

**APPENDIX-I**  
**Audit Sample**  
*(Reference Para No. 2.4)*  
**Limited Audit**

Sl. No.	GSTIN	Name of the Sector	Amount of mismatch in ₹	Dimension
1.	09XXXXXXXXXX1ZN	Corporate Circle, Noida	3,75,60,315.88	ITC mismatch between GSTR 2A and GSTR-3B
2.	09XXXXXXXXXX1Z5	Mirzapur Sector-3	9,23,88,825.92	-Do-
3.	09XXXXXXXXXX1ZW	Corporate Circle, Prayagraj	2,86,71,457.69	-Do-
4.	09XXXXXXXXXX1ZH	Kanpur Sector-17	1,77,02,502.32	-Do-
5.	09XXXXXXXXXX1ZH	Sector-1,Gautam Buddha Nagar	2,59,40,209.92	-Do-
6.	09XXXXXXXXXX1ZD	Lucknow Sector-20	7,93,78,890.80	-Do-
7.	09XXXXXXXXXX1ZU	Ghaziabad Sector-7	2,49,02,610.25	-Do-
8.	09XXXXXXXXXX1Z6	Prayagraj Sector-12	3,46,41,549.01	-Do-
9.	09XXXXXXXXXX1ZA	Noida Sector-14	14,24,34,019.10	-Do-
10.	09XXXXXXXXXX1ZU	Ghaziabad Sector-5	3,46,32,587.06	-Do-
11.	09XXXXXXXXXX1ZQ	Kanpur Sector-15	1,82,87,640.60	-Do-
12.	09XXXXXXXXXX3ZE	Bareilly Sector-3	3,77,89,028.36	-Do-
13.	09XXXXXXXXXX1ZB	Corporate Circle, Kanpur II	5,67,80,008.09	-Do-
14.	09XXXXXXXXXX5ZN	Lucknow Sector-20	3,35,57,472.59	-Do-
15.	09XXXXXXXXXX1ZG	Kanpur Sector-15	4,94,60,891.74	-Do-
16.	09XXXXXXXXXX1ZI	Lucknow Sector-20	2,76,43,313.52	-Do-
17.	09XXXXXXXXXX3ZS	Corporate Circle,Etawah	31,05,23,104.90	-Do-
18.	09XXXXXXXXXX1Z0	Muzaffar Nagar Sector-5	3,05,87,973.10	-Do-
19.	09XXXXXXXXXX1ZW	Corporate Circle, Moradabad	6,66,00,606.41	-Do-
20.	09XXXXXXXXXX1ZG	Sikandarbad Sector	2,76,94,816.69	-Do-
21.	09XXXXXXXXXX1ZJ	Agra Sector-4	3,10,62,736.41	-Do-
22.	09XXXXXXXXXX2ZV	Ghaziabad Sector-12	2,14,40,680.36	-Do-
23.	09XXXXXXXXXX1ZB	Lucknow Sector- 13	2,66,23,349.46	-Do-
24.	09XXXXXXXXXX1ZN	Lucknow Sector-20	15,20,77,306.00	-Do-
25.	09XXXXXXXXXX2ZW	Lucknow Sector-20	2,23,96,016.64	-Do-
26.	09XXXXXXXXXX1ZS	Sector-4 Hapur	4,47,95,024.76	-Do-
27.	09XXXXXXXXXX1ZF	Corporate Circle, Ayodhya	4,90,18,443.45	-Do-
28.	09XXXXXXXXXX1ZD	Corporate Circle, Agra	3,41,01,713.29	-Do-
29.	09XXXXXXXXXX1Z2	Noida Sector-7	1,99,59,072.86	-Do-
30.	09XXXXXXXXXX1ZX	Corporate Circle, Lucknow I	6,91,89,558.14	-Do-
31.	09XXXXXXXXXX1ZV	Corporate Circle, Kanpur II	24,77,04,858.20	-Do-
32.	09XXXXXXXXXX1ZW	Lucknow Sector- 9	3,18,69,659.87	-Do-
33.	09XXXXXXXXXX1ZV	Corporate Circle, Kanpur II	9,08,20,125.66	-Do-
34.	09XXXXXXXXXX1Z5	Ghaziabad Sector-4	1,76,59,492.52	-Do-
35.	09XXXXXXXXXX1Z1	Prayagraj Sector-3	1,80,18,095.89	-Do-
36.	09XXXXXXXXXX2ZU	Lucknow Sector-19	2,20,89,017.07	-Do-
37.	09XXXXXXXXXX1ZN	Noida Sector-13	2,78,39,825.47	-Do-
38.	09XXXXXXXXXX1ZI	Azamgarh Sector-2	19,07,52,380.00	-Do-
39.	09XXXXXXXXXX1ZY	Ghaziabad Sector-8	4,56,43,745.74	-Do-
40.	09XXXXXXXXXX1ZP	Noida Sector-9	2,94,11,004.78	-Do-
41.	09XXXXXXXXXX1ZQ	Sector-1,Gautam Buddha Nagar	21,24,85,153.60	-Do-
42.	09XXXXXXXXXX1ZQ	Corporate Circle, Noida	2,54,89,402.69	-Do-
43.	09XXXXXXXXXXUZQ	Lucknow Sector- 2	1,90,77,643.10	-Do-
44.	09XXXXXXXXXX1ZV	Sector-3,Gautam Buddha Nagar	2,83,10,859.46	-Do-
45.	09XXXXXXXXXX1ZT	Azamgarh Sector-4	3,68,83,168.72	-Do-
46.	09XXXXXXXXXX4ZE	Sector-3 Hapur	27,11,10,028.60	-Do-
47.	09XXXXXXXXXX1Z0	Corporate Circle, Ghaziabad II	6,92,33,620.11	-Do-
48.	09XXXXXXXXXX1ZZ	Noida Sector-14	10,55,77,575.80	-Do-
49.	09XXXXXXXXXX1ZG	Lucknow Sector-21	2,95,59,492.45	-Do-
50.	09XXXXXXXXXX2Z3	Gonda ,Sector-1	2,09,46,197.88	-Do-
51.	09XXXXXXXXXX1ZV	Kanpur Sector-5	3,96,64,733.08	-Do-

Sl. No.	GSTIN	Name of the Sector	Amount of mismatch in ₹	Dimension
52.	09XXXXXXXXXX2ZM	Moradabad Sector-5	1,84,70,039.18	-Do-
53.	09XXXXXXXXXX1ZP	Kanpur Sector-1	1,92,14,002.59	-Do-
54.	09XXXXXXXXXX1ZR	Nazibabad , Sector-1	3,20,06,492.07	-Do-
55.	09XXXXXXXXXX1ZV	Saharanpur Sector-8	10,05,52,564.10	-Do-
56.	09XXXXXXXXXX2ZI	Azamgarh Sector-2	1,91,44,741.70	-Do-
57.	09XXXXXXXXXX1Z9	Noida Sector-3	2,93,09,772.00	Mismatch between ITC availed under RCM vs payment of tax in GSTR-3B/ GSTR-9
58.	09XXXXXXXXXX1ZW	Jhansi Sector-4	39,07,778.00	-Do-
59.	09XXXXXXXXXX1ZS	Bhadohi Sector-2	26,35,940.00	-Do-
60.	09XXXXXXXXXX1ZO	Barabanki Sector-1	50,80,928.00	-Do-
61.	09XXXXXXXXXX1ZE	Bhadohi Sector-3	49,89,560.00	-Do-
62.	09XXXXXXXXXX1ZO	Agra Sector-5	44,30,817.98	-Do-
63.	09XXXXXXXXXX1ZO	Noida Sector-11	26,28,838.00	-Do-
64.	09XXXXXXXXXX1ZA	Ghaziabad Sector-11	1,75,46,316.00	-Do-
65.	09XXXXXXXXXX1ZH	Noida Sector-9	4,20,29,992.00	-Do-
66.	09XXXXXXXXXX1ZJ	Kanpur Sector-8	2,23,81,615.19	-Do-
67.	09XXXXXXXXXX1ZU	Bhadohi Sector-1	50,63,184.00	-Do-
68.	09XXXXXXXXXX1Z5	Corporate Circle, Ghaziabad II	54,44,530.00	-Do-
69.	09XXXXXXXXXX1ZU	Varanasi Sector-2	26,31,557.75	-Do-
70.	09XXXXXXXXXX1ZV	Pratapgarh Sector-2	34,02,119.00	-Do-
71.	09XXXXXXXXXX1ZP	Kanpur Sector-1	1,87,74,300.00	-Do-
72.	09XXXXXXXXXX1ZL	Varanasi Sector-8	27,65,507.50	-Do-
73.	09XXXXXXXXXX1ZN	Kanpur Sector-20	93,84,132.00	-Do-
74.	09XXXXXXXXXX1ZS	Kanpur Sector-1	68,51,676.50	-Do-
75.	09XXXXXXXXXX1ZK	Kannauj Sector-1	34,07,548.50	-Do-
76.	09XXXXXXXXXX1ZO	Kanpur Sector-28	29,30,603.63	-Do-
77.	09XXXXXXXXXX1ZO	Kanpur Sector-4	43,87,365.00	-Do-
78.	09XXXXXXXXXX1ZS	Mirzapur Sector-2	26,94,874.00	-Do-
79.	09XXXXXXXXXX2ZF	Kanpur Sector-13	96,06,920.00	-Do-
80.	09XXXXXXXXXX1ZI	Ambedkar Nagar , Sector-2	43,94,072.25	-Do-
81.	09XXXXXXXXXX1ZA	Sector-2,Gautam Buddha Nagar	50,23,844.00	-Do-
82.	09XXXXXXXXXX1Z4	Ambedkar Nagar , Sector-2	53,88,480.00	-Do-
83.	09XXXXXXXXXX1Z2	Aligarh Sector-10	92,80,258.00	-Do-
84.	09XXXXXXXXXX1Z2	Jhansi Sector-8	26,40,422.25	-Do-
85.	09XXXXXXXXXX1ZU	Kanpur Sector-26	57,67,084.00	-Do-
86.	09XXXXXXXXXX1ZE	Kanpur Sector-30	66,84,343.50	-Do-
87.	09XXXXXXXXXX1ZG	Kanpur Sector-20	45,03,712.00	-Do-
88.	09XXXXXXXXXX1ZX	Bhadohi Sector-3	77,85,093.00	-Do-
89.	09XXXXXXXXXX1ZA	Varanasi Sector-12	32,62,828.00	-Do-
90.	09XXXXXXXXXX1Z5	Gorakhpur Sector-2	1,48,47,186.14	-Do-
91.	09XXXXXXXXXX1ZH	Auraiya Sector-2	3,22,25,920.00	-Do-
92.	09XXXXXXXXXX1ZD	Kanpur Sector-28	50,23,616.93	-Do-
93.	09XXXXXXXXXX1Z3	Kanpur Sector-1	30,33,713.25	-Do-
94.	09XXXXXXXXXX1ZN	Kannauj Sector-2	55,74,487.00	-Do-
95.	09XXXXXXXXXX1ZZ	Varanasi Sector-12	70,27,368.50	-Do-
96.	09XXXXXXXXXX1Z1	Lucknow Sector- 12	31,15,934.00	-Do-
97.	09XXXXXXXXXX1Z4	Lucknow Sector- 7	35,51,689.20	-Do-
98.	09XXXXXXXXXX1Z3	Sector-4 Hapur	41,69,368.50	-Do-
99.	09XXXXXXXXXX1ZI	Lucknow Sector-18	50,14,440.00	-Do-
100.	09XXXXXXXXXX1Z9	Bareilly Sector-2	27,16,010.00	-Do-
101.	09XXXXXXXXXX1ZD	Kannauj Sector-2	24,64,696.00	-Do-
102.	09XXXXXXXXXX1ZW	Barabanki Sector-2	24,81,483.25	-Do-
103.	09XXXXXXXXXX1ZP	Prayagraj Sector-5	36,19,491.00	-Do-
104.	09XXXXXXXXXX1ZT	Unnao Sector-2	26,48,350.00	-Do-
105.	09XXXXXXXXXX1ZF	Badaun Sector-1	27,80,089.00	-Do-

Sl. No.	GSTIN	Name of the Sector	Amount of mismatch in ₹	Dimension
106.	09XXXXXXXXXX1ZG	Varanasi Sector-19	2,10,43,296.00	-Do-
107.	09XXXXXXXXXX1ZF	Bareilly Sector-2	33,16,948.50	-Do-
108.	09XXXXXXXXXX1ZP	Bareilly Sector-2	35,47,996.25	-Do-
109.	09XXXXXXXXXX1ZU	Basti Sector-3	25,64,954.50	-Do-
110.	09XXXXXXXXXX1ZT	Basti Sector-3	41,96,906.50	-Do-
111.	09XXXXXXXXXX1ZD	Basti Sector-2	24,18,644.00	-Do-
112.	09XXXXXXXXXX1ZF	Corporate Circle,Etawah	1,73,13,792.00	Mismatch between payment of tax under RCM vs ITC availed in GSTR-3B/ GSTR-9
113.	09XXXXXXXXXX1ZY	Mirzapur Sector-3	77,33,554.50	-Do-
114.	09XXXXXXXXXX1ZQ	Varanasi Sector-15	1,36,29,285.00	-Do-
115.	09XXXXXXXXXX1ZN	Auraiya Sector-2	26,85,393.75	-Do-
116.	09XXXXXXXXXX1ZL	Nanpara Sector	63,29,828.00	-Do-
117.	09XXXXXXXXXX1ZO	Sitapur ,Sector-4	40,45,711.41	-Do-
118.	09XXXXXXXXXX1ZJ	Meerut Sector-7	66,11,530.00	-Do-
119.	09XXXXXXXXXX1ZJ	Basti Sector-1	46,16,253.50	-Do-
120.	09XXXXXXXXXX1ZU	Noida Sector-9	76,33,069.72	-Do-
121.	09XXXXXXXXXX1ZM	Kanpur Sector-27	27,47,849.00	-Do-
122.	09XXXXXXXXXX1Z1	Noida Sector-7	1,73,79,728.00	-Do-
123.	09XXXXXXXXXX1ZX	Ghaziabad Sector-12	25,47,947.00	-Do-
124.	09XXXXXXXXXX1ZF	Bhadohi Sector-3	25,21,294.75	-Do-
125.	09XXXXXXXXXX1ZN	Sector-4 Hapur	26,32,028.00	-Do-
126.	09XXXXXXXXXX1ZY	Basti Sector-3	1,34,35,955.00	-Do-
127.	09XXXXXXXXXX1ZD	Bhadohi Sector-3	28,77,819.25	-Do-
128.	09XXXXXXXXXX1ZX	Ghaziabad Modi Nagar Sector	44,14,109.05	-Do-
129.	09XXXXXXXXXX1Z8	Ghaziabad Sector-5	68,12,946.50	Incorrect availment of ISD credit
130.	09XXXXXXXXXX1ZO	Noida Sector-12	41,46,569.85	-Do-
131.	09XXXXXXXXXX4ZH	Ghaziabad Sector-5	49,11,278.00	-Do-
132.	09XXXXXXXXXX1Z9	Noida Sector-2	19,74,117.63	-Do-
133.	09XXXXXXXXXX1ZS	Corporate Circle, Aligarh	8,72,81,307.09	-Do-
134.	09XXXXXXXXXX3Z4	Sector-3,Gautam Buddha Nagar	1,50,99,716.26	-Do-
135.	09XXXXXXXXXX1ZN	Corporate Circle, HO Lucknow	22,70,062.45	-Do-
136.	09XXXXXXXXXX1ZO	Corporate Circle, Ghaziabad II	13,23,138.94	-Do-
137.	09XXXXXXXXXX1ZV	Corporate Circle, Prayagraj	13,00,875.53	-Do-
138.	09XXXXXXXXXX1ZX	Corporate Circle, Greater Noida -2	29,11,051.00	-Do-
139.	09XXXXXXXXXX1Z9	Corporate Circle, Moradabad	13,65,990.31	-Do-
140.	09XXXXXXXXXX1ZH	Varanasi Sector-10	96,92,054.00	-Do-
141.	09XXXXXXXXXX1ZL	Noida Sector-10	17,61,103.00	-Do-
142.	09XXXXXXXXXX1ZM	Corporate Circle, Meerut	24,05,271.30	-Do-
143.	09XXXXXXXXXX1Z8	Mahoba Sector	36,97,337.50	-Do-
144.	09XXXXXXXXXX2ZZ	Firozabad Sector-5	25,07,669.50	-Do-
145.	09XXXXXXXXXX1ZG	Azamgarh Sector-3	19,27,621.00	-Do-
146.	09XXXXXXXXXX1Z4	Noida Sector-3	22,73,964.00	-Do-
147.	09XXXXXXXXXX1ZP	Barabanki Sector-4	20,05,775.50	-Do-
148.	09XXXXXXXXXX1ZN	Ghaziabad Sector-2	14,03,666.00	-Do-
149.	09XXXXXXXXXX1ZU	Lucknow Sector-18	70,16,380.00	-Do-
150.	09XXXXXXXXXX1ZM	Ghaziabad Sector-4	30,64,727.25	-Do-
151.	09XXXXXXXXXX1Z3	Firozabad Sector-5	15,99,385.75	-Do-
152.	09XXXXXXXXXX1ZZ	Mirzapur Sector-1	28,45,752.50	-Do-
153.	09XXXXXXXXXX1ZE	Prayagraj Sector-2	14,69,355.87	-Do-
154.	09XXXXXXXXXX1ZB	Lucknow Sector- 6	12,87,974.00	-Do-
155.	09XXXXXXXXXX1Z4	Varanasi Sector-4	15,72,504.00	-Do-
156.	09XXXXXXXXXX1ZT	Varanasi Sector-5	16,08,669.50	-Do-
157.	09XXXXXXXXXX1ZY	Noida Sector-14	86,484.58	Incorrect ISD credit reversal

Sl. No.	GSTIN	Name of the Sector	Amount of mismatch in ₹	Dimension
158.	09XXXXXXXXXX1ZH	Lucknow Sector- 13	85,921.88	
159.	09XXXXXXXXXX1ZI	Azamgarh Sector-2	19,84,20,872.00	Reconciliation between ITC availed in Annual returns with expenses in financial statements (Table 14T of GSTR-9C)
160.	09XXXXXXXXXX1ZA	Noida Sector-10	17,75,21,472.20	-Do-
161.	09XXXXXXXXXX3ZS	Corporate Circle, Etawah	17,20,24,647.00	-Do-
162.	09XXXXXXXXXX1ZX	Bareilly Sector-5	13,46,78,105.90	-Do-
163.	09XXXXXXXXXX1ZW	Corporate Circle, Moradabad	13,28,81,921.00	-Do-
164.	09XXXXXXXXXX1Z4	Moradabad Sector-10	13,22,01,553.30	-Do-
165.	09XXXXXXXXXX1ZN	Noida Sector-11	19,09,77,252.00	-Do-
166.	09XXXXXXXXXX1ZP	Noida Sector-13	12,07,05,834.50	-Do-
167.	09XXXXXXXXXX1ZC	Noida Sector-8	14,83,08,506.00	-Do-
168.	09XXXXXXXXXX1ZJ	Agra Sector-11	12,02,39,090.00	-Do-
169.	09XXXXXXXXXX1Z6	Sector-1,Gautam Buddha Nagar	29,29,58,498.00	-Do-
170.	09XXXXXXXXXX1ZQ	Corporate Circle, Lucknow II	59,72,91,805.00	-Do-
171.	09XXXXXXXXXX1ZC	Sikandarbad Sector	13,84,66,292.80	-Do-
172.	09XXXXXXXXXX1Z9	Corporate Circle, Greater Noida -2	1,09,58,72,978.00	-Do-
173.	09XXXXXXXXXX1ZW	Corporate Circle, Saharanpur	40,14,48,655.30	-Do-
174.	09XXXXXXXXXX1ZL	Kosikalan Sector	25,80,73,376.60	-Do-
175.	09XXXXXXXXXX1ZR	Corporate Circle, Greater Noida -2	22,74,34,793.00	-Do-
176.	09XXXXXXXXXX1ZR	Corporate Circle, Noida	14,16,68,350.00	-Do-
177.	09XXXXXXXXXX1ZD	Corporate Circle, Meerut	13,59,61,910.30	-Do-
178.	09XXXXXXXXXX1Z5	Corporate Circle, Lucknow II	1,78,32,65,670.00	-Do-
179.	09XXXXXXXXXX1ZQ	Corporate Circle, Greater Noida -2	1,26,90,63,038.00	-Do-
180.	09XXXXXXXXXX1ZN	Corporate Circle, Ghaziabad II	95,74,40,417.60	-Do-
181.	09XXXXXXXXXX1ZG	Corporate Circle, Lucknow II	82,91,39,681.10	-Do-
182.	09XXXXXXXXXX1ZY	Corporate Circle, Noida	76,00,06,164.40	-Do-
183.	09XXXXXXXXXX1ZA	Corporate Circle, Kanpur I	71,17,54,035.00	-Do-
184.	09XXXXXXXXXX1Z0	Noida Sector-14	62,04,80,793.00	-Do-
185.	09XXXXXXXXXX1ZI	Moradabad Sector-1	41,85,04,362.10	-Do-
186.	09XXXXXXXXXX1Z0	Corporate Circle, Greater Noida -2	39,08,66,784.00	-Do-
187.	09XXXXXXXXXX1ZY	Ghaziabad Sector-12	16,08,81,168.00	Mismatch of ITC availed between Annual returns and Books of accounts (Table 12F of GSTR-9C)
188.	09XXXXXXXXXX1ZG	Kanpur Sector-15	5,51,23,412.00	-Do-
189.	09XXXXXXXXXX3ZS	Corporate Circle, Etawah	3,66,37,336.00	-Do-
190.	09XXXXXXXXXX4ZE	Sector-3 Hapur	3,23,11,976.00	-Do-
191.	09XXXXXXXXXX1Z5	Varanasi Sector-21	3,08,53,908.00	-Do-
192.	09XXXXXXXXXX1Z9	Noida Sector-3	2,95,86,204.00	-Do-
193.	09XXXXXXXXXX1Z0	Noida Sector-14	2,52,57,946.00	-Do-
194.	09XXXXXXXXXX1ZX	Bareilly Sector-5	2,44,16,002.00	-Do-
195.	09XXXXXXXXXX1ZQ	Corporate Circle, Noida	4,56,03,088.00	-Do-
196.	09XXXXXXXXXX1ZE	Chandausi Sector-1	6,99,05,112.00	-Do-
197.	09XXXXXXXXXX1ZC	Kanpur Dehat, AC	2,91,07,552.00	-Do-
198.	09XXXXXXXXXX1ZQ	Noida Sector-14	3,02,40,822.00	-Do-
199.	09XXXXXXXXXX1ZY	Corporate Circle, Varanasi I	2,78,77,030.00	-Do-
200.	09XXXXXXXXXX1ZY	Corporate Circle, Aligarh	2,74,02,770.00	-Do-
201.	09XXXXXXXXXX1Z6	Corporate Circle, Noida	2,69,17,530.00	-Do-
202.	09XXXXXXXXXX1ZW	Ghaziabad Sector-16	2,47,59,724.00	-Do-
203.	09XXXXXXXXXX4ZM	Kanpur Sector-11	1,92,42,246.00	-Do-
204.	09XXXXXXXXXX1ZT	Corporate Circle, Agra	1,76,03,412.00	-Do-

Sl. No.	GSTIN	Name of the Sector	Amount of mismatch in ₹	Dimension
205.	09XXXXXXXXXX1ZZ	Sant Kabir Nagar Sector-1	1,63,13,414.00	-Do-
206.	09XXXXXXXXXX1ZT	Noida Sector-13	1,62,61,858.00	-Do-
207.	09XXXXXXXXXX1ZU	Corporate Circle, Moradabad	1,42,13,570.00	-Do-
208.	09XXXXXXXXXX1ZS	Corporate Circle, Ayodhya	1,27,23,345.00	-Do-
209.	09XXXXXXXXXX1ZJ	Sector-2, Gautam Buddha Nagar	23,31,41,984.00	-Do-
210.	09XXXXXXXXXX1ZI	Corporate Circle, Saharanpur	22,92,31,168.00	-Do-
211.	09XXXXXXXXXX1ZH	Ghaziabad Sector-4	19,80,79,664.00	-Do-
212.	09XXXXXXXXXX1ZQ	Noida Sector-10	1,20,73,165.00	-Do-
213.	09XXXXXXXXXX1ZO	Gorakhpur Sector-7	1,49,32,530.00	-Do-
214.	09XXXXXXXXXX1ZN	Sector-2, Gautam Buddha Nagar	-36,14,84,032.00	Mismatch in turnover declared in Table 5R of GSTR-9C
215.	09XXXXXXXXXX1ZJ	Noida Sector-14	-40,51,88,896.00	-Do-
216.	09XXXXXXXXXX1ZG	Sambhal Sector-1	-35,65,56,160.00	-Do-
217.	09XXXXXXXXXX1ZA	Lakhimpur Kheri ,Sector-1	-17,39,26,032.00	-Do-
218.	09XXXXXXXXXX1ZV	Sector-3,Gautam Buddha Nagar	-16,52,82,512.00	-Do-
219.	09XXXXXXXXXX1ZZ	Sector-1,Gautam Buddha Nagar	1,43,25,39,390.00	-Do-
220.	09XXXXXXXXXX3ZM	Noida Sector-13	9,25,59,79,000.00	-Do-
221.	09XXXXXXXXXX1ZD	Bulandshahar Sector-1	2,72,80,83,710.00	-Do-
222.	09XXXXXXXXXX1ZM	Noida Sector-14	1,13,00,92,420.00	-Do-
223.	09XXXXXXXXXX1Z7	Ghaziabad Sector-16	-56,14,00,830.00	-Do-
224.	09XXXXXXXXXX1ZW	Ghaziabad Sector-16	-53,81,77,860.00	-Do-
225.	09XXXXXXXXXX1ZS	Corporate Circle, Aligarh	-33,53,36,704.00	-Do-
226.	09XXXXXXXXXX1Z0	Sardhana Sector	-14,84,56,480.00	-Do-
227.	09XXXXXXXXXX2Z3	Corporate Circle, Agra	-36,54,26,432.00	-Do-
228.	09XXXXXXXXXX1ZO	Lucknow Sector- 2	-16,05,10,384.00	-Do-
229.	09XXXXXXXXXX1ZL	Corporate Circle, Ghaziabad I	8,75,81,23,500.00	-Do-
230.	09XXXXXXXXXX1ZL	Lucknow Sector-20	4,59,73,16,600.00	-Do-
231.	09XXXXXXXXXX1ZB	Kanpur Sector-16	1,66,74,72,380.00	-Do-
232.	09XXXXXXXXXX1Z6	Ghaziabad Sector-16	1,54,79,01,950.00	-Do-
233.	09XXXXXXXXXX3ZJ	Aligarh Sector-1	-67,10,62,530.00	-Do-
234.	09XXXXXXXXXX1ZE	Noida Sector-13	-60,96,21,380.00	-Do-
235.	09XXXXXXXXXX1ZZ	Agra Sector-19	-55,53,83,360.00	-Do-
236.	09XXXXXXXXXX1Z4	Ghaziabad Sector-5	-53,70,90,110.00	-Do-
237.	09XXXXXXXXXX1ZP	Ghaziabad Sector-1	-51,16,23,776.00	-Do-
238.	09XXXXXXXXXX1ZP	Ghaziabad Sector-3	-49,11,84,064.00	-Do-
239.	09XXXXXXXXXX1Z1	Gulawati Sector	-46,06,45,728.00	-Do-
240.	09XXXXXXXXXX1ZJ	Noida Sector-10	-23,98,86,736.00	-Do-
241.	09XXXXXXXXXX1ZX	Noida Sector-12	-47,33,56,736.00	-Do-
242.	09XXXXXXXXXX1ZX	Lucknow Sector-16	2,05,43,28,060.00	-Do-
243.	09XXXXXXXXXX4ZA	Lucknow Sector-18	-64,35,14,300.00	-Do-
244.	09XXXXXXXXXX1ZK	Ghaziabad Sector-16	-19,91,98,560.00	-Do-
245.	09XXXXXXXXXX1Z4	Lucknow Sector- 9	2,58,04,76,670.00	-Do-
246.	09XXXXXXXXXX1ZG	Ghaziabad Sector-16	1,19,89,34,020.00	-Do-
247.	09XXXXXXXXXX1ZS	Basti Sector-2	-92,65,42,660.00	-Do-
248.	09XXXXXXXXXX1ZM	Ghaziabad Sector-5	-67,41,16,860.00	-Do-
249.	09XXXXXXXXXX1ZZ	Kanpur Sector-15	-45,16,09,888.00	-Do-



Sl. No.	GSTIN	Name of the Sector	Amount of mismatch in ₹	Dimension
250.	09XXXXXXXXXX1ZH	Noida Sector-9	-45,05,94,112.00	-Do-
251.	09XXXXXXXXXX1ZG	Ghaziabad Sector-16	-33,53,04,928.00	-Do-
252.	09XXXXXXXXXX1ZE	Lucknow Sector-19	-31,31,93,952.00	-Do-
253.	09XXXXXXXXXX1ZT	Lucknow Sector- 9	-31,77,95,136.00	-Do-
254.	09XXXXXXXXXX1ZG	Sector-3,Gautam Buddha Nagar	-52,72,61,280.00	-Do-
255.	09XXXXXXXXXX1ZD	Lucknow Sector-21	-	-Do-
256.	09XXXXXXXXXX1ZM	Kosikalan Sector	1,97,41,64,220.00	-Do-
257.	09XXXXXXXXXX1Z9	Mahoba Sector	-83,87,54,240.00	-Do-
258.	09XXXXXXXXXX1Z6	Saharanpur Sector-10	-80,08,60,030.00	-Do-
259.	09XXXXXXXXXX1ZL	Sector-2,Gautam Buddha Nagar	-68,05,93,410.00	-Do-
260.	09XXXXXXXXXX1ZO	Sector-3,Gautam Buddha Nagar	-67,30,86,850.00	-Do-
261.	09XXXXXXXXXX1ZJ	Mathura Sector-2	-65,15,72,800.00	-Do-
262.	09XXXXXXXXXX1ZO	Mathura Sector-2	-53,55,85,248.00	-Do-
262.	09XXXXXXXXXX1ZO	Kanpur Sector-6	-46,87,72,256.00	-Do-
263.	09XXXXXXXXXX1Z8	Lucknow Sector- 2	-46,64,36,352.00	-Do-
264.	09XXXXXXXXXX1ZW	Muzaffar Nagar Sector-5	-46,43,80,064.00	-Do-
265.	09XXXXXXXXXX1ZW	Agra Sector-17	-46,43,80,064.00	-Do-
265.	09XXXXXXXXXX1ZW	Agra Sector-17	-37,91,15,680.00	-Do-
266.	09XXXXXXXXXX1ZO	Ayodhya Sector-3	-37,68,33,280.00	-Do-
267.	09XXXXXXXXXX1ZM	Prayagraj Sector-12	-36,09,67,456.00	-Do-
268.	09XXXXXXXXXX1ZM	Meerut Sector-10	-30,70,66,400.00	-Do-
269.	09XXXXXXXXXX1ZA	Gorakhpur Sector-9	-68,26,17,220.00	Mismatch in taxable turnover declared in Table 7G of GSTR-9C
270.	09XXXXXXXXXX1ZM	Sector-2,Gautam Buddha Nagar	-57,21,29,920.00	-Do-
271.	09XXXXXXXXXX1ZF	Noida Sector-8	-24,41,45,280.00	-Do-
272.	09XXXXXXXXXX1ZS	Moradabad Sector-1	-17,62,39,296.00	-Do-
273.	09XXXXXXXXXX1ZL	Lucknow Sector- 11	-15,88,11,472.00	-Do-
274.	09XXXXXXXXXX1ZS	Gonda ,Sector-1	-13,77,46,848.00	-Do-
275.	09XXXXXXXXXX1Z6	Noida Sector-3	-13,39,93,088.00	-Do-
276.	09XXXXXXXXXX1ZM	Ghaziabad Sector-16	-19,35,19,808.00	-Do-
277.	09XXXXXXXXXX1ZB	Agra Sector-5	-20,12,08,880.00	-Do-
278.	09XXXXXXXXXX1Z3	Noida Sector-14	-44,55,79,968.00	-Do-
279.	09XXXXXXXXXX1ZU	Agra Sector-18	-40,37,41,248.00	-Do-
280.	09XXXXXXXXXX1ZL	Corporate Circle, Aligarh	-35,54,28,160.00	-Do-
281.	09XXXXXXXXXX1ZI	Lucknow Sector- 9	-35,12,77,536.00	-Do-
282.	09XXXXXXXXXX5Z0	Ghaziabad Modi Nagar Sector	-	-Do-
282.	09XXXXXXXXXX5Z0	Ghaziabad Modi Nagar Sector	2,21,31,71,710.00	-Do-
283.	09XXXXXXXXXX1Z2	Kanpur Sector-30	-34,84,35,488.00	-Do-
284.	09XXXXXXXXXX1ZE	Ghaziabad Sector-5	-28,71,29,664.00	-Do-
285.	09XXXXXXXXXX1Z5	Sector-1,Gautam Buddha Nagar	-29,69,85,472.00	-Do-
286.	09XXXXXXXXXX1ZD	Ghaziabad Sector-3	-17,61,71,840.00	-Do-
287.	09XXXXXXXXXX1Z9	Noida Sector-3	-3,03,69,629.97	Mismatch in tax paid between books of accounts and returns Table 9R of GSTR-9C
288.	09XXXXXXXXXX1ZW	Corporate Circle, Greater Noida -2	-60,78,468.77	-Do-
289.	09XXXXXXXXXX1ZR	Lucknow Sector- 1	-52,33,321.00	-Do-
290.	09XXXXXXXXXX4ZE	Sector-3 Hapur	-40,32,810.58	-Do-
291.	09XXXXXXXXXX1ZO	Ghaziabad Sector-5	-1,98,53,751.96	-Do-
292.	09XXXXXXXXXX1Z7	Corporate Circle, Kanpur II	-96,46,798.00	-Do-
293.	09XXXXXXXXXX1ZD	Corporate Circle, Kanpur I	-56,49,880.41	-Do-
294.	09XXXXXXXXXX3ZZ	Corporate Circle, Lucknow I	-13,78,74,192.60	-Do-
295.	09XXXXXXXXXX1ZM	Moradabad Sector-6	-7,71,51,488.55	-Do-
296.	09XXXXXXXXXX1ZE	Chandausi Sector-1	-6,82,16,588.00	-Do-
297.	09XXXXXXXXXX1ZE	Bhadohi Sector-3	-4,88,44,050.00	-Do-
298.	09XXXXXXXXXX1ZH	Noida Sector-10	-2,99,88,120.38	-Do-
299.	09XXXXXXXXXX1ZH	Lucknow Sector- 8	-2,42,24,490.47	-Do-

Sl. No.	GSTIN	Name of the Sector	Amount of mismatch in ₹	Dimension
300.	09XXXXXXXXXX1Z7	Corporate Circle, Agra	-2,17,57,427.00	-Do-
301.	09XXXXXXXXXX1Z6	Ghaziabad Sector-10	-1,99,17,815.00	-Do-
302.	09XXXXXXXXXX1ZJ	Corporate Circle, Ghaziabad I	-1,29,63,158.14	-Do-
303.	09XXXXXXXXXX2ZO	Lucknow Sector- 1	-1,23,49,413.40	-Do-
304.	09XXXXXXXXXX1Z7	Noida Sector-7	-1,06,86,628.43	-Do-
305.	09XXXXXXXXXX1Z7	Varanasi Sector-12	-94,23,894.00	-Do-
306.	09XXXXXXXXXX1ZZ	Meerut Sector-6	-91,98,234.37	-Do-
307.	09XXXXXXXXXX1ZG	Shahjahanpur Sector-4	-88,85,631.76	-Do-
308.	09XXXXXXXXXX1ZP	Corporate Circle, Ayodhya	-82,35,863.00	-Do-
309.	09XXXXXXXXXX1ZF	Sector-2,Gautam Buddha Nagar	-69,83,043.76	-Do-
310.	09XXXXXXXXXX1ZF	Bhadohi Sector-3	-61,35,848.00	-Do-
311.	09XXXXXXXXXX1ZY	Sambhal Sector-1	-59,41,859.94	-Do-
312.	09XXXXXXXXXX1ZL	Bahraich ,Sector-2	-57,17,125.76	-Do-
313.	09XXXXXXXXXX2ZM	Ghaziabad Sector-16	-54,39,599.52	-Do-
314.	09XXXXXXXXXX1ZY	Prayagraj Sector-8	-50,06,031.88	-Do-
315.	09XXXXXXXXXX1ZV	Sidharth Nagar ,Sector-1	-89,92,110.12	-Do-
316.	09XXXXXXXXXX1ZS	Noida Sector-14	-96,98,674.00	-Do-
317.	09XXXXXXXXXX1ZV	Sector-3,Gautam Buddha Nagar	-2,82,95,517.00	-Do-
318.	09XXXXXXXXXX3ZK	Ghaziabad Sector-12	-52,14,575.11	-Do-
319.	09XXXXXXXXXX1ZO	Badaun Sector-2	-85,41,834.09	-Do-
320.	09XXXXXXXXXX1Z7	Ghaziabad Sector-16	-48,20,122.00	-Do-
321.	09XXXXXXXXXX1ZJ	Kanpur Sector-17	-38,67,301.00	-Do-
322.	09XXXXXXXXXX1ZO	Lucknow Sector- 12	-1,94,88,433.00	-Do-
323.	09XXXXXXXXXX1ZO	Gorakhpur Sector-7	-1,35,22,354.51	-Do-
324.	09XXXXXXXXXX1ZX	Lucknow Sector-16	-1,34,38,983.06	-Do-
325.	09XXXXXXXXXX1ZN	Basti Sector-3	-1,06,31,386.00	-Do-
326.	09XXXXXXXXXX1Z8	Agra Sector-3	-1,01,91,792.78	-Do-
327.	09XXXXXXXXXX1ZM	Mirzapur Sector-3	-93,38,586.00	-Do-
328.	09XXXXXXXXXX1ZH	Bareilly Sector-10	-86,17,680.96	-Do-
329.	09XXXXXXXXXX1ZY	Lucknow Sector- 11	-82,88,307.40	-Do-
330.	09XXXXXXXXXX1ZG	Sitapur ,Sector-1	-82,36,815.38	-Do-
331.	09XXXXXXXXXX1ZP	Bhadohi Sector-3	-82,32,122.00	-Do-
332.	09XXXXXXXXXX1ZU	Ghaziabad Sector-16	-71,65,800.04	-Do-
333.	09XXXXXXXXXX1ZF	Balrampur Sector-1	-60,44,605.92	-Do-
334.	09XXXXXXXXXX1ZZ	Varanasi Sector-16	-54,75,566.00	-Do-
335.	09XXXXXXXXXX1ZN	Sitapur ,Sector-1	-53,92,271.06	-Do-
336.	09XXXXXXXXXX1ZK	Lakhimpur Kheri ,Sector-3	-48,53,621.16	-Do-
337.	09XXXXXXXXXX1ZT	Kanpur Sector-11	-46,12,942.00	-Do-
338.	09XXXXXXXXXX1Z3	Moradabad Sector-1	-44,10,383.80	-Do-
339.	09XXXXXXXXXX1ZZ	Prayagraj Sector-14	-42,94,940.00	-Do-
340.	09XXXXXXXXXX1ZS	Balia Sector-2	-1,05,72,132.01	-Do-
341.	09XXXXXXXXXX1ZH	Noida Sector-12	-1,06,47,450.00	-Do-
342.	09XXXXXXXXXX1Z5	Corporate Circle, Kanpur II	6,51,38,768.00	Undischarged tax liabilities
343.	09XXXXXXXXXX1Z4	Corporate Circle, Ayodhya	4,72,85,680.00	-Do-
344.	09XXXXXXXXXX1Z9	Noida Sector-3	3,02,21,611.00	-Do-
345.	09XXXXXXXXXX1ZH	Corporate Circle, Prayagraj	43,62,88,041.00	-Do-
346.	09XXXXXXXXXX1ZP	Fatehgarh Sector-1	8,18,57,580.00	-Do-
347.	09XXXXXXXXXX1ZY	Sambhal Sector-1	6,98,65,780.00	-Do-
348.	09XXXXXXXXXX1Z6	Noida Sector-7	3,40,33,628.00	-Do-
349.	09XXXXXXXXXX1ZJ	Ghaziabad Sector-12	3,09,25,040.00	-Do-
350.	09XXXXXXXXXX1ZR	Corporate Circle, Varanasi I	3,21,65,829.00	-Do-
351.	09XXXXXXXXXX1ZP	Lucknow Sector- 2	5,51,09,122.00	-Do-
352.	09XXXXXXXXXX1ZH	Noida Sector-10	2,98,35,576.00	-Do-
353.	09XXXXXXXXXX3ZZ	Corporate Circle, Lucknow I	1,28,63,02,120.00	-Do-
354.	09XXXXXXXXXX1ZG	Kanpur Sector-20	4,55,65,998.00	-Do-
355.	09XXXXXXXXXX1ZE	Chandausi Sector-1	6,82,16,329.00	-Do-
356.	09XXXXXXXXXX1ZK	Lucknow Sector- 12	12,83,17,656.00	-Do-

Sl. No.	GSTIN	Name of the Sector	Amount of mismatch in ₹	Dimension
357.	09XXXXXXXXXX1Z3	Corporate Circle, Noida	4,82,99,550.00	-Do-
358.	09XXXXXXXXXX1Z7	Lucknow Sector-22	4,80,77,143.00	-Do-
359.	09XXXXXXXXXX1ZP	Gorakhpur Sector-2	8,31,37,238.00	-Do-
360.	09XXXXXXXXXX1ZH	Jhansi Sector-4	4,07,74,796.00	-Do-
361.	09XXXXXXXXXX9ZO	Corporate Circle, Lucknow II	8,59,92,340.00	-Do-
362.	09XXXXXXXXXX1ZH	Kanpur Sector-19	16,73,77,104.00	-Do-
363.	09XXXXXXXXXX1ZI	Noida Sector-14	5,70,52,704.00	-Do-
364.	09XXXXXXXXXX1Z9	Lucknow Sector-18	4,79,64,220.00	-Do-
365.	09XXXXXXXXXX1ZS	Noida Sector-4	7,37,18,336.00	-Do-
366.	09XXXXXXXXXX1ZF	Mahraj Ganj, Sector -2	8,52,43,024.00	-Do-
367.	09XXXXXXXXXX1Z8	Sector-2, Gautam Buddha Nagar	3,30,58,056.00	-Do-
368.	09XXXXXXXXXX1ZU	Sector-1 Hapur	34,92,47,606.00	-Do-
369.	09XXXXXXXXXX1Z1	Basti Sector-2	18,25,75,798.00	-Do-
370.	09XXXXXXXXXX1ZJ	Lucknow Sector- 2	Not Available	Composition taxpayer also availing e-commerce facility
371.	09XXXXXXXXXX1Z1	Lucknow Sector-16	Not Available	-Do-
372.	09XXXXXXXXXX1ZV	Ghaziabad Sector-16	Not Available	-Do-
373.	09XXXXXXXXXX2ZC	Ghaziabad Sector-15	Not Available	-Do-
374.	09XXXXXXXXXX1Z5	Noida Sector-13	Not Available	-Do-
375.	09XXXXXXXXXX1Z0	Ghaziabad Sector-4	Not Available	-Do-
376.	09XXXXXXXXXX1ZJ	Sector-2 Dhampur	Not Available	-Do-
377.	09XXXXXXXXXX1Z2	Bareilly Sector-1	Not Available	-Do-
378.	09XXXXXXXXXX1Z2	Kanpur Sector-3	Not Available	-Do-
379.	09XXXXXXXXXX1ZJ	Lucknow Sector- 12	Not Available	-Do-
380.	09XXXXXXXXXX1ZQ	Lucknow Sector- 6	Not Available	-Do-
381.	09XXXXXXXXXX1ZU	Lucknow Sector- 5	Not Available	-Do-
382.	09XXXXXXXXXX1ZI	Kanpur Sector-1	Not Available	-Do-
383.	09XXXXXXXXXX1ZA	Saharanpur Sector-3	Not Available	-Do-
384.	09XXXXXXXXXX1ZM	Balia Sector-2	Not Available	-Do-
385.	09XXXXXXXXXX1ZW	Lucknow Sector-17	Not Available	-Do-
386.	09XXXXXXXXXX1ZG	Prayagraj Sector-10	Not Available	-Do-
387.	09XXXXXXXXXX1ZN	Noida Sector-8	Not Available	-Do-
388.	09XXXXXXXXXX1ZP	Ghaziabad Sector-5	Not Available	-Do-
389.	09XXXXXXXXXX1ZZ	Mainpuri Sector-2	Not Available	-Do-
390.	09XXXXXXXXXX1ZB	Prayagraj Sector-11	Not Available	-Do-
391.	09XXXXXXXXXX1ZM	Aligarh Sector-1	Not Available	-Do-
392.	09XXXXXXXXXX1Z8	Sector-1, Gautam Buddha Nagar	Not Available	-Do-
393.	09XXXXXXXXXX1ZU	Agra Sector-15	Not Available	-Do-
394.	09XXXXXXXXXX1ZH	Jhansi Sector-5	Not Available	-Do-
395.	09XXXXXXXXXX1ZB	Sector-3, Gautam Buddha Nagar	Not Available	-Do-
396.	09XXXXXXXXXX1ZD	Meerut Sector-5	Not Available	-Do-
397.	09XXXXXXXXXX1ZE	Lucknow Sector-16	Not Available	-Do-
398.	09XXXXXXXXXX1ZG	Sector-3, Gautam Buddha Nagar	Not Available	-Do-
399.	09XXXXXXXXXX1Z3	Ghaziabad Sector-16	Not Available	-Do-
400.	09XXXXXXXXXX1ZJ	Ayodhya Sector-5	Not Available	-Do-
401.	09XXXXXXXXXX1ZK	Chatrapati Sahuji Maharaj (Amethi), Sector-1	Not Available	-Do-
402.	09XXXXXXXXXX1Z4	Bareilly Sector-5	Not Available	-Do-
403.	09XXXXXXXXXX1ZL	Sector-1, Gautam Buddha Nagar	Not Available	-Do-
404.	09XXXXXXXXXX1ZU	Lucknow Sector-17	Not Available	-Do-
405.	09XXXXXXXXXX1Z6	Agra Sector-15	Not Available	-Do-
406.	09XXXXXXXXXX1ZO	Aligarh Sector-8	Not Available	-Do-
407.	09XXXXXXXXXX1ZK	Lucknow Sector- 12	12,83,17,656.00	GSTR-3B was not filed but GSTR-1 is available
408.	09XXXXXXXXXX1Z6	Ghaziabad Sector-16	1,13,53,304.00	-Do-



Sl. No.	GSTIN	Name of the Sector	Amount of mismatch in ₹	Dimension
409.	09XXXXXXXXXX1ZJ	Banda Sector-1	1,66,65,771.00	-Do-
410.	09XXXXXXXXXX1ZA	Sector-1, Gautam Buddha Nagar	98,75,162.00	-Do-
411.	09XXXXXXXXXX1Z0	Jaunpur Sector-1	50,43,669.00	-Do-
412.	09XXXXXXXXXX1ZY	Lucknow Sector-21	38,98,731.25	-Do-
413.	09XXXXXXXXXX1Z4	Prayagraj Sector-12	20,25,000.00	-Do-
414.	09XXXXXXXXXX1ZC	Noida Sector-4	19,50,626.00	-Do-
415.	09XXXXXXXXXX1ZJ	Ghaziabad Sector-5	14,92,555.50	-Do-
416.	09XXXXXXXXXX1ZG	Kanpur Sector-11	14,10,652.87	-Do-
417.	09XXXXXXXXXX1Z1	Aligarh Sector-11	13,65,585.50	-Do-
418.	09XXXXXXXXXX1Z5	Sector-1, Gautam Buddha Nagar	13,01,412.75	-Do-
419.	09XXXXXXXXXX1ZU	Lucknow Sector- 5	11,58,266.00	-Do-
420.	09XXXXXXXXXX1ZL	Ghaziabad Sector-16	11,30,004.12	-Do-
421.	09XXXXXXXXXX2ZK	Ghaziabad Sector-12	10,55,813.87	-Do-
422.	09XXXXXXXXXX1Z2	Lucknow Sector- 8	9,80,545.37	-Do-
423.	09XXXXXXXXXX1ZS	Lucknow Sector-14	9,24,441.25	-Do-
424.	09XXXXXXXXXX1ZE	Lucknow Sector-21	8,74,049.37	-Do-
425.	09XXXXXXXXXX2ZR	Sitapur ,Sector-3	8,19,378.43	-Do-
426.	09XXXXXXXXXX2ZX	Saharanpur Sector-5	7,81,751.12	-Do-
427.	09XXXXXXXXXX1ZZ	Mau Sector-3	7,46,883.37	-Do-
428.	09XXXXXXXXXX1ZK	Mahraj Ganj ,Sector -1	6,55,976.87	-Do-
429.	09XXXXXXXXXX1ZQ	Lucknow Sector-15	6,37,076.37	-Do-
430.	09XXXXXXXXXX1Z7	Gorakhpur Sector-7	6,26,878.06	-Do-
431.	09XXXXXXXXXX1ZR	Noida Sector-10	5,96,082.25	-Do-
432.	09XXXXXXXXXX1Z1	Aligarh Sector-10	4,56,560.00	-Do-
433.	09XXXXXXXXXX2ZC	Ambedkar Nagar , Sector-1	4,32,500.03	-Do-
434.	09XXXXXXXXXX1Z6	Basti Sector-3	4,31,800.00	-Do-
435.	09XXXXXXXXXX1ZA	Ghaziabad Sector-1	17,89,133.00	Short payment of interest on delayed payment of tax
436.	09XXXXXXXXXX1ZA	Noida Sector-14	19,03,069.00	-Do-
437.	09XXXXXXXXXX1Z4	Corporate Circle, Ayodhya	69,39,148.00	-Do-
438.	09XXXXXXXXXX2ZV	Ghaziabad Sector-12	70,00,670.00	-Do-
439.	09XXXXXXXXXX1ZN	Lucknow Sector-20	18,12,972.00	-Do-
440.	09XXXXXXXXXX1ZV	Corporate Circle, Kanpur II	44,40,246.00	-Do-
441.	09XXXXXXXXXX1Z9	Noida Sector-14	32,06,761.00	-Do-
442.	09XXXXXXXXXX1Z0	Meerut Sector-8	48,86,280.00	-Do-
443.	09XXXXXXXXXX1ZY	Sambhal Sector-1	28,20,751.00	-Do-
444.	09XXXXXXXXXX1ZB	Etah, Sector-2	21,01,087.00	-Do-
445.	09XXXXXXXXXX1ZC	Noida Sector-3	1,16,53,122.00	-Do-
446.	09XXXXXXXXXX1ZE	Sector-1, Gautam Buddha Nagar	18,24,451.00	-Do-
447.	09XXXXXXXXXX1Z0	Corporate Circle, Ayodhya	18,68,000.00	-Do-
448.	09XXXXXXXXXX1Z8	Lucknow Sector- 9	32,18,001.00	-Do-
449.	09XXXXXXXXXX2Z8	Corporate Circle, Prayagraj	55,78,158.00	-Do-
450.	09XXXXXXXXXX1ZT	Corporate Circle, Noida	1,83,75,026.00	-Do-
451.	09XXXXXXXXXX3Z7	Corporate Circle, Greater Noida -2	51,93,501.00	-Do-
452.	09XXXXXXXXXX1ZN	Noida Sector-2	19,46,778.00	-Do-
453.	09XXXXXXXXXX1Z7	Kanpur Sector-20	66,93,881.00	-Do-
454.	09XXXXXXXXXX1Z5	Lucknow Sector- 1	25,54,641.00	-Do-
455.	09XXXXXXXXXX1ZT	Lucknow Sector- 2	53,58,574.00	-Do-
456.	09XXXXXXXXXX1Z9	Sonbhadra Sector-5	18,05,121.00	-Do-
457.	09XXXXXXXXXX1Z0	Sector-1, Gautam Buddha Nagar	19,28,950.00	-Do-
458.	09XXXXXXXXXX1Z0	Shahjahanpur Sector-3	18,16,452.00	-Do-
459.	09XXXXXXXXXX1ZT	Agra Sector-20	35,76,336.00	-Do-
460.	09XXXXXXXXXX1Z8	Ayodhya Sector-5	26,22,819.00	-Do-
461.	09XXXXXXXXXX1ZL	Bijnor, Sector-2	19,95,475.00	-Do-
462.	09XXXXXXXXXX1ZU	Meerut Sector-11		Stop filers

## Detailed Audit

Sl. No.	GSTIN	Strata	Name of the Sector	Group Criteria
1.	09XXXXXXXXXX1Z8	L	Moradabad Sector-1	UP_80
2.	09XXXXXXXXXX2Z5	L	Corporate Circle, Agra	UP_80
3.	09XXXXXXXXXX1ZI	L	Noida Sector-4	UP_80
4.	09XXXXXXXXXX1ZH	L	Corporate Circle, Gorakhpur	UP_80
5.	09XXXXXXXXXX1ZU	L	Lucknow Sector-20	UP_80
6.	09XXXXXXXXXX1Z5	L	Noida Sector-3	UP_80
7.	09XXXXXXXXXX1ZB	L	Corporate Circle, Muzaffarnagar	UP_80
8.	09XXXXXXXXXX1Z9	L	Varanasi Sector-20	UP_80
9.	09XXXXXXXXXX1ZY	L	Ghaziabad Sector-17	UP_80
10.	09XXXXXXXXXX1ZM	L	Lucknow Sector- 9	UP_80
11.	09XXXXXXXXXX2Z1	L	Noida Sector-14	UP_80
12.	09XXXXXXXXXX1ZB	L	Hardoi , Sector-2	UP_80
13.	09XXXXXXXXXX1ZC	L	Ghaziabad Sector-11	UP_80
14.	09XXXXXXXXXX1ZO	L	Corporate Circle, Ayodhya	UP_80
15.	09XXXXXXXXXX1ZY	L	Lucknow Sector- 6	UP_80
16.	09XXXXXXXXXX2ZS	L	Lucknow Sector- 2	UP_80
17.	09XXXXXXXXXXSZA	L	Corporate Circle –I, Lucknow	UP_80
18.	09XXXXXXXXXX1ZT	L	Varanasi Sector-21	UP_80
19.	09XXXXXXXXXX1ZJ	L	Ghaziabad Sector-4	UP_80
20.	09XXXXXXXXXX2ZG	L	Rampur Sector-2	UP_80
21.	09XXXXXXXXXX1Z3	L	Banda Sector-1	UP_80
22.	09XXXXXXXXXX1ZW	L	Noida Sector-13	UP_80
23.	09XXXXXXXXXX1ZN	L	Kanpur Sector-16	UP_80
24.	09XXXXXXXXXX1ZC	L	Ghaziabad Sector-9	UP_80
25.	09XXXXXXXXXX1Z8	L	Hardoi , Sector-1	UP_80
26.	09XXXXXXXXXX1ZA	L	Lucknow Sector-17	UP_80
27.	09XXXXXXXXXX1ZO	L	Ghaziabad Sector-12	UP_80
28.	09XXXXXXXXXX1ZK	L	Lucknow Sector- 12	UP_80
29.	09XXXXXXXXXX1Z8	L	Unnao Sector-1	UP_80
30.	09XXXXXXXXXX1ZZ	L	Ayodhya Sector-4	UP_80
31.	09XXXXXXXXXX1ZS	L	Noida Sector-10	UP_80
32.	09XXXXXXXXXX1ZW	L	Corporate Circle, Lucknow II	UP_80
33.	09XXXXXXXXXX1Z2	L	Kanpur Sector-26	UP_80
34.	09XXXXXXXXXX1ZD	L	Meerut Sector-11	UP_80
35.	09XXXXXXXXXX1ZO	L	Corporate Circle-I, Varanasi	UP_80
36.	09XXXXXXXXXX1Z1	L	Ghaziabad Sector-6	UP_80
37.	09XXXXXXXXXX1ZF	L	Noida Sector-8	UP_80
38.	09XXXXXXXXXX1ZC	L	Noida Sector-6	UP_80
39.	09XXXXXXXXXX1Z5	M	Lucknow Sector- 12	UP_80
40.	09XXXXXXXXXX1ZE	M	Muzaffar Nagar Sector-2	UP_80
41.	09XXXXXXXXXX1ZM	M	Shravsti Sector	UP_80
42.	09XXXXXXXXXX1Z5	M	Basti Sector-3	UP_80
43.	09XXXXXXXXXX1Z4	M	Ghaziabad Sector-8	UP_80
44.	09XXXXXXXXXX1ZR	L	Ghaziabad Sector-16	UP_80
45.	09XXXXXXXXXX3ZI	M	Noida Sector-9	UP_80
46.	09XXXXXXXXXX1Z8	M	Noida Sector-9	UP_80
47.	09XXXXXXXXXX1ZD	M	Kosikalan Sector	UP_80
48.	09XXXXXXXXXX1ZG	M	Mau Sector-2	UP_80
49.	09XXXXXXXXXX1ZK	M	Noida Sector-1	UP_80
50.	09XXXXXXXXXX1ZZ	M	Noida Sector-5	UP_80
51.	09XXXXXXXXXX1ZP	M	Ghaziabad Sector-11	UP_80
52.	09XXXXXXXXXX1ZG	M	Ghaziabad Sector-10	UP_80
53.	09XXXXXXXXXX1ZJ	M	Kanpur Sector-23	UP_80
54.	09XXXXXXXXXX1ZV	M	Hardoi , Sector-2	UP_80
55.	09XXXXXXXXXX2ZO	M	Barabanki Sector-1	UP_80
56.	09XXXXXXXXXX1ZQ	M	Noida Sector-14	UP_80
57.	09XXXXXXXXXX1Z9	M	Basti Sector-4	UP_80

Sl. No.	GSTIN	Strata	Name of the Sector	Group Criteria
58.	09XXXXXXXXXX1ZG	S	Corporate Circle, Moradabad	UP_80
59.	09XXXXXXXXXX1ZD	S	Sector-3, Gautam Buddha Nagar	UP_80
60.	09XXXXXXXXXX1ZL	S	Ghaziabad Sector-11	UP_80
61.	09XXXXXXXXXX1ZA	S	Chandauli Sector-3	UP_80
62.	09XXXXXXXXXX1ZL	S	Lucknow Sector-16	UP_80
63.	09XXXXXXXXXX1ZR	S	Sidharth Nagar, Sector-1	UP_80
64.	09XXXXXXXXXX1ZH	S	Pilibhit Sector-1	UP_80
65.	09XXXXXXXXXX2ZQ	L	Corporate Circle, Prayagraj	UP_20
66.	09XXXXXXXXXX1Z3	L	Varanasi Sector-6	UP_20
67.	09XXXXXXXXXX2ZM	L	Raibareilly Sector-1	UP_20
68.	09XXXXXXXXXX1ZF	L	Corporate Circle Gautam Buddha Nagar	UP_20
69.	09XXXXXXXXXX1Z3	L	Corporate Circle, Noida	UP_20
70.	09XXXXXXXXXX1ZU	L	Corporate Circle, Meerut	UP_20
71.	09XXXXXXXXXX1ZL	L	Noida Sector-11	UP_20
72.	09XXXXXXXXXX1ZL	L	Corporate Circle, Kanpur II	UP_20
73.	09XXXXXXXXXX1ZC	L	Corporate Circle, Lucknow II	UP_20
74.	09XXXXXXXXXX1ZY	L	Corporate Circle, Noida	UP_20
75.	09XXXXXXXXXX1ZF	M	Barabanki Sector-4	UP_20
76.	09XXXXXXXXXX1ZQ	M	Balia Sector-1	UP_20
77.	09XXXXXXXXXX1ZT	M	Moradabad Sector-10	UP_20
78.	09XXXXXXXXXX1ZH	M	Lucknow Sector- 13	UP_20
79.	09XXXXXXXXXX1ZU	M	Lakhimpur Kheri, Sector-3	UP_20
80.	09XXXXXXXXXX1ZC	S	Lucknow Sector-22	UP_20

#### Sector Audit

Sl. No.	Name of the Sector
1.	Lucknow Sector- 12
2.	Ghaziabad Sector-11
3.	Corporate Circle, Kanpur II
4.	Corporate Circle, Lucknow II
5.	Ghaziabad Sector-8
6.	Hardoi , Sector-2
7.	Noida Sector-14
8.	Noida Sector-9
9.	Sector-3,Gautam Buddha Nagar
10.	Varanasi Sector-20

## APPENDIX-II

Action initiated on non-filers but not completed (GSTR-3A issued but ASMT-13 not issued) for the year 2017-18 to 2020-21

(Reference Para No. 2.6.1.2. (i)&amp;(ii))

Sl. No.	Year	Name of the sector	Number of non-filers identified	Number of cases GSTR 3A issued	Cases where returns filed in pursuance of GSTR 3A	Remaining cases where returns not filed after issuing of GSTR 3A (5-6)	Cases where best judgement assessment initiated (ASMT-13)	Completed	Pending for completion (8-9)	Assessed Amount (₹ in crore)	Amount Recovered (₹ in crore)	Action not taken (4-5)
1	2	3	4	5	6	7	8	9	10	11	12	13
1.	2017-18 to 2020-21	Sec 9 ST Noida	10,038	9,382	8,335	1,047	851	851	0	Not available	14.71	656
2.	2017-18 to 2020-21	Sec 8 ST Ghaziabad	12,375	9,310	8,166	1,144	729	729	0	Not available	4.06	3,065
3.	2017-18 to 2020-21	Sec 11 ST Ghaziabad	28,701	22,633	18,075	4,558	1,129	1,129	0	Not available	0.84	6,068
4.	2017-18 to 2020-21	Sec 2 ST Hardoi	7,039	7,039	6,914	125	125	125	0	0.83	0.83	0
5.	2017-18 to 2020-21	Sec 3 ST Gautam Buddha Nagar	33,311	35,070	25,802	9,268	3,457	1,990	1,467	8.86	0	0
6.	2017-18 to 2020-21	JC CC-II ST Kanpur	1	1	0	1	1	1	0	0.99	0	0
		<b>Total</b>	<b>91,465</b>	<b>83,435</b>	<b>67,292</b>	<b>16,143</b>	<b>6,292</b>	<b>4,825</b>	<b>1,467</b>	<b>10.68</b>	<b>20.44</b>	<b>9,789</b>

\* Excess GSTR-3A was issued by Sector 3 ST Gautam Buddha Nagar



**APPENDIX-III**  
**Slow pace of scrutiny of returns**  
*(Reference Para No. 2.6.1.3)*

Sl. No.	Name of the sector	Year	Number of Taxpayers whose returns were scrutinised	Number of returns scrutinised	Number of cases where ASMT-10 were issued	Cases where discrepancy accepted by Taxpayer		Cases where SCNs issued				Pending for completion (9-11)	Amount (10-12)	Marked for IAP
						Number	Amount recovered	Number	Amount	Completed	Amount Recovered			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1.	Sec 9 ST Noida	2017-18 to 2020-21	1,370	1,370	280	0	0	71	Not Available	49	32.08	22	Not available	0
2.	Sec 8 ST Ghaziabad	2017-18 to 2020-21	2,070	2,219	96	0	0	42	2.14	12	0	30	2.14	0
3.	Sec 11 ST Ghaziabad	2017-18 to 2020-21	1,913	2,173	215	28	0.48	87	54.67	28	0.04	59	54.63	0
4.	JC CC-II ST Kanpur	2017-18 to 2020-21	97	120	120	18	4.89	41	42.25	4	0.19	37	42.06	3
5.	Sec 3 ST Gautam Buddha Nagar	2017-18 to 2020-21	4,482	19,915	1,647	348	4.12	311	26.10	219	1.36	92	24.74	0
	<b>Total</b>		<b>9,932</b>	<b>25,797</b>	<b>2,358</b>	<b>394</b>	<b>9.49</b>	<b>552</b>	<b>125.16</b>	<b>312</b>	<b>33.67</b>	<b>240</b>	<b>123.57</b>	<b>3</b>

\*₹ 123.57 crore-Sec 8 Ghaziabad ₹ 2.14 crore, Sec 11 Ghaziabad ₹ 54.63 crore, JC CC-II Kanpur ₹ 42.06 crore and Sec 3 Gautam Buddha Nagar ₹ 24.74 crore.

**APPENDIX-IV**  
**Lack of action on Business Intelligence and Fraud Analytics reports**  
*(Reference Para No. 2.6.1.5)*

(₹ in crore)

Sl. No.	Year	Name of the sector	Number of BIFA reports marked for verification	Mismatch of tax	Completed verification cases by sectors		Initiated and Pending verification		Not Initiated	Where "no Action is required" proposed out of verified cases
					Number of Reports	Amount recovered	Number of Reports	Amount recovered	Number of Reports	Number of reports
1.	2017-18 to 2020-21	Sec 9 ST Noida	778	58.01	5	5.37	313	6.71	344	116
2.	2017-18 to 2020-21	Sec 8 ST Ghaziabad	344	23.83	1	0.03	148	0.80	109	86
3.	2017-18 to 2020-21	JC CC-II ST Kanpur	104	Not provided	21	4.70	83	0	Not provided	0
	<b>Total</b>		<b>1,226</b>	<b>81.84</b>	<b>27</b>	<b>10.10</b>	<b>544</b>	<b>7.51</b>	<b>453</b>	<b>202</b>

**APPENDIX-V**  
**Action for cancellation not completed/initiated in all cases**  
*(Reference Para No. 2.6.1.6.(i))*

Sl. No.	Name of the sector	Number of applications received for cancellation from taxpayer	On suo-moto action	Total number of cases for cancellation (3+4)	Number of cases REG 17 SCN issued	Number of cases order of cancellation issued in REG -19	Number of cases REG-20 order passed (dropping the proceedings)	Cases pending for completion where SCN issued {6-(7+8)}	Number of cases where GSTR-10 filed	Number of assessment completed (ASMT-13)	Action not initiated (5-6)
1	2	3	4	5	6	7	8	9	10	11	12
1.	Sec 9 ST Noida	413	404	817	817	817	Not provided	0	Not provided	Not provided	0
2.	Sec 8 ST Ghaziabad	510	422	932	932	0	Not provided	932	Not provided	Not provided	0
3.	Sec 11 ST Ghaziabad	997	961	1,958	1,958	0	Not provided	1,958	Not provided	Not provided	0
4.	Sec 2 ST Hardoi	636	674	1,310	1,111	1,111	Not provided	0	Not provided	Not provided	199
5.	Sec 3 ST G. B. Nagar	1482	2,603	4,085	4,085	3,201	877	7	399	Not provided	0
	<b>Total</b>	<b>4,038</b>	<b>5,064</b>	<b>9,102</b>	<b>8,903</b>	<b>5,129</b>	<b>877</b>	<b>2,897</b>	<b>399</b>		<b>199</b>

**APPENDIX-VI**  
**Deviations from GST law and rules**  
*(Reference Para No. 2.6.2.3.(a))*

Sl. No.	GSTIN	Name of the Sector	Dimension	Mismatch (₹ in crore)	Action taken	Tax/ interest levied (₹ in crore)
1.	09XXXXXXXXXXXX1ZN	Lucknow Sector-20	ITC mismatch between GSTR 2A and GSTR-3B	15.21	Recovered	0.94
2.	09XXXXXXXXXXXX1ZU	Kanpur Sector-26	Mismatch between ITC availed under RCM vs payment of tax in GSTR-3B/GSTR-9	0.58	Recovered	0.15
3.	09XXXXXXXXXXXX1ZS	Corporate Circle, Aligarh	Incorrect availment of ISD credit	8.73	Recovered	8.73
4.	09XXXXXXXXXXXX1ZA	Noida Sector-14	Short payment of interest on delayed payment of tax	0.19	Recovered	0.19
5.	09XXXXXXXXXXXX1ZV	Corporate Circle, Kanpur II	Short payment of interest on delayed payment of tax	0.44	Recovered	0.44
6.	09XXXXXXXXXXXX1ZE	Sector-1, Gautam Buddha Nagar	Short payment of interest on delayed payment of tax	0.18	Recovered	0.12
7.	09XXXXXXXXXXXX3Z7	Corporate Circle, Greater Noida -2	Short payment of interest on delayed payment of tax	0.52	Recovered	0.06
8.	09XXXXXXXXXXXX1Z7	Kanpur Sector-20	Short payment of interest on delayed payment of tax	0.70	Recovered	0.65
9.	09XXXXXXXXXXXX1ZT	Lucknow Sector- 2	Short payment of interest on delayed payment of tax	0.56	Recovered	0.54
10.	09XXXXXXXXXXXX1ZL	Bijnor, Sector-2	Short payment of interest on delayed payment of tax	0.20	Recovered	0.20
<b>Total</b>				<b>27.31</b>		<b>112.02</b>
1.	09XXXXXXXXXXXX1ZW	Corporate Circle, Prayagraj	ITC mismatch between GSTR 2A and GSTR-3B	2.87	SCN issued	0.01
2.	09XXXXXXXXXXXX5ZN	Lucknow Sector-20	ITC mismatch between GSTR 2A and GSTR-3B	3.36	SCN issued	3.36
3.	09XXXXXXXXXXXX1ZI	Lucknow Sector-20	ITC mismatch between GSTR 2A and GSTR-3B	2.76	SCN issued	2.76
4.	09XXXXXXXXXXXX1Z0	Muzaffar Nagar Sector-5	ITC mismatch between GSTR 2A and GSTR-3B	3.06	SCN issued	3.06
5.	09XXXXXXXXXXXX1ZW	Lucknow Sector- 9	ITC mismatch between GSTR 2A and GSTR-3B	3.19	SCN issued	3.19



Sl. No.	GSTIN	Name of the Sector	Dimension	Mismatch (₹ in crore)	Action taken	Tax/ interest levied (₹ in crore)
6.	09XXXXXXXXXX1ZV	Corporate Circle, Kanpur II	ITC mismatch between GSTR 2A and GSTR-3B	9.08	SCN issued	9.08
7.	09XXXXXXXXXX2ZU	Lucknow Sector-19	ITC mismatch between GSTR 2A and GSTR-3B	2.21	SCN issued	2.21
8.	09XXXXXXXXXXUZQ	Lucknow Sector- 2	ITC mismatch between GSTR 2A and GSTR-3B	1.91	SCN issued	1.98
9.	09XXXXXXXXXX1ZV	Sector-3, Gautam Buddha Nagar	ITC mismatch between GSTR 2A and GSTR-3B	2.83	SCN issued	2.83
10.	09XXXXXXXXXX1Z0	Corporate Circle, Ghaziabad II	ITC mismatch between GSTR 2A and GSTR-3B	6.92	SCN issued	6.92
11.	09XXXXXXXXXX1ZN	Corporate Circle, Noida	ITC mismatch between GSTR 2A and GSTR-3B	3.76	SCN issued	3.76
12.	09XXXXXXXXXX2ZV	Ghaziabad Sector-12	ITC mismatch between GSTR 2A and GSTR-3B	2.14	SCN issued	2.35
13.	09XXXXXXXXXX2ZW	Lucknow Sector-20	ITC mismatch between GSTR 2A and GSTR-3B	2.24	SCN issued	2.24
14.	09XXXXXXXXXX1ZX	Corporate Circle, Lucknow I	ITC mismatch between GSTR 2A and GSTR-3B	6.92	SCN issued	7.10
15.	09XXXXXXXXXX1ZP	Noida Sector-9	ITC mismatch between GSTR 2A and GSTR-3B	2.94	SCN issued	2.94
16.	09XXXXXXXXXX2Z3	Gonda, Sector-1	ITC mismatch between GSTR 2A and GSTR-3B	2.09	SCN issued	0.09
17.	09XXXXXXXXXX1ZR	Nazibabad, Sector-1	ITC mismatch between GSTR 2A and GSTR-3B	3.20	SCN issued	3.20
18.	09XXXXXXXXXX1Z9	Noida Sector-3	Mismatch between ITC availed under RCM vs payment of tax in GSTR-3B/ GSTR-9	2.93	SCN issued	2.93
19.	09XXXXXXXXXX1ZV	Pratapgarh Sector-2	Mismatch between ITC availed under RCM vs payment of tax in GSTR-3B/ GSTR-9	0.34	SCN issued	0.27
20.	09XXXXXXXXXX1ZN	Kanpur Sector-20	Mismatch between ITC availed under RCM vs payment of tax in GSTR-3B/ GSTR-9	0.94	SCN issued	0.80

Sl. No.	GSTIN	Name of the Sector	Dimension	Mismatch (₹ in crore)	Action taken	Tax/ interest levied (₹ in crore)
21.	09XXXXXXXXXX1ZG	Kanpur Sector-20	Mismatch between ITC availed under RCM vs payment of tax in GSTR-3B/GSTR-9	0.45	SCN issued	0.45
22.	09XXXXXXXXXX1ZA	Varanasi Sector-12	Mismatch between ITC availed under RCM vs payment of tax in GSTR-3B/GSTR-9	0.33	SCN issued	0.01
23.	09XXXXXXXXXX1Z1	Lucknow Sector-12	Mismatch between ITC availed under RCM vs payment of tax in GSTR-3B/GSTR-9	0.31	SCN issued	0.04
24.	09XXXXXXXXXX2ZF	Kanpur Sector-13	Mismatch between ITC availed under RCM vs payment of tax in GSTR-3B/GSTR-9	0.96	SCN issued	0.96
25.	09XXXXXXXXXX1ZG	Azamgarh Sector-3	Incorrect availment of ISD credit	0.19	SCN issued	0.19
26.	09XXXXXXXXXX1ZU	Lucknow Sector-18	Incorrect availment of ISD credit	0.70	SCN issued	0.70
27.	09XXXXXXXXXX1Z9	Corporate Circle, Moradabad	Incorrect availment of ISD credit	0.14	SCN issued	0.14
28.	09XXXXXXXXXX1ZL	Kosikalan Sector	Reconciliation between ITC availed in Annual returns with expenses in financial statements (Table 14T of GSTR-9C)	25.81	SCN issued	25.81
29.	09XXXXXXXXXX1ZE	Chandausi Sector-1	Mismatch of ITC availed between Annual returns and Books of accounts (Table 12F of GSTR-9C)	6.99	SCN issued	6.99
30.	09XXXXXXXXXX1ZO	Gorakhpur Sector-7	Mismatch of ITC availed between Annual returns and Books of accounts (Table 12F of GSTR-9C)	1.49	SCN issued	1.49
31.	09XXXXXXXXXX1ZN	Sector-2, Gautam Buddha Nagar	Mismatch in turnover declared in Table 5R of GSTR-9C	36.15	SCN issued	36.15
32.	09XXXXXXXXXX4ZA	Lucknow Sector-18	Mismatch in turnover declared in Table 5R of GSTR-9C	64.35	SCN issued	64.35
33.	09XXXXXXXXXX1ZE	Lucknow Sector-19	Mismatch in turnover declared in Table 5R of GSTR-9C	31.32	SCN issued	31.32

Sl. No.	GSTIN	Name of the Sector	Dimension	Mismatch (₹ in crore)	Action taken	Tax/ interest levied (₹ in crore)
34.	09XXXXXXXXXXXX1Z9	Mahoba Sector	Mismatch in turnover declared in Table 5R of GSTR-9C	80.09	SCN issued	80.09
35.	09XXXXXXXXXXXX1ZW	Muzaffar Nagar Sector-5	Mismatch in turnover declared in Table 5R of GSTR-9C	46.44	SCN issued	46.44
36.	09XXXXXXXXXXXX1Z0	Sardhana Sector	Mismatch in turnover declared in Table 5R of GSTR-9C	14.85	SCN issued	1.78
37.	09XXXXXXXXXXXX1ZU	Agra Sector-18	Mismatch in taxable turnover declared in Table 7G of GSTR-9C	40.37	SCN issued	40.37
38.	09XXXXXXXXXXXX1ZD	Corporate Circle, Kanpur I	Mismatch in tax paid between books of accounts and returns Table 9R of GSTR-9C	0.56	SCN issued	0.56
39.	09XXXXXXXXXXXX1Z7	Varanasi Sector-12	Mismatch in tax paid between books of accounts and returns Table 9R of GSTR-9C	0.95	SCN issued	0.95
40.	09XXXXXXXXXXXX1ZM	Mirzapur Sector-3	Mismatch in tax paid between books of accounts and returns Table 9R of GSTR-9C	0.93	SCN issued	0.93
41.	09XXXXXXXXXXXX1ZH	Bareilly Sector-10	Mismatch in tax paid between books of accounts and returns Table 9R of GSTR-9C	0.86	SCN issued	0.86
42.	09XXXXXXXXXXXX1Z7	Corporate Circle, Kanpur II	Mismatch in tax paid between books of accounts and returns Table 9R of GSTR-9C	0.96	SCN issued	0.96
43.	09XXXXXXXXXXXX1ZZ	Meerut Sector-6	Mismatch in tax paid between books of accounts and returns Table 9R of GSTR-9C	0.92	SCN issued	0.92
44.	09XXXXXXXXXXXX1ZY	Sambhal Sector-1	Mismatch in tax paid between books of accounts and returns Table 9R of GSTR-9C	0.59	SCN issued	0.59
45.	09XXXXXXXXXXXX2ZM	Ghaziabad Sector-16	Mismatch in tax paid between books of accounts and returns Table 9R of GSTR-9C	0.54	SCN issued	0.54
46.	09XXXXXXXXXXXX1ZN	Basti Sector-3	Mismatch in tax paid between books of accounts and returns Table 9R of GSTR-9C	1.06	SCN issued	1.06
47.	09XXXXXXXXXXXX1ZN	Sitapur, Sector-1	Mismatch in tax paid between books of accounts and returns Table 9R of GSTR-9C	0.54	SCN issued	0.54
48.	09XXXXXXXXXXXX1ZE	Chandausi Sector-1	Undischarged tax liabilities	6.82	SCN issued	6.82

Sl. No.	GSTIN	Name of the Sector	Dimension	Mismatch (₹ in crore)	Action taken	Tax/ interest levied (₹ in crore)
49.	09XXXXXXXXXX1Z9	Lucknow Sector-18	Undischarged tax liabilities	4.80	SCN issued	4.80
50.	09XXXXXXXXXX1Z5	Corporate Circle, Kanpur II	Undischarged tax liabilities	6.51	SCN issued	5.18
51.	09XXXXXXXXXX1ZY	Sambhal Sector-1	Undischarged tax liabilities	6.99	SCN issued	6.99
52.	09XXXXXXXXXX1Z6	Noida Sector-7	Undischarged tax liabilities	3.40	SCN issued	3.40
53.	09XXXXXXXXXX1ZS	Noida Sector-4	Undischarged tax liabilities	7.37	SCN issued	7.37
54.	09XXXXXXXXXX1ZU	Lucknow Sector- 5	Composition taxpayer also availing e-commerce facility	0	SCN issued	0
55.	09XXXXXXXXXX1ZM	Balia Sector-2	Composition taxpayer also availing e-commerce facility	0	SCN issued	0
56.	09XXXXXXXXXX1ZU	Agra Sector-15	Composition taxpayer also availing e-commerce facility	0	SCN issued	0
57.	09XXXXXXXXXX1ZE	Lucknow Sector-16	Composition taxpayer also availing e-commerce facility	0	SCN issued	0
58.	09XXXXXXXXXX1ZK	Lucknow Sector- 12	GSTR-3B was not filed but GSTR-1 is available	12.83	SCN issued	12.83
59.	09XXXXXXXXXX1Z4	Prayagraj Sector-12	GSTR-3B was not filed but GSTR-1 is available	0.20	SCN issued	0.20
60.	09XXXXXXXXXX1ZC	Noida Sector-4	GSTR-3B was not filed but GSTR-1 is available	0.20	SCN issued	0.20
61.	09XXXXXXXXXX1ZG	Kanpur Sector-11	GSTR-3B was not filed but GSTR-1 is available	0.14	SCN issued	0.14
62.	09XXXXXXXXXX1ZU	Lucknow Sector- 5	GSTR-3B was not filed but GSTR-1 is available	0.12	SCN issued	0.12
63.	09XXXXXXXXXX1ZS	Lucknow Sector-14	GSTR-3B was not filed but GSTR-1 is available	0.09	SCN issued	0.09
64.	09XXXXXXXXXX1ZE	Lucknow Sector-21	GSTR-3B was not filed but GSTR-1 is available	0.09	SCN issued	0.09
65.	09XXXXXXXXXX1ZQ	Lucknow Sector-15	GSTR-3B was not filed but GSTR-1 is available	0.06	SCN issued	0.06
66.	09XXXXXXXXXX1ZR	Noida Sector-10	GSTR-3B was not filed but GSTR-1 is available	0.06	SCN issued	0.06
67.	09XXXXXXXXXX1ZA	Sector-1, Gautam Buddha Nagar	GSTR-3B was not filed but GSTR-1 is available	0.99	SCN issued	0.99



Sl. No.	GSTIN	Name of the Sector	Dimension	Mismatch (₹ in crore)	Action taken	Tax/ interest levied (₹ in crore)
68.	09XXXXXXXXXX1ZY	Lucknow Sector-21	GSTR-3B was not filed but GSTR-1 is available	0.39	SCN issued	0.39
69.	09XXXXXXXXXX1Z1	Aligarh Sector-11	GSTR-3B was not filed but GSTR-1 is available	0.14	SCN issued	0.14
70.	09XXXXXXXXXX1Z2	Lucknow Sector- 8	GSTR-3B was not filed but GSTR-1 is available	0.10	SCN issued	0.01
71.	09XXXXXXXXXX1ZK	Mahraj Ganj, Sector -1	GSTR-3B was not filed but GSTR-1 is available	0.07	SCN issued	0.07
72.	09XXXXXXXXXX1Z1	Aligarh Sector-10	GSTR-3B was not filed but GSTR-1 is available	0.05	SCN issued	0.05
73.	09XXXXXXXXXX2ZC	Ambedkar Nagar, Sector-1	GSTR-3B was not filed but GSTR-1 is available	0.04	SCN issued	0.04
74.	09XXXXXXXXXX1ZO	Meerut Sector-8	Short payment of interest on delayed payment of tax	0.49	SCN issued	0.49
75.	09XXXXXXXXXX1ZB	Etah, Sector-2	Short payment of interest on delayed payment of tax	0.21	SCN issued	0.21
76.	09XXXXXXXXXX1ZN	Noida Sector-2	Short payment of interest on delayed payment of tax	0.19	SCN issued	0.19
77.	09XXXXXXXXXX1Z0	Sector-1, Gautam Buddha Nagar	Short payment of interest on delayed payment of tax	0.19	SCN issued	0.19
78.	09XXXXXXXXXX1ZC	Noida Sector-3	Short payment of interest on delayed payment of tax	1.16	SCN issued	1.16
79.	09XXXXXXXXXX1Z5	Lucknow Sector- 1	Short payment of interest on delayed payment of tax	0.26	SCN issued	0.26
80.	09XXXXXXXXXX1Z0	Shahjahanpur Sector-3	Short payment of interest on delayed payment of tax	0.18	SCN issued	0.18
81.	09XXXXXXXXXX1Z8	Ayodhya Sector-5	Short payment of interest on delayed payment of tax	0.26	SCN issued	0.23
	<b>Total</b>			<b>478.94</b>		<b>459.22</b>
1.	09XXXXXXXXXX1ZA	Noida Sector-14	ITC mismatch between GSTR 2A and GSTR-3B	14.24	ASMT-10	
2.	09XXXXXXXXXX1ZU	Ghaziabad Sector-5	ITC mismatch between GSTR 2A and GSTR-3B	3.46	ASMT-10	
3.	09XXXXXXXXXX3ZE	Bareilly Sector-3	ITC mismatch between GSTR 2A and GSTR-3B	3.78	ASMT-10	

Sl. No.	GSTIN	Name of the Sector	Dimension	Mismatch (₹ in crore)	Action taken	Tax/ interest levied (₹ in crore)
4.	09XXXXXXXXXX1Z2	Noida Sector-7	ITC mismatch between GSTR 2A and GSTR-3B	2.00	ASMT-10	
5.	09XXXXXXXXXX1ZN	Noida Sector-13	ITC mismatch between GSTR 2A and GSTR-3B	2.78	ASMT-10	
6.	09XXXXXXXXXX1ZQ	Corporate Circle, Noida	ITC mismatch between GSTR 2A and GSTR-3B	2.55	ASMT-10	
7.	09XXXXXXXXXX4ZE	Sector-3 Hapur	ITC mismatch between GSTR 2A and GSTR-3B	27.11	ASMT-10	
8.	09XXXXXXXXXX1Z6	Prayagraj Sector-12	ITC mismatch between GSTR 2A and GSTR-3B	3.46	ASMT-10	
9.	09XXXXXXXXXX1ZZ	Noida Sector-14	ITC mismatch between GSTR 2A and GSTR-3B	10.56	ASMT-10	
10.	09XXXXXXXXXX1ZO	Barabanki Sector-1	Mismatch between ITC availed under RCM vs payment of tax in GSTR-3B/ GSTR-9	0.51	ASMT-10	
11.	09XXXXXXXXXX1ZO	Noida Sector-11	Mismatch between ITC availed under RCM vs payment of tax in GSTR-3B/ GSTR-9	0.26	ASMT-10	
12.	09XXXXXXXXXX1Z5	Corporate Circle, Ghaziabad II	Mismatch between ITC availed under RCM vs payment of tax in GSTR-3B/ GSTR-9	0.54	ASMT-10	
13.	09XXXXXXXXXX1ZA	Sector-2, Gautam Buddha Nagar	Mismatch between ITC availed under RCM vs payment of tax in GSTR-3B/ GSTR-9	0.50	ASMT-10	
14.	09XXXXXXXXXX1ZN	Kannauj Sector-2	Mismatch between ITC availed under RCM vs payment of tax in GSTR-3B/ GSTR-9	0.56	ASMT-10	
15.	09XXXXXXXXXX1Z4	Lucknow Sector- 7	Mismatch between ITC availed under RCM vs payment of tax in GSTR-3B/ GSTR-9	0.36	ASMT-10	
16.	09XXXXXXXXXX1ZI	Lucknow Sector-18	Mismatch between ITC availed under RCM vs payment of tax in GSTR-3B/ GSTR-9	0.50	ASMT-10	

Sl. No.	GSTIN	Name of the Sector	Dimension	Mismatch (₹ in crore)	Action taken	Tax/ interest levied (₹ in crore)
17.	09XXXXXXXXXX1Z9	Bareilly Sector-2	Mismatch between ITC availed under RCM vs payment of tax in GSTR-3B/ GSTR-9	0.27	ASMT-10	
18.	09XXXXXXXXXX1ZD	Kannauj Sector-2	Mismatch between ITC availed under RCM vs payment of tax in GSTR-3B/ GSTR-9	0.25	ASMT-10	
19.	09XXXXXXXXXX1ZF	Bareilly Sector-2	Mismatch between ITC availed under RCM vs payment of tax in GSTR-3B/ GSTR-9	0.33	ASMT-10	
20.	09XXXXXXXXXX1ZP	Bareilly Sector-2	Mismatch between ITC availed under RCM vs payment of tax in GSTR-3B/ GSTR-9	0.35	ASMT-10	
21.	09XXXXXXXXXX1ZX	Ghaziabad Sector-12	Mismatch between payment of tax under RCM vs ITC availed in GSTR-3B/ GSTR-9	0.25	ASMT-10	
22.	09XXXXXXXXXX1ZX	Ghaziabad Modi Nagar Sector	Mismatch between payment of tax under RCM vs ITC availed in GSTR-3B/ GSTR-9	0.44	ASMT-10	
23.	09XXXXXXXXXX1Z8	Ghaziabad Sector-5	Incorrect availment of ISD credit	0.68	ASMT-10	
24.	09XXXXXXXXXX1ZO	Noida Sector-12	Incorrect availment of ISD credit	0.41	ASMT-10	
25.	09XXXXXXXXXX3Z4	Sector-3,Gautam Buddha Nagar	Incorrect availment of ISD credit	1.51	ASMT-10	
26.	09XXXXXXXXXX1ZO	Corporate Circle, Ghaziabad II	Incorrect availment of ISD credit	0.13	ASMT-10	
27.	09XXXXXXXXXX1ZX	Corporate Circle, Greater Noida -2	Incorrect availment of ISD credit	0.29	ASMT-10	
28.	09XXXXXXXXXX1ZH	Varanasi Sector-10	Incorrect availment of ISD credit	0.97	ASMT-10	
29.	09XXXXXXXXXX1ZM	Corporate Circle, Meerut	Incorrect availment of ISD credit	0.24	ASMT-10	
30.	09XXXXXXXXXX1Z8	Mahoba Sector	Incorrect availment of ISD credit	0.37	ASMT-10	
31.	09XXXXXXXXXX2ZZ	Firozabad Sector-5	Incorrect availment of ISD credit	0.25	ASMT-10	
32.	09XXXXXXXXXX1Z4	Noida Sector-3	Incorrect availment of ISD credit	0.23	ASMT-10	
33.	09XXXXXXXXXX1ZN	Ghaziabad Sector-2	Incorrect availment of ISD credit	0.14	ASMT-10	
34.	09XXXXXXXXXX1ZM	Ghaziabad Sector-4	Incorrect availment of ISD credit	0.31	ASMT-10	

Sl. No.	GSTIN	Name of the Sector	Dimension	Mismatch (₹ in crore)	Action taken	Tax/ interest levied (₹ in crore)
35.	09XXXXXXXXXX1Z3	Firozabad Sector-5	Incorrect availment of ISD credit	0.16	ASMT-10	
36.	09XXXXXXXXXX1ZZ	Mirzapur Sector-1	Incorrect availment of ISD credit	0.28	ASMT-10	
37.	09XXXXXXXXXX1ZE	Prayagraj Sector-2	Incorrect availment of ISD credit	0.15	ASMT-10	
38.	09XXXXXXXXXX1ZY	Noida Sector-14	Incorrect ISD credit reversal	0.01	ASMT-10	
39.	09XXXXXXXXXX1ZP	Noida Sector-13	Reconciliation between ITC availed in Annual returns with expenses in financial statements (Table 14T of GSTR-9C)	12.07	ASMT-10	
40.	09XXXXXXXXXX1ZC	Noida Sector-8	Reconciliation between ITC availed in Annual returns with expenses in financial statements (Table 14T of GSTR-9C)	14.83	ASMT-10	
41.	09XXXXXXXXXX1ZQ	Corporate Circle, Lucknow II	Reconciliation between ITC availed in Annual returns with expenses in financial statements (Table 14T of GSTR-9C)	59.73	ASMT-10	
42.	09XXXXXXXXXX1ZR	Corporate Circle, Noida	Reconciliation between ITC availed in Annual returns with expenses in financial statements (Table 14T of GSTR-9C)	14.17	ASMT-10	
43.	09XXXXXXXXXX1Z5	Corporate Circle, Lucknow II	Reconciliation between ITC availed in Annual returns with expenses in financial statements (Table 14T of GSTR-9C)	178.33	ASMT-10	
44.	09XXXXXXXXXX1ZY	Corporate Circle, Noida	Reconciliation between ITC availed in Annual returns with expenses in financial statements (Table 14T of GSTR-9C)	76.00	ASMT-10	
45.	09XXXXXXXXXX1ZY	Ghaziabad Sector-12	Mismatch of ITC availed between Annual returns and Books of accounts (Table 12F of GSTR-9C)	16.09	ASMT-10	

Sl. No.	GSTIN	Name of the Sector	Dimension	Mismatch (₹ in crore)	Action taken	Tax/ interest levied (₹ in crore)
46.	09XXXXXXXXXX4ZE	Sector-3 Hapur	Mismatch of ITC availed between Annual returns and Books of accounts (Table 12F of GSTR-9C)	3.23	ASMT-10	
47.	09XXXXXXXXXX1ZO	Noida Sector-14	Mismatch of ITC availed between Annual returns and Books of accounts (Table 12F of GSTR-9C)	2.53	ASMT-10	
48.	09XXXXXXXXXX1ZQ	Noida Sector-14	Mismatch of ITC availed between Annual returns and Books of accounts (Table 12F of GSTR-9C)	3.02	ASMT-10	
49.	09XXXXXXXXXX1Z6	Corporate Circle, Noida	Mismatch of ITC availed between Annual returns and Books of accounts (Table 12F of GSTR-9C)	2.69	ASMT-10	
50.	09XXXXXXXXXX1ZW	Ghaziabad Sector-16	Mismatch of ITC availed between Annual returns and Books of accounts (Table 12F of GSTR-9C)	2.48	ASMT-10	
51.	09XXXXXXXXXX4ZM	Kanpur Sector-11	Mismatch of ITC availed between Annual returns and Books of accounts (Table 12F of GSTR-9C)	1.92	ASMT-10	
52.	09XXXXXXXXXX1ZT	Noida Sector-13	Mismatch of ITC availed between Annual returns and Books of accounts (Table 12F of GSTR-9C)	1.63	ASMT-10	
53.	09XXXXXXXXXX1ZU	Corporate Circle, Moradabad	Mismatch of ITC availed between Annual returns and Books of accounts (Table 12F of GSTR-9C)	1.42	ASMT-10	
54.	09XXXXXXXXXX1ZH	Ghaziabad Sector-4	Mismatch of ITC availed between Annual returns and Books of accounts (Table 12F of GSTR-9C)	19.81	ASMT-10	

Sl. No.	GSTIN	Name of the Sector	Dimension	Mismatch (₹ in crore)	Action taken	Tax/ interest levied (₹ in crore)
55.	09XXXXXXXXXX1ZQ	Noida Sector-10	Mismatch of ITC availed between Annual returns and Books of accounts (Table 12F of GSTR-9C)	1.21	ASMT-10	
56.	09XXXXXXXXXX3ZM	Noida Sector-13	Mismatch in turnover declared in Table 5R of GSTR-9C	925.60	ASMT-10	
57.	09XXXXXXXXXX1ZJ	Noida Sector-14	Mismatch in turnover declared in Table 5R of GSTR-9C	40.52	ASMT-10	
58.	09XXXXXXXXXX1ZD	Bulandshahar Sector-1	Mismatch in turnover declared in Table 5R of GSTR-9C	272.81	ASMT-10	
59.	09XXXXXXXXXX1Z7	Ghaziabad Sector-16	Mismatch in turnover declared in Table 5R of GSTR-9C	56.14	ASMT-10	
60.	09XXXXXXXXXX1ZW	Ghaziabad Sector-16	Mismatch in turnover declared in Table 5R of GSTR-9C	53.82	ASMT-10	
61.	09XXXXXXXXXX1ZL	Lucknow Sector-20	Mismatch in turnover declared in Table 5R of GSTR-9C	459.73	ASMT-10	
62.	09XXXXXXXXXX1ZE	Noida Sector-13	Mismatch in turnover declared in Table 5R of GSTR-9C	60.97	ASMT-10	
63.	09XXXXXXXXXX1ZP	Ghaziabad Sector-1	Mismatch in turnover declared in Table 5R of GSTR-9C	51.16	ASMT-10	
64.	09XXXXXXXXXX1ZX	Noida Sector-12	Mismatch in turnover declared in Table 5R of GSTR-9C	47.34	ASMT-10	
65.	09XXXXXXXXXX1ZK	Ghaziabad Sector-16	Mismatch in turnover declared in Table 5R of GSTR-9C	19.92	ASMT-10	
66.	09XXXXXXXXXX1Z4	Lucknow Sector- 9	Mismatch in turnover declared in Table 5R of GSTR-9C	258.05	ASMT-10	
67.	09XXXXXXXXXX1ZG	Ghaziabad Sector-16	Mismatch in turnover declared in Table 5R of GSTR-9C	119.89	ASMT-10	
68.	09XXXXXXXXXX1ZS	Basti Sector-2	Mismatch in turnover declared in Table 5R of GSTR-9C	92.66	ASMT-10	
69.	09XXXXXXXXXX1ZG	Ghaziabad Sector-16	Mismatch in turnover declared in Table 5R of GSTR-9C	33.53	ASMT-10	
70.	09XXXXXXXXXX1ZG	Sector-3,Gautam Buddha Nagar	Mismatch in turnover declared in Table 5R of GSTR-9C	52.73	ASMT-10	
71.	09XXXXXXXXXX1ZD	Lucknow Sector-21	Mismatch in turnover declared in Table 5R of GSTR-9C	197.42	ASMT-10	



Sl. No.	GSTIN	Name of the Sector	Dimension	Mismatch (₹ in crore)	Action taken	Tax/ interest levied (₹ in crore)
72.	09XXXXXXXXXX1ZL	Sector-2,Gautam Buddha Nagar	Mismatch in turnover declared in Table 5R of GSTR-9C	67.31	ASMT-10	
73.	09XXXXXXXXXX1ZO	Sector-3,Gautam Buddha Nagar	Mismatch in turnover declared in Table 5R of GSTR-9C	65.16	ASMT-10	
74.	09XXXXXXXXXX1Z8	Lucknow Sector- 2	Mismatch in turnover declared in Table 5R of GSTR-9C	46.64	ASMT-10	
75.	09XXXXXXXXXX1ZM	Sector-2,Gautam Buddha Nagar	Mismatch in taxable turnover declared in Table 7G of GSTR-9C	57.21	ASMT-10	
76.	09XXXXXXXXXX1ZF	Noida Sector-8	Mismatch in taxable turnover declared in Table 7G of GSTR-9C	24.41	ASMT-10	
77.	09XXXXXXXXXX1Z6	Noida Sector-3	Mismatch in taxable turnover declared in Table 7G of GSTR-9C	13.40	ASMT-10	
78.	09XXXXXXXXXX1ZM	Ghaziabad Sector-16	Mismatch in taxable turnover declared in Table 7G of GSTR-9C	19.35	ASMT-10	
79.	09XXXXXXXXXX1Z3	Noida Sector-14	Mismatch in taxable turnover declared in Table 7G of GSTR-9C	44.56	ASMT-10	
80.	09XXXXXXXXXX1ZI	Lucknow Sector- 9	Mismatch in taxable turnover declared in Table 7G of GSTR-9C	35.13	ASMT-10	
81.	09XXXXXXXXXX5Z0	Ghaziabad Modi Nagar Sector	Mismatch in taxable turnover declared in Table 7G of GSTR-9C	221.32	ASMT-10	
82.	09XXXXXXXXXX4ZE	Sector-3 Hapur	Mismatch in tax paid between books of accounts and returns Table 9R of GSTR-9C	0.40	ASMT-10	
83.	09XXXXXXXXXX1ZE	Chandausi Sector-1	Mismatch in tax paid between books of accounts and returns Table 9R of GSTR-9C	6.82	ASMT-10	
84.	09XXXXXXXXXX1ZH	Lucknow Sector- 8	Mismatch in tax paid between books of accounts and returns Table 9R of GSTR-9C	2.42	ASMT-10	
85.	09XXXXXXXXXX1Z6	Ghaziabad Sector-10	Mismatch in tax paid between books of accounts and returns Table 9R of GSTR-9C	1.99	ASMT-10	
86.	09XXXXXXXXXX1ZJ	Corporate Circle, Ghaziabad I	Mismatch in tax paid between books of accounts and returns Table 9R of GSTR-9C	1.30	ASMT-10	
87.	09XXXXXXXXXX1ZG	Shahjahanpur Sector-4	Mismatch in tax paid between books of accounts and returns Table 9R of GSTR-9C	0.89	ASMT-10	

Sl. No.	GSTIN	Name of the Sector	Dimension	Mismatch (₹ in crore)	Action taken	Tax/ interest levied (₹ in crore)
88.	09XXXXXXXXXX1ZF	Sector-2, Gautam Buddha Nagar	Mismatch in tax paid between books of accounts and returns Table 9R of GSTR-9C	0.70	ASMT-10	
89.	09XXXXXXXXXX1ZS	Noida Sector-14	Mismatch in tax paid between books of accounts and returns Table 9R of GSTR-9C	0.97	ASMT-10	
90.	09XXXXXXXXXX1ZV	Sector-3, Gautam Buddha Nagar	Mismatch in tax paid between books of accounts and returns Table 9R of GSTR-9C	2.83	ASMT-10	
91.	09XXXXXXXXXX3ZK	Ghaziabad Sector-12	Mismatch in tax paid between books of accounts and returns Table 9R of GSTR-9C	0.52	ASMT-10	
92.	09XXXXXXXXXX1ZO	Lucknow Sector- 12	Mismatch in tax paid between books of accounts and returns Table 9R of GSTR-9C	1.95	ASMT-10	
93.	09XXXXXXXXXX1ZO	Gorakhpur Sector-7	Mismatch in tax paid between books of accounts and returns Table 9R of GSTR-9C	1.35	ASMT-10	
94.	09XXXXXXXXXX1ZX	Lucknow Sector-16	Mismatch in tax paid between books of accounts and returns Table 9R of GSTR-9C	1.34	ASMT-10	
95.	09XXXXXXXXXX1ZU	Ghaziabad Sector-16	Mismatch in tax paid between books of accounts and returns Table 9R of GSTR-9C	0.72	ASMT-10	
96.	09XXXXXXXXXX1ZH	Noida Sector-12	Mismatch in tax paid between books of accounts and returns Table 9R of GSTR-9C	1.06	ASMT-10	
97.	09XXXXXXXXXX1Z9	Noida Sector-3	Undischarged tax liabilities	3.02	ASMT-10	
98.	09XXXXXXXXXX1ZJ	Ghaziabad Sector-12	Undischarged tax liabilities	3.09	ASMT-10	
99.	09XXXXXXXXXX9ZO	Corporate Circle, Lucknow II	Undischarged tax liabilities	8.60	ASMT-10	
100.	09XXXXXXXXXX1ZI	Noida Sector-14	Undischarged tax liabilities	5.71	ASMT-10	
101.	09XXXXXXXXXX1ZJ	Lucknow Sector- 2	Composition taxpayer also availing e-commerce facility	0	ASMT-10	
102.	09XXXXXXXXXX1ZV	Ghaziabad Sector-16	Composition taxpayer also availing e-commerce facility	0	ASMT-10	
103.	09XXXXXXXXXX2ZC	Ghaziabad Sector-15	Composition taxpayer also availing e-commerce facility	0	ASMT-10	

Sl. No.	GSTIN	Name of the Sector	Dimension	Mismatch (₹ in crore)	Action taken	Tax/ interest levied (₹ in crore)
104.	09XXXXXXXXXX1Z5	Noida Sector-13	Composition taxpayer also availing e-commerce facility	0	ASMT-10	
105.	09XXXXXXXXXX1Z0	Ghaziabad Sector-4	Composition taxpayer also availing e-commerce facility	0	ASMT-10	
106.	09XXXXXXXXXX1ZN	Noida Sector-8	Composition taxpayer also availing e-commerce facility	0	ASMT-10	
107.	09XXXXXXXXXX1ZP	Ghaziabad Sector-5	Composition taxpayer also availing e-commerce facility	0	ASMT-10	
108.	09XXXXXXXXXX1ZZ	Mainpuri Sector-2	Composition taxpayer also availing e-commerce facility	0	ASMT-10	
109.	09XXXXXXXXXX1ZB	Sector-3, Gautam Buddha Nagar	Composition taxpayer also availing e-commerce facility	0	ASMT-10	
110.	09XXXXXXXXXX1ZG	Sector-3, Gautam Buddha Nagar	Composition taxpayer also availing e-commerce facility	0	ASMT-10	
111.	09XXXXXXXXXX1Z3	Ghaziabad Sector-16	Composition taxpayer also availing e-commerce facility	0	ASMT-10	
112.	09XXXXXXXXXX1Z6	Ghaziabad Sector-16	GSTR-3B was not filed but GSTR-1 is available	1.14	ASMT-10	
113.	09XXXXXXXXXX1Z0	Jaunpur Sector-1	GSTR-3B was not filed but GSTR-1 is available	0.50	ASMT-10	
114.	09XXXXXXXXXX1ZJ	Ghaziabad Sector-5	GSTR-3B was not filed but GSTR-1 is available	0.15	ASMT-10	
115.	09XXXXXXXXXX1ZL	Ghaziabad Sector-16	GSTR-3B was not filed but GSTR-1 is available	0.11	ASMT-10	
116.	09XXXXXXXXXX2ZK	Ghaziabad Sector-12	GSTR-3B was not filed but GSTR-1 is available	0.11	ASMT-10	
117.	09XXXXXXXXXX1ZZ	Mau Sector-3	GSTR-3B was not filed but GSTR-1 is available	0.07	ASMT-10	
118.	09XXXXXXXXXX1Z7	Gorakhpur Sector-7	GSTR-3B was not filed but GSTR-1 is available	0.06	ASMT-10	
119.	09XXXXXXXXXX1ZA	Ghaziabad Sector-1	Short payment of interest on delayed payment of tax	0.18	ASMT-10	
120.	09XXXXXXXXXX1ZN	Lucknow Sector-20	Short payment of interest on delayed payment of tax	0.18	ASMT-10	
121.	09XXXXXXXXXX1Z9	Noida Sector-14	Short payment of interest on delayed payment of tax	0.32	ASMT-10	

<b>Sl. No.</b>	<b>GSTIN</b>	<b>Name of the Sector</b>	<b>Dimension</b>	<b>Mismatch (₹ in crore)</b>	<b>Action taken</b>	<b>Tax/ interest levied (₹ in crore)</b>
122.	09XXXXXXXXXXXX1Z8	Lucknow Sector- 9	Short payment of interest on delayed payment of tax	0.32	ASMT-10	
123.	09XXXXXXXXXXXX1ZT	Corporate Circle, Noida	Short payment of interest on delayed payment of tax	1.84	ASMT-10	
	<b>Total</b>			<b>3,879.79</b>		

**APPENDIX-VII**  
**Cases where Department's reply is not accepted to audit**  
*(Reference Para No. 2.6.2.3(b))*

Sl. No.	GSTIN	Name of the Sector	Dimension	Mismatch amount (₹ in crore)	Department's reply	Rebuttal
1.	09XXXXXXXXXX1ZQ	Sector-1, Gautam Buddha Nagar	ITC mismatch between GSTR 2A and GSTR-3B	21.25	Department replied that taxable person has already deposited excess claimed ITC CGST ₹ 16,052.00 and SGST ₹ 16,052.00.	Department has not given specific reply on difference of ITC of ₹ 21,24,85,153.00 claimed in GSTR-3B and auto-populated ITC in GSTR-2A.
2.	09XXXXXXXXXX1ZT	Azamgarh Sector-4	ITC mismatch between GSTR 2A and GSTR-3B	3.69	Department replied that notice U/s 61 was issued on 30.06.2021. Reply was furnished on 09.07.2021 which was found convincing and verified from portal.	No comments have been made on difference of ITC claim between GSR-2A and GSTR-3B.
3.	09XXXXXXXXXX1ZP	Kanpur Sector-1	ITC mismatch between GSTR 2A and GSTR-3B	1.92	Department replied that due to mistake ITC of ₹ 1,87,74,300.00 which was to be entered on inward supplies (Other than RCM) in column 6B of GSTR-9 was entered in column 6D ITC on inward supplies liable to reverse charge.	Department's reply is on RCM whereas audit has raised the issue of difference of ITC claim between 3B and 2A.
4.	09XXXXXXXXXX1ZE	Bhadohi Sector-3	Mismatch between ITC availed under RCM vs payment of tax in GSTR-3B/ GSTR-9	0.50	Department replied that ITC of only ₹ 2,744.00 has been claimed by the taxable person for which tax deposited through challan.	Reply is not acceptable as in column 6(D) of GSTR-9 RCM-ITC is shown ₹ 49,89,560.00
5.	09XXXXXXXXXX1ZK	Kannauj Sector-1	Mismatch between ITC availed under RCM vs payment of tax in GSTR-3B/ GSTR-9	0.34	Department replied that during 2017-18 ITC of ₹ 34,07,538.56 was claimed out of which ITC of ₹ 30,64,046.10 has been reversed by the taxable person and net ITC of ₹ 3,43,492.00 is claimed. By passing order U/s 73 demand of ₹ 3,43,492.00 with interest of ₹ 4,39,670.00 has been created.	As per provisions of the Act tax is to be paid first on purchases made from unregistered persons under RCM, thereafter ITC can be calmed. Taxable person had not deposited tax in cash.
6.	09XXXXXXXXXX1ZS	Mirzapur Sector-2	Mismatch between	0.27	Department replied that under RCM	No comment has been made

Sl. No.	GSTIN	Name of the Sector	Dimension	Mismatch amount (₹ in crore)	Department's reply	Rebuttal
			ITC availed under RCM vs payment of tax in GSTR-3B/ GSTR-9		tax of ₹ 6850.00 has been deposited.	on ITC claim of ₹ 26,94,874.00 under RCM.
7.	09XXXXXXXXXX1Z4	Ambedkar Nagar, Sector-2	Mismatch between ITC availed under RCM vs payment of tax in GSTR-3B/ GSTR-9	0.54	Department replied that demand of ₹ 16,55,884.00 has been created by passing order U/s 73.	No comment has been made on ITC claim of ₹ 53,88,480.00 under RCM.
8.	09XXXXXXXXXX1ZX	Bhadohi Sector-3	Mismatch between ITC availed under RCM vs payment of tax in GSTR-3B/ GSTR-9	0.78	Department replied that no ITC under RCM has been claimed by the taxable person.	No comment has been made on ITC claim of ₹ 77,85,093.00 under RCM in GSTR-9.
9.	09XXXXXXXXXX1ZZ	Varanasi Sector-12	Mismatch between ITC availed under RCM vs payment of tax in GSTR-3B/ GSTR-9	0.70	The Department replied that notice under Section 73(1) has been issued in DRC-01 intimating tax liability of ₹ 1.22 lakh along with interest.	Department reply is not matching with the audit objection raised by the audit on excess ITC claimed on RCM.
10.	09XXXXXXXXXX1ZF	Badaun Sector-1	Mismatch between ITC availed under RCM vs payment of tax in GSTR-3B/ GSTR-9	0.28	Department replied that action is in process.	No specific comment on claim of ITC of ₹ 27,80,089.00 under RCM given by department.
11.	09XXXXXXXXXX1Z0	Sitapur, Sector-4	Mismatch between payment of tax under RCM vs ITC availed in GSTR-3B/ GSTR-9	0.41	Department replied that no difference found in ITC claim in Table 3.1(d) of GSTR-3B and Table 6(C) of GSTR-9	Reply is not acceptable as in R9 column 6D taxable person has claimed ITC of ₹ 40,45,711.41 under RCM.
12.	09XXXXXXXXXX1ZU	Noida Sector-9	Mismatch between payment of tax under RCM vs ITC availed in GSTR-3B/ GSTR-9	0.76	Department replied that there is no ITC claim under RCM without payment of tax.	Reply is not acceptable as in column 6(D) of GSTR-9 RCM-ITC is shown ₹ 76,34,149.00.



Sl. No.	GSTIN	Name of the Sector	Dimension	Mismatch amount (₹ in crore)	Department's reply	Rebuttal
13.	09XXXXXXXXXX1ZD	Bhadohi Sector-3	Mismatch between payment of tax under RCM vs ITC availed in GSTR-3B/ GSTR-9	0.29	Department replied that as per GSTR-9C unreconciled amount was due to unreconciled amount.	No specific reply furnished on RCM.
14.	09XXXXXXXXXX1ZT	Varanasi Sector-5	Incorrect availment of ISD credit	0.16	Department replied that ITC of ₹ 13,90,606.00 is auto-populated in GSTR-2A on purchases made by the taxable person. ITC of ₹ 2,06,352.00 is not auto-populated but it is as per the provisions of the Section 16 of the Act. Excess claimed ITC ₹ 10,348.00 has been deposited by the taxable person vide DRC dated 22.02.2023 with interest.	Not accepted as there no comment on ISD credit distributors not showing credit to said taxable person.
15.	09XXXXXXXXXX1ZH	Lucknow Sector- 13	Incorrect ISD credit reversal	0.01	Department replied that RITC of ₹ 15,78,296.00 has been done.	No specific reply on ISD reversal furnished by the department.
16.	09XXXXXXXXXX1ZO	Corporate Circle, Greater Noida -2	Reconciliation between ITC availed in Annual returns with expenses in financial statements (Table 14T of GSTR-9C)	39.09	Department replied that notice U/s 61 for difference of ITC between GSTR-3B and GSTR-2A was issued on 10.04.2023. No reply has been received.	On unreconciled turnover of ₹ 39,08,66,784.00 no comment has been made.
17.	09XXXXXXXXXX1ZT	Lucknow Sector- 9	Mismatch in turnover declared in Table 5R of GSTR-9C	31.78	Department replied that by passing order demand of ₹ 24,19,765.82 for excess claim of ITC, penalty of ₹ 2,41,976.00 and interest of ₹ 24,56,924.00 has been created.	Audit objection was on difference of turnover of ₹ 31,77,95,136.00 in table 5R of GSTR-9C which has not been addressed by the Department.
18.	09XXXXXXXXXX1ZS	Ballia Sector-2	Mismatch in tax paid between books of accounts	1.06	Department replied that taxable person in Financial Statement has shown turnover of ₹ 24,95,177.59 in	No comments have been made on the unpaid differential tax of ₹ 1,05,72,132.00

Sl. No.	GSTIN	Name of the Sector	Dimension	Mismatch amount (₹ in crore)	Department's reply	Rebuttal
			and returns GSTR-9C Table 9R		which VAT turnover is ₹ 87,54,589.55, thus net turnover is ₹ 1,61,50,588.00, while in annual return turnover declared is ₹ 1,62,11,571.89. Thus, un-reconciled turnover is ₹ 60,983.00.	
19.	09XXXXXXXXXX1ZH	Jhansi Sector-5	Composition taxpayer also availing e-Commerce facility	0	Department replied that taxable person was not aware about provisions of Act and Rules so during composition period July 2017- March 2018 he has availed facility of e-Commerce. From 2018-19 he has opted for regular taxpayer.	Reply is not acceptable as taxpayer has collected tax from customers which is against the provisions of the Act. Action in this regard will be awaited in audit.
20.	09XXXXXXXXXX1Z1	Lucknow Sector-16	Composition taxpayer also availing e-Commerce facility	0	Department replied that registration of the taxable person is cancelled since 20.11.2019.	No comment on e-commerce facility.
21.	09XXXXXXXXXX1ZJ	Ayodhya Sector-5	Composition taxpayer also availing e-Commerce facility	0	Department replied that notice in ASMT-10 U/s 61 on 30.01.2023 was issued. In compliance of notice taxable person furnished reply which was not found convincing. Further penalty notice of ₹ 10,000.00 U/s 125 on 11.04.2023 was issued. In compliance taxable person furnished reply which was not found convincing. Then penalty order U/s 125 issued demanding ₹ 10,000.00.	No comment on e-commerce facility provided by the department.
	<b>Total</b>			<b>103.83</b>		

**APPENDIX-VIII**  
**Data entry errors by taxpayers**  
*(Reference Para No. 2.6.2.3.(c))*

Sl. No.	GSTIN	Name of the Sector	Amount of mismatch in (₹ in crore)	Dimension	Department's Reply
1.	09XXXXXXXXXX1ZF	Corporate Circle, Ayodhya	4.90	ITC mismatch between GSTR 2A and GSTR-3B	Department replied that due to clerical mistake Excess ITC of ₹ 4,67,73,389.00 was claimed which was reversed by Registered person vide DRC 03 dated 15.06.2020.
2.	09XXXXXXXXXX1ZV	Kanpur Sector-5	3.97	ITC mismatch between GSTR 2A and GSTR-3B	Department replied that in the return GSTR-3B for the month of August 2017 by mistake in the column of SGST ₹ 3,99,58,771.00 was entered instead of ₹ 3,99,587.71 which has been reversed in the GSTR-3B for the month of August 2018.
3.	09XXXXXXXXXX1ZH	Noida Sector-9	4.20	Mismatch between ITC availed under RCM vs payment of tax in GSTR-3B/ GSTR-9	Department replied that due to inadvertent error ITC of ₹ 42208943.00 on inward supplies having tax invoices was wrongly considered under the head ITC under RCM at the time of filing of returns.
4.	09XXXXXXXXXX1ZP	Kanpur Sector-1	1.88	Mismatch between ITC availed under RCM vs payment of tax in GSTR-3B/ GSTR-9	Department replied that due to mistake ITC of ₹ 1,87,74,300.00 which was to be entered on inward supplies (Other than RCM) in column 6B of GSTR-9 was entered in column 6D ITC on inward supplies liable to reverse charge.
5.	09XXXXXXXXXX1ZS	Kanpur Sector-1	0.69	Mismatch between ITC availed under RCM vs payment of tax in GSTR-3B/ GSTR-9	Department replied that while filing GSTR-9 ITC to be entered in column 8-A, due to clerical mistake was entered in column 8D. In GSTR-3B no liability on RCM is accepted.
6.	09XXXXXXXXXX1ZO	Kanpur Sector-4	0.44	Mismatch between ITC availed under RCM vs payment of tax in GSTR-3B/ GSTR-9	Department replied that ITC of ₹ 4387365.00 on purchases made from registered persons and reflecting in GSTR-2A, by mistake was entered in column 6D of GSTR-9.
7.	09XXXXXXXXXX1Z0	Kanpur Sector-28	0.29	Mismatch between ITC availed under RCM vs payment of tax in GSTR-3B/ GSTR-9	Department replied that due to mistake ITC of ₹ 29,30,105.00 which was to be entered on inward supplies (Other than RCM) column 6B of GSTR-9 was entered in column 6D ITC on inward supplies liable to reverse charge. Registered person has claimed ITC of ₹ 2,242.74 on RCM, tax liability of the same has been setoff in cash.
8.	09XXXXXXXXXX1ZE	Kanpur Sector-30	0.67	Mismatch between ITC availed under RCM vs payment of tax in	Department replied that ITC of ₹ 66,84,343.00 to be shown in GSTR9 column 6(B) by mistake was shown in GSTR-9 column 6(D). In GSTR-3B ITC claimed on inward supplies has been shown correctly.

Sl. No.	GSTIN	Name of the Sector	Amount of mismatch in (₹ in crore)	Dimension	Department's Reply
				GSTR-3B/ GSTR-9	
9.	09XXXXXXXXXX1Z5	Gorakhpur Sector-2	1.49	Mismatch between ITC availed under RCM vs payment of tax in GSTR-3B/ GSTR-9	Department replied that by mistake RCM input was shown in column 6(D) of GSTR-9. In GSTR-3B column 3.1(D) no ITC has been shown on RCM. Registered person has no inward supply of RCM.
10.	09XXXXXXXXXX1ZH	Auraiya Sector-2	3.22	Mismatch between ITC availed under RCM vs payment of tax in GSTR-3B/ GSTR-9	Department replied that ITC to be claimed in column 6B of GSTR-9, by mistake was entered in column 6C. On verification it was found correct.
11.	09XXXXXXXXXX1ZD	Kanpur Sector-28	0.50	Mismatch between ITC availed under RCM vs payment of tax in GSTR-3B/ GSTR-9	Department replied that ITC of ₹ 50,23,617.00 to be shown in GSTR9 column 6(B) by mistake was shown in GSTR-9 column 6(D). In GSTR-3B ITC claimed on inward supplies is shown correctly.
12.	09XXXXXXXXXX1Z3	Kanpur Sector-1	0.30	Mismatch between ITC availed under RCM vs payment of tax in GSTR-3B/ GSTR-9	Department replied that under RCM no taxability has been accepted by the taxable person. While filing GSTR-9 ITC to be claimed in column 6A by mistake was entered in column 6D.
13.	09XXXXXXXXXX1Z3	Sector-4 Hapur	0.42	Mismatch between ITC availed under RCM vs payment of tax in GSTR-3B/ GSTR-9	Department replied that in the GSTR-3B for the month of July 2017 ITC under RCM by mistake was shown ₹ 4128138.00 instead of ₹ 41281.38. Excess claimed ITC was revised in the 3B return for the month of November 2017.
14.	09XXXXXXXXXX1ZW	Barabanki Sector-2	0.25	Mismatch between ITC availed under RCM vs payment of tax in GSTR-3B/ GSTR-9	Department replied that no purchase is made from unregistered persons by the taxable person. By mistake in GSTR-9 column 6D ITC of ₹ 24,81,483.00 was entered. Benefit of the same has not been taken by the taxable person.
15.	09XXXXXXXXXX1ZT	Unnao Sector-2	0.26	Mismatch between ITC availed under RCM vs payment of tax in GSTR-3B/ GSTR-9	Department replied that ITC of ₹ 26,48,350.00 claimed by the taxable person is on inward supplies from registered person which is reflecting in GSTR 2A of taxable person. By mistake it was shown in the GSTR-3B column 4(A)3 Inward supplies liable to reverse charge instead of 4(A)5 all other ITC. In GSTR-9 it has been correctly shown in column 6(B).
16.	09XXXXXXXXXX1ZG	Varanasi Sector-19	2.11	Mismatch between ITC availed under RCM vs payment of tax in GSTR-3B/ GSTR-9	Department replied that no taxability in GSTR-3B or in column 4(G) of GSTR-9 under RCM has been admitted by taxable person. By mistake ITC has been shown in the table 6(D) of GSTR-9.

Sl. No.	GSTIN	Name of the Sector	Amount of mismatch in (₹ in crore)	Dimension	Department's Reply
17.	09XXXXXXXXXX1ZQ	Varanasi Sector-15	1.36	Mismatch between payment of tax under RCM vs ITC availed in GSTR-3B/ GSTR-9	Department replied that ITC of ₹ 13629285.00 which was earned on purchases made from registered persons, by mistake was shown in the column of ITC on RCM. In GSTR-2A all the details of ITC are available.
18.	09XXXXXXXXXX1ZJ	Meerut Sector-7	0.66	Mismatch between payment of tax under RCM vs ITC availed in GSTR-3B/ GSTR-9	Department replied that in GSTR-3B no ITC under RCM was claimed by the taxable person. While filing GSTR-9 ITC on supplies received from registered persons to be claimed in column 6B of GSTR-9 by mistake was entered in the column 6D.
19.	09XXXXXXXXXX1ZJ	Basti Sector-1	0.46	Mismatch between payment of tax under RCM vs ITC availed in GSTR-3B/ GSTR-9	Department replied that for the month of July 2017 to November 2017 ITC populated in GSTR-2A, by mistake was shown in RCM column of GSTR-3B. No evasion found so notice was dropped.
20.	09XXXXXXXXXX1ZM	Kanpur Sector-27	0.28	Mismatch between payment of tax under RCM vs ITC availed in GSTR-3B/ GSTR-9	Department replied that due to mistake ITC of ₹ 27,47,849.00 which was to be entered on inward supplies (Other than RCM) column 6B of GSTR-9 was entered in column 6D ITC on inward supplies liable to reverse charge. ITC on purchases from registered persons is reflecting in GSTR 2A.
21.	09XXXXXXXXXX1Z1	Noida Sector-7	1.74	Mismatch between payment of tax under RCM vs ITC availed in GSTR-3B/ GSTR-9	Department replied that no purchases has been made by the taxable person from unregistered persons. In GSTR-3B no taxability under reverse charges has been accepted by the taxable person. While filing GSTR-9 ITC claimed on purchases from registered persons was by mistake entered in the column 6C.
22.	09XXXXXXXXXX1ZF	Bhadohi Sector-3	0.25	Mismatch between payment of tax under RCM vs ITC availed in GSTR-3B/ GSTR-9	Department replied that taxable person has wrongly filled the ITC amount in the column of inward supplies liable to reverse charges.
23.	09XXXXXXXXXX1ZN	Sector-4 Hapur	0.26	Mismatch between payment of tax under RCM vs ITC availed in GSTR-3B/ GSTR-9	Department replied that in column 4(G) of GSTR-9 inward supply on which tax is to be paid on the reverse charges basis amount is NIL, whereas by mistake taxable person has shown ₹ 26,32,028.00 in column 6(D) instead of column 6(B).
24.	09XXXXXXXXXX1ZY	Basti Sector-3	1.34	Mismatch between payment of tax under RCM vs ITC availed in GSTR-3B/ GSTR-9	Department replied that due to mistake ITC of ₹ 1,34,35,955.00 claimed on purchases made from registered persons which is reflecting in GSTR-2A was shown in column of RCM. Claimed ITC pertains with purchases made from registered persons which is reflecting in GSTR-2A.

Sl. No.	GSTIN	Name of the Sector	Amount of mismatch in (₹ in crore)	Dimension	Department's Reply
25.	09XXXXXXXXXXXX1ZL	Noida Sector-10	0.18	Incorrect availment of ISD credit	Department replied that no ITC of ISD has been claimed by the taxable person, in GSTR-3B ITC on purchases from registered person (other ITC) to be claimed in Table 4(A)(5) by mistake was entered in Table 4(A)(4). ITC claimed in GSTR-3B is reflecting in GSTR-2A.
26.	09XXXXXXXXXXXX1ZP	Barabanki Sector-4	0.20	Incorrect availment of ISD credit	Department replied that in the return 3B for the month of July and August 2017 by mistake ITC of SGST, ₹ 10,02,887.77 and CGST, ₹ 10,02,887.77 was entered in column 4(A)(4) Inward supply from ISD, instead of column 4(A)(5) all other ITC. It was verified from the accounts of taxable person and found correct.
27.	09XXXXXXXXXXXX1ZB	Lucknow Sector- 6	0.13	Incorrect availment of ISD credit	Department replied that due to being first year of implementation of GST, taxable person not being fully aware with the process of filing of return had entered amount of ITC auto-populated in GSTR-2A in column 4(A)(4) instead of column 4(A)(5). In GSTR-9 also in column 6(G) ITC of ₹ 1287974.00 has been entered. On verification ITC claimed by taxable person with GSTR-2A was found correct.
28.	09XXXXXXXXXXXX1ZA	Lakhimpur Kheri Sector-1	17.39	Mismatch in turnover declared in Table 5R of GSTR-9C	Department replied that turnover of ₹ 17,39,26,033.00 was left by mistake in showing in GSTR-9.
29.	09XXXXXXXXXXXX1ZM	Meerut Sector-10	30.71	Mismatch in turnover declared in Table 5R of GSTR-9C	Department replied that in GSTR9 column 5F non-GST supply turnover was entered ₹ 39,14,43,645.70 instead of ₹ 69,85,10,034.00 which has been described in the column 06A of GSTR-9C. On scrutiny it was found convincing and supply being of non-GST no taxability arises.
30.	09XXXXXXXXXXXX1ZA	Gorakhpur Sector-9	68.26	Mismatch in taxable turnover declared in Table 7G of GSTR-9C	Department replied that by mistake tax free turnover of pulsed was shown in the column of taxable turnover. No tax liability is on Registered person.
31.	09XXXXXXXXXXXX1ZS	Gonda Sector-1	13.78	Mismatch in taxable turnover declared in Table 7G of GSTR-9C	Department replied that tax free turnover of ₹ 13,77,45,849.00 by clerical mistake was shown in column 7(A) instead of 7(B) in GSTR-9C by the taxable person. On verification of records, it was found that taxable person deals in trading of paddy, wheat and rice which is tax free goods. In the GSTR-9, GSTR-1 and GSTR-3B no taxability has been admitted.
32.	09XXXXXXXXXXXX1ZP	Lucknow Sector- 2	5.51	Undischarged tax liabilities	Department replied that inadvertently taxable value of ₹ 5,50,77,200.00 was entered as IGST tax under Part-V column-10 of GSTR-9. In row 10C of GSTR-9C reasons for this unreconciled



Sl. No.	GSTIN	Name of the Sector	Amount of mismatch in (₹ in crore)	Dimension	Department's Reply
					amount of tax has been explained. GSTR-9, profit and loss account and balance sheet of the taxable person was scrutinised and taxable person's explanation was found correct.
33.	09XXXXXXXXXX1Z7	Lucknow Sector-22	4.81	Undischarged liabilities tax	Department replied that notice U/s 61 was issued to the taxable person. Reply of the taxable person was reconciled with the returns of the taxpayers available on portal. It was found that while filing GSTR-9, by clerical mistake in the head of CGST ₹ 26246662.63 and in SGST ₹ 26246662.63 entered instead of ₹ 2624662.63. On verification statement of the taxable person found correct.
34.	09XXXXXXXXXX1ZP	Gorakhpur Sector-2	8.31	Undischarged liabilities tax	Notice in ASMT-10, U/s 61 on 19.12.2022 and reminder on 17.04.2023 was issued by the department. In reply taxable person stated that as per GSTR-3B of November 2017 sale of ₹ 7595810.00 was declared, while in GSTR-1 outward supply at the rate of 28 percent which was B to C by clerical mistake entered ₹ 296686467.00 instead of ₹ 2966864.00. On verification of accounts of taxable person the reasons of difference found convincing.
35.	09XXXXXXXXXX1ZU	Sector-1 Hapur	34.92	Undischarged liabilities tax	Department replied that notice U/s 61 was issued to the taxable person. In reply taxable person stated that while filing GSTR-9 by mistake in column 4B, IGST of ₹ 352775392.00 was entered instead of ₹ 3527753.00. In GSTR-9, column 9(A) correct amount of ₹ 3527754.00 is mentioned, which is equal to annual amount of GSTR-1 and GSTR-3B. It was verified from the account books of the taxable person.
36.	09XXXXXXXXXX1Z1	Basti Sector-2	18.26	Undischarged liabilities tax	Department replied that due to clerical mistake, in GSTR-9 column 4 tax liability of CGST ₹ 10,14,31,025.93 & SGST ₹ 10,14,31,025.93 was entered instead of correct tax liability CGST ₹ 1,01,43,125.93 & SGST ₹ 1,01,43,125.93 on the outward supply of ₹ 7,26,14,502.00, which was paid by the taxpayer.
	<b>Total</b>		<b>234.40</b>		

**APPENDIX-IX**  
**Non/Short payment of interest by taxable persons**  
*(Reference Para No. 2.6.3.2.(a))*

(Amount in ₹)

Sl. No.	GSTIN	Name of the taxable person	Name of the sector	Month of tax due in GSTR-3B	Tax paid shown in GSTR-3B(Cash component)	Due date of deposit of tax	Date of deposit of tax	Delay in days	Interest on late deposit of tax	Interest already deposited	Total	Reply of the Department
1.	09XXXXXXXXXX1ZO	M/s Gupta Traders	JC CC ST Ayodhya	November 2017	8,38,572.00	20.12.2017	21.12.2017	1	413.00		768.00	Interest of ₹ 768.00 has been deposited by the taxable person on 08.06.2023
				March 2018	7,20,336.00	20.04.2018	21.04.2018	1	355.00			
2.	09XXXXXXXXXX1ZQ	M/s Sunil Kumar Singh	Sec 1 Ballia	March 2018	4,816.00	20.04.2018	31.05.2019	426	893.00		893.00	Interest of ₹ 894.00 has been deposited by the taxable person on 10.04.2023.
3.	09XXXXXXXXXX1Z3	M/s Vensha Infrastructure Limited	Sec 1 ST Banda	March 2018	2,50,51,473.00	20.04.2018	08.05.2018	18	2,22,375.00		2,22,375.00	Notice in DRC-01A has been issued on 27.04.2023.
4.	09XXXXXXXXXX1ZF	M/s Pawan Traders	Sec 4 Barabanki	July 2017	12,80,984.00	20.08.2017	25.08.2017	5	3,159.00		1,33,254.00	Interest of ₹ 1.33 lakh has been deposited on 29.05.2023.
				August 2017	20,79,346.00	20.09.2017	01.12.2017	72	73,821.00			
				September 2017	11,10,796.00	20.10.2017	07.12.2017	48	26,294.00			
				October 2017	20,36,854.00	20.11.2017	08.12.2017	18	18,081.00			
				November 2017	16,38,620.00	20.12.2017	21.12.2018	1	808.00			
December 2017	12,49,452.00	20.01.2018	07.02.2018	18	11,091.00							
5.	09XXXXXXXXXX1ZA	M/s Babloo & Sons	Sec 3 ST Chandauli	February 2018	25,063.00	20.03.2018	16.03.2019	361	4,462.00		4,462.00	Notice U/s 61 in ASMT-10 has been issued on 27.04.2023.
6.	09XXXXXXXXXX1Z4	M/s PRL Projects and Infrastructure Limited	Sec 8 ST Ghaziabad	October 2017	1,57,362.00	20.11.2017	23.11.2017	3	233.00		4,75,032.00	Notice has been issued to the taxable person U/s 73.
				December 2017	2,24,074.00	20.01.2018	01.10.2019	619	68,400.00			
				March 2018	15,57,822.00	20.04.2018	01.10.2019	529	4,06,399.00			
7.	09XXXXXXXXXX1ZG	M/s Misson Engineering Works	Sec 10 ST Ghaziabad	September 2017	7,27,611.00	20.10.2017	20.11.2017	30	10,765.00		22,030.00	Notice U/s 61 has been issued to the taxable person.
				October 2017	3,18,780.00	20.11.2017	21.12.2017	32	5,030.00			
				December 2017	3,50,585.00	20.01.2018	16.02.2018	27	4,668.00			
				January 2018	1,09,740.00	20.02.2018	17.03.2018	25	1,353.00			
				February 2018	19,751.00	20.03.2018	11.04.2018	22	214.00			
8.	09XXXXXXXXXX1ZR	M/s Shipra Estate Limited	Sec 16 ST Ghaziabad	July 2017	22,05,710.00	20.08.2017	27.08.2018	372	4,04,642.00		48,950.00	Department replied that notice under Section 61 has been issued (June 2023).
				August 2017	90,47,661.00	20.09.2017	27.08.2018	341	1,59,363.00			
				September 2017	13,99,938.00	20.10.2017	27.08.2018	311	2,14,708.00			
				October 2017	21,40,929.00	20.11.2017	27.08.2018	280	2,95,624.00			
				November 2017	20,96,847.00	20.12.2017	27.08.2018	250	2,58,515.00			
				December 2017	15,18,683.00	20.01.2018	27.08.2018	219	1,64,018.00			
				January 2018	16,18,568.00	20.02.2018	30.08.2018	191	1,52,456.00			
				February 2018	6,08,959.00	20.03.2018	30.08.2018	163	48,950.00			

Sl. No.	GSTIN	Name of the taxable person	Name of the sector	Month of tax due in GSTR-3B	Tax paid shown in GSTR-3B(Cash component)	Due date of deposit of tax	Date of deposit of tax	Delay in days	Interest on late deposit of tax	Interest already deposited	Total	Reply of the Department
				March 2018	1,42,380.00	20.04.2018	30.08.2018	132	9,268.00		17,07,544.00	
9.	09XXXXXXXXXX1Z8	M/s Vidya Sagar Suman Kumar	Sec 1 Hardoi	July 2017	4,11,952.00	20.08.2017	20.09.2017	31	6,928.00		6,928.00	Notice in DRC-01A U/s 73 has been issued on 11.05.2023.
				July 2017	21,57,73,758.00	20.08.2017	28.08.2017	3	3,19,226.00			
10.	09XXXXXXXXXX1ZL	M/s RSPL Limited	JC CC-II ST Kanpur	March 2018	10,15,54,195.00	20.04.2018	21.04.2018	1	50,082.00	6022.00	3,63,286.00	Department replied (June 2023) that taxpayer filed the return of July 2017 on 28 August 2017 which was late by only three days as per the notification of CBIC dated 20 August 2017 date of filing of GSTR-3B was extended upto 25 August 2017, for which interest of ₹ 3.19 lakh has been deposited on 06 February 2023, for the month of December 2017 it stated that vide notification dated 20.01.2018 date of filing of return for the month was extended up to 22 January 2018, therefor, interest was not chargeable and for the month of March 2018 interest of ₹ 50082.00 has been deposited on 06 February 2023.
				October 2017	7,79,156.00	20.11.2017	27.11.2017	7	2,690.00			
11.	09XXXXXXXXXX1ZU	M/s Gola Tractors	Sec 3 ST Lakhimpur Kheri	December 2017	1,51,653.00	20.01.2018	27.01.2018	7	524.00			
				January 2018	9,66,159.00	20.02.2018	28.02.2018	8	3,812.00		7,026.00	Interest of ₹ 7100.00 has been deposited by the taxable person on 27.04.2023
				July 2017	10,47,01,120.00	20.08.2017	25.08.2017	5	2,58,167.00			
12.	09XXXXXXXXXX1ZC	M/s Avadh Sugar & Energy Limited	JC CC-II ST Lucknow	December 2017	17,20,29,545.00	20.01.2018	22.01.2018	2	1,69,673.00		4,27,840.00	Notice in ASMT-10 has been issued to the taxable person.
				July 2017	57,412.00	20.08.2017	09.09.2017	20	566.00			
13.	09XXXXXXXXXX1ZA	M/s Globe Trade House	Sec 17 ST Lucknow	August 2017	1,890.00	20.09.2017	25.12.2017	96	89.00		655.00	Notice in ASMT-10 on 10.11.2022 was issued. No reply was furnished by the taxable person, therefor notice U/s 73 in DRC-01 and reminder issued.
14.	09XXXXXXXXXX1ZU	M/s Rithwik	Sec 20 Lucknow	March 2018 (2017-18)	1,44,53,312.00	20.04.2018	24.03.2022	1434	1,02,21,065.00		1,02,21,065.00	Notice U/s 73 has been issued.

**Compliance Audit Report on Revenue Sector for the year ended 31 March 2022**

Sl. No.	GSTIN	Name of the taxable person	Name of the sector	Month of tax due in GSTR-3B	Tax paid shown in GSTR-3B(Cash component)	Due date of deposit of tax	Date of deposit of tax	Delay in days	Interest on late deposit of tax	Interest already deposited	Total	Reply of the Department
		Projects Pvt. Ltd.										
15.	09XXXXXXXXXX1ZG	M/s Tridev Business	Sec 2 ST Mau	July 2017	730.00	25.08.2017	07.10.2017	48	17.00			Interest of ₹ 80686.00 has been deposited vide DRC-03 on 27.04.2023.
				August 2017	800.00	20.09.2017	07.10.2017	17	7.00			
				January 2018	1,74,951.00	20.02.2018	11.10.2018	233	20,103.00			
				February 2018	2,43,726.00	20.03.2018	11.10.2018	205	24,640.00			
				March 2018	3,82,599.00	20.04.2018	11.10.2018	174	32,830.00			
										77,597.00		
16.	09XXXXXXXXXX1Z8	M/s Prathama Bank	Sec 1 ST Moradabad	July 2017	42,11,043.00	20.08.2017	11.12.2017	113	2,34,665.00			Department replied (June 2023) that interest of ₹ 2.24 lakh for the month of July 2017 has been deposited on 19 May 2023, however for remaining months no reply furnished.
				August 2017	29,52,260.00	20.09.2017	11.12.2017	81	1,17,928.00			
				December 2017	1,74,753.00	20.01.2018	23.01.2018	3	258.00			
				March 2018	2,32,37,093.00	20.04.2018	08.06.2018	49	5,61,510.00			
										9,14,361.00		
17.	09XXXXXXXXXX1ZY	M/s Uflex Limited	JC CC Range-A ST Noida	July 2017	2,33,58,730.00	20.08.2017	01.09.2017	12	1,38,232.00		1,38,232.00	Notice on 12.04.2023 was issued, reply has been furnished by the taxable person which is being verified.
18.	09XXXXXXXXXX1Z3	M/s One 97 Communication		July 2017	8,12,54,261.00	20.08.2017	31.08.2017	11	4,40,775.00		4,40,775.00	Notice on 12.04.2023 has been issued to the taxable person.
19.	09XXXXXXXXXX1ZF	M/s GE T&D India Limited	JC CC Range-B ST Noida	July 2017	3,74,02,351.00	20.08.2017	28.08.2017	8	1,47,560.00		1,47,560.00	Department replied that by notification due date for filing of return for the month of July 2017 was extended till 28 August 2017. Hence there is no delay in payment of tax. Reply is not acceptable as said notification was conditional where interest was payable from 20.08.2017.
20.	09XXXXXXXXXX1Z5	M/s DSC Engineering Pvt. Ltd.	Sec 3 ST Noida	November 2017	80,04,016.00	20.12.2017	14.09.2018	268	10,57,846.00			Department replied that interest of ₹ 67.96 lakh was charged. The taxable person has preferred appeal.
				December 2017	34,99,455.00	20.01.2018	14.09.2018	237	4,09,005.00			
											14,66,851.00	
21.	09XXXXXXXXXX1ZI	M/s Silver Arrow Automobiles Pvt. Ltd.	Sec 4 ST Noida	July 2017	59,367.00	20.08.2017	24.08.2017	4	117.00		117.00	Interest of ₹ 117.00 has been realised from the taxable person.
22.	09XXXXXXXXXX1ZC	M/s JKM Infra	Sec 6 Noida	September 2017	68,32,632.00	20.10.2017	20.12.2017	60	2,05,540.00		2,05,540.00	Notice U/s 61 has been issued.

Sl. No.	GSTIN	Name of the taxable person	Name of the sector	Month of tax due in GSTR-3B	Tax paid shown in GSTR-3B(Cash component)	Due date of deposit of tax	Date of deposit of tax	Delay in days	Interest on late deposit of tax	Interest already deposited	Total	Reply of the Department		
		Projects Ltd.												
23.	09XXXXXXXXXX3ZI	M/s Suvridha Infrocon Pvt. Ltd.	Sec 9 ST Noida	February 2018	2,37,934.00	20.03.2018	24.10.2018	218	25,580.00		1,50,831.00	Notice in ASMT-10 U/s 61 has been issued on 30.05.2023		
				March 2018	9,40,672.00	20.04.2018	15.01.2019	270	1,25,251.00					
24.	09XXXXXXXXXX1ZW	M/s Golf Green Buildcon Pvt. Ltd.	Sec 13 ST Noida	July 2017	27,000.00	20.08.2017	03.10.2017	44	586.00		1,926.00	Interest of ₹ 1940.00 has been deposited by the taxable person on 07.06.2023.		
				August 2017	21,370.00	20.09.2017	18.01.2018	120	1,265.00					
				September 2017	1,696.00	20.10.2017	18.01.2018	90	75.00					
25.	09XXXXXXXXXX2ZM	M/s Baroda Uttar Pradesh Gramin Bank	Sec 1 Raebareilly	July 2017	32,53,232.00	20.08.2017	25.08.2017	5	8,022.00		9,369.00	Notice in ASMT-10 U/s 61 has been issued to the taxable person		
				December 2017	27,31,075.00	20.01.2018	21.01.2018	1	1,347.00					
26.	09XXXXXXXXXX1Z8	M/s Riddhi Siddhi Traders	Sec 1 ST Unnao	July 2017	23,764.00	20.08.2017	30.09.2017	41	480.00		1,642.00	No reply furnished by the Department.		
				December 2017	50,130.00	20.01.2018	08.03.2018	47	1,162.00					
27.	09XXXXXXXXXX1Z0	M/s Idea Sales Agencies Pvt. Ltd.	JC CC-I ST Varanasi	August 2017	5,90,896.00	20.09.2017	14.12.2017	85	24,769.00		72,022.00	Department replied that cash component of tax of ₹ 5,90,898.00 for the month of August 2017 was credited on 05.12.2017, therefore interest of ₹ 22,146.00 for delay of 76 days instead of 85 days deposited on 02.05.2023. Reply is not acceptable as it was debited on 14.12.2017 in cash ledger. Further, no comments have been made for September and October 2017.		
				September 2017	9,33,410.00	20.10.2017	02.01.2018	74	34,063.00					
				October 2017	6,22,009.00	20.11.2017	02.01.2018	43	13,190.00					
28.	09XXXXXXXXXX1Z9	M/s Raj Brothers	Sec 20 Varanasi	July 2017	9,878.00	20.08.2017	24.08.2017	4	19.00		1,872.00	Interest of ₹ 1872.00 has been deposited on 16.05.2023		
				December 2017	18,78,530.00	20.01.2018	22.01.2018	2	1,853.00					
29.	09XXXXXXXXXX1ZT	M/s Uma Associates	Sec 21 ST Varanasi	September 2017	5,40,000.00	20.10.2017	16.11.2017	27	7,190.00		4,25,061.00	Department replied that interest of ₹ 3.21 lakh has already been deposited by taxable person remaining amount ₹ 1.04 lakh deposited on 28.04.2023 vide DRC 03.		
				November 2017	10,86,200.00	20.12.2017	08.01.2018	19	10,178.00					
				December 2017	70,06,285.00	20.01.2018	24.03.2018	63	2,17,675.00					
				January 2018	19,73,053.00	20.02.2018	04.04.2018	43	41,840.00					
				February 2018	34,53,691.00	20.03.2018	15.06.2018	87	1,48,178.00					
<b>Total</b>											<b>1,552,998.00</b>	<b>6,022.00</b>	<b>1,76,46,914.00</b>	

**APPENDIX-X**  
**Data entry errors**  
*(Reference Para No. 2.6.3.2.(b))*

Sl. No	GSTIN	Name of the taxable person	Name of the Sector	Amount of mismatch in ₹	Dimension	Department's Reply
1.	09XXXXXXXXXX1ZM	M/s Bande Matram Traders	Sector Shravasti, ST, Shravasti	18,19,472.00	Tax payment mismatch between Table 9 of GSTR-9 and Table 9Q of GSTR-9C	Department replied that taxable person had admitted tax liability of ₹ 41,51,282.00 which was paid by him. Due to clerical mistake in Table 9Q of GSTR-9C it was shown ₹ 59,70,755.00
2.	09XXXXXXXXXX1ZC	M/s Panchsheel Realtech Private Limited	Sector 9 ST, Ghaziabad	5,91,22,001.00	Tax payment mismatch between GSTR-1 and GSTR-3B	Department replied that the taxpayer had inadvertently entered tax of SGST ₹ 3,28,45,546.00 and CGST ₹ 3,28,45,546.00 in Table 4 of GSTR-1 instead of actual tax amount of SGST ₹ 32,84,546.00 and CGST ₹ 32,84,546.00 which has been correctly shown in GSTR-3B.
3.	09XXXXXXXXXX1ZF	M/s Pawan Traders	Sector 4 ST Barabanki	19,35,109.00	Mismatch in ITC claim in GSTR 2A and GSTR-3B.	Department replied that in the GSTR-3B for the month of August 2017 ITC on inward supplies liable to reverse charge by mistake was shown in column 4(A)(5) instead of column 4(A)(3).
4.	09XXXXXXXXXX1ZU	M/s Gola Tractors	Sector 3 ST Lakhimpur Kheri	26,29,510.00	Mismatch between ITC claim under RCM and tax payment under RCM	Department replied that by mistake taxable persons had claimed ITC of ₹ 26,29,510.00 under RCM in GSTR-3B of month July 2017 instead of all other ITC, which was rectified in GSTR-9.



**APPENDIX-XI**  
**Non/Short reversal of ITC**  
*(Reference Para No. 2.6.3.3.(b))*

(Amount in ₹)

Sl. No.	GSTIN	Name of the taxable person	Name of the sector	Total Supply {Table (R9 col 4N+5M-4G)=5N (-) R9 column 5F}	Exempted/Nil supply (R9 col 5D+5E)	Total eligible ITC (R9 Table 6B+6C+6D+6E (only input and input services)+ 6F+6G+ Table8C(-) (the sum of Table 4D (2) of GSTR-3Bs+GSTR-9Table 7E+Table12)	ITC reversible	ITC reversed by taxpayer (U/s 42) (Table 7C+7D of GSTR-9),	Short reversal of ITC	Reply of the Department
1.	09XXXXXXXXXX1ZY	M/s Pawan Auto Wheels Pvt. Ltd.	Sec 17 ST Ghaziabad	36,04,43,739.00	1,76,926.00	12,15,69,604.00	59,673.00	0	59,673.00	Notice U/s 61 on 30.05.2023 has been issued.
2.	09XXXXXXXXXX1Z8	M/s Vidya Sagar Suman Kumar	Sec 1 ST Hardoi	37,00,48,574.00	31,89,76,647.00	23,23,664.00	20,02,965.00	0	20,02,965.00	DRC-01 U/s 73 has been issued on 11.05.2023.
3.	09XXXXXXXXXX1ZC	M/s Awadh Sugar and Energy	JC CC-II ST Lucknow	17,85,19,70,831.00	76,40,60,261.00	29,68,05,770.00	1,27,03,219.00	0	1,27,03,219.00	Notice in ASMT-10 has been issued.
4.	09XXXXXXXXXX1ZY	M/s Uflex Limited	JC CC Range-A ST Noida	19,91,49,91,960.00	2,52,80,603.00	2,68,08,66,199.00	34,03,160.00	13,46,475.00	20,56,685.00	Notice was issued on 12.04.2023. Reply has been furnished on 08.06.2023 which is being examined.
5.	09XXXXXXXXXX1ZF	M/s GE T&D India Limited	JC CC Range-B ST Noida	16,11,75,75,281.00	6,30,24,752.00	2,32,35,63,245.00	90,85,858.00	0	90,85,858.00	Notice has been issued to the taxable person.
6.	09XXXXXXXXXX1Z8	M/s Listenup India Hearing Solutions Pvt. Ltd.	Sec 9 ST Noida	6,13,14,649.00	5,89,63,888.00	20,26,896.00	19,49,186.00	0	19,49,186.00	Notice in ASMT-10, U/s 61 on 10.05.2023 has been issued.
7.	09XXXXXXXXXX1Z8	M/s Riddhi Siddhi Traders	Sec 1 ST Unnao	10,77,28,343.00	3,92,491.00	1,93,56,739.00	70,523.00	0	70,523.00	Notice in ASMT-10 U/s 61 has been issued.
<b>Total</b>				<b>54,78,40,73,377.00</b>	<b>1,23,08,75,568.00</b>	<b>5,44,65,12,117.00</b>	<b>2,92,74,584.00</b>	<b>13,46,475.00</b>	<b>2,79,28,109.00</b>	

**Compliance Audit Report on Revenue Sector for the year ended 31 March 2022**

(Amount in ₹)

Sl. No.	GSTIN	Name of the taxable person	Name of the Sector	Total Supply GSTR3B {col. 3.1 (a+b+c)-col 3.1 (e)}	Exempted/Nil supply (GSTR-3B) col. 3.1 (c)	Total eligible ITC GSTR-3B {Col. 4A(1+2+3+4+5)}	ITC reversible	ITC reversed by taxpayer (U/s 42 & 43)	Short reversal of ITC	Reply of the Department
1.	09XXXXXXXXXX1ZH	M/s Mohan Sweets and Bakers	Sec 13 ST Lucknow	1,64,75,309.00	13,34,400.00	5,24,073.00	42,446.00	5,360.00	37,086.00	Notice U/s 61 has been issued.
2.	09XXXXXXXXXX1ZU	M/s Ananda Dairy Limited	JC CC ST Meerut	9,61,82,66,080.00	7,06,98,93,137.00	12,61,02,734.00	9,26,91,640.00	4,26,80,080.00	5,00,11,560.00	Notice in ASMT-10 U/s 61 has been issued.
	<b>Total</b>			<b>9,63,47,41,389.00</b>	<b>7,07,12,27,537.00</b>	<b>12,66,26,807.00</b>	<b>9,27,34,086.00</b>	<b>4,26,85,440.00</b>	<b>5,00,48,646.00</b>	
	<b>Grand Total</b>			<b>64,41,88,14,766.00</b>	<b>8,30,21,03,105.00</b>	<b>5,57,31,38,924.00</b>	<b>12,20,08,670.00</b>	<b>4,40,31,915.00</b>	<b>7,79,76,755.00</b>	

**APPENDIX-XII**  
**Mismatch of ITC between GSTR-3B and GSTR-2A**  
*(Reference Para No. 2.6.3.3.(c).(i))*

(Amount in ₹)

Sl. No.	GSTIN	Name of the taxable person	Name of the sector	ITC claimed in GSTR-3B{3B Table 4A(5)-4B(2)+GSTR9 Table 8C}	ITC GSTR 2A/ITC Table 8A of GSTR9/summary report of department	Excess availment of ITC	Reply of the Department
1.	09XXXXXXXXXX2Z5	M/s Concept Concivers and Executers	JC CC ST Agra	6,74,53,514.00	5,56,51,645.00	1,18,01,869.00	Department replied that ITC of ₹ 1.06 crore is related to Imports which is not reflecting in GSTR-2A. ITC of ₹ 7.59 lakh was already reversed by the taxable person. For the remaining amount of ₹ 5.05 lakh notice was issued, in compliance it has been deposited with interest of ₹ 2.27 lakh vide DRC-03 dated 24.02.2023.
2.	09XXXXXXXXXX1Z0	M/s Gupta Traders	JC CC ST Ayodhya	4,69,28,480.00	2,01,83,802.00	2,67,44,678.00	Department replied that vide DRC dated 22.04.2021 and 11.11.2021 ₹ 1.94 crore and ₹ 11.00 lakh respectively has been deposited. For remaining amount notice U/s 61 has been issued for 06.06.2023.
3.	09XXXXXXXXXX1ZZ	M/s Singhal Goods Carrier	Sec 4 ST Ayodhya	1,02,59,660.00	79,00,286.00	23,59,374.00	Department replied that in compliance of notice dated 21.10.2022, taxable person has deposited ₹ 23.59 lakh vide DRC-03 dated 30.05.2023.
4.	09XXXXXXXXXX1ZQ	M/s Sunil Kumar Singh	Sec 1 ST Ballia	19,55,035.00	18,69,858.00	85,177.00	Notice in ASMT-10 on 06.04.2023 has been issued to the taxable person.
5.	09XXXXXXXXXX1Z3	M/s Vensa Infrastructure Limited	Sec 1 ST Banda	1,62,05,538.00	1,32,72,559.00	29,32,979.00	Demand of ₹ 29.32 lakh was created by passing order U/s 74. Taxable person has preferred appeal before Hon'ble High Court.
6.	09XXXXXXXXXX2Z0	M/s Shyam Sunder Medicals	Sec 1 ST Barabanki	80,83,838.00	48,70,569.00	32,13,269.00	No discrepancy is appearing; however, scrutiny is underway.

**Compliance Audit Report on Revenue Sector for the year ended 31 March 2022**

Sl. No.	GSTIN	Name of the taxable person	Name of the sector	ITC claimed in GSTR-3B{3B Table 4A(5)-4B(2)+GSTR9 Table 8C}	ITC GSTR 2A/ITC Table 8A of GSTR9/summary report of department	Excess availment of ITC	Reply of the Department
7.	09XXXXXXXXXX1Z5	M/s Ashok Enterprises	Sec 3 ST Basti	27,26,552.00	3,087.00	27,23,465.00	Department replied that excess claimed ITC ₹ 27.27 lakh has already been deposited vide DRC-03 dated 17.09.2020
8.	09XXXXXXXXXX1ZA	M/s Babloo and Sons	Sec 3 ST Chandauli	25,60,387.00	1,73,988.00	23,86,399.00	Notice U/s 73 was issued on 10.01.2023. No reply was furnished by the taxable person, therefor, by passing order U/s 73(9) dated 27.04.2023 demand of ₹ 23.86 lakh created.
9.	09XXXXXXXXXX1ZD	M/s New Age Laboratories Limited	Sec 3 ST Gautam Buddha Nagar	31,74,991.00	8,48,278.00	23,26,713.00	Demand of excess claimed ITC of ₹ 23.27 lakh was created vide DRC-07 dated 19.11.2022 out of which ₹ 21.52 lakh has been deposited by taxable person by debit entry dated 04.05.2023.
10.	09XXXXXXXXXX1ZJ	M/s Three C Projects	Sec 4 ST Ghaziabad	7,31,19,191.00	3,73,00,770.00	3,58,18,421.00	Notice U/s 73 has been issued.
11.	09XXXXXXXXXX1Z1	M/s Durga Sales Corporation	Sec 6 ST Ghaziabad	3,86,80,408.00	3,45,65,033.00	41,15,375.00	Notice in ASMT-10 has been issued.
12.	09XXXXXXXXXX1Z4	M/s PRL Projects and Infrastructure Ltd.	Sec 8 ST Ghaziabad	27,28,509.00	12,85,111.00	14,43,398.00	Notice U/s 61 on 02.05.2023 was issued. No reply was furnished, so notice U/s 73 issued.
13.	09XXXXXXXXXX1ZG	M/s Misson Engineering Works Pvt. Ltd.	Sec 10 ST Ghaziabad	56,66,709.00	46,56,768.00	10,09,941.00	Notice U/s 61 has been issued.
14.	09XXXXXXXXXX1ZC	M/s Bhoomi Trades	Sec 11 ST Ghaziabad	2,52,14,334.00	1,40,47,265.00	1,11,67,069.00	Penalty of ₹ 16.27 crore has been imposed on taxable person.
15.	09XXXXXXXXXX1ZL	M/s Newtech Shelters Pvt. Ltd.		46,72,036.00	16,42,774.00	30,29,262.00	Notice U/s 61 has been issued.
16.	09XXXXXXXXXX1ZR	M/s Shipra Estates Limited	Sec 16 ST Ghaziabad	1,36,39,240.00	1,12,17,367.00	24,21,873.00	Notice U/s 61 has been issued.

Sl. No.	GSTIN	Name of the taxable person	Name of the sector	ITC claimed in GSTR-3B{3B Table 4A(5)-4B(2)+GSTR9 Table 8C}	ITC GSTR 2A/ITC Table 8A of GSTR9/summary report of department	Excess availment of ITC	Reply of the Department
17.	09XXXXXXXXXX1Z8	M/s Vidya Sagar Suman Kumar	Sec 1 ST Hardoi	21,31,736.00	1,91,520.00	19,40,216.00	Notice in DRC-01A U/s 73 has been issued.
18.	09XXXXXXXXXX1ZV	M/s Cement and Steel	Sec 2 ST Hardoi	34,02,538.00	8,86,710.00	25,15,828.00	Notice in DRC-01A U/s 74 has been issued.
19.	09XXXXXXXXXX1ZN	M/s Aditya Birla Fashion and Retail Ltd.	Sec 16 ST Kanpur	66,01,84,856.00	60,43,22,856.00	5,58,62,000.00	Notice in ASMT-10 U/s 61 has been issued.
20.	09XXXXXXXXXX1ZJ	M/s Priyanka Indane Gas Agencies	Sec 23 ST Kanpur	17,93,663.00	5,37,597.00	12,56,066.00	Notice U/s 61 has been issued.
21.	09XXXXXXXXXXSZA	M/s U. P. State Bridge Corporation Limited	JC CC-I ST Lucknow	65,70,09,946.00	58,82,57,611.00	6,87,52,335.00	Action is in process.
22.	09XXXXXXXXXX1ZC	M/s Avadh Sugar Energy Limited	JC CC-II ST Lucknow	28,44,94,789.00	28,15,32,338.00	29,62,451.00	Notice in ASMT-10 has been issued.
23.	09XXXXXXXXXX2ZS	M/s Shivam Guest House	Sec 2 ST Lucknow	1,02,70,325.00	5,79,254.00	96,91,071.00	Firm was found bogus in survey by SIB. Penalty of ₹ 2.11 crore has already been imposed.
24.	09XXXXXXXXXX1ZY	M/s Geeta Enterprises	Sec-6 ST Lucknow	2,64,04,093.00	39,92,316.00	2,24,11,777.00	Firm was found bogus, so registration was cancelled. Penalty of ₹ 3.82 crore was imposed. Action is in process.
25.	09XXXXXXXXXX1ZM	M/s J. B. Trading Company	Sec 9 ST Lucknow	49,18,918.00	37,00,897.00	12,18,021.00	Notice in ASMT-10 has been issued.
26.	09XXXXXXXXXX1ZK	M/s LACDM Engineers	Sec 12 ST Lucknow	1,22,71,116.00	48,85,844.00	73,85,272.00	Notice in DRC-01 U/s 74 has been issued.
27.	09XXXXXXXXXX1ZH	M/s Mohan Sweets and Bakers	Sec 13 ST Lucknow	5,24,073.00	4,46,051.00	78,022.00	Amount of ₹ 78030.00 has been deposited on 05.04.2023.

Sl. No.	GSTIN	Name of the taxable person	Name of the sector	ITC claimed in GSTR-3B{3B Table 4A(5)-4B(2)+GSTR9 Table 8C}	ITC GSTR 2A/ITC Table 8A of GSTR9/summary report of department	Excess availment of ITC	Reply of the Department
28.	09XXXXXXXXXX1ZL	M/s Arvind Singh	Sec 16 ST Lucknow	12,01,008.00	89,534.00	11,11,474.00	Notice in DRC-01 U/s 73 was issued. No reply furnished by the taxable person, therefore, by passing ex-part order on 06.12.2022 tax of ₹ 9.33 lakh has been levied.
29.	09XXXXXXXXXX1ZA	M/s Globe Trade House	Sec 17 Lucknow	2,53,45,508.00	1,59,81,333.00	93,64,175.00	Department replied that ITC of ₹ 85.12 lakh was reversed in the return GSTR-3B of October 2018. Verification of differential amount of ₹ 8.37 lakh is in process.
30.	09XXXXXXXXXX1ZU	M/s Rithwik Projects Limited	Sec 20 ST Lucknow	7,93,15,596.00	3,32,13,625.00	4,61,01,971.00	DRC-01 on 26.05.2023 was issued, in compliance taxable person has deposited ₹ 3.54 crore. Remaining interest of ₹ 1.07 crore is to be deposited.
31.	09XXXXXXXXXX1ZD	M/s Gorra Specialities Ltd.	Kosikalan, ST, Mathura	59,93,524.00	58,79,044.00	1,14,480.00	Notice in ASMT-10 has been issued.
32.	09XXXXXXXXXX1ZD	M/s Shyam Power Solutions Pvt. Ltd.	Sec 11 ST Meerut	4,38,80,715.00	3,74,41,130.00	64,39,585.00	Notice U/s 73 was issued. Considering the reply of the taxable person demand of ₹ 54.99 lakh created by passing order U/s 73 on 04.06.2022.
33.	09XXXXXXXXXX1Z8	M/s Prathma Bank	Sec 1 Moradabad	6,06,70,331.00	4,40,79,729.00	1,65,90,602.00	Notice has been issued to the taxable person.
34.	09XXXXXXXXXX1ZE	M/s Hindustan Tractors	Sec 2 ST Muzzaffarnagar	1,41,37,092.00	68,28,112.00	73,08,980.00	By passing ex-part order in DRC-07 on 15.05.2023 demand of ₹ 84.76 lakh created.
35.	09XXXXXXXXXX1Z3	M/s One 97 Communicaion	JC CC Range-A Noida	7,09,63,37,254.00	6,68,24,49,368.00	41,38,87,886.00	Notice on 12.04.2023 has been issued.
36.	09XXXXXXXXXX1ZK	M/s V 3 Mobi Communication Pvt. Ltd.	Sec 1 ST Noida	26,71,857.00	11,58,151.00	15,13,706.00	Notice was already issued on this issue on 10.08.2022. No reply furnished by the taxable person, therefore, passing

Sl. No.	GSTIN	Name of the taxable person	Name of the sector	ITC claimed in GSTR-3B{3B Table 4A(5)-4B(2)+GSTR9 Table 8C}	ITC GSTR 2A/ITC Table 8A of GSTR9/summary report of department	Excess availment of ITC	Reply of the Department
							ex-part order demand of ₹ 16.83 lakh created, out of which ₹ 8.89 lakh has been set off form Credit Ledger and for recovery of remaining amount action is in process.
37.	09XXXXXXXXXX1Z5	M/s DSC Engineering Pvt. Ltd.	Sec 3 ST Noida	1,26,66,294.00	74,50,554.00	52,15,740.00	Notice on 16.11.2022 was issued U/s 73. Reply of the taxable person not found convincing, therefore, by passing order demand of ₹ 88.27 lakh created. Taxable person has preferred appeal.
38.	09XXXXXXXXXX1ZF	M/s CLE Private Limited	Sec 8 ST Noida	15,24,41,592.00	14,31,64,506.00	92,77,086.00	Notice was already issued on this issue on 29.09.2021. In reply taxable person stated that excess claimed ITC has already been reversed in the next year. On verification it was found correct but for interest order was passed. Taxable person has deposited interest of ₹ 31.59 lakh on 28.04.2023.
39.	09XXXXXXXXXX3ZI	M/s Suvidha Infracon Pvt. Ltd.	Sec 9 ST Noida	86,69,142.00	61,67,345.00	25,01,797.00	Notice U/s 61 has been issued to the taxable person.
40.	09XXXXXXXXXX1ZL	M/s K & K Contech Engineering Pvt. Ltd.	Sec 11 ST Noida	4,14,70,218.00	3,52,55,994.00	62,14,224.00	Notice in ASMT-10 U/s 61 has been issued.
41.	09XXXXXXXXXX1ZW	M/s Golf Green Buildcon Pvt. Ltd.	Sec 13 ST Noida	2,51,99,590.00	1,71,75,073.00	80,24,517.00	Notice in DRC-01 on 17.12.2022 has been issued.
42.	09XXXXXXXXXX2Z1	M/s Sunsource Energy	Sec 14 ST Noida	2,36,19,334.00	37,33,127.00	1,98,86,207.00	Notice and reminder was issued to the taxable person. No reply was furnished. Order passed creating demand of ₹



Sl. No.	GSTIN	Name of the taxable person	Name of the sector	ITC claimed in GSTR-3B{3B Table 4A(5)-4B(2)+GSTR9 Table 8C}	ITC GSTR 2A/ITC Table 8A of GSTR9/summary report of department	Excess availment of ITC	Reply of the Department
							8.45 crore on 15.04.2023. Taxable person preferred appeal.
43.	09XXXXXXXXXX1ZQ	M/s Mohit Infratech		52,70,496.00	29,81,279.00	22,89,217.00	Notice U/s 61 and reminder for 19.06.2023 issued.
44.	09XXXXXXXXXX2ZG	M/s AMQ Agro India Pvt. Ltd.	Sec 2 ST Rampur	1,07,33,949.00	89,24,608.00	18,09,341.00	Notice in ASMT-10 was issued on 16.01.2023. Reply of the taxable person not found convincing, so notice in DRC-01 issued on 03.03.2023. Reply by the taxable person has been uploaded on 20.05.2023, which is being examined.
	<b>Total</b>			<b>9,59,60,97,975.00</b>	<b>8,75,07,94,666.00</b>	<b>84,53,03,309.00</b>	

**APPENDIX-XIII**  
**Mismatch of tax liability admitted in GSTR-1/GSTR-9 and tax paid shown in GSTR-9**  
*(Reference Para No. 2.6.3.4.(c).(i))*

(Amount in ₹)

Sl. No.	GSTIN	Name of the taxable person	Name of the Sector	Tax liability as per GSTR-1 (Table 4A+5A+6A+9B+7B2C others+11A-11B)	Tax liability as per GSTR-9 Table 4N-4G+10-11	Greater tax liability	Tax paid in GSTR-9 (Table 9 +Table 14-Table 4G)	Short payment of tax	Reply of the Department
1.	09XXXXXXXXXX1Z9	M/s Bhartiya Bhaio Ki Dukan	Sec 4 ST Basti	21,47,288.00	37,95,756.00	37,95,756.00	21,47,788.00	16,47,968.00	Tax of ₹ 17.16 lakh has been deposited by the taxable person vide DRC-03 dated 03.11.2022 & 01.05.2023.
2.	09XXXXXXXXXX1ZA	M/s Babloo and Sons	Sec 3 ST Chandauli	37,48,944.00	37,48,944.00	37,48,944.00	19,41,806.00	18,07,138.00	Department created demand of ₹ 13.96 lakh by passing order in DRC-07 U/s 73 dated 27.04.2023.
3.	09XXXXXXXXXX1Z1	M/s Durga Sales Corporation	Sec 6 ST Ghaziabad	3,84,13,060.00	3,84,13,060.00	3,84,13,060.00	3,26,60,403.00	57,52,659.00	Notice in ASMT-10 has been issued.
4.	09XXXXXXXXXX1ZG	M/s Misson Engineering Works	Sec 10 ST Ghaziabad	67,31,894.00	82,95,726.00	82,95,726.00	69,19,815.00	13,75,911.00	Notice U/s 61 in ASMT-10 has been issued.
5.	09XXXXXXXXXX1ZY	M/s Pawan Auto Wheels	Sec 17 ST Ghaziabad	12,51,62,529.00	13,37,46,945.00	13,37,46,945.00	12,36,95,852.00	1,00,51,093.00	Notice U/s 61 in ASMT-10 has been issued.
6.	09XXXXXXXXXX1ZN	M/s Aditya Birla Fashion	Sec 16 ST Kanpur	57,32,25,652.00	56,39,96,902.00	57,32,25,652.00	55,96,19,035.00	1,36,06,617.00	Notice in ASMT-10 U/s 61 has been issued.
7.	09XXXXXXXXXX1ZJ	M/s Priyanka Indane Gas Agency	Sec 23 ST Kanpur	24,68,778.00	26,28,138.00	26,28,138.00	18,71,920.00	7,56,218.00	Tax of ₹ 5.00 lakh has been

**Compliance Audit Report on Revenue Sector for the year ended 31 March 2022**

Sl. No.	GSTIN	Name of the taxable person	Name of the Sector	Tax liability as per GSTR-1 (Table 4A+5A+6A+9B+7 B2C others+11A-11B)	Tax liability as per GSTR-9 Table 4N-4G+10-11	Greater tax liability	Tax paid in GSTR-9 (Table 9 +Table 14-Table 4G)	Short payment of tax	Reply of the Department
									deposited Vide DRC-03 on 11.11.2022.
8.	09XXXXXXXXXXSZA	M/s UP State Bridge Corporation Limited	JC CC-I ST Lucknow	1,18,41,15,953.00	1,21,46,26,205.00	1,21,46,26,205.00	1,10,67,21,810.00	10,79,04,394.00	Department replied that action is in process.
9.	09XXXXXXXXXX1ZW	M/s Star Health and Allied Insurance Limited	JC CC-II ST Lucknow	34,09,90,629.00	34,09,31,753.00	34,09,90,629.00	33,34,66,042.00	75,24,586.00	Notice in ASMT-10 has been issued on 06.06.2023.
10.	09XXXXXXXXXX1ZM	M/s J. B. Trading	Sec 9 ST Lucknow	74,45,305.00	74,45,214.00	74,45,305.00	55,84,027.00	18,61,278.00	Notice in ASMT-10 has been issued.
11.	09XXXXXXXXXX1ZK	M/s LADCM Engineers	Sec 12 ST Lucknow	2,22,39,618.00	1,89,87,786.00	2,22,39,618.00	1,85,39,682.00	36,99,936.00	Notice in DRC-01 U/s 74 has been issued.
12.	09XXXXXXXXXX1ZC	M/s Universal Enterprises	Sec 22 ST Lucknow	20,40,733.00	20,40,733.00	20,40,733.00	11,15,976.00	9,24,757.00	Tax of ₹ 9.26 lakh has been deposited vide DRC-03 dated 26.09.2022.
13.	09XXXXXXXXXX1ZD	M/s Gorra Specilities Ltd.	Sec Kosikalan ST Mathura	65,99,132.00	65,99,132.00	65,99,132.00	75,990.00	65,23,142.00	Notice in ASMT-10 has been issued.
14.	09XXXXXXXXXX1ZD	M/s Shyam Indus Power Solutions Pvt. Ltd.	Sec 11 ST Meerut	3,20,28,788.00	3,20,28,788.00	3,20,28,788.00	2,75,70,402.00	44,58,386.00	Notice U/s 73 has been issued.
15.	09XXXXXXXXXX1Z3	M/s One 97 Communication	JC CC Range-A ST Noida	9,63,52,19,898.00	9,48,09,64,947.00	9,63,52,19,898.00	9,48,11,97,765.00	15,40,22,133.00	Notice has been issued to the taxable person on 12.04.2023.

Sl. No.	GSTIN	Name of the taxable person	Name of the Sector	Tax liability as per GSTR-1 (Table 4A+5A+6A+9B+7 B2C others+11A-11B)	Tax liability as per GSTR-9 Table 4N-4G+10-11	Greater tax liability	Tax paid in GSTR-9 (Table 9 +Table 14-Table 4G)	Short payment of tax	Reply of the Department
16.	09XXXXXXXXXX1ZY	M/s Uflex Limited		2,82,96,30,128.00	2,78,31,67,419.00	2,82,96,30,128.00	2,77,29,71,135.00	5,66,58,993.00	Notice was issued on 12.04.2023. Reply received on 08.06.2023 which is being examined.
17.	09XXXXXXXXXX1ZF	M/s GE T&D Limited	JC CC-Range-B ST Noida	3,08,08,53,860.00	2,87,67,59,072.00	3,08,08,53,860.00	2,86,93,75,252.00	21,14,78,608.00	Department replied that company had reduced its tax liability of ₹ 24.57 lakh through amendments in invoices for the period July 2017 to March 2018 in its GSTR-1 and GSTR-3B filed for the month of March 2019. Reply is not acceptable since as per GSTR-1 tax liability comes to ₹ 308.09 crore.
18.	09XXXXXXXXXX1ZZ	M/s Pieco India Engineering	Sec 5 ST Noida	1,37,92,650.00	1,02,84,176.00	1,37,92,650.00	1,17,43,983.00	20,48,667.00	Notice and reminder U/s 61 was issued. Reply has been

**Compliance Audit Report on Revenue Sector for the year ended 31 March 2022**

Sl. No.	GSTIN	Name of the taxable person	Name of the Sector	Tax liability as per GSTR-1 (Table 4A+5A+6A+9B+7 B2C others+11A-11B)	Tax liability as per GSTR-9 Table 4N-4G+10-11	Greater tax liability	Tax paid in GSTR-9 (Table 9 +Table 14-Table 4G)	Short payment of tax	Reply of the Department
									received and is being examined
19.	09XXXXXXXXXX3ZI	M/s Suvidha Infracon Pvt. Ltd.	Sec 9 ST Noida	1,00,42,358.00	1,16,58,760.00	1,16,58,760.00	1,00,42,352.00	16,16,408.00	Notice on 12.04.2023 has been issued.
20.	09XXXXXXXXXX2Z1	M/s Sunsorce Energy Pvt. Ltd.	Sec 14 ST Noida	1,78,94,291.00	2,37,98,017.00	2,37,98,017.00	1,83,31,769.00	54,66,248.00	By passing order on 15.04.2023 demand of ₹ 8.45 crore created. Taxable person has preferred appeal.
21.	09XXXXXXXXXX1ZQ	M/s Mohit Infratech		34,15,692.00	31,93,392.00	34,15,692.00	24,24,922.00	9,90,770.00	Notice U/s 61 on 21.04.2023 and reminder on 19.06.2023 has been issued
22.	09XXXXXXXXXX2ZM	M/s Baroda UP Gramin Bank	Sec-1 Raebareilly	6,19,23,133.00	5,89,26,249.00	6,19,23,133.00	5,89,37,633.00	29,85,500.00	Notice in ASMT-10 U/s 61 has been issued.
23.	09XXXXXXXXXX1Z8	M/s Riddhi Siddhi Traders	Sec 1 ST Unnao	1,93,62,786.00	1,92,86,518.00	1,93,62,786.00	1,46,22,596.00	47,40,190.00	Notice in ASMT-10 U/s 61 has been issued.
	<b>Total</b>			<b>18,01,94,93,099.00</b>	<b>17,64,53,23,632.00</b>	<b>18,06,94,79,555.00</b>	<b>17,46,15,77,955.00</b>	<b>60,79,01,600.00</b>	

**APPENDIX-XIV**  
**Mismatch of tax liability between GSTR-1 and tax paid shown in GSTR-3B**  
*(Reference Para No. 2.6.3.4.(c).(ii))*

(Amount in ₹)

Sl. No.	GSTIN	Name of the taxable person	Name of the sector	Tax liability as per GSTR-1 (Table 4A+5A+6A+9B+7 B2C others+11A-11B)	Tax payable in 3B Table 3.1(a+b)	Tax paid in GSTR3B	Short payment of tax	Reply of the Department
1.	09XXXXXXXXXX1ZQ	M/s Sunil Kumar Singh	Sec 1 ST Ballia	42,17,895.00	19,59,130.00	19,59,130.00	22,58,765.00	Notice U/s 61 on 11.08.2021 was issued, no reply furnished by the taxable person. Therefore, reminder on 07.09.2021 and on 02.12.2021 was issued. Reply furnished by the taxable person not found satisfactory so notice in DRC-01 U/s 73 issued.
2.	09XXXXXXXXXX1ZD	M/s New Age Laboratories Limited	Sec 3 ST Gautam Buddha Nagar	9,26,539.00	2,28,600.00	2,28,600.00	6,97,939.00	Tax of ₹ 6.97 lakh has been realised from taxable person on 04.05.2023.
3.	09XXXXXXXXXX1ZJ	M/s Three C Projects Pvt. Ltd.	Sec 4 ST Ghaziabad	9,59,74,616.00	6,18,10,040.00	6,18,10,040.00	3,41,64,576.00	Notice U/s 73 has been issued.
4.	09XXXXXXXXXX1ZV	M/s Cement and Steel	Sec 2 ST Hardoi	45,83,259.00	33,90,462.00	33,90,462.00	11,92,795.00	Intimation notice in DRC-01A U/s 74 has been issued.
5.	09XXXXXXXXXX2ZS	M/s Shivam Guest House	Sec 2 ST Lucknow	2,11,23,926.00	97,81,263.00	97,81,263.00	1,13,42,663.00	Bogus firm found on S.I.B. survey on 30.07.2019. Penalty of ₹ 2.11 crore imposed.
6.	09XXXXXXXXXX1ZY	M/s Geeta Enterprises	Sec 6 ST Lucknow	3,82,37,683.00	2,51,46,756.00	2,51,46,756.00	1,30,90,927.00	Order U/s 122(1)(ii)/27 has been passed demand of ₹ 3.82 crore created.
7.	09XXXXXXXXXX1ZL	M/s Arvind Singh	Sec 16 ST Lucknow	19,32,992.00	11,79,316.00	11,79,316.00	7,53,676.00	Notice in DRC-01U/s 73 on 12.10.2022 was issued. No reply was furnished. Therefore tax of ₹ 18.65 lakh levied.
8.	09XXXXXXXXXX1ZE	M/s Hindustan Tractors	Sec 2 ST Muzaffarnagar	60,94,463.00	50,15,090.00	50,15,090.00	10,79,373.00	Notice U/s 125 issued on 16.12.2022 and DRC-01 issued on 18.01.2023.
9.	09XXXXXXXXXX1ZR	M/s Ajanta Enterprises	Sec 1 ST Siddharthnagar	14,12,893.00	13,79,494.00	13,79,494.00	33,399.00	Tax of ₹33400.00 has been deposited by the taxable person vide DRC-03.
		<b>Total</b>		<b>17,45,04,266.00</b>	<b>10,98,90,151.00</b>	<b>10,98,90,151.00</b>	<b>6,46,14,113.00</b>	

**APPENDIX- XV**

**Stamp and additional stamp duty short/not levied on mortgage deeds having secured amount above ₹ 10 crore  
(Reference Para No. 3.4)**

(Amount in ₹)

Sl. No.	Name of the Unit	Khand No./ Document No.	Date of execution/ Date of registration	Description of property mortgaged	Name of Mortgagor/Name of Mortgagee	Secured amount/ value of property	Total stamp duty levied	Leviabale stamp duty @ 0.5 %	Leviabale additional stamp duty @ 2 %	Short levy of stamp and additional stamp duty
1.	Sub-Registrar, Sarojini Nagar, Lucknow	8521 16027	07.05.2022 09.05.2022	Undivided share of land under Tower C2, C3 and D2, GH-1, Sector-C, Pocket-6, Sushant Golf City, Lucknow	Rishita Developers Pvt. Ltd./ Housing Development Finance Corporation Ltd.	40,00,00,000	5,00,000	20,00,000	80,00,000	95,00,000
2.		8115 7300	03.03.2022 03.03.2022	Khasra No. 184 and others situated at Village Hasanpur, Khewali, Lucknow	Ansal Properties and Infrastructure Ltd./ Lucknow Development Authority	35,68,00,000	5,00,000	17,84,000	71,36,000	84,20,000
3.		8122 7454	04.03.2022 04.03.2022	Land bearing khasra No. 2438CHA, 2438DA and others situated at Village Kalliapaschhim, Lucknow	Omaxe Garv Buildtech Pvt. Ltd./ The Jammu and Kashmir Bank Ltd.	20,00,00,000	5,00,000	10,00,000	40,00,000	45,00,000
4.		7381 34195	29.10.2021 30.10.2021	83 Flats in Block B, 15 Flats in Block A, Azea Botanica , GHP N11/GH 8, Sector 11, Vrindavan Yojana-3, Raibareli Road, Lucknow	Azeagaia Development Pvt. Ltd./ Punjab National Bank	15,00,00,000	5,00,000	7,50,000	30,00,000	32,50,000
<b>Total</b>							<b>20,00,000</b>	<b>55,34,000</b>	<b>2,21,36,000</b>	<b>2,56,70,000</b>



**APPENDIX- XVI**  
**Short levy of stamp duty and registration fee due to violation of Section 27 of the Indian Stamp Act, 1899**  
**(Reference Para No. 3.5)**

(Amount in ₹)																				
Sl. No.	Name of Unit	Khand No.	Doc. No.	Date of Registration	1 <sup>st</sup> Party	2 <sup>nd</sup> Party	Araji No.	Area	Fact narrated by the executors	Rate	Valuation done by the Dept.	Rate of Stamp Duty	Levied Stamp duty	Levied Reg. Fees	Required rate to be calculated	Valuation as per correct rate	Leviabale Stamp Duty	Leviabale Reg. Fee	Total Difference	
									Fact narrated by the other sale Deeds											
1	SR-IV Sadar, Lucknow	19,911	6,374	13-05-2022	A	B	2,505	0.293 Hec.	No road, no construction in 200 M area	115 lakh/Hec.	33,69,500	7%	2,36,000	33,700	7,000 for 1,000 sm & 4,900 for 1,930 sm	1,64,57,000	11,51,990	1,64,570	10,46,860	
		19,900	6,112	10-05-2022	B	C	2,505	185.873 SM	Two side 25 Feet Road & Plot no. 122 & 124	7,000/SM	14,32,000	7%	1,00,300	14,320						
		19,980	8,057	14-06-2022	B	D	2,505	139.405 SM	Plot & 30 Feet wide road	7,500/SM	10,46,000	7%	73,300	10,460						
2	SR-Sarojini Nagar Lucknow	7,172	29,761	29-09-2021	A	B	174,Sa	0.6111 Hec.	200 m away from the road and Abadi	30 lakh/Hec.	19,00,000	7%	1,33,100	19,000	1,800 for 1,000 sm & 1,260 for 5,111 sm	82,39,860	5,76,800	82,400	5,07,100	
		6,940	24,615	19-08-2021	B	C	174,Sa	92.936 SM	Rest land & 24 Feet wide road	1,800/SM	1,75,000	7%	12,300	1,750						
		7,172	29,777	29-09-2021	B	D	174,Sa	74.349 SM	Land & 15 Feet wide road	1,800/SM	1,40,000	6%	8,400	1,400						
3	SR-Sarojini Nagar Lucknow	8,821	22,536	23-06-2022	A	B	1,194,Sa	0.117 Hec.	200 m away from the road and Abadi	100 lakh/Hec.	11,70,000	7%	81,900	11,700	5,500 for 1,000 sm & 3,850 for 170 sm	61,54,500	4,30,850	61,550	3,98,800	
		4,102	8,018	18-03-2020	C	D	1,194,Sa	83.643 SM	Two side 18 Feet Road & residential land	5,500/SM+10%	5,07,000	6%	30,500	5,070						
		9,032	26,933	22-07-2022	E	F	1,194,Sa	139.405 SM	Two side 20-22 Feet Road & part of land	5,500/SM+10%	8,44,000	6%	50,600	8,440						

**Compliance Audit Report on Revenue Sector for the year ended 31 March 2022**

(Amount in ₹)																				
Sl. No.	Name of Unit	Khand No.	Doc. No.	Date of Registration	1 <sup>st</sup> Party	2 <sup>nd</sup> Party	Araji No.	Area	Fact narrated by the executors	Rate	Valuation done by the Dept.	Rate of Stamp Duty	Levied Stamp duty	Levied Reg. Fees	Required rate to be calculated	Valuation as per correct rate	Leviable Stamp Duty	Leviable Reg. Fee	Total Difference	
									Fact narrated by the other sale Deeds											
4		9,096	28,288	30-07-2022	A	B	373,Sa	0.215 Hec.	200 m away from the road and Abadi	30 lakh/Hec.	6,45,000	7%	45,200	6,450	1,800 for 1,000 sm & 1,260 for 1,150 SM	32,49,000	2,27,430	32,490	2,08,270	
		4,869	19,017	05-10-2020	B	C	373,Sa	139.405 SM	Two side 25 Feet wide Road & Residential plot	1,800/SM+10%	2,77,000	6%	17,000	2,770						
5		9,011	26,519	20-07-2022	A	B	1,151	0.1518 Hec.	Away from the road and Abadi	30 lakh/Hec.	4,56,000	7%	32,000	4,560	1,700 for 1,000 sm & 1,190 for 518 SM	23,16,420	1,62,190	23,170	1,48,800	
		5,004	21,009	20-10-2020	C	D	1,151	111.524 SM	25 Feet wide Road & Residential plot	1,700/SM	1,90,000	6%	11,500	1,900						
		9,022	26,735	21-07-2022	B	E	1,151	139.405 SM	25 Feet wide Road & Residential plot	1,700/SM	3,00,000	6%	18,000	3,000						
6		8,536	16,357	11-05-2022	A	B	1,924,MI	0.1425 Hec.	200 m away from Abadi and on the Sakra-Dona road	50 lakh/Hec.	9,00,000	7%	63,000	9,000	2,000 for 1,000 sm & 1,400 for 425 SM	25,95,000	1,81,650	25,950	1,35,600	
		4,884	19,233	06-10-2020	C	D	1,924,MI	185.873 SM	Two side 18-30 Feet wide Road & Land	2,500/SM+10%	5,12,000	6%	31,000	5,120						
		8,726	20,508	09-06-2022	E	F	1,924,MI	278.81 SM	15 Feet wide Road & Residential plot	2,000/SM	5,58,000	6%	33,500	5,580						
7	SR-Pindra Varanasi	5,815	8,012	13-12-2021	A	B	1,350	0.2750 Hec.	Farming in 250 meter	220 lakh/Hec.+15%	87,00,000	5%	4,35,000	87,000	6,500	1,78,75,000	8,93,750	1,78,750	5,50,500	
		5,754	6,766	27-10-2021	A	B	1,350	126.40 SM	7 km from Varanasi-Jaunpur and part of land	7,600/SM	9,61,000	5%	48,100	9,610						
		3,992	640	17-02-2018	C	A	1,350	126.40 SM	7 km from Varanasi-Jaunpur and part of land	6,500/SM	8,22,000	5%	41,100	16,440						

(Amount in ₹)																				
Sl. No.	Name of Unit	Khand No.	Doc. No.	Date of Registration	1 <sup>st</sup> Party	2 <sup>nd</sup> Party	Araji No.	Area	Fact narrated by the executors	Rate	Valuation done by the Dept.	Rate of Stamp Duty	Levied Stamp duty	Levied Reg. Fees	Required rate to be calculated	Valuation as per correct rate	Leviable Stamp Duty	Leviable Reg. Fee	Total Difference	
									Fact narrated by the other sale Deeds											
8		5,934	1,788	09-03-2022	A	B	1,328	0.109 Hec.	250 m away from the road and Abadi	140 lakh/Hec.	15,26,000	5%	76,300	15,260	6,500	70,85,000	3,54,250	70,850	3,33,540	
		5,900	1,137	11-02-2022	C	D	1,328	126.39 SM	Residential land and One side 15 Feet khadanja Road & rest land of seller	7,600/SM	9,61,000	4%	38,440	9,610						
		5,935	1,812	11-03-2022	C	D	1,328	126.394 SM	Residential land and One side 15 Feet khadanja Road & rest land of seller	7,600/SM	9,61,000	4%	38,440	9,610						
9	SR Sadar Mau	6,989	6,888	01-11-2021	A	B	121	0.3465 Hec.	Away from the road and Abadi. But no mention of distance	44 lakh/Hec.	15,25,000	5%	76,250	15,250	2,400	83,16,000	4,15,800	83,160	4,07,460	
10		7,049	8,044	17-12-2021	A	B	121	0.3465 Hec.	Away from the road and Abadi. But no mention of distance	44 lakh/Hec.	15,25,000	5%	76,250	15,250	2,400	83,16,000	4,15,800	83,160	4,07,460	
11		7,049	8,043	17-12-2021	A	B	122	0.22672 Hec.	Away from Abadi. But no mention of distance	75 lakh/Hec.	17,01,000	5%	85,050	17,010	2,400	54,41,280	2,72,100	54,420	2,24,460	
12		7,059	8,236	24-12-2021	A	B	122	0.26328 Hec.	Away from Abadi. But no mention of distance	75 lakh/Hec.	19,75,000	5%	98,750	19,750	2,400	63,18,720	3,15,950	63,190	2,60,640	
		6,602	353	16-01-2021	A	B	121	6,930 SM	1250 SM Constructed area and 5680 sm play ground and 20 feet road	Lease for trust	72,000	1%	1,450	720						
	6,211	2,438	18-06-2020	C	B	121 & 122	8,120 SM	2000 SM Constructed area and 6120 sm play ground and 12 feet road	Lease for School	72,000	1%	1,440	720							

**Compliance Audit Report on Revenue Sector for the year ended 31 March 2022**

(Amount in ₹)																				
Sl. No.	Name of Unit	Khand No.	Doc. No.	Date of Registration	1 <sup>st</sup> Party	2 <sup>nd</sup> Party	Araji No.	Area	Fact narrated by the executors	Rate	Valuation done by the Dept.	Rate of Stamp Duty	Levied Stamp duty	Levied Reg. Fees	Required rate to be calculated	Valuation as per correct rate	Leviable Stamp Duty	Leviable Reg. Fee	Total Difference	
									Fact narrated by the other sale Deeds											
13		6,990	6,896	01-11-2021	A	B	122	0.202 Hec.	Away from the road and Abadi	75 lakh/Hec.	15,15,000	5%	75,750	15,150	2,400	48,48,000	2,42,400	48,480	1,99,980	
		6,211	2,438	18-06-2020	C	B	121 & 122	8120 SM	2000 SM Constructed area and 6120 sm play ground and 12 feet road	Lease for School	72,000	1%	1,440	720						
14		9,568	12,373	16-12-2020	A	B	357	0.408 Hec.	500 m away from the road and Abadi	82 lakh/Hec.	33,54,000	6 & 7%	2,25,050	33,540	2,800	1,14,24,000	7,89,680	1,14,240	6,45,330	
		8,584	8,890	01-08-2019	A	C	357	185.87 SM	Residential land and One side 20 Feet Road & rest land of Araji	4,000/SM	7,44,000	6%	44,700	14,880						
15	SR Sadar Chandauli	8,523	7,821	05-07-2019	A	B	325	0.298 Hec.	300 m away from the road and Abadi	60 lakh/Hec.	18,00,000	5%	90,100	20,000	2,800	83,44,000	4,17,200	20,000	3,27,100	
		8,436	6,312	03-06-2019	B	C	325	379.182 SM	Residential land and 50 M from road and One side 16 Feet Road	4,000/SM	15,17,000	4 & 5%	66,000	20,000						
		8,532	7,988	09-07-2019	B	D	325	142.19 SM	Residential land and Two side 12 Feet Road & rest land of Araji	3,400/SM+10%	5,32,000	5%	26,700	10,640						
16		8,607	9,301	09-08-2019	A	B	167/23MI	0.202 Hec.	300 m away from the road and Abadi	125 lakh/Hec.	25,25,000	7%	1,78,500	20,000	3,400	68,68,000	4,80,760	20,000	3,02,260	
		8,593	9,074	06-08-2019	C	D	167/23MI	505.57 SM	Residential land and Two side 20 Feet Road and land	4,500/SM+10%	25,04,000	7%	1,75,300	20,000						
		8,632	9,745	22-08-2019	B	E	167/23MI	158 SM	Residential land and Two side 20 Feet Road and land	4,500/SM+10%	7,83,000	7%	47,000	15,660						

(Amount in ₹)																				
Sl. No.	Name of Unit	Khand No.	Doc. No.	Date of Registration	1 <sup>st</sup> Party	2 <sup>nd</sup> Party	Araji No.	Area	Fact narrated by the executors	Rate	Valuation done by the Dept.	Rate of Stamp Duty	Levied Stamp duty	Levied Reg. Fees	Required rate to be calculated	Valuation as per correct rate	Leviable Stamp Duty	Leviable Reg. Fee	Total Difference	
									Fact narrated by the other sale Deeds											
17		9,561	12,275	15-12-2020	A	B	257/1	0.216 Hec.	500 m away from the road and Abadi	75 lakh/Hec.	16,20,000	7%	1,13,500	16,200	2,400	51,84,000	3,62,880	51,840	2,85,020	
		8,778	12,674	11-11-2019	C	D	257/1	723.94 SM	Residential land and Bhupauli Road and land	3,400/SM	24,62,000	7%	1,72,350	20,000						
		9,572	12,438	17-12-2020	A	Son of B	257/1	750 SM	Residential land and Kaili se Padav Road and land	3,400/SM	25,50,000	7%	1,78,500	25,500						
18		9,588	12,661	22-12-2020	A	B	63	0.14585 Hec.	300 m away from the road	56 lakh/Hec.	8,17,000	7%	57,500	8,170	2,000	29,17,000	2,04,190	29,170	1,67,690	
		9,571	12,417	16-12-2020	Part of A	C	63	126.5 SM	Residential land and Two side 20 Feet Road and land	3,300/SM	5,00,000	7%	35,000	5,000						
		9,607	12,950	29-12-2020	B	D	63	63.25 SM	Residential land and One side 20 Feet Road and land	3,300/SM	2,09,000	7%	14,650	2,090						
19		9,590	12,697	23-12-2020	A	B	130	0.12375 Hec.	300 m away from the road and Abadi	77 lakh/Hec.+20%	11,44,000	6 & 7%	70,700	11,440	2,600	32,17,500	2,15,260	32,180	1,65,300	
		9,542	12,047	09-12-2020	A	C	130	442.37 SM	12 Feet wide Road and part of land	2,600/SM	35,00,000	7%	2,45,000	35,000						
20	SR-Sadar, Ballia	9,103	4,392	07-06-2022	A	B	541MI	0.3350 Hec.	Agriculture land One KM away from the road and Abadi	80 Lakh/ Hec.	30,00,000	5%	1,50,000	30,000	5,400	1,80,90,000	9,04,500	1,80,900	9,05,400	
		9,103	4,394	07-06-2022	A	B	541MI	61.91 SM	Land, Hata & Ratsad - Khejuri marg	6,900/SM +25%	10,00,000	5%	50,000	10,000						
21		8,948	232	10-01-2022	A	B	695,MI	0.174 Hec.	500 M away from main road	80 Lakh/ Hec.	13,94,000	5%	69,700	13,940	5,800	1,00,92,000	5,04,600	1,00,920	5,21,880	
22		9,092	4,094	30-05-2022	A	C	695,MI	0.174 Hec.	500 M away from main	80 Lakh/ Hec.	13,96,000	5%	69,800	13,960	5,800	1,00,92,000	5,04,600	1,00,920	5,21,760	

**Compliance Audit Report on Revenue Sector for the year ended 31 March 2022**

(Amount in ₹)																			
Sl. No.	Name of Unit	Khand No.	Doc. No.	Date of Registration	1 <sup>st</sup> Party	2 <sup>nd</sup> Party	Araji No.	Area	Fact narrated by the executors	Rate	Valuation done by the Dept.	Rate of Stamp Duty	Levied Stamp duty	Levied Reg. Fees	Required rate to be calculated	Valuation as per correct rate	Leviabale Stamp Duty	Leviabale Reg. Fee	Total Difference
									Fact narrated by the other sale Deeds										
									road										
		8,940	13	03-01-2022	D	E	695,MI	100 SM	Land & 14 feet road	5,800/SM	5,80,000	4%	23,200	5,800					
		9,120	4,856	21-06-2022	B	F	695,MI	90.5 SM	Land & 13 feet road	5,800/SM	5,23,000	4%	20,300	5,230					
		9,086	3,943	26-05-2022	D	G	695,MI	120 SM	Land & 14 feet road	5,800/SM	6,96,000	4%	27,840	6,960					
23		8,690	2,838	06-04-2021	A	B	444	0.247 Hec.	Chak road and Agriculture land	60 Lakh/ Hec. +10%	16,31,000	4 & 5%	71,550	16,310	4,180	1,03,24,600	5,06,250	1,03,250	5,21,640
		7,921	6,069	29-08-2019	C	D	444	250 SM	One km away from main road	3,600/SM	9,00,000	4%	36,000	18,000					
24		8,927	9,136	20-12-2021	A	B	810	0.253 Hec.	Not mentioned fact about road and abadi	60 Lakh/ Hec.	15,20,000	5%	76,000	15,200	3,700	93,61,000	4,68,050	93,610	4,70,460
		8,916	8,861	08-12-2021	C	D	810	244.80 SM	One side 10 feet Roads and land of seller	3,700/SM	9,10,000	4%	36,400	9,100					
		8,933	9,283	23-12-2021	E	F	810	122.40 SM	One side 14 feet Roads and land	3,700/SM	4,55,000	5%	22,750	4,550					
25		8,360	4,485	16-09-2020	A	B	258Sa	0.132 Hec.	200 M away from main road.	7,600/SM*+30%	30,10,000	5%	1,51,000	30,100	7,600	1,00,32,000	5,01,600	1,00,320	4,20,820
		8,337	4,089	01-09-2020	C	D	258,Sa	300 SM	Residential land	7,600/SM	22,80,000	4 & 5%	1,04,000	22,800					
		8,647	1,765	27-02-2021	C	E	258,Sa	300 SM	House and land in chauhaddi	7,600/SM	22,80,000	5%	1,14,000	22,800					
26		8,467	6,053	10-11-2020	A	B	81	0.200 Hec.	Agriculture land One km away from main road	60 Lakh/ Hec.	12,00,000	5%	60,000	12,000	3,400	68,00,000	3,40,000	68,000	3,36,000
		8,403	5,102	09-10-2020	A	C	81	204.23 SM	Two side 13-20 feet road, House and Land	3,800/SM+10%	8,54,000	4%	34,160	8,540					
		8,482	6,273	19-11-2020	B	D	81	250 SM	One side 12feet road and Land	3,800/SM	9,50,000	5%	47,500	9,500					

(Amount in ₹)																			
Sl. No.	Name of Unit	Khand No.	Doc. No.	Date of Registration	1 <sup>st</sup> Party	2 <sup>nd</sup> Party	Araji No.	Area	Fact narrated by the executors	Rate	Valuation done by the Dept.	Rate of Stamp Duty	Levied Stamp duty	Levied Reg. Fees	Required rate to be calculated	Valuation as per correct rate	Leviable Stamp Duty	Leviable Reg. Fee	Total Difference
									Fact narrated by the other sale Deeds										
27		7,863	6,727	20-06-2022	A	B	477MI & 480MI	0.2363 Hec.	Agriculture land, Away from the road and Abadi	82,37,000/Hec.	19,47,000	6 & 7%	1,26,500	19,470	7,300	1,72,49,900	11,97,500	1,72,500	12,24,030
		7,863	6,728	20-06-2022	A	B	477MI & 480MI	0.2362 Hec.	Agriculture land, Away from the road and Abadi	82,37,000/Hec.	19,47,000	6 & 7%	1,26,500	19,470	7,300	1,72,42,600	11,97,010	1,72,430	12,23,470
28		7,745	3,170	28-03-2022	C	D	480MI	163.03 SM	Residential Plots & 29 Feet wide road	9,100/SM	14,84,000	7%	1,04,000	14,840					
		7,785	4,358	27-04-2022	E	F	477MI	168 SM	Residential Plots & 25 Feet wide road	9,100/SM	15,29,000	7%	1,07,100	15,290					
29	SR-Karchhana, Prayagraj	7,863	6,721	20-06-2022	A	B	452MI	0.2475 Hec.	Agriculture land, Away from the road and Abadi	82,37,000/Hec.	20,39,000	6 & 7%	1,33,000	20,390	7,300	1,80,67,500	12,54,760	1,80,680	12,82,050
30		7,863	6,723	20-06-2022	A	B	452MI	0.2475 Hec.	Agriculture land, Away from the road and Abadi	82,37,000/Hec.	20,39,000	6 & 7%	1,33,000	20,390	7,300	1,80,67,500	12,54,760	1,80,680	12,82,050
		7,755	3,446	05-04-2022	C	D	452MI	184.80 SM	Residential Plots, House & 25 Feet wide road	9,100/SM	16,82,000	6 & 7%	1,08,000	16,820					
		7,756	3,474	06-04-2022	C	D	452MI	65.10 SM	One side Residential House & two side 25 Feet wide road	9,100/SM	35,00,000	6 & 7%	2,45,000	35,000					
		7,996	10,617	08-09-2022	C	E	452MI	221.81 SM	Two side Residential House & one side 25 Feet wide road	9,100/SM	20,19,000	6 & 7%	1,41,500	20,190					
31		7,519	10,623	12-10-2021	A	B	331MI	0.3420 Hec.	Agriculture land, Away from the road and near Abadi	1,70,10,000/Hec.	58,18,000	7%	4,08,000	58,180	6,900	2,35,98,000	16,51,860	2,35,980	14,21,660
		6,884	5,716	24-08-2020	C	D	331MI	156.79 SM	Three side Residential	6,900/SM	10,82,000	7%	76,000	10,820					



**Compliance Audit Report on Revenue Sector for the year ended 31 March 2022**

(Amount in ₹)																				
Sl. No.	Name of Unit	Khand No.	Doc. No.	Date of Registration	1 <sup>st</sup> Party	2 <sup>nd</sup> Party	Araji No.	Area	Fact narrated by the executors	Rate	Valuation done by the Dept.	Rate of Stamp Duty	Levied Stamp duty	Levied Reg. Fees	Required rate to be calculated	Valuation as per correct rate	Leviable Stamp Duty	Leviable Reg. Fee	Total Difference	
									Fact narrated by the other sale Deeds											
32									Plot & one side 14 Feet wide road											
		7,520	10,643	12-10-2021	A	E	331MI	156.79 SM	One side Reewa road, One side Residential house & rest of land	16,500/SM	24,88,000	6 & 7%	1,64,500	24,880						
		7,864	6,732	20-06-2022	A	B	469MI	0.2165 Hec.	Agriculture land, Away from the road and Abadi	82,37,000/Hec.	17,84,000	6 & 7%	1,15,000	17,840	7,300	1,58,04,500	10,96,350	1,58,045	11,21,555	
		7,855	6,431	14-06-2022	C	D	469MI	117.05 SM	One side 20 feet road & rest of land	9,100/SM	10,70,000	6 & 7%	64,950	10,700						
		7,878	7,161	28-06-2022	C	E	469MI	127.31 SM	One side 20 feet road & three side residential plot	9,100/SM	13,50,000	6 & 7%	94,500	13,500						
33		8,466	5,841	12-07-2019	A	B	67Mi	0.385 Hec.	Agriculture land, Away from road and near aabadi	2,10,00,000 / 4,20,00,000 per Hec.	1,01,85,000	7%	7,13,500	20,000	7,000	2,69,50,000	18,86,500	20,000	11,73,000	
34	SR Sadar-III Aligarh	9,391	9,445	04-12-2020	A	C	67Mi	0.385 Hec.	Agriculture land, Away from road and near aabadi	2,10,00,000 / 4,20,00,000 per Hec.	1,01,85,000	7%	7,13,500	20,000	7,000	2,69,50,000	18,86,500	20,000	11,73,000	
		8,461	5,781	10-07-2019	D	E	67Mi	215.99	Residential Plots & 20 feet wide road	7,500/SM	16,20,000	7%	1,13,500	20,000						
		8,499	6,331	27-07-2019	D	F	67Mi	185.8	Residential Plots & House and 20 feet wide road	7,500/SM	13,94,000	6 & 7%	87,600	20,000						
		9,249	7,329	08-10-2020	G	H	67Mi	85.28 SM	Residential Plots and 10 feet wide road	7,000/SM	5,98,000	6%	36,000	5,980						
		9,396	9,501	05-12-2020	D	I	67Mi	167.22 SM	Residential Plots and 18 feet wide road	7,000/SM	11,72,000	6 & 7%	72,200	11,720						

(Amount in ₹)																			
Sl. No.	Name of Unit	Khand No.	Doc. No.	Date of Registration	1 <sup>st</sup> Party	2 <sup>nd</sup> Party	Araji No.	Area	Fact narrated by the executors	Rate	Valuation done by the Dept.	Rate of Stamp Duty	Levied Stamp duty	Levied Reg. Fees	Required rate to be calculated	Valuation as per correct rate	Leviable Stamp Duty	Leviable Reg. Fee	Total Difference
									Fact narrated by the other sale Deeds										
35		8,259	2,873	26-03-2019	A	B	144/1/16	0.1005 Hec.	Agriculture land, Away from road and aabadi	1,50,00,000/Hec.	15,08,000	6 & 7%	96,000	20,000	6,500	65,32,500	4,47,310	20,000	3,51,310
36		8,499	6,336	27-07-2019	A	C	144/1/16	0.1005 Hec.	Agriculture land, Away from road and aabadi	1,50,00,000/Hec.	15,08,000	6 & 7%	96,000	20,000	6,500	65,32,500	4,47,310	20,000	3,51,310
		7,906	9,669	11-10-2018	A	D	144/1/16	74.32 SM	Residential Plots & 9 meter wide road	8,000/SM	10,00,000	6%	60,000	20,000					
		8,290	3,295	10-04-2019	A	E	144/1/16	74.31 SM	Residential Plots & 25 feet wide road	7,000/SM	10,00,000	6%	65,000	20,000					
		8,503	6,375	29-07-2019	A	F	144/1/16	167.22 SM	Residential Plots & two side 20 to 25 feet wide road	7,000 SM+ 10%	12,88,000	6 & 7%	80,200	20,000					
		8,930	2,302	06-03-2020	A	B	184 Mi	0.1154 Hec.	Agriculture land, Away from road and aabadi	2,25,00,000/Hec.	25,97,000	7%	1,82,000	25,970	5,000	57,70,000	4,03,900	57,700	2,53,630
37		8,228	2,376	08-03-2019	C	D	183Mi & 184 Mi	418.05 SM	Residential Plots & 19 feet wide road	5,000/SM	20,92,000	6 & 7%	1,26,600	20,000					
		9,736	4,351	17-04-2021	C	E	184 Mi	83.61 SM	Residential Plots & 20 feet wide road	5,500/SM	4,60,000	7%	32,200	4,600					
38	SR Sadar Greater Noida G B Nagar	40,717	7,149	05-04-2022	A	B	70	0.1784 Hec.	Agriculture land, Away from road and aabadi	1,02,85,000/Hec.	18,35,000	0	1,28,600	18,350	5,400	96,33,600	6,74,380	96,340	6,23,770
		38,336	4,533	01-03-2021	C	D	70	167.22 SM	Residential Plots & two side 10 to 16 feet wide road	5,400/SM+5%	9,49,000	0	66,500	9,490					
		41,180	12,812	09-06-2022	E	F	70	100.33 SM	Residential Plots & 10 feet wide road	5,400/SM	5,42,000	0	32,550	5,420					
39		40,518	4,738	08-03-2022	A	B	210	0.1337 Hec.	Agriculture land, Away from road	1,73,94,000/Hec.	23,26,000	6 & 7%	1,53,000	23,260	7,200	96,26,400	6,63,890	96,270	5,83,900

**Compliance Audit Report on Revenue Sector for the year ended 31 March 2022**

(Amount in ₹)																				
Sl. No.	Name of Unit	Khand No.	Doc. No.	Date of Registration	1 <sup>st</sup> Party	2 <sup>nd</sup> Party	Araji No.	Area	Fact narrated by the executors	Rate	Valuation done by the Dept.	Rate of Stamp Duty	Levied Stamp duty	Levied Reg. Fees	Required rate to be calculated	Valuation as per correct rate	Leviable Stamp Duty	Leviable Reg. Fee	Total Difference	
									Fact narrated by the other sale Deeds											
40									and aabadi											
		39,585	18,816	11-10-2021	C	D	210	50.16 SM	Residential Plots & 25 feet wide road	7,200/SM	3,62,000	0	25,400	3,620						
		41,535	17,443	04-08-2022	A	C	210	209.025 SM	Residential Plots & two side 16-30 feet wide road	7,560/SM	15,81,000	6 & 7%	1,00,700	15,810						
		<b>39,597</b>	<b>18,964</b>	<b>12-10-2021</b>	<b>A</b>	<b>B</b>	<b>93</b>	<b>0.1004 Hec.</b>	<b>Agriculture land, Away from road and aabadi</b>	<b>1,12,50,000/Hec.</b>	<b>11,30,000</b>	<b>0</b>	<b>79,200</b>	<b>11,300</b>	<b>5,500</b>	<b>55,22,000</b>	<b>3,86,540</b>	<b>55,220</b>	<b>3,51,260</b>	
		38,713	8,606	26-04-2021	C	D	93	83.61 SM	Residential Plots & 20 feet wide road	5,500/SM	4,60,000	0	32,500	4,600						
		40,019	24,116	21-12-2021	B	E	93	125.41 SM	Residential Plots & 21 feet wide road	5,500/SM	6,90,000	0	41,500	6,900						
<b>Total</b>																<b>41,75,04,880</b>	<b>2,62,89,100</b>	<b>34,73,335</b>	<b>2,28,36,125</b>	

**Note- Deeds in bold in the Appendix are deeds against which there is short levy of stamp duty and registration fees. Other deeds in the same Araji number have been used for determining potentiality of land.**

**APPENDIX- XVII**  
**Statement showing short levy of Stamp Duty and Registration Fee**  
**(Reference Para No. 4.3)**

(Amount in ₹)

Name of Lease Holder	Place of Lease	Lease Area in Hec.	Lease Period	Total Royalty Recoverable in Lease Period	DMF Recoverable in lease period i.e. 10% of Royalty	Total Royalty and DMF Recoverable	Leviable Stamp Duty @2%	Due Registration Fees ₹ 20000/ 1% of total consideration w.e.f. 13.02.2020	Total Leviable Stamp and Registration Fee	Consideration amount on which stamp duty and registration fee was paid	Stamp Duty Paid by Lessee	Registration Fee Paid By Lessee	Total Stamp and Registration Fee Paid by Lessee	Short Levy of Stamp and Registration Fee (Col. 10-14)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Mumtaz Ali R/o Mohammdabad, Bijora, J.P. Nagar	Village Pachayara, Loni Ghaziabad	16.183	21.10.20 to 20.10.25	406975759	40697576	447673335	8953467	4476733	13430200	244185441	4883720	2441860	7325580	6104620
New Panther Security Guard Service	Village Pachayara, Loni Ghaziabad	8.512	12.10.21 to 11.11.26	252828807	25282881	278111688	5562234	2781117	8343351	50565760	3249460	1620600	4870060	3473291
Vinay Kumar*	Village Badarpur, Loni Ghaziabad	7.28	05.06.18 to 04.06.23	632387363	63238736	695626099	27825044	20000	27845044	632387363	25295520	20000	25315520	2529524
Omkar Laxmi Shubham Pvt Ltd	Village Nauraspur, Loni Ghaziabad	1.81	01.10.18 to 30.09.23	298586302	29858630	328444932	6568899	20000	6588899	298586302	5971740	20000	5991740	597159
<b>Total</b>				<b>1590778231</b>	<b>159077823</b>	<b>1749856054</b>	<b>48909643</b>	<b>7297850</b>	<b>56207493</b>	<b>1225724866</b>	<b>39400440</b>	<b>4102460</b>	<b>43502900</b>	<b>12704593</b>

\* Stamp Duty @4 per cent has been levied since Lease Area falls under Development Area.

**APPENDIX- XVIII**

**Statement Showing contribution to District Mineral Foundation Trust not deposited by lease holders  
(Reference Para No. 4.4)**

(Amount in ₹)

<b>Name of Lease holder</b>	<b>Place of Lease</b>	<b>Lease Area</b>	<b>Lease Period</b>	<b>Approved quantity as per EC</b>	<b>Name of Minerals</b>	<b>Amount of DMFT not deposited</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>8</b>
Mumtaz Ali, Mohammadabad, Bizora, Jyotiba Phule Nagar	Village- Pachayra, Khand-I, Teh-Loni, Ghaziabad	16.183 Hec.	21.10.2020 to 20.10.2025	323600 cum.	Sand	1,72,22,536
New Panther Security Guard Service Pvt. Ltd. Prop.Bani Singh	Village- Pachayra, Khand-II, Teh-Loni, Ghaziabad	8.512 Hec.	12.11.2021 to 11.11.2026	177737 cum.	Sand	55,07,892
<b>Total</b>						<b>2,27,30,428</b>

**APPENDIX- XIX**  
**Statement showing Non-imposition of penalty on delayed payment of Additional Tax on buses operated by UPSRTC**  
**(Reference Para No. 5.3)**

(Amount in ₹)

Sl. No.	Name of unit	No. of Buses	No. of Buses checked by Audit	No. of Buses in which observation found through data analysis	Amount deposited	Period (Penalty on Additional Tax leviable)	Delay in deposit in Months	Total amount of Penalty chargeable on delay in deposit of Additional Tax
1	RTO, Ghaziabad	630	630	630	4,99,52,700	12/2021 to 03/2022	01-25	1,73,03,699.18
2	RTO, Kanpur	402	372	355	10,28,35,880	12/2020 to 09/2022	01-57	4,70,17,432.45
<b>Total</b>		<b>1,032</b>	<b>1,002</b>	<b>985</b>	<b>15,27,88,580</b>	<b>12/2020 to 09/2022</b>	<b>01-57</b>	<b>6,43,21,131.64</b>

**APPENDIX- XX**

**Statement showing of vehicle plying without renewal of permit and without payment of application fees, permit fees and penalty  
(Reference Para No. 5.4)**

**(Amount in ₹)**

Sl. No.	Name of the Unit	Type of Vehicles	No. of total vehicles	No. of vehicles checked by Audit	No. of vehicles in which objection found	Period in which Permit is invalid	Application Fees	Permit Fees	Total Fees	Penalty	Total Amount
1	RTO, Ghaziabad	Goods Vehicle	8,782	244	185	01/2020 to 04/2022	2,22,000.00	13,87,500.00	16,09,500.00	18,50,000.00	34,59,500.00
		School Vehicle	5,500	500	444	04/2021 to 04/2022	5,32,800.00	19,98,000.00	25,30,800.00	44,40,000.00	69,70,800.00
		Tanker	6,348	104	26	02/2020 to 04/2022	31,200.00	1,95,000.00	2,26,200.00	2,60,000.00	4,86,200.00
2	RTO, Kanpur	Auto (Three Wheeler)	1,759	982	206	04/2021 to 09/2022	1,23,600.00	4,12,000.00	5,35,600.00	20,60,000.00	25,95,600.00
		Goods Vehicle	15,111	489	265	04/2021 to 09/2022	3,18,000.00	19,87,500.00	23,05,500.00	26,50,000.00	49,55,500.00
		School Vehicle	267	267	31	01/2021 to 09/2022	23,400.00	1,39,500.00	1,62,900.00	3,10,000.00	4,72,900.00
		Stage Carriage Bus	571	571	43	04/2021 to 09/2022	51,600.00	3,22,500.00	3,74,100.00	4,30,000.00	8,04,100.00
		Tanker	1,580	630	22	05/2021 to 12/2022	26,400.00	1,65,000.00	1,91,400.00	2,20,000.00	4,11,400.00
<b>Total</b>			<b>39,918</b>	<b>3,787</b>	<b>1,222</b>	<b>01/2020 to 09/2022</b>	<b>13,29,000.00</b>	<b>66,07,000.00</b>	<b>79,36,000.00</b>	<b>1,22,20,000.00</b>	<b>2,01,56,000.00</b>