	Value of awarded Tender (in ₹)	Loss of Government Revenue (in ₹)
Baksa	Motonga Sand and Stone Mahal No.4 (01-10-2015)	26,95,000	4	29,40,000	28,00,000	1,40,000
Dhansiri	Deepabasti Stone Mahal (09-09-2019)	14,00,000	3	28,00,000	14,18,000	13,82,000
Total						15,22,000

This had resulted in loss of revenue of ₹ 15.22 lakh.

Audit further noticed that in the same two divisions, another three MCAs¹⁰⁸ were initially settled with the lowest bidders. Aggrieved with the settlement orders, the highest eligible bidders appealed before the court and on the direction of the Hon'ble Gauhati High Court, these MCAs were finally settled with the respective highest bidders.

Similar irregularities of awarding contract to the lowest bidder instead of eligible highest bidder had been pointed out by Audit in Audit Report of 2018-19 (Paragraph 4.5.3); however, due to inaction of the Department such irregularities are still persisting.

On this being pointed out, DoE&F stated (January 2023) that the aforesaid MCAs were settled by the Principal Secretary of BTC, Bodoland. The reply is not acceptable as there was no provision in AMMC Rules, 2013 for settlement of MCAs in favour of the lowest bidder.

¹⁰⁷ Addl. PCCF & CHD, Forest BTC order dated 01.07.2015 for Motonga Sand & Stone Mahal No. 4, Baksa and dated 06.09.2019 for Deepabasti Stone mahal, Dhansiri.

¹⁰⁸ Montonga Sand & Stone Mahal No. 3 and Montonga Sand & Stone Mahal No.5 of Baksa Division and Dhansiri Sand and Gravel Mahal of Dhansiri Division.

4.3.11.6 Settlement of MCA at exorbitant rates without analysis

Rule 33 (3) of the AMMC Rules *ibid* provides that any abnormalities in the auctions held earlier and the bids received of exceptionally lower or higher amount, may be ignored. The Central Vigilance Commission, GoI, also instructed¹⁰⁹ that awarding of the contracts at too high a price needs to be discouraged and the organisations must ensure that contracts are awarded on the basis of competitive bidding at reasonable rates.

Audit noticed that in Dibrugarh Division, in case of two MCAs, the bidders were selected for grant of MCAs, though the bidders offered an exorbitant value in consideration against the reserve price of minor minerals fixed by the Department. However, the selected bidders failed to pay the deposits as required prior to execution of agreement in each case. Due to the failure of the highest bidders to deposit the initial dues, the Department was compelled to invite fresh tenders on each occasion. Finally, the MCAs were settled with the highest bidders after third NIT with a price just above the reserve price in each case. The details are shown in **Table 4.6**.

Table 4.6: Grant of MCA against exorbitant rates without analysis in Dibrugarh Division

Sl. No	NIT No.	Date of NIT	Name of successful bidder	Qty of Sand in M ³	Reserve Price per M ³ (in ₹)	Period	Date of LoI	Bid offered	Offered rate per M ³ (in ₹)
Name of MCA : DBR 18									
1	1st	26-09-13	Dilip Sonowal	5000	194	2013-15	20-12-13	3,17,20,500	6,344
2	2nd	13-02-14	Dilip Borgohain	5000	194	2014-16	06-08-14	2,35,65,551	4,713
Finally allotted to Shri Mohan Gogoi @ ₹ 196 per cum on 27 January 2017									
Name of MCA : DBR 15									
1	1st	26-09-13	Debojit Borgohain	6000	196	2013-15	24-01-14	39,99,999	666
2	2nd	05-08-16	Chandan Gogoi	6000	196	2016-18	10-11-16	50,00,000	833
Finally allotted to Shri Nilmoni Konwar @ ₹ 206 per cum on 01 November 2017									

Thus, due to non-analysis of the rates quoted by the bidders and settlement of MCAs with highest bidders in spite of exorbitant rate of minerals offered resulted in inordinate delay in settlement of MCAs ranging between 2 years to more than 3 years resulting in a loss of ₹ 27.34 lakh calculated on the reserve price.

Audit noticed that in Karimganj Division, while finalising the successful bidder of 62 Hal Baruala Sand Minor Mineral Unit (MMU) rejected the highest bidder and selected the second highest bidder in the interest of smooth realisation of Government revenue and to avoid gap period. While rejecting the highest bidder, it was recorded that the rate offered by the highest bidder was exorbitant as the offered price was seven times more than the reserve price.

Audit noticed that the PCCF & HoFF directed (June 2015) to enquire¹¹⁰ into the reasons for the sharp decline of bid values during the third NIT in case of DBR 18. The DFO

¹⁰⁹ Vide letter No.OFF-1-CTE-1 dated 05.02.2004.

¹¹⁰ As per instruction of PCCF & HoFF, Assam.

reported¹¹¹, that the following were the reasons for sharp decline of bid value in the third NIT.

- During the first two NIT, the offer was made intentionally at a higher rate to spoil the bids:
- First two offers were without site inspection and assessment of minable quantity by the bidders
- Third offer was low due to presence of silt in large quantity.

From the enquiry report, it is clear that the bidding process was manipulated by the bidders and no action was taken against the officers who had accepted such exorbitant offers without analysis of bid value with market price which caused delay in settlement of the MCA.

Thus, there was no uniformity in the decisions taken by Forest Divisions on the reasonableness of the bid value.

On this being pointed out, DoE&F stated (January 2023) that there is no provision for settlement of MCA at exorbitant price in AMMC Rules, 2013; however, due to small quantity of mineral in NIT, bidders offered exorbitant prices. At present, the minimum quantity was fixed at 10,000 cum per year and the mining plans would be prepared by the divisions in advance to restrict offer of exorbitant rates during bidding. The justification provided by the Department is not acceptable as Rule 67 of AMMC Rules, 2013 provides scope for review of the orders by the PCCF & HoFF; however, in the instant case, the same was not reviewed even though the highest bidder of the first NIT failed to deposit the initial dues.

Recommendation: The Government may consider putting in place a mechanism to analyse the bid value for its reasonableness and workability before acceptance so that bids with exorbitant bid values could be discarded.

4.3.11.7 Irregular settlement of MCA

(A) Audit noticed that against an NIT (August 2013), 12 tenders were received for extraction of 4000 cum of sand per *annum* from Doboka Sand Mining Unit-2 of Nagaon South Division. Out of 12 tenderers, eight tenderers quoted their offer rate for the entire period of contract (*i.e.*, seven years) while four tenderers quoted annual offer rate. The tender committee, while preparing the comparative statement, did not convert the annual offered rate into total offered value for the entire period of seven years. Consequently, the highest bidder who offered annual rate of ₹ 28.22 lakh was overlooked and the bidder with offered value of ₹ 75 lakh for the entire contract term of seven years (*i.e.*, ₹ 10.71 lakh per *annum*) was selected and granted (January 2014) the contract. Aggrieved with the settlement order the highest bidder approached the Hon'ble Gauhati High Court and the case was disposed of (September 2014) in favour

¹¹¹ Submitted by the DFO (14 July 2015).

of the highest bidder. However, the Department took five years to settle (February 2019) the MCA, which resulted in loss of revenue of ₹1.41 crore¹¹².

(B) As per Rule 34 of the AMMC Rules, 2013, a public notice of 21 days shall be published for inviting bids or conduct of open auctions for mineral concession. In addition, the gist of such notice shall be published in one daily newspaper having circulation in the area and a copy of the public notice shall also be sent to the Deputy Commissioner and others as decided by the competent authority for giving wide publicity in the area.

Audit noticed that in five divisions, out of seven MCAs, six MCAs were granted by the PCCF & HoFF, Assam against notice period ranging from 7 to 25 days from the date of public/sale notice to tender opening date and periods ranging from 7 to 18 days from publication in newspaper to tender opening date as shown in **Table 4.7**:

Table 4.7:-Details of sale notice

Sl. No.	Name of MCA	Date of public/ sale notice	Date of publication in newspaper	Tender opening date	Notice period between		Remarks
					Col 3 and Col 5	Col 4 and Col 5	
(i)Nagaon South Division							
1	Debsthān-1	17.08.13	28.08.13	09.09.13	22	11	Approved by the PCCF & HoFF on 18.12.13
2	Debsthān-2	17.08.13	28.08.13	09.09.13	22	11	Approved by the PCCF & HoFF on 18.12.13
3	Doboka sand Mining Unit-3	27.01.15	04.02.15	18.02.15	22	14	Rejected by the PCCF & HoFF (03.07.15) stating non-fulfilment of criteria of Rule 34 of AMMCR, 2013.
(ii) Golaghat Division							
4	Bokial Stone Quarry	14.06.16	21.06.16	08.07.16	25	18	First rejected by the PCCF & HoFF (20.07.16) stating non-fulfilment of criteria of Rule 34 of AMMCR, 2013. After intervention of DFO, Golaghat stating tenders were opened after 25 days from the date of sale notice, the PCCF & HoFF granted (25.04.17) the MCA to successful bidder.
(iii) Dhemaji Division							
5	Likabali S&G	16.08.13	23.08.13	11.09.13	25	18	Approved by the PCCF & HoFF on 27.02.14
(iv) Nagaon Division							
6	Borpani- 1 A	08.08.14	12.08.14	30.08.14	23	18	Approved by the PCCF & HoFF on 09.01.15
(v) Dibrugarh Division							
7	DBR-18	13.02.14	13.02.14	19.02.14	7	7	Approved by the PCCF & HoFF on 06.08.14

From **Table 4.7**, it is clear that DBR 18 MCA was awarded against notice period of seven days from the date of public/sale notice and tender open date against the provision of 21 days in the Rules *ibid*, while two MCAs *viz.*, Doboka sand Mining Unit-3 and Bokial Stone Quarry were rejected by the PCCF & HoFF stating that provision of Rules *ibid* were not fulfilled during public notice. However, the MCA *viz.*, Bokial Stone

¹¹² Gap period calculated from settlement to final agreement *i.e.*, from 01.01.14 to 06.02.19 *i.e.*, lapse of 5 years (₹ 28,21,999 X 5 years).

Quarry were granted by the PCCF & HoFF after intervention/approach of the DFO, Golaghat stating that the notice period was 25 days from issuance of public notice. Audit also noticed in respect of Doboka Sand Mining Unit-3 that aggrieved with the order, the highest bidder appealed in the Hon'ble Gauhati High Court and the petition was disposed of (November 2020) due to non-appearance of the petitioner in the court. Thus, due to irregular rejection of the bidding/sale notice, the MCA remained idle for more than eight years¹¹³, which resulted in loss of minimum revenue of ₹51.68 lakh¹¹⁴.

Thus, irregular decision by the authority on fixing of gap period between issue of sale notice and opening of NIT resulted in loss of revenue to the Department.

On this being pointed out, DoE&F stated (January 2023) that e-auction process has been initiated to avoid any discrepancy in settlement of MCA.

4.3.11.8 Non-reduction of reserve price

The AMMC Rules *ibid* provide that in case no bid/offer is received against a reserve price fixed for an area on two successive occasions, the competent authority may revise the reserve price downwards to an appropriate level. Further, clause No. 8 of Tender sale notice of Mineral Concession Area (MCA) mentions that the tenderers should offer their bids only after fully satisfying themselves regarding availability and quantity of materials in the respective MCAs.

Audit noticed that in two (out of 11 selected) divisions¹¹⁵, though tenders for grant of seven MCAs¹¹⁶ were invited, no tender was received on two successive occasions. The Department did not take further initiative to identify the reasons for non-receipt of tenders and re-consideration of the reserve price for the respective MCAs. These MCAs remained idle (March 2022) since October 2016 due to inaction of the Department to negotiate the reserve price of MCAs.

On this being pointed out, DoE&F stated (January 2023) that a Committee was formed to ascertain the actual extractable quantity available. The Committee recommended to amalgamate six unsettled MCAs under Golaghat Division into three MCAs. Accordingly, MCAs were amalgamated. Out of these, two MCAs were settled and one MCA was demarcated for Government permits due to non-availability of successful bidders.

4.3.11.9 Fixation of floor price on the basis of Reserve Price

GoA amended (October 2018) the AMMC Rules, 2013¹¹⁷ introducing the process of e-tendering¹¹⁸ for grant of all mining leases/contracts/permits through a transparent

¹¹³ During January 2015 to November 2022.

¹¹⁴ Minimum loss- Reserve price 6,08,000 x 8 years 6 months= ₹ 51,68,000

¹¹⁵ Dibrugarh and Golaghat.

¹¹⁶ Six MCAs under Golaghat Division (*viz.*, (i) Bandar Ghat Sand/Stone Mahal No.1, (ii) Bandar Ghat Sand/ Stone Mahal No.2 (iii) Bandar Ghat Sand/Stone Mahal No.3 (iv) Bandar Ghat Sand/Stone Mahal No.4 (v) Kanaighat Sand Mahal No.1/2 (vi) Kanaighat Sand Mahal No. 1/1 and one under Nagaon Division (*viz.*, Sonaikuchi Sand Permit Area).

¹¹⁷ Published vide notification No. PEM.47/2018/16 dated 26 October 2018.

¹¹⁸ Under Rule 32.

process of inviting e-auction. Further, clause 8 of the Bid document for e-auction specified that the initial price offer shall be equal to or greater than the reserve price and the qualified bidders may submit their final price offer which shall be greater than the floor price.

Out of 11 selected divisions, eight divisions initiated (November 2018) e-tendering process.

Audit noticed that in four divisions, the reserve prices for e-tender were fixed without analysis of revenue trend and market value as per provisions of AMMC Rules, 2013 and fixed at royalty rates or previous reserve price. As such, the initial price for respective e-tenders were fixed either below or at par with the penultimate reserve price which had affected the floor price as per provision of Clause 8 of the Bid document as mentioned *ibid*.

Golaghat Division fixed (January 2021) the reserve prices for eight MCAs by adding 25 per cent to the last sale value of minor minerals per cum of respective MCAs. Audit noticed that the Division fixed the reserve price of Borpothor Sand Mahal No. 1 at ₹ 411 per cum from the last sale value of ₹ 329 per cum of the said MCA.

Audit further noticed that in the other 10 cases, during e-tendering, the reserve prices were not fixed as per provisions made under the AMMC Rules, 2013 which affected the floor price of e-tenders of respective MCAs and resulted in a minimum loss of ₹ 8.89 crore (**Appendix-XXVII**).

On this being pointed out, DoE&F stated (January 2023) that the reserve price is fixed as equal to or above the royalty rate and put into the e-auctioning process, hence the bidders are bound to offer appropriate bids. The reply is not tenable because as per Rule 33 of the AMMC Rules, 2013, reserve price is to be up-fronted by considering past trends where the mineral concession area is granted through competitive bidding process.

4.3.11.10 Irregular acceptance of tender

Rule 37 (1) of AMMC Rules, 2013 provides that no bid shall be regarded as ‘successful’ unless accepted by the officer competent to accept bid/tender in accordance with the provision of the Delegation of Financial Rules, 1999 of the State. Further, GoA also notified¹¹⁹ (November 2016) limits for acceptance of bid values for settlement of mining contract for minor minerals under AMMC Rules, 2013 and specified that the financial limit for acceptance of tender for DFO and Conservator of Forests (CF) are up to ₹ five lakh and ₹25 lakh respectively.

Audit noticed that three MCs under Digboi Division were settled with the approval of DFO/CF where bid values were in excess of the financial limit for acceptance of the concerned officers as stipulated in the aforesaid Government notification. No *post-facto* approval was obtained in any of these cases. Details are given in **Table 4.8**:

¹¹⁹ Government notification No. FRM.300/2012/Pt/7 dated 15 November 2016.

Table 4.8:-Details of bid approved by the DFO/CF in excess of limit for acceptance under Digboi Division

Sl. No.	Name of MC Area	Date of settlement	Period of mining	Annual bid value	Total settlement value	Tender accepted by (LOI issued)	Remarks
1	DIG-22	24-01-18	2 years	4,68,000	9,36,000	DFO	Not forwarded to CF for acceptance of bid value.
2	DIG-21	27-11-17	2 years	3,74,992	7,49,984	DFO	
3	DIG-12	03-12-16	7 years	8,22,000	57,54,000	CF	Not forwarded to CCF for acceptance of bid value

On this being pointed out, DoE&F stated (January 2023) that MCAs under Digboi Division were settled inadvertently with the approval of DFO.

4.3.12 Environmental Management Plan

A Core Group constituted (2009) by MoEF, GoI, recommended various environmental aspects associated with mining of minor minerals along with various issues¹²⁰. Based on the recommendation of the Core Group, the MoEF, GoI had issued (May 2011), a model guideline¹²¹ which specified that Mining Plan¹²² and environmental clearance is a pre-requisite to grant of MCA having an area of 5 ha and above. MP is the basic document for EC/Environmental Management Plan (EMP), Forest Clearance, *etc.* for grant of a mining area and connects the mine with all stakeholders.

The AMMC Rules, 2013 also made provisions for preparation of mining plan and environmental safeguards, restoration and rehabilitation measures of the mining area.

➤ Mining Plan

The AMMC Rules, 2013 provides for preparation of an MP¹²³ by a Recognised Qualified Person (RQP)¹²⁴ on behalf of the mineral concession holder and includes progressive and final mine closure plans. As the AMMC Rules, 2013 did not provide for any specific format or information to be incorporated while preparing the MP, audit enquired about the procedures followed while preparing the MP. In reply, the Geology & Mining Department, GoA stated that MPs were prepared following the guidelines issued by the Indian Bureau of Mines (IBM) and AMMC Rules, 2013.

The procedures to be followed while preparing the MP as prescribed by IBM are as shown in the following flowchart:

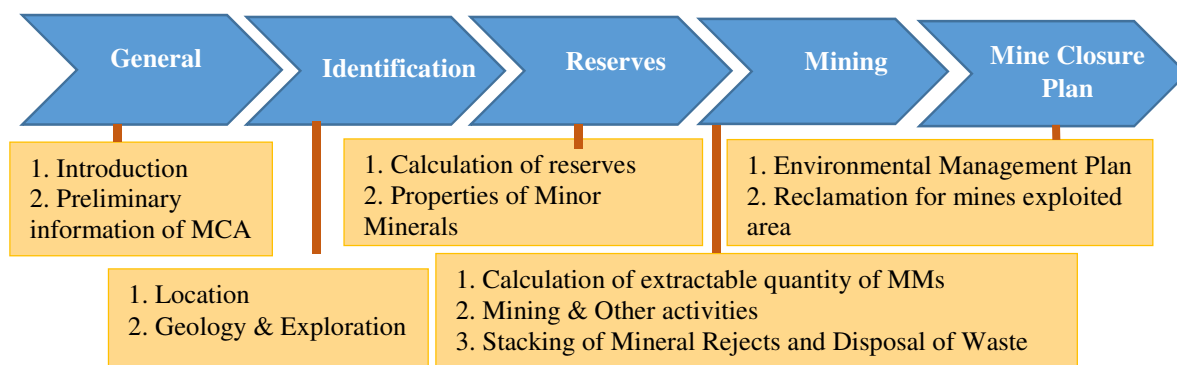
¹²⁰ (i) definition of minor mineral, (ii) minimum size of lease for adopting eco-friendly scientific mining practices, (iii) period of lease, (iv) cluster of mine approach for addressing and implementing EMP in case of small mines, (v) depth of mining to minimise adverse impact on hydrological regime, (vi) requirement of mine plan for minor minerals, similar to major minerals, and (vii) reclamation of mined out area, post mine land use, progressive mine closure plan, *etc.*

¹²¹ namely Environmental aspects of quarrying of minor minerals - Evolving of Model Guidelines

¹²² A proposal for mining on a mining site, including a description of the systematic activities to be used for the purpose of extracting minerals.

¹²³ Chapter 9& 10 (Rules 48 to 57) of AMMC Rules 2013.

¹²⁴ Director or an officer authorised by him, or by a person recognised by the Central Government or an officer authorised by the Central Government in this behalf the provision of rule 22 B of the Mineral Concession Rules, 1960. (Rules 50 of AMMC Rules 2013).



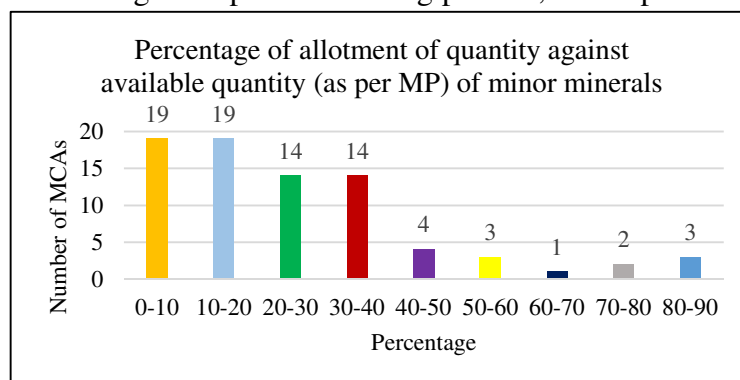
Audit noticed the following deficiencies in the MPs approved by Geology and Mining Department:

4.3.12.1 Non-compliance/shortfalls in the Mining Plans

Audit scrutinised MPs of 89 MCAs granted by the 11 sampled divisions during 2013-21 and noticed that the RQP, while preparing MPs on behalf of MC holders, did not consider all parameters suggested by the IBM. For example, the MPs did not anticipate life of the mines and volumes of mineable reserves of minor minerals and were calculated by considering maximum depth of 3 meters without considering the water level in river bed or Reduced Level (RL) distance¹²⁵ of the land bed mines. Other issues noticed are as discussed in the following paragraphs:

- During settlement of MCAs through competitive bidding process, the Department

allowed extraction of two to 86 per cent of the mineable reserve as estimated in the MPs in case of 79 river bed MCAs as shown in the chart placed alongside. Thus, due to absence of any



scientific study of extractable mineable reserves prior to NIT, a huge quantity of mineral remained unallocated for extraction, which had narrowed the scope of replenishment of minor minerals specifically in case of river bed MCAs. Therefore, preparation of MP after finalisation of selection of bidders for the specific quantity during bidding process led to shortfall in allocation of mineable minerals and scope for removal of excess minor minerals without payment of government dues. Further, in one case¹²⁶, it was noticed that allotment of quantity of minor minerals was 138 per cent against estimated quantity in the respective MP.

¹²⁵ Reduced level (RL) refers to equating elevations of survey points with reference to a commonly assumed datum. It is a vertical distance above or below the datum plane. The most common datum used is Mean Sea Level. This reduced level is the term used in levelling.

¹²⁶ Golondl Boulder Mahal under Dhansiri Division.

Good practice: *In Odisha, a minimum guaranteed quantity (MGQ) of minor minerals is declared in the sale notice of minor minerals with a right to modify the MGQ as per respective MPs.*

- Extraction of minor minerals was allowed to MC holders (selected through bidding process) and Government departments from the same mineable reserves overruling the Hon'ble Gauhati High Court order¹²⁷ restricting grant of Government permits from the same mineable reserves, which have already been settled with MC holders.
- One MCA was settled for extraction of sand (3000 cum per year) and stone (1500 cum per year) in Digboi Division¹²⁸, however, MP was prepared for extraction of stone only. Further, audit noticed that EC was obtained for extraction of both sand and stone without any mining plan for extraction of sand.
- In four MCAs of two divisions, the allotted quantities of minor minerals during NITs ranged from six to 33 *per cent* against the available quantities of minor minerals as per respective mining plans. However, the respective MC holders, after completion of periods ranging from first to seven quarters, requested to reduce the allotted quantities stating non-availability of the same. The Divisions, without verification of the facts by experts from DGM, reduced the quantities of minor minerals, however, the period for extraction was not reduced in this regard, which not only negated the objectives of the mining plan but was also irregular as the AMMC Rules, 2013 did not make any such provision to reduce the allotted quantities of minor minerals (**Appendix-XXVIII**).
- In four MCAs, the minor minerals were extracted in excess of the estimated quantity in the respective MPs (Details in **Appendix-XXIX**). The excess minerals were extracted due to allocation of mining contract and permits from the same MCA. The extraction of minor minerals in excess of estimated mineable quantity was in contradiction to the environmental safeguard measures.

Thus, shortfall in compliance of parameters suggested by the IBM and other issues discussed above affected the allocation of extractable minor minerals *vis-à-vis* revenue collection, scientific mining of minor minerals, restoration and reclamation, *etc.*

On this being pointed out, the M&M Department, while accepting the audit observation, stated (January 2023) that henceforth all the MPs would be approved subject to fulfilment of terms and conditions as laid down in AMMCR, 2013 and parameters as envisaged by IBM.

Recommendation: *The Government may consider putting in place a mechanism to assess availability of minerals through the Mines and Minerals Department prior to NIT for optimum utilisation of mineral resources.*

¹²⁷ Hon'ble High Court, Gauhati ordered against WP (C) No 3790/2016.

¹²⁸ DIG 5 MCA.

4.3.12.2 Calculation of mineable reserves in MPs

As per Manual for Appraisal of Mining Plan issued (August 2014) by IBM, MP plays a vital role in the mining process as it scientifically identifies mineral deposits or mineral resources through a mine design and evaluation process that optimally plans the mineral resources with a life of mine plan as the primary output.

Audit noticed that the details of values of parameters for calculation of mineable reserves were not recorded in the final copies of MPs. However, in response to audit, the Director, Geology & Mining (DGM) stated that there were no working sheets attached with the respective MPs to verify the correctness of calculations of mineable reserves. The discrepancies noticed in 15 MPs are explained in **Table 4.9**.

Table 4.9: Discrepancies noticed in MPs

Parameters	River Bed MPs (13 MPs)	Land Bed MPs (2 MPs)
Area Allowed (in Ha)	Pre-defined by the Forest Department without taking into consideration the surroundings viz., bridges, embankments, etc.	Pre-defined by the Forest Department
Mining Area (in Ha)	The basis of determination of mining area was not recorded except in one MP wherein the GPS coordinates (Polygonal area) were the basis of determination of mining area.	
Maximum Depth applied (in M)	In all mining plans, the maximum depth was taken as 3 m universally without taking into consideration the water level (The Hon'ble Supreme Court directed that in case of river bed mining the depth of mining may be restricted to 3m or water level, whichever is less.)	
Rate of replenishment	In seven out of 13 river bed MPs, the rate of replenishment was arbitrarily calculated without any justification and in six river bed MPs, this parameter was not considered.	
Bulk Density ¹²⁹	In one out of 13 river bed MPs, the bulk density was considered and arbitrarily calculated without any justification while in 12 river bed MPs, this parameter was not considered.	
Rate of Mining loss per year (Reasons not mentioned)	In seven out of 13 river bed MPs, the mining loss was considered as 10 per cent while in six other river bed MPs, it was 20 per cent. The basis of fixation of such percentage of mining loss was not recorded.	
Total Working Days (WDs) per year (in days)	A total of 200 days were taken as WDs per year except in one MP where 225 days was taken as WDs without any justification.	
Ratio of Minor minerals (if any)	Out of 13 MPs, the ratio of minor minerals was recorded only in one MP.	
Benches ¹³⁰	All the 13 MPs referred to benches, however, the same was not considered for calculation of mineable reserves.	Calculated roughly without declaration about methods of calculation and the permissible quantity remained
Permissible quantity of MMs per year (in cum)	As a general practice, the mineable reserves were multiplied by the maximum depth and rate of replenishment &/or rate of bulk density to get the gross estimated quantity of minor minerals, from which the mining loss was deducted to get the net mineable reserves. The net mineable reserve was then multiplied by WDs per year to get the permissible quantity of Minor Minerals (MMs) per year. However, in one case, the mineable reserve was multiplied by the period of	

¹²⁹ Bulk density is defined as the mass of the many particles of the material divided by the total volume they occupy.

¹³⁰ As per Evolving of Model Guidelines issued (16 May 2011) by GoI, system of working in minor minerals quarries shall be performed by formation of benches as per MMR Regulation 115.

Parameters	River Bed MPs (13 MPs)	Land Bed MPs (2 MPs)
	extraction to increase the mineable reserves and then multiplied by WDs per year. This inflated the net mineable reserve by 62,614 cum of sand and gravel per year.	limited to the contract quantity

It is clear from the above that the methods adopted for calculating various parameters were arbitrary and there was limited scope for verification of the correctness of estimated mineable reserves after approval of the MPs by the Geology and Mining Department.

On this being pointed out, the M&M Department stated (January 2023) that henceforth all the MPs would be approved subject to fulfilment of all the parameters as envisaged by IBM.

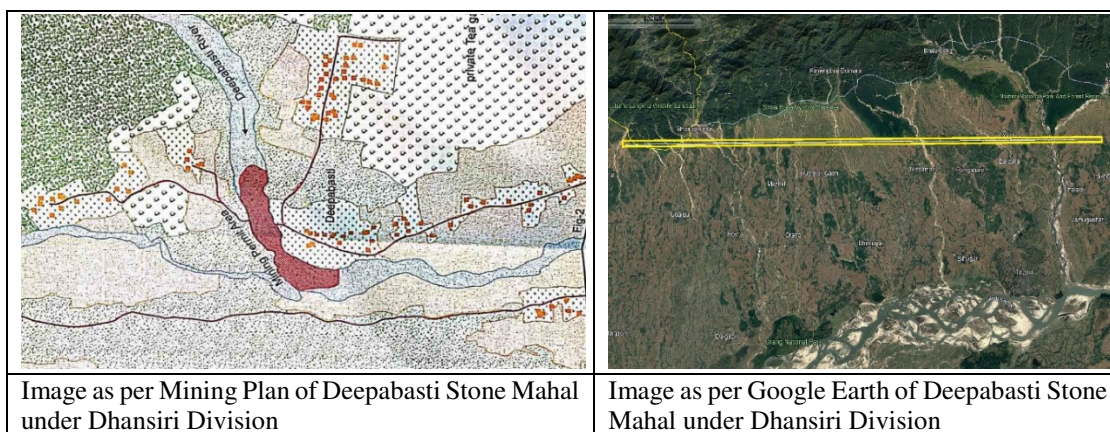
4.3.12.3 Incorrect geo co-ordinates

Rule 52 (5) of the AMMC Rules, 2013 stipulates that an MP shall incorporate the area under concession delineated on a map with boundaries duly marked along with the positions of boundary pillars with GPS reading as one of the minimum requirements.

Audit test-checked the geo-coordinates of 23 MCAs¹³¹ (involving six selected divisions) as mentioned in the respective MPs by plotting the coordinates in Google Earth and found the following discrepancies:

- As per geo-coordinates, in four MCAs, areas were smaller than the actual allotted areas ranging between 3.353 ha to 14.003 ha (**Appendix -XXX**).
- As per geo-coordinates, in 10 MCAs, areas were greater than actual allotted areas ranging between 2.5 ha to 1272.78 ha (**Appendix - XXXI**).

An illustrative diagram in one MCA is given below:



On this being pointed out, both the Departments (M&M Department and DoE&F), while accepting the audit observation, stated (January 2023) that henceforth geo-coordinates would be verified before approval of the MPs and steps will be taken to correct the geo-coordinates.

¹³¹ 12 MCAs are of river bed and 11 MCAs of land bed.

➤ Environmental Clearance

In 2016, the MoEF&CC amended the Environmental Impact Assessment (EIA) Notification, 2006 to bring small-scale mining projects under its ambit. The amendment made environmental clearance (EC) compulsory for mining of minor minerals including clusters in areas less than or equal to five hectares. Issue of EC for minor minerals was regulated by different notifications issued by GoI. The validity period of EC was modified from seven to five years in 2015 by GoI. As such, mining operations for a period of more than five years require renewal of EC after expiry of every five years or validity period as mentioned in the respective EC.

Though there is a provision of environment safeguards and restoration and rehabilitation measures for every mining area but still Environmental Clearance has not been made mandatory in the Rules *ibid*. However, the Environment & Forest Department, GoA included (July 2013) a clause in “Sale Notice” to obtain an EIA clearance from the competent authority¹³² within a period of 45 days or within the extended time by the successful bidders.

Good practice: *In Odisha and Meghalaya, requirement of environmental clearance has been introduced in their respective Minor Mineral Concession Rules, 2016.*

Recommendation:-*The Government may consider including a provision for requirement of environmental clearance from the State Environment Impact Assessment Authority in AMMC Rules.*

4.3.12.4 Delay in issuance of EC

Audit test-checked 150 ECs¹³³ pertaining to 11 divisions and noticed that in 86 MCAs, there was delay in issuance of ECs by the State Environment Impact Assessment Authority (SEIAA) ranging from 49 days to 2,512 days which resulted in delay in settlement of 74 MCAs ranging from 69 to 2,542 days (**Appendix-XXXII**). Further, 12 MCAs were settled prior to issuance of ECs which is not regular (**Appendix-XXXIII**). Audit also noticed that in Nagaon Division, permissions were issued for extraction of minor minerals from four MCAs without EC certificates.

On being pointed out, DoE&F, Assam while accepting the audit observation, stated (January 2023) that presently, regular monitoring and pursuance with SEIAA for issue of EC is being carried out.

4.3.12.5 Non-renewal of EC/EIA Clearance

Audit noticed that 12 MCAs of four divisions were settled for seven years during the period 2013-16. The respective ECs were issued for five years each. On expiry of validity period of the ECs, MC holders of five MCAs had applied for extension of validity period of EC while the other seven MC holders had not applied for extension (**Appendix-XXXIV**). The extraction of minor minerals from eight MCAs had been

¹³² State Environment Impact Assessment Authority (SEIAA) or District Environment Impact Assessment Authority (DEIAA).

¹³³ Out of 257 MCAs.

completed while the extraction of minor minerals from four MCAs is still in progress (till March 2022). The respective Divisions neither pursued the matter with the SEIAA for renewal nor took any action to stop extraction of minor minerals without valid ECs, which negated the very objectives of issuance of EC.

On this being pointed out, DoE&F stated (January 2023) that presently EC/EIA is being obtained by the concerned DFOs directly from the SEIAA to safeguard environmental aspects.

4.3.12.6 Non-compliance of conditions stipulated in EC

The AMMC Rules, 2013 authorised the competent authority to suspend or terminate the mining operations in case of violation of norms for environmental safeguards or terms and conditions for grant of the mineral concession agreement¹³⁴. Further, based on compliance of specific and general conditions of environmental safeguards, an EC for minor minerals can be issued. However, audit noticed the following:

- As per conditions laid down in EC¹³⁵, blasting should be done only in the presence of the license holder and forest officials. Audit noticed that in Nagaon Division¹³⁶, the competent authority issued (January 2018) blasting permission with various conditions which included that the permit holder would be responsible for any eventuality and blasting was required to be done by a license holder. Blasting permission was issued (28 May 2019) by the DFO, Nagaon on a request made by the MC holder (27 May 2018) with a direction to the concerned Range Officer to be present during the blasting process (28 May 2019). Audit further noticed that the MC holder, against a notice issued by the Division, informed that the blasting was done in his absence due to ignorance of his team. Further, as per the enquiry report of ACF, Nagaon (08 June 2019) one hectare area beyond the permissible area had been blasted when neither the MC holder nor the Range Officer concerned was present. Thus, the Division did not take the requisite precautions for the blasting operations which led to violation of conditions laid in the EC and in the concerned blasting permission. However, no action was taken against the concerned officials and the MC holder for non-compliance of norms and the order except for issuing a warning to the MC holder. Thus, the Department failed to take appropriate action for violation of the stipulated conditions. There was also a lack of monitoring mechanism to safeguard against loss of life and property and damage to the environment.
- In Digboi Division, an MCA was awarded¹³⁷ (July 2018) for two years to extract sand (4,000 cum per year) and ordinary clay (3,000 cum per year) against which an EC certificate was issued (September 2020) for extraction of sand (4,000 cum) and ordinary clay (3,000 cum) for a period of two years¹³⁸. The difference among the

¹³⁴ Rule 41(1) of the AMMC Rule 2013.

¹³⁵ Sl. No. 28 and 48 of EC.

¹³⁶ Dholpahar Stone Permit Area No-1 allotted to the selected bidder for five years for extraction of 50,000 CuM of Stone at offered value of ₹ 2.81 crore.

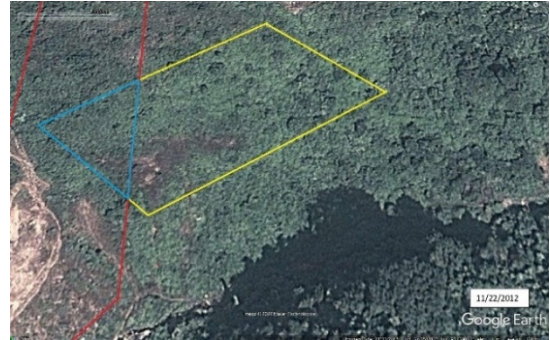
¹³⁷ DIG-15C of Digboi.

¹³⁸ September 2020 to September 2022.

award and the EC was noticed by the DFO, Digboi after lapse of one year and he requested (August 2021) the SEIAA to provide further EC in this regard. Audit noticed that in the meantime, the permit holder extracted the entire quantity within one year¹³⁹. This resulted in violation of the conditions of the EC and guidelines for scientific mining.

- In Dhubri Division¹⁴⁰, it was noticed that against an MCA, an EC was accorded (August 2017) for extraction of 50,000 cum of stone during the five year period 2018-23. In the meantime, the DFO issued government permits for extraction of 65,206 cum of stone from the MCA without obtaining EC for the additional quantity. As a result, a total of 87,706 cum¹⁴¹ stone was extracted from the MCA within two years (08 June 2018 to 07 August 2020). Thus, extraction of 65,206 cum of stone without EC was not only unscientific mining but also posed a threat to the environment.

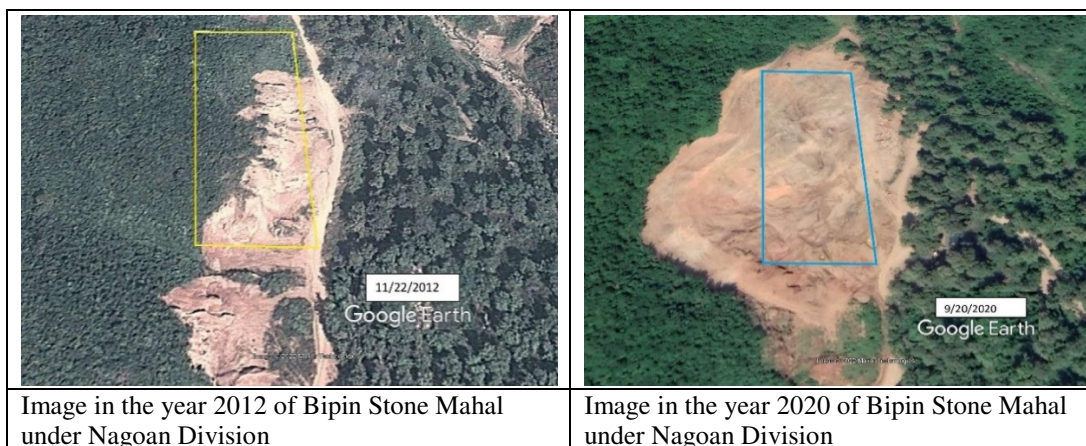
The following photographs taken from Google Earth Application depict the effects of unscientific mining leading to reduction in forest cover and degradation of environment in and around MCAs over the years.

	
Image in the year 2012 of Moderatoli Stone Mahal No.2 under Nagoan South Division	Image in the year 2021 of Moderatoli Stone Mahal No.2 under Nagoan South Division
	
Image in the year 2012 of Moderatoli Stone Mahal No.4 under Nagoan South Division	Image in the year 2021 of Moderatoli Stone Mahal No.4 under Nagoan South Division

¹³⁹ During the period from 01-03-2021 to 03-12-2021 (*i.e.*, one year).

¹⁴⁰ Tokrabandha Hill Stone Quarry No. 02.

¹⁴¹ 22,500 CuM of stone by MC holder and 65,206 CuM stone by permits to Government agencies.



On this being pointed out, the M&M Department stated (January 2023) that in case of violation of terms and conditions of the mineral concession agreement and norms of mining operation, the PCCF & HoFF, Assam may take appropriate action as per provisions of Rules 55, 56, 57, 63 and 64 of the AMMC Rules, 2013. The reply points towards lack of coordination between the line departments.

Recommendation:- The Government may issue necessary instructions to ensure that no MCA is operated without valid EC to safeguard environmental aspects. Responsibility needs to be fixed against the erring officials for allowing extraction of minerals without requisite clearances.

4.3.13 Collection of Revenue and other dues

4.3.13.1 Security Deposit

The AMMC Rules, 2013 stipulate that the successful bidder is required to deposit security money equal to 25 per cent of the annual bid value prior to execution of agreement. Further, the Rules also provide for enhancement of the annual bid value by 25 per cent on expiry of each block of three years along with deposit of balance amount of security to upscale the security amount. The shortcomings noticed during the course of audit are discussed in the succeeding paragraphs:

- **Short realisation of Security Deposit**

Audit noticed that in three divisions (out of 11 selected divisions) in 32 cases, the security deposits were collected at rates ranging between zero per cent to six per cent instead of 25 per cent as stipulated in the Rules, which resulted in short realisation of ₹ 32.28 lakh (**Appendix-XXXV**). However, in the other eight divisions security deposits were collected at the prescribed rate. Audit further noticed that out of these 32 cases, security deposits in two cases¹⁴² of Nagaon South Division were forfeited due to default in payment of contract money. Thus, due to less realisation of security money, the Government failed to forfeit revenue of ₹ 6.16 lakh.

¹⁴² Two MCAs of Nagaon South Division namely (i) Doboka Ordinary Sand Mining Unit-3 and (ii) Doboka Ordinary Sand Mining Unit-4.

- **Non-enhancement of Security Deposit**

Audit noticed that in four out of 11 selected divisions security deposits in 19 cases were not enhanced as per Rules *ibid*, which resulted in short realisation of security money of ₹ 35.99 lakh (detailed in **Appendix-XXXVI**). Audit further noticed that out of 19 cases, security deposit in three cases¹⁴³ were forfeited due to default in payment of instalments. Thus, due to failure to enhance the security deposit, the Government failed to forfeit deposits of ₹ 8.24 lakh.

- **Security Deposit not deposited in Government Account**

The AMMC Rules, 2013 do not specify the manner of collection of security deposits as well as deposit of security deposit in the Public Account. Audit noticed that in the selected 11 divisions, 105 MC holders deposited security deposit of ₹ 4.29 crore in the form of demand drafts. Audit scrutiny revealed that neither were these demand drafts deposited into Government Account nor were re-validated after expiry of the validity period. The details are shown in **Table 4.10**.

Table 4.10: Statement showing amount of collected as Security Deposit

Sl. No.	Name of Division	Number of MCAs in operation	Amount of Security Deposit collected (in ₹)
1	Baksa	16	14,88,969
2	Dhansiri	27	50,86,430
3	Dhemaji	4	49,53,757
4	Dhubri	8	37,24,769
5	Dibrugarh	9	33,30,029
6	Digboi	10	28,90,189
7	Golaghat	4	23,19,643
8	Hamren	3	4,44,438
9	Karimganj	9	48,06,268
10	Nagaon	9	84,41,115
11	Nagaon South	6	54,06,000
Total		105	4,28,91,606

Audit noticed that Department of Finance, GoA issued instructions (November 2018) to all Works divisions in Assam to deposit the security deposits collected in the Public Account as Civil Deposits. However, similar directive was not issued to DoE&F, GoA for deposit of security deposits under Public Account.

Thus, the Department did not initiate any action to safeguard the Government interest.

On being pointed out, DoE&F, Assam stated (January 2023) that it will not be proper to deposit the SD in Public Account since it is refundable after completion of tenure. The reply of the Department is not acceptable as receipts under Public Account are a liability to the Government and all the deposits are to be deposited into Public Account.

Further, the Department stated that on implementation of online system of collection of government dues, security deposits, *kists* and other dues as per AMMC Rule, 2013 would be monitored in a better way.

¹⁴³ Baksa, Dhemaji and Nagaon South Divisions.

Recommendation: *The Government may issue instructions to ensure that security deposits are deposited in Government Account and accounted for in the Public Account.*

4.3.13.2 Revenue Collection from minor minerals

The AMMC Rules, 2013 provide that in case of mining lease/contract, the agreement deed shall be executed and registered¹⁴⁴ within a period of ninety days (or 120 days¹⁴⁵ if the competent authority is satisfied) from the date of issue of Letter of Intent (LoI). In the event of failure to execute the deed of agreement, the “advance dead rent” and “security money” deposited shall stand forfeited. The Rules further provide that the lessee/contractor shall deposit annual dead rent/annual contract money, in four equal instalments in advance. However, in case of permit, the agency/contractor shall be liable to pay royalty in advance.

Rule 38 (6) of AMMC Rules, 2013 also stipulates provisions for levy of interest for delay in payment of instalments beyond seven days from the due dates mentioned in the agreement. In the event of non-payment of instalments within 60 days, there is a provision for termination of the lease/contract agreement. Audit scrutiny showed the following:

- In eight out of 11 selected divisions, nine MC holders did not pay instalments of annual contract money in time. The divisions terminated the mining contracts in respect of these nine MCAs for non-payment of instalments exceeding 60 days from the due date of payment. However, there was delay in termination ranging between 60 days to 195 days. Audit noticed that no mining operation stop order was issued. Further, Audit noticed that against instalment amount of ₹1.48 crore for the defaulted period, the Department could realise ₹ 44.33 lakh through forfeiture of security deposit and the balance amount of ₹1.04 crore remained unrealised (January 2023) (**Appendix-XXXVII**).
- Further, Audit noticed that eight MC holders of Dhansiri Division failed to pay the full amount of quarterly instalments, which ranged between one to eight instalments involving an amount of ₹ 56.23 lakh till March 2022 (**Appendix-XXXVIII**). However, the Department neither took any action to terminate the contracts nor realised the amount from the MC holders as per the provisions of the Rules *ibid*.

On being pointed out, DoE&F, Assam stated (January 2023) that due to implementation of online process there is no scope for delay in deposit of royalty. The Department was however, silent on the action taken against the defaulters.

4.3.13.3 Renewal of MCA

As per Rule 20 (3) of the AMMC Rules, 2013, while according approval to the renewal of a contract, the annual contract amount shall be increased by an amount of 25 *per cent*

¹⁴⁴ Rule 17 and 22.

¹⁴⁵ Provided that where the competent authority is satisfied that the LoI holder/contractor is not responsible for the delay in execution of the agreement, the competent authority may, for the reasons to be recorded in writing permit the execution of the contract agreement deed beyond a period of 90 days but not exceeding 120 days of the expiry of the aforesaid period.

over the amount of contract money payable in the last year of the original contract grant. Further, the annual contract amount shall be increased by 25 per cent on the expiry of each block of three years.

Audit noticed that while renewing the mining contract of Tokrabandha Hill Stone Quarry No.6 under Dhubri division, the contract money was not enhanced at all as per the Rules *ibid*. Further, the Division enhanced the contract value at the rate of 15 per cent of the last annual contract value for a block of two years instead of 25 per cent of the last annual contract value for a block of three years as provided in the AMMC Rules, 2013. This resulted in short realisation of contract money of ₹ 17.37 lakh in the instant case as detailed in **Table 4.11**.

Table 4.11: Short realisation of contract money

Extraction period	Year	Quantity of Stone extracted (in cum)	Revenue Realised (in ₹) per cum	Total Revenue Realised (in ₹)	Revenue realisable (in ₹) per cum	Total Revenue realisable (in ₹)	Short realisation of government revenue (in ₹)
(1)	(2)	(3)	(4)	(5) = (3)*(4)	(6)	(7) = (3)*(6)	(8) = (7) – (5)
Previous	2016	6,000	323	19,38,000	323	19,38,000	0
Renewed	2017	5,000	323	16,15,000	404	20,20,000	4,05,000
	2018	6,000	371	22,26,000	404	24,24,000	1,98,000
	2019	6,000	371	22,26,000	404	24,24,000	1,98,000
	2020	6,000	427	25,62,000	505	30,30,000	4,68,000
	2021	6,000	427	25,62,000	505	30,30,000	4,68,000
Total							17,37,000

In reply, Dhubri division stated that the enhancement of contract value at the rate of 15 per cent for each block of two years was greater than the enhancement contract value at the rate of 25 per cent for each block of three years. However, the justification provided by the Division is factually incorrect as the decision of the Division led to a loss of Government revenue as detailed in the above table.

On being pointed out, DoE&F, Assam stated (January 2023) that due to implementation of online process there is no scope for delay in deposit of royalty. The Department was however, silent on the action taken against the defaulters.

4.3.13.4 Registration of Agreement

AMMC Rules, 2013 provide that a mineral concession granted under the Rules shall commence from the date of execution of the agreement and all lease deeds or contract agreements effective for a period of 11 months or more shall be duly registered with the Registrar. All expenditure on registration of the lease deed or contract agreement shall be borne by the concession holder. However, audit observed that in the 11 selected divisions, only 45 out of 105 contract agreements under three divisions¹⁴⁶ were registered. Therefore, 60 mining contract agreements in the other eight divisions¹⁴⁷ were not registered, which not only made those contracts legally unenforceable in the

¹⁴⁶ Baksa, Dhansiri and Nagaon.

¹⁴⁷ Dhemaji, Dhubri, Dibrugarh, Digboi, Golaghat, Hamren, Karimganj and Nagaon South Divisions.

event of any default but also led to loss of Government revenue in the form of stamp duty and registration fee.

The PCCF & HoFF stated that considering the minor minerals as goods, stamp duty cannot be levied. However, the Judicial Department, GoA viewed (April 2022) that being the nature of a lease, the mining lease/contract agreement would come under the scope of 'Entry 35' of Schedule 1 of the Indian Stamp Act, 1899.

On being pointed out, DoE&F, Assam stated (January 2023) that necessary instructions had been issued to respective DFOs for registration of all agreements.

Recommendation: *The Government may ensure that all MCAs are registered in keeping with the extant provisions of Stamp Act, and take strict action against operation of MCAs without registration of contract agreement.*

The above indicates shortcomings in implementation of AMMC Rules.

4.3.13.5 Short realisation of royalty from *Patta* land

As per Rule 5(5) of the AMMC Rules, 2013¹⁴⁸, a private landowner having clear title on the record of rights (*Jama bandi*) over a periodic *patta* land¹⁴⁹ is allowed to carry out mining operation in his periodic *patta* land up to a depth of 1.5 meters and sell minor minerals mentioned in Schedule Y¹⁵⁰ only, by paying 1.5 times of royalty of minerals as per the Rules laid down. Government of Assam had notified¹⁵¹ the rate of royalty¹⁵² on minor minerals in June 2015.

Out of available records of five divisions¹⁵³, in two divisions¹⁵⁴, audit noticed that the royalty for extraction of minor minerals from *patta* land was realised at the pre-revised rate. This resulted in short realisation of royalty of ₹ 9.54 lakh as detailed in **Table 4.12**:

Table 4.12: Short realisation of royalty for extraction of minor minerals from *patta* land

Name of Division	Type of Minor Minerals	Period	Quantity (in CuM)	Notified rate of royalty (in ₹)	Royalty to be realised (in ₹)	Royalty realised (in ₹)/@ per cum	Short realisation of Royalty (in ₹)
Baksa	Earth	July 2019 to August 2021	12,870	45	5,79,150	3,95,100	1,84,050
	Stone		5,950	300	17,85,000	11,90,000	5,95,000
Dhansiri	Sand		2,500	210	5,25,000	3,50,000	1,75,000
Total							9,54,050

In reply, the DFOs stated that demand notice would be issued to the concerned persons at the earliest to realise the same.

¹⁴⁸ Amended vide Government of Assam's notification No. PEM.47/2018/16 dated 26 October 2018

¹⁴⁹ Status of any land settled for longer tenure with right to transfer which is not in case of Annual or Short Lease *Patta*.

¹⁵⁰ Schedule Y contains name of Minor Minerals viz., Sand, Gravel, Stone, Boulder, Brick Earth, etc.

¹⁵¹ Notification No. PEM.83/2009/Pt-VII – A/39 dated 17 June 2015.

¹⁵² Rate of Royalty of Earth is ₹ 30 per cum, Sand is ₹ 140 per cum and Gravel/ Stone/Boulder is ₹ 200 per cum.

¹⁵³ Baksa, Dhansiri, Nagaon, Golaghat and Karimganj divisions.

¹⁵⁴ Dhanisri and Baksa Division.

Similar observations in respect of DFO, Nagaon had featured in Report of the CAG (Revenue Sector) for the year ended March 2019.

On being pointed out, DoE&F, Assam stated (January 2023) that DFOs being the competent authority would take necessary action for realisation of outstanding revenue.

4.3.14 Rehabilitation and Restoration Funds

➤ Mines and Mineral Development, Restoration and Rehabilitation

The AMMC Rules, 2013 provide for realisation of Mines and Mineral Development, Restoration and Rehabilitation (MMDRR) Fund at the rate of 10 *per cent* (as other charges). The GoI amended (March 2015) the MMDR (Amendment) Act, 2015 and empowered the State Governments to establish District Mineral Foundation (DMF) in each district affected by mining related operations under Section 9B of MMDR Act, 1957. Section 15A of the Act empowers the State to prescribe the payment and collect funds for DMF in case of minor minerals. However, no rate of contribution was specified in the Act. Further, the DMF fund was to be utilised through Pradhan Mantri Khanij Khsetra Kalyan Yojna (PMKKKY), which was launched (September 2015) by GoI. Accordingly, the GoA approved for constitution of District Mineral Foundation Trust (DMFT) in all the districts including Sixth Schedule areas of the State. The GoA also notified (December 2017) the rate (10 *per cent*) of contribution to the DMFT by the holder of concession related to minor minerals.

Thus, presently in Assam, two funds are simultaneously applicable for restoration and rehabilitation of areas affected by extraction of minor minerals namely, MMDRR Fund and DMFT fund. The difference between both the funds are detailed in **Table 4.13**.

Table 4.13: Difference between DMFT and MMDRR Fund

DMFT	MMDRR Fund
(i) The objective is to work for the interest and benefit of persons and areas affected by mining related operations.	(i) The objective is only rehabilitation of flora and fauna including other vegetation such as trees, shrubs, <i>etc.</i> destroyed by quarrying or mining operation.
(ii) Introduced vide Section 9B and 15(4) of the MMDR Act, 1957 by GoI ¹⁵⁵ .	(ii) Introduced vide Rules 58 to 62 of the AMMC Rules, 2013 by GoA
(iii) It is a Trust maintained at District level and fund realised is kept in Savings account.	(iii) It is a State level fund to be kept under 'Public Account' of the State.
(iv) The fund has to be managed by the District authorities (non-profit body) constituted by GoA under Section 9 B(1) of the MMDR (Amended) Act, 1957.	(iv) The fund has to be managed/utilised by the State level Committee constituted by GoA under AMMC Rules, 2013.
(v) The amount/contribution deposited by the mineral concession holder is non-refundable.	(v) The expenditure made towards restoration and rehabilitation works as part of progressive mine closure plan by the mineral concession holder shall be reimbursed out of this Fund to the extent of actual expenditure subject to such re-imbursement being limited to the amount contributed by him. Any expenditure incurred over and above this limit shall have to be borne by the mineral concession holder from his own account.

¹⁵⁵ Notification No. PEM. 40/2015/100 dated 26.8.2016 and PEM.40/2015/101 dated 26.8.2016.

4.3.14.1 Non-creation of Head of Account under Public Account for MMDRR fund

As per Rule 58 of the AMMC Rules, 2013 the 'MMDRR' shall be established under 'Public Account' in the State of Assam under the administrative control of the Department to which rehabilitation charge is payable under clause (i) of sub section (1 A) of Section 15 of the Act.

Further, an amount equal to 10 *per cent* of the dead rent or royalty or contract money is to be collected from the MC holders and deposited in the Public Account as mentioned in Rule 59(1) of the AMMC Rules, 2013.

Audit noticed that action for creation of appropriate Head of Account under 'Public Account' of the State was neither initiated by the concerned departments *i.e.*, the Director of Mines & Minerals/DoE&F, GoA nor by the Finance Department, GoA till March 2022. In absence of a specific head of account, the MMDRR fund contribution was being collected through 'Demand Draft' and was being deposited in the savings bank accounts of the respective DFOs. Therefore, in spite of specific provision for creation of a separate head under Public Account in the AMMC Rules, the same was not done even after a lapse of eight years from the implementation of the Rules.

Further, audit noticed that Mines and Mineral Department, GoA had directed (November 2017) the PCCF & HoFF, GoA to transfer the fund already collected under MMDRR to the concerned DMFT. In compliance to the direction issued (October 2017) by the Mines and Mineral Department, 22 Divisions (out of 33 divisions in Assam) had transferred ₹ 16.37 crore (out of total collection of ₹ 22.35 crore till 2019-20¹⁵⁶) from MMDRR fund to DMFT fund. However, it is evident as per the current enactments that the objective of both the funds are different and funds are collected under the two separate provisions. Thus, merger of both funds without amendment of the AMMC Rules, 2013 is irregular.

On being pointed out, the M&M Department, Assam replied (January 2023) that the concerned authorities would take necessary action for creation of a head of account under Public Account for deposit of MMDRR contribution in respect of minor mineral included under 'X' Schedule and 'Y' Schedule. Further, DoE&F, Assam stated that bank account for depositing MMDRR fund had already been notified in December 2011. The reply of DoE&F, Assam is not acceptable as the AMMC Rules, 2013 did not provide any scope for operation of bank account for the Fund.

4.3.14.2 Collection of MMDRR fund

Audit noticed from the information furnished by the Department relating to the total collection of MMDRR funds and balance thereof with the Department, that during the period from 2013-14 to 2019-20, an amount of ₹ 26.42 crore was collected towards MMDRR from 25 divisions against realisable amount of ₹ 41.80 crore towards MMDRR fund (*i.e.*, 10 *per cent* of total revenue collection of ₹ 417.97 crore). Thus, there was an overall short-collection of ₹ 15.38 crore towards MMDRR fund. Further,

¹⁵⁶ PCCF & HoFF, Assam did not provide information for the year 2020-21 though called for.

audit analysed the MMDRR funds collected by eight selected divisions and noticed that there was also short collection of ₹ 2.35 crore towards MMDRR fund as detailed in **Appendix-XXXIX**.

Audit also noticed that in seven divisions¹⁵⁷, there was short realisation of MMDRR fund amounting to ₹ 3.04 crore due to non-collection of MMDRR fund from different permit holders (**Appendix-XL**).

Thus, due to non-compliance of AMMC Rules, 2013 by the divisions, an amount of ₹ 3.04 crore of MMDRR fund was short realised.

Similar observations in respect of DFOs, Dhemaji, Nagaon and Dhubri had featured in Report of the CAG (Revenue Sector) for the year ended March 2018.

On being pointed out, DoE&F, Assam stated (January 2023) that Government Departments had not deposited the MMDRR fund collected by them. Further, AMMC Rules, 2013 has been amended (October 2021) to collect MMDRR fund and DMFT fund along with royalty on minor minerals.

4.3.14.3 Constitution of committee for utilisation of MMDRR Fund

As per Rule 62 (1), GoA is required to constitute a Committee headed by Secretary of Department of Mines and Minerals and comprising representatives from Departments of Mines and Minerals, Finance, E&F, Health, Education, Panchayat and Rural Development and Social welfare.

Audit noticed that though the PCCF & HoFF requested (November 2016) the Secretary, DoE&F, GoA and followed it up in March 2021 for constitution of a committee for utilisation of MMDRR fund, no such Committee has been constituted till March 2022. Thus, due to non-constitution of the Committee, the fund could not be utilised except under Sixth Schedule areas. This indicates that the AMMC Rules were not fully implemented even after lapse of eight years of its implementation and the restoration and rehabilitation works was not carried out as per progressive mine closure plan. In absence of the recognised Committee, the Divisions irregularly utilised the fund for other purposes as discussed below:

- Audit noticed that in Dhansiri and Baksa Divisions, the DFOs had withdrawn ₹ 1.02 crore¹⁵⁸ from the respective savings bank account for creation of plantation at river bank, repairing of vehicle, *etc.* However, the DFOs could not produce vouchers in support of such expenditure.

¹⁵⁷ Digboi, Golaghat, Dhansiri, Baksa, Karimganj, Hamren and Nagaon South Divisions.

¹⁵⁸ Dhansiri Division = ₹ 66.50 lakh and Baksa = ₹ 35.00 lakh.

- In another case, the DFO, Dibrugarh Division refunded the MMDRR fund of ₹ 10.06 lakh¹⁵⁹ to three contractors after completion of mining permit period in contravention of the provision guiding collection of MMDRR as per the AMMC Rules, 2013.
- In Dibrugarh Division, the DFO irregularly adjusted ₹ 12.57 lakh¹⁶⁰ from MMDRR fund against the defaulted contract money of the three permit holders.

Thus, the DFOs of Dhansiri, Baksa and Dibrugarh Divisions had irregularly withdrawn and spent ₹ 1.24 crore of MMDRR fund.

On being pointed out, DoE&F, Assam stated (January 2023) that proposal for formation of the committee for utilisation of MMDRR fund had already submitted to the Cabinet.

Recommendation: *The Government may consider immediate creation of a head of account under Public Account and formation of a committee for utilisation of MMDRR fund as per AMMC Rules, 2013.*

➤ **District Mineral Foundation Trust**

Section 15 A of the MMDR Act, 1957 (amended in 2015) provides that the State Government may prescribe the payment of specified amounts by all holders of concessions related to minor minerals to the DMF of the district in which the mining operations are carried on. Accordingly, GoA had constituted district level trust in all districts of Assam (including Sixth Schedule area) and fixed 10 *per cent* of the contract amount to be collected from the MC holders and deposited in the respective DMFT.

Further, the Central Government directed¹⁶¹ (16 September, 2015) to utilise DMF in accordance with the guidelines of PMKKKY. GoA introduced (October 2020) Assam District Mineral Foundation (Trust) Rules, 2020 for regulating the composition and functions of DMFT.

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Sl. No.	Name of MPA	Name of MPA holder	Period of settlement	Settled value	MMDRR realised	MMDRR released to MP holder
1	DBR/Jeypore/6	Sri Polash Phukon	2013-15	18,61,000	1,86,100	1,86,100
2	DBR/Jeypore/1	M/S ASCON	2013-15	42,00,000	4,20,000	4,20,000
3	DBR/Jeypore/4	Sri Prakash Baruah	2013-15	39,99,490	3,99,949	3,99,949
Total (in ₹)						10,06,049

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Sl. No.	Name of MPA	Name of MPA holder	Period of settlement	MMDRR forfeited with adjustment of defaulted amount
1	MPA No. DBR/12	Shri Joyanta Gogoi	2014-16	5,00,000
2	MPA No. DBR/15	Shri Debajit Borgohain		4,00,000
3	MPA No. DBR/19	Smt. Deepshikha Dutta		3,56,712
Total (in ₹)				12,56,712

¹⁶¹ Under Section 20 A of the MMDR Act *i.e.*, power of the Central Government to issue directions.

4.3.14.4 Regulation of DMFT fund

Audit noticed the following discrepancies:

- Though GoA notified contribution towards the DMFT in case of minor minerals in December 2017, the AMMC Rules are yet to be amended specifying the contribution from minor minerals towards DMFT
- Out of 11 districts, DCs¹⁶² of seven districts furnished information relating to amount of fund collected towards DMFT and expenditure incurred from the same. Information furnished by the DCs in respect of accounting of DMFT fund was compared with the information furnished by the concerned DFOs¹⁶³ relating to collection towards DMFT fund and it was noticed that there was a mismatch between fund collected and fund accounted for as shown in **Table 4.14**:

Table 4.14:-Details of fund collected and fund accounted in 11 selected districts

(₹ in lakh)

Sl. No.	Name of District	DMFT collected and transferred (to DMFT account) by DFOs	MMDRR fund transferred to DMFT Account	Expenditure incurred from DMFT by DCs	Availability of DMFT funds with DCs		Discrepancy between what DMFT fund should be and what is actually available
					should be	Actual	
1	Baksa	22.10	0.00	0.00	22.10	34.55	(-) 12.45
2	Dibrugarh	8.57	106.08	0.00	114.65	111.39	3.26
3	Golaghat	5.53	36.80	0.00	42.33	28.81	13.52
4	Karimganj	157.75 ¹⁶⁴	0.00	0.00	157.75	35.63	122.12
5	Tinsukia	2.76	67.15	0.00	69.91	81.53	(-) 11.62
6	Nagaon South	58.76	100.16	NA	158.92	NA	
7	Dhansiri	0.00	0.00	0	0	0	
8	Hamren	53.27	0.00	NA	53.27	NA	

NA: Not Available

From the above table, it may be seen that in three Districts¹⁶⁵, there was short availability of funds to the tune of ₹ 1.39 crore as compared to the funds collected and transferred to the DC concerned. The authorities concerned need to reconcile the balances and take appropriate action against the erring officials in case of excess/shortfall in the balances.

On this being pointed out, DoE&F, Assam stated (January 2023) that DMF funds are handled by the concerned Deputy Commissioners. The Department was however, silent about the reason for short accounting of DMF fund.

4.3.14.5 Delay in implementation of DMFT

GoA had issued instructions (December 2017) to realise 10 *per cent* of the contract amount from the MC holders and transfer the same to respective DMFT.

¹⁶² Four DCs of Nagaon, Hojai (Nagaon South division), Karbi Anglong West (Hamren division) and Dhemaji did not furnish information relating to DMFT fund.

¹⁶³ Three DFOs of Dhubri, Nagaon and Dhemaji did not furnish information relating to DMFT fund.

¹⁶⁴ Includes two districts namely Cachar and Karimganj.

¹⁶⁵ Dibrugarh, Golaghat and Karimganj Districts.

- Audit observed that in selected 11 divisions¹⁶⁶, ten divisions had realised DMFT fund from April 2018 from the MC holder except in Dhansiri division.
- Audit also noticed that in one division¹⁶⁷, there was short realisation of DMFT fund amounting to ₹ 21.84 lakh (**Appendix–XLI**)

On this being pointed out, DoE&F, Assam stated (January 2023) that the matter relates to concerned Deputy Commissioners.

4.3.14.6 Utilisation of DMFT Fund

The PMKKKY was implemented by the DMFs of the respective districts using the funds collected from major and minor minerals under DMFT.

Audit sought information from the DCs of 11 selected districts regarding expenditure incurred from DMFT fund. Audit received information from seven DCs and noticed that DC, Dhubri had incurred an expenditure of ₹ 39.39 lakh, however, the other six DCs had not utilised the DMFT fund. The details of expenditure were not provided by DC, Dhubri though called for.

On this being pointed out, DoE&F, Assam stated (January 2023) that the matter relates to concerned Deputy Commissioners.

Recommendation: *The Government may set up a mechanism for accounting of DMFT fund under both major and minor minerals separately with periodical reconciliation of the same.*

4.3.15 Extraction and Transportation of minor minerals

Rule 54 of the AMMC Rules, 2013 provides that the extraction of minor minerals should take place only in accordance with the terms and conditions of the environmental clearance, methods of extraction as specified in the agreement, mining plan and EC certificate.

➤ Transportation of minor minerals

Transportation is a vital step in the value chain of mining of minor minerals, which needs to be regulated to ensure transparency and better control over illegal operations.

The AMMC Rules, 2013 provide for “mineral transit pass” which are issued by the competent authority to the lease/contractor/permit holder for lawful despatch and transportation of any minerals raised from the concession area. Transportation of minor

¹⁶⁶

Sl. No.	Name of Division	Year for which DMFT collected	Sl. No.	Name of Division	Year for which DMFT collected
1	Dhansiri	Nil	7	Karimganj	2018-19
2	Baksa	2020-21	8	Dibrugarh	2019-20
3	Nagaon South	2018-19	9	Dhubri	2019-20
4	Golaghat	2020-21	10	Nagaon	2020-21
5	Digboi	2020-21	11	Dhemaji	2018-19
6	Hamren	2019-20			

¹⁶⁷ Dhemaji Division.

minerals without a valid mineral transit pass would be treated as violation of the provision of the Rules. The PCCF & HoFF instructed (May 2020) to ensure issuance of transit passes for minor minerals only in respect of transport vehicles fitted with location tracking device to be effective from 1st June 2020. The installation of location tracking device is imperative for online monitoring of such vehicles used in transportation of minor minerals to prevent pilferage and loss of Government revenue.

Audit noticed the following irregularities relating to transportation of minor minerals:

4.3.15.1 Transportation of minor minerals through invalid vehicles

Audit examined 630 numbers of transit passes issued in respect of 12 MCAs of six divisions¹⁶⁸ during May 2016 to November 2020 for transportation of 2,977 cum of minor minerals. These transit passes involved use of 263 vehicles. Audit cross-verified the details of these 263 vehicles with VAHAN database of Transport Department and observed that 208 vehicles were goods carriers which are able to transport minor minerals. In case of the remaining 55 vehicles, details of seven vehicles were available in the VAHAN database and were not found suitable for transportation of minor minerals. Further, details of 48 vehicles were not even available in the VAHAN database. The details of these 55 vehicles are shown in **Table 4.15**.

Table 4.15: Vehicles utilised for transportation of minor minerals

Particulars	Number of vehicles
Ambulance (LPV)	1
Excavator (Commercial)(HGV)	1
Motor Car (LMV)	2
Three Wheelers (Passenger)	3
Vehicle details not found in VAHAN	48
Grand Total	55

Thus, issue of transport passes using registration numbers of ambulance, three wheelers, *etc.* raises doubts on the effectiveness of the controls over proper movement of mineral bearing vehicles, raising the possibility of illegal mining.

On this being pointed out, DoE&F, Assam stated (January 2023) that presently vehicles for transportation of minor minerals are being registered through an online process, hence scope of using invalid vehicles is remote.

4.3.15.2 Utilisation of transit challans

The transit challan contains vital information like name of MCA, vehicle numbers, quantity, *etc.*

In Assam, as per practice, books of transit challans were issued by the Division to the MC/permit holders, who submitted counterfoils of challans utilised for transportation of minerals to the Division for verification. In this regard, audit noticed the following:

- In six¹⁶⁹ out of 11 divisions, transit passes were issued for different quantities of minerals extracted ranging between 1 cum to 15 cum without verifying the

¹⁶⁸ Baksa, Dhemaji, Golaghat, Karimganj, Dhubri and Nagaon Division.

¹⁶⁹ Baksa, Dhemaji, Golaghat, Karimganj, Nagaon and Dhubri Division.

carrying capacity of the vehicles. For instance, the capacity of a dumper was 10 cum against which transit passes were issued for two/five cum leaving scope for illegal transportation of minor minerals in excess of the permitted quantity. In Karimganj Division, it was noticed that in three cases, the quantity of minor minerals being transported was lower than the capacity of the vehicles as mentioned in the e-Transit Passes.

- Further, in two divisions¹⁷⁰, audit noticed that 16,625 transit challans were issued to transport 60,750 cum of sand to three MC holders. However, 83,125 cum of sand was transported by the MC holders which led to excess extraction and transportation of 22,375 cum involving value of ₹ 64.04 lakh (Details in Table 4.16).

Table 4.16:-Details of excess extraction of minor minerals

Name of Mahal	Period	No. of Royalty (Kist)/Bid Value (₹)	Stipulated Quantity up to 12 th kist (in CuM)	Transit Challan issued	Quantity of Minor Mineral extracted (in CuM)		Rate per CuM	Amount in excess extraction (in ₹)
					Actual	Excess		
Dhubri								
Changbandha-Boalkamri	06-05-17 to 06-09-19	1st to 12 th / 7,17,857	30,000	7,600	38,000	8,000	287	22,97,142
Sapatgram-Ghagmari	06-05-17 to 20-01-20	1st to 12 th / 7,17,857	30,000	8,650	43,250	13,250	287	38,04,642
Golaghat								
Kanaighat Sand Mahal No. 1/1	07-04-17 to 6-07-17	1 st / 2,01,500	750	375	1,875	1,125	269	3,02,243
Total								64,04,027

On this being pointed out, DoE&F, Assam stated (January 2023) that at present, challans are being generated online which consist of details of MCA, vehicle number, quantity, etc. hence, scope of misappropriation of quantity is remote. However, Department's reply is silent about the loss of revenue due to excess extraction of minor minerals.

Recommendation: *The Government may consider putting in place a mechanism for proper monitoring of transportation of minor minerals.*

4.3.16 Illegal mining

The demand for minor minerals continues to increase day-by-day as building and construction of new infrastructure and expansion of existing ones continues, thereby placing immense pressure on the supply of minor minerals, and encouraging illegal mining. To restrict illegal mining, the MMDR Act, 1957 provides under Section 21 that any mineral raised and transported without any lawful authority from any land shall be liable to be seized. Further, Section 23 of the Act authorised the State Governments to make rules for preventing illegal mining, transportation and storage of minerals and for the purposes connected therewith.

¹⁷⁰ Dhubri and Golaghat Division.

The AMMC Rules, 2013 also made provisions for registering and compounding¹⁷¹ offence cases against illegal or unauthorised mining *i.e.*, mining operations without a valid mineral concession granted under the Act and the rules framed thereunder.

4.3.16.1 Non-issuance of stop of mining operations order

The AMMC Rules, 2013 made provisions¹⁷² for issue of stop order for extraction and despatch of minor minerals in case the concession holder fails to deposit the due amount within a period of thirty days of the due date along with interest thereon.

Audit noticed that in four¹⁷³ out of the 11 selected divisions, 17 MC holders failed to deposit their due amounts (instalments) of ₹ 2.04 crore within the stipulated period of 30 days (deposited after 121 to 255 days), however, no stop order had been issued by the authority.

On this being pointed out, DoE&F, Assam stated (January 2023) that now payment and notices are triggered online as such, there is no scope of delay in depositing royalty, *etc.*

4.3.16.2 Illegal operation of Minor Mineral concessions:

Some instances of illegal mining and transportation noticed by Audit from the divisional records are as under:

- 1) In Baksa division, the MCA *viz.*, Khagrabari Stone and Sand Gravel (settled in September 2015) was terminated (January 2021) due to non-payment of quarterly instalments¹⁷⁴ from July 2020 onwards. However, there were instances of extraction (January-February 2021) of 1,104 cum of minor minerals at the same area of Khagrabari, which was seized by the officials of Baksa division.
- 2) In Dibrugarh division, the MCA *viz.*, DBR 18 on Buridehing river remained idle during December 2013 to January 2017. However, during the idle period the EE, Irrigation, Dibrugarh informed (November 2015) the DFO, Dibrugarh division that extraction of sand was in progress, which obstructed the course of Buridehing River. Further, the Officer in Charge of Tengaghat Police Station had seized (February 2020) three vehicles carrying sand and sand gravel based on a public complaint relating to illegal extraction and selling of sand from Buridehing river coast. Due to the instances of illegal extraction of minerals from the area, the DFO requested (December 2020) the SP, Dibrugarh for enquiry and to make arrangements to stop illegal mining.

¹⁷¹ (i) for a first-time violation, the said mineral shall be liable to be seized which may be released only upon realisation of the payment of (a) price of the mineral and (b) the applicable royalty for the mineral extracted and in addition, a fine which shall not be less than (c) Ten Thousand rupees;
(ii) for a second time violation, the said mineral shall be liable to be seized which may be released only upon realisation of the payment of (a) price of the mineral and (b) the applicable royalty for the mineral extracted and, in addition, a fine which shall not be less than (c) fifteen thousand rupees;
(iii) wherever a person is found to be indulging in such offence for the third time or more, the officer concerned shall register an FIR.

¹⁷² Rule 38 (7) of AMMC Rule, 2013.

¹⁷³ Nagaon, Baksa, Golaghat and Dhansiri.

¹⁷⁴ 19th instalment.

3) In Nagaon South Division, the Range officer submitted a report (February 2019) to the DFO mentioning illegal extraction of minor minerals from different areas (15 sand *ghats*) in and around the Doboka Sand Mining Area- 1 & 2.

4) In three MCAs viz., Modertoli Stone Mining Unit -2, 3 & 4 under the Nagaon South division, an enquiry was carried out by the ACF who reported (October 2020) that there was illegal transportation of minor minerals using dumpers from these MCAs; however, further action taken was not on record.

The above instances are indicative of illegal extraction and transportation of minor minerals.

On this being pointed out, DoE&F, Assam stated (January 2023) that steps are being taken to operationalising the idle MCAs to minimise illegal mining.

4.3.16.3 Provisions for extraction of minor minerals for Government works

Rule 63 of the AMMC Rules, 2013 provides that any mining operation without valid authorisation shall be deemed to be indulging in illegal or unauthorised mining and shall be dealt in accordance with the provisions contained in Rule 64 of the Rules *ibid*. Rule 64 stipulates that in case of first time violation, the illegal/un-authorized extracted minerals shall be liable to be seized and may be released only upon realisation of payment of price of minerals and applicable royalty in addition to a fine not less than ₹ 10,000.

Audit noticed that in Dhemaji division, during the period 2019-20, in 51 offence cases, 2,21,110 cum of illegally extracted minor minerals¹⁷⁵ had been seized. Of these 51 offenders, two were existing MC holders¹⁷⁶ and 12 were Government contractors.

However, the division did not initiate any steps either against MC holders or against the Government contractors as per provisions made under AMMC Rules, 2013.

Audit further noticed that in these 51 cases, the CCF & Nodal Officer (FC Act), Assam instructed¹⁷⁷ (July 2019) the CF, Northern Assam Circle to compound the cases by retaining the seized materials as government property and realise an amount equal to 25 *per cent* of price of seized minor minerals or ₹ 10,000, whichever is more, from the claimant/ offender. Further, the CCF directed to dispose of the seized materials by granting permits for various Government works against valid indents and also stated that such action should not become a precedent and inducement for carrying out illegal mining in future.

However, the decision taken by CCF was not in compliance with Rule 64 of AMMC Rules, 2013. Rule 64 required that the offender be made to pay the market price as well as the royalty on the amount seized. Instead, the CCF decided to retain the seized material and levy a penalty of only 25 *per cent* of the royalty, thereby leading to short

¹⁷⁵ Sand and gravel.

¹⁷⁶ (1) Sri Joy Kr. Basumatary-Upper Subensiri Sonapur S&G MC holder (2) Sri Debojit Gogoi- Upper Subensiri Tamuli S&G MC holder.

¹⁷⁷ Provisions made under Section 23A read with Section 21 of the MMDR Act 1957 read with Rule 64 and 74 of the AMMC Rules 2013 and Govt. notification No FRM. 300/2012/321 dated 17-05-2013.

realisation of the balance 75 *per cent* of the total royalty¹⁷⁸, amounting to ₹ 3.19 crore, which would have ordinarily been leviable under Rule 64.

In all other cases pertaining to four out of the 11 selected divisions examined by audit, it was noticed that the DFOs had released the seized materials to the offenders only on realisation of penalty of *cent per cent* price of minerals, royalty and applicable fine as stipulated under Rule 64 of AMMC Rules, 2013.

On this being pointed out, DoE&F, Assam stated (January 2023) that as per amendment of AMMC Rules, 2013 (October 2021) certain percentage had been fixed for collection of revenue on project cost basis for developmental works undertaken by the Government and royalty is being deducted from the bills of the contractors. Even if they use illegally collected material in Government works, royalty would be deducted from their bills, and as such, there is no loss of royalty. However, the Department is silent about the environmental implications due to illegal extraction of minor minerals besides levy of penalty for illegal extraction of minor minerals as per provision of AMMC Rules, 2013.

4.3.16.4 Systemic deficiency in regulation of offence cases

The Assam Minor Mineral Concession Rules, 2013 made provisions for restriction of illegal or unauthorised mining by imposing fines of ₹ 10,000, ₹15,000 and FIR against the person involved for similar offence on the first, second and third occasion respectively.

Audit noticed that the selected divisions had not maintained any electronic database of such offence cases. From the 'Offence Case Register' maintained in three divisions¹⁷⁹, audit noticed that 19 cases were compounded considering them as first time offence with collection of ₹ 10,000 in each case, though they had violated the rules more than once. Thus, non-maintenance of any centralised electronic database not only encouraged illegal mining but also resulted in short collection of fines.

On this being pointed out, DoE&F, Assam stated (January 2023) that efforts would be made to maintain an online database of offences.

4.3.16.5 Monitoring Mechanism

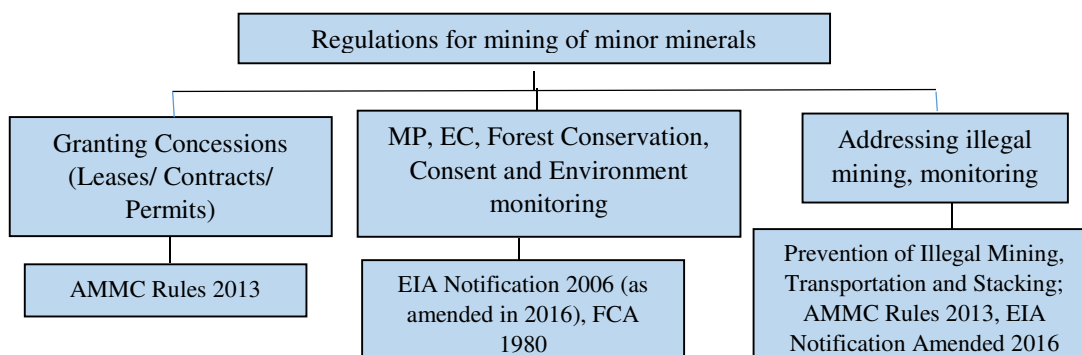
An appropriate monitoring system to monitor the implementation of AMMC Rules, 2013 would not only ensure scientific mining of minor minerals but also ensure correct revenue collection for the State exchequer. To enhance the monitoring system of mining of minor minerals in the country, the Ministry of Environment, Forest & Climate Change formulated the Enforcement & Monitoring Guidelines for Sand Mining, 2020 to serve as a guidance for collection of critical information for enforcement of the regulatory provision(s) and also highlight the essential infrastructural requirements necessary for effective monitoring for sustainable sand mining. Special emphasis is

¹⁷⁸ Total royalty on seized material (Sand at ₹ 140 [27181 cum], Stone at ₹ 200 [104746 cum], Sand-Gravel at ₹ 200 [89184 cum]) = ₹ 4,25,91,340.

¹⁷⁹ Nagaon, Dhubri and Dibrugarh.

given on monitoring of the mined-out material, which is key to the success of the environmental management plan.

The flowchart of the overarching regulatory framework for mining of minor minerals is as follows:



4.3.16.6 Requirements & existing monitoring system

The necessary requirements to facilitate effective monitoring and enforcement of regulatory provision for mining of minor minerals in Assam are as follows:

- (i) Identification, quantification and feasibility of mining of minor minerals considering various environmental¹⁸⁰ and other factors such as habitation, prohibited area, *etc.*
- (ii) As per the recommendation of the Hon'ble Supreme Court (2012), unplanned grant of mining of minor minerals through contracts and permits for shorter periods (mostly for two years) instead of grant of lease for longer period leads to difficulty in regulating and monitoring.
- (iii) Mining Plan which connects the mine with all stakeholders is an important document to operate the mine in a scientific manner.
- (iv) As per notification issued by MoEF (September 2006), a half yearly compliance report in respect of the stipulated terms and conditions of EC is required to be submitted by the implementing authority to the regulatory authority *i.e.*, SEIAA.

In the light of above, audit observed the following:

- a. In order to address the issues *viz.*, identification, quantification and feasibility of mining considering various environmental and other factors, more emphasis is required on the preparation of DSR and its format for reporting.
- b. There was lack of monitoring in preparation of MPs and their implementation as there is no practice for regular replenishment study to ascertain the rate of depositing and replenishment of the deposits of minor minerals as indicated by the inconsistency in calculation of mineable reserves pointed out in Paragraph 4.3.10.3.

¹⁸⁰ Proximity of protected area, wetlands, creeks, forest, *etc.*

- c. With regard to submission of compliance report to SEIAA, none of the selected divisions had submitted the compliance reports to SEIAA. However, non-submission of the compliance reports was neither reported to the Department of Environment & Forest nor to the Department of Mines & Minerals.
- d. Instances of illegal mining showed that there was a need for strengthening the system of mineral dispatch and its monitoring. Further, there was a lack of proper monitoring of the transportation of minor minerals.

Thus, it is clear that non-compliance to different provisions of AMMC Rules, 2013 at different levels resulted in lack of accountability of the lessee to any of the monitoring agencies.

On this being pointed out, DoE&F, Assam stated (January 2023) that a new Standard Operating Procedure is being made operational wherein GPS tracking system would be installed to track the movement of vehicles transporting minor minerals.

4.3.16.7 Lack of comprehensive databases

In respect of leases/contracts other than current ones, the implementing Department *i.e.*, the Department of Environment & Forest did not have a comprehensive database, such as their status indicating date of expiry of the contract period, details of renewal application filed, pendency at various stages, demand, collection & balance, *etc.* Due to the absence of a comprehensive database of MCAs, the Department was not in a position to monitor the same properly.

The fragmentation and multiplicity of functions has also led to ineffectiveness in the functioning of regulatory authorities. The requirement of MP and ECs, as brought under different acts, notifications, *etc.* will not help to alleviate the situation with respect to mining of minor minerals.

On this being pointed out, DoE&F, Assam stated (January 2023) that now a comprehensive online database is being maintained.

4.3.16.8 Lack of validation check in online collection system

Audit noticed that government revenue and other dues are collected online *w.e.f.* June 2020. However, there was lack of validation check in the database as it was noticed that though contribution towards MMDRR fund and DMFT fund were calculated in the online system, the prescribed rate was not applied which resulted in short realisation of ₹ 11.35 lakh (**Appendix–XLII**).

On this being pointed out, the M&M Department, Assam stated (January 2023) that necessary action would be taken for validation checks in the online collection system.

4.3.17 Conclusion

Granting of mining areas for shorter period in place of a longer period under mining lease/contract not only increases gap periods between consecutive settlement of MCAs but also encourages the rapid exploitation of mineral without really undertaking adequate measures for reclamation and rehabilitation of mined out area. Further,

non-implementation of cluster approach prevents eco-friendly scientific and sustainable mining especially in case of small river bed mineable areas. Again, the fixation of reserve prices without following a specific method of calculation of reserve price and quality assessment of minor minerals led to abrupt fixation of reserve price. Further, the bidding process repeats due to default in payment of Government dues by the MC holders selected with an exorbitant rate resulted in occurrences of regular gap periods. Moreover, due to lacuna in preparation of mining plans and its monitoring, there were instances of illegal extraction of minor minerals. There was delay in sanction of EC, extraction of minor minerals without ECs, etc. Further, lack of appropriate database caused non-realisation, short realisation and non-upscaling of security deposits. Due to non-creation of appropriate head of account under Public Account even after a lapse of eight years, the collected MMDRR fund could not be accounted in govt. accounts and also could not be utilised for the purposes for which the same was provided. While in case of DMFT fund, there were issues like merging of MMDRR fund with the DMFT fund though objectives of both the funds are differed from each other. The fund collected and accounted for under the MMDRR and DMFT needs to be reconciled.

There is thus a strong need to review the AMMC Rules, and for a comprehensive approach for instituting a cohesive, effective and transparent regulatory and institutional framework. Fragmentation and multiplicity that exist in the processes of assessment, granting permissions for mining of minor minerals, and monitoring needs to be addressed comprehensively. To ensure this, convergence must happen in these processes, and responsibilities of various departments and authorities will also have to be consolidated accordingly.

4.3.18 Recommendations

The Government may

- i. Consider the early finalisation and implementation of the model State Mineral Policy.*
- ii. Ensure that the DSRs are prepared in a time-bound manner.*
- iii. Consider inserting a provision for formation of cluster in the AMMC Rules through amendment and implement the same.*
- iv. Put in place a computerised database to monitor project-wise utilisation of minor minerals by the user departments so as to prevent unauthorised extraction of minor minerals by the contractors.*
- v. Put in place a mechanism to analyse the bid value and its impact on the market before acceptance so that exorbitant bid values could be discarded.*
- vi. Put in place a mechanism to assess availability of minerals through Mines and Minerals Department prior to NIT for optimum utilisation of mineral resources.*
- vii. Insert a provision for requirement of environmental clearance from the State Environment Impact Assessment Authority in the AMMC Rules.*

- viii. Consider depositing the security deposits under the Public Account.*
- ix. Take strict action against operation of MCA without registration of contract agreement.*
- x. Consider immediate creation of a head of account under Public Account and formation of a committee for utilisation of MMDRR fund as per AMMC Rules, 2013.*
- xi. Set up a mechanism for accounting of DMFT fund under both major and minor minerals separately with periodical reconciliation of the same.*
- xii. Consider putting in place a mechanism for proper monitoring of transportation of minor minerals.*

CHAPTER-V
REVENUE AND DISASTER
MANAGEMENT DEPARTMENT

CHAPTER - V

REVENUE & DISASTER MANAGEMENT DEPARTMENT

5.1 Administration

Management of levy and collection of stamps duty and registration fees is the responsibility of both Government of India (GoI) and the State Government. The Indian Stamp Act, 1899 (IS Act) enacted by GoI prescribes the rates of stamp duty in respect of bills of exchange, cheques, promissory notes, bills of lading, letter of credit, policies of insurance, transfer of shares, debentures, proxies and receipts as specified in Entry 91 of List-I Union list of the Seventh Schedule to the Constitution of India. The states are empowered under Entry 63 of List-II State list of the Seventh Schedule to the Constitution of India to prescribe the rate of stamp duty on instruments other than the instruments specified in Entry 91 of Union list. Receipts from stamp duty and registration fees in Assam are regulated under the IS Act, 1899; the Registration Act, 1908 and Rules made thereunder. Stamp duty is leviable (*ad valorem* or fixed) on value of instruments executed at the rates prescribed from time to time in the IS Act and registration fees is payable at the rates prescribed in the Registration Act, 1908.

At the Government level, the Secretary to Government of Assam, Revenue & Disaster Management Department is responsible for administration of Acts and Rules in the State. The Inspector General of Registration (IGR) is the executive regarding levy and collection of stamp duty and registration fee. The IGR is assisted by Additional Inspector General of Registration and two Assistant Inspectors General of Registration. At the District and sub-divisional levels, implementing officers are Senior Sub-Registrars, Deputy Sub-Registrars and Sub-Registrars.

5.2 Results of Audit

During test-check of records of nine offices and 15 offices (out of total 80 offices and 79 offices) relating to Senior Sub-Registrar, Deputy Sub-Registrar and Sub-Registrar in the State during 2020-21 and 2021-22, Audit noticed deficiencies as shown in **Table-5.1**.

Table 5.1: Results of Audit

Sl. No.	Category	2020-21		2021-22	
		Number of IRs	Amount (₹ in crore)	Number of IRs	Amount (₹ in crore)
1	Short levy of revenue due to under valuation of land	5	1.19	7	0.27
2	In cases of collection of user fees and other irregularities	34	0.01	72	0
Total		39	1.20	79	0.27

Compliance Audit Observations

5.3 Under-valuation of sale deeds due to incorrect application of zonal value.

Sub-Registrars of Kamrup (Sadar) and Rangia registered 18 deeds of sale considering zonal value of agricultural class of land instead of zonal value of non-agricultural (Industrial) class of land. This resulted in under valuation of land and consequent short levy of stamp duty and registration fee of ₹ 66.58 lakh.

As per Section 3 (ii) of the Assam Agricultural land (Regulation of Re-classification and Transfer for Non-Agricultural purpose) (AALR) Act¹⁸¹, 2015, no agricultural land shall be transferred for intended non-agricultural purposes without the prior permission of the Deputy Commissioner (DC). The Deputy Commissioner shall be competent to accord permission only after re-classification of the land. Further, as per sub-section 6 of Section 5 of the AALR Act, 2015, on approval of re-classification of agricultural land into non-agricultural class of land, it shall be mandatory on the part of the owner of the land to remit the prescribed re-classification premiums¹⁸² at the rate of 10 or 15 *per cent* of the prevailing minimum zonal value¹⁸³ of the agricultural land in that area in respect of re-classification or re-classification-cum-transfer respectively. Section 5 (7) of the Act *ibid* provides that after issue of No Objection Certificate (NOC) by the DC, the Circle Officer shall reclassify such agricultural land into appropriate non-agricultural class and make necessary entries in the land records and where the land is made for reclassification-cum-transfer, the Registrar of Land Registration shall register the deed of transfer after reclassification by the Circle Officer.

¹⁸¹ Introduced vide notification No.LGL.131/2015/Pt/7 dated 30 September 2015.

¹⁸² At the rate 10 *per cent* in the case of reclassification and 15 *per cent* in the case of reclassification cum sale.

¹⁸³ Minimum base value of land for a particular class of land in an area that is fixed and notified by the DC of the District from time to time.

As per Serial Number 23 of Schedule-I of Indian Stamp (Assam Amendment) Act, 2013 (as applicable in Assam) and the Registration (Assam Amendment) Act, 2013, stamp duty and registration fee is prescribed at the rate of three *per cent* (two *per cent* for women) and two *per cent* (one *per cent* for women) respectively of the consideration/agreed value or zonal value of land, whichever is higher.

The DCs, Kamrup (Sadar) and Rangia had fixed the zonal value of land, revenue village-wise¹⁸⁴ in 2018¹⁸⁵.

Out of 7,858 deeds¹⁸⁶ of sale registered in the office of the Sub-Registrars, Kamrup (Sadar) and Rangia between April 2018 and March 2020, Audit scrutinised (October 2020 and February 2021) 208 registered deeds¹⁸⁷ of sale during 2020-21. Audit noticed that in 18 cases, the DCs had issued NOC allowing re-classification-cum-transfer of agricultural land into non-agricultural land (Industrial purposes) in respect of land measuring 100.655 Bigha¹⁸⁸ and directed the circle officer to correct the land record as per approved class of land with immediate effect. However, the Sub-Registrars while registering the deeds of sale considered the zonal value of other class of land instead of zonal value of industrial land/trade site land (as reclassified by the DCs) of the respective circles. This resulted in short levy of stamp duty and registration fee of ₹ 66.58 lakh¹⁸⁹ as detailed in **Appendix-XLIII**.

On this being pointed out, Sub-Registrar, Rangia stated (November 2021) that the registration fee and stamp duty have been calculated on the basis of actual consideration or as mentioned in NOC, whichever is higher. Moreover, there is neither any provision for viewing zonal value of land in *e-panjeeyan* software nor any separate column for zonal value in NOC. The Sub-Registrar's reply is not tenable as zonal value of class of land in which it has been reclassified and entries appearing in the land records are applicable for the purpose of levy of stamp duty and registration fee while executing deed of sale.

The case was reported to the Government/Department in September 2022; their replies have not been received (February 2023).

¹⁸⁴ North Guwahati Revenue Circle and Rangia Revenue Circle.

¹⁸⁵ Kamrup (Sadar) – in October 2018 and Rangia – in July 2018.

¹⁸⁶ Registered 5130 deeds of sale during 2019-20 in Sub-Registrar, Kamrup (Sadar) and Registered 2,728 deeds of sale during 2018-20 in Sub-Registrar, Rangia.

¹⁸⁷ In Kamrup Sadar- 105 cases and in Rangia – 103 cases.

¹⁸⁸ 5 Katha= 1 Bigha , 1 Katha= 20 Lessa, 1 Lessa= 4 Pawa.

¹⁸⁹ Stamp duty of ₹ 4018260 and Registration fee of ₹ 2639711.

5.4 Lower value of land considered during registration of sale deeds

Sub-Registrars considered lower value of land instead of value of land fixed by the Government during registration of 24 deeds of sale. This resulted in short levy of stamp duty, registration fee and surcharge of ₹ 45.50 lakh.

As per Serial number 23 of Schedule-1 of Indian Stamp (Assam amendment) Act, 2013 (as applicable in Assam) and the Registration (Assam Amendment) Act, 2013, stamp duty and registration fee was prescribed at the rate of three *per cent* (two *per cent* for women) and two *per cent* (one *per cent* for women) respectively of the consideration/agreed value or zonal value of land, whichever is higher.

The Deputy Commissioners, Kamrup (Metro), Kamrup (Sadar) and Rangia had fixed the zonal value of land in August 2011, October 2018 and September 2018 respectively.

In addition to registration fee and stamp duty, a surcharge at the rate of one *per cent* and two *per cent* of total consideration value of land within the municipal¹⁹⁰ area and GMC area respectively is leviable.

Out of a total of 67,200 deeds of sale of land/flat including land registered in the three Sub-Registrar offices of Kamrup (Metro), Kamrup (Sadar) and Rangia during 2020-21 and 2021-22 (up to August 2021), Audit scrutinised (October 2020-September 2021) 2,407 registered deeds¹⁹¹. Audit noticed that in 24 cases, the Sub-Registrars, while executing the deeds of sale in respect of land/house, considered value of property as agreed upon between the seller and the purchaser instead of zonal value as fixed by the respective DCs, which was higher. Thus, consideration of lower value of property resulted in short levy of stamp duty of ₹ 20.43 lakh and registration fee of 13.34 lakh (**detailed in Appendix-XLIV**). In case of six properties (out of 18) located in Guwahati Municipal Corporation area, surcharge at the rate of two *per cent* of value of property amounting to ₹ 11.73 lakh is additionally leviable.

On this being pointed out, the Sub-Registrar, Rangia stated (November 2021) that during registration of deed, the value of properties had been considered in accordance with the NOC. Further, it was stated that there is neither any provision of viewing zonal valuation in the *e-panjeeyan* software nor was there any separate column for zonal value in NOC. However, Audit observed that while issuing NOC, the DC had inserted a condition stating that stamp duty and registration fee should be levied on the amount agreed upon by the seller and the purchaser or the zonal value, whichever is higher.

¹⁹⁰ Introduced vide Memo No. REGN 69/2020/40-A dated 27th July, 2021.

¹⁹¹ 2020-21: 607 deeds and 2021-22: 1800 deeds.

The matter was reported to Government/Department in September 2022; their replies have not been received (February 2023).

Recommendation: During registration of sale deed, Registration authorities may ensure levy of Stamp Duty and Registration fee on the amount agreed upon by the seller and purchaser or the zonal value applicable, whichever is higher.



(KUMAR ABHAY)

Accountant General (Audit), Assam

Guwahati

The 27 May 2024

Countersigned



(GIRISH CHANDRA MURMU)

Comptroller and Auditor General of India

New Delhi

The 6 June 2024

APPENDICES

Appendix-I
(Reference: Paragraph 1.7.3)

Action taken by the Government/Department on the recommendations.

Year of Audit Report	Name of the Performance Audit	Reference of Paragraph	Recommendations pointed out in the Audit Report	Action Taken
2017-18 (Report No. 2 of 2019)	Collection of arrears of revenue in Finance (Taxation) Department	2.4.7	- Government should ensure realisation of arrears under the existing law which have been subsumed in GST Act by application of provision of AGST Act. - Government should link all the outstanding demands under the existing law with GSTN to ensure that no defaulters continue their business without relinquishing previous demands prior to registration under GST Act. - AGST Act, 2017 has given special powers to the Prescribed Authority to initiate recovery proceeding. Therefore, the Department may consider creating a separate recovery cell under the Commissioner of Taxes abolishing existing Recovery Offices considering number of arrear cases involved under the Acts which have not been subsumed under GST.	Arrear cases are discussed in every review meeting and instruction given to realise arrear dues. Monitoring by zonal DCT is also done. In order to ascertain arrear position, process has been undertaken. Therefore, after receiving such report action will be undertaken to realise outstanding dues and minimise the arrear.
		2.4.8.1	Government should reconcile the realisable arrears and non-realisable arrears at different stages and focus on realisable arrears for recovery.	Process has already been undertaken.
		2.4.8.2	Government/Department may prescribe norms/targets for collection of arrears considering realisable arrears and monitor the progress at all levels, with special emphasis on those cases which are more than five years old to avoid pendency of arrears for long time.	Process has already been undertaken.
		2.4.9	The legal cell of the Department establish a liaison with Courts/Tribunal/Appellate authorities to ensure timely and appropriate action where cases have been disposed of.	The legal cell of the Department liaising with Standing Counsel and prompt action taken as and when necessary.
		2.4.10	Government/Department may consider to prescribe a time frame for disposal of cases under revision by CT in the interest of State revenue. The Department should fix responsibility for non-disposal of two cases involving arrears of demand of ₹1700.27 crore, for more than three years.	Due to lack of manpower at higher level some revision cases are pending. Once full strength is gained, it is expected such cases will be disposed of quickly.

Year of Audit Report	Name of the Performance Audit	Reference of Paragraph	Recommendations pointed out in the Audit Report	Action Taken
		2.4.11	Government/Department may consider timely disposal of appeal cases which are pending under the existing law to initiate process of recovery to accelerate collection of arrears of revenue. Further, pending cases be reviewed periodically so that proper action may be initiated against the disposed of cases without delay.	Appeal cases were pending due to lack of officer in those posts. However, after appointment of DCTs (A) in 2019, a number of appeal cases disposed of and presently there are very few pending cases. For example, Guwahati Appeal office has just 21 pending cases of earlier Acts and out of these cases, two cases are pending in ABR. Further, such pending cases are filed recently.
		2.4.12.1	Department may take appropriate and timely action to claim and realise dues against the Companies which had already been declared closure of their business.	Cases are being monitored.
		2.4.12.3	Department may consider a practical yet a time bound monitoring system to claim and realise dues from the Government Companies and Department.	Cases are being monitored.
		2.4.13.1	Department may issue necessary instruction to ROs to follow up inter-State arrear certificate cases and initiate action under the GST laws/existing laws.	Cases are being monitored.
		2.4.13.2	Department may fix responsibility for non-issue of inter-State arrear certificate which resulted in accumulation of arrears.	Matter will be reviewed.
		2.4.14	Department should take up the matter with the higher authorities of the Police Department and ensure all possible action under the existing/GST laws to realise dues from the defaulter. Action may also be initiated against the officials for failure to take up the matter with the highest authorities of the Police Department for execution of arrest warrants.	Matter will be reviewed.
		2.4.15.1	Department should fix responsibility to AOs for non-cooperation with the ROs in furnishing information. All old cases of registration should be reviewed to obtain important information (PAN, Bank Account Numbers) as required under Goods and Services Tax Act.	Matter will be reviewed.
		2.4.15.2	Department should realise the outstanding dues against the defaulter within a limited time period, otherwise, attachment of movable and immovable property may be initiated.	Matter will be reviewed.

Year of Audit Report	Name of the Performance Audit	Reference of Paragraph	Recommendations pointed out in the Audit Report	Action Taken
		2.4.15.3	Department should realise interest within a specific time period under the existing laws otherwise, recovery procedure under GST Act may be applied.	Necessary actions are being taken. Further liquidation of Arrear Dues, Act notified from time to time to liquidate arrear tax along with arrear tax and penalty.
		2.4.15.4	Department should diligently explore all possible means to recover the dues else move for write off as last resort.	Action has already been stated to verify status of arrear dues. Once report is complied, action will be initiated to liquidate arrear dues as early as possible.
		2.4.16.1	Department may issue instruction to the AOs for instituting a system to monitor demand and collection register/arrear register and exhibit promptness to recover the dues as arrear of land revenue.	
		2.4.16.2	The Government/Department should ensure time bound verification of old TDS cases and take action accordingly. In GST regime, such verification would be carried out automatically through Goods and Service Tax Network.	
		2.4.17	Department may issue instruction to all AOs to monitor bank guarantee(s) furnished by the assesseees and non-renewal of bank guarantee should be immediately taken up with the authority on whose direction bank guarantee was obtained.	Action will be initiated.
		2.4.18	Department may ensure levy of penalty as per the provision of the AVAT Act, 2003, where dealer failed to make payment of demand (s) under the notice period.	Matter will be examined.
		2.4.19.5	Government/Department may consider strengthening of control mechanism and follow up and persuasion of cases, where the Acts are still in force.	Matter will be examined.

Appendix-II
(Reference Paragraph 1.8)

Number of auditable and audited units

Sl. No.	Department	Total number of auditable units	Total number of units due for audit during the year	Units planned for audit during the year	Units actually audited during the year
2020-21					
1	Finance (Taxation)	75	75	16	16
2	Excise	56	56	10	9
3	Transport	61	61	11	10
4	Environment and Forests	100	100	19	18
5	Mines and Minerals (Geology and Mining)	3	3	0	0
6	Stamp Duty and Registration	80	80	12	9
Total		375	375	68	62
2021-22					
1	Finance (Taxation)	75	75	09	08
2	Excise	56	56	18	16
3	Transport	61	61	14	14
4	Environment and Forests	110	110	16	13
5	Mines and Minerals (Geology and Mining)	3	3	0	0
6	Stamp Duty and Registration	79	79	20	15
Total		384	384	77	66

Appendix-III

(Reference: Paragraph 2.4.6.1)

Statement showing details of short payment of interest on undischarged tax liability

(Amount in ₹)

Month	Due date of filing	Actual date of filing	Delay (in days)	Liability discharged in cash	Interest to be paid @ 18%	Interest already paid	Short payment of interest
Apr-18	22/05/2018	12/11/2018	174	16,580	1,423	1,442	-19
May-18	20/06/2018	12/11/2018	145	1,61,638	11,558	11,718	-160
Jun-18	20/07/2018	12/11/2018	115	1,08,008	6,125	6,210	-85
Jul-18	24/08/2018	19/11/2018	87	34,956	1,500	1,520	-20
Aug-18	20/09/2018	19/11/2018	60	2,18,534	6,466	0	6,466
Sep-18	25/10/2018	23/11/2018	29	5,41,644	7,746	20,635	-12,889
Oct-18	20/11/2018	30/03/2019	130	5,67,815	36,402	36,624	-222
Nov-18	20/12/2018	20/06/2019	182	17,10,556	1,53,528	69,277	84,251
Dec-18	20/01/2019	20/06/2019	151	93,894	6,992	7,088	-96
Jan-19	22/02/2019	13/07/2019	141	4,33,330	30,131	18,714	11,417
Feb-19	20/03/2019	13/07/2019	115	2,27,274	12,889	15,924	-3,035
Mar-19	23/04/2019	13/07/2019	81	24,38,865	97,421	98,774	-1,353
Total					3,72,183	2,87,926	84,257

Appendix-IV
(Reference: Paragraph 2.4.7.1)
Cases in which replies were not received

(₹ in crore)

Audit Dimension	Sample		Department Reply not received		Percentage in which reply not received	
	Number	Amount	Number	Amount	Number	Amount
ITC (3B v/s 2A)	25	34.27	7	8.05	28	23
ITC (RCM)	25	10.02	4	0.79	16	8
ITC without RCM	10	1.44	2	0.55	20	38
ISD ITC mismatch	25	9.17	3	6.89	12	75
ISD reversal	1	0.01	0	0	0	0
12F-Excess ITC	25	525.03	4	6.35	16	1
14T-Ineligible ITC	25	1421.17	1	626.11	4	44
5R Total turnover	25	832.73	4	- ¹⁹²	16	12
7G Taxable turnover	17	274.54	3	- ¹⁹³	18	11
9R Tax paid	25	29.61	1	1.13	4	4
undischarged liability	25	68.89	8	13.64	32	20
E-commence	4	0	0	0	0	0
No 3B but R1 available	25	1.22	5	0.18	20	15
Interest short paid	25	7.29	0	0	0	0
Total:	282	3215.39	42	663.69	15	21

¹⁹² ₹ 101.23 crore is the turnover as per table 5R of GSTR 9C.

¹⁹³ ₹ 29.56 crore is the taxable turnover mismatch amount as per Table 7G of GSTR 9C.

Appendix-V
(Reference: Paragraph 2.4.7.1)
Cases where initial replies were not received

(₹ in lakh)

Sl. No.	GSTIN	Taxpayer Name	Jurisdiction	Dimension name	Deviation Amount
1	xxxxxxxxxxxA4Z3	B K Sons Infrastructure Pvt. Ltd.	Guwahati-D/5	ITC mismatch (3B Vs 2A)	77.70
2	xxxxxxxxxxxR1ZO	Mc Nally Bharat Engineering Co. Ltd.	Guwahati-D /4	ITC mismatch (3B Vs 2A)	165.23
3	xxxxxxxxxxxD3Z5	M/S M.D. Associates	Guwahati-D/8	ITC mismatch (3B Vs 2A)	89.87
4	xxxxxxxxxxxH1ZV	Saraf Glass Agency (P) Ltd.	Guwahati-D /99	ITC mismatch (3B Vs 2A)	146.36
5	xxxxxxxxxxxF1ZH	HP India Sales Pvt. Ltd.	Guwahati-D/99	ITC mismatch (3B Vs 2A)	79.53
6	xxxxxxxxxxxL1ZL	Ashok Leyland Limited	Guwahati-D/5	ITC mismatch (3B Vs 2A)	112.76
7	xxxxxxxxxxxK2ZG	Badri Rai & Co.	Naharkatia-1	ITC mismatch (3B Vs 2A)	133.97
8	xxxxxxxxxxxQ2ZU	Gujarat Co-operative Milk Marketing Federation Limited	Guwahati-D/99	Excess availment of ITC under RCM.	27.14
9	xxxxxxxxxxxF1ZF	Marble Corner	Guwahati-D/8		14.58
10	xxxxxxxxxxxQ2ZS	Anindita Pharmaceuticals	Guwahati-D/8		24.61
11	xxxxxxxxxxxA5Z6	Alex Traders	Bongaigaon-4		11.74
12	xxxxxxxxxxxC1ZS	J K Chemical	Guwahati-A/1	Excess availment of ITC under RCM without payment.	41.18
13	xxxxxxxxxxxM1ZY	Wockhart Limited	Guwahati-D/99		13.51
14	xxxxxxxxxxxN1ZF	A L Auto Agency	Bongaigaon-3	ISD ITC mismatch	8.57
15	xxxxxxxxxxxD1ZN	Parle Biscuits Private Limited	Guwahati-B/2	ISD ITC mismatch	4.18
16	xxxxxxxxxxxN1ZT	Hindustan Unilever Limited	Guwahati-D/99	ISD ITC mismatch	676.77
17	xxxxxxxxxxxB1Z1	Interglobe Aviation Limited (Indigo)	Guwahati-B/5	12F-Excess ITC	72.66
18	xxxxxxxxxxxM1ZG	Total Energies Marketing India Private Limited	Guwahati-B/2	12F-Excess ITC	54.09
19	xxxxxxxxxxxR1Z6	S Mobile Devices Private Limited	Guwahati-B/2	12F-Excess ITC	90.97
20	xxxxxxxxxxxF1ZT	Baker Hughes Singapore PTE	Naharkatia-1	12F-Excess ITC	417.19
21	xxxxxxxxxxxC1ZW	Oil India Limited	Naharkatia-1	14T-Ineligible ITC	62611.01
22	xxxxxxxxxxxF1ZF	Spice Jet Limited	Guwahati-B/4	5R Total turnover	1441.12
23	xxxxxxxxxxxF1ZB	M/S Soma Enterprise Ltd	Guwahati-D/99	5R Total turnover	6300.27
24	xxxxxxxxxxxR1ZY	Axil Core Business Private Limited	Guwahati-D/8	5R Total turnover	1393.08
25	xxxxxxxxxxxN1ZT	Hindustan Unilever Limited	Guwahati-D/99	5R Total turnover	988.04
26	xxxxxxxxxxxL1ZV	Carriers India Pvt. Ltd.	Guwahati-D/4	7G Taxable turnover	1475.89
27	xxxxxxxxxxxA1ZE	Sagar Steels	Guwahati-D/99	7G Taxable turnover	714.67
28	xxxxxxxxxxxK2ZG	Badri Rai & Co.	Naharkatia-1	7G Taxable turnover	765.2
29	xxxxxxxxxxxF1ZF	Zillion Infraprojects Private Limited	BONGAIGAON/1	9R Tax paid	113.03
30	xxxxxxxxxxxA1ZM	Western Carriers (I) Ltd.	Guwahati-D/8	Undischarged tax liability	247.24
31	xxxxxxxxxxxL1ZB	M S Freight Carriers (India) Private Limited	Guwahati-D/99	Undischarged tax liability	174.14
32	xxxxxxxxxxxM1ZY	Subhshree Logistics LLP	Guwahati-D/8	Undischarged tax liability	117.97
33	xxxxxxxxxxxH1Z9	J N D Project Consultants Pvt Ltd.	Guwahati-D/5	Undischarged tax liability	161.76
34	xxxxxxxxxxxF1ZX	Jainex Pariwahan Pvt Ltd.	Guwahati-D/1	Undischarged tax liability	237.17
35	xxxxxxxxxxxN1ZS	Shree Shyam Logistics	Guwahati-D/8	Undischarged tax liability	155.51
36	xxxxxxxxxxxJ1ZL	CJ Darcl Logistics Limited	Guwahati-D/4	Undischarged tax liability	248.23
37	xxxxxxxxxxxK1ZG	A B Logistics	Guwahati-D/8	Undischarged tax liability	21.74
38	xxxxxxxxxxxH2ZJ	Simon Medicos	Guwahati-B/7	No 3B but R1 available	0.18
39	xxxxxxxxxxxJ1Z7	Netre Solutions Pvt. Ltd.	Guwahati-D/4	No 3B but R1 available	6.52
40	xxxxxxxxxxxQ1ZH	Dzukou Telecom Solution Private Limited	Guwahati-D/4	No 3B but R1 available	2.19
41	xxxxxxxxxxxR1Z0	G.N. Enterprise	Guwahati-D/4	No 3B but R1 available	8.23
42	xxxxxxxxxxxG1ZW	Moromi Electronics	Bongaigaon-1	No 3B but R1 available	0.79
Total Amount					79,446.59

Appendix-VI
(Reference: Paragraph 2.4.7.2)
Summary of deficiencies noticed during Centralised audit

(₹ in crore)

Audit Dimension	Cases where reply received		Cases yet to be examined by Department		Department reply accepted by Audit						Compliance deviations							
					Data entry errors		Action taken before query		Other valid explanations		Recovery made or SCN issued ¹⁹⁴		ASMT-10/ Notice/ DRC-01A issued		Department's reply not acceptable		Total	
	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
ITC (3B v/s 2A)	18	22.57	7	8.05	1	1.01	0	0	4	3.04	3	0.45	7	8.97	4	9.10	14	18.52
ITC (RCM)	21	9.12	4	0.79	11	4.07	0	0	3	2.19	2	2.011	5	0.85	0	0	7	2.861
ITC without RCM	8	0.89	2	0.55	5	0.53	0	0	1	0.21	1	0.08	1	0.07	0	0	2	0.15
ISD ITC mismatch	22	2.25	3	6.89	10	1.43	2	0.09	1	0.02	1	0.001	8	0.71	0	0	9	0.711
ISD reversal	1	0.01	0	0	0	0	0	0	0	0	0	0	1	0.01	0	0	1	0.01
12F-Excess ITC	21	518.67	4	6.35	1	2.41	1	1.16	12	507.25	0	0	7	7.85	0	0	7	7.85
14T-Ineligible ITC	24	795.07	1	626.11	0	0	0	0	23	787.27	0	0	1	7.80 ¹⁹⁵	0	0	1	7.80
5R Total turnover	21	--- ¹⁹⁶	4	-	0	0	0	0	18	-	0	0	3	-	0	0	3	0
7G Taxable turnover	14	--- ¹⁹⁷	3	-	0	0	0	0	12	-	0	0	2	-	0	0	2	0
9R Tax paid	24	25.33	1	1.13	2	19.23	1	0.29	3	1.31	4	0.65	10	2.66	5	1.19	19	4.50
Undischarged tax liability	17	53.38	8	13.64	4	20.28	0	0	1	1.38	0	0	9	26.64	3	5.08	12	31.72
E-commerce	4	0	0	0	0	0	0	0	4	0	0	0	0	0	0	0	0	0
No 3B but R1 available	20	1.46	5	0.18	0	0	0	0	0	0	8	0.19	10	1.03	3	0.24	21	1.46
Interest short paid	25	7.36	0	0	0	0	0	0	0	0	12	2.49	14	4.81	0	0	26	7.30
Total	240	1436.11	42	663.69	34	48.96	4	1.54	82	1302.67	31¹⁹⁸	5.87	78¹⁹⁹	61.4	15	15.61	124	82.88

¹⁹⁴ Recovery made of ₹ 1.48 crore in 15 cases and SCN issued of ₹ 4.39 crore in 16 cases.

¹⁹⁵ Compliance deviation of unreconciled ITC in table 14T of GSTR- 9C of ₹ 7.80 crore.

¹⁹⁶ Total unreconciled turnover (TO) in table 5R of GSTR-9C in the 25 cases is ₹ 832.73 crore, out of which mismatched TO of ₹ 101.23 crore in 4 cases is yet to be examined by Department, in 18 cases involving mismatched TO of ₹ 606.33 crore valid explanations were provided by the Department and the deviations in the remaining 3 cases involving mismatched TO of ₹ 125.17 crore ASMT-10 had been issued by the Department.

¹⁹⁷ Total unreconciled taxable turnover (TO) in table 7G of GSTR-9C in the 17 cases is ₹ 274.54 crore, out of which mismatched TO of ₹ 29.56 crore in three cases is yet to be examined by Department, in 12 cases involving mismatched TO of ₹ 152.34 crore valid explanations were provided by the Department and deviations in the remaining two cases involving mismatched TO of ₹ 92.64 crore ASMT-10 had been issued by Department.

¹⁹⁸ In four cases where recovery partly made are also included in ASMT-10 (two cases) and SCN cases (two cases).

¹⁹⁹ Out of 78 cases, 69 cases related to ASMT-10 involving amount of ₹ 59.10 crore and remaining nine cases related to DRC 01A/Notices involving amount of ₹ 2.30 crore.

Appendix-VII
(Reference: Paragraph 2.4.7.4)
Cases where department accepted the discrepancies

(₹ in lakh)

Sl. No.	Taxpayer Name & GSTIN/ Jurisdiction (Name of the Unit/ Circle number)	Deviation name	Deviation amount	Department's reply
1	xxxxxxxxxxR1ZS PTS Limited, Guwahati-D /1	ITC (3Bv/s 2A)	255.16	Notice in ASMT-10 had been issued
2	xxxxxxxxxxA1ZS Assam Timber Products Private Limited, Doomdooma/2	ITC (3Bv/s 2A)	173.24	Notice in ASMT-10 had been issued
3	xxxxxxxxxxE1Z5 R B Distributor, Golaghat /2	ITC (3Bv/s 2A)	83.46	Notice in ASMT-10 had been issued
4	xxxxxxxxxxP1ZJ Sidhant Logistics, Jorhat /6	ITC (3Bv/s 2A)	2.62	The taxpayer reversed ₹98.41 lakh out of mismatch amount of ₹121.65 lakh in FY 2018-19 for FOI 2017-18 as reflected in GSTR 9 of 2017-18. Further notice issued to taxpayer for clarification.
5	xxxxxxxxxxL1ZO Rumi Enterprise, Kokrajhar /2	ITC (3Bv/s 2A)	78.05	Notice in ASMT-10 had been issued
6	xxxxxxxxxxC1ZP B G Enterprise Bihpuria, North Lakhimpur / 2	ITC (3Bv/s 2A)	123.45	Notice in ASMT-10 had been issued
7	xxxxxxxxxxC1ZF G. D. Motors, NAGAON / 1	ITC (3Bv/s 2A)	21.95	There was a difference of ₹12.23 lakh against which the taxpayer has valid invoices. However notice was issued in DRC-01 to taxpayer of ₹21.95 lakh including tax and interest.
8	xxxxxxxxxxQ1ZP Nirmal Kumar Modak, Nagaon / 2	ITC (3Bv/s 2A)	22.61	The taxpayer had claimed excess ITC of ₹102.80 lakh (IGST-₹87.94 lakh CGST-₹9.91 lakh and SGST-4.95 lakh). Out of which the taxpayer reversed ₹92.86 lakh during June 2018 and May 2019. As such excess ITC claim of the taxpayer was ₹9.94 lakh. The taxpayer was issued notice in DRC-01 for payment of ₹22.61 lakh but the taxpayer while admitted the fact paid ₹15.73 lakh through DRC-03 in July 2022. Balance amount of ₹6.89 lakh will be paid shortly.
9	xxxxxxxxxxF1ZZ Babul, Nath Tezpur / 5.	ITC (3Bv/s 2A)	181.33	Notice in ASMT-10 had been issued
10	xxxxxxxxxxC1ZS J K Chemical, Guwahati - A /1	ITC (RCM)	41.44	Notice in ASMT-10 had been issued
11	xxxxxxxxxxQ1Z8 M/S Duramile Tyre Works, North Lakhimpur / 2	ITC (RCM)	12.18	Notice in ASMT-10 had been issued
12	xxxxxxxxxxP1ZS Funshine Getaways Pvt Ltd. Sibsagar / 1	ITC (RCM)	201.48	Notice in DRC-01 has been issued to the taxpayer.
13	xxxxxxxxxxK1Z7 Kamal Sales Corporation, Silchar / 1	ITC (RCM)	0.09	Mistake occurred by the taxpayer while filing GSTR3B which was inadvertent. Further the taxpayer discharged outstanding liabilities of ₹0.09 lakh through DRC-03 on 25.04.2022.
14	xxxxxxxxxxH1ZL Rasili Commodities Pvt Ltd, Tezpur/ 1	ITC (RCM)	9.83	Notice has been issued to the taxpayer in ASMT-10.

Sl. No.	Taxpayer Name & GSTIN/ Jurisdiction (Name of the Unit/ Circle number)	Deviation name	Deviation amount	Department's reply
15	xxxxxxxxxxL1ZM M/S Rajesh Trading Co., Tezpur/ 3	ITC (RCM)	8.74	Notice in ASMT-10 had been issued
16	xxxxxxxxxxP1ZI Sri Ajay Kumar Gupta, Tezpur / 3	ITC (RCM)	12.30	Notice in ASMT-10 had been issued
17	xxxxxxxxxxK1ZY M/S Nitul Gogoi Nakari North Lakhimpur – 2	ITC RCM Without payment	7.41	Notice in ASMT-10 had been issued
18	xxxxxxxxxxG1Z6 M/S Pramod Store Nagaon - 5	ITC RCM Without payment	7.52	The taxpayer's reply in ASMT-11 was not satisfactory and TP also not corrected by filing Annual Return. As such DRC-01 issued for paying objected amount.
19	xxxxxxxxxxH1ZO M/S. Deka Hardware & Steel Guwahati-A/10	ISD ITC mismatch	8.19	Notice in ASMT-10 had been issued
20	xxxxxxxxxxB1ZZ M/S. Brahmaputra Udyog Private Limited, Guwahati-A/99	ISD ITC mismatch	13.33	Notice in ASMT-10 had been issued
21	xxxxxxxxxxM1Z2 Alembic Pharmaceuticals Ltd. Guwahati-A/99	ISD ITC mismatch	0.05	The taxpayer had availed ITC of ₹18.00 lakh in excess of ₹0.05 lakh. The taxpayer had paid ₹ 0.05 lakh through DRC-03.
22	xxxxxxxxxxF1ZJ Agam Agency, Guwahati-B / 1	ISD ITC mismatch	10.38	Notice in ASMT-10 had been issued
23	xxxxxxxxxxD1ZW M/S. Express Food Services Guwahati-C/3	ISD ITC mismatch	18.11	Notice in ASMT-10 had been issued
24	xxxxxxxxxxA1Z8 M/S. Maa Kali Stores Kokrajhar / 2	ISD ITC mismatch	7.31	Notice in ASMT-10 had been issued
25	xxxxxxxxxxA1ZB M/S. Durga Bharat Gas Agency Nagaon / 3	ISD ITC mismatch	2.61	Notice in ASMT-10 had been issued
26	xxxxxxxxxxN1ZO M/S. B S Enterprise. North Lakhimpur/2	ISD ITC mismatch	7.67	Notice in ASMT-10 had been issued
27	xxxxxxxxxxH1ZR M/S. Sonitpur Pharmaceuticals Tezpur/2	ISD ITC mismatch	3.67	Notice in ASMT-10 had been issued
28	xxxxxxxxxxP1ZU M/s Anmol Industries Ltd., Guwahati- C/7	ISD reversal	1.00	Notice in ASMT-10 had been issued
29	xxxxxxxxxxP1ZO Air India Limited, Guwahati-C/ 7	12F –Excess ITC	256.05	Notice in ASMT-10 had been issued
30	xxxxxxxxxxM2ZV NIELIT Guwahati, Guwahati-C/ 1	12F –Excess ITC	55.31	Notice in ASMT-10 had been issued
31	xxxxxxxxxxB1ZB Assam Company Ltd Oil & Natural Gas Division. Dibrugarh / 1	12F –Excess ITC	53.57	Notice in ASMT-10 had been issued. Further, The department stated that no claim was made before the Interim Resolution Professional as required under the Insolvency and Bankruptcy Code, 2016 within stipulated time. Again, the Assam Company India limited was completely exonerated from any liability towards any dues for the period prior to 20-9-2018.
32	xxxxxxxxxxN1ZG Kabra Brothers, Golaghat / 1	12F –Excess ITC	136.19	Notice in ASMT-10 had been issued

Sl. No.	Taxpayer Name & GSTIN/ Jurisdiction (Name of the Unit/ Circle number)	Deviation name	Deviation amount	Department's reply
33	xxxxxxxxxxH1Z9 M/S Electrokings Thana Road Jorhat, Jorhat / 6	12F –Excess ITC	138.12	Notice in ASMT-10 had been issued
34	xxxxxxxxxxA1ZC M/S. M.R. Enterprise, Kokrajhar / 1	12F –Excess ITC	86.44	Notice in ASMT-10 had been issued
35	xxxxxxxxxxH1ZV Almansoori Petroleum Services Llc, Sibsagar / 3	12F –Excess ITC	59.30	Notice in ASMT-10 had been issued
36	xxxxxxxxxxA2ZI M/s Viking Motors, Tezpur / 5.	14T – Ineligible ITC	779.70	Notice in ASMT-10 had been issued
37	xxxxxxxxxxJ1ZP M/S. Heritage Infrastructures. Guwahati Unit-B / 2.	5R- Total Turnover	1,583.43	Notice in ASMT-10 had been issued
38	xxxxxxxxxxJ1Z9 United Spirits Limited. Guwahati Unit-C / 7	5R- Total Turnover	7,943.82	Notice in ASMT-10 had been issued
39	xxxxxxxxxxC1ZK Wazir Advisors Private Limited Tezpur / 1	5R- Total Turnover	2,990.11	Notice in ASMT-10 had been issued
40	xxxxxxxxxxJ1Z9 United Spirits Limited Guwahati-C / 7	7G- Taxable Turnover	8,784.99	Notice in ASMT-10 had been issued
41	xxxxxxxxxxP1ZV Deepak Ghosh Silchar / 3	7G- Taxable Turnover	579.36	The taxpayer in ASMT-11 replied that unreconciled turnover pertain to transportation charges received which is exempted under GST Act. As the reply was not satisfactory further clarification in this regard has been called for by the proper officer.
42	xxxxxxxxxxB1Z5 Netra Trading Guwahati - A / 8	9R – Tax paid	1.15	During 2017-18 and 2018-19 total tax liability as per GSTR-1 is ₹253.38 lakh and tax discharged as per GSTR-3 B is ₹303.05 lakh; thus there was excess payment of tax was ₹49.66 lakh. Similarly during 2017-18 and 2018-19 total ITC as per GSTR 2A: ₹258.39 lakh and as per GSTR-3B: ₹309.19 lakh. Thus there was excess ITC availed as per GSTR-3B. But net difference of tax liability minus ITC claimed it showed there was excess of ₹1.15 lakh. The taxpayer paid excess ITC availed by him through DRC-03 dated 5.9.2022 for ₹0.3 lakh (₹0.15 lakh each CGST and SGST) and dated 5.9.2022 for ₹0.85 lakh (₹0.42 lakh each CGST and SGST) however notice in ASMT-10 has been issued.
43	xxxxxxxxxxH1ZP M/S Binni Construction Guwahati-C / 6	9R – Tax paid	52.34	Notice in REG 31 to the taxpayer by the department has been issued for reply which is awaited.
44	xxxxxxxxxxG1ZM Bharti Airtel Limited Guwahati-C / 99	9R – Tax paid	43.69	In reply to notice issued the taxpayer stated this was due to adjustment of pre GST reduction in price and the same is allowed as per section 142(2)(b) of SGST Act. So audit against the dealer has been initiated to ascertain the mismatch.

Sl. No.	Taxpayer Name & GSTIN/ Jurisdiction (Name of the Unit/ Circle number)	Deviation name	Deviation amount	Department's reply
45	xxxxxxxxxxK1ZV M/S Padmesh Beverages Guwahati-C / 99	9R – Tax paid	1.57	The taxpayer had discharged differential tax liability through GSTR 3B on 5/7/2018. Also an amount of ₹0.17 lakh paid by the taxpayer as emerged from unreconciled figure on 7/2/2020. However notice has been issued to the taxpayer for payment of interest of ₹ 1.40 lakh accrued due to late payment.
46	xxxxxxxxxxG1ZO M/S Punjab National Bank Guwahati-C / 7	9R – Tax paid	35.73	Notice in ASMT-10 had been issued
47	xxxxxxxxxxQ1ZB M/S Mangalam Tea Products Pvt. Ltd. Guwahati-C / 4	9R – Tax paid	0.14	The taxpayer had paid an amount of ₹0.08 lakh as tax and ₹0.06 lakh as interest through DRC-03 during September 2022.
48	xxxxxxxxxxF1Z6 Orion Security Solutions Guwahati-D / 10	9R – Tax paid	59.69	Demand order in form DRC-07 was issued for payment of ₹108.16 lakh (tax- ₹59.69 lakh and interest ₹48.47 lakh) by the department.
49	xxxxxxxxxxB1ZA Avis Enterprises, Guwahati-D / 1	9R – Tax paid	0.53	Notice in ASMT-10 had been issued
50	xxxxxxxxxxK1Z5 Eiffel India Infratech. Guwahati-D / 1	9R – Tax paid	29.72	Notice in ASMT-10 had been issued
51	xxxxxxxxxxE1Z0 Lakhan Debnath, Digboi / 1	9R – Tax paid	26.87	The case is under examination.
52	xxxxxxxxxxM2ZQ Mridul Kr. Sarma & Sons Golaghat / 1	9R – Tax paid	31.19	Notice in ASMT-10 had been issued
53	xxxxxxxxxxR1Z9 Swapn Lodh Roy, Kokrajhar / 2.	9R – Tax paid	44.27	Notice in ASMT-10 had been issued
54	xxxxxxxxxxA1ZQ M/S Sadhan Mazumder Karimganj / 3.	9R – Tax paid	4.16	The department replied (April 2022) that dealer's taxable turnover for the period from 01/07/2017 to 31/03/2018 is of ₹389.14 lakh which was declared through GSTR-9C of the FY 2017-18. But dealer declared taxable turnover of ₹302.62 lakh through GSTR-3B during the Financial year 2017-18. Difference of Taxable turnover of ₹86.52 lakh (Tax calculated SGST - ₹10.66 lakh and CGST - ₹10.66 lakh) was paid through GSTR-3B of November 2018 of Financial year 2018-19 along with tax liability of November 2018. Subsequently the department stated (February 2023) taxpayer further deposited short paid tax of ₹ 0.01 lakh and ₹ 4.15 lakh through DRC-03 during February 2023.
55	xxxxxxxxxxP5Z4 Gannon Dunkerley & Company Limited, Guwahati - C / 7.	Undischarged liability.	160.17	Notice in ASMT-10 had been issued
56	xxxxxxxxxxC1ZI. North East Frontier Railway Guwahati - A / 1.	Undischarged liability.	302.28	Notice in ASMT-10 had been issued
57	xxxxxxxxxxG1Z2 Shree Sanyeeji Rolling Mills Guwahati-B / 99.	Undischarged liability.	198.20	Notice in ASMT-10 had been issued

Sl. No.	Taxpayer Name & GSTIN/ Jurisdiction (Name of the Unit/ Circle number)	Deviation name	Deviation amount	Department's reply
58	xxxxxxxxxxD1ZW J.S.B. Cement LLP., Guwahati-C / 8	Undischarged liability.	590.71	Notice in ASMT-10 had been issued
59	xxxxxxxxxxC1ZO Aditya Birla Fashion and Retail Limited, Guwahati-C / 7	Undischarged liability.	135.10	Notice in ASMT-10 had been issued
60	xxxxxxxxxxK1Z6 J L Agency, Guwahati-C / 99	Undischarged liability.	329.77	Notice in ASMT-10 had been issued
61	xxxxxxxxxxG3ZU Brahmaputra Logistics Private Limited, Guwahati-D / 6	Undischarged liability.	308.69	Notice in ASMT-10 had been issued
62	xxxxxxxxxxF1ZK M/S Begwani Brothers, Tezpur / 1	Undischarged liability.	123.80	Notice in ASMT-10 had been issued
63	xxxxxxxxxxE1ZC RCC Infra ventures Limited Tezpur / 1	Undischarged liability.	515.73	Notice in ASMT-10 had been issued
64	xxxxxxxxxxD1ZX Patanjali Arogya Kendra. Guwahati - A / 2	No 3B but R1 available.	0.10	Assessment proceeding u/s 63 was initiated and SCN in ASMT-14 was issued.
65	xxxxxxxxxxR1ZL C R Group, Guwahati- B / 2	No 3B but R1 available.	8.89	Notice in ASMT-10 had been issued
66	xxxxxxxxxxN1ZX J K Enterprise, Guwahati- B / 1	No 3B but R1 available.	0.75	Notice in ASMT-10 had been issued
67	xxxxxxxxxxM2Z0 Muzzammil Haque, Guwahati- B / 10	No 3B but R1 available.	1.99	Notice in ASMT-10 had been issued
68	xxxxxxxxxxM1Z2 Rockland Media & Communication Pvt. Ltd. Guwahati- C / 7	No 3B but R1 available.	73.63	Action under section 74 of the Assam GST Act 2017 was initiated and accordingly DRC-01A dated 23-09-2022 had been issued for recovery of ₹73.63 lakh (tax amount of ₹40.05 lakh and interest amount of ₹33.58 lakh).
69	xxxxxxxxxxJ1ZI K & Gs Retails, Guwahati- C / 4	No 3B but R1 available.	1.17	Notice in ASMT-10 had been issued
70	xxxxxxxxxxJ2ZL M/S Alina Drugs Distributor Barpeta / 1	No 3B but R1 available.	0.25	DRC-01 was issued to taxpayer on ascertaining demand of tax interest and penalty of ₹0.25 lakh.
71	xxxxxxxxxxN1ZM Sushilalaya Stores & Agencies Dhemaji / 2	No 3B but R1 available.	10.07	ASMT-10 issued. The taxpayer replied in ASMT-11 that an amount of ₹1.00 lakh was deposited through DRC-03 on February 2023 as part payment.
72	xxxxxxxxxxJ1ZS Printing World, Dhubri / 5	No 3B but R1 available.	0.001	Notice in ASMT-10 had been issued
73	xxxxxxxxxxR1ZU M/S I P Communications Dibrugarh / 1	No 3B but R1 available.	0.04	GSTR 3B for October 2017 was filed by the taxpayer wherein tax liability of ₹0.02 lakh was discharged. In addition, interest of ₹0.02 lakh was paid voluntarily through DRC-03 on 26.05.2022.
74	xxxxxxxxxxP1ZL M/S H.M.C Jewellers Goalpara / 1	No 3B but R1 available.	0.17	A demand of ₹0.29 lakh in DRC-07 was raised being tax interest and penalty.
75	xxxxxxxxxxE1ZM ARKK Engineering Services Golaghat / 1	No 3B but R1 available.	0.55	Notice in ASMT-10 had been issued
76	xxxxxxxxxxC2ZY M/S Radha Optical & Belt House Golaghat / 1	No 3B but R1 available.	0.01	Notice in ASMT-10 had been issued

Sl. No.	Taxpayer Name & GSTIN/ Jurisdiction (Name of the Unit/ Circle number)	Deviation name	Deviation amount	Department's reply
77	xxxxxxxxxxL2Z1 M/S Kakoty Engineering Works. Sibsagar / 3	No 3B but R1 available.	6.83	DRC-01A was issued to the taxpayer for payment of tax and interest of ₹6.83 lakh.
78	xxxxxxxxxxL1Z8. Sen Opticare Silchar / 1	No 3B but R1 available.	0.02	The taxpayer has discharged the liabilities of ₹0.01 lakh along with interest of ₹0.01 lakh vide Form GST DRC 03 dated 20.04.2022 and has filed the applicable Returns (GSTR 3B) for the applicable tax periods.
79	xxxxxxxxxxN1ZA. Brahmaputra Suppliers, Tangla / 1	No 3B but R1 available.	12.19	DRC-01 was issued to taxpayer.
80	xxxxxxxxxxG1ZC. M/S Manthan Broadband Services Pvt. Ltd. Tinsukia / 1.	No 3B but R1 available.	5.49	DRC-07 for the payment of ₹5.49 lakh (Includes Tax for ₹3.08 lakh and interest up to 30.4.2022 for ₹2.41 lakh) has been issued to the taxpayer. As the company is found to be under "Corporate Insolvency Resolution Process" the Registrar of Companies Kolkata West Bengal has been requested to do the needful for recovery of the dues.
81	xxxxxxxxxxJ1ZN M/S Sagar Security Agency. Guwahati - A / 7	Interest Short paid	14.72	Notice in GST DRC-07 was issued to the taxpayer on 14.06.2022 as the reply submitted by the taxpayer was not satisfactory.
82	xxxxxxxxxxQ8ZM Rausheena Udyog Ltd. Unit III, Guwahati-B / 10	Interest Short paid	23.82	The department recovered amount of ₹23.82 lakh from Taxpayer.
83	xxxxxxxxxxN1ZX Brahmaputra Tele Productions Pvt. Ltd., Guwahati-B / 2	Interest Short paid	36.36	Notice in ASMT-10 had been issued
84	xxxxxxxxxxF1ZZ Dolphin Security & Advertising. Guwahati-B / 9	Interest Short paid	23.67	The taxpayer while admitting the fact requested to issue notice in DRC-07. The taxpayer also filed a petition before the CT Assam in form DRC-20 to fix monthly instalment for payment. However document in support of payment was not produced.
85	xxxxxxxxxxQ1ZQ Balram Singh, Guwahati-B / 10	Interest Short paid	17.67	Notice in DRC-01 was issued
86	xxxxxxxxxxR1ZU Amrit Cement Limited Guwahati-C / 2	Interest Short paid	27.25	Notice in ASMT-10 had been issued
87	xxxxxxxxxxE2ZD Trident Infraproject Pvt. Ltd. Guwahati-C / 6	Interest Short paid	21.29	Notice in ASMT-10 had been issued
88	xxxxxxxxxxR1ZU Assam State Transport Corporation, Guwahati-C / 2	Interest Short paid	81.82	Notice in ASMT-10 had been issued
89	xxxxxxxxxxK5ZR M/S North East Sillimanite Guwahati-C / 7	Interest Short paid	25.99	Notice in ASMT-10 had been issued
90	xxxxxxxxxxF2Z4 M/S NK Power and Infra Structure Pvt. Ltd., Guwahati-C / 6	Interest Short paid	47.50	Notice in ASMT-10 had been issued

Sl. No.	Taxpayer Name & GSTIN/ Jurisdiction (Name of the Unit/ Circle number)	Deviation name	Deviation amount	Department's reply
91	xxxxxxxxxxK1Z7 M/s Vanguard Security Services & Systems, Guwahati-D / 10	Interest Short paid	23.54	The taxpayer was issued notice in DRC-01 for payment of interest which is awaited.
92	xxxxxxxxxxA1ZU Assam Mineral Development Corporation Ltd., Guwahati-D / 5	Interest Short paid	25.35	Notice in ASMT-10 had been issued
93	xxxxxxxxxxQ1ZA Linkquest Quippo Infra LLP. Guwahati-D / 7	Interest Short paid	24.33	Notice in ASMT-10 had been issued
94	xxxxxxxxxxP1ZK North Eastern Security Services (Ness) Pvt. Ltd., Guwahati-D / 7	Interest Short paid	16.10	Notice in ASMT-10 had been issued
95	xxxxxxxxxxH1Z9 M/S J N D Project Consultants Pvt Ltd, Guwahati-D / 5	Interest Short paid	30.35	Notice in ASMT-10 had been issued
96	xxxxxxxxxxE1ZJ Fokhoruddin Ali Ahmed Bongaigaon / 1	Interest Short paid	25.41	The taxpayer while admitting the fact of delayed payment of tax requested sometime for payment of interest.
97	xxxxxxxxxxJ1Z9 M/S. Kailashpati Cement Pvt. Ltd., Barpeta / 1	Interest Short paid	15.43	The taxpayer was issued SCN in Form GSTR DRC-01 on 12/7/2022 stating demand for short payment of interest of ₹15.43 lakh. However taxpayer had paid ₹6.00 lakh and assured to pay balance amount shortly..
98	xxxxxxxxxxB1ZB Assam Company Ltd Oil & Natural Gas Division. Dibrugarh / 1	Interest Short paid	53.09	Notice in ASMT-10 had been issued. Further, The department stated that no claim was made before the Interim Resolution Professional as required under the Insolvency and Bankruptcy Code, 2016 within stipulated time. Again, the Assam Company India limited was completely exonerated from any liability towards any dues for the period prior to 20-9-2018. Thus due to negligence on the part of department to claim the liability before IRP within stipulated time, the department failed to recovered the liability.
99	xxxxxxxxxxJ4ZM M/S Nescon Power & Infra Limited, Jorhat / 1	Interest Short paid	42.15	Notice in ASMT-10 had been issued
100	xxxxxxxxxxF1ZJ John Energy Ltd Jorhat / 6	Interest Short paid	15.90	The taxpayer has paid the interest of ₹15.90 lakh on delayed payment through Form GST DRC-03 dated 19.05.2022. Hence the audit query may please be dropped.
101	xxxxxxxxxxP1ZY M/S J.B Enterprise, Kokrajhar / 1	Interest Short paid	24.22	Notice in ASMT-10 had been issued
102	xxxxxxxxxxK2ZG M/S Badri Rai & Co Naharkatia / 1	Interest Short paid	37.75	The taxpayer stated that he could not submit GSTR-3B on time. Also stated that interest liability of ₹37.75 lakh was discharged through DRC-03 on March-2022.
103	xxxxxxxxxxR2ZI M/S Premier Enterprises, Nagaon / 4	Interest Short paid	33.53	Notice in form DRC-01 was issued for payment of ₹33.53 lakh.

Sl. No.	Taxpayer Name & GSTIN/ Jurisdiction (Name of the Unit/ Circle number)	Deviation name	Deviation amount	Department's reply
104	xxxxxxxxxxR1Z2 ABCI Infra Structures Pvt. Ltd. Silchar / 1	Interest Short paid	19.71	The taxpayer has discharged the interest of ₹19.71 lakh for delayed payment of tax through DRC-03 on April 2022.
105	xxxxxxxxxxA1ZM Megha Engineering & Infra Structures Ltd., Sibsagar / 2	Interest Short paid	22.54	The taxpayer had paid ₹22.55 lakh through DRC-03 on March 2022.
Total Amount			28,608.71*	

*-The amount is including unreconciled total turnover of ₹ 12,517.36 lakh in table 5R of GSTR 9C against 3 cases and Unreconciled taxable turnover of ₹ 9,364.35 lakh in table 7G of GSTR 9C against 2 cases.

Appendix-VIII
(Reference: Paragraph 2.4.7.5)
Cases where Department's response were rebutted

(₹ in lakh)

Sl. No.	Taxpayer Name & GSTIN/ Jurisdiction (Name of the Unit/ Circle number)	Deviation name	Deviation amount	Department's reply	Audit rebuttal
1	xxxxxxxxxxE1ZY Mahindra & Mahindra Limited GUWAHATI-C/ 99	ITC (3B v/s 2A)	222.14	A taxpayer can avail ITC as per books of accounts if he satisfied all other conditions laid in Section 16 of AGST Act.	The reply of the department is not tenable as per Section 16(2) (c) of AGST Act the tax charged in respect to the supply has been actually paid to the Government by the supplier. In the instant case, the proper officer had not verified actual deposit of tax into the Government account by the supplier.
2	xxxxxxxxxxF1ZE Joyshree Cement Industries GUWAHATI-C / 8	ITC (3B v/s 2A)	131.50	A taxpayer can avail ITC as per books of accounts if he satisfied all other conditions laid in Section 16 of AGST Act.	The reply of the department is not tenable as per Section 16(2) (c) of AGST Act the tax charged in respect to the supply has been actually paid to the Government by the supplier. In the instant case, the proper officer had not verified actual deposit of tax into the Government account by the supplier.
3	xxxxxxxxxxE1Z0 M/S Global Distributors GUWAHATI-C / 3	ITC (3B v/s 2A)	408.38	A taxpayer can avail ITC as per books of accounts if he satisfied all other conditions laid in Section 16 of AGST Act.	The reply of the department is not tenable as per Section 16(2) (c) of AGST Act the tax charged in respect to the supply has been actually paid to the Government by the supplier. In the instant case, the proper officer had not verified actual deposit of tax into the Government account by the supplier.
4	xxxxxxxxxxE2ZT Assam Air Products Pvt. Ltd. (Assam Unit) GUWAHATI-C / 4	ITC (3B v/s 2A)	148.23	A taxpayer can avail ITC as per books of accounts if he satisfied all other conditions laid in Section 16 of AGST Act.	The reply of the department is not tenable as per Section 16(2) (c) of AGST Act the tax charged in respect to the supply has been actually paid to the Government by the supplier. In the instant case, the proper officer had not verified actual deposit of tax into the Government account by the supplier.
5	xxxxxxxxxxR1ZO M/S Pawan Trading Co. BONGAIGAON / 2	9R Tax paid	13.78	Department replied the taxpayer committed mistake by filing Nil GSTR-3B for March 2018 which was rectified and liability was discharged in return of April 2018.	Verification of GSTR-9C for 2018-19 disclosed out of unreconciled tax amount of ₹62.90 lakh pertaining to 2017-18 an amount of ₹60.88 lakh paid during 2018-19. But short payment of tax for ₹2.03 lakh and interest of ₹11.76 lakh is yet to be paid.
6	xxxxxxxxxxM1Z2 M/S Dhaniwala Stores Chowkbazar by lane Dhubri DHUBRI / 1	9R Tax paid	0.47	As stated by the department the taxpayer has paid ₹0.47 lakh through DRC-03.	Verification revealed the taxpayer paid ₹29.70 lakh during 2018-19 pertains to 2017-18. As such his liable to pay interest on such delayed payment of tax. Further copy of DRC-03 regarding payment of ₹0.47 lakh may be furnished.
7	xxxxxxxxxxQ1ZW M/S Mir Agencies NORTH LAKHIMPUR / 1	9R Tax paid	87.85	In response to notice issued by the department in ASMT-10 the taxpayer stated in ASMT-11 that mistakes occurred due to ignorance. However the mistakes were rectified in GSTR-1 and due tax liability was paid through GSTR-3B.	Copy of rectified GSTR-1 may be submitted.
8	xxxxxxxxxxF1ZM Jyotsna Commercial	9R Tax paid	2.49	The taxpayer stated that tax liability of ₹20.75 lakh related to outward liabilities of October 2017 which	As the taxpayer paid tax liabilities of October 2017 in June 2018 hence taxpayer is liable to pay an

Sl. No.	Taxpayer Name & GSTIN/ Jurisdiction (Name of the Unit/ Circle number)	Deviation name	Deviation amount	Department's reply	Audit rebuttal
	SILCHAR / 3			was discharged by the taxpayer through GSTR-3B on June 2018.	amount of ₹2.49 lakh as interest which is to be recovered.
9	xxxxxxxxxxK1ZE Jordano Enterprise TANGLA / 1	9R Tax paid	14.11	The taxpayer paid ₹42.32 lakh through DRC-3 by cash and credit ledger on 6/2/2020.	However interest on delayed payment of tax for ₹14.11 lakh to be recovered from the taxpayer.
10	xxxxxxxxxxQ2ZO Sri Gopikrishna Infrastructure Pvt. Ltd. GUWAHATI-C / 4	Undischarged liability	242.19	Tax liability for the period 2017-18 on taxable turnover the taxable value of ₹61.28 lakh was ₹11.03 lakh which the taxpayer had discharged through GSTR 3B in the month of February 2018 and March 2018.	The reply is not tenable as the taxpayer amended invoice/credit note/debit note pertaining to the year 2017-18 amounting to ₹242.19 in GSTR 1 during the year 2018-19 which brought the total tax liability for 2017-18 of ₹253.22. This needs further clarification from the department.
11	18AQEPA xxxxxxxxxxB1ZK Abdul Trading Agency GOALPARA / 1	Undischarged liability	119.60	Taxpayer has discharged all his liability through DRC-03. But verification of DRC-03 showed that the payment actually related to year 2018-19.	However department failed to state the reason for mismatch of liability between GSTR1 and GSTR 3B during the 2017-18. As such further necessary action may be initiated in this regard under intimation to audit.
12	18ALZPK xxxxxxxxxxH1ZH Shahi Md Karim GOALPARA / 1	Undischarged liability	146.24	Taxpayer has discharged tax by correction of R3B for the month of April 2018.	As the taxpayer filed return for March 2017 and April 2018 beyond due date hence discharged tax liability of 146.24 lakh by utilizing ineligible ITC was irregular.
13	18ADJPN xxxxxxxxxxB1ZE VIP Mobile Centre GOALPARA / 1	No 3B filed but R1 available	20.48	The taxpayer had discharged tax by filing all the GSTR 3B returns for the FY 2017-18 and taxpayer registration <i>suo-moto</i> cancelled w.e.f 31/10/2019.	As the taxpayer filed return after due date of March 2019 (<i>i.e.</i> after 20-04-2018) he was not eligible to avail ITC. As such payment of tax of ₹ 20.48 lakh by utilizing ineligible ITC was irregular.
14	18AQBDP xxxxxxxxxxN1ZU M/S Saraswati Dn Trading. NAGAON / 3	No 3B filed but R1 available	0.79	The taxpayer submitted GSTR-3B for the month of July 2017 and August 2017 and discharge tax liability of ₹0.80 lakh.	As the taxpayer filed return after due date of March 2019 (<i>i.e.</i> after 20-04-2018) he is not eligible to avail ITC. As such payment of tax of ₹0.79 lakh by utilizing ineligible ITC was irregular.
15	18AGXPA xxxxxxxxxxB1ZF Agriculture Equipment TINSUKIA / 6	No 3B filed but R1 available	2.46	The taxpayer filed all GSTR-1 (2017-18) on 21.08.2020 and GSTR-3B on 26.08.2021 along with payment of late fee. All liability was discharged through ITC. So question of interest payment does not arise.	As the taxpayer filed return after due date of March 2019 hence the taxpayer was not eligible to avail ITC. As such payment of tax of ₹2.46 lakh on 26.08.2021 by utilizing ineligible ITC was irregular.
Total Amount			1560.71		

Appendix-IX

(Reference: Paragraph 2.4.7.6)

Statement showing details of cases in which Data Entry Error/ Clerical mistake were noticed (Based on audit observation No. OBS-447033 Dated: 14-10-2022)

Sl. No.	GSTIN Name of Taxpayer Jurisdiction (Name of the Unit/Circle number)	Dimension	Reply of the department in brief	Deviation/ mismatch Amount (₹ in lakh)
1	xxxxxxxxxxG1ZU M/S Sibanath Enterprise BARPETA - 2	ITC RCM Without payment	Data erroneously entered in Table 4A(3) instead of 4A(5) of GSTR-3B.	7.58
2	xxxxxxxxxxM1ZX M/S Kishor Trading, BISWANATH CHARIALI-1	ISD ITC mismatch	Data erroneously entered in Table 4A(4) instead of 4A(5) of GSTR-3B.	6.42
3	xxxxxxxxxxP1Z7 M/S New Variety Stores, BARPETA ROAD - 2	ISD ITC mismatch		3.26
4	xxxxxxxxxxM1ZA M/S Electrical & Electronics Agency BONGAIGAON - 1	ITC RCM Without payment	Data erroneously entered in Table 4A(3) instead of 4A(5) of GSTR-3B.	7.44
5	xxxxxxxxxxR1Z7 M/S. Kamal Stores. BONGAIGAON - 1	ITC (RCM)	Data erroneously entered in Table 6C instead of 6B of GSTR-9.	130.74
6	xxxxxxxxxxR1ZO M/S Pawan Trading Co. BONGAIGAON - 2	ITC (3B v/s 2A)	Wrongly entered ITC availed amount next financial year in Table 8C of GSTR 9 of ₹147.14 instead of correct amount of ₹46.09 .	100.88
7	xxxxxxxxxxM1ZU M/S Saha Pan Bhandar, DHUBRI – 1	ITC (RCM)	Wrongly entered normal ITC amount in Table 6D of of GSTR-9	10.78
8	xxxxxxxxxxG1ZH Dynamic Motors, DHUBRI – 1	ISD ITC mismatch	Data erroneously entered in Table 4A(4) instead of 4A(5) of GSTR-3B.	3.71
9	xxxxxxxxxxN1ZA M/S Noor Hardware, GOALPARA - 2	ISD ITC mismatch		6.65
10	xxxxxxxxxxC1ZB M/S Goreswar H.P. Gas Agency, MANGALDOI-1	ITC (RCM)	Data erroneously entered in Table 4A(3) instead of 4A(5) of GSTR-3B.	12.57
11	xxxxxxxxxxP1ZU M/S Priya Enterprise, NALBARI - 3	ITC (RCM)		12.75
12	xxxxxxxxxxA1ZH K. C. Business Associates, TANGLA – 1	ISD ITC mismatch	Data erroneously entered in Table 4A(4) instead of 4A(5) of GSTR-3B.	45.19
13	xxxxxxxxxxJ1Z7 Sheevam, GUWAHATI-B - 4	ISD ITC mismatch		2.84
14	xxxxxxxxxxF1Z5 Vayam Media Private Limited, GUWAHATI-B-6	ITC (RCM)	Data erroneously entered in Table 6D instead of 6B of GSTR-9.	22.4
15	xxxxxxxxxxM1Z5 Kuldip Trading Corporation, GUWAHATI-B - 4	ITC (RCM)		15.24
16	xxxxxxxxxxA1ZU Bharat Udyog GUWAHATI-B - 8	ITC (RCM)	Data erroneously entered in Table 6C instead of 6E of GSTR-9.	10.85
17	xxxxxxxxxxL1Z8 Brahmaputra Steel GUWAHATI-B - 3	ITC (RCM)	Data erroneously entered in Table 4A(3) instead of 4A(5) of GSTR-3B.	10.89
18	xxxxxxxxxxH1ZS Bhaba Kanta Nath GUWAHATI-D - 8	ISD ITC mismatch	Data erroneously entered in Table 4A(4) instead of 4A(5) of GSTR-3B.	18.66
19	xxxxxxxxxxK1ZK Rec Power Distribution Company Limited GUWAHATI-D - 4	9R – Tax paid	The reason of unreconciled amount in table 9R of GSTR-9C	59.4

Sl. No.	GSTIN Name of Taxpayer Jurisdiction (Name of the Unit/Circle number)	Dimension	Reply of the department in brief	Deviation/mismatch Amount (₹ in lakh)
			was due to inadvertently mentioned Zero in Table 9 of GSTR-9 .	
20	xxxxxxxxxxN1ZN M/S Shyam Trading GUWAHATI-D - 4	ITC (RCM)	Data erroneously entered in Table 4A(3) instead of 4A(5) of GSTR-3B.	29.99
21	xxxxxxxxxxE1ZY M/S Brahmaputra Cracker & Polymer Ltd DIBRUGARH - 1	Undischarged tax liability	The reasons for undischarged liability as follows: 1) Wrongly added in Table 11 (A) instead of 11 (B) in GSTR 1 for March ₹176.13 lakh. 2) The taxpayer was required to deduct in Table 11 (B) of GSTR 1 For March but not deducted the same and 3) Transaction considered twice in GSTR 1 (July 17 & March 18) ₹0.35lakh totalling ₹352.61 lakh.	352.61
22	xxxxxxxxxxN1Z9 M/S. Salasar Auto Agency TINSUKIA - 3	Undischarged tax liability	The liability different was due to clerical error in Table 7 of GSTR 1 wherein total Taxable Value was ₹37.48lakh for which SGST liability was ₹4.59 lakh and CGST liability was ₹241.57 lakh which is greater than the SGST amount by ₹236.97 lakh.	234.62
23	xxxxxxxxxxG1ZN M/S. Shiv Shankar & Co. SIBSAGAR – 2	ITC RCM Without payment	Data erroneously entered in Table 4A(3) instead of 4A(5) of GSTR-3B.	7.01
24	xxxxxxxxxxC1Z6 Heera Koyla JORHAT – 1	ITC (RCM)	Data erroneously entered in Table 6C instead of 6B of GSTR-9.	139.06
25	xxxxxxxxxxJ1ZQ M/S Gangesh Trading &Co JORHAT – 2	ITC (RCM)	Data erroneously entered in Table 4A(3) instead of 4A(5) of GSTR-3B.	11.98
26	xxxxxxxxxxM1ZO M/S. Surma Distillery Pvt Ltd SILCHAR – 2	ITC RCM Without payment	Data erroneously entered column 5 of Table 4G which ought to have been ₹23.88 lakh instead of ₹6.78 lakh and secondly the ITC figures wrongly entered in Table 6D of GSTR 9 should have been declared in Table 6B.	24.02
27	xxxxxxxxxxG1ZF M/S. Jain Udyog SILCHAR - 1	9R – Tax paid	The reason of unreconciled amount in table 9R of GSTR-9C was due to inadvertently	1863.48

Sl. No.	GSTIN Name of Taxpayer Jurisdiction (Name of the Unit/Circle number)	Dimension	Reply of the department in brief	Deviation/ mismatch Amount (₹ in lakh)
			mentioned Zero in Table 9 of GSTR-9 .	
28	xxxxxxxxxxM1ZF Ms/ Binod Commercial, SILCHAR - 4	ISD ITC mismatch	Data erroneously entered in Table 4A(4) instead of 4A(5) of GSTR-3B.	16.86
29	xxxxxxxxxxM1Z5 Bikers Zone, DIGBOI-1	ISD ITC mismatch		12.51
30	xxxxxxxxxxDAZH A N E Industries Private Limited, DIGBOI-2	ISD ITC mismatch		26.79
31	xxxxxxxxxxA2Z0 Maa Kamakhya Store, DHEKIAJULI - 1	Undischarged tax liability	Unreconciled difference of ₹109.69 lakh wrongly booked twice in both Table 4 & 10.	196.62
32	xxxxxxxxxxK1ZL M/S. Krishna Kant Das, Unit-A-10	Undischarged tax liability	The tax payer has erroneously reported his B2C sales as ₹11 525.03 lakh while filing his GSTR-1 for the month of March 2018 instead of the correct B2C sales of ₹1152.03 lakh during the month of March 2018.	1244.22
33	xxxxxxxxxxA2Z6 M/S. Guru Nanak Tyres, Diphu-1	ITC RCM Without payment	Data erroneously entered in Table 4A(3) instead of 4A(5) of GSTR-3B.	6.98
34	xxxxxxxxxxE1ZA M/S Asomiya Pratidin News Time Pratidin Sadin GUWAHATI - A - 7	12F –Excess ITC	There was a clerical error while filing GSTR-9 C as the amount of ₹13.14 lakh at Part-IV 12 Sr. No. A has been inadvertently taken as ITC availed as per audited Annual Financial Statement instead of correct figure of ₹254.41 lakh as at per GSTR-9 filed as on 21.02.2021.	241.27

Appendix-X
(Reference: Paragraph 2.4.8)
Jurisdiction wise partial production of records

(₹ in lakh)

Sl. No.	Jurisdiction (Unit)	Sample	Mismatch of ITC/tax liability	
		Number of taxpayers	Number of taxpayers	Amount of deviation
1	Barpeta	1	1	45.12
2	Barpeta Road	2	2	14.09
3	Dhekiajuli	1	1	27.00
4	Dhubri	2	1	130.90
5	Dibrugarh	1	1	646.56
6	Goalpara	2	2	86.64
7	Golaghat	1	1	22.46
8	Guwahati-A	1	1	28.23
9	Guwahati-B	8	6	359.50
10	Guwahati-C	7	7	887.83
11	Guwahati-D	10	7	1,021.02
12	Jorhat	1	1	26.53
13	Karimganj	1	1	0.21
14	Mangaldoi	1	1	68.77
15	North Lakhimpur	1	1	31.35
16	Sibsagar	3	1	41.75
17	Silchar	1	1	6.32
18	Tinsukia	3	2	121.96
	Total	47	38	3566.24

Appendix-XI
(Reference: Paragraph 2.4.8)
Non-production of records by the Department

Sl. No.	Name of the taxpayer/ GSTIN	Jurisdictional Circle	Mismatches (ITC and liability) (₹ in lakh)	Records called for and not produced to Audit	
				Basic records such as Financial Statement Auditor's Report etc.	Corresponding other Records such as debit/credit notes invoices records of exempted supply etc.
1	Nayak Infrastructure Private Limited/ xxxxxxxxxxxN3ZX	Hojai-01	301.69	No record provided.	No record provided.
2	M/S Global Oil Field Services Private Limited/ xxxxxxxxxxxJ1Z1	Sibsagar -04	72.29	No record provided.	No record provided.
3	G.K. & Sons Agency/ xxxxxxxxxxxR2ZI	Guwahati-B-07	61.44	No record provided.	No record provided.
4	S K Logitech Private Limited/ xxxxxxxxxxxK1ZW	Sibsagar-04	60.82	No record provided.	No record provided.
5	A M Enterprise/ xxxxxxxxxxxB1Z6	Guwahati-B-07	39.41	No record provided.	No record provided.
6	Dey Communication/ xxxxxxxxxxxA1ZR	Hailakandi-01	34.79	No record provided.	No record provided.
7	Megha Goods Cargos/ xxxxxxxxxxxK1Z5	Guwahati-D-08	14.92	No record provided.	No record provided.
8	North Eastern Roadlines/ xxxxxxxxxxxQ4ZJ	Tinsukia-04	14.86	No record provided.	No record provided.

Appendix-XII

(Reference: Paragraph 2.4.8.1 (a) (i))

Statement showing details of short payment/non-payment of interest due to delay in payment of monthly tax liability

(₹ in lakh)

Sl. No.	Taxpayer Name & GSTIN/ Jurisdiction (Name of the Unit/ Circle number)	Months of delayed filing of GSTR 3B	Short/ Non payment of Interest	Audit observation No. & Date	Department's Reply	Recovered Amount
1	Dey Communication (xxxxxxxxxxA1ZR) Hailakandi /01	January-18, February-18	0.39	OBS-419123 Dated.:20/09/22	The taxpayer had deposited interest of ₹ 0.39 lakh through DRC 03 at the instance of audit.	0.39
2	Global Oil Field Services Pvt. Ltd. (xxxxxxxxxxJ1Z1) Sivasagar /04	July-17, September-17, October-17, November-17, December-17, January-18, February-18, March-18	3.71	OBS-385783 Dated.:17/08/22	The matter was pursued with taxpayer by issuing DRC-01A.	0
3	ICICI Prudential Life Insurance Company Limited (xxxxxxxxxxP1Z2) Guwahati Unit-C /99	August-17	0.03	OBS-431522 Dated.:29/09/22	The reply is awaited (November 2022).	0
4	J K Engineering & Agro Service (xxxxxxxxxxL4ZJ) Guwahati Unit-C /06	August-17	0.001	OBS-431540 Dated.:29/09/22	The reply is awaited (November 2022).	0
5	Keller Ground Engineering India Private Limited (xxxxxxxxxxB1ZV) Guwahati Unit-C/06	August-17, October-17, November-17, December-17, January-18, February-18, March-18	4.28	OBS-431614 Dated.:29/09/22	The reply is awaited (November 2022).	0
6	M/S Power Mech Projects Ltd (xxxxxxxxxxL1ZB) North Lakhimpur /02	July-17, August-17, September-17, October-17, November-17, December-17, January-18, March-18	0.49	OBS-406625 Dated.:08/09/22	The matter was pursued with taxpayer by issuing ASMT-10.	0
7	SK Logitech Private Limited (xxxxxxxxxxK1ZW) Sivasagar /04	July-17, August-17, September-17, November-17, December-17, January-18	0.24	OBS-385933 Dated.:17/08/22	The matter was pursued with taxpayer by issuing DRC-01.	0
8	Tapan Changmai (xxxxxxxxxxM2Z9) Tinsukia /02	December-17, January-18, February-18, March-18	15.11	OBS-375316 Dated.:03/08/22	The matter was pursued with the taxpayer by issuing DRC-01.	0

Sl. No.	Taxpayer Name & GSTIN/ Jurisdiction (Name of the Unit/ Circle number)	Months of delayed filing of GSTR 3B	Short/ Non payment of Interest	Audit observation No. & Date	Department's Reply	Recovered Amount
9	Sri Tezkaran Jain (xxxxxxxxxxG2ZS), Jorhat /01	September-17, March-18	0.005	OBS-389908 Dated.:23/08/22	The matter was pursued with taxpayer by issuing DRC-01A. Further, the taxpayer had deposited ₹ 532 through DRC 03.	0.005
10	Tribeni Constructions Limited (xxxxxxxxxxC1Z6) Tinsukia /07	January-18, February-18, March-18	0.03	OBS-375355 Dated.:03/08/22	total interest payable for the delayed filing of GSTR-3B is ₹3281 instead of ₹3291 for the above mentioned period. Moreover, the matter was pursued with taxpayer by issuing DRC-01.	0
11	Udayak Agro Products Private Limited (xxxxxxxxxxC1ZO) Guwahati Unit-C /99	August-17, October-18, January-18, February-18	0.10	OBS-431626 Dated.:29/09/22	The reply is awaited (November 2022).	0
12	Sadhu Auto Spares (xxxxxxxxxxN1Z1) Guwahati Unit-D /01	July-17, August-17, September-17, October-17, March-18	0.12	OBS-397557 Dated. : 30-Aug-22	The matter was pursued with taxpayer by issuing notice in form ASMT-10.	0
13	National Insurance Company Limited (xxxxxxxxxxE1Z2) Guwahati Unit-D /02	August-17, January-18, February-18, March-18	7.69	OBS-373694 Dated. : 11-Oct-22	The matter was pursued with taxpayer by issuing notice in Form ASMT-10.	0
14	Mahalaxmi Continental (xxxxxxxxxxH1Z5) Guwahati Unit-D /11	July-17, August-17, September-17, November-17, January-18, March-18	0.14	OBS-405366 Dated. : 07-Sep-22	Notice in ASMT-10 issued to taxpayer for explanation	0
15	Divine Peace (xxxxxxxxxxM1Z9) Guwahati Unit-D /04	August-17	0.009	OBS-356100 Dated. : 14-Jul-22	Accepting audit objection recovered interest of ₹0.009 lakh from taxpayer.	0.009
16	Balaji Agency (xxxxxxxxxxG1ZQ) Guwahati Unit-D /08	August-17	0.002	OBS-405450 Dated. : 12-Sep-22	The taxpayer has paid the objected amount of ₹ 0.002 lakh through DRC 03.	0.002
17	M/S Amalgamated Plantations Private Limited (xxxxxxxxxxB1ZH) Guwahati Unit-D /99	August-17	1.93	OBS-405554 Dated. : 20-Sep-22	The matter was pursued with taxpayer by issuing notice in form ASMT-10.	0
18	N K Construction (xxxxxxxxxxC2ZS) Guwahati Unit-B /07	July-2017 to March-2018	0.04	OBS-373483 Dated. : 01-Aug-22	The matter was pursued with taxpayer by issuing notice in Form ASMT 10.	0

Sl. No.	Taxpayer Name & GSTIN/ Jurisdiction (Name of the Unit/ Circle number)	Months of delayed filing of GSTR 3B	Short/ Non payment of Interest	Audit observation No. & Date	Department's Reply	Recovered Amount
19	A M Enterprise (xxxxxxxxxxB1Z6) Guwahati Unit-B /07	January-18	0.009	OBS-450580 Dated. : 18-Oct-22	The matter was pursued with taxpayer by issuing notice in form ASMT-10.	0
20	M/S Maa Laxmi Traders (xxxxxxxxxxQ1ZP) Barpeta Road /01	July-17, August-17, September-17, October-17, November-17, December-17, February-18	1.71	OBS-419325 Dated. : 20-Sep-22	The matter was pursued with taxpayer by issuing notice in form ASMT-10.	0
21	M/S Dewan Bharatgas Vitrak (xxxxxxxxxxR4Z1) Barpeta Road /01	July-17	0.01	OBS-420972 Dated. : 21-Sep-22	Reply is awaited	0
22	Shree Gautam Construction Co Ltd. (xxxxxxxxxxF1ZJ), Dhubri /02	July-2017 to March-2018	10.53	OBS-438847 Dated. : 07-Oct-22	action has been initiated as per section 61 of AGST Act 2017	0
23	Shri Kulen Hazarika (xxxxxxxxxxK1ZJ), Mangaldoi /02	October-17, December-17, February-18, March-18	26.45	OBS-439132 Dated. : 07-Oct-22	The department issued DRC 01 by ascertaining interest amount.	0
24	Kaizer Construction Company Limited (xxxxxxxxxxN1ZP), Goalpara /01	July-17, August-17, October-17, December-17, January-18, February-18	0.11	OBS-428111 Dated. : 27-Sep-22	The department issued DRC 01 by ascertaining interest amount.	0
25	M/S P K & Company (xxxxxxxxxxD1ZM), Goalpara /02	August-17, September-17, October-17, December-17, January-18, February-18, March-18	2.31	OBS-428217 Dated. : 27-Sep-22	Issued DRC 01 to the taxpayer by ascertaining interest amount.	0
Total			75.44			0.40

Appendix-XIII

(Reference: Paragraph 2.4.8.1 (a) (ii))

Statement showing details of non-payment of late fees due to delay in filing/non-filing of Annual Return in form GSTR 9

(₹ in lakh)

Sl. No.	Taxpayer Name & GSTIN Jurisdiction (Name of the Unite office/Circle Number)	Due date of filing of GSTR 9	Actual date of filing	Delay (In days)	Late fees @ ₹100/Day (CGST)	Late fees @ ₹100/Day (SGST)	Total Late fees	Audit observation No. & Date	Department's Reply
1	Megha Goods Cargos (xxxxxxxxxxK1Z5) Guwahati Unit-D-8	07-02-2020	Not filed till 31-05 2022	844	0.84	0.84	1.68	OBS-397437 Dated: 30/08/22	Notice in ASMT-10 issued to taxpayer for explanation.
2	A M Enterprise (xxxxxxxxxxB1Z6) Guwahati Unit-B/07	07-02-2020	Not filed till 31-05 2022	844	0.84	0.84	1.68	OBS-373500 Dated: 01/08/22	The matter was pursued with taxpayer by issuing notice in Form ASMT 10.
3	M/S G.K. & Sons Agency (xxxxxxxxxxR2ZI) Guwahati Unit-B/07	07-02-2020	Not filed till 06-07 2022	880	0.88	0.88	1.76	OBS-373500 Dated: 01/08/22	
4	A S Enterprise (xxxxxxxxxxM1ZP) Guwahati Unit-B/10	07-02-2020	24-03 2022	776	0.78	0.78	1.56	OBS-373554 Dated: 01/08/22	Notice has been issued to taxpayer in Form ASMT 10.
5	Vodafone Idea Limited (xxxxxxxxxxP1ZW) Guwahati Unit-B/02	07-02-2020	22-05 2020	105	0.11	0.11	0.22	OBS-437286 Dated: 06/10/22	The matter was pursued with taxpayer by issuing notice in form ASMT-10.
6	M/S Maa Laxmi Traders (xxxxxxxxxxQ1ZP) Barpeta Road/01	07-02-2020	21-06-2022	865	0.87	0.87	1.74	OBS-419473 Dated: 21/09/22	
7	Dey Communication (xxxxxxxxxxA1ZR) Hailakandi/01	07-02-2020	05-02-2022	729	0.73	0.73	1.46	OBS-419143 Dated:20/09/22	The taxpayer has deposited late fees of ₹ 1.46 lakh through DRC 03 at the instance of audit.
8	M/S Indigo Inflamm (xxxxxxxxxxH3ZR) Guwahati Unit-A/10	07-02-2020	12-05-2021	460	0.46	0.46	0.92	OBS-430280 Dated:28/09/22	The matter was pursued with taxpayer by issuing DRC-01

Sl. No.	Taxpayer Name & GSTIN Jurisdiction (Name of the Unite office/Circle Number)	Due date of filing of GSTR 9	Actual date of filing	Delay (In days)	Late fees @ ₹100/Day (CGST)	Late fees @ ₹100/Day (SGST)	Total Late fees	Audit observation No. & Date	Department's Reply
9	Mekong Engineering & Infrastructure Pvt Ltd. (xxxxxxxxxxE1Z8) Sivasagar/02	07-02-2020	10-03-2021	397	0.40	0.40	0.80	OBS-385361 Dated:16/08/22	The matter was pursued with taxpayer by issuing notice in DRC-01 A.
10	North Eastern Roadlines (xxxxxxxxxxQ4ZJ) Tinsukia/04	07-02-2020	21-05-2021	469	0.47	0.47	0.94	OBS-375613 Dated:03/08/22	
11	SK Logitech Private Limited (xxxxxxxxxxK1ZW) Sivasagar/04	07-02-2020	Not filed till date 31-07- 2022	905	0.91	0.91	1.82	OBS-385962 Dated:17/08/22	
12	M/S Nayak Infrastructure Private Limited (xxxxxxxxxxN3ZX) Hojai/01	07-02-2020	Not filed till date 31-08-2022	936	0.94	0.94	1.88	OBS-423577 Dated:23/09/22	
Total							16.46		

Appendix-XIV
(Reference: Paragraph 2.4.8.1 (a) (iii))
Statement showing non- levy of penalty due to delay in filing/non filing of GSTR 9C

(₹ in lakh)

Sl. No.	Taxpayer Name & GSTIN Jurisdiction (Name of the Unit office/Circle Number)	Due date of filing of GSTR 9C	Actual date of filing of GSTR-9C	Penalty for non-submission of GSTR 9C	Audit observation No. & Date	Department's Reply	Audit Comments
1	Borah B B M Automobiles LLP (xxxxxxxxxxQ1ZM) Dibrugarh /04	07-02-2020	20-02-2020	0.50	OBS-432209 Dated:29/09/22	The matter was pursued with taxpayer by issuing ASMT-10. Further, department stated that delay in filing was due to personal reason of Chartered Accountant of the taxpayer.	However, Department failed to recover the penalty amount from the taxpayer.
2	Dey Communication (xxxxxxxxxxA1ZR) Hailakandi /01	07-02-2020	Not yet filed	0.50	OBS-419143 Dated:20/09/22	The matter was pursued with taxpayer by issuing DRC-01.	
3	M/S Indigo Inflamm (xxxxxxxxxxH3ZR) Guwahati-A/10	07-02-2020	14-05-2021	0.50	OBS-430280 Dated:28/09/22	The matter was pursued with taxpayer by issuing DRC-01.	
4	Mekong Engineering & Infrastructure Pvt Ltd. (xxxxxxxxxxE1Z8) Sivasagar /02	07-02-2020	18-03-2021	0.50	OBS-385361 Dated:16/08/22	The matter was pursued with taxpayer by issuing notice in DRC-01A Dated.	
5	North Eastern Roadlines (xxxxxxxxxxQ4ZJ) Tinsukia /04	07-02-2020	Not Yet filed	0.50	OBS-375613 Dated:03/08/22	The matter was pursued with taxpayer by issuing notice in DRC-01	
6	M/S S R Automobile (xxxxxxxxxxN1ZE) Diphu /01	07-02-2020	19-09-2022	0.50	OBS-397513 Dated:30/08/22	The taxpayer has paid the penalty amount 50 000 through DRC-03	Penalty amount Recovered
7	Global Oil Field Services Pvt. Ltd. (xxxxxxxxxxJ1Z1) Sivasagar /04	07-02-2020	Not yet filed	0.50	OBS-385875 Dated:17/08/22	The matter was pursued with taxpayer by issuing DRC-01	
8	Sk Logitech Private Limited (xxxxxxxxxxK1ZW) Sivasagar /04	07-02-2020	Not yet filed	0.50	OBS-385962 Dated:17/08/22	The matter was pursued with taxpayer by issuing DRC-01	

Sl. No.	Taxpayer Name & GSTIN Jurisdiction (Name of the Unit office/Circle Number)	Due date of filing of GSTR 9C	Actual date of filing of GSTR-9C	Penalty for non-submission of GSTR 9C	Audit observation No. & Date	Department's Reply	Audit Comments
9	M/S Nayak Infrastructure Private Limited (xxxxxxxxxxN3ZX) Hojai /01	07-02-2020	Not yet filed	0.50	OBS-423577 Dated:23/09/22	The matter was pursued with taxpayer by issuing DRC-01.	
10	Megha Goods Cargos (xxxxxxxxxxK1Z5) Guwahati Unit-D/-08	07-02-2020	Not yet filed	0.50	OBS-397437 Dated : 30/08/22	Notice in ASMT-10 issued to taxpayer for explanation.	
11	A M Enterprise (xxxxxxxxxxB1Z6) Guwahati Unit-B/-07	07-02-2020	Not yet filed	0.50	OBS-373500 Dated : 01/08/22	The matter was pursued with taxpayer by issuing notice in Form ASMT 10	
12	M/S G.K. & Sons Agency (xxxxxxxxxxR2Z1) Guwahati Unit-B/-07	07-02-2020	Not yet filed	0.50	OBS-373500 Dated : 01/08/22	The matter was pursued with taxpayer by issuing notice in Form ASMT 10.	
13	A S Enterprise (xxxxxxxxxxM1ZP) Guwahati Unit-B/-10	07-02-2020	24-03-2021	0.50	OBS-373554 Dated : 01/08/22	The matter was taken up with taxpayer by issuing notice in Form ASMT 10.	
14	Vodafone Idea Limited (xxxxxxxxxxP1ZW) Guwahati Unit-B/-02	07-02-2020	10-02-2021	0.50	OBS-437355 Dated: 06/10/2022	The matter was pursued with taxpayer by issuing notice in form ASMT-10.	
15	M/S Maa Laxmi Traders (xxxxxxxxxxQ1ZP) Barpeta Road /-01	07-02-2020	Not yet filed	0.50	OBS-419473 Dated: 21/09/22	The matter was pursued with taxpayer by issuing notice in form ASMT-10.	
Total				7.50			

Appendix-XV
(Reference: Paragraph 2.4.8.1 (b) (i))
Statement showing details of mismatch of ITC between GSTR-3B and GSTR-2A

(₹ in lakh)

Sl. No.	Taxpayer Name & GSTIN Jurisdiction (Name of the Unite office/ Circle Number)	ITC availed (R3B_T4a(5)-R3B_T4B(2)+ R9_T8C)/ Table 8B of GSTR 9	ITC reflected in GSTR 2A	Mismatch amount	Audit observation No. & Date	Department's Reply	Audit comments/	Recovered amount
1	Mahalaxmi Continental (xxxxxxxxxxH1Z5) Guwahati -D/11	98.55	70.32	28.23	OBS-404935 Dated: 07/09/22	The matter was pursued with taxpayer by issuing notice in form ASMT-10..		0
2	Sadhu Auto Spares (xxxxxxxxxxN1Z1) Guwahati -D/01	15.55	2.96	12.59	OBS-397454 Dated: 30/08/22			0
3	National Insurance Company Ltd (xxxxxxxxxxE1Z2) Guwahati -D/02	397.01	161.96	235.05	OBS-373618 Dated: 11/10/22			0
4	Hindustan Construction Co. Ltd (xxxxxxxxxxB1ZV) Guwahati -D/99	2277.94	1785.11	492.83	OBS-405604 Dated: 12/09/22			0
5	Vodafone Idea Limited (xxxxxxxxxxP1ZW) Guwahati -B/02	4068.83	3748.61	320.22	OBS-437286 Dated: 06/10/22			0
6	A M Enterprise (xxxxxxxxxxB1Z6) Guwahati -B/07	46.11	17.69	28.42	OBS-373419 Dated: 01/08/22			0
7	M/S G.K. & Sons Agency (xxxxxxxxxxR2ZI) Guwahati -B/07	76.69	20.72	55.97	OBS-373419 Dated: 01 /08/22			0
8	N K Construction (xxxxxxxxxxC2ZS) Guwahati -B/07	76.92	65.10	11.82	OBS-373419 Dated: 01/08/22			0
9	A S Enterprise (xxxxxxxxxxM1ZP) Guwahati -B/10	166.85	158.18	8.66	OBS-373531 Dated: 01/08/22			0

Sl. No.	Taxpayer Name & GSTIN Jurisdiction (Name of the Unite office/ Circle Number)	ITC availed (R3B_T4a(5)-R3B_T4B(2)+ R9_T8C)/ Table 8B of GSTR 9	ITC reflected in GSTR 2A	Mismatch amount	Audit observation No. & Date	Department's Reply	Audit comments/	Recovered amount
10	M/S Maa Laxmi Traders (xxxxxxxxxxQ1ZP) Barpeta Road /01	13.62	11.57	2.05	OBS-420568 Dated: 21/09/22	Reply of the department awaited		0
11	M/S Dewan Bharatgas Vitrak (xxxxxxxxxxR4Z1) Barpeta Road /02	23.66	11.62	12.04	OBS-421107 Dated: 21/09/22	The department issued DRC 01.		0
12	M/S Chaudhary Enterprises (xxxxxxxxxxM1Z5) Barpeta /01	188.29	171.71	16.57	OBS-438969 Dated: 07/10/22	The matter was pursued with taxpayer by issuing notice in form ASMT-10.		0
13	Shree Gautam Construction Co Ltd. (xxxxxxxxxxF1ZJ) Dhubri /02	1967.31	1850.26	117.05	OBS-438101 Dated: 06/10/22			0
14	Shri Kulen Hazarika GSTIN-xxxxxxxxxxK1ZJ) Mangaldoi /02	114.04	45.27	68.77	OBS-439154 Dated: 07/10/22			0
15	Kaizer Construction Company Ltd (xxxxxxxxxxN1ZP) Goalpara /01	95	85.01	9.99	OBS-437892 Dated: 06/10/22			0
16	M/S P K & Company (xxxxxxxxxxD1ZM) Goalpara/02	185.89	153.70	32.18	OBS-437939 Dated: 06/10/22			0
17	Balaji Agency (xxxxxxxxxxG1ZQ) Guwahati -D/08	292.34	211.82	80.52	OBS-448868 Dated:17/10/22	out of ₹ 80.52 ₹ 70.65 reflected in GSTR 2A for the month of June 2018 and remaining ₹ 9.87 has been paid in cash through DRC-03 on 27-08-2022	Document regarding payment of interest of ₹ 7.83 Calculated from 01-04-2018 to 27-08-2022) was not furnished to audit.	9.87
18	Anjani Traders (xxxxxxxxxxB1ZT) Karimganj /02	25.26	25.05	0.21	OBS-441388 Dated:10/10/22	Reply is awaited (November 2022)		0

Sl. No.	Taxpayer Name & GSTIN Jurisdiction (Name of the Unite office/ Circle Number)	ITC availed (R3B_T4a(5)-R3B_T4B(2)+R9_T8C)/ Table 8B of GSTR 9	ITC reflected in GSTR 2A	Mismatch amount	Audit observation No. & Date	Department's Reply	Audit comments/	Recovered amount
19	M/S Cheviot Agro Industries Pvt Ltd (xxxxxxxxxxL1ZP) Silchar /02	41.04	34.72	6.32	OBS-413099 Dated: 14/09/22	The matter was pursued with taxpayer by issuing notice in Form ASMT 10		0
20	Dey Communication (xxxxxxxxxxA1ZR) Hailakandi /01	79.49	68.18	11.31	OBS-419095 Dated:20/09/22	The matter was pursued with taxpayer by issuing ASMT-10. Subsequently, department stated that the mismatch was due to non-uploading of invoices in GSTR 1 by the supplier as supplier was declared insolvent.		0
21	M/S Dey Stores (xxxxxxxxxxF1Z4) Dhekiajuli /01	65.65	50.12	15.53	OBS-441345 Dated:10/10/22	The matter was pursued with taxpayer by issuing ASMT-10.		0
22	Emami Limited (xxxxxxxxxxG1ZS) Guwahati -C/99	5273.96	4947.66	326.30	OBS-431802 Dated: 29/09/22	Reply is awaited (November 2022).	-	0
23	Global Oil Field Services Pvt. Ltd. (xxxxxxxxxxJ1Z1) Sivasagar /04	56.57	12.02	44.56	OBS-385822 Dated:17/08/22	The matter was pursued with taxpayer by issuing ASMT-10.		0
24	ICICI Prudential Life Insurance Company Limited (xxxxxxxxxxP1Z2) Guwahati -C/99	367.08	188.38	178.70	OBS-431502 Dated:29/09/22	Reply is awaited (November 2022).		0
25	M/S Indigo Flame (xxxxxxxxxxH3ZR) Guwahati -A/10	89.09	74.21	14.87	OBS-430195 Dated: 28/09/22	The matter was already taken up for scrutiny by issuing ASMT-10 on suo-		0

Sl. No.	Taxpayer Name & GSTIN Jurisdiction (Name of the Unite office/ Circle Number)	ITC availed (R3B_T4a(5)-R3B_T4B(2)+ R9_T8C)/ Table 8B of GSTR 9	ITC reflected in GSTR 2A	Mismatch amount	Audit observation No. & Date	Department's Reply	Audit comments/	Recovered amount
						<i>moto</i> basis. The Tax payer furnished his reply in ASMT-11 along with a reconciliation statement in support thereof which was pursued and not found to be substantiated the mismatch by the department.		
26	J K Engineering & Agro Service (xxxxxxxxxxL4ZJ) Guwahati -C/06	177.79	80.96	96.83	OBS-431554 Dated:29/09/22	Reply is awaited (November 2022).		0
27	Keller Ground Engineering India Private Limited (xxxxxxxxxxB1ZV) Guwahati -C/06	699.35	652.74	46.61	OBS-431578 Dated:29/09/22	Reply is awaited (November 2022).		0
28	Mekong Engineering & Infrastructure Pvt Ltd. (xxxxxxxxxxE1Z8) SIVASAGAR /02	112.05	87.90	24.15	OBS-384789 Dated:16/08/22	The matter was pursued with taxpayer by issuing notice in Form ASMT 10.		0
29	M/S Nayak Infrastructure (P) Ltd (xxxxxxxxxxN3ZX) HOJAI /01	872.44	745.76	126.67	OBS-423456 Dated:23/09/22	The matter was pursued with taxpayer by issuing DRC-01.		0
30	M/S Power Mech Projects Ltd (xxxxxxxxxxL1ZB) NORTH LAKHIMPUR /02	64.38	51.02	13.36	OBS-406587 Dated:08/09/22	The matter was pursued with taxpayer by issuing ASMT-10.		0
31	SGCCL-DP JV) (xxxxxxxxxxK1Z2) GUWAHATI -C/06	145.81	106.57	39.23	OBS-431782 Dated:29/09/22	Reply is awaited (November 2022).		0

Sl. No.	Taxpayer Name & GSTIN Jurisdiction (Name of the Unite office/ Circle Number)	ITC availed (R3B_T4a(5)-R3B_T4B(2)+ R9_T8C)/ Table 8B of GSTR 9	ITC reflected in GSTR 2A	Mismatch amount	Audit observation No. & Date	Department's Reply	Audit comments/	Recovered amount
32	Sri Krishna Stone Crusher (xxxxxxxxxxB3ZM) GOLAGHAT /01	110.80	96.27	14.53	OBS-416593 Dated:17/09/22	The matter was pursued with taxpayer by issuing ASMT-10.		0
33	SK Logitech Private Limited (xxxxxxxxxxK1ZW) SIVASAGAR /04	266.33	227.18	39.15	OBS-385900 Dated:17/08/22	The matter was pursued with taxpayer by issuing ASMT-10.		0
34	Sri Tezkarain Jain (xxxxxxxxxxG2ZS) JORHAT /01	21.92	0.71	21.21	OBS-389870 Dated:23/08/22	The matter was pursued with taxpayer by issuing ASMT-10.		0
35	Tapan Changmai (xxxxxxxxxxM2Z9) TINSUKIA 02	18.44	8.32	10.12	OBS-374672 Dated:02/08/22	The matter was pursued with the taxpayer by issuing DRC-01		0
36	Tribeni Constructions Limited (xxxxxxxxxxC1Z6) TINSUKIA /07	839.54	727.70	111.84	OBS-374818 Dated:02/08/22	ITC availed as per GSTR-2A was ₹725.76 instead of ₹727.70 and therefore excess availing of ITC has been calculated as ₹113.78 instead of ₹111.84. Moreover department issued DRC-01		0
37	Udayak Agro Products Private Limited (xxxxxxxxxxC1ZO) GUWAHATI -C/99	181.72	155.1	26.61	OBS-431766 Dated:29/09/22	Reply is awaited (November 2022).	-	0
Total				2701.09				

Appendix-XVI

(Reference: Paragraph 2.4.8.1 (b) (iii))

Statement showing details of mismatch in ITC under RCM/un-reconciled ITC

Sl. No.	Taxpayer Name & GSTIN/ Jurisdiction (Name of the Unit/ Circle number)	Tax liability (Amount in lakh)	Audit observation No. & Date	Department's Reply	Remarks
1.	Tata Consumer Products Limited xxxxxxxxxxK1ZK Circle- 99 of Unit-D, Guwahati	0.11	437735 6 October 2022	The department stated (August 2022), that the matter was pursued with taxpayer by issuing notice in form ASMT-10.	ITC mismatch under RCM
2	Kaizer Construction Company Limited xxxxxxxxxxN1ZP Circle-1 of Goalpara	2.49	428144 27 September 2022	The department stated (September 2022), that the matter was pursued with taxpayer by issuing notice in form ASMT-10.	ITC mismatch under RCM
3	Kaizer construction company Ltd., xxxxxxxxxx0N1Z Circle-1 of Goalpara	7.50	437944 6 October 2022	The department stated (September 2022), that the matter was pursued with taxpayer by issuing notice in form ASMT-10.	Unreconciled ITC as per Table 12F of GSTR 9C
4	N.K. Construction xxxxxxxxxxC2ZS Circle-7 of Guwahati Unit-B	0.02	373419 1 August 2022	The department stated (July 2022) that the matter was pursued with taxpayer by issuing notice in Form ASMT 10.	Unreconciled ITC as per Table 12F of GSTR 9C
5	J K Engineering & Agro Service xxxxxxxxxxL4ZJ Circle-06 of Guwahati Unit-C	5.53	431554 29 September 2022	Awaited.	Unreconciled ITC as per Table 12F of GSTR 9C
	Total	15.65			

Appendix-XVII

(Reference: Paragraph 2.4.8.1 (c) (i))

Statement showing details of mismatch of tax liability between GSTR 1/GSTR 9 and GSTR 3B/GSTR 9

(Amount in lakh)

Sl. No.	Taxpayer Name & GSTIN/ Jurisdiction (Name of the Unit/ Circle number)	Tax liability as per GSTR-1/ GSTR-9	Tax paid as per Table 9 of GSTR-9	Deviation Amount	Audit observation No. & Date	Department's Reply	Audit rebuttal
1	Hindustan Construction Company Limited (xxxxxxxxxxB1ZV) Guwahati -D/99	2756.92	2704.24	52.68	OBS-405622 Dated. : 21/09/22	The matter was pursued with taxpayer by issuing notice in form ASMT-10.	
2	Sadhu Auto Spares (xxxxxxxxxxN1Z1) Guwahati -D /01	35.26	21.57	13.69	OBS-397529 Dated. : 30/08/22	The matter was pursued with taxpayer by issuing notice in form ASMT-10.	
3	National Insurance Company Limited (xxxxxxxxxxE1Z2) Guwahati -D /02	1602	1416.05	185.95	OBS-373679 Dated.: 11/10/22	The matter was pursued with taxpayer by issuing notice in form ASMT-10.	
4	Megha Goods Cargos (xxxxxxxxxxK1Z5) Guwahati -D /08	14.92	-	14.92	OBS-397360 Dated. : 30/08/22	Notice in ASMT-10 issued to taxpayer for explanation.	
5	Divine Peace (xxxxxxxxxxM1Z9) Guwahati -D /04	61.08	60.81	0.26	OBS-356795 Dated. : 15/07/22	Recovered tax of ₹0.26 lakh and interest of ₹ 0.20 lakh.	
6	Balaji Agency (xxxxxxxxxxG1ZQ) Guwahati -D /08	296.05	295.85	0.20	OBS-405116 Dated. : 12/09/22	There is no difference in tax liability during 2017-18	As per liability, GSTR 1 including adjustment of tax due to amendment of invoices made during 2018-19 for the year 2017-18 there was short payment of tax of ₹ 0.20 lakh.
7	A M Enterprise (xxxxxxxxxxB1Z6) Guwahati -B /07	35.61	24.62	10.99	OBS-373448 Dated : 01/08/22	The matter was pursued with taxpayer by issuing notice in form ASMT-10.	

Sl. No.	Taxpayer Name & GSTIN/ Jurisdiction (Name of the Unit/ Circle number)	Tax liability as per GSTR-1/ GSTR-9	Tax paid as per Table 9 of GSTR-9	Deviation Amount	Audit observation No. & Date	Department's Reply	Audit rebuttal
8	M/s G.K. & Sons Agency (xxxxxxxxxxR2ZI) Guwahati -B /07	79.83	74.36	5.47	OBS-373448 Dated : 01/08/22	The matter was pursued with taxpayer by issuing notice in form ASMT-10	
9	N K Construction (xxxxxxxxxxC2ZS) Guwahati -B /07	248.78	236.01	12.77	OBS-373448 Dated : 01/08/22	The matter was pursued with taxpayer by issuing notice in form ASMT-10.	
10	A S Enterprise (xxxxxxxxxxM1ZP) Guwahati -B /10	168.52	163.93	4.59	OBS-373545 Dated : 01/08/22	The matter was taken up with taxpayer by issuing notice in Form ASMT 10.	
11	Vodafone Idea Limited (xxxxxxxxxxP1ZW) Guwahati -B /02	2155.17	2153.73	1.44	OBS-437331 Dated : 06/10/22	The matter was taken up with taxpayer by issuing notice in Form ASMT 10	
12	M/s Chaudhary Enterprises (xxxxxxxxxxM1Z5) Barpeta /01	187.68	159.14	28.55	OBS-439040 Dated : 07/10/22	Reply is awaited.	
13	Shree Gautam Construction Co Ltd. (xxxxxxxxxxF1ZJ) Dhubri /02	2146.69	2132.84	13.85	OBS-438833 Dated : 07/10/22	Action has been initiated by issuing notice as per Section 61 of AGST Act 2017.	
14	M/s P K & Company (xxxxxxxxxxD1ZM) Goalpara /02	337.85	293.38	44.47	OBS-428237 Dated : 27/09/22	The matter was pursued with taxpayer by issuing notice in form ASMT-10	
15	M/S Dey Stores (xxxxxxxxxxF1Z4) DHEKIAJULI /01	60.39	48.91	11.47	OBS-441381 Dated:10/10/22	The matter was pursued with taxpayer by issuing ASMT-10.	
16	Global oil field services pvt. Ltd. (xxxxxxxxxxJ1Z1) SIVASAGAR /04	113.63	85.90	27.73	OBS-385849 Dated. :17/08/22	The matter was pursued with taxpayer by issuing ASMT-10.	
17	ICICI Prudential Life Insurance Company Limited (xxxxxxxxxxP1Z2) Guwahati -C /99	521.07	519.59	1.48	OBS-431976 Dated. :29/09/22	This discrepancy happened due to reduction in value of outward supply made during pre-GST period for which the taxpayer had to return its	However, the details in respect of the reduction in value of such outward supply made during that

Sl. No.	Taxpayer Name & GSTIN/ Jurisdiction (Name of the Unit/ Circle number)	Tax liability as per GSTR-1/ GSTR-9	Tax paid as per Table 9 of GSTR-9	Deviation Amount	Audit observation No. & Date	Department's Reply	Audit rebuttal
						customer the value along with service tax suffered.	period may please be provided with supporting documents to the audit for taking further necessary action.
18	M/S Indigo Flame (xxxxxxxxxxxH3ZR) Guwahati -A /10	90	76.65	13.36	OBS-401547 Dated.:03/09/22	The taxpayer stated that (July 2022 reply received through Department) at the time of filing annual return, it is found that some sale is excess declared in GSTR-1 as no option to revise GSTR-1. So they have corrected the same in annual return. That resulted the tax liability shown in the GSTR-1 is ₹87.49 instead of ₹76.65.Tax liability paid through GSTR-3B is ₹72.73 and the balance tax liability of ₹3.91(IGST-₹0.82 lakh CGST- ₹1.55 lakh SGST- ₹1.55 lakh) is Paid through DRC-03 dated 14/05/2021.	During scrutiny of the Taxpayer's reply it was noticed that the excess sale declared by the taxpayer was not explained in detailed against which month and in which invoice No. and date such excess sale was occurred. In this connection the department's view/Comment was also not provided to the audit after scrutiny of the Taxpayer's reply. Further the taxpayer paid tax liability of ₹3.91 lakh without interest on delayed payment amounting to ₹2.17 lakh/- (37 Months from May 2018 to May 2021). Hence the case may be thoroughly scrutinized along with

Sl. No.	Taxpayer Name & GSTIN/ Jurisdiction (Name of the Unit/ Circle number)	Tax liability as per GSTR-1/ GSTR-9	Tax paid as per Table 9 of GSTR-9	Deviation Amount	Audit observation No. & Date	Department's Reply	Audit rebuttal
							the taxpayer's records and the department's view/comment with supporting documents may be communicated to the audit for taking further necessary action.
19	J K Engineering& Agro Service (xxxxxxxxxxL4ZJ) Guwahati -C /06	73.56	68.40	5.16	OBS-431474 Dated.:29/09/22	Reply is awaited (November 2022).	
20	Keller Ground Engineering India Private Limited (xxxxxxxxxxB1ZV) Guwahati -C /06	1149.19	993.19	156	OBS-431602 Dated.:29/09/22	Reply is awaited (November2022).	
21	Sri Krishna Stone Crusher (xxxxxxxxxxB3ZM) GOLAGHAT /01	16.06	8.13	7.93	OBS-416598 Dated.:17/09/22	The matter was pursued with taxpayer by issuing ASMT-10.	
22	Mekong Engineering & Infrastructure Pvt Ltd. (xxxxxxxxxxE1Z8) SIVASAGAR /02	233.26	215.66	17.60	OBS-384765 Dated.:16/08/22	The matter was pursued with taxpayer by issuing notice in Form ASMT 10.	
23	M/S Nayak Infrastructure Private Limited (xxxxxxxxxxN3ZX) HOJAI /01	844.73	669.71	175.02	OBS-423554 Dated.:23/09/22	The matter was pursued with taxpayer by issuing DRC-01.	
24	North Eastern Roadlines (xxxxxxxxxxQ4ZJ) Tinsukia /04	14.86	-	14.86	OBS-375532 Dated.:03/08/22	The matter was pursued with taxpayer by issuing DRC-01A.	

Sl. No.	Taxpayer Name & GSTIN/ Jurisdiction (Name of the Unit/ Circle number)	Tax liability as per GSTR-1/ GSTR-9	Tax paid as per Table 9 of GSTR-9	Deviation Amount	Audit observation No. & Date	Department's Reply	Audit rebuttal
25	M/s Power Mech Projects Ltd (xxxxxxxxxxL1ZB) North Lakhimpur /02	126.59	108.60	17.99	OBS-406613 Dated.:08/09/22	The matter was pursued with taxpayer by issuing ASMT-10.	
26	SK Logitech Private Limited (xxxxxxxxxxK1ZW) Sivasagar /04	308.44	286.77	21.67	OBS-385915 Dated.:17/08/22	The matter was pursued with taxpayer by issuing ASMT-10	
27	Sri Tezkaran Jain (xxxxxxxxxxG2ZS) Jorhat /01	5.32	-	5.32	OBS-389897 Dated.:23/08/22	The matter was pursued with taxpayer by issuing ASMT-10. Subsequently, DRC 01 was issued.	
28	Udayak Agro Products Private Limited (xxxxxxxxxxC1ZO) Guwahati -C /99	312.41	301.5	10.91	OBS-431645 Dated.:29/09/22	Reply is awaited (November2022).	
Total				876.33			

Appendix-XVIII
(Reference: Paragraph 2.4.8.1 (c) (ii))
Statement showing details of mismatch of tax liability other cases

(Amount in lakh)

Sl. No.	Taxpayer Name & GSTIN/ Jurisdiction (Name of the Unit/ Circle number)	Tax liability	Audit observation No. & Date	Department's Reply	Audit rebuttal
1	Mahalaxmi Continental xxxxxxxxxxH1Z5 Circle-11 of Guwahati Unit-D	0.21	OBS-405483 Dated.: 07/09/22	Notice in ASMT-10 issued to taxpayer for explanation.	Further development may be intimated.
2	J.K Engineering& Agro Service xxxxxxxxxxL4ZJ Circle-06 of Guwahati Unit-C	0.44	OBS-431474 Dated.:29/09/22	Awaited	
3	Udayak Agro Products Private Limited xxxxxxxxxxC1ZO Circle-99 of Guwahati Unit-C	0.26	OBS-431645 Dated.: 29/09/22	Awaited	
4	Balaji Agency xxxxxxxxxxG1ZQ Circle-8 of Guwahati Unit-D	0.36	OBS-405493 Dated.:12/09/22	Department stated that (October 2022), there is no difference of turnover as per audited financial statement and as reported in GSTR 9C.	Reply of the department is not tenable as the difference of turnover noticed when compare with turnover disclosed in Form 3CD.
5	Chaudhary Enterprises xxxxxxxxxxM1Z5 Circle-1 of Barpeta	0.61	OBS-439020 Dated.:7/10/22	Awaited.	
6	Shree Gautam Construction Co. Limited xxxxxxxxxxF1ZJ Circle-2 of Dhubri	0.35	OBS-438026 Dated.:6/10/22	Awaited.	
7	Divine Peace xxxxxxxxxxM1Z9 Circle-4 of Guwahati Unit-D	0.40	OBS-356795 Dated.:15/07/22	Awaited	
8	Chaudhary Enterprises xxxxxxxxxxM1Z5 Circle-1 of Barpeta	0.04	OBS-438997 Dated.:7/10/22	Awaited.	
9	Dewan Bharat Gas Vitrak xxxxxxxxxxR4Z1 Circle-1 of Barpeta Road		OBS-421007 Dated.:21/09/22	Awaited	
Total		2.67			

Appendix-XIX
(Reference Paragraph 2.5)

Statement showing utilisation statement of F-Form of M/s. Gupta for the year 2014-15

F-Form serial No.	Invoice No.	Invoice Date	Value of goods (in ₹)	Commodity	Product-wise value (in ₹)	
					Skimmed milk/ghee	Milk Powder
F/06164858	7	15/04/2014	1000000	Milk products	0	1000000
	2	02/04/2014	1435000	Milk products	0	1435000
	8	22/04/2014	800000	Milk products	0	800000
F/06164857	11	28/05/2014	800000	Milk products	0	800000
	9	13/05/2014	800000	Milk products	0	800000
F/06164856	13	19/06/2014	1746250	Milk products	0	1746250
F/06187415	14	07/07/2014	800000	Milk products	0	800000
	16	17/07/2014	1718750	Skimmed Milk powder and UTH	1718750	0
	17	24/07/2014	1650000		1650000	0
F/06187404	24	04/09/2014	1567500		1567500	0
	25	10/09/2014	652000	Milk products	0	652000
	27	14/09/2014	22800000	Skimmed Milk powder and UTH	22800000	0
	28	23/09/2014	800000	Milk products	0	800000
	29	28/09/2014	1567500	Skimmed Milk powder and UTH	1567500	0
					1567500	0
F/06187403	20	22/08/2014	1567500		1567500	0
F/06187402	52	08/12/2014	996875		996875	0
	58	12/12/2014	720000	Milk products	0	720000
	64	18/12/2014	720000	Milk products	0	720000
	68	28/12/2014	996875	Skimmed Milk powder and UTH	996875	0
F/06187411	40	06/11/2014	480000	Milk products	0	480000
	44	18/11/2014	1107500	Skimmed Milk powder and UTH	1107500	0
	47	29/11/2014	996875		996875	0
	48	29/11/2014	680000	Milk products	0	680000
F/06187400	30	05/10/2014	1567500	Skimmed Milk powder and UTH	1567500	0
	33	10/10/2014	800000	Milk products	0	800000
	35	17/10/2014	1375000	Skimmed Milk powder and UTH	1375000	0

F-Form serial No.	Invoice No.	Invoice Date	Value of goods (in ₹)	Commodity	Product-wise value (in ₹)	
					Skimmed milk/ghee	Milk Powder
	36	17/10/2014	720000	Milk products	0	720000
	37	23/10/2014	1375000	Skimmed Milk powder and UTH	1375000	0
	38	23/10/2014	1375000		1375000	0
F/06187399	80	16/01/2015	1100000	Skimmed Milk powder and UTH	1100000	0
	81	16/01/2015	715000	Milk products	0	715000
F/06193957	93	13/02/2015	680000	Milk food	0	680000
	92	13/02/2015	820000	Ghee	820000	0
	96	24/02/2015	1168750	Milk food	0	1168750
	88	11/02/2015	1168750	Skimmed Milk powder and UTH	1168750	0
F/06193958	103	19/03/2015	735000	Milk food	0	735000
Total			60002625		43750625	16252000

Appendix-XX
(Reference Paragraph 2.6.1)
Delivery Note Details

Year	Book No.	Serial No.	Bill No.	Bill Date	Amount
2015-16	AS-213101	5327517	1115045398	07-04-15	243653.98
	AS-213101	5327518	1115045456	22-04-15	1136175.98
	AS-228658	5716442	1115047739	28-11-15	1292970.38
	AS-228658	5716444	1115048297	30-12-15	1078302.38
	AS-233846	5846126	1115049419 & 1115049420	26-02-16	1206619.20
	AS-233846	5846127	1115050116, 117 & 118	25-03-16	1482933.12
Total					6440655.04
2016-17	AS-233846	5846129	1115051008 & 1115051009	26-05-16	1338972.57
	AS-233846	5846130	1130041546	31-05-16	1683722.16
	AS-245663	6141556	1130041911	31-07-16	1091685.60
	AS-245663	6141557	1130041911	29.08.16	1092052.80
	AS-251132	6278287	1130042128	30-09-16	1091685.60
	AS-251132	6278290	1115053121, 115053122 & 115053123	31-10-16	1235310.37
Total					7533429.10

Appendix-XXI
(Reference Paragraph 2.6.2)

Statement showing interstate purchase of cars during the year 2014-15

Sl. No.	Book No.	Serial No.	Issued on	Invoice date	Amount (in ₹)
1	AS203504	5087581	06.09.2014	30.09.2014	68,18,783
2		5087582	06.09.2014	06.10.2014	36,85,767
3	AS204952	5123782	10.10.2014	30.09.2014	2,62,012
4		5123783	10.10.2014	30.09.2014	13,63,510
5		5123784	10.10.2014	23.10.2014	1,61,99,645
6	AS206128	5153200	29.10.2014	23.10.2014	19,82,639
7	AS206129	5153201	29.10.2014	25.10.2014	25,89,135
8		5153202	29.10.2014	07.11.2014	18,57,849
9		5153203	29.10.2014	11.11.2014	41,82,666
10		5153204	29.10.2014	14.11.2014	25,61,454
11		5153205	29.10.2014	21.11.2014	52,73,400
12	AS207617	5190415	21.11.2014	26.11.2014	27,24,205
13	AS207617	5190416	21.11.2014	30.11.2014, 29.11.2014, 5.12.2014	81,77,485
14	AS207617	5190418	21.11.2014	12.12.2014	12,03,931
15		5190417	21.11.2014	10.12.2014, 30.11.2014	28,67,978
16		5190419	21.11.2014	11.12.2014	13,41,171
17		5190420	21.11.2014	18.12.2014	72,96,698
18		5190421	21.11.2014	18.12.2014	37,29,202
19		5190423	21.11.2014	30.12.2014	19,83,382
20		5190422	21.11.2014	24.12.2014	14,40,121
21	AS209702	5242529	03.01.2015	27.12.2014	21,40,528
22		5242530	03.01.2015	29.12.2014	18,16,672
23		5242531	14.01.2015	14.01.2015	25,45,409
24		5242532	03.01.2015	30.12.2014	5,90,934
25		5242533	03.01.2015	31.12.2014	2,69,816
26		5242534	03.01.2015	30.12.2014	2,69,816
27		5242535	03.01.2015	17.01.2015	19,34,167
28		5242536	03.01.2015	19.01.2015	3,20,294
29		5242537	03.01.2015	19.01.2015	33,63,546
30		5242538	03.01.2015	19.01.2015	9,54,494
31		5242539	03.01.2015	19.01.2015	14,35,037
32		5242540	03.01.2015	13.01.2015	18,11,486
33		5242541	03.01.2015	20.01.2015	14,00,802
34		5242542	03.01.2015	28.03.2015	6,32,630
35		5242543	03.01.2015	24.01.2015	37,83,276
36		5242544	03.01.2014	28.01.2015	27,83,742
37		5242545	03.01.2015	02.02.2015	41,97,082
38		5242546	03.01.2015	31.01.2015	31,86,219
39		5242547	03.01.2015	31.01.2015	39,40,778
40		5242548	03.01.2015	04.02.2015	8,16,119
41		5302528	12.02.2015	02.02.2015	3,78,138
42		5302529	12.02.2015	14.02.2015	18,15,740
43		5302530	12.02.2015	20.02.2015	22,49,731
44		5302531	12.02.2015	26.02.2015	17,90,078
45		5302532	12.02.2015	24.02.2015	5,59,578

Sl. No.	Book No.	Serial No.	Issued on	Invoice date	Amount (in ₹)
46		5302533	12.02.2015	12.03.2015	24,98,266
47		5302534	12.02.2015	07.03.2015	6,45,594
48		5302535	12.02.2015	28.02.2015	51,46,835
49		5302536	12.02.2015	07.03.2015	8,00,746
50		5302537	12.02.2015	16.03.2015	19,75,395
51		5302538	12.02.2015	12.03.2015	11,58,868
52		5302539	12.02.2015	23.03.2015	23,11,822
53		5302540	12.02.2015	23.03.2015	59,565
54		5302541	12.02.2015	25.03.2015	5,40,591
55		4302542	12.02.2015	28.03.2015	6,32,630
Total					13,82,97,457

Appendix-XXII
(Reference Paragraph 3.3)

Statement showing non-realisation of MV Tax and Fine under five DTOs

Name of the DTOs	Category of Vehicles	Period involved	No of Vehicles	Tax Due (in ₹)	Fine Due (in ₹)	Total Tax & Fine due (in ₹)
Kamrup (Metro) R & L	Tractor/Trailer (C), Bus, Camper Van, Crane, Const. Equip. Vehicle, Dumper, Hearses, Articulated Vehicle, e-Rickshaw, <i>etc.</i>	April 2019 to March 2020	11891	4,83,83,684	1,13,67,335	5,97,51,019
Kamrup (Rural)	Bus, Ambulance, Crane, Articulated Vehicle, Excavator, Dumper, Goods Carrier, 3W (G/P), e-Rickshaw (P), <i>etc.</i>	April 2019 to March 2020	5934	1,53,40,954	61,23,030	2,14,63,984
Nagaon	Tractor/Trailer (C), Ambulance, Camper Van, Bus, 3W (P), Dumper, Excavator, e-Rickshaw, <i>etc.</i>	April 2019 to March 2020	4823	1,24,70,913	59,62,090	1,84,33,003
Morigaon	Tractor/Trailer (C), Camper Van, Goods Carrier, Maxi/Motor Cab, Excavator, Dumper, Bus, <i>etc.</i>	April 2018 to March 2020	1792	71,67,855	33,04,265	1,04,72,120
Nalbari	Bus, Dumper, Excavator, Goods Carrier, Maxi/Motor Cab, 3W (P), Tractor/Trailer(C), e-Rickshaw, <i>etc.</i>	April 2019 to March 2020	1774	27,66,759	17,92,044	45,58,803
Total		April/2018 to March/2020	26,214	8,61,30,165	2,85,48,764	11,46,78,929

Appendix-XXIII
(Reference Paragraph 3.4)

Statement showing non-renewal of Fitness Certificates of Transport (Commercial) vehicles under five DTOs

Sl. No.	Name of the DTO	Category of vehicle	Number of defaulted vehicles	Period in which fitness expired	Testing/ Inspection fee realisable		Certificate renewal fee realisable @ ₹ 200	Fine leviable @ ₹ 50/- per day from the date of expiry of FC	Total
					Rate	Amount			
1	Kamrup (Metro), Guwahati	LMV	2483	01 Apr 2019 to 31 Mar 2020	400	9,93,200	4,96,600	2,39,82,800	2,54,72,600
		MMV/HMV	2030	01 Apr 2019 to 31 Mar 2020	600	12,18,000	4,06,000	2,44,11,700	2,60,35,700
	Sub Total		4513			22,11,200	9,02,600	4,83,94,500	5,15,08,300
2	Kamrup (Rural), Amingaon	LMV	1071	01 Apr 2019 to 31 Mar 2020	400	4,28,400	2,14,200	71,95,700	78,38,300
		MMV/HMV	216	03 Apr 2019 to 31 Mar 2020	600	1,29,600	43,200	12,54,500	14,27,300
	Sub Total		1287			5,58,000	2,57,400	84,50,200	92,65,600
3	Nalbari	LMV	587	02 Apr 2019 to 31 Mar 2020	400	2,34,800	1,17,400	45,18,150	48,70,350
		MMV/HMV	29	06 Apr 2019 to 31 Mar 2020	600	17,400	5,800	1,78,800	2,02,000
	Sub Total		616			2,52,200	1,23,200	46,96,950	50,72,350
4	Nagaon	LMV	3410	01 Apr 2019 to 30 Mar 2020	400	13,64,000	6,82,000	2,84,76,850	3,05,22,850
		MMV/HMV	234	03 Apr 2019 to 31 Mar 2020	600	1,40,400	46,800	23,61,700	25,48,900
	Sub Total		3644			15,04,400	7,28,800	3,08,38,550	3,30,71,750
5	Morigaon	LMV	1519	01 Apr 2018 to 27 Mar 2020	400	6,07,600	3,03,800	2,56,08,900	2,65,20,300
		MMV/HMV	461	01 Apr 2018 to 27 Mar 2020	600	2,76,600	92,200	71,08,450	74,77,250
	Sub Total		1980			8,84,200	3,96,000	3,27,17,350	3,39,97,550
Grand Total			12040	01 Apr 2018 to 31 Mar 2020		54,10,000	24,08,000	12,50,97,550	13,29,15,550

Appendix-XXIV
(Reference Paragraph 3.5)

Statement showing Non-realisation of MV Taxes (One Time Tax) from personalised (Non-Transport) vehicles Under 8 DTOs

(Amount in ₹)

Sl. No.	Name of the DTO	Period of Registration	Vehicle Class	Number of Vehicles	Tax Due	Fine Due	Total tax & Fine dues
1	Kokrajhar	June 2013 to October 2016	Motor Car	42	10,91,660	1,33,210	12,24,870
2	Sonitpur (Tezpur)	April 2014 to March 2017	Motor Car	247	57,31,124	8,81,685	66,12,809
3	Kamrup (Metro)	April 2015 to December 2016	Motor Car	875	3,04,87,563	23,31,170	3,28,18,733
4	Dibrugarh	April 2014 to June 2017	Motor Car	315	89,40,367	8,30,635	97,71,002
5	Lakhimpur	April 2013 to June 2017	Motor Car	91	21,90,863	3,66,475	25,57,338
6	Dhemaji	May 2014 to October 2016	Motor Car	20	8,17,090	51,170	8,68,260
7	Tinsukia	September 2011 to March 2017	Motor Car	627	1,39,69,292	31,04,600	1,70,73,892
8	Udalguri	July 2014 to March 2017	Motor Car	14	3,75,704	31,705	4,07,409
Total				2231	6,36,03,663	77,30,650	7,13,34,313

Appendix-XXV
(Reference Paragraph 3.6)

Statement showing non-realisation of periodic permit fees for Passengers/Goods carriage

Name of the Unit	Type of vehicles	Name of the Permit	Period of permit due	No. of vehicles	Rate of Permit (in ₹)	Permit fees realisable (in ₹)
RTA, Kamrup (Metro)	Goods Carrier, Dumper, Excavator, Articulated vehicle, Bus and Vehicle fitted with Rigs	Others vehicles	10 Dec 2018 to 31 Mar 2020	1,641	3,000	49,23,000
	Motor Cab/ Maxi Cab	Local taxi	15 Feb 2017 to 18 Mar 2020	156	1,000	1,56,000
	Three Wheelers Passenger	Three wheelers Passenger	31 Dec 2019 to 18 Mar 2020	188	600	1,12,800
Total			15 Feb 2017 to 31 Mar 2020	1,985		51,91,800

Appendix-XXVI

(Reference: Paragraph 4.3.11.1)

Statement showing the gap/idle period due settlement of MCAs for a period of two years during the period 2013-21

Sl. No.	Name Of MCA	Settlement period	Type of Minor Mineral	Tenure (in Year)	Name Of LoI Holder	Settlement Value	Date of LoI	Date of completion of Contract	Gap/ idle (in days)
Dibrugarh Division									
1	DBR/02/Dilliriver/Dillighat Stone MPA	2014-16	Stone	2	Sri Utpal Chetia	18,51,000	18-06-2014	18-06-2016	
		2016-18	Stone	2	Sri Bhagyashree Chutia	20,01,000	28-09-2016	28-09-2018	102
		2019-21	Stone	2	Sri Rajib Deka	51,91,111	03-12-2019	03-12-2021	431
2	DBR/12/Buridehing/Gamonghat/Sand & O. Clay MPA	2013-15	Sand & Clay	2	Sri Jayanta Gogoi	49,99,999	04-01-2014	04-01-2016	
		2015-17		2	Sri Pradip Borgohain	45,00,000	06-06-2016	06-06-2018	154
		2019-21		2	Emerald Construction Prop: Bhaskarjyoti Saikia	16,58,000	06-08-2019	06-08-2022	427
3	DBR/16/Buridehing/Gamon Sand MPA	2014-16	Sand	2	Sri Ananta Borgohain	5,95,000	24-02-2015	17-12-2016	
		2017-19	Sand	2	Sri Dayananda Borgohain	43,00,000	18-02-2017	18-02-2019	63
		2019-21	Sand	2	Sri Dayananda Borgohain	10,23,000	13-01-2020	13-01-2022	329
4	DBR/25/Buridehing/Horeghat Sand MPA	2016-18	Sand	2	Sri Latumoni Gogoi	8,20,000	27-10-2016	27-10-2018	
		2017-19	Sand	2	Sri Biswajit Gogoi	15,90,011	10-09-2019	18-10-2021	319
		2021-23	Sand	2	Sri Ranjan Saikia	38,77,777	26-11-2021	26-11-2023	39
5	DBR/26/Buridehing/Silputa Sand & O. Clay MPA	2016-18	Sand & Clay	2	Sri Dipen Patra	7,21,021	10-11-2016	10-11-2018	
		2019-21		2	Sri Debabrat Buragohain	7,00,000	06-11-2019	06-11-2021	361
6	DBR/29/Buridehing/Deorighat Sand & O.Clay MPA	2017-19	Sand & Clay	2	Sri Sanjib Deori	13,19,000	11-05-2017	11-05-2019	
		2020-22		2	Sri Lakhya Konwar	15,49,001	22-05-2020	22-05-2022	377
7	DBR/15/Buridehing/Gamon Sand MPA	2017-19	Sand	2	Sri Nilmoni Konwar	12,35,000	02-05-2017	02-05-2019	
		2019-21	Sand	2	Sri Ananta Borgohain	12,15,000	13-01-2020	13-01-2022	256
Nagaon Division									
8	Balakuchi Sand Permit	2014-16	Sand	2	Md. Ibadul Chowdhury	13,20,000	21-03-2014	21-03-2016	
		2017-19	Sand	2	Sri kamala Deka	5,36,400	23-05-2016	23-05-2018	63
		2021-23	Sand	2	Sri JRN Contracts & Pharmacicutical (OPC) Ltd.	2,76,51,000	11-09-2020	11-09-2022	842

Sl. No.	Name Of MCA	Settlement period	Type of Minor Mineral	Tenure (in Year)	Name Of LoI Holder	Settlement Value	Date of LoI	Date of completion of Contract	Gap/ idle (in days)
9	Borpani Sand Permit Area No. 1 (A)	2014-16	Sand	2	Sri Bikash Rajkhowa	15,00,000	14-09-2015	14-09-2017	
		2017-19	Sand	2	Sri Ranju Saikia	1,33,51,551	17-11-2017	17-11-2019	64
10	Jamunamukh- Kopili Nodi Sand Permit Area Part- 1 (C)	2016-18	Sand	2	Sri Mrinal Kr. Kakati	4,65,000	03-12-2015	03-12-2017	
		2018-20	Sand	2	Sri Pramud Kr. Kakati	8,65,000	21-02-2018	21-02-2020	80
		2021-23	Sand	2	Sri Dhaneswar Rava	36,01,001	30-07-2021	30-07-2023	525
11	Nakhula Beat Sand Permit Area No. 2	2016-18	Sand	2	Sri Manash radu Kakati	16,99,999	15-09-2016	15-09-2018	
		2018-20	Sand	2	Sri Manash radu Kakati	48,35,101	01-03-2019	01-03-2021	167
12	Chaparmukh Kapilinadi Sand Permit Area 1 (B)	2013-15	Sand	2	Md. Imamul Haque	14,12,983	16-12-2013	16-12-2015	
		2018-20	Sand	2	Md. Imamul Haque	10,11,983	05-07-2018	05-07-2020	932
13	Chaparmukh- Kopili Nodi Sand Permit Area Part-1 (C)	2015-17	Sand	2	Birinchi Baruah	5,55,575	08-10-2015	08-10-2017	
		2018-20	Sand	2	Iman Ali	6,18,891	03-04-2018	03-04-2020	177

Appendix-XXVII
(Reference: Paragraph 4.3.11.9)

Statement showing loss of revenue due short determination of Reserve price

Sl. No.	Name of MCA	Types of MMs	During offline Tender			During e-Tender			Minimum Loss (RP 1 minus RP2)*Qty for e-Tender (in ₹)
			Date of previous NIT	Quantity of MM for preceding offline Tender	RP of previous sale MMs (in ₹ per CuM)	Date of NIT e-Tender	Quantity of MM for e-Tender	RP or e-Tender (in ₹ per CuM)	
Karimganj									
1	Boleswar Stone Minor Mineral Unit No. 2D	Stone	20-06-2015	35,000	520	04-09-2021	2,10,000	220	6,30,00,000
2	Kalain Stone Minor Mineral Unit No. 1	Stone	05-09-2013	56,000	243	04-09-2021	8,05,000	220	1,85,15,000
Nagaon									
3	Jamunamukh kapilinodi 1 (C)	Sand	21-12-2017	6,000	140	11-01-2021	20,000	150	--
Dhemaji									
4	Likabali S&G	Sand	16-08-2013	7,000	150	17-06-2021	22,400	140	2,24,000
		Sand Gravel		17,500	220		33,600	200	6,72,000
5	Upper Subensiri Sonapur S&G	Sand	21-12-2016	20,720	164	28-05-2021	24,000	140	5,76,000
		Sand Gravel		31,080	200		36,000	200	-
6	Simen S&G	Sand	16-08-2013	3,500	220	10-06-2021	23,500	140	18,80,000
		Sand Gravel		10,500	310		36,500	200	40,15,000
Dibrugarh									
7	DBR 23	Sand	04-04-2018	4,000	140	09-10-2021	1,12,000	140	-
8	DBR 25	Sand	02-01-2019	10,000	140	09-10-2021	26,000	140	-
9	DBR 12	Sand	04-08-2015	7,000	146	02-01-2019	8,000	146	-
10	DBR 1	Stone	19-06-2017	14,000	258	26-11-2019	14,000	258	-
	Total								8,88,82,000

Appendix-XXVIII
(Reference: Paragraph 4.3.12.1)

Statement showing the allotted quantities reduced without provision of AMMC Rules 2013

Sl. No.	Name of MCA and settlement period	Settlement <u>date</u> reduced order issued date	Type of Minor Minerals	Quantity of MMs for seven years as per Mining Plan (in CuM)	Replenishment factor as assigned in the Mining Plan	Available Quantity of MMs for seven years as per Mining Plan (in CuM)	Quantity of MMs for seven years (in CuM)	Percent- age of allotted quantity of MMs with the availability of MMs as per Mining plan	Reduced quantity of MMs for seven years (in CuM)	Percent- age of reduced quantity of MMs with the availability of MMs as per Mining plan	Remarks
Baksa Division											
1	Unniguri SS mahal settled for seven years	27-11-2015 04-05-2018	Stone	3,23,700	1.5	4,85,550	21,000	6	3,500	2	Quarterly instalment reduced after payment of 1 st instalment
			Sand				7,000		7,000		
			Ordinary Earth			14,000		7,000			
Dhansiri Division											
2	Bhootbangla Sand Gravel settled for seven years	30-09-2015 04-10-2017	Stone	74,641	1	74,641	7,000	33	0	23	Quarterly instalment reduced after payment of 7 th instalment
			Sand				17,500		17500		
			Ordinary Earth			10,500		0			
3	Nachanchali Sand Gravel settled for seven years	01-10-2015 14-06-2016	Gravel	94,318	1	94,318	8,750	28	8750	9	Quarterly instalment reduced after payment of 4 th instalment
			Sand				17,500		0		
4	Bhutiachang Sand Gravel settled for seven years	28-09-2015 19-06-2017	Gravel and Stone	1,18,083	1	1,18,083	21,000	24	21000	18	Quarterly instalment reduced after payment of 5 th instalment
			Sand				7,000		0		
Total							1,31,250		64,750		

Appendix-XXIX

(Reference: Paragraph 4.3.12.1)

Statement showing details extraction of minor minerals in excess of estimated extractable quantity in Mining Plan (MP)

Sl. No.	Name of MCA	Area (in Ha.)	Period of Contract	Calculation Period (in Years)	Estimated extractable quantity as per MP (in CuM)			Quantity extracted by MC holder (in CuM)			Quantity extracted for Permit/Government works (in CuM)			Grand Total (in CuM) (9)+(10)+(11)+(12)+(13)+(14)	Excess extraction over estimated in MP (in CuM) (15) – (8)
					Sand	Stone	Total	Sand	Stone	Sand Gravel	Sand	Stone	Sand Gravel		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Baksa Division															
1	Bornadi S.S. Mahal, No. 1 (A)	10.48	2015-22	2015-21 (6)	19,688		1,18,128	8,750	36,750	0	6,443.37	48,793.28	25,618	1,26,355	8,227
2	Khagrabari S.S. Mahal.	10.52	2015-22	2015-21 (6)	29,000		1,74,000	42,000	28,000	0	32,170.28	1,91,699.57	91,831	3,85,701	2,11,701
Dhansiri Division															
3	Rowta Sand Gravel Mahal	4.79	2015-22	2015-20 (5)	8,999		44,995			15,000			31,000	46,000	1,005
Dhemaji Division															
4	Upper Subensiri Sonapur	3.70	2017-23	2019-21 (2)	17,540		35,080	5,920	8,880		11,424	8,104	24,018	58,346	23,266
Total															2,44,199

Appendix-XXX

(Reference: Paragraph 4.3.12.3)

Statement showing allotment of shorter areas as per google earth

Sl. No.	Name of Division	Name of MCA	Type of bed	Mining Area (in Ha)	Mining Area (in Ha) as per google earth	Area in short (-) of allotment
1	Baksa	Barnadi Ordinary Sand Mahal No. 2	River bed	15	0.997	-14.003
2	Nagaon	Bheluguri Stone Mahal At Doboka Forest Land	Land bed	5	0.9945	-4.0055
3	Dhansiri	Nunoi Takankata (Namjola) Sand Mahal	River bed	4.5	0.991	-3.509
4	Dhubri	Kalo Sand River Minor Mineral Unit	River bed	4.35	0.997	-3.353

Appendix-XXXI

(Reference: Paragraph 4.3.12.3)

Statement showing allotment of excess areas as per google earth

Sl. No.	Name of Division	Name of MCA	Type of bed	Allotted area (in Ha)	Area as per Google Earth (in Ha)	Area in excess(+) of allotment	Remarks
1	Nagaon	Langkaijuri Stone Mahal	Land	5	1277.78	1272.78	
2	Baksa	Khagrabari MCA	River	10.5	53.664	43.164	
3	Digboi	Ushapur Permit Area	River	3.5	33.47	29.97	
4	Nagaon South	Moderatoli Stone Mahal no.2	Land	1	25.52	24.52	
5	Dhansiri	Nachanchali S/G Mahal	River	3.93	14.89	10.96	
6	Nagaon	Jagiroad Stone Mahal No. F(2)	Land	1	10.73	9.73	
7	Nagaon	Dholpahar Stone Mahal No.1	Land	1	7.64	6.64	
8	Dhansiri	Nunoi Kulsi Mahal (A)	River	4.5	10.23	5.73	
9	Dhubri	Tokrabandha Hill Stone Quarry No.2	Land	1	6.45	5.45	Polygon exceptionally large
10	Nagaon	Jagiroad Stone Mahal No. F(3)	Land	1	3.5	2.5	

Appendix-XXXII

(Reference: Paragraph 4.3.12.4)

Statement showing delay in settlement MCAs due delay in issuance of ECs

Sl. No.	Name Of MCA	Area (in Ha)	Type of Minor Mineral	Tenure (in Year)	Date of LoI	Date of approval of Mining Plan	Date of grant of EC	Delay in issue of EC	Date of payment of 1 st instalment	Delay in Settlement
Baksa										
1	Unniguri (Annuguri Stone & Gravel Mahal	10.79	Sand Stone Clay	7	01-07-2015	16-09-2015	17-10-2015	108	01-12-2015	153
2	Sunbari Sand & Stone Mahal	4.98	Sand Stone Clay	7	06-03-2020	22-05-2020	22-10-2020	230	31-10-2020	239
3	Barnadi Stone & Sand Mahal No.3	10.48	Sand Stone	7	01-07-2015	29-08-2015	09-09-2015	70	13-11-2015	135
4	Pakhamara Sand & Stone Mahal	10.19	Sand Stone	7	10-07-2015	18-08-2015	02-09-2015	54	14-10-2015	96
5	Diring Sand & Stone Mahal	4.95	Sand Stone	7	07-10-2017	13-12-2017	04-04-2018	179	19-04-2018	194
6	Motonga Sand & Stone Mahal No. 4	12.75	Sand Stone Clay	7	01-07-2015	26-08-2015	30-09-2015	91	27-11-2015	149
7	Motonga Sand & Stone Mahal No. 5	10.62	Sand Stone	7	01-07-2015	01-04-2017	10-08-2017	771	06-10-2017	828
8	Khagrabari Sand Gravel & Stone Mahal	10.52	Sand Gravel	7	01-07-2015		02-09-2015	63	14-10-2015	105
Dhemaji										
9	Upper Subansiri Tamuli S & G Mining Contract Area (Rev. Portion) of 2017-23	3	Sand & Gravel	7	08-05-2017	13-10-2017	30-11-2017	206	04-12-2017	210
10	Simen S & G Mahal (Rev. Portion) of 2013-20	6.4	Sand & Gravel	7	19-12-2013	24-02-2014	06-05-2014	138	06-06-2014	169
11	Likabali S & G Mahal (Rev. Portion) of 2017-20	7	Sand & Gravel	7	27-02-2014	13-06-2014	30-07-2014	153	13-10-2014	228
Dhubri										
12	Gangadhar River Minor Mineral Unit	8	Sand & Gravel	7	12-06-2015	16-07-2015	10-08-2015	59	20-08-2015	69
13	Changbandha-Boalkamari Sand Mahal	4	Sand	7	20-02-2017	28-02-2017	10-04-2017	49	05-05-2017	74
14	Sapatgram-Ghagmari Sand mahal	4	Sand	7	20-02-2017	28-02-2017	10-04-2017	49	05-05-2017	74

Sl. No.	Name Of MCA	Area (in Ha)	Type of Minor Mineral	Tenure (in Year)	Date of LoI	Date of approval of Mining Plan	Date of grant of EC	Delay in issue of EC	Date of payment of 1 st instalment	Delay in Settlement
15	Brahmaputra River Minor Mineral Unit No.3	2	Clay	7	18-11-2014		18-06-2015	212	29-09-2015	315
16	Gaurang River Minor Mineral Unit No.5	1	Clay	7	18-12-2013		19-03-2014	91	26-03-2014	98
Dibrugarh										
17	DBR/02/Dilliriver/Dillighat Stone MPA	3.3	Stone	2	20-11-2019	09-06-2020	22-10-2020	337	05-01-2021	412
18	DBR/12/Buridehing/Gamonghat/Sand&O.Clay MPA	3.5	Sand & Clay	2	29-07-2019	04-10-2019	27-02-2020	213	21-03-2020	236
19	DBR/13/Buridehing/Deorighat/Sand&O.Clay MPA	3.75	Sand & Clay	2	05-12-2019	10-01-2020	18-09-2020	288	03-11-2020	334
20	DBR/15/Buridehing/Gamon Sand MPA	1.4	Sand	2	31-12-2019	09-06-2020	22-10-2020	296	07-12-2020	342
21	DBR/16/Buridehing/Gamon Sand MPA	2	Sand	2	31-12-2019	10-02-2020	22-10-2020	296	17-11-2020	322
22	DBR/22/Buridehing/Jagunghat Sand MPA	3.14	Sand	2	20-11-2019	05-12-2019	06-02-2020	78	04-11-2020	350
23	DBR/26/Buridehing/Silputa Sand & O.Clay MPA	2.5	Sand & Clay	2	17-10-2019	06-12-2019	29-02-2020	135	18-09-2020	337
24	DBR/29/Buridehing/Deorighat Sand & O.Clay MPA	1.27	Sand & Clay	2	19-05-2020	28-07-2020	09-10-2020	143	29-10-2020	163
25	DBR/40/Brahmaputra Mohanaghat/ Ord. Clay MPA	4.89	Clay	2	05-02-2019	21-02-2018	28-03-2019	51	14-11-2019	282
Digboi										
26	DIG/3	16	Stone/Boulder	7	23-12-2014	28-01-2015	02-03-2015	69	13-03-2015	80
27	DIG/5	11.3	Gravel	7	04-06-2014	28-10-2014	31-12-2014	210	07-01-2015	217
28	DIG/15 (A)	4.7	Sand/Silt	2	20-02-2019	02-05-2019	30-12-2020	679	06-02-2021	717
29	DIG/15 (B)	4	Sand/Silt	2	16-10-2020	05-01-2021	28-07-2021	285	30-10-2021	379
30	DIG/15 (C)	4.8	Sand/Silt	2	29-06-2018	20-09-2018	18-09-2020	812	10-02-2021	957
31	DIG/18	3.6	Sand/Silt	2	25-10-2017	01-12-2017	30-01-2018	97	16-02-2018	114
32	DIG/19	3.7	Sand/Silt	2	25-10-2017	02-01-2018	04-04-2018	161	15-05-2018	202
33	DIG/21	2.6	Sand/Silt	2	27-11-2017	16-01-2018	27-04-2018	151	25-05-2018	179
34	DIG/22	3.9	Sand/Silt	2	24-01-2018	03-03-2018	27-04-2018	93	18-06-2018	145

Sl. No.	Name Of MCA	Area (in Ha)	Type of Minor Mineral	Tenure (in Year)	Date of LoI	Date of approval of Mining Plan	Date of grant of EC	Delay in issue of EC	Date of payment of 1 st instalment	Delay in Settlement
Golaghat										
35	Kanaighat Sand Mahal No.2/1	3.6	Sand	2	05-12-2016	09-02-2017	09-08-2019	977	15-10-2019	1044
36	Numaligarh Sand Mahal No.2	0.3024	Sand	2	12-12-2017	03-12-2018	20-03-2019	463	07-03-2020	816
37	Doingrung Sand Mahal	19.8	Sand	7	12-02-2014	14-11-2014	17-02-2015	370	16-03-2015	397
38	Dhansiri Silt Mahal	4.5	Silt	7	10-11-2016	21-12-2016	08-02-2017	90	15-02-2017	97
39	Kanighat Sand Mahal No.1/1	2.6	Sand	2	05-12-2016	17-12-2016	09-03-2017	94	07-04-2017	123
40	Borpathar Sand Mahal No.1	3.4	Sand	2	26-09-2017	27-10-2017	17-02-2018	144	28-03-2018	183
41	Borpathar Sand Mahal No.2	5.6	Sand	2	26-09-2017	27-10-2017	17-02-2018	144	28-03-2018	183
42	Borpathar Sand Mahal No.3	3	Sand	2	26-09-2017	27-10-2017	17-02-2018	144	29-03-2018	184
43	Borpathar Sand Mahal No.4	4.6	Sand	2	26-09-2017	27-10-2017	17-02-2018	144	28-03-2018	183
44	Numaligarh Sand Mahal No.1	4.7	Sand	2	20-01-2018	12-03-2018	30-01-2019	375	07-03-2020	777
45	Kanaighat Sand Mahal No.2/2	4	Sand	2	05-12-2016	28-02-2017	09-08-2019	977	15-10-2019	1044
46	Murphulani Sand/Stone Mahal No.4	2	Sand & Gravel		12-12-2017	18-07-2018	14-09-2018	276	16-10-2018	308
47	Murphulani Sand/Stone Mahal No.2	5.6	Sand & Gravel		26-09-2017	24-10-2017	29-09-2018	368	14-11-2018	414
48	Doigrung Sand/Stone Mahal No.1	3.5	Sand & Gravel		29-12-2016	27-02-2017	14-09-2018	624	07-03-2019	798
49	Kanaighat Sand Mahal No.2/4	4	Sand	2	02-11-2016	14-12-2016	15-02-2017	105	15-02-2017	105
Hamren										
50	Kamarpha MCA	2.26	Stone	2	08-10-2018		10-01-2019	94	11-03-2020	520
Karimganj										
51	Arang Stone MM Unit No.2	10.13	Stone	7	10-06-2015	05-10-2015	30-03-2016	294	26-04-2016	321
52	Kalain Stone MM Unit No.2	30	Stone	7	26-12-2017	01-02-2018	09-03-2018	73	28-03-2018	92
53	Longai Sand MM Unit No.2	34.3	Sand	7	11-07-2016	07-09-2016	10-01-2017	183	30-01-2017	203
54	Longai Sand MM Unit No.3	38.25	Sand	7	30-09-2019	04-02-2020	22-10-2020	388	02-01-2021	460
55	62 Hal Baruala Sand MM Unit	4.5	Sand	7	29-08-2017	03-05-2018	12-10-2018	409	26-11-2018	454
56	20 No. Ghat Longai Sand MM Unit	3.3	Sand	7	16-08-2017	05-05-2018	12-11-2018	453	11-02-2019	544
57	Gumrah Stone MM Unit No.2	13.04	Stone	7	07-01-2015	13-06-2019	23-11-2021	2512	23-12-2021	2542
58	Barak Sand MM Unit No.1	35	Sand	7	06-01-2015	27-03-2015	03-08-2015	209	20-08-2015	226
59	Barak Sand MM Unit No.2	37	Sand	7	18-12-2013	30-12-2020	06-12-2014	353	22-01-2015	400

Sl. No.	Name Of MCA	Area (in Ha)	Type of Minor Mineral	Tenure (in Year)	Date of LoI	Date of approval of Mining Plan	Date of grant of EC	Delay in issue of EC	Date of payment of 1 st instalment	Delay in Settlement
60	Barak Sand MM Unit No.3	30.36	Sand	7	17-12-2013	03-07-2014	30-07-2014	225	30-09-2014	287
61	Singla Sand MM Unit No.2	36	Sand	7	18-12-2013	13-08-2014	10-11-2014	327	20-11-2014	337
Nagaon Division										
62	Jamunamukh-Kapilinadi Sand Permit Area Part-1 (B)	4.2	Sand	2	11-06-2019	19-06-2019	22-10-2019	133	29-11-2019	171
63	Borpani Sand Permit Area No. 1 (B)	4.5	Sand	7	21-09-2019	16-10-2019	24-02-2020	156	03-03-2020	164
64	Nakhula Beat Sand Permit Area No. 1	3.9	Sand	2	23-03-2018	11-04-2018	01-11-2018	223	20-03-2019	362
65	Nakhula Beat Sand Permit Area No. 2	2.6	Sand	2	12-02-2019	15-06-2019	19-10-2019	249	04-02-2020	357
66	Nakhula Beat Sand Permit Area No. 4	3.8	Sand	2	06-08-2019	22-08-2019	24-01-2020	171	03-02-2020	181
67	Amsoi Sand Permit Area	2.1	Sand	2	11-11-2016		23-02-2017	104	16-03-2017	125
68	Chaparmukh- Kopili Nodi Sand Permit Area Part- 1 (A)	4.9	Sand	2	27-10-2016		23-02-2017	119	22-03-2017	146
69	Chaparmukh- Kopili Nodi Sand Permit Area Part- 1 (C)	2.55	Sand	2	23-03-2018	04-05-2018	03-10-2018	194	14-11-2018	236
Nagaon South Division, Hojai										
70	Doboka Sand Mining unit No.1	5	Sand	7	05-11-2018	21-11-2018	11-01-2019	67	18-01-2019	74
71	Doboka Sand Mining unit No.2	5	Sand	7	04-07-2018	18-08-2018	27-01-2019	207	01-02-2019	212
72	Modertoli stone Mining No.2	1	Stone	5	02-06-2017	25-08-2017	25-08-2017	84	15-03-2019	651
73	Modertoli stone Mining No.4	1	Stone	5	07-06-2017	25-08-2017	25-08-2017	79	15-03-2019	646
74	Doboka Sand Mining uni No.4	2	Sand	2	16-05-2016		12-08-2016	88	19-08-2016	95

Appendix-XXXIII
(Reference: Paragraph 4.3.12.4)

Statement showing settlement of MCAS prior to grant of ECs

Sl. No.	Name of Division	Name of MCA	Area (in Ha)	Type of MM	Tenure (in Year)	Date of LOI	Date of approval of Mining Plan	Date of grant of EC	Delay in issue of EC (Days)	Date of settlement i.e., payment of 1st instalment	Settlement prior to grant of ECs (in days)	Quantity of Minor Mineral extracted without ECs
1	Dhemaji	Upper Subansiri Manika Sand & Gravel Mining Concession Area (Rev. portion)	4.9	Sand & Gravel	2	12-03-2020	29-05-2020	06-11-2020	239	27-05-2020	76	--
2	Digboi	DIG/8(A)	5.1	Stone/Boulder	7	12-02-2014	22-10-2014	12-05-2014	89	25-03-2014	41	--
3	Digboi	DIG/9(A)	6.3	Sand	7	06-08-2014	29-09-2014	06-02-2015	184	20-10-2014	75	--
4	Digboi	DIG/7	17.5	Sand/Silt	7	03-11-2014	05-01-2015	02-03-2015	119	19-01-2015	77	--
5	Digboi	DIG/12	4.8	Sand	7	20-12-2016	06-02-2017	02-06-2017	164	16-05-2017	147	--
6	Golaghat	Rongamati Industrial Clay Mahal	4.8	Earth	7	17-12-2013	14-11-2014	09-01-2015	388	05-02-2014	50	--
7	Golaghat	Bokial Stone Quarry	4	Stone	7	25-04-2017	20-05-2017	29-08-2018	491	06-10-2017	164	--
8	Karimganj	Longai Sand MM Unit No.1	35.6	Sand	7	12-02-2014	12-07-2019	29-02-2020	2208	08-07-2014	146	--
9	Nagaon	Baghara Stone Mahal No. 10	1	Stone	5	26-12-2018	22-08-2017	22-10-2019	300	26-03-2019	90	20,000
10	Nagaon	Jagirod Stone Quarry No. F (2)	1	Stone	5	01-12-2018	25-07-2017	09-10-2020	678	28-12-2018	27	15,000
11	Nagaon	-do- F (3)	1	Stone	5	06-02-2018	25-07-2017	27-02-2020	751	07-02-2018	1	25,000
12	Nagaon	Dholpahar Stone Quarry Area No. 1	1	Stone	5	03-05-2017	01-08-2017	28-02-2020	1031	19-04-2018	351	5,000

Appendix-XXXIV
(Reference: Paragraph 4.3.12.5)
Statement showing operation MCAs without renewal of ECs

Sl. No.	Name of Division	Name of MCA	Tenue (in year)	Date of LoI	Date of grant of EC	Validity of EC upto	Status of Renewal of EC	Correspondence to SEIAA	Status	Quantity extracted without EC
1	Dhubri	Gangadhar River Minor Mineral Unit	7	12-06-2015	10-08-2015	09-08-2020	No	No	In operation	1,750
2	Dhubri	Brahmaputra River Minor Mineral Unit No.4	7	07-02-2014	19-03-2014	19-03-2019	No	No	Term completed	5,000
3	Dhubri	Gaurang River Minor Mineral Unit No.5	7	18-12-2013	19-03-2014	19-03-2019	No	No	Term completed	5,000
4	Digboi	DIG/1	7	17-12-2013	03-01-2014	03-01-2019	No	21-05-2019	Term completed	16,000
5	Digboi	DIG/3	7	23-12-2014	02-03-2015	01-03-2020	No	21-01-2020	In operation	1,500
6	Digboi	DIG/4	7	12-02-2014	14-03-2014	14-03-2019	No	21-05-2019	Term completed	4,000
7	Digboi	DIG/5	7	04-06-2014	31-12-2014	31-12-2019	No	No	In operation	4,500
8	Digboi	DIG/8(A)	7	12-02-2014	12-05-2014	12-05-2019	No	21-05-2019	Term completed	4,000
9	Digboi	DIG/9(A)	7	06-08-2014	06-02-2015	06-02-2020	No	21-11-2019	Term completed	10,000
10	Digboi	DIG/7	7	03-11-2014	02-03-2015	01-03-2020	No	No	In operation	7,000
11	Nagaon South	Debasthan Sand Mining unit No.1	7	18-12-2013	13-05-2014	13-05-2019	No	No	Term completed	4,000
12	Nagaon South	Debasthan Sand Mining unit No.2	7	18-12-2013	03-05-2014	03-05-2019	No	No	Term completed	4,000

Appendix-XXXV
(Reference: Paragraph 4.3.13.1)
Statement showing short realisation of Security Deposit

(in ₹)

Sl. No.	Name of MCA (Mahal)	Contract or Permit	Name of Mahalder	Period (in year)	Settlement value	Annual contract money/ Estimated Royalty	SD Money realisable @25% of annual contract money	SD Money realised	Short realisation of SD Money
Dhansiri									
1	Nunai S/S Mahal No.1	Contract	Fwilao Basumatary	7	85,00,100	12,14,300	3,03,575	2,42,860	60,715
2	Beltola S.S.G. Mahal	Contract	Lorang Basumatary	7	60,25,142	8,60,735	2,15,184	1,72,148	43,036
3	Nunai S/S Mahal No.3	Contract	Binod Daimari	7	46,25,551	6,60,793	1,65,198	1,32,159	33,039
4	Naschanchali S.G. Mahal No.	Contract	Hemanga Boro	7	70,01,000	10,00,143	2,50,036	2,00,029	50,007
5	Bhutiachang S.S.G Mahal	Contract	Sukuram Boro	7	1,16,00,000	16,57,143	4,14,286	3,31,429	82,857
6	Bhorla S.G. Mahal No.3	Contract	Bhadreswar Basumatary	7	96,00,521	13,71,503	3,42,876	2,74,300	68,576
7	Bhairabkunda B.G. Mahal No.1	Contract	Birkhangsha Hainari	7	37,05,550	5,29,364	1,32,341	1,05,873	26,468
8	Sahabasti S. Mahal	Contract	Bhabani Rabha	7	55,05,000	7,86,429	1,96,607	1,57,286	39,321
9	Dhansiri S.S. Mahal No.1	Contract	Mukti Daimari	7	54,49,100	7,78,443	1,94,611	97,388	97,223
10	Bhootbangla S.G.E. Mahal	Contract	Bimal Baglari	7	90,00,000	12,85,714	3,21,429	2,57,143	64,286
11	Kalanadi S.S. Mahal	Contract	Girin Deka	7	37,59,500	5,37,071	1,34,268	1,07,414	26,854
12	Rowta S.G. Mahal	Contract	Krishna Narzari	7	77,02,000	11,00,286	2,75,071	1,08,309	1,66,762
13	Bhorla Boulder Mahal	Contract	Ajit Daimari	7	39,64,000	5,66,286	1,41,571	1,13,257	28,314
14	Bhairabkunda Boulder Mahal No.3	Contract	Bilia Daimari	7	65,80,000	9,40,000	2,35,000	1,88,000	47,000
15	Dimachang Gravel/Boulder Mahal	Contract	Mohan Doimari	7	29,00,000	4,14,286	1,03,571	82,857	20,714
16	Dhansiri S/G. Mahal	Contract	Soten Daimari	7	98,50,000	14,07,143	3,51,786	2,57,976	93,810
17	Lower Dhansiri S/S Mahal Part A	Contract	Raju Brahma	7	33,99,998	4,85,714	1,21,429	97,143	24,286
18	Lower Dhansiri S/S Mahal Part B	Contract	Apurba Kr Saharia	7	22,00,000	3,14,286	78,571	36,810	41,761
19	Khawrang Boulder Mahal	Contract	Arpan Daimari	7	42,81,155	6,11,594	1,52,898	83,585	69,313
20	Golondi B/E Mahal	Contract	Jaresh Khakhari	7	53,10,003	7,58,572	1,89,643	1,51,714	37,929
21	Pagla River S/G Mahal	Contract	Ratna Daimari	7	42,00,500	6,00,071	1,50,018	1,20,014	30,004
22	Monai G/B Mahal	Contract	Jogeswar Daimari	7	44,01,600	6,28,800	1,57,200	-	1,57,200

Sl. No.	Name of MCA (Mahal)	Contract or Permit	Name of Mahalder	Period (in year)	Settlement value	Annual contract money/ Estimated Royalty	SD Money realisable @25% of annual contract money	SD Money realised	Short realisation of SD Money
23	Tikritola (Namjola) Sand Mahal	Contract	Nilamoni Boro	3	11,80,000	3,93,333	98,333	39,334	58,999
24	Dipabasti Stone Mahal	Contract	Wiliamson Daimari	2	4,05,143	2,02,572	50,643	40,514	10,129
25	Nunai Kulsi Mahal (A)	Contract	Sri Minon Mochahary	2	3,37,142	1,68,571	42,143	33,714	8,429
26	Pasnoi Sand/Stone Mahal	Contract	Sri Andreas Hajoari	3	14,95,000	4,98,333	1,24,583	99,666	24,917
27	Samrang Mahal	Contract	Sri Gopinath Basumatary	7	21,65,000	3,09,286	77,321	24,226	53,095
28	Daisam Boulder Mahal	Contract	Sri Billi Basumatary	7	44,80,000	6,40,000	1,60,000	1,18,100	41,900
Total							51,80,192	36,73,248	15,06,944
Dhubri Division									
29	Tokrabandha Hill Stone Quarry No.2	Contract	Debesh Chandra Roy	5	3,00,00,000	60,00,000	15,00,000	9,00,000	6,00,000
30	Tokrabandha Hill Stone Quarry No.6	Contract	Samir Agarwala	5	--	20,20,000	5,05,000	0	5,05,000
Total							20,05,000	9,00,000	11,05,000
Nagaon South Division									
31	Doboka Ordinary Sand Mining Unit-3	Contract	Gulap Hussain	7	2,17,35,000	31,05,000	7,76,250	3,10,500	4,65,750
32	Doboka Ordinary Sand Mining Unit-4	Contract	Gulap Hussain	7	70,14,000	10,02,000	2,50,500	1,00,200	1,50,300
Total							10,26,750	4,10,700	6,16,050
Grand Total									32,27,994

Appendix - XXXVI
(Reference: Paragraph 4.3.13.1)

Statement showing short realisation of security deposit due to non upscale of same

(in ₹)

Sl. No.	Name of MCA	Due date for payment of instalment at enhanced rate after completion of three year	SD money realised	SD money to be realised at enhanced rate	Short Up-scaled SD money to be realised	Remarks
(1)	(2)	(3)	(4)	(5)	(6)= (5) -(4)	(7)
Dhemaji Division						
1	Upper Subensiri Tamuli S&G	30-11-2020	16,07,143	20,08,928	4,01,785	--
2	Upper Subensiri Sonapur S&G	31-08-2020	14,64,286	18,30,358	3,66,072	Terminated on 07-05-21 with forfeiture of SD money amounting to ₹ 14,64,286 only.
Nagaon Division						
3	Jagiroad Stone Mahal No. F (3)	06-11-2020	5,50,000	6,87,500	1,37,500	--
4	Dhulpahar Stone Mahal No-1	19-04-2021	14,05,000	17,56,250	3,51,250	--
5	Jagiroad Stone Mahal No. F (2)	10-12-2021	7,26,667	9,08,333	1,81,666	--
Nagaon South Division, Hojai						
6	Doboka Ordinary Sand Mining Unit-2	06-02-2022	7,05,000	8,81,875	1,76,875	13 th Kist Money not deposited till date. However, authority directed to deposit Kist money except enhance rate of SD Money.
7	Doboka Ordinary Sand Mining Unit-1	17-02-2022	7,80,250	9,75,313	1,95,063	--
Baksa Division						
8	Barnadi Sand & Stone Mahal No-3	07-10-2021	4,99,775	7,80,899	2,81,124	
9	Barnadi Sand & Stone Mahal No-1(A)	06-10-2021	6,13,756	9,58,993	3,45,237	
10	Darranga Sand & Stone Mahal No-6	06-10-2021	1,12,750	1,76,171	63,421	
11	Kaldia (Doijama) Sand & Stone Mahal	06-10-2021	62,500	97,656	35,156	
12	Khagrabari Sand & Stone Mahal	07-01-2019	11,25,000	14,06,250	2,81,250	Terminated on 25-01-2021 with forfeiture of SD money amounting to ₹ 11,25,000 only.
13	Pagaldia Sand & Stone Mahal	06-10-2021	3,37,500	5,27,344	1,89,844	
14	Pakhamara Sand & Stone Mahal	06-10-2021	2,87,500	4,49,219	1,61,719	
15	Pallanadi Sand & Stone Mahal	01-10-2018	2,62,500	3,28,125	65,625	
16	Dirring Sand & Stone Mahal	01-04-2021	3,62,500	4,53,125	90,625	
17	Barnadi Sand & Stone Mahal No-2	29-09-2021	1,57,750	2,46,485	88,735	
17	Darranga Sand & Stone Mahal No-5	01-10-2021	1,27,500	1,99,219	71,719	
18	Motonga Sand & Stone Mahal No-4	01-10-2021	1,00,000	1,56,250	56,250	
19	Motonga Sand & Stone Mahal No-5	01-10-2020	2,31,250	2,89,062	57,812	
Total					35,98,728	

Appendix-XXXVII

(Reference: Paragraph 4.3.13.2)

Statement showing delay in termination of Contract due to default in payment by MCA holders

Sl. No.	Name of Division	Name of MCA	Amount per installment/ Kist (in ₹)	Defaulted instalments/ Kist numbers	Due date of instalments	Termination date	No of days after which terminated	Total amount of instalments/ Kist money due (in ₹)	SD forfeited (in ₹)	Loss of Government revenue (in ₹)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8) = (7) – (6)	(9) = (4) X (5)	(10)	(11) =(10) – (9)
1	Baksa	Khagrabari MCA	14,06,250	1	01-07-2020	25-01-2021	208	14,06,250	11,25,000	2,81,250
2	Nagaon	Nakhula No.1	2,68,944	2	27-09-2020	23-04-2021	208	5,37,888	-	5,37,888
3	Dhemaji	Upper Subensiri Sonapur S&G MCA	33,21,034	2	01-12-2020	07-05-2021	157	33,21,034	14,64,286	18,56,748
4	Digboi	DIG-12	2,05,555	3	01-10-2019	03-02-2020	125	4,11,110	2,05,550	2,05,560
5	Dibrugarh	MPA No.DBR/12	6,24,999	3	30-04-2015	05-11-2015	189	18,74,997	6,24,999	12,49,998
6	Golaghat	Kanaighat Sand Mahal No. 2/2 of 2016-2018	11,11,250	3	16-03-2020	15-10-2020	213	33,33,750	1,11,250	32,22,500
7	Nagaon South	Doboka Sand Mining Unit-3	23,28,750	2	22-11-2014	23-03-2015	121	23,28,750	3,70,500	19,58,250
8	Karimganj	Longai Sand Minor Mineral Unit No.4	1,99,168	3	01-09-2017	14-05-2018	255	5,97,504	1,93,536	4,03,968
9		Bhanga Sand Minor Mineral Permit Area	3,37,500	3	01-04-2019	29-11-2019	242	10,12,500	3,37,500	6,75,000
Total								1,48,23,783	44,32,621	1,03,91,162

Appendix-XXXVIII

(Reference: Paragraph 4.3.13.2)

Statement showing the detail of non-realisation of quarterly *kist* money under DFO, Dhansiri Division

(in ₹)

Sl. No.	Name of MCA	Amount of quarterly <i>kist</i> money	Date of Final Settlement	<i>Kist</i> Money required to be paid upto the date (i.e., till 30-09-2021) as per settlement order	Total no. of <i>Kist</i> required to be paid upto 30-09-21 (i.e., till date of audit) as per settlement order	Required to be paid as per settlement		Actually paid		Not paid	
						No. of <i>Kist</i> money	Amount of <i>Kist</i> money	No. of <i>Kist</i> money	Amount of <i>Kist</i> money	No. of <i>Kist</i> money	Amount of <i>Kist</i> money
1	Nachanchali S&G	2,50,036	01-10-2015	30-09-2021	20	4	10,00,144	3	7,50,108	1	2,50,036
		1,00,160				16	16,02,560	15	15,02,400	1	1,00,160
2	Bhutiachang S&G	4,14,286	28-09-2017	30-09-2021	19	7	29,00,002	5	20,71,430	2	8,28,572
		3,81,056				12	45,72,672	9	34,29,504	3	11,43,168
3	Bhairabkunda S&G No- 3	2,35,000	29-06-2017	30-09-2021	17	17	39,95,000	16	37,60,000	1	2,35,000
4	Bhorla S&G	1,41,571	01-10-2015	30-09-2021	24	24	33,97,704	22	31,14,562	2	2,83,142
5	Pagla S&G	1,50,179	26-10-2015	30-10-2021	24	24	36,04,296	21	31,53,759	3	4,50,537
6	Monai S&G	1,57,200	03-07-2019	30-09-2021	9	9	14,14,800	5	7,86,000	4	6,28,800
7	Khowrang S&G	1,52,898	29-03-2018	30-09-2021	14	14	21,40,572	6	9,17,388	8	12,23,184
8	Daisam S&G	1,60,000	29-06-2017	30-09-2021	17	17	27,20,000	14	22,40,000	3	4,80,000
Total					144	144	2,73,47,750	116	2,17,25,151	28	56,22,599

Appendix-XXXIX
(Reference: Paragraph 4.3.14.2)
Statement showing realisation of MMDRR Fund

Sl. No.	Division	Total Revenue collected from Minor Mineral (upto 2019-20) (in ₹)	MMDRR to be collected (@10% of total revenue collection) (in ₹)	MMDRR collection (as per DFO and PCCF & HoFF) (in ₹)	Difference (in ₹)	MMDRR (as per Divisions replied to audit) (in ₹)	Difference (in ₹)
(A) Selected Divisions							
1	Digboi	5,03,74,740	50,37,474	63,23,816	-12,86,342	61,54,106	-11,16,632
2	Dibrugarh	8,25,08,675	82,50,868	85,75,458	-3,24,590	92,06,932	-9,56,064
3	Golaghat	7,30,21,289	73,02,129	39,70,998	33,31,131	37,27,985	35,74,144
4	Nagaon	45,08,19,707	4,50,81,971	2,26,11,035	2,24,70,936	NF	
5	Nagaon South	10,16,07,150	1,01,60,715	60,32,620	41,28,095	1,00,16,478	1,44,237
6	Dhemaji	62,82,47,665	6,28,24,767	1,29,44,068	4,98,80,699	NF	
7	Karimganj	21,13,01,511	2,11,30,151	2,09,70,405	1,59,746	2,09,70,405	1,59,746
8	Dhubri	8,36,39,732	83,63,973	96,82,233	-13,18,260	NF	
9	Dhansiri	31,58,11,830	3,15,81,183	1,42,49,520	1,73,31,663	1,42,49,520	1,73,31,663
10	Baksa	22,29,66,236	2,22,96,624	2,51,38,486	-28,41,862	2,51,38,486	-28,41,862
11	Hamren	11,62,45,687	1,16,24,569	44,54,245	71,70,324	44,54,245	71,70,324
Total 'A'		2,33,65,44,222	23,36,54,422	13,49,52,884	9,87,01,540		2,34,65,556
(B) Others Division							
12	Doomdooma	2,54,93,728	25,49,373	8,09,753	17,39,620		
13	Sivsagar	3,56,39,588	35,63,959	26,31,618	9,32,341		
14	Jorhat	4,40,87,477	44,08,748	53,16,562	-9,07,814		
15	Majuli	-	-	-	-		
16	Sonitpur East	34,30,68,446	3,43,06,845	1,60,74,542	1,82,32,303		
17	Sonitpur West	9,03,25,440	90,32,544	60,24,063	30,08,481		
18	Lakhimpur	28,22,39,590	2,82,23,959	1,00,98,403	1,81,25,556		
19	Kamrup East	12,99,41,344	1,29,94,134	1,14,35,449	15,58,685		
20	Kamrup West	23,01,77,193	2,30,17,719	1,95,26,566	34,91,153		
21	North Kamrup	12,86,55,272	1,28,65,527	2,72,90,233	-1,44,24,706		
22	Goalpara	17,08,40,215	1,70,84,022	78,82,000	92,02,022		
23	Cachar	16,97,45,256	1,69,74,526	1,71,54,576	-1,80,050		
24	Hailakandi	3,21,62,806	32,16,281	23,47,123	8,69,158		
25	Aie Valley	16,07,48,148	1,60,74,815	26,47,602	1,34,27,213		
Total 'B'		1,84,31,24,503	18,43,12,450	12,92,38,490	5,50,73,962		
Grand Total (A+B)		4,17,96,68,725	41,79,66,876	26,41,91,374	15,37,75,502	9,39,18,157	2,34,65,556

NB: Revenue Collection from Minor Minerals in respect of Sl. No. 9,10 and 11 furnished by respective Divisions.

NF: Not furnished.

Appendix-XL
(Reference: Paragraph 4.3.14.2)
Statement showing details of short realisation of MMDRR Fund

Sl. No.	Name of Division	Period during which MMDRR fund was not realised	Amount of MMDRR fund to be realised (in ₹)	Amount of MMDRR fund realised (in ₹)	Amount of MMDRR fund was not/short realised (in ₹)
1	Dhansiri	April 2014 to December 2017	50,97,011	0	50,97,011
2	Baksa	April 2014 to April 2017	57,56,830	0	57,56,830
3	Nagaon South	2014-15 to 2016-17	76,822	0	76,822
4	Golaghat	2015-19	37,70,100	15,72,000	21,98,100
5	Digboi	2020-21	6,05,390	16	6,05,374
6	Hamren	2014-21	1,34,68,666	62,98,341	71,70,325
7	Karimganj	2016-21	3,20,04,300	2,25,19,000	94,85,300
Total					3,03,89,762

Appendix-XLI
(Reference: Paragraph 4.3.14.5)

Statement showing details of short realisation of DMFT fund in Dhemaaji division

Name of MCA	Kist No.	Royalty payable (in ₹)	DMFT Payable (in ₹)	DMFT realised (in ₹)	DMFT short realised (in ₹)
Likabali S&G	16th	6,47,345	64,735	16,000	48,735
	17th	6,47,345	64,735	16,000	48,735
	18th	6,47,345	64,735	16,000	48,735
	19th	6,47,345	64,735	16,000	48,735
	20th	6,47,345	64,735	16,000	48,735
	21st	6,47,345	64,735	16,000	48,735
	22nd	6,47,345	64,735	16,000	48,735
	23rd	6,47,345	64,735	16,000	48,735
	24th	6,47,345	64,735	16,000	48,735
	25th	8,09,181	80,918	16,000	64,918
	26th	8,09,181	80,918	16,000	64,918
	27th	8,09,181	80,918	-	-
Total					5,68,451
Simen S&G	17th	4,24,130	42,413	9,249	33,164
	18th	4,24,130	42,413	9,250	33,163
	19th	4,24,130	42,413	9,250	33,163
	20th	4,24,130	42,413	9,250	33,163
	21st	4,24,130	42,413	9,250	33,163
	22nd	4,24,130	42,413	9,250	33,163
	23rd	4,24,130	42,413	9,250	33,163
	24th	4,24,130	42,413	9,250	33,163
	25th	5,30,163	53,016	9,250	43,766
	26th	5,30,163	53,016	9,250	43,766
	27th	5,30,163	53,016	9,250	43,766
	28th	5,30,163	53,016	9,250	43,766
Total					4,40,369
Sonapur S&G	4th	14,64,286	1,46,429	32,560	1,13,869
	5th	14,64,286	1,46,429	32,560	1,13,869
	6th	14,64,286	1,46,429	32,560	1,13,869
	7th	14,64,286	1,46,429	32,560	1,13,869
	8th	14,64,286	1,46,429	32,560	1,13,869
	9th	14,64,286	1,46,429	32,560	1,13,869
	10th	14,64,286	1,46,429	32,560	1,13,869
	11th	14,64,286	1,46,429	32,560	1,13,869
	12th	14,64,286	1,46,429	32,560	1,13,869
	13th	18,30,357	1,83,036	32,560	1,50,476
Total					11,75,297
Grand Total					21,84,117

Appendix-XLII

(Reference: Paragraph 4.3.16.8)

Statement showing collection of DMFT and MMDRR below prescribed rate due to lack of validation check in system

Name of MCAs	Online permit Number	Issue date	Instalment No.	Quarterly instalments (in ₹)	MMDRR to be collected (10% of instalments) (in ₹)	MMDRR collected (in ₹)	Short realisation (in ₹)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8) = (6) – (7)
Digboi Division							
DIG-5	4481222572	04-06-2020	21	2,54,688	25,469	1	25,468
	7747281136	19-06-2020	22	2,54,688	25,469	1	25,468
	3772082655	18-08-2020	23	2,54,688	25,469	1	25,468
DIG-8(A)	--	02-07-2020	26	2,23,438	22,344	1	22,343
	--	06-11-2020	27	2,23,438	22,344	1	22,343
	--	05-01-2021	28	2,23,438	22,344	0	22,344
DIG-9(A)	1029540638	28-02-2020	22	2,07,813	20,781	1	20,780
	5185340127	28-04-2020	23	2,07,813	20,781	1	20,780
	--	22-07-2020	24	2,07,813	20,781	0	20,781
	6951808988	06-11-2020	25	2,59,766	25,977	1	25,976
DIG-21	--	29-01-2020	7	93,748	9,375	0	9,375
	--	05-05-2020	8	93,748	9,375	0	9,375
DIG-4	3925894409	27-04-2020	24	1,78,125	17,813	1	17,812
	9659644791	06-07-2020	25	2,22,656	22,266	1	22,265
	2561311893	03-08-2020	26	2,22,656	22,266	1	22,265
	2508368054	06-11-2020	27	2,22,656	22,266	1	22,265
DIG-3	8748043952	16-03-2020	20	1,32,656	13,266	1	13,265
	1205251154	08-05-2020	21	1,32,656	13,266	1	13,265
	--	02-07-2020	22	1,32,656	13,266	1	13,265
	--	30-11-2020	23	1,32,656	13,266	1	13,265
DIG-1	4852184639	06-05-2020	25	9,37,500	93,750	1	93,749
	1184202761	19-06-2020	26	9,37,500	93,750	1	93,749
	594646670	06-11-2020	27	9,37,500	93,750	1	93,749
	--	11-12-2020	28	9,37,500	93,750	1	93,749
Total							7,63,160
Dhemaji Division							
Simen Sand and Gravel MCA	--	18-12-2020	27	5,30,163	53,016	9,250	43,766
	--	25-03-2021	28	5,30,163	53,016	9,250	43,766
Likabali Sand and Gravel MCA	--	31-10-2020	25	8,09,180	80,918	16,000	64,918
	--	01-02-2021	26	8,09,180	80,918	16,000	64,918
Upper Subansiri Sonapur Sand and Gravel MCA	8438416800	07-11-2020	13	18,91,070	1,89,107	33,738	1,55,369
Total							3,72,737
Grand Total							11,35,897

Appendix-XLIII
(Reference Paragraph 5.3)

Statement showing details of short levy of Stamp Duty and Registration fee of Sub Registrar, Kamrup (Sadar)

Sl. No.	Deed No & Date (Category of buyer)	Mouza (Village or Town)	Class of land	Reclassified class of land and category	Zonal value of reclassified land per Bigha (in ₹)	Area of land	Land in Bigha	Valuation of the land as per appropriate rate of zonal value of land (₹ in lakh)	Valuation of the land considered during registration of sale deed (₹ in lakh)	short Value of land during registration (₹ in lakh)	Short levy of Registration fee (at the rate 1% or 2%)	Short levy of Stamp Duty (at the rate of 2% or 3%)	Short levy of revenue (₹ in lakh)
Office of the Sr. Sub Registrar , Kamrup (Sadar)													
1	5064/2019 dated 26-11-2019 (Others ²⁰⁰)	Chayani (Kokrajhar)	Agricu- lture land	Non-Agricul- tural (Udyog/ Bepar)	2404000	11 Bigha 1 Katha & 10 lessa	11.3	271.65	86.45	185.20	370404	555606	9.25
2	3927/2019 dated 27-09-2019 (Others)	S. S Ghopa (Gouripur)			3926900	4 Bigha & 1 Katha & 18 lessa	4.38	172.00	76.44	95.56	191106	286660	4.78
3	3025/2019 dated 7-06-2019 (Others)	S. S Ghopa (Sila)			2908800	7 Bigha & 1 lessa	7.01	203.91	67.86	136.05	272100	408151	6.80
4	1313/2019 dated 5-04-2019 (Male)	S. S Ghopa (Gouripur)			3926900	3 Bigha 4 Katha & 3 lessa	3.83	150.40	61.17	89.23	178433	267661	4.46
5	3546/2019 dated 4-09-2019 (Others)	Chayani (Kochpara)			2900000	4 Bigha & 3 lessa	4.03	116.87	53.20	63.67	127348	191022	3.18
6	3926/2019 dated 27-09-2019 (Others)	S. S Ghopa (Gouripur)			3926900	3 Bigha & 3.5 lessa	3.035	119.18	52.97	66.21	132423	198634	3.31
7	3024/2019 dated 7-06-2019 (Others)	S. S Ghopa (Sila)			2908800	5 Bigha 1 Katha & 6 lessa	5.26	153.00	50.92	102.08	204172	306259	5.10
8	3156/2019 dated 13-08-2019 (Female)	S. S Ghopa (Malang)			1119900	14 Bigha 2 Katha & 2 lessa	14.42	161.49	50.47	111.02	111020	222039	3.34
Sub-Total							53.265				1587006	2436032	40.23

²⁰⁰ Any Group, Limited Company, etc.

Sl. No.	Deed No & Date (Category of buyer)	Mouza (Village or Town)	Class of land	Reclassified class of land and category	Zonal value of reclassified land per Bigha (in ₹)	Area of land	Land in Bigha	Valuation of the land as per appropriate rate of zonal value of land (₹ in lakh)	Valuation of the land considered during registration of sale deed (₹ in lakh)	short Value of land during registration (₹ in lakh)	Short levy of Registration fee (at the rate 1% or 2%)	Short levy of Stamp Duty (at the rate of 2% or 3%)	Short levy of revenue (₹ in lakh)
Office of the Sub Registrar, Rangia													
9	97/2020 dated 9-01-2020 (Others)	Pubpar (Bamungaon)	Agricu- lture land	Non-Agri. land (Udyog)	2185400	3 Bigha 4 Katha & 13 lessa	3.93	85.89	8.59	77.30	154598	231898	3.86
10	805/2019 dated 23-07-2019 (Others)	P K Mahal (Dagaon)			1000000	15 Bigha 2 Katha & 12 lessa	15.52	155.20	21.73	133.47	266944	400416	6.67
11	806/2019 dated 23-07-2019 (Others)	P K Mahal (Dagaon)			1000000	2 Bigha 2 Katha & 5 lessa	2.45	24.50	7.35	17.15	34300	51450	0.86
12	945/2019 dated 30 08 2019 (Joint)	Madartola (Katanipara)			660000	1 Bigha 4 Katha & 13 lessa	1.93	12.74	8.00	4.74	9476	9476	0.19
13	946/2019 dated 30 08 2019 (Joint)	Madartola (Katanipara)			660000	2 Bigha 4 Katha & 12 lessa	2.92	19.27	8.00	11.27	22544	22544	0.45
14	1012/2019 dated 9-09-2019 (Male)	Pubpar (Bamungaon)			1092700	4 Bigha& 6 lessa	4.06	44.36	8.87	35.49	70985	115347	1.86
15	1013/2019 dated 9-09-2019 (Male)	Pubpar (Bamungaon)			1092700	4 Bigha 3 Katha & 12 lessa	4.72	51.58	10.31	41.27	82525	134099	2.17
16	1393/2019 dated 25-11-2019 (Female)	P K Mahal (Dagaon)			1000000	1 Bigha 4 Katha & 2 Lessa	1.82	18.20	10.01	8.19	16380	24570	0.41
17	1451/2019 dated 6-12-2019 (Others)	Pubpar (Bamungaon)			2185400	5 Bigha 3 Katha & 7 Lessa	5.67	123.91	12.39	111.52	223046	334567	5.58
18	1510/2019 dated 6-09-2019 (Others)	Pubpar (Bamungaon)			2185400	4 Bigha 1 Katha & 17 Lessa	4.37	95.50	9.55	85.95	171907	257861	4.30
Sub-Total							47.39				1052705	1582228	26.35
Total							100.655				2639711	4018260	66.58

Appendix-XLIV
(Reference Paragraph 5.4)

Statement showing details of short levy of Stamp Duty and Registration Fee

(Amount in ₹)

Sl. No.	Deed No/ Date & Buyers Category	Circle /Mouza & Village	Class of land	Zonal valuation of land per Bigha	Area of land	Value of land sold as per zonal value fixed on	Value of Building/ Flat/ House	Value of property to be considered for the purpose of Registration fee and Stamp Duty	Value of property considered during Registration	Value of property short considered during Registration	Short levy of Stamp Duty	Short levy of Registration fee	Short levy of Surcharge	Total short levy
Sub Registrar, Kamrup (Metro)														
1	5673/ 04 April 2018 Male	Dispur/Beltola & Sarusajai	1 st class Trade	15000000	2 Katha, 16 Lessa	8400000	-	8400000	7000000	1400000	42000	28000	28000	98000
2	6769/ 24 April 2018 Male	Dispur/Beltola & 1 No. Maidam	1 st class Trade	17500000	2 Bigha, 2 Katha	42000000	-	42000000	30000000	12000000	360000	240000	240000	840000
3	7870/ 15 May 2018 Others	Dispur/Beltola & Borsajai	1 st class Industry	15000000	2 Bigha, 4 Katha	42000000	-	46900000	32970149	13929851	417896	278597	278597	975090
			1 st class Trade	10000000	2 Katha, 9 Lessa	4900000								
4	17076/ 15 Nov 2018 Others	Dispur/Beltola & Hengrabari	2 nd class Trade	15000000	1 Bigha	15000000	-	15000000	8000000	7000000	210000	140000	140000	490000
5	18039/ 06 Dec 2018 Female	Dispur/Beltola 2 No. Japorigog	Bishesh Bepar	25000000	1 Bigha, 2 Katha 7.16 Lessa	36790000	200000	36990000	29600000	7390000	147800	73900	147800	369500
6	18276/ 10 Dec 2018 Male	Guwahati/Ulubari & Bamunimaidan	Residen tial	10000000	1 Katha, 3 Lessa	2300000	9697334	11997334	11421215	576119	17284	11522	11522	40328
7	3437/ 10 Jan 2021 Male	Guwahati/Ulubari & Bamunimaidan	2 nd class Trade	15000000	3.3 Lessa	495000	1056230	1551230	1466678	84552	2537	1691	1691	5919
8	3478/ 08 Feb 2021 Others	Guwahati/Ulubari & Noonmati	2 Basti	7500000	2 Bigha, 3 Katha 9 Lessa	20175000	-	20175000	20143657	31343	940	627	627	2194
9	3482/ 08 Feb 2021 Others	Guwahati/Ulubari & Noonmati	2 Basti	7500000	4 Katha, 1 Lessa	6075000	507500	6582500	6574664	7836	235	157	157	549
10	4078/ 15 Feb 2021 Female	Dispur/Beltola & 1 No. Maidam	2 nd class Trade	17500000	3 Lessa	525000	1200000	1725000	1377000	348000	6960	3480	6960	17400
11	5850/ 27 May 2020 Others	Dispur/Beltola & 1 No. Maidam	1 st class Trade	17500000	2 Katha, 15 Lessa	9625000	24423000	34048000	31298000	2750000	82500	55000	55000	192500

Audit Report on Revenue Sector for the year ended 31 March 2022

Sl. No.	Deed No/ Date & Buyers Category	Circle /Mouza & Village	Class of land	Zonal valuation of land per Bigha	Area of land	Value of land sold as per zonal value fixed on	Value of Building/ Flat/ House	Value of property to be considered for the purpose of Registration fee and Stamp Duty	Value of property considered during Registration	Value of property short considered during Registration	Short levy of Stamp Duty	Short levy of Registration fee	Short levy of Surcharge	Total short levy
12	7252/ 21 Mar 2021 Others	Dispur/Beltola & Odalbakra	1 M Basti	7000000	3 Lessa	210000	1300000	1510000	1396000	114000	2280	2280	2280	6840
13	7393/ 22 July 2020 Others	Dispur/Beltola & 1 No. Maidam	2 nd class Trade	17500000	1 Bigha, 4 Katha 3.24 Lessa	32067000	-	32067000	20000000	12067000	362010	241340	241340	844690
14	10790/ 29 Sept 2020 Female	Dispur/Beltola & Betkuchi	2 Basti	7500000	4 Bigha, 14.54 Lessa	31090500	-	31090500	30900000	190500	3810	1905	3810	9525
15	10940/ 19 Sept 2020 Male	Dispur/Beltola & Hatigaon	2 Basti	7500000	3 Lessa	225000	1000000	1225000	1200000	25000	750	500	500	1750
16	11437/ 08 Oct 2020 Female	Dispur/Beltola & Dispur	Bishesh Bepar	25000000	3 Lessa	750000	1190000	1940000	1500000	440000	8800	4400	8800	22000
17	12372/ 16 Oct 2020 Female	Dispur/Beltola & 1 No. Madgharia	1 M Basti	7500000	16.28 Lessa	1221000	-	1221000	1200000	21000	420	210	420	1050
18	13704/ 06 Nov 2020 Male	Dispur/Beltola & Hatigaon	2 Basti	7500000	18 Lessa	1350000	-	1350000	1080000	270000	8100	5400	5400	18900
Sub-Total										58645201	1674322	1089009	1172904	3936235
Sub Registrar, Kamrup (Sadar)														
19	4187/ 12 Oct 2019 Male	Kamalpur/Pub Par & Dalama	Udyog	2185400	9 Bigha	19668600	-	19668600	14751900	4916700	147501	98334	-	245835
20	4889/ 29 Nov 2019 Others	Uttar Guwahati/Sila Sendurighopa & Gouripur	Bishesh Bepar	3926900	4 Bigha, 1 Katha 2 Lessa	16571518	-	16571518	14730332	1841186	55236	36820	-	92056
Sub-Total										6757886	202737	135154	-	337891
Sub Registrar, Rangia														
21	72/ 22 Jan 2020 Male	Rangia/Podigog & Murara	Maba	1800000	4 Katha, 3 Lessa	1494000	-	1494000	1245000	249000	7470	4980	-	12450
22	366/ 06 April 2019 Others	Rangia/ Pub Kachari Mahal & Dagaon	Udyog	1000000	2 Bigha, 2 Katha	2400000	-	2400000	720000	1680000	50400	33600	-	84000

Sl. No.	Deed No/ Date & Buyers Category	Circle /Mouza & Village	Class of land	Zonal valuation of land per Bigha	Area of land	Value of land sold as per zonal value fixed on	Value of Building/ Flat/ House	Value of property to be considered for the purpose of Registration fee and Stamp Duty	Value of property considered during Registration	Value of property short considered during Registration	Short levy of Stamp Duty	Short levy of Registration fee	Short levy of Surcharge	Total short levy
23	370/ 06 April 2019 Others	Rangia/ Pub Kachari Mahal & Dagaon	Udyog	1000000	3 Bigha	3000000	-	3000000	900000	2100000	63000	42000		105000
24	870/ 06 Aug 2019 Male	Rangia/Podigog & Bangali Kuchi	Agriculture	300000	8 Bigha, 1 Katha, 12 Lessa	2496000	-	2496000	998400	1497600	44928	29952	-	74880
Sub-Total										5526600	165798	110532	-	276330
Grand Total										70929687	2042857	1334695	1172904	4550456

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