

APPENDIX 1.1

(Referred to in paragraph 1.4.1)

Statement showing year-wise position of inspection reports and paragraphs pending settlement (As on June 2023)

Sl. No.	Name of the Department	Upto 2017-18		2018-19		2019-20		2020-21		2021-22		2022-23		2023-24		Total	
		IR	Para	IR	Para	IR	Para	IR	Para	IR	Para	IR	Para	IR	Para	IR	Para
1	Agriculture	1	6	15	73	2	9	6	16	1	6	0	0	0	0	25	110
2	Animal Husbandry and Veterinary Services	2	5	3	12	1	2	1	1	1	7	0	0	0	0	8	27
3	Archives, Archaeology and Museum	2	4	1	2	0	0	0	0	0	0	0	0	0	0	3	6
4	Art and Culture	7	15	1	5	2	11	0	0	0	0	0	0	0	0	10	31
5	Bank	2	3	5	13	4	7	0	0	0	0	0	0	0	0	11	23
6	Commercial Taxes	3	4	0	0	0	0	1	1	0	0	0	0	0	0	4	5
7	Co-operation	7	38	0	0	2	15	1	4	1	9	0	0	0	0	11	66
8	Civil Supplies and Consumer Affairs	0	0	0	0	1	4	1	6	0	0	0	0	0	0	2	10
9	Civil Aviation	0	0	0	0	1	3	0	0	0	0	0	0	0	0	1	3
10	Craftsman Training	1	1	3	5	1	3	2	5	0	0	0	0	0	0	7	14
11	Education	27	64	8	49	7	46	5	24	2	9	1	8	0	0	50	200
12	Electoral Office	3	4	0	0	1	6	0	0	0	0	0	0	0	0	4	10
13	Excise	0	0	0	0	0	0	0	0	0	0	1	8	0	0	1	8
14	Finance	11	42	2	14	2	8	1	6	0	0	1	7	0	0	17	77
15	Factories and Boilers	0	0	0	0	1	2	0	0	0	0	0	0	0	0	1	2
16	Fisheries	2	3	0	0	1	3	1	10	1	7	0	0	0	0	5	23
17	Food And Drug Administration	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	Forests	9	33	1	7	6	34	0	0	0	0	1	6	0	0	17	80
19	General Administration	3	9	0	0	0	0	1	2	0	0	0	0	0	0	4	11
20	Resident Commissioner	1	2	0	0	0	0	0	0	0	0	0	0	0	0	1	2
21	Goa Public Service Commission	1	1	0	0	0	0	0	0	0	0	0	0	0	0	1	1
22	Housing	1	2	1	3	0	0	0	0	0	0	0	0	0	0	2	5
23	Health	40	85	5	16	6	19	2	10	0	0	0	0	0	0	53	130
24	Higher Education	1	1	1	6	0	0	0	0	1	10	1	8	0	0	4	25
25	Home	10	20	4	10	2	10	3	8	1	4	0	0	1	12	21	64
26	Information and Technology	3	13	1	8	0	0	1	10	0	0	1	8	0	0	6	39
27	Information and Publicity	11	23	2	9	2	8	1	1	0	0	0	0	0	0	16	41

Sl. No.	Name of the Department	Upto 2017-18		2018-19		2019-20		2020-21		2021-22		2022-23		2023-24		Total	
		IR	Para	IR	Para	IR	Para	IR	Para	IR	Para	IR	Para	IR	Para	IR	Para
28	Industries, Trade and Commerce	5	17	2	8	1	8	0	0	0	0	0	0	0	0	8	33
29	Inland Water Transport	6	22	0	0	1	17	0	0	1	8	0	0	0	0	8	47
30	Irrigation	22	69	0	0	8	51	4	48	1	11	0	0	0	0	35	179
31	Labour	5	8	1	2	1	6	1	10	0	0	1	3	0	0	9	29
32	Law	5	8	2	2	1	5	0	0	0	0	0	0	0	0	8	15
33	Legislature	3	5	0	0	0	0	1	7	0	0	0	0	0	0	4	12
34	Legal Metrology	0	0	0	0	1	11	0	0	0	0	0	0	0	0	1	11
35	Official Language	1	1	0	0	0	0	0	0	0	0	0	0	0	0	1	1
36	Panchayati Raj	35	100	11	58	6	39	10	56	0	0	0	0	0	0	62	253
37	Planning and Statistics	1	2	0	0	1	7	0	0	0	0	0	0	0	0	2	9
38	Printing and Stationary	1	5	0	0	0	0	0	0	0	0	0	0	0	0	1	5
39	Public Works	58	171	8	44	16	86	18	126	5	34	4	32	2	5	111	498
40	Revenue	7	29	1	3	0	0	0	0	1	4	0	0	0	0	9	36
41	Science, Technology and Environment	1	9	1	1	0	0	1	4	0	0	0	0	0	0	3	14
42	Social Welfare	6	17	6	21	2	4	1	2	1	7	1	9	0	0	17	60
43	Sports and Youth Affairs	9	20	3	12	2	7	2	8	1	4	0	0	0	0	17	51
44	Stamps and Registration	17	36	8	35	10	53	4	30	0	0	0	0	0	0	39	154
45	Technical Education	6	8	0	0	1	3	3	13	1	4	0	0	0	0	11	28
46	Transport	5	7	0	0	0	0	0	0	1	4	0	0	0	0	6	11
47	Town and Country Planning	2	3	3	4	1	1	0	0	0	0	0	0	0	0	6	8
48	Tourism	6	16	2	4	2	7	1	3	1	10	0	0	0	0	12	40
49	Urban Development	85	441	10	103	11	99	3	45	5	52	3	41	0	0	117	781
50	Women and Child Development	2	3	0	0	2	11	2	6	0	0	0	0	0	0	6	20
	Total	436	1375	111	529	109	605	78	462	26	190	15	130	3	17	778	3308

(Source: Details compiled from Audit record)

APPENDIX 1.2

*(Referred to in paragraph 1.4.3)***Statement showing number of paragraphs/reviews in respect of which Government explanatory memoranda had not been received**

Sl. No.	Name of Department	2016-17	2017-18	2018-19	2019-20	2020-21	Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	Social Welfare	1	-	-	-	-	1
2	Water Resources Department	-	1	-	1	-	2
3	Public Works Department	-	-	1	1	-	2
4	Public Health Department	-	-	3	-	-	3
5	Education Department	-	-	-	1	-	1
6	Home Department	-	-	-	1	1	2
7	Panchayat Department	-	-	-	1	-	1
8	Housing Department	-	-	-	1	-	1
9	Civil Supplies and Consumer Affairs	-	-	-	-	1	1
10	Town and Country Planning	-	-	-	-	1	1
Total		1	1	4	6	3	15

(Source: Details compiled from Audit records)

APPENDIX 1.3

(Referred to in paragraph 1.5.9.2)

Details of facilities as per action plan in test-checked ULBs

(Quantity in TPD)

Name of ULBs	Projected Waste Quantity for year 2025		Existing facility			Proposed facility			Shortcomings
	Wet	Dry	Wet	Dry	Landfill	Wet	Dry	Landfill Capacity	
CCP	31	24	34.20	20	-	0	0	2.20	Actual existing capacity in CCP for wet waste was only 18.60 TPD (bio-methanation plant of 5 TPD and 13.60 TPD composting) 15.60 TPD bio-methanation plant was not available at the time.
Mapusa	17	13.24	13.50	13	-	12	6.50	1.20	In action plan the MRF shed of 8 TPD was shown as temporary, which was not correct.
Margao	41	27	35	25	-	26	15	2.72	The Council had one landfill site, but same was not shown in action plan. There was non-functional composting unit in Margao but same was shown in the existing facility.
Mormugao	38	26	18	10	2	28	17	1.28	During the joint site inspection, it was observed that the Council had no landfill site; there was no shed for windrow composting. Bio-methanation plant was not working since May 2021.
Bicholim	4	2.50	5	5	-	5	5	-	No findings.

(Source: Details furnished by GSUDA)

APPENDIX 1.4

{Referred to in paragraph 1.5.13.1(a)}

Difference in Generation of Waste Data

(Quantity in TPD)

ULBs	Population as per census (2011)	Population projection by i-Dek (2017-18)	Estimated Generation as per Waste Characterization Report (2018)	Generation provided by ULBs for the year 2018-19	Difference	Generation in 2021-22
CCP	40017	40903	44.22	39.00	5.22	42.00
Bicholim	16986	18462	9.28	6.70	2.58	6.50
Canacona	12434	13210	7.60	5.00	2.60	2.50
Cuncolim	16625	17373	7.61	3.30	4.31	3.50
Curchorem-Cacora	22730	24627	8.95	22.00	-13.05	9.50
Mapusa	39989	43487	38.59	22.00	16.59	24.00
Margao	87650	95699	61.05	60.00	1.05	58.00
Mormugao	94393	103200	45.42	28.00	17.42	30.00
Pernem	5021	5387	3.65	0.60	3.05	0.60
Ponda	22664	25290	15.20	14.00	1.20	12.30
Quepem	14795	16741	9.23	4.00	5.23	4.00
Sankhali	13651	15061	7.58	7.00	0.58	7.00
Sanguem	6444	6696	4.68	1.91	2.77	1.91
Valpoi	8532	9285	4.84	4.50	0.34	4.50
TOTAL			267.90	218.01	49.89	206.31

(Source: Details furnished by GWMC, GSUDA and ULBs)

APPENDIX 1.5

(Referred to in paragraph 1.5.13.2)

Extent of segregation of solid waste

(in per cent)

ULBs	As Per Reply given to Audit					As per SBM data
	2017-18	2018-19	2019-20	2020-21	2021-22	2021-22
CCP**	95	99	99	99	99	70
Bicholim**	90	95	95	95	95	80
Canacona	100	100	100	100	100	70
Cuncolim	100	100	100	100	100	80
Curchorem-Cacora	34	100	100	100	100	70
Mapusa**	80	80	85	85	90	70
Margao**	80	85	85	90	90	60
Mormugao**	95	95	95	100	100	80
Pernem	40	40	40	60	90	70
Ponda	100	100	100	100	100	60
Quepem	80	90	90	90	100	50
Sankhali	85	85	90	95	95	40
Sanguem	100	100	100	100	100	70
Valpoi	85	85	90	95	95	50
Average	83.14	89.57	90.64	93.50	96.71	65.71

(Source: Data made available by the ULBs and GSUDA)

**Highlighted cells represent data of the test-checked ULBs.

APPENDIX 1.6

(Referred to in paragraph 1.5.15.2)

Status of SWM plants taken up by GWMC for waste treatment (As of August 2024)

Sl. No.	Facility	Waste type and region	Capacity (in TPD)	Status of construction	Name of agency operating the plant
1	Solid Waste management Facility, Saligao	Solid waste for Saligao Cluster	250+50	Completed (August 2016 and capacity enhanced from 100 TPD to 250 TPD in February 2021)	M/s Hindustan Waste Treatment Pvt. Ltd.
2	Solid Waste Management Facility, Cacora	Solid waste for Cacora cluster	100+25	Completed (October 2022)	M/s Vasudha Waste Treatment Pvt. Ltd.
3	Solid Waste Management Facility, Bainguinim	Solid waste for Bainguinim cluster	100	In tendering process	NA
4	Solid Waste Management Facility, Verna	Solid waste for regional Verna cluster	250	In process of obtaining Environment Clearance	NA
5	Common Biomedical Waste Treatment Facility, Kundaim	Biomedical waste at regional level	28	Operation started October 2021	M/s Biotic Waste Solution Pvt. Ltd.
6	Common Hazardous Waste Treatment Facility, Pissurlem	Industrial hazardous waste at regional level	25000 Tonnes per Annum	Completed (September 2019)	M/s Ponda Envocare Ltd.
7	Common e-waste Management Facility, Pissurlem	e-waste at regional level	5	Not started	CAM Industrial Services
8	Common C&D waste facility, Curchorem	Construction & demolition waste at regional level	500	To be tendered	NA

(Source: Details furnished by GWMC)

APPENDIX 1.7

{Referred to in paragraph 1.5.18.2(a)}

Details of inspection carried out by Goa State Pollution Control Board

Sl. No.	Year	Number of Inspections	No. of ULBs inspected	Number of Violations	Amount of penalty imposed (in ₹)
1	2017-18	11	3	11	275000
2	2018-19	0	0	0	0
3	2019-20	0	0	0	0
4	2020-21	14	14	14	140000
5	2021-22	14	14	14	2900000
Total		39	31	39	3315000

(Source: Details furnished by GSPCB)

APPENDIX 2.1
(Referred to in paragraph 2.1.4)
Arrears of revenue

(₹ in crore)

Sl. No.	Name of the Department	Amount outstanding as on 31 March 2023	Of the total outstanding, amount outstanding for more than five years	Action taken by the Department
1	Commercial Taxes Department	1817.32	657.83	The Department intimated that 749 cases involving ₹ 27.50 crore were pending in Revenue Recovery Court (RRC). Further visits were constantly made by the officers of the Department for recovery of the remaining arrears and the dealers were persuaded to pay the dues followed by reminders issued.
2	Electricity Department	621.52	81.49	The Department had referred 9,921 cases involving ₹ 29.53 crore to RRCs. Disconnection notices were issued to consumers against whom electricity charges were outstanding. In cases where arrears were not cleared, connections were initially disconnected for six months, non-payment of arrears caused for further temporarily period resulted in permanent disconnection, after giving due notices. Notices were issued for payment of arrears to the heads of various departments against whom arrears were outstanding. Request was also made to Director of Accounts to recover the arrears from the defaulting departments through book adjustments, where they fail to settle the dues. A billing dispute redressal committee had been set up for settlement of disputed cases. The Department introduced One Time Settlement scheme from 01 December 2022 in order to enable prompt recovery of outstanding dues by waiver of Delay Payment Charges.
3	Public Works Department	223.13	34.28	Arrears of Rent ₹ 1.41 crore: The Department stated that one case involving ₹ 22.82 lakh was pending in RRC as on 31 March 2023. In the remaining cases complaint had been filed against the absconding defaulters. Arrears of Water Charges ₹ 221.72 crore: The Department stated that arrears involving ₹ 15.15 crore in 3,959 cases were pending before RRC as on 31 March 2023. Show cause notices had been issued and disconnection was under process.
4	Water Resources Department	2069.45	84.24	Water tax ₹ 2.05 crore: The Department stated that those who did not pay water taxes have been requested to pay on priority. The notice for arrears payment were being sent regularly and 143 cases involving ₹ 9.73 lakh were referred to RRC. Raw water charges ₹ 2,066.73 crore: Department stated that farmers were contacted personally for collecting revenue and reminder letter sent to PWD. Monthly bill were sent to the other consumers and reminders were issued if required. Hire charges of machinery ₹ 0.33 crore: Department stated that the cases were referred to the Government to waive-off the same. Rent from shops and halls ₹ 0.34 crore: The Department stated that notices have been served on defaulters for making payment.
Total		4731.42	857.84	

(Source: Information furnished by concerned departments)

APPENDIX 2.2A
(Referred to in paragraph 2.2.4(iii))
Details of Limited Audit sample (Other than turnover mismatch)

Sl. No.	Dimension	Dimension Heading	GSTIN	Ward	Financial Year
1	1	Mismatch in availing of ITC between GSTR-2A and GSTR-3B	30xxxxxxxxx1ZV	Pernem	2018-19
2	1		30xxxxxxxxx1ZV	Pernem	2019-20
3	1		30xxxxxxxxx1ZV	Pernem	2020-21
4	1		30xxxxxxxxx1Z5	Mapusa	2018-19
5	1		30xxxxxxxxx1Z5	Mapusa	2019-20
6	1		30xxxxxxxxx1ZP	Pernem	2018-19
7	1		30xxxxxxxxx1ZP	Pernem	2019-20
8	1		30xxxxxxxxx1ZP	Pernem	2020-21
9	1		30xxxxxxxxx1ZA	Curchorem	2019-20
10	1		30xxxxxxxxx1Z2	Ponda	2019-20
11	1		30xxxxxxxxx1Z2	Ponda	2020-21
12	1		30xxxxxxxxx1ZJ	Vasco	2018-19
13	1		30xxxxxxxxx1ZJ	Vasco	2019-20
14	1		30xxxxxxxxx1ZW	Panaji	2018-19
15	1		30xxxxxxxxx1ZW	Panaji	2020-21
16	1		30xxxxxxxxx1ZU	Ponda	2018-19
17	1		30xxxxxxxxx1ZG	Ponda	2018-19
18	1		30xxxxxxxxx1ZZ	Margao	2018-19
19	1		30xxxxxxxxx1ZZ	Margao	2020-21
20	1		30xxxxxxxxx1ZH	Margao	2018-19
21	1		30xxxxxxxxx1ZH	Margao	2019-20
22	1		30xxxxxxxxx1ZD	Panaji	2018-19
23	1		30xxxxxxxxx1ZD	Panaji	2019-20
24	1		30xxxxxxxxx2ZY	Panaji	2018-19
25	1		30xxxxxxxxx2ZY	Panaji	2019-20
26	1		30xxxxxxxxx2ZY	Panaji	2020-21
27	1		30xxxxxxxxx1Z4	Panaji	2018-19
28	1		30xxxxxxxxx1ZP	Margao	2018-19
29	1		30xxxxxxxxx1ZP	Margao	2019-20
30	1		30xxxxxxxxx1ZP	Margao	2020-21
31	2	ITC availed without supplier remitting tax	30xxxxxxxxx1ZV	Pernem	2018-19
32	2		30xxxxxxxxx1ZE	Vasco	2018-19
33	2		30xxxxxxxxx1ZE	Vasco	2019-20
34	2		30xxxxxxxxx1ZE	Vasco	2020-21
35	2		30xxxxxxxxx1ZI	Margao	2018-19
36	2		30xxxxxxxxx1ZI	Margao	2019-20
37	2		30xxxxxxxxx1ZI	Margao	2020-21
38	2		30xxxxxxxxxP1Z	Margao	2018-19
39	2		30xxxxxxxxxP1Z	Margao	2019-20
40	2		30xxxxxxxxx1ZB	Panaji	2018-19

Sl. No.	Dimension	Dimension Heading	GSTIN	Ward	Financial Year
41	2		30xxxxxxxxx1ZB	Panaji	2019-20
42	2		30xxxxxxxxx1ZB	Panaji	2020-21
43	2		30xxxxxxxxx1Z2	Ponda	2018-19
44	2		30xxxxxxxxx1Z2	Ponda	2019-20
45	2		30xxxxxxxxx1Z2	Ponda	2020-21
46	2		30xxxxxxxxx1ZA	Panaji	2018-19
47	2		30xxxxxxxxx1ZA	Panaji	2019-20
48	2		30xxxxxxxxx1ZA	Panaji	2020-21
49	2		30xxxxxxxxx1Z6	Panaji	2019-20
50	2		30xxxxxxxxx1Z6	Panaji	2020-21
51	2		30xxxxxxxxx1ZD	Vasco	2018-19
52	2		30xxxxxxxxx1ZD	Vasco	2019-20
53	2		30xxxxxxxxx1ZD	Vasco	2020-21
54	2		30xxxxxxxxx1Z4	Panaji	2018-19
55	2		30xxxxxxxxx1Z4	Panaji	2019-20
56	2		30xxxxxxxxx1Z4	Panaji	2020-21
57	3	ITC availed on GSTR-3B filed after limitation period	30xxxxxxxxx1ZL	Panaji	2019-20
58	3		30xxxxxxxxx1ZL	Panaji	2020-21
59	3		30xxxxxxxxx2ZS	Margao	2018-19
60	3		30xxxxxxxxx2ZS	Margao	2019-20
61	3		30xxxxxxxxx1Z3	Margao	2018-19
62	3		30xxxxxxxxx1ZC	Panaji	2018-19
63	3		30xxxxxxxxx1ZY	Panaji	2019-20
64	3		30xxxxxxxxx1ZG	Mapusa	2018-19
65	3		30xxxxxxxxx1ZG	Mapusa	2019-20
66	3		30xxxxxxxxx1ZC	Mapusa	2018-19
67	3		30xxxxxxxxx1Z2	Ponda	2018-19
68	3		30xxxxxxxxx1ZP	Panaji	2018-19
69	3		30xxxxxxxxx1Z3	Vasco	2018-19
70	3		30xxxxxxxxx1Z3	Vasco	2019-20
71	3		30xxxxxxxxx1Z3	Vasco	2020-21
72	4	Excess availment of ITC under ISD mechanism	30xxxxxxxxx1ZV	Mapusa	2019-20
73	4		30xxxxxxxxx1ZV	Mapusa	2020-21
74	4		30xxxxxxxxx1ZH	Margao	2019-20
75	4		30xxxxxxxxx1ZH	Margao	2020-21
76	4		30xxxxxxxxx1ZW	Panaji	2020-21
77	4		30xxxxxxxxx1ZB	Panaji	2019-20
78	4		30xxxxxxxxx1ZB	Panaji	2020-21
79	4		30xxxxxxxxx1ZA	Panaji	2018-19
80	4		30xxxxxxxxx1ZA	Panaji	2020-21
81	4		30xxxxxxxxx1ZG	Panaji	2020-21
82	4		30xxxxxxxxx1ZN	Margao	2018-19
83	4		30xxxxxxxxx1ZN	Margao	2019-20
84	4		30xxxxxxxxx1ZN	Margao	2018-19

Sl. No.	Dimension	Dimension Heading	GSTIN	Ward	Financial Year
85	4	Mismatch in ITC under RCM	30xxxxxxxxxx1ZT	Panaji	2018-19
86	4		30xxxxxxxxxx1ZV	Panaji	2020-21
87	5		30xxxxxxxxxx1ZI	Panaji	2019-20
88	5		30xxxxxxxxxx1Z1	Ponda	2019-20
89	5		30xxxxxxxxxx1ZB	Ponda	2018-19
90	5		30xxxxxxxxxx1ZQ	Margao	2018-19
91	5		30xxxxxxxxxx1ZQ	Margao	2019-20
92	5		30xxxxxxxxxx1ZQ	Margao	2020-21
93	5		30xxxxxxxxxx1ZC	Margao	2018-19
94	5		30xxxxxxxxxx1ZC	Margao	2019-20
95	5		30xxxxxxxxxx1ZA	Panaji	2018-19
96	5		30xxxxxxxxxx1ZA	Panaji	2020-21
97	5		30xxxxxxxxxx1Z3	Margao	2018-19
98	5		30xxxxxxxxxx1Z3	Margao	2019-20
99	5		30xxxxxxxxxx1ZA	Panaji	2019-20
100	5		30xxxxxxxxxx1ZP	Panaji	2019-20
101	5		30xxxxxxxxxx1Z5	Margao	2018-19
102	5		30xxxxxxxxxx1Z5	Margao	2020-21
103	6	Positive figure in Table 12F of GSTR-9C (Unreconciled ITC)	30xxxxxxxxxx1ZM	Panaji	2019-20
104	6		30xxxxxxxxxx1ZM	Panaji	2020-21
105	6		30xxxxxxxxxx1ZJ	Margao	2020-21
106	6		30xxxxxxxxxx1ZO	Margao	2018-19
107	6		30xxxxxxxxxx1ZO	Margao	2019-20
108	6		30xxxxxxxxxx1ZO	Margao	2020-21
109	6		30xxxxxxxxxx1ZV	Vasco	2019-20
110	6		30xxxxxxxxxx1ZV	Vasco	2020-21
111	6		30xxxxxxxxxx1ZE	Mapusa	2019-20
112	7	Positive figure in Table 14T of GSTR-9C (Unreconciled ITC)	30xxxxxxxxxx1Z7	Panaji	2018-19
113	7		30xxxxxxxxxx1Z7	Panaji	2019-20
114	7		30xxxxxxxxxx1Z7	Panaji	2020-21
115	7		30xxxxxxxxxx1ZD	Panaji	2018-19
116	7		30xxxxxxxxxx1ZD	Panaji	2020-21
117	7		30xxxxxxxxxx1ZY	Vasco	2018-19
118	7		30xxxxxxxxxx1ZD	Vasco	2018-19
119	7		30xxxxxxxxxx1ZM	Panaji	2019-20
120	7		30xxxxxxxxxx1ZM	Panaji	2020-21
121	9	Mismatch in tax liability (GSTR-1, GSTR-3B and GSTR-9)	30xxxxxxxxxx1Z5	Margao	2018-19
122	9		30xxxxxxxxxx1ZR	Panaji	2019-20
123	9		30xxxxxxxxxx1ZL	Panaji	2019-20
124	9		30xxxxxxxxxx1ZL	Panaji	2020-21
125	9		30xxxxxxxxxx1ZV	Panaji	2019-20
126	9		30xxxxxxxxxx1ZV	Panaji	2020-21
127	9		30xxxxxxxxxx1Z5	Margao	2018-19
128	9		30xxxxxxxxxx1ZN	Pernem	2020-21

Sl. No.	Dimension	Dimension Heading	GSTIN	Ward	Financial Year
129	9		30xxxxxxxxx1ZC	Mapusa	2020-21
130	9		30xxxxxxxxx1Z8	Curchorem	2018-19
131	9		30xxxxxxxxx1Z8	Curchorem	2020-21
132	9		30xxxxxxxxx1Z8	Margao	2018-19
133	9		30xxxxxxxxx1Z8	Margao	2019-20
134	9		30xxxxxxxxx1Z8	Margao	2020-21
135	9		30xxxxxxxxx1ZJ	Vasco	2018-19
136	9		30xxxxxxxxx2ZN	Margao	2018-19
137	9		30xxxxxxxxx2ZN	Margao	2019-20
138	9		30xxxxxxxxx1Z1	Panaji	2019-20
139	9		30xxxxxxxxx1ZD	Vasco	2020-21
140	9		30xxxxxxxxx1Z3	Ponda	2019-20
141	9		30xxxxxxxxx1Z3	Ponda	2020-21
142	9		30xxxxxxxxx1ZG	Mapusa	2019-20
143	9		30xxxxxxxxx1ZG	Mapusa	2020-21
144	9		30xxxxxxxxx1ZD	Mapusa	2018-19
145	9		30xxxxxxxxx1ZD	Mapusa	2019-20
146	9		30xxxxxxxxx1ZD	Mapusa	2020-21
147	9		30xxxxxxxxx1ZJ	Mapusa	2018-19
148	9		30xxxxxxxxx1ZJ	Mapusa	2019-20
149	9		30xxxxxxxxx1ZJ	Mapusa	2020-21
150	9		30xxxxxxxxx1ZN	Panaji	2019-20
151	9		30xxxxxxxxx1ZN	Panaji	2020-21
152	9		30xxxxxxxxx1Z9	Mapusa	2018-19
153	9		30xxxxxxxxx1Z9	Mapusa	2020-21
154	9		30xxxxxxxxx1Z8	Panaji	2020-21
155	10	Suppression of tax liability based on E-Way bill verification	30xxxxxxxxx1ZB	Margao	2018-19
156	10		30xxxxxxxxx1ZB	Margao	2019-20
157	10		30xxxxxxxxx1ZB	Panaji	2019-20
158	10		30xxxxxxxxx1ZB	Panaji	2020-21
159	10		30xxxxxxxxx1ZJ	Margao	2018-19
160	10		30xxxxxxxxx1ZJ	Margao	2019-20
161	10		30xxxxxxxxx1ZJ	Margao	2020-21
162	10		30xxxxxxxxx1Z8	Margao	2020-21
163	10		30xxxxxxxxx1ZT	Margao	2018-19
164	10		30xxxxxxxxx1ZT	Margao	2019-20
165	10		30xxxxxxxxx1ZT	Margao	2020-21
166	10		30xxxxxxxxx2ZK	Ponda	2019-20
167	10		30xxxxxxxxx2ZK	Ponda	2020-21
168	10		30xxxxxxxxx1Z5	Mapusa	2019-20
169	10		30xxxxxxxxx1Z5	Mapusa	2020-21
170	10		30xxxxxxxxx1Z1	Ponda	2018-19
171	10		30xxxxxxxxx1Z5	Margao	2018-19
172	10		30xxxxxxxxx1Z5	Margao	2019-20

Sl. No.	Dimension	Dimension Heading	GSTIN	Ward	Financial Year
173	10		30xxxxxxxxx1Z9	Margao	2019-20
174	11	Negative figure in Table 9R of GSTR-9C (Unreconciled payments)	30xxxxxxxxx1ZW	Mapusa	2018-19
175	11		30xxxxxxxxx1ZW	Mapusa	2019-20
176	11		30xxxxxxxxx2ZV	Mapusa	2018-19
177	11		30xxxxxxxxx2ZV	Mapusa	2019-20
178	11		30xxxxxxxxx1Z4	Mapusa	2020-21
179	11		30xxxxxxxxx1Z1	Panaji	2018-19
180	11		30xxxxxxxxx1Z1	Panaji	2019-20
181	11		30xxxxxxxxx1Z1	Panaji	2020-21
182	11		30xxxxxxxxx1ZD	Vasco	2020-21
183	16	Ineligible composition levy due to incorrect turnover	30xxxxxxxxx1ZZ	Panaji	2019-20
184	16		30xxxxxxxxx1ZA	Ponda	2019-20
185	16		30xxxxxxxxx1Z4	Panaji	2020-21
186	16		30xxxxxxxxx1ZV	Panaji	2018-19
187	16		30xxxxxxxxx1Z5	Panaji	2019-20
188	16		30xxxxxxxxx1Z5	Panaji	2020-21
189	17	Composition Taxpayers also availing E-Commerce facility	30xxxxxxxxx1ZN	Panaji	2020-21
190	17		30xxxxxxxxx1ZE	Margao	2020-21
191	17		30xxxxxxxxx1ZH	Panaji	2020-21
192	17		30xxxxxxxxx1Z3	Panaji	2020-21
193	20	GSTR-3B was not filed but GSTR-1 is available	30xxxxxxxxx1Z5	Margao	2018-19
194	20		30xxxxxxxxx1ZD	Mapusa	2018-19
195	20		30xxxxxxxxx1ZD	Mapusa	2019-20
196	20		30xxxxxxxxx1ZD	Mapusa	2020-21
197	20		30xxxxxxxxx1ZR	Panaji	2018-19
198	20		30xxxxxxxxx1ZR	Panaji	2019-20
199	20		30xxxxxxxxx1ZT	Mapusa	2018-19
200	20		30xxxxxxxxx1ZT	Mapusa	2019-20
201	20		30xxxxxxxxx1ZT	Mapusa	2020-21
202	20		30xxxxxxxxx1ZD	Vasco	2018-19
203	20		30xxxxxxxxx1ZD	Vasco	2019-20
204	20		30xxxxxxxxx1ZG	Mapusa	2018-19
205	20		30xxxxxxxxx1ZG	Mapusa	2019-20
206	20		30xxxxxxxxx1ZG	Mapusa	2020-21
207	20		30xxxxxxxxx1Z8	Vasco	2018-19
208	20		30xxxxxxxxx1Z8	Vasco	2019-20
209	20		30xxxxxxxxx1ZZ	Panaji	2018-19
210	20		30xxxxxxxxx1ZZ	Panaji	2019-20
211	20		30xxxxxxxxx1ZJ	Curchorem	2018-19
212	20		30xxxxxxxxx1ZJ	Curchorem	2019-20
213	20		30xxxxxxxxx1ZJ	Curchorem	2020-21
214	20		30xxxxxxxxx1ZS	Margao	2018-19
215	20		30xxxxxxxxx1ZS	Margao	2019-20
216	21	Short Payment of interest on delayed	30xxxxxxxxx1ZL	Panaji	2018-19

Sl. No.	Dimension	Dimension Heading	GSTIN	Ward	Financial Year
217	21	payments	30xxxxxxxxxx1ZL	Panaji	2019-20
218	21		30xxxxxxxxxx1ZL	Panaji	2020-21
219	21		30xxxxxxxxxx1Z7	Mapusa	2018-19
220	21		30xxxxxxxxxx1Z7	Mapusa	2019-20
221	21		30xxxxxxxxxx1Z7	Mapusa	2020-21
222	21		30xxxxxxxxxx1Z3	Vasco	2018-19
223	21		30xxxxxxxxxx1Z3	Vasco	2019-20
224	21		30xxxxxxxxxx1Z3	Vasco	2020-21
225	21		30xxxxxxxxxx1ZL	Ponda	2018-19
226	21		30xxxxxxxxxx1ZL	Ponda	2019-20
227	21		30xxxxxxxxxx1ZL	Ponda	2020-21
228	21		30xxxxxxxxxx1Z4	Mapusa	2018-19
229	21		30xxxxxxxxxx1Z4	Mapusa	2019-20
230	21		30xxxxxxxxxx1Z4	Mapusa	2020-21
231	21		30xxxxxxxxxx2Z1	Vasco	2018-19
232	21		30xxxxxxxxxx2Z1	Vasco	2019-20
233	21		30xxxxxxxxxx2Z1	Vasco	2020-21
234	21		30xxxxxxxxxx1ZS	Vasco	2018-19
235	21		30xxxxxxxxxx1ZS	Vasco	2019-20
236	21		30xxxxxxxxxx1ZS	Vasco	2020-21
237	21		30xxxxxxxxxx1ZV	Panaji	2018-19
238	21		30xxxxxxxxxx1ZV	Panaji	2019-20
239	21		30xxxxxxxxxx1ZV	Panaji	2020-21
240	21		30xxxxxxxxxx1ZJ	Panaji	2018-19
241	21		30xxxxxxxxxx1ZJ	Panaji	2019-20
242	21		30xxxxxxxxxx1ZJ	Panaji	2020-21
243	21		30xxxxxxxxxx1ZV	Mapusa	2018-19
244	21		30xxxxxxxxxx1ZZ	Vasco	2018-19
245	21		30xxxxxxxxxx1ZZ	Vasco	2019-20
246	21		30xxxxxxxxxx1ZZ	Vasco	2020-21
247	21		30xxxxxxxxxx2ZC	Mapusa	2018-19
248	21		30xxxxxxxxxx2ZC	Mapusa	2019-20
249	21		30xxxxxxxxxx2ZC	Mapusa	2020-21
250	21		30xxxxxxxxxx1ZX	Panaji	2018-19
251	21		30xxxxxxxxxx1ZX	Panaji	2019-20
252	21		30xxxxxxxxxx1ZX	Panaji	2020-21
253	21		30xxxxxxxxxx1ZH	Panaji	2018-19
254	21		30xxxxxxxxxx1ZH	Panaji	2019-20
255	21		30xxxxxxxxxx1ZH	Panaji	2020-21
256	21		30xxxxxxxxxx1ZA	Margao	2018-19
257	21		30xxxxxxxxxx1ZA	Margao	2019-20
258	21		30xxxxxxxxxx2ZO	Vasco	2018-19
259	21		30xxxxxxxxxx2ZO	Vasco	2019-20
260	21		30xxxxxxxxxx2ZO	Vasco	2020-21

Sl. No.	Dimension	Dimension Heading	GSTIN	Ward	Financial Year
261	21		30xxxxxxxxxx1ZG	Bicholim	2018-19
262	21		30xxxxxxxxxx1ZG	Bicholim	2019-20
263	21		30xxxxxxxxxx1ZG	Bicholim	2020-21
264	21		30xxxxxxxxxx1ZS	Mapusa	2018-19
265	21		30xxxxxxxxxx1ZV	Mapusa	2018-19
266	21		30xxxxxxxxxx1ZV	Mapusa	2019-20
267	21		30xxxxxxxxxx1ZV	Mapusa	2020-21
268	21		30xxxxxxxxxx1ZI	Panaji	2018-19
269	21		30xxxxxxxxxx1ZI	Panaji	2019-20
270	21		30xxxxxxxxxx1ZI	Panaji	2020-21
271	21		30xxxxxxxxxx1ZA	Margao	2020-21

APPENDIX 2.2B*{Referred to in paragraph 2.2.4(iii)}***Details of Limited Audit sample (Turnover mismatch)**

Sl. No.	Dimension	Dimension Heading	GSTIN	Ward	Financial Year
1	12	Under-declaration of taxable supplies as per GSTR-3B <i>vis-à-vis</i> net amount on which TDS/TCS is recovered	30xxxxxxxxxx1Z7	Vasco	2019-20
2	12		30xxxxxxxxxx1ZP	Panaji	2020-21
3	12		30xxxxxxxxxx1Z9	Margao	2020-21
4	12		30xxxxxxxxxx1ZR	Ponda	2019-20
5	12		30xxxxxxxxxx1ZK	Panaji	2020-21
6	13	Mismatch in unbilled revenue declared in Table 5 of GSTR-9C	30xxxxxxxxxx2ZB	Vasco	2020-21
7	13		30xxxxxxxxxx1Z5	Curchorem	2019-20
8	13		30xxxxxxxxxx1ZO	Ponda	2018-19
9	13		30xxxxxxxxxx1ZH	Margao	2018-19
10	13		30xxxxxxxxxx1ZW	Panaji	2018-19
11	14	Negative figure in Table 7G of GSTR-9C (Unreconciled taxable turnover)	30xxxxxxxxxx1ZX	Panaji	2020-21
12	14		30xxxxxxxxxx1ZE	Margao	2018-19
13	14		30xxxxxxxxxx1ZE	Margao	2019-20
14	14		30xxxxxxxxxx1ZL	Panaji	2020-21
15	14		30xxxxxxxxxx1ZW	Mapusa	2020-21
16	14		30xxxxxxxxxx1ZI	Pernem	2020-21

APPENDIX 2.3
(Referred to in paragraph 2.2.4(iii))
Sample for Detailed Audit

Sl. No.	GSTIN	Name of Ward
1	30xxxxxxxxxx4ZG	Panaji
2	30xxxxxxxxxx1ZY	Panaji
3	30xxxxxxxxxx1Z9	Panaji
4	30xxxxxxxxxx1ZK	Panaji
5	30xxxxxxxxxx1Z5	Panaji
6	30xxxxxxxxxx1ZS	Panaji
7	30xxxxxxxxxx1ZD	Panaji
8	30xxxxxxxxxx1Z2	Panaji
9	30xxxxxxxxxx1ZR	Margao
10	30xxxxxxxxxx1ZP	Margao
11	30xxxxxxxxxx1Z8	Margao
12	30xxxxxxxxxx1ZN	Ponda
13	30xxxxxxxxxx2Z1	Vasco
14	30xxxxxxxxxx1Z4	Vasco
15	30xxxxxxxxxx1ZB	Mapusa

APPENDIX 2.4

(Referred to in paragraph 2.2.6.1)

Results of verification of non-filers of GSTR-3B returns

Sl. No.	Name of Ward Office	Number of non-filers as per MIS for March 2021	Number of GSTR-3B returns defaulted	Expected SGST (₹ in crore)	Number of cases selected for detailed check	Action taken by the Department
1	Mapusa	771	21,000	3.88	20	No Action was taken
2	Bicholim	257	7,222	0.34	20	No Action was taken
3	Curchorem	85	2,399	1.12	20	No Action was taken
4	Pernem	72	1,899	0.06	20	No Action was taken
Total		1,185	32,520	5.40	80	

Appendix-2.5

(Referred to in paragraph 2.2.6.3)

Results of verification of cancellation of registrations

Sl. No.	Name of Ward Office	Number of taxpayers whose registration was cancelled on application during 2020-21	Number of taxpayers whose registration was cancelled Suo-moto during 2020-21	Total cases cancelled	Number of taxpayers who filed GSTR-10 within prescribed time limit of 90 days	Number of taxpayers who filed GSTR-10 beyond prescribed time limit of 90 days	Remaining cases where GSTR- 10 was not filed	Number of cases where best judgement assessment was carried out	Follow up action initiated by the department for recovery of pending dues	Number of cases selected for detailed check	Number of cases where records were produced for detailed check
1	Mapusa	502	459	961	109	59	793	0	No action was initiated	20	Nil
2	Curchorem	86	50	136	7	5	124	0	No action was initiated	20	Nil
3	Bicholim	92	132	224	17	2	205	0	No action was initiated	20	Nil
4	Pernem	47	55	102	10	5	87	0	No action was initiated	20	Nil
Total		727	696	1423	143	71	1209	0		80	

APPENDIX 2.6A
(Referred to in paragraph 2.2.7.3)
Case wise details of Limited Audit sample (Other than turnover mismatch)

Sl. No.	Dim ensi on	GSTIN	Ward	Financial Year	Deviation Value (₹ in crore)	Reply of the STO/Department	Audit Response	Status
1	1	30xxxxxxxxxx1ZV	Pernem	2018-19	5.80	The department replied (August 2024) that as per BO portal report on comparison of ITC for the year 2018-19 it was seen that ITC claimed (₹ 2,12,81,814) in GSTR-3B is less than the ITC available (₹ 22,15,86,306) in GSTR-2A.	Reply of the department for the year 2018-19 was submitted without supporting documents.	Reply furnished without appropriate documentary evidence
2	1	30xxxxxxxxxx1ZV	Pernem	2019-20	10.94	The department replied (August 2024) for the year 2019-20, it was stated that the Table of comparison of ITC availed in GSTR-3B with ITC available in GSTR-2A for FY 2019-20 was attached and as per circular no. CCT/26-22/GSTBO/2024-25/1890 dated 14/08/2024, if any officer had proceeded/commenced any proceeding under the GST law, same would be continued by the same officer irrespective of transfer/deployment. The case for FY 2019-20 was being assessed by ex-STO Pernem ward.	Further progress in this regard was awaited.	ASMT-10 issued/Action initiated
3	1	30xxxxxxxxxx1ZV	Pernem	2020-21	42.16	2020-21: Further, proceeding would be initiated on sequential basis on completion of proceeding for the FY 2019-20.	Further progress in this regard was awaited.	Under Examination
4	1	30xxxxxxxxxx1Z5	Mapusa	2018-19	5.73	September 2024: 2018-19: Case was selected for Audit u/s 65, accordingly audit was conducted and further show cause notice u/s 73 was issued. According to show cause notice total unreconciled ITC was ₹ 11,25,80,649. Out of which taxpayer had given reconciliation with explanation of ₹ 7,20,41,548. Hence, balance unreconciled ITC works to ₹ 4,05,39,101 against which Order u/s 73 and demand in DRC-07 was raised. Copy of demand order was enclosed. Further, taxpayer preferred an appeal against the said order. Outcome of appeal was awaited.	Outcome of the appeal for the year 2018-19 may be intimated to Audit, alongwith the progress for the year 2019-20.	Demand Order (DRC-07) issued

Sl. No.	Dimension	GSTIN	Ward	Financial Year	Deviation Value (₹ in crore)	Reply of the STO/Department	Audit Response	Status
5	1	30xxxxxxxxxx1Z5	Mapusa	2019-20	27.59	2019-20: Case was selected for Audit u/s 65, accordingly audit was conducted and Discrepancy notice was issued. However, taxpayer had not paid the amount. Hence, Final ADT 02 was issued. Since, no payment had been effected, show cause notice u/s 73 was issued on 30/05/2024. Taxpayer had paid small amount towards DRC-01 <i>vide</i> DRC-03 ARN:AD300524001524S dt. 30/05/2024 <i>i.e.</i> CGST tax ₹ 21,924, SGST tax ₹ 21,924 & Interest of CGST ₹ 16,110, SGST ₹ 16,110. This is payment of RCM as per ADT 02. Case proceedings were under process. Hence, outcome of the same would be intimated to audit, once order is issued. Copy of Discrepancy notice & Annexure & DRC-01 with enclosure & DRC-03 was enclosed herewith for your kind perusal.	Further progress may be intimated	SCN (DRC-01) issued
6	1	30xxxxxxxxxx1ZP	Pernem	2018-19	2.14	The department replied (August 2024) that the case was selected for scrutiny for the year 2018-19. During the proceedings taxpayer had admitted excess availment of ITC of ₹ 2.16 crore, of the excess claim ₹ 1.45 had been reversed and balance ₹ 0.71 crore was subsequently reversed in 2019-20. Therefore, the proceedings was dropped <i>vide</i> order dated 25/10/2014. The taxpayer had paid ₹1,14,986 <i>vide</i> DRC-03 bearing No. AD030102200163C dated: 07/10/2022.	The taxpayer has reversed ITC of ₹ 29.74 crore for the years 2018-19 to 2020-21 as against excess ITC of ₹ 29.22 crore pointed out by Audit. Copy of the GSTR-3B for the month of February 2021 has also been attached wherein the ITC was reversed. In light of the above facts, the para was dropped.	Dropped (Action already taken)

Sl. No.	Dimension	GSTIN	Ward	Financial Year	Deviation Value (₹ in crore)	Reply of the STO/Department	Audit Response	Status
7	1	30xxxxxxxxxx1ZP	Pernem	2019-20	12.48	The case was selected for audit u/s 65 for the year 2019-20. The audit was duly completed and Nil audit report had been issued. Copy of audit report dated 17/05/2024 is attached. Taxpayer had admitted excess availment of ITC of ₹ 13.48 crore and reversed the same in the month of February 2021. Taxpayer had paid ₹ 1,63,120 <i>vide</i> DRC-03 bearing AD301022000164 dated 07/10/2022.	The taxpayer has reversed ITC of ₹ 29.74 crore for the years 2018-19 to 2020-21 as against excess ITC of ₹ 29.22 crore pointed out by Audit. Copy of the GSTR-3B for the month of February 2021 has also been attached wherein the ITC was reversed. In light of the above facts, the para was dropped.	Dropped (Action already taken)
8	1	30xxxxxxxxxx1ZP	Pernem	2020-21	14.60	Further, proceeding would be initiated on sequential basis on completion of proceedings for the year 2020-21.	The taxpayer has reversed ITC of ₹ 29.74 crore for the years 2018-19 to 2020-21 as against excess ITC of ₹ 29.22 crore pointed out by Audit. Copy of the GSTR-3B for the month of February 2021 has also been attached wherein the ITC was reversed. In light of the above facts, the para was dropped.	Dropped (Action already taken)
9	1	30xxxxxxxxxx1ZA	Curchorem	2019-20	16.20	The department replied (June 2024) that the query was taken up with the taxpayer for the remaining mismatch of ₹ 6,75,774.31 and it was submitted by the taxpayer that ITC for February and March of 2018-19 was availed in GSTR-3B of FY 2019-20 in April 2019 to the extent of ₹ 8,76,659 although this ITC was already visible in GSTR-2A of 2018-19 being original transactions of 2018-19. But this ITC of ₹ 8,76,659 was not related to 2019-20. Invoice number	Para was dropped in view of the reply submitted by the STO.	Dropped (other valid explanation)

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Sl. No.	Dimension	GSTIN	Ward	Financial Year	Deviation Value (₹ in crore)	Reply of the STO/Department	Audit Response	Status
10	1	30xxxxxxxxxx1Z2	Ponda	2019-20	3.26	wise reconciliation, showing transactions of February and March of 2018-19 entered in April 2019-20 was verified with GSTR-2A of 2018-19 which is enclosed. It is therefore established that there exists no difference between ITC as visible in GSTR-2A with ITC availed in GSTR-3B of 2019-20. September 2024: 2019-20: The taxpayer was issued a notice in FORM GST DRC-01A (ARN ZD300524001676S dated 17-05-2024) seeking explanations for discrepancies in claimed Input Tax Credit (ITC). The taxpayer replied through GST DRC-01A - Part B with supporting annexures. Upon review, the total ITC claimed in GSTR-3B amounted to ₹ 44,25,69,666 (IGST: ₹ 35,44,33,102, CGST: ₹ 4,40,68,277.50, SGST: ₹ 4,40,68,277.50), while the ITC auto-drafted in GSTR-2A totaled ₹ 54,42,37,193 (IGST: ₹ 38,98,36,524, CGST: ₹ 6,22,00,334, SGST: ₹ 6,22,00,334). The claimed ITC was found to be in line with the law, with no discrepancies, and the taxpayer's re-credit for ITC reversed due to non-payment within 180 days was valid. Verification of GSTR-3B, GSTR-2A, GSTR-9, and other documents confirmed that the ITC claimed was accurate. Supporting documents are attached.	2019-20: GSTR-3B of the taxpayer needs to be checked, the same was not found with the reply. Hence, para retained for want of documents.	Reply furnished without appropriate documentary evidence
11	1	30xxxxxxxxxx1Z2	Ponda	2020-21	11.98	2020-21: As far as the reply for the year 2020-21 is concerned same is in progress and will be intimated very soon.	Further progress was awaited.	Under Examination
12	1	30xxxxxxxxxx1ZJ	Vasco	2018-19	12.15	The department replied (September 2024) that the taxpayer was assessed for the period 2018-19 and 2019-2020. In the year 2018-19, the Input tax credit claimed was ₹ 68,19,97,948.00. The Input tax credit reflecting in GSTR-2A was ₹ 57,88,10,799.80. The taxpayer had opening Input tax credit of previous year amounting to ₹ 14,02,27,529.94. Input tax credit of ₹ 44,77,890.42 is reflecting in GSTR-2A of 2019-20. The CA certificate was also obtained and attached. On verification of the records, it is found that there is no excess availing of ITC, infact there is excess input tax credit balance of ₹ 4,15,18,271.22.	The reply of the Department is accepted and the Para is dropped.	Dropped (other valid explanation)
13	1	30xxxxxxxxxx1ZJ	Vasco	2019-20	0.88	In the year, 2019-20 - the Input tax credit claimed was ₹ 46,31,50,846.00. of which taxpayer has reversed ITC of 2019-20 of ₹ 1,05,494 vide DRC-03 bearing No. AD3005230000344 dated 02/05/2023. The Input tax credit	The reply of the Department is accepted and the Para is dropped.	Dropped (other valid explanation)

Sl. No.	Dimension	GSTIN	Ward	Financial Year	Deviation Value (₹ in crore)	Reply of the STO/Department	Audit Response	Status
14	1	30xxxxxxxxxxLZW	Panaji	2018-19	11.22	reflecting in GSTR-2A of 2019-20 is ₹ 41,77,89,641.66. The taxpayer utilised the opening balance of ₹ 4,16,65,095.37 instead of ₹ 4,15,18,271.32. The difference in ITC of ₹ 1,46,823.21 was paid by the taxpayer with interest <i>vide</i> DRC-03 AD300324001417T dated 28/03/2024. Input tax credit of ₹ 49,96,944.00 was reversed in GSTR-3B of September 2020. Infact, Input tax credit of ₹ 50,44,964.00 of 2019-20 was reflecting in GSTR-2A of 2020-21. The photocopies of the DRC-03 are enclosed for perusal. Thus there is no excess availment of input tax credit. Hence audit Para may be dropped. The dept vide letter dt: 04/04/2024 stated that the total ITC claimed during the tax period April 2018 to March 2019 is lower by ₹ 12,22,46,769.72 as compared to the figure available in GSTR-2A. The difference between ITC availed in GSTR-3B and ITC available in GSTR-2A is due to the various reasons. The correct ITC is availed during the year 2018-19 there is no excess availment of ITC as compared to GSTR-2A. STO replied (25/06/2024) for 2018-19 stating that in response, the taxpayer explained: ITC claimed in GSTR-3B may not directly match GSTR-2A due to: ITC on invoices from earlier periods claimed later. ITC reversed and reclaimed after payment to vendors. A reconciliation table was provided showing the differences and reasons: ITC as per GSTR-2A: ₹ 31,62,93,664.29 ITC as per GSTR-3B: ₹ 42,43,45,618.83 Difference:- ₹ 10,80,51,954.54. After adjustments, the reconciled ITC for comparison was ₹ 19,40,46,894.57, which was lower than the ITC in GSTR-2A by ₹ 12,22,46,76. The taxpayer requested the notice to be dropped as the ITC claimed was correct and the demand for tax and interest was unwarranted. September 2024: The reply is given to the CAG Audit on 04/04/2024. The copy of reply is enclosed on record. The order for dropping the proceedings is enclosed on record. Thus, the para is dropped.	Reply for the year 2018-19 was accepted.	Dropped (other valid explanation)
15	1	30xxxxxxxxxxLZW	Panaji	2020-21	1.54	The case was marked for Audit for FY 2020-21. Audit para was forwarded to the concerned Assessing Authority for further necessary action in the matter. Hence, outcome would be intimated to Audit.	Further progress in this regard was awaited.	ASMT-10 issued/Action initiated

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Sl. No.	Dimension	GSTIN	Ward	Financial Year	Deviation Value (₹ in crore)	Reply of the STO/Department	Audit Response	Status
16	1	30xxxxxxxxxx1ZU	Ponda	2018-19	10.59	September 2024: On verification of Audit observation, it is to state that, the taxpayer with GSTIN 30XXXXXXXXXX1ZU, having legal name Nileskumar and Trade Name Pushpa Enterprises Trading has been identified as fake taxpayer who has obtained registration by uploading forged documents. Further the taxpayer has availed Input tax credit without actual receipt of Goods, and also further Input tax credit has been passed without actual movement of Goods. Necessary visit was conducted at the principal place of business, where in it revealed that the taxpayer is non-existing and such further action was initiated under CGST Act, 2017 and registration was cancelled effective from the date of registration. Further FIR was registered with the jurisdictional Police, bearing No. 115/19 on 28/04/2019. The Case was investigated and Jurisdictional Police filed Final report No.01/2020 dated 12/01/2020 in the court of Hon'ble Judicial Magistrate First Class, Ponda praying that the case may be classified as "A-Summary" as the case remained un-detected due to want of accused. Further in response to the prayer for "A" summary, request for additional investigation was filed in the court of Hon'ble Judicial Magistrate First Class, Ponda. The request for additional investigation was accepted, and further order was issued to jurisdictional police, to investigate the case further. Further progress would be informed.	Reply was accepted. Para was dropped.	Dropped (Action already taken)
17	1	30xxxxxxxxxx1ZG	Ponda	2018-19	10.53	September 2024: On verification of Audit observation, it is to state that, the taxpayer with GSTIN 30XXXXXXXXXX1ZG, having legal name Chandkumar and Trade Name Shri Balaji Corporation, has been identified as fake taxpayer who has obtained registration by uploading forged documents. Further the taxpayer has availed Input tax credit without actual receipt of Goods, and also further Input tax credit has been passed without actual movement of Goods. Necessary visit was conducted at the principal place of business, where in it revealed that the taxpayer is non-existing and such further action was initiated under CGST Act, 2017 and registration was cancelled effective from the date of registration. Further FIR was registered with the jurisdictional Police, bearing No. 115/19 on 28/04/2019. The Case was investigated and Jurisdictional Police filed	Reply was accepted. Para was dropped.	Dropped (Action already taken)

Sl. No.	Dimension	GSTIN	Ward	Financial Year	Deviation Value (₹ in crore)	Reply of the STO/Department	Audit Response	Status
18	1	30xxxxxxxx1ZZ	Margao	2018-19	6.36	Final report No.01/2020 dated 12/01/2020 in the court of Hon'ble Judicial Magistrate First Class, Ponda praying that the case may be classified as "A-Summary" as the case remained un-detected due to want of accused. Further in response to the prayer for "A" summary, request for additional investigation was filed in the court of Hon'ble Judicial Magistrate First Class, Ponda. The request for additional investigation was accepted, and further order was issued to jurisdictional police, to investigate the case further. Further progress would be informed. The department replied (September 2024) that For FY 2018-19 it is submitted that ITC of ₹ 56978516 towards SEZ imports, ₹622642 towards ITC - RCM paid and ₹ 1965080 towards ISD credit received, which were not reflected in the GSTR-2A. And for wrongly availed ITC of ₹4525918 DRC-07 vide Ref no: ZD3004240020880 dtd 25/04/2024 has been issued.	The figures of GSTR-3B {All other ITC (table 4A(5), Blocked credit {table 4(D) of GSTR-3B} and ITC availed during subsequent period (up to 20th October of subsequent financial year) as per table 8(C) of GSTR-9 were considered by Audit to work out the deviation value (₹ 6.36 crore for the year 2018-19). Which excludes ITC under RCM, ITC under ISD and ITC for import from SEZ. However, in the reply of the Department, components relevant to the audit observation were not considered. Hence, reply of the Department is not tenable.	Rebuttal

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Sl. No.	Dimension	GSTIN	Ward	Financial Year	Deviation Value (₹ in crore)	Reply of the STO/Department	Audit Response	Status
19	1	30xxxxxxxxxx1ZZ	Margao	2020-21	3.49	The case records of the taxpayer is under verification for FY 2020-21.	Further progress in this regard was awaited.	Under Examination
20	1	30xxxxxxxxxx1ZH	Margao	2018-19	8.75	The department replied (September 2024) that in case of financial year 2018-19, ASMT-10 vide reference No. ZD301123003211N dated 30/11/2023 was issued to the taxpayer. In reply to ASMT-10 taxpayer had made reply explaining the difference therefore ASMT-12 order was issued to the taxpayer. Reply of the taxpayer is placed on records.	The reply of the department is accepted and para can be dropped.	Dropped (other valid explanation)
21	1	30xxxxxxxxxx1ZH	Margao	2019-20	0.68	In case of financial year 2019-20, ASMT-10 vide reference No. ZD301123003212L dated 30/12/2023 was issued to the taxpayer. In reply to ASMT-10 taxpayer had made reply explaining the difference therefore ASMT-12 order was issued to the taxpayer. Reply of the taxpayer is placed on records. In view of the above, Para is dropped.	The reply of the department is accepted and para can be dropped.	Dropped (other valid explanation)
22	1	30xxxxxxxxxx1ZD	Panaji	2018-19	5.90	September 2024: 2018-19: The tax payer has filed the reply. The reply is enclosed on record. Thus the Para is dropped.	The reply was not found attached. The Department need to submit the reply after verification.	Reply furnished without appropriate documentary evidence
23	1	30xxxxxxxxxx1ZD	Panaji	2019-20	1.99	DRC-01 was issued. The copy was DRC-01 was enclosed on record. The taxpayer had submitted the reply which was also enclosed.	Further progress in this regard was awaited.	SCN (DRC-01) issued
24	1	30xxxxxxxxxx2ZY	Panaji	2018-19	4.66	The Department vide letter No.7503, 7504 dt: 06/03/24 explained the reason for the difference in ITC and also submitted reconciliation alongwith the support in documents.	As per reply received vide letter No.7504 dt: 06/03/24 related to the year 2018-19 and vide letter no 7503 dt: 06/03/24 related to the year 2019-20, the reply furnished was acceptable and accordingly the observation pertaining to these two year 2018-19 and 2019-20 was considered for closure.	Dropped (other valid explanation)

Sl. No.	Dimension	GSTIN	Ward	Financial Year	Deviation Value (₹ in crore)	Reply of the STO/Department	Audit Response	Status
25	1	30xxxxxxxxxx2ZY	Panaji	2019-20	1.10	The Department vide letter No.7503, 7504 dt: 06/03/24 explained the reason for the difference in ITC and also submitted reconciliation alongwith the support in documents.	As per reply received vide letter No.7504 dt: 06/03/24 related to the year 2018-19 and vide letter no 7503 dt: 06/03/24 related to the year 2019-20, the reply furnished was acceptable and accordingly the observation pertaining to these two year 2018-19 and 2019-20 was considered for closure.	Dropped (other valid explanation)
26	1	30xxxxxxxxxx2ZY	Panaji	2020-21	0.22	Reply was given to audit on 24/05/2024, para may be dropped.	Reply was accepted.	Dropped (other valid explanation)
27	1	30xxxxxxxxxx1Z4	Panaji	2018-19	5.65	September 2024: 2018-19: The order u/s 73 is issued to the tax payer the taxpayer is assessed vide order dated 23/04/2024 for total dues of ₹ 7686986 tax of ₹ 3678418, Interest of ₹ 3440726 and Penalty of ₹ 367842. Hence, please may be dropped	Supporting documents pertaining to the reply were not found in the file.	Reply furnished without appropriate documentary evidence
28	1	30xxxxxxxxxx1ZP	Margao	2018-19	0.13	The department replied (September 2024) that ASMT-10 was issued for the year 2018-19. Tax-payer had paid the dues through DRC-03 vide ARN AD3012230004606 dated 06/12/2023 and ARN: AD301223001887H dated 24/12/2023. Hence, proceedings were dropped vide Form ASMT 12.	Reply for the year 2018-19 and 2019-20 is accepted.	Recovered
29	1	30xxxxxxxxxx1ZP	Margao	2019-20	4.90	Case of the taxpayer for 2019-20 was marked to Proper Officer for Audit Assessment u/s 65 and reply furnished by the proper officer that tax payer has paid the dues through DRC-03 vide Debit entry no. DI3006200009933 dated 24/06/2020 and ARN AD3002240007750 dated 28/02/2024.	Reply for the year 2018-19 and 2019-20 is accepted.	Recovered
30	1	30xxxxxxxxxx1ZP	Margao	2020-21	0.59	The case records of the taxpayer is under verification for FY 2020-21.	Further progress in this regard was awaited.	Under Examination

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Sl. No.	Dimension	GSTIN	Ward	Financial Year	Deviation Value (₹ in crore)	Reply of the STO/Department	Audit Response	Status
31	2	30xxxxxxxxxx1ZV	Pernem	2018-19	12.76	The department replied (August 2024) that as per BO portal report on comparison of ITC for the year 2018-19 it was seen that ITC claimed (₹ 2,12,81,814) in GSTR-3B is less than the ITC available (₹ 22,15,86,306) in GSTR-2A.	The Department may furnish GSTR-2A for the three years. Para retained for want of additional documents.	Reply furnished without appropriate documentary evidence
32	2	30xxxxxxxxxx1ZE	Vasco	2018-19	5.42	The department replied (September 2024) that on verification of the records at the backend and the data obtained from the taxpayer, It was found that the taxpayer had claimed less ITC than the ITC available in GSTR-2A. The statement was attached for reference. Hence, para is dropped.	The Department may furnish GSTR-2A for the three years. Para retained for want of additional documents.	Reply furnished without appropriate documentary evidence
33	2	30xxxxxxxxxx1ZE	Vasco	2019-20	0.18	The department replied (September 2024) that on verification of the records at the backend and the data obtained from the taxpayer, It was found that the taxpayer had claimed less ITC than the ITC available in GSTR-2A. The statement was attached for reference. Hence Para is dropped.	The Department may furnish GSTR-2A for the three years. Para retained for want of additional documents.	Reply furnished without appropriate documentary evidence
34	2	30xxxxxxxxxx1ZE	Vasco	2020-21	0.14	The department replied (September 2024) that on verification of the records at the backend and the data obtained from the taxpayer, it was found that the taxpayer had claimed less ITC than the ITC available in GSTR-2A. The statement was attached for reference. Hence, para is dropped.	The Department may furnish GSTR-2A for the three years. Para retained for want of additional documents.	Reply furnished without appropriate documentary evidence
35	2	30xxxxxxxxxx1ZI	Margao	2018-19	3.14	The department replied (September 2024) that the case of the taxpayer for 2018-19 was marked to Proper Officer for Audit Assessment u/s 65 and reply of the same has been sought from the proper officer. The taxpayer filed reply that figures in Table 8A of Form GSTR-9 are auto-populated only for those form GSTR-1 which were furnished by the corresponding suppliers by the due date. Thus, ITC on supplies made during the financial year 2017-18, if reported beyond the said date by the corresponding supplier, will not get auto-populated in said table 8A. It may also be noted that FORM GSTR-1 furnished by suppliers even after the due date. In such cases there would be mismatch between the updated Form GSTR-2A and the Auto populated information in Table 8A. In addition to the above, the taxpayer also submitted that reliance on Table 8A to understand input tax credit availed by the person may not be correct since it does not take into account such input tax credit which though reflected GSTR-2A of the earlier financial year but was considered for availment purpose in the subsequent financial	2018-19 – GSTR-2A may be provided.	Reply furnished without appropriate documentary evidence

Sl. No.	Dimension	GSTIN	Ward	Financial Year	Deviation Value (₹ in crore)	Reply of the STO/Department	Audit Response	Status
						year. The above reply of taxpayer has been accepted. In view of above Para is dropped.		
36	2	30xxxxxxxxxx1ZI	Margao	2019-20	0.47	In respect of 2019-20, SCN along with DRC-01 dtd. 30/05/2024 had been issued.	2019-20: Supporting documents, like DRC-01 not found attached with the reply.	SCN (DRC-01) issued
37	2	30xxxxxxxxxx1ZI	Margao	2020-21	1.87	Audit enquiry for the financial year 2020-21 was marked to the proper officer for Audit assessment u/s 65.	Further progress in this regard was awaited.	ASMT-10 issued/Action initiated
38	2	30xxxxxxxxxxP1Z	Margao	2018-19	0.14	The department replied (August 2024) that ASMT-10 was issued to the taxpayer. No ITC was availed/utilised by the taxpayer for the year 2018-19 and 2019-20. In view of the above para is dropped.	Reply was accepted. Para was dropped.	Dropped (other valid explanation)
39	2	30xxxxxxxxxxP1Z	Margao	2019-20	4.36	The department replied (August 2024) that ASMT-10 was issued to the taxpayer. No ITC was availed/utilised by the taxpayer for the year 2018-19 and 2019-20. In view of the above Para is dropped.	Reply was accepted. Para was dropped.	Dropped (other valid explanation)
40	2	30xxxxxxxxxx1ZB	Panaji	2018-19	1.86	September 2024: The taxpayer was assessed for the year 2018-19 u/s 73 of the GGST Act for IGST of ₹ 35,88,321, Interest of ₹ 35,23,240 and Penalty of ₹ 3,58,832. The taxpayer has paid the above amount alongwith the additional interests of ₹ 1,50,415.	Further progress in this regard alongwith the supporting documents was awaited.	Reply furnished without appropriate documentary evidence
41	2	30xxxxxxxxxx1ZB	Panaji	2019-20	2.34	For the year 2019-20, reply was given on 26/04/2024 (copy enclosed) wherein explanation was provided and it was confirmed that the ITC had been correctly claimed by the taxpayer.	In view of the explanation given by the STO, para was dropped.	Dropped (other valid explanation)
42	2	30xxxxxxxxxx1ZB	Panaji	2020-21	0.17	For the year 2020-21 case shall be verified and status will be submitted to audit.	Further progress in this regard was awaited.	Under Examination
43	2	30xxxxxxxxxx1Z2	Ponda	2018-19	3.12	September 2024: 2018-19: The taxpayer was selected for Audit u/s 65. Audit was completed by the Proper Officer after verification of ITC as eligible u/s 16 of GGST Act, 2017. Further the taxpayer had filed the letter as compliance u/s 16(4) of GGST Act, 2017. Copy of letter is enclosed and it is found that the query raised was compiled by the taxpayer with regards to the utilization of ITC. Hence the ADT 02 is issued for NIL dues. Copy of the ASMT 12, documents	Reply was accepted and para was dropped.	Dropped (other valid explanation)

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Sl. No.	Dimensi on	GSTIN	Ward	Financial Year	Deviation Value (₹ in crore)	Reply of the STO/Department	Audit Response	Status
44	2	30xxxxxxxxxx1Z2	Ponda	2019-20	0.26	attached as to compliance of discrepancy related to ADT 02 and statement along with documents submitted during Audit u/s 65 were attached for reference. Hence para may please be dropped. 2019-20: The deviation as reported analyzed and verified. It is to state that the eligible input tax credit as gets credited in Electronic credit ledger on filing of table 4 A form GSTR-3B. Input tax credit on Import of Goods, (Table 4A.1), RCM credit (Table 4A.2) and ISD Credit (Table 4A.4), are not reflected in GSTR-2A of the taxpayer. Further, all returns filed in Form GSTR-3B for year 2019-20 were analyzed and compared with Table 8A of GSTR-9 and Input tax credit as available in GSTR-2A where in the taxpayer has availed input tax credit lower as compared to the credit as reflected in Table 8A of GSTR-9 (detailed reconciliation enclosed).	In view of the explanation given by the STO, para was dropped.	Dropped (other valid explanation)
45	2	30xxxxxxxxxx1Z2	Ponda	2020-21	0.14	The taxpayer was selected for scrutiny for which time limit to issue notice was 30/11/2024. The progress of the same would be intimated.	Further progress in this regard was awaited.	ASMT-10 issued/Action initiated
46	2	30xxxxxxxxxx1ZA	Panaji	2018-19	2.29	September 2024: The said discrepancies are not reflected in 8A. Thus, Para is dropped. The reply is submitted to the Auditor on 19/04/2024. The copy is enclosed on record. Thus, the Para is dropped.	2018-19: The para points towards the difference in ITC claimed as per GSTR-9(8A) and GSTR-2A on account of suppliers not paying tax for ITC claimed by receiver (IFB). However, the reply does not shed any light on this. Hence, para retained.	Rebuttal
47	2	30xxxxxxxxxx1ZA	Panaji	2019-20	0.28	2019-20: The taxpayer has furnished reply and this office has submitted reply on 02/07/2024 which is enclosed on record. The taxpayer has paid interest of ₹ 7,09,191 vide DRC-03 dated 21/05/2024 Thus the para may be dropped.	Further progress in this regard was awaited.	Reply furnished without appropriate documentary evidence
48	2	30xxxxxxxxxx1ZA	Panaji	2020-21	0.88	2020-21: The case shall be verified and status will be submitted to Audit.	Further progress in this regard was awaited.	Under Examination

Sl. No.	Dimension	GSTIN	Ward	Financial Year	Deviation Value (₹ in crore)	Reply of the STO/Department	Audit Response	Status
49	2	30xxxxxxxxxxx1Z6	Panaji	2019-20	0.00	September 2024: 2019-20: Copy of Order issued u/s 73 is enclosed. The taxpayer has paid the amount of CGST ₹ 930 and SGST ₹ 930 <i>vide</i> DRC-03 with ARN AD300824000534M dated 22/08/2024. The case shall be verified and the progress shall be initiated to the audit	Reply is accepted.	Recovered
50	2	30xxxxxxxxxxx1Z6	Panaji	2020-21	3.25		Further progress in this regard was awaited.	Under Examination
51	2	30xxxxxxxxxxx1ZD	Vasco	2018-19	2.38	The department replied (September 2024) that the taxpayer was assessed for the year 2018-19 and 2019-20, the copy of the order under Section 73 alongwith DRC-07 was attached.	Further progress in this regard was awaited.	Demand Order (DRC-07) issued
52	2	30xxxxxxxxxxx1ZD	Vasco	2019-20	0.16	The department replied (September 2024) that the taxpayer was assessed for the year 2018-19 and 2019-20, the copy of the order under Section 73 alongwith DRC-07 was attached.	Further progress in this regard was awaited.	Demand Order (DRC-07) issued
53	2	30xxxxxxxxxxx1ZD	Vasco	2020-21	0.48	For the year 2020-21, verification was initiated. Hence Para may be dropped.	Further progress in this regard was awaited.	Under Examination
54	2	30xxxxxxxxxxx1Z4	Panaji	2018-19	0.00	Reply <i>vide</i> letter dt: 08/04/24 for the year 2018-19 it was stated by the STO that there will always exist a difference in the figures appearing in GSTR-2A and Table 8A of GSTR-9, further as the GSTR-2A figure is more by ₹ 18,176 than the figures appearing in Table 8A, hence there was no question of tax implication involved. Hence para may be dropped.	While the STO has made a statement suggesting no tax implication due to the difference in figures, it is crucial that this discrepancy is adequately reconciled. The STO should ensure that any mismatch is thoroughly investigated and corrected in order to avoid future complications.	Rebuttal

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Sl. No.	Dimension	GSTIN	Ward	Financial Year	Deviation Value (₹ in crore)	Reply of the STO/Department	Audit Response	Status
55	2	30xxxxxxxxxx1Z4	Panaji	2019-20	2.96	2019-20: The reply (29/05/2024) indicated that after verification, it was found that there was a difference of ₹ 2,97,91,524 in Input Tax Credit (ITC) between GSTR-9 and GSTR-2A for the year 2018-19. This difference pertains to B2B Amendments for Procter and Gamble Home Products (Stock Transfers). The taxpayer filed GSTR-1 and GSTR-3B within the time limit, and the discrepancy in ITC was also reflected in the GSTR-2A for January 2020, which was filed timely. It suggests that the difference may have been due to a system or technical error and provided details of the GSTR-2A statement for reference. 2020-21: The case shall be verified and status will be submitted to Audit	Reply is accepted.	Dropped (other valid explanation)
56	2	30xxxxxxxxxx1Z4	Panaji	2020-21	0.02		Further progress in this regard was awaited.	Under Examination
57	3	30xxxxxxxxxx1ZL	Panaji	2019-20	3.07	September 2024: 2019-20: The taxpayer was assessed and copy of Order was enclosed.	Observation was dropped in view of the relaxation provided vide circular No: 30/2024-25/GST Dated: 01/11/2024	Dropped (other valid explanation)
58	3	30xxxxxxxxxx1ZL	Panaji	2020-21	2.01	2020-21: The said case shall be verified and the outcome shall be intimated to the Audit.	Further progress in this regard was awaited.	Under Examination
59	3	30xxxxxxxxxx2ZS	Margao	2018-19	1.67	The department replied (September 2024) that Show cause notice in form DRC-01 vide reference No.ZD3001240021967 & ZD3002240015447 for financial year 2018-19 and 2019-20 was issued to the taxpayer. The National Company Law tribunal Court V - Mumbai branch vide C.P. No 06/IBC/MB/2022 dated 14/11/2022 admitted the petition of Prakash Constrowell Ltd for corporate insolvency therefore further proceedings cannot be initiated against the taxpayer. The Commissioner of Commercial Taxes vide order dated 16/02/2024 dropped the audit proceedings for financial year 2018-19 as the taxpayer was before National Company law Tribunal. Copy of show cause notice for financial year 2018-19 & 2019-20, NCLT order dated 14/11/2024 & Commissioner of Commercial Taxes order dated 16/02/2024 were enclosed. In view of the above Para was dropped.	Further progress in this regard was awaited.	SCN (DRC-01) issued

Sl. No.	Dimension	GSTIN	Ward	Financial Year	Deviation Value (₹ in crore)	Reply of the STO/Department	Audit Response	Status
60	3	30xxxxxxxxxx2ZS	Margao	2019-20	1.87	The department replied (September 2024) that Show cause notice in form DRC-01 vide reference No.ZD3001240021967 & ZD3002240015447 for financial year 2018-19 and 2019-20 was issued to the taxpayer. The National Company Law tribunal Court V - Mumbai branch vide C.P. No 06/IBC/MB/2022 dated 14/11/2022 admitted the petition of Prakash Constrowell Ltd for corporate insolvency therefore further proceedings cannot be initiated against the taxpayer. The Commissioner of Commercial Taxes vide order dated 16/02/2024 dropped the audit proceedings for financial year 2018-19 as the taxpayer was before National Company Law Tribunal. Copy of show cause notice for financial year 2018-19 & 2019-20, NCLT order dated 14/11/2024 & Commissioner of Commercial Taxes order dated 16/02/2024 were enclosed. In view of the above para was dropped.	Further progress in this regard was awaited.	SCN (DRC-01) issued
61	3	30xxxxxxxxxx1Z3	Margao	2018-19	2.86	ITC availed for the period March 2019 to the tune of ₹ 2,86,14,767 was held inadmissible as per the provisions of Section 16(4) of the GGST Act,2017 vide Assessment Order No. ZG3006211003526 / 2239 dated 04/06/2021 under 74 of Goa GST Act, 2017. Assessment cum demand order in GST DRC-07 for the FY 2018-19 was attached (exhibit 1). Hence the audit observation may be dropped.	Copy of DRC-07 was not found attached. The same may be furnished. Further progress in this regard was awaited.	Dropped (Action already taken)
62	3	30xxxxxxxxxx1ZC	Panaji	2018-19	2.16	September 2024: 2018-19: The amendment is made to Section 16 that on any invoice or debit note for supply of goods or services or both pertaining to financial year 2017-18, 2018-19, 2019-20 and 2020-21, the registered person shall be entitled to avail ITC in any return u/s 39 which is filed upto thirteen day of November 2021 and it is observed that the taxpayer has filed his GSTR-3B within the limitation period. Thus, the para is dropped. The amendment copy is enclosed on record and the screenshot of the filing status of the taxpayer is enclosed on record.	The supporting documents pertaining to the reply were not found in the file.	Dropped (other valid explanation)

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Sl. No.	Dimension	GSTIN	Ward	Financial Year	Deviation Value (₹ in crore)	Reply of the STO/Department	Audit Response	Status
63	3	30xxxxxxxxxx1ZY	Panaji	2019-20	2.07	September 2024: The amendment is made to Section 16 that on any invoice or debit note for supply of goods or services or both pertaining to financial year 2017-18, 2018-19, 2019-20 and 2020-21. The registered person shall be entitled to ITC in any return u/s 39 which is filed upto thirteen day of November 2021 and it is observed that the taxpayer has filed his GSTR-3B within the limitation period. Thus, the para is dropped. The amendment copy is enclosed on record and the screenshot of the filing status of the tax payer is enclosed on record.	The supporting documents pertaining to the reply were not found in the file.	Dropped (other valid explanation)
64	3	30xxxxxxxxxx1ZG	Mapusa	2018-19	0.88	Sept 2024: Para was raised for ITC availed on GSTR-3Bs filed after limitation period for 2018-19 ₹ 87,86,279 and for 2019-20 ₹ 98,68,300. DGGI has confirmed that they have already initiated investigation against the taxpayer for the period from July 2017 to March 2021. Further the discrepancies raised in ASMT-10 regarding ITC availed on GSTR-3B filed after limitation period during the year 2018-19 has been intimated to DGGI, Porvorim. Copy of letter received from DGGI and letter issued to DGGI intimating dropped proceedings is attached herewith for reference. Further progress in this case will be intimated once the information is received from DGGI.	Copies of the documents mentioned in the reply were not found in the file.	Dropped (other valid explanation)
65	3	30xxxxxxxxxx1ZG	Mapusa	2019-20	0.99	Sept 2024: Para was raised for ITC availed on GSTR-3Bs filed after limitation period for 2018-19 ₹ 87,86,279 and for 2019-20 ₹ 98,68,300. DGGI has confirmed that they have already initiated investigation against the taxpayer for the period from July 2017 to March 2021. Further the discrepancies raised in ASMT-10 regarding ITC availed on GSTR-3B filed after limitation period during the year 2018-19 has been intimated to DGGI, Porvorim. Copy of letter received from DGGI and letter issued to DGGI intimating dropped proceedings is attached herewith for reference. Further progress in this case will be intimated once the information is received from DGGI.	Copies of the documents mentioned in the reply were not found in the file.	Dropped (other valid explanation)
66	3	30xxxxxxxxxx1ZC	Mapusa	2018-19	1.85	Sept 2024: 2018-19: The case was selected for Audit u/s 65 and thereafter SCN u/s 73 was issued. Taxpayer submitted his reply. GSTR-2A ITC was verified and found correct. ITC is eligible, Taxpayer has submitted relevant documents for technical error, correspondence with CGST department	Reply was accepted and the para was dropped.	Dropped (other valid explanation)

Sl. No.	Dimension	GSTIN	Ward	Financial Year	Deviation Value (₹ in crore)	Reply of the STO/Department	Audit Response	Status
						explaining reasons for delay, screenshots of grievance raised through Emails and screenshots of errors encountered during filling. Upon verification of all these documents, it was ascertained that the delay was due to technical error on GST Portal. Taxpayer has taken reasonable efforts to file GSTR-3B within time permitted by GST Act, but was unable to file only due to technical error on GST portal. Hence, explanation given by the taxpayer was accepted and ITC was allowed amounting to ₹ 1,85,17,102 (CGST ₹ 92,58,551 and SGST ₹ 92,58,551). Balance amount of DRC 01 i.e. Penalty of CGST ₹ 25,000 & SGST ₹ 25,000 vide DRC-03 AD300324000670Y dt. 18/03/2024 & late fees of CGST ₹ 27,325 & SGST ₹ 27,325 vide DRC 03 D300424000927H dt.23/03/2024 is paid by taxpayer. Hence, dropped proceeding order was issued. Copy of DRC-01, dropped proceeding Order, DRC-03s & taxpayer's submissions are enclosed herewith for your kind perusal. Hence, para may please be dropped.		
67	3	30xxxxxxxxxx1Z2	Ponda	2018-19	1.45	September 2024: 2018-19: Order U/s 73 of the GST Act was issued to the taxpayer on 22/04/2024 wherein demand in DRC-07 was raised. Copy of Order was attached. Hence, para may be dropped.	Further progress in this regard was awaited.	Dropped (other valid explanation)
68	3	30xxxxxxxxxx1ZP	Panaji	2018-19	1.26	September 2024: 2018-19: Order u/s 73 for the recovery of the dues was issued to the taxpayer for tax of ₹ 1,25,71,282, Interest of ₹ 10182777, and penalty of ₹ 1,25,712. The order copy was enclosed.	Further progress in this regard was awaited.	Dropped (other valid explanation)
69	3	30xxxxxxxxxx1Z3	Vasco	2018-19	0.85	The department replied (September 2024) that the taxpayer was assessed by the Central Authority for the period from April 2018 to March 2021. Copy of the order alongwith DRC-07 was submitted. Hence Para is dropped.	Reply is accepted and the para can be dropped.	Dropped (other valid explanation)
70	3	30xxxxxxxxxx1Z3	Vasco	2019-20	0.10	The department replied (September 2024) that the taxpayer was assessed by the Central Authority for the period from April 2018 to March 2021. Copy of the order alongwith DRC-07 was submitted. Hence, para is dropped.	Reply was accepted and the para was dropped.	Dropped (other valid explanation)
71	3	30xxxxxxxxxx1Z3	Vasco	2020-21	0.29	The department replied (September 2024) that the taxpayer was assessed by the Central Authority for the period from April 2018 to March 2021. Copy of the order alongwith DRC-07 was submitted. Hence, para is dropped.	Reply was accepted and the para was dropped.	Dropped (other valid explanation)

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Sl. No.	Dim ensi on	GSTIN	Ward	Financial Year	Deviation Value (₹ in crore)	Reply of the STO/Department	Audit Response	Status
72	4	30xxxxxxxxxx1ZV	Mapusa	2019-20	0.10	September 2024 (Mapusa): 2019-20: Case was selected for Audit u/s 65, accordingly audit was conducted and Discrepancy notice was issued. However, taxpayer had not paid the amount. Hence, Final ADT 02 was issued. Since, no payment had been effected, show cause notice u/s 73 was issued on 27/05/2024. Further, case was under verification and outcome would be intimated to Audit, once completed. Copy of DRC-01 along with annexure was enclosed.	Further progress in this regard may be intimated to Audit.	SCN (DRC-01) issued
73	4	30xxxxxxxxxx1ZV	Mapusa	2020-21	0.77	Scrutiny/verification of the same is under process. Once the case records of the taxpayer are scrutinized and verified, outcome along with action taken report will be intimated to audit in due course of time.	Further progress in this regard may be intimated to Audit	ASMT-10 issued/Action initiated
74	4	30xxxxxxxxxx1ZH	Margao	2019-20	0.67	The department replied (September 2024) that in case of financial year 2019-20, ASMT-10 vide reference No. ZD3012230006281 dated 06/12/2023 was issued to the taxpayer. In reply to ASMT-10 taxpayer had made reply explaining the difference therefore ASMT-12 order was issued to the taxpayer. Reply of the taxpayer is placed on records.	Copy of ISD invoices pertaining to the year 2018-19 for which ISD credit had been claimed in 2019-20 may be submitted.	Reply furnished without appropriate documentary evidence
75	4	30xxxxxxxxxx1ZH	Margao	2020-21	0.08	In case of financial year 2020-21, ASMT-10 vide reference No. ZD3012230019226 dated 13/12/2023 was issued to the taxpayer. In reply to ASMT-10 taxpayer had made reply explaining the difference. Reply of the taxpayer is placed on records. In view of the above, para is dropped.	Copy of ISD invoices pertaining to the year 2019-20 for which ISD credit had been claimed in 2020-21 may be submitted.	Reply furnished without appropriate documentary evidence
76	4	30xxxxxxxxxx1ZW	Panaji	2020-21	0.61	September 2024: 2020-21: Case was marked for Audit u/s 65 of the GGST Act. Audit Para was forwarded to the concerned Assessing Authority for further necessary action in the matter.	Further progress in this regard was awaited.	ASMT-10 issued/Action initiated
77	4	30xxxxxxxxxx1ZB	Panaji	2019-20	0.31	The dept. vide letter No 7601 dt: 14/03/2024, stated that reconciliation showing the difference in ISD ITC claimed during the FY 2019-20 and the ISD ITC transferred via GSTR-6 of FY is enclosed which shows that the taxpayer has correctly claimed the ITC. The STO vide letter dt: 23/04/2024 stated that in response to Audit enquiry reference #92 (AENQ-363639) and vide letter PAN/CTO/CAG-AUDIT/2023-24/7601 dated 14/03/2024, requested details/documents were provided: a) A CA certificate confirming no excess ITC avallment for FY 2019-20.	Reply was accepted.	Dropped (other valid explanation)

Sl. No.	Dimension	GSTIN	Ward	Financial Year	Deviation Value (₹ in crore)	Reply of the STO/Department	Audit Response	Status
						b) Copies of ISD invoices used for ITC availed during FY 2019-20. c) GSTR-3B returns for specific months from May 2019 to March 2020. d) Monthly GSTR-6 returns for FY 2019-20. September 2024: For 2019-20 year, documents as requested by the Auditors is submitted to them <i>vide</i> letter dated 23/04/2024. Thus, the paras may be dropped. 2020-21: The case shall be verified and status will be submitted to Audit.		
78	4	30xxxxxxxxxxx1ZB	Panaji	2020-21	0.22	September 2024: 2018-19: There was the difference due to ISD Credit (₹ 72,64,754) of FY 2017-18 availed in FY 2018-19 and credit (₹ 30,00,000) of FY 2018-19 is claimed in GST Return of FY 2019-20. The reply is submitted on 02/07/2024. The copy is enclosed on record. Hence, para is dropped.	Further progress in this regard was awaited.	Under Examination
79	4	30xxxxxxxxxxx1ZA	Panaji	2018-19	0.43		Reply was accepted	Dropped (other valid explanation)
80	4	30xxxxxxxxxxx1ZA	Panaji	2020-21	0.07	2020-21: The case shall be verified and status will be submitted to Audit	Further progress in this regard was awaited.	Under Examination
81	4	30xxxxxxxxxxx1ZG	Panaji	2020-21	0.29	Reply furnished vide 6362 dt: 22/12/23. The case was assigned to the scrutiny officer for verification and the proceeding will be initiated in time bound manner. The outcome of discrepancy raised shall be communicated to the Audit team.	Further progress in this regard was awaited.	Under Examination
82	4	30xxxxxxxxxxx1ZN	Margao	2018-19	0.05	Sept 2024 (Mapusa): 2018-19: ISD credit of ₹ 4,88,104 was claimed less in GSTR-3B for the month of March 2018. The same was claimed in GSTR-3B of April 2018. Hence same was allowed. Difference in tax liability that resulted in short payment of tax is found paid by the taxpayer vide DRC-03. Further, dropped proceeding order u/s 73 was issued to taxpayer on acceptance of reconciliation filed as regards availment of ITC under ISD. Copy of DRC 01 & annexure, taxpayer's reply alongwith exhibits & annexure and copy of dropped proceeding order along with annexure was enclosed. Hence, para may be dropped.	Exhibit 4 and Exhibit 7 attached to reply are not legible, fresh copy of the same may be submitted.	SCN (DRC-01) issued

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Sl. No.	Dimension	GSTIN	Ward	Financial Year	Deviation Value (₹ in crore)	Reply of the STO/Department	Audit Response	Status
83	4	30xxxxxxxxxx1ZN	Margao	2019-20	0.18	2019-20: ASMT-10 had been issued on 13/05/2023 and opportunity was given to file the reply along with the clarification. Reply furnished was not satisfactory, hence the proceedings u/s 73 was initiated and DRC-01A i.e. intimation of tax ascertained as being payable under Section 73(5) was issued to the taxpayer and taxpayer was given one more opportunity to file the reply in Part B of DRC-01A. Further DRC-01 was issued to the taxpayer on 28/05/2024. Taxpayer has furnished reply. Case proceedings were under process. Hence, outcome of the same will be intimated to audit once order is issued. Copy of ASMT-10 & annexure, DRC-01 & Annexures & reply copy along with enclosures was enclosed herewith for your kind perusal.	Further progress in this regard was awaited.	SCN (DRC-01) issued
84	4	30xxxxxxxxxx1ZN	Margao	2018-19	0.22	The department replied that ASMT-10 dated: 30/11/2023 was issued to the taxpayer in respect of the excess ISD credit availed. The taxpayer filed his reply stating that the ISD credit of ₹ 22,25,728 was in respect of invoices of 2017-18 availed in 2018-19. As such there is no excess ISD credit availed for 2018-19. Reply to ASMT-10 was enclosed.	Supporting documents such as copy of ISD invoices pertaining to the year 2017-18 on which ITC was claimed in 2018-19 may be submitted.	Reply furnished without appropriate documentary evidence
85	4	30xxxxxxxxxx1ZT	Panaji	2018-19	0.22	In this regard, we would like to inform you that we have availed IGST credit of ₹ 59,31,798.50 as per Annual return GSTR-9 and GSTR-3B return against the 12 ISD Invoices and will be reflecting in our GSTR-2A report. Please refer below-mentioned detail reconciliation. ISD credit available in GSTR-2A for 2018-19 (₹ 32,76,811) Add: ISD credit of 2017-18 claimed in 2018-19 (₹ 36,91,202) Less: ISD credit of 2018-19 claimed in 2019-20 (₹ 10,36,216) ISD claimed in Annual Return 2018-19 and GSTR-3B Return (₹ 59,31,798). We are enclosing herewith below-mentioned list of documents which proves that we have claimed of ISD GST Credit is correct and marked as Annexure-E. 1] Detail working sheet of above-mentioned summary reconciliation. 2] Copies of ISD Invoices of ₹ 59,31,798.50 during the FY 2018-19. Also, kindly note that as per GSTR-9 Table 7H reversal of GST ITC of ₹ 4,32,840/ and as per GSTR-3B Table 4B(2) reversal of GST ITC of ₹ 2,83,036 is not related to ISD ITC. We have reversed this GST ITC against our regular credit	Reply of the department was accepted.	Dropped (other valid explanation)

Sl. No.	Dimension	GSTIN	Ward	Financial Year	Deviation Value (₹ in crore)	Reply of the STO/Department	Audit Response	Status
						and not part of ISD credit. Hence, same will be part of the reconciliation. Therefore, the question of recovery of ISD credit reversal in above para of the notice issued under Section 61 of CGST Act 2017 doesn't arise since we have correctly availed the ISD GST credit. Consequently, in view of the above it is prayed that the demand of above-mentioned queries may be set aside along with the penalty and the interest. September 2024: 2018-19: The reply is given to the Auditors on 29/01/2024. The reply copy is enclosed on record. As per reply there is no excess of ISD and para is dropped.		
86	4	30xxxxxxxxxx1ZV	Panaji	2020-21	0.22	September 2024: Case will be verified.	Further progress in this regard was awaited.	Under Examination
87	5	30xxxxxxxxxx1ZI	Panaji	2019-20	11.86	September 2024: The ITC amount relating to input was wrongly shown under Table 6C (RCM) instead of Table 6B in GSTR-9. Hence, Para is dropped.	Reply of the department was accepted.	Dropped (other valid explanation)
88	5	30xxxxxxxxxx1ZI	Ponda	2019-20	4.76	September 2024: 2019-20: The deviation is due to the fact that the amount as stated in GSTR-9, table 6F (₹ 4,84,98,732) was erroneously shown under import of services instead of import of goods under table 6E. The taxpayer was informed and the taxpayer had filed statement of IGST Credit availed on Import of Goods along with Bill of Entry number (Statement enclosed). Further, it was stated that the above error was also clarified in GSTR-9C (Copy enclosed). Hence, the audit para is dropped.	Reply accepted. Para is dropped.	Dropped (Data Entry Error)

Sl. No.	Dimension	GSTIN	Ward	Financial Year	Deviation Value (₹ in crore)	Reply of the STO/Department	Audit Response	Status
89	5	30xxxxxxxxxx1ZB	Ponda	2018-19	3.93	September 2024: 2018-19: The taxpayer stated in reply that the amount of ₹ 1,77,670.00 was disclosed in Table 3.1D of GSTR-3B (RCM payment) and an amount of ₹ 174920.00 in Table 4A(3) of GSTR-3B RCM-ITC. The difference of ₹ 2,750 is a part of reversal amount of ₹ 1,77,670.00. The amount of ₹ 27,50.00 was erroneously not considered and shown in the inward supply. The tax liability had correctly been discharged under the RCM. Further as regards to the amount of ₹ 3,94,35,480 disclosed in Table 6F of GSTR-9 (Import of services) , it is stated that the amount disclosed under the import of services in GSTR-9, are actually the Import of Goods. The same is erroneously reported as import of services and there is no short payment of tax disclosure. Thus, from the above it is surprised that there is no revenue loss to the department as the same was done erroneously. Hence, the contention may be accepted. The Proper Office has passed the order for dropping the proceedings as per the provisions of the Act and in line with the documents furnished by the taxpayer. In view of the above the para may please be dropped.	Reply is accepted and the para can be dropped.	Dropped (Data Entry Error)
90	5	30xxxxxxxxxx1ZQ	Margao	2018-19	0.92	The department replied (September 2024) that for 2018-19, the taxpayer wrongly mentioned the ITC in 6O column of GSTR-9 instead of 6B column. The total ITC available as per GSTR-2A excluding RCM as per statement attach is ₹ 94,44,918 and ITC as per GSTR-3B amounting to ₹ 92,27,171 which is generated as per system.	Supporting documents pertaining to the reply were not found in the file. Also this observation pertains to ITC under RCM however, reply gives justification about ITC other than RCM.	Reply furnished without appropriate documentary evidence
91	5	30xxxxxxxxxx1ZQ	Margao	2019-20	1.01	For 2019-20, the taxpayer wrongly mentioned the ITC in 6D column of GSTR-9 instead of 6B column. The total ITC available as per GSTR-2A excluding RCM as per statement attached is ₹ 1,02,79,962 and ITC as per GSTR-3B amounting to ₹ 1,01,45,429 which is generated as per system.	Supporting documents pertaining to the reply were not found in the file. Also this observation pertains to ITC under RCM however, reply gives justification about ITC other than RCM.	Reply furnished without appropriate documentary evidence

Sl. No.	Dimension	GSTIN	Ward	Financial Year	Deviation Value (₹ in crore)	Reply of the STO/Department	Audit Response	Status
92	5	30xxxxxxxxxx1ZQ	Margao	2020-21	1.00	For 2020-21, the taxpayer has declared RCM liability in GSTR-3B amounting to ₹ 6,903 and ITC claimed amounting to ₹ 6,903 and also paid amount through cash amounting to ₹ 6,903. The case is selected for scrutiny and scrutiny is in process.	Supporting documents pertaining to the reply were not found in the file. Also this observation pertains to ITC under RCM however, reply gives justification about ITC other than RCM.	Reply furnished without appropriate documentary evidence
93	5	30xxxxxxxxxx1ZC	Margao	2018-19	0.98	The department replied (September 2024) that ASMT 10 was issued (12/10/2023) to the taxpayer for 2018-19. The RCM-ITC reported in GSTR-3B & thereby in GSTR-9 and its reversal thereafter of ITC to the extent of ₹ 11,40,489.00 was due to the tax payer mistake in feeding in GSTR-3B data in Table 4A (3)- Inward supplies liable to reverse charge and the same was reversed.	Supporting documents pertaining to the reply were not legible, fresh copy of documents may be submitted.	Reply furnished without appropriate documentary evidence
94	5	30xxxxxxxxxx1ZC	Margao	2019-20	1.16	For 2019-20, the ITC claimed in GSTR- 3B is as per bills and availability in GSTR-2A though assessee is in excess availability of ITC in GSTR-2A same was unutilised during the year 2019-20. However, the assessee has filed all his GSTR-3B returns correctly in time but due to some typographical error & oversight assessee mentioned eligible ITC figure in PART III, Sr. no. D (Inward supplies received from registered persons liable to reverse charge). However, there is no other intentions and claims towards the same.	Supporting documents pertaining to the reply were not legible, fresh copy of documents may be submitted.	Reply furnished without appropriate documentary evidence
95	5	30xxxxxxxxxx1ZA	Panaji	2018-19	0.04	September 2024: The supporting documents along with the reconciliation is attached by the taxpayer. The reply is given to the Auditors on 02/07/2024. The copy of reply is enclosed on record. Thus, para is dropped.	Reply was accepted and para was dropped.	Dropped (other valid explanation)
96	5	30xxxxxxxxxx1ZA	Panaji	2020-21	1.98	2020-21: The case shall be verified and status will be submitted to Audit.	Further progress in this regard was awaited.	Dropped (other valid explanation)
97	5	30xxxxxxxxxx1Z3	Margao	2018-19	0.00	The department replied (August 2024) that ASMT-10 dated 10/11/2023 was issued to the taxpayer. The taxpayer had paid the amount of ₹ 3,600 each under CGST and SGST for the year 2018-19.	Supporting documents pertaining to the reply were not found in the file.	Reply furnished without appropriate documentary evidence

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Sl. No.	Dimension	GSTIN	Ward	Financial Year	Deviation Value (₹ in crore)	Reply of the STO/Department	Audit Response	Status
98	5	30xxxxxxxxxx1Z3	Margao	2019-20	1.71	For the year 2019-20, the taxpayer stated that by oversight and unintentionally, the column in 6D was filled instead of 6B of GSTR-9. In view of the above, para is dropped.	Supporting documents pertaining to the reply were not found in the file.	Reply furnished without appropriate documentary evidence
99	5	30xxxxxxxxxx1ZA	Panaji	2019-20	1.61	September 2024: 2019-20: The reply is given to the Auditors on 08/08/2024. The copy is enclosed on record. Thus, Para is dropped.	Reply was accepted and the para was dropped.	Dropped (other valid explanation)
100	5	30xxxxxxxxxx1ZP	Panaji	2019-20	1.56	September 2024: 2019-20: The Order u/s 73 is issued to the taxpayer. The copy is enclosed on record.	Further progress in this regard was awaited.	Demand Order (DRC-07) issued
101	5	30xxxxxxxxxx1Z5	Margao	2018-19	1.31	September 2024 (Mapusa): 2018-19: The case was selected for Audit u/s 65, accordingly audit was conducted and discrepancy notice was issued. However, taxpayer has not paid the amount. Hence, Final ADT 02 was issued. Since, no payment has been effected, show cause notice u/s 73 was issued on 27/12/2023. Further, no reply was received, hence, order u/s 73 along with demand in DRC-07 for ₹ 13,05,57,514 (RCM) was raised on 30/04/2024. Copy of DRC 01, order u/s 73 along with annexure (DRC-07) was enclosed. Hence para may be dropped.	Further progress in this regard was awaited.	Demand Order (DRC-07) issued
102	5	30xxxxxxxxxx1Z5	Margao	2020-21	0.19	2020-21: Scrutiny/verification of the same was under process. Once the case records of the taxpayer are scrutinized and verified, outcome along with action taken report would be intimated.	Further progress in this regard was awaited.	ASMT-10 issued/Action initiated
103	6	30xxxxxxxxxx1ZM	Panaji	2019-20	1.07	September 2024: 2019-20: The case is assigned to a Senior Intelligence Officer for investigation on the said issue. The copy of summons and annexures to summons DRC 01A and letter of the taxpayer is enclosed on record hence para is dropped. The dept. in its earlier reply (02/04/24) had stated that summons had been issued for the period 2017-18 to 2021-22 to the taxpayer u/s 70 of the CGST Act by Directorate General GST Intelligence (DGGI), Goa Regional Unit, Porvorim, North Goa. Also, as Centre and State authorities cannot conduct parallel proceedings for the same tax period as it would result in duplication of assessment proceedings.	Section 6 of the GST act emphasizes that both authorities (State and Centre) cannot issue orders or undertake actions on the same matter unless specific guidelines are laid out. This division of responsibility helps taxpayers avoid facing inquiries or	Rebuttal

Sl. No.	Dimension	GSTIN	Ward	Financial Year	Deviation Value (₹ in crore)	Reply of the STO/Department	Audit Response	Status
							audits from both Central and State authorities on the same issues simultaneously. This means on matters different than that being pursued by the Centre, the State can carry out its own scrutiny of the taxpayer. Since the issue mentioned in the Audit para is different than what the Central GST unit has summoned the taxpayer for (short payment of GST) , the Department may pursue the present matter with the taxpayer and further progress in this regard may be intimated to Audit. Also, no supporting document were submitted for this dimension (12F).	
104	6	30xxxxxxxxxIZM	Panaji	2020-21	0.00	September 2024: 2019-20: The case is assigned to a Senior Intelligence Officer for investigation on the said issue. The copy of summons and annexures to summons DRC 01A and letter of the taxpayer is enclosed on record hence para is dropped. The dept. in its earlier reply (02/04/24) had stated that summons had been issued for the period 2017-18 to 2021-22 to the taxpayer u/s 70 of the CGST Act by Directorate General GST Intelligence (DGGI), Goa Regional Unit, Porvorim, North Goa. Also, as Centre and State authorities cannot conduct parallel proceedings for the same tax period as it would result in duplication of assessment	Section 6 of the GGST act emphasizes that both authorities (State and Centre) cannot issue orders or undertake actions on the same matter unless specific guidelines are laid out. This division of responsibility helps	Rebuttal

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Sl. No.	Dimension	GSTIN	Ward	Financial Year	Deviation Value (₹ in crore)	Reply of the STO/Department	Audit Response	Status
						proceedings and in view of the same the department has proposed to drop the proceedings-initiated u/s 61 for the FY 2020-21 in order to avoid parallel proceedings.	taxpayers avoid facing inquiries or audits from both Central and State authorities on the same issues simultaneously. This means on matters different than that being pursued by the Centre, the State can carry out its own scrutiny of the taxpayer. Since the issue mentioned in the Audit para is different than what the Central GST unit has summoned the taxpayer for (short payment of GST) , the Department may pursue the present matter with the taxpayer. And further, progress in this regard may be intimated to Audit. Also, no supporting document were submitted for this dimension (12F).	
105	6	30xxxxxxxxxx1ZJ	Margao	2020-21	1.03	The department replied (August 2024) that ASMT-10 dated: 05/12/2023 was issued to the taxpayer. In reply to ASMT-10 taxpayer had made proper reply explaining the difference. The reply of the taxpayer was placed on records. In view of the above para is dropped.	Reply was accepted. Para was dropped.	Dropped (other valid explanation)

Sl. No.	Dimension	GSTIN	Ward	Financial Year	Deviation Value (₹ in crore)	Reply of the STO/Department	Audit Response	Status
106	6	30xxxxxxxxxx1ZO	Margao	2018-19	0.72	The department replied (September 2024) that ASMT-10 issued on 30/11/2023 for the year 2018-19. In reply, the taxpayer submitted that, as per the reporting requirements specified in terms of para (g) of press release dated 04 June 2019, we had reported the ITC only on the bills of entries of FY 2018-19 in Table 6E of GSTR-9 filed for FY 2018-19. Accordingly, the amount reported in Table 6E of GSTR-9 of FY 2018-19 excludes an amount of IGST amounting to ₹ 3,99,869 on bills of entry 5046089 dated FY 2017-18 credit for the same has been availed in GSTR-3B for the period FY 2018-19. Similarly, Table 6E of GSTR-9 of FY 2018-19 includes an amount of IGST on imports from SEZ of ₹ 76,31,502 on bills of entries dated FY 2018-19, however, the credit for the same has been availed in GSTR-3B for the period FY 2019-20. As such the reply was accepted. In view of the above para for the year 2018-19 may kindly be dropped. Copy of the reply submitted by the taxpayer is enclosed in Annexure XXVI.	Supporting documents relevant to the audit query were not submitted	Reply furnished without appropriate documentary evidence
107	6	30xxxxxxxxxx1ZO	Margao	2019-20	0.15	SCN along with GST DRC-01 was issued on 30/05/2024 for the FY 2019-20.	Copy of DRC-01 may be submitted	SCN (DRC-01) issued
108	6	30xxxxxxxxxx1ZO	Margao	2020-21	0.07	Audit enquiry of the taxpayer for the financial year 2020-21 is marked to Proper Officer.	Supporting documents relevant to the audit query were not submitted	Under Examination
109	6	30xxxxxxxxxx1ZV	Vasco	2019-20	0.98	The department replied (September 2024) that for the year 2019-2020, the difference of ₹ 9,80,775.69 is due the input tax credit accounted in the book of accounts of F.Y. 2018-19 but are actually availed in F.Y. 2019-20. The taxpayer has provided detail reconciliation of the annual return with financial statements which are verified and found to be correct. Hence Parra may be dropped.	Reply was accepted and the para was dropped.	Dropped (Other valid explanation)

Sl. No.	Dim ension	GSTIN	Ward	Financial Year	Deviation Value (₹ in crore)	Reply of the STO/Department	Audit Response	Status
110	6	30xxxxxxxxxx1ZV	Vasco	2020-21	0.73	The department replied (September 2024) that for the year 2018-19, the difference in the Annual return and Financial statement of ₹ 7.60 is due to rounding off of the amount to the nearest rupee. For the year 2019-20, the difference of ₹ 9,80,775.69 is due the input tax credit accounted in the book of accounts of F.Y. 2018-19 but are actually availed in F.Y. 2019-20. With respect to Input tax credit pertaining to 2020-21, the Difference amount of ₹ 72,94,244 is paid by the taxpayer in June 2021 vide DRC-03 bearing No. AD300621000059U dated 10/06/2021. Copy of the DRC-03 attached. The taxpayer has provided detail reconciliation of the annual return with financial statements which are verified and found to be correct. Hence, para may be dropped.	Reply was accepted and the para was dropped.	Dropped (Action already taken)
111	6	30xxxxxxxxxx1ZE	Mapusa	2019-20	0.56	September 2019-20: ASMT-10 has been issued vide Reference No.: ZD3005240005228, dated 09/05/2024. Further taxpayer has replied that the amount of cess ₹ 55,94,808 was reversed in GSTR-3B of March 2020 and paid balance tax payable IGST ₹ 5,875 alongwith interest of ₹ 4,398 vide DRC 03 ARN:AD300524001368K dt 27/05/2024. Facts are verified & disclosed in Annexure 'A' & 'B' attached. Also, March 2020 GSTR-3B copy is submitted in same reply. Hence, dropped proceeding order in ASMT 12 issued vide Reference No.: ZD300524002950Z dt.29/05/2024. Copy ASMT-10 & Annexure, reply dt. 17/05/2024 & annexure, reply dt. 28/05/2024 & annexures & Dropped proceeding order are enclosed herewith for your kind perusal. Hence, para may kindly be dropped.	Reply was accepted and the para was dropped.	Dropped (other valid explanation)
112	7	30xxxxxxxxxx1Z7	Panaji	2018-19	5.29	The STO stated via email 25/06/2024 that in response to the audit query, the taxpayer had submitted that the "unreconciled ITC" to the tune of ₹ 5,28,91,494 on account of inter-state stock transfer under table 14 of GSTR-9C. In this connection, the taxpayer has submitted that they have committed clerical error by not showing the said inter-state transfer in "Purchase" under Row "A" in table 14, for the reason that the stock transfer is not purchase under accounting standards and due to this it reflects as the unreconciled ITC in Row "T" in Table 14. Remark is specifically provided for the unreconciled ITC in remarks column shown in Table 15 as "Interstate Stock Transfer".	Department reply is accepted and para is dropped	Dropped (other valid explanation)

Sl. No.	Dimension	GSTIN	Ward	Financial Year	Deviation Value (₹ in crore)	Reply of the STO/Department	Audit Response	Status
						September 2024: 2018-19: Reply submitted to the Audit on 08/08/2024. The copy is enclosed on record. The taxpayer has re-assessed inter-state state transfer from their Tamil Nadu Unit which has been correctly taxed @ 18% .		
113	7	30xxxxxxxxxx1Z7	Panaji	2019-20	5.43	2019-20: Reply submitted to the Audit 08/08/2024. The copy is enclosed on record. (reply submitted is same as submitted on 25/06/2024, however KDs for 2019-20 were not found in the file)	Supporting documents may be submitted	Reply furnished without appropriate documentary evidence
114	7	30xxxxxxxxxx1Z7	Panaji	2020-21	5.55	2020-21: Case shall be verified	Further progress in this regard was awaited.	Under Examination
115	7	30xxxxxxxxxx1ZD	Panaji	2018-19	2.38	September 2024: 2018-19: The case is verified and reply is given to the Audit on 27/08/2024. The taxpayer has reversed the ITC of ₹ 2,02,64,167 through DRC 03 which is enclosed in the separate letter dated 27/08/2024 along with the file attached thereto. Thus, the para is dropped.	2018-19: The supporting documents pertaining to the reply were not found in the file.	Reply furnished without appropriate documentary evidence
116	7	30xxxxxxxxxx1ZD	Panaji	2020-21	0.29	September 2024: 2020-21: The case shall be verified and the outcome shall be intimated to Audit.	Further progress in this regard was awaited.	Under Examination
117	7	30xxxxxxxxxx1ZY	Vasco	2018-19	1.27	The department replied (September 2024) that the taxpayer has reversed ITC of ₹ 1,63,042 vide DRC-03 bearing No. ARN30022400014A dated 01/02/2024. Copy of the DRC-03 attached. The difference identified of ₹ 1,25,33,893 is towards the previous year input tax credit balance availed in 2018-19 of ₹ 4,25,66,086 and the input tax credit booked in 2019-2020 availed in subsequent year ₹ 3,00,32,193. Thus, there is no mismatch and hence para may be dropped.	Reply was accepted.	Dropped (Other valid explanation)

Sl. No.	Dimension	GSTIN	Ward	Financial Year	Deviation Value (₹ in crore)	Reply of the STO/Department	Audit Response	Status
118	7	30xxxxxxxxxx1ZD	Vasco	2018-19	1.21	The department replied (September 2024) that the taxpayer had wrongly taken IGST value of BOEs, for ₹ 26,27,772, ₹ 1,45,98,733 was taken and for ₹ 9,88,847, ₹ 10,00,506 was taken, the taxpayer has reversed the excess amount by raising DRC-03 ₹1,19,70,961 having ARN AD300819000226G dated 17/10/2019 and DRC-03, ARN AD 301220000381D dated 28/12/2020. Copies of the DRC-03 attached. For some duplicate entries the taxpayer has reversed Input Tax credit of ₹ 33,414 through GSTR-3B of August 2019. The Input tax credit of ₹ 81,213 and ₹ 5,183 of 2018-19 is accounted in books of accounts in the year 2019-2020. Hence Para may be dropped.	Reply was accepted and the para was dropped.	Dropped (Action already taken)
119	7	30xxxxxxxxxx1ZM	Panaji	2019-20	1.15	September 2024: 2019-20: The case is assigned to a Senior Intelligence Officer for investigation on the said issue, The copy of summons, DRC-01A and letter of the taxpayer is enclosed on record. Hence para is dropped for 2020-21.	Section 6 of the GGT act emphasizes that both authorities (State and Centre) cannot issue orders or undertake actions on the same matter unless specific guidelines are laid out. This division of responsibility helps taxpayers avoid facing inquiries or audits from both Central and State authorities on the same issues simultaneously. This means on matters different than that being pursued by the Centre, the State can carry out its own scrutiny of the taxpayer. Since the issue mentioned in the Audit para is different	Rebuttal

Sl. No.	Dimension	GSTIN	Ward	Financial Year	Deviation Value (₹ in crore)	Reply of the STO/Department	Audit Response	Status
120	7	30xxxxxxxxxIZM	Panaji	2020-21	0.03	2020-21: The department <i>vide</i> letter no 7000 dt: 06/02/2024 stated that ITC pending to be claimed during the FY 2019-20 was claimed in 2020-21 which was shown in the GSTR-3B return for the month of September 2020 in Table 4 A(5) of FY 2020-21.	than what the Central GST unit has summoned the taxpayer for (short payment of GST), the Department may pursue the present matter with the taxpayer. Also, DRC-01A was related to Year 2020-21, however, no supporting documents were submitted in respect of 2019-20. Further progress in this regard was awaited. Reply was accepted.	Dropped (other valid explanation)

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Sl. No.	Dimension	GSTIN	Ward	Financial Year	Deviation Value (₹ in crore)	Reply of the STO/Department	Audit Response	Status
121	9	30xxxxxxxxxx1Z5	Margao	2018-19	9.35	The department replied (August 2024) that National Company Law Tribunal (NCLT) Mumbai vide its order CP 619/IBC/NCLT/MAH/2018 dated 14/12/2018 had initiated Corporate Insolvency Resolution Process (CIRP) under Insolvency and Bankruptcy Code 2016 against the Nicomet Industries Limited. As per the order of the NCLT a moratorium has been declared under Para 14 I.a of the order stating that the Bench hereby prohibits a) the institution of suits or continuation of pending suits or proceedings against the corporate debtor including execution of any judgement, decree or order in any court of law, tribunal, arbitration panel or other authority. The moratorium was applicable since 14 December 2018 till completion of the insolvency resolution process or unit bench approves the resolution plan under subsection (1) of Section 31 of the IBC or passes an order for liquidation of corporate debtors under Section 33 of IBC, as the case may be. Thereafter on 16/12/2020, NCLT Mumbai passed an order that Nicomet Industries Limited would be liquidated. Accordingly, the claim of department dues of Tax amounting to ₹ 70,10,12,499, Interest amounting to ₹ 10,84,89,792 and Penalty amounting to ₹ 8,67,38,326 i.e. Total amounting to ₹ 89,62,40,617 was filed with liquidator.	Further progress in this regard was awaited.	Demand (Claim was filed) order issued.
122	9	30xxxxxxxxxx1ZR	Panaji	2019-20	7.48	September 2024: The order u/s 73 for recovery of dues was issued.	Further progress in this regard was awaited.	Demand Order (DRC-07) issued
123	9	30xxxxxxxxxx1ZL	Panaji	2019-20	7.48	With reference to undischarged liability for the year 2019-20 the taxpayer has disclosed liability of ₹ 29,14,14,143 (including RCM liability of ₹ 5,38,275 in his GSTR-3B returns and the same amount was paid (₹ 5,56,46,683 through ITC and ₹ 23,52,29,185 through cash) and declared in table 6.1 of GSTR-3B, hence there is no undischarged liability.	Reply of the department was accepted.	Dropped (other valid explanation)
124	9	30xxxxxxxxxx1ZL	Panaji	2020-21	0.00	For 2020-21, the taxpayer has disclosed liability of ₹ 13,29,70,030 (including RCM liability of ₹ 3,600 in his GSTR 3B returns. And the same amount was paid (₹ 2,56,84,243 through ITC and ₹ 10,72,85,787 through cash) and declared in Table 6.1 of GSTR-3B, hence there is no undischarged liability.	Reply of the department was accepted.	Dropped (other valid explanation)

Sl. No.	Dimension	GSTIN	Ward	Financial Year	Deviation Value (₹ in crore)	Reply of the STO/Department	Audit Response	Status
125	9	30xxxxxxxxxxx1ZV	Panaji	2019-20	6.32	September 2024: 2019-20: Order U/s 73 issued. The copy of reply is enclosed on record. Thus, para is dropped.	Reply of the taxpayer for the year 2019-20 was not found attached. Further progress in this regard was awaited.	Reply furnished without appropriate documentary evidence
126	9	30xxxxxxxxxxx1ZV	Panaji	2020-21	0.97	September 2024: 2020-21: Case shall be verified.	Further progress in this regard was awaited.	Under Examination
127	9	30xxxxxxxxxxx1Z5	Margao	2018-19	4.13	The Department replied (August 3024) that the case was selected for audit u/s 65 for 2018-19. The taxpayer had produced a reconciliation statement for 2018-19 and stated that there was typing error while filing the GSTR-1 return for the quarter ending March 2019. Also, it was observed from the summary of GSTR-1 that the taxpayer had shown the figure in Table 7A(1)-B2C-Intrastate- taxable supply to unregistered person. The above reply was accepted and hence the para may be closed.	Copy of GSTR-1 and GSTR-3B for the relevant year may be provided to Audit.	Reply furnished without appropriate documentary evidence
128	9	30xxxxxxxxxxx1ZN	Pernem	2020-21	3.43	The department replied (August 2024) that as per audit query, figure reflecting at 4N of GSTR-9 was taken as Nil, whereas the tax component at 4N in GSTR-9 was ₹ 80,99,999.64 (CGST+SGST). Tax liability comparison of GSTR-3B and GSTR-1 is attached.	The reply explains the discrepancy of ₹ 0.81 crore whereas the undischarged tax liability pointed out by Audit is ₹ 3.43 crore. The explanation for the remaining amount may also be provided.	Rebuttal
129	9	30xxxxxxxxxxx1ZC	Mapusa	2020-21	3.19	Sept 2024: The tax liability as stated in GSTR-1 and as stated in GSTR-9 tables is duly paid by the taxpayer in GSTR-3B returns filed during the year. Further the same was also verified with debit entries in Electronic Credit Ledgers and Electronic Cash Ledgers. From the above details, it is to state that the tax liability as declared in GSTR-1 has duly been paid in GSTR-3B filed during the year. In view of above facts, the audit Para is dropped.	Supporting documents pertaining to the reply were not found in the file.	Reply furnished without appropriate documentary evidence
130	9	30xxxxxxxxxxx1Z8	Curchorem	2018-19	0.14	The department replied (June 2024) that the taxpayer had submitted that the difference of ₹ 4,11,652 was due to some invoices were wrongly uploaded in GSTR-1 return. While the correct liability was disclosed and paid in GSTR-9. Taxpayer	Reply is accepted and para can be dropped	Dropped (other valid explanation)

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Sl. No.	Dimensi on	GSTIN	Ward	Financial Year	Deviation Value (₹ in crore)	Reply of the STO/Department	Audit Response	Status
						had furnished party wise B to B and total sales and liability as per GSTR-9. Also party wise ledger entries, entries uploaded in GSTR-1 return, invoice numbers wrongly entered and reconciliation is also provided. The taxpayer had paid the amount of tax (₹ 10,79,545) alongwith the amount of interest and late fee. Accordingly, para raised by auditor for undischarged liability of ₹ 13,55,081 has been complied taking into consideration the explanation for the differential tax of ₹ 4,11,652 and tax payment of ₹ 10,79,545 made through DRC-03.		
131	9	30xxxxxxxxxx1Z8	Curchorem	2020-21	2.73	The department replied (June 2024) that notice in form ASMT-10 was issued for the year 2020-21 and further progress would be intimated to audit.	Further progress in this regard was awaited.	ASMT-10 issued/Action initiated
132	9	30xxxxxxxxxx1Z8	Margao	2018-19	2.23	The department replied (August 2024) that order along with DRC-07 dtd 26/04/2024 was issued for ₹ 37,52,460 for the year 2018-19.	Further progress in this regard may be intimated to Audit	Demand order (DRC-07) issued
133	9	30xxxxxxxxxx1Z8	Margao	2019-20	0.23	The department replied (August 2024) that SCN (DRC-01) was issued on 30/05/2024 for the year 2019-20.	Further progress in this regard was awaited.	SCN (DRC-01) issued
134	9	30xxxxxxxxxx1Z8	Margao	2020-21	0.06	The department replied (August 2024) that Audit enquiry for the financial year 2020-21 was marked to the proper officer for audit u/s 65.	Further progress in this regard was awaited.	ASMT-10 issued/Action initiated
135	9	30xxxxxxxxxx1ZJ	Vasco	2018-19	2.33	The department replied (September 2024) that in GSTR-1 certain accounting adjustments were omitted which the taxpayer had rectified in GSTR-9 and the correct value disclosed. The difference in the amount had arisen due to change in the law leading to change in the costing manner. The same is reconciled in GSTR-9C and the detailed explanation is provided. Further, it may be noted that the taxpayer had paid more in GSTR-3B than the tax liability arising in GSTR-9. Thus, there is no loss of revenue. Hence, para is dropped.	Reply was accepted and the para can be dropped.	Dropped (other valid explanation)
136	9	30xxxxxxxxxx2ZN	Margao	2018-19	1.45	The Department replied (August 2024) that order along with DRC-07 dtd 24/04/2024 was issued for ₹ 3,10,46,256 for the year 2018-19. Copy of order issued for 2018-19 was enclosed.	Further progress in this regard was awaited.	Demand Order (DRC-07) issued

Sl. No.	Dimension	GSTIN	Ward	Financial Year	Deviation Value (₹ in crore)	Reply of the STO/Department	Audit Response	Status
137	9	30xxxxxxxxxx2ZN	Margao	2019-20	0.82	The Department replied (August 2024) that SCN in GST DRC-01 was issued on 27/05/2024 for the year 2019-20. Copy of order issued for 2018-19 is enclosed.	Further progress in this regard was awaited.	SCN (DRC-01) issued
138	9	30xxxxxxxxxx1Z1	Panaji	2019-20	2.26	September 2024: DRC-01 was issued.	Further progress in this regard was awaited.	SCN (DRC-01) issued
139	9	30xxxxxxxxxx1ZD	Vasco	2020-21	2.24	The department replied (September 2024) that the verification is in process.	Further progress in this regard was awaited.	Under Examination
140	9	30xxxxxxxxxx1Z3	Ponda	2019-20	0.14	Sept 2024: The case was verified and the taxpayer was issued SCN in DRC-01. Copy of SCN was attached for reference. The time limit to issue Order and DRC-07 was not lapsed.	Further progress in this regard was awaited.	SCN (DRC-01) issued
141	9	30xxxxxxxxxx1Z3	Ponda	2020-21	1.94	Sept 2024: The case was verified and the taxpayer was issued SCN in DRC-01. Copy of SCN was attached for reference. The time limit to issue Order and DRC-07 was not yet lapsed.	Further progress in this regard was awaited.	SCN (DRC-01) issued
142	9	30xxxxxxxxxx1ZG	Mapusa	2019-20	2.05	September 2024: The taxpayer had submitted reconciliation of data as per returns filed & that observed by audit, shows that there was undischarged tax liability of ₹ 1,510. Hence, returns of the taxpayer were scrutinized and ASMT-10 has been issued for balance discrepancies <i>vide</i> Reference No.: ZD3005240012101 dated 15/05/2024. Taxpayer has paid differential amount of Tax ₹ 755 (CGST) and ₹ 755 (SGST), Interest ₹ 3,515 (CGST) and ₹ 2,394 (SGST) and late fees of ₹ 35,900 (CGST) and ₹ 35,900 (SGST) on 24/05/2024. Copy ASMT 10, reconciliation statement and DRC-03 ARN: AD300524001249M dt. 24/05/2024 is enclosed herewith for your kind perusal. Hence, para may kindly be dropped.	GSTR-9 may be submitted for verification.	Reply furnished without appropriate documentary evidence
143	9	30xxxxxxxxxx1ZG	Mapusa	2020-21	0.00	September 2024: The taxpayer had submitted reconciliation of data as per returns filed & that observed by audit. Which shows there are excess payments as per GSTR-3B. Copy of reconciliation statement is enclosed herewith for your kind perusal. Hence, para may kindly be dropped.	Supporting documents for the reply not found in the file. GSTR-9 may also be submitted.	Reply furnished without appropriate documentary evidence

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Sl. No.	Dim ensi on	GSTIN	Ward	Financial Year	Deviation Value (₹ in crore)	Reply of the STO/Department	Audit Response	Status
144	9	30xxxxxxxxxx1ZD	Mapusa	2018-19	0.60	September 2024: 2018-19 & 2019-20 Para was raised for undischarged tax liability ₹ 60,07,022.50. A show cause notice was issued to the taxpayer u/s 73, 122 of the GST Act on 28/2/2023 combine for the years 2018-19 & 2019-20. On the basis of documents available with the department and information furnished by taxpayer, Order and demand in DRC-07 was created combine ₹ 2,12,36,786 vide Reference No.: ZD300424002104E dt. 25/04/2024. Copy of Order & Demand in DRC-07 is enclosed herewith for your kind perusal. Hence para may kindly be dropped.	Supporting documents were not found in the file	Demand order (DRC-07) issued
145	9	30xxxxxxxxxx1ZD	Mapusa	2019-20	0.66	September 2024: 2018-19 & 2019-20 Para was raised for undischarged tax liability ₹ 60,07,022.50. A show cause notice was issued to the taxpayer u/s 73, 122 of the GST Act on 28/02/2023 combined for the years 2018-19 & 2019-20. On the basis of documents available with the department and information furnished by taxpayer, Order and demand in DRC 07 was created combine ₹ 2,12,36,786 vide Reference No.: ZD300424002104E dt. 25/04/2024. Copy of Order & Demand in DRC-07 is enclosed herewith for your kind perusal. Hence para may kindly be dropped.	Further progress in this regard was awaited	Demand order (DRC-07) issued
146	9	30xxxxxxxxxx1ZD	Mapusa	2020-21	0.75	September 2024: Case was marked for verification u/s 67 under enforcement. Hence, assessment/ verification of the same is under process. Once the case records of the taxpayer are verified, outcome along with action taken report will be intimated to audit.	Further progress in this regard was awaited	ASMT-10 issued/Action initiated
147	9	30xxxxxxxxxx1ZJ	Mapusa	2018-19	0.00	September 2024: 2018-19: Para was raised for undischarged tax liability ₹ 35,603.00. Returns of the taxpayer were scrutinized and ASMT-10 was raised. As per proper officer there was undischarged liability of ₹ 5,315. However, reply was not satisfactory. Hence, DRC 01 is issued vide. Taxpayer replied in DRC-06 vide ARN ZD300224001274A dt.26/02/2024 and paid full amount of ₹ 5,315 vide DRC-03 ARN:AD3002240006981 dt. 26/02/2024. Hence, dropped proceeding order u/s 73 issued vide Reference No.: ZD300324000263C dt.05/03/2024. Hence, para may kindly be dropped.	Reply is accepted	Recovered

Sl. No.	Dimension	GSTIN	Ward	Financial Year	Deviation Value (₹ in crore)	Reply of the STO/Department	Audit Response	Status
148	9	30xxxxxxxxxx1ZJ	Mapusa	2019-20	0.00	September 2024: 2019-20: Returns of the taxpayer were scrutinized and ASMT-10 was issued vide Reference No. ZD300224001529Z on 27/02/2024. However, satisfactory reply was not submitted by the taxpayer. Hence, DRC-01A u/s 73 was issued vide Reference No.-ZD300524000400G dated 08/05/2024, taxpayer replied to DRC-1A and submitted letter of explanation, amendment invoices. However, reply was not found to be satisfactory hence, DRC-01 was issued Reference No. ZD300524002420C dt.23/05/2024. Further, taxpayer sought some time for further clarification. If no further satisfactory reply is received from the taxpayer order u/s 73 would be issued and demand would be raised. Copies of the same were enclosed.	Further progress in this regard was awaited.	SCN (DRC-01) issued
149	9	30xxxxxxxxxx1ZJ	Mapusa	2020-21	1.83	September 2024: 2020-21: Scrutiny/verification of the same is under process. Once the case records of the taxpayer are scrutinised and verified, outcome along with action taken report would be intimated to audit.	Further progress in this regard was awaited.	ASMT-10 issued/Action initiated
150	9	30xxxxxxxxxx1ZN	Panaji	2019-20	0.05	September 2024: 2019-20: The liability for the month of February and March 2020 amounting to ₹ 5,87,948 was disclosed in the month of April 2020 and the same was paid in the GSTR-3B return.	GSTR-3B of April 2020 may be submitted.	Reply furnished without appropriate documentary evidence
151	9	30xxxxxxxxxx1ZN	Panaji	2020-21	1.71	September 2024: 2020-21: Case shall be verified.	Further progress in this regard was awaited.	Under Examination
152	9	30xxxxxxxxxx1Z9	Mapusa	2018-19	0.01	September 2024: 2018-19: Para was raised for undischarged tax liability ₹ 84,991.00. Data retrieved from New Back Office and returns were scrutinized. As per this data Net tax liability as per GSTR-1 amounts to ₹ 1,47,62,807.70 and Tax liability as per GSTR-3B is ₹ 1,47,89,183.80, Whereas Tax liability in GSTR-9 amounts to ₹ 1,47,62,807.70. Since tax paid as per GSTR-3B is on higher side as compared to GSTR-1 and GSTR-9, there is no undischarged tax liability. Returns of the taxpayer are scrutinised and other required queries raised and are paid by the taxpayer. Copy of GSTR-3B and GSTR-1 summary is enclosed herewith. Hence, para may please be dropped.	Copy of GSTR-9, and GSTR-3B were not furnished for both 2018-19 and 2020-21.	Reply furnished without appropriate documentary evidence
153	9	30xxxxxxxxxx1Z9	Mapusa	2020-21	1.73	September 2024: 2020-21: Para was raised for undischarged tax liability ₹ 1,73,29,555.00. Data retrieved from New Back	Copy of GSTR-9, and GSTR-3B	Reply furnished without

Sl. No.	Dimensi on	GSTIN	Ward	Financial Year	Deviation Value (₹ in crore)	Reply of the STO/Department	Audit Response	Status
						Office and returns were scrutinized. As per this data Net tax liability as per GSTR-3B is ₹ 1,50,46,118 and Net liability disclosed in GSTR-1 is ₹ 1,49,26,574. Hence, there is excess liability declared in GSTR-3B of ₹ 1,19,544. Copy of GSTR-3B and GSTR-1 summary is enclosed herewith for your perusal. Further since there was excess declared, no discrepancy or demand was not raised. Hence, the para may kindly be dropped.	GSTR-1 were not furnished for both 2018-19 and 2020-21.	appropriate documentary evidence
154	9	30xxxxxxxxxx1Z8	Panaji	2020-21	1.74	The STO replied (26/09/2023) that the taxpayer had discharged full tax liability in his GSTR-3B returns (which was greater than GSTR-1 and GSTR-9) and supporting documents were enclosed. Hence, para is dropped.	Reply of the department was accepted.	Dropped (other valid explanation)
155	10	30xxxxxxxxxx1ZB	Margao	2018-19	774.66	The department replied (September 2024) that ASMT 10 was issued by the then STO. Further DRC 01A and DRC 01 was also found issued. Thereafter the case was marked to the proper officer on 12/04/2024. Shri Santosh Patil, A.R. attended and replied in the portal that actual supply for invoice No. 15 dated 16/11/2018 was Battery Scrap with IOM.T. under HSN 8548. Taxable value being ₹ 8,00,000 IGST ₹ 1,44,000. Total taxable value being ₹ 9,44,000 was inadvertently due to oversite decimal point was not noticed and e-way bill got generated for ₹ 94,40,000. Further, Invoice No. 12 dt. 06/09/2018 taxable value ₹ 6,56,000 IGST ₹ 1,18,080. Total value ₹ 7,74,080 which was reflected twice in e-way bill portal. It was due to technical error on portal and IGST was shown as ₹ 7,74,61,66,080. Taxpayer has submitted copy of invoices, statements, declaration from the parties etc. Taxpayer has paid ₹ 12,287 interest vide DRC-03. After verification of all the documents, ASMT-12 has been issued. Audit para may please be dropped.	Reply of the Department could not be verified as supporting documents were not found attached with the reply.	Reply furnished without appropriate documentary evidence
156	10	30xxxxxxxxxx1ZB	Margao	2019-20	0.00	The department replied (September 2024) that in case of 2019-20 the taxpayer has paid full amount as per audit para of ₹ 49,468 vide DRC-03 dated 19/08/2024. (soft copy enclosed) Annexure III	₹ 49,468 recovered for the year 2019-20.	Recovered
157	10	30xxxxxxxxxx1ZB	Panaji	2019-20	24.68	September 2024: (1) Said cases shall be assigned to the Scrutiny officer and the proceedings will be initiated in time bound manner. (2) The department vide letter No 7604 dt: 14/03/2024, have enclosed that reconciliation showing the difference in GST as declared in E way bill versus GST paid vide GSTR-3B during the FY 2019-20 alongwith the	Reconciliation was provided for the difference of ₹ 22,49,21,908 only however, total difference as per audit	Rebuttal

Sl. No.	Dim ensi on	GSTIN	Ward	Financial Year	Deviation Value (₹ in crore)	Reply of the STO/Department	Audit Response	Status
						annexure and stating that the taxpayer has correctly paid the GST <i>vide</i> GSTR-3B returns. There is no suppression of taxable value. (3) The STO <i>vide</i> letter dt: 23/04/2024 stated that copy of EOU certificate, Details of job work undertaken and copies of LUT for FY 2019-20 has been obtained and the same attached to the letter.	observation was ₹ 24,67,85,216. Reconciliation for the remaining amount of ₹ 2,18,63,308 was not furnished to audit.	
158	10	30xxxxxxxxxx1ZB	Panaji	2020-21	150.35	September 2024: 2020-21: Case shall be verified.	Further progress in this regard was awaited.	Under Examination
159	10	30xxxxxxxxxx1ZJ	Margao	2018-19	66.90	The department replied (September 2024) that the case of the taxpayer was selected for audit for the financial year 2018-19. The above subject matter was considered at the time of finalisation of audit. The reply submitted by the taxpayer is placed on records.	The response by the Department is without supporting documents. Hence, para is retained for more documents.	Reply furnished without appropriate documentary evidence
160	10	30xxxxxxxxxx1ZJ	Margao	2019-20	42.04	The department replied (September 2024) that in case of financial year 2019-20, ASMT-10 <i>vide</i> reference No. ZD301223000341J dated 05/12/2023 was issued to the taxpayer. In reply to ASMT-10 taxpayer had made reply explaining the difference therefore ASMT-12 order was issued to the taxpayer.	Copy of ASMT-11 and ASMT-12 was not found attached with the reply.	Reply furnished without appropriate documentary evidence
161	10	30xxxxxxxxxx1ZJ	Margao	2020-21	50.68	The department replied (September 2024) that in case of financial year 2020-21, ASMT-10 <i>vide</i> reference No. D301223000344D dated 05/12/2023 was issued to the taxpayer. In reply to ASMT-10 taxpayer had made reply explaining the difference. Reply of the taxpayer is placed on records. In view of the above, Para is dropped.	Copy of ASMT-11 and ASMT-12 was not found attached with the reply.	Reply furnished without appropriate documentary evidence
162	10	30xxxxxxxxxx1Z8	Margao	2020-21	32.35	The Department replied (August 2024) that ASMT-10 dated 10/11/2023 was issued to the taxpayer. In reply it was stated that the difference in tax liability with GSTR-3B with E-way bill is due to wrong generation of e-way bill no. 101267640430 dated: 09/11/2020 where the tax invoice no. (1248038093) was erroneously reported as the taxable value of the invoice. In view of the above Para is dropped.	The response of the Department was accepted, para was dropped.	Dropped (other valid explanation)

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Sl. No.	Dimension	GSTIN	Ward	Financial Year	Deviation Value (₹ in crore)	Reply of the STO/Department	Audit Response	Status
163	10	30xxxxxxxxxx1ZT	Margao	2018-19	0.18	The department replied (August 2024) that details were verified on GST back office system and on E-way bill officer login portal, which revealed that there was a difference as per Audit observations and as per E-way bill officer login portal. For financial year 2018-19 there was no difference between GSTR-3B tax liability and E-way bill tax liability. ASMT-10 for the financial year 2018-19 is not issued as outward taxable supplies and output tax declared in GSTR-3B is greater than those reflected in E-way bill portal.	Reply was accepted.	Dropped (Other valid explanation)
164	10	30xxxxxxxxxx1ZT	Margao	2019-20	16.00	The department replied (August 2024) that as per audit observation there was a difference between GSTR-3B tax liability and E-way bill tax liability for the financial year 2018-19, 2019-20 and 2020-21 amounting to ₹ 17,73,964, ₹ 15,99,69,236 and ₹ 14,86,17,962 respectively. Details were verified on GST back office system and on E-way bill officer login portal. At the time of verification there was a difference as per Audit observations and as per E-way bill officer login portal. For financial year 2018-19 there was no difference between GSTR-3B tax liability and E-way bill tax liability. For financial year 2019-20 difference is ₹ 5,89,48,276 and for 2020-21 is ₹ 4,69,15,781. Hence Taxpayer has been issued ASMT-10 for the financial year 2019-20 and 2020-21 as per the records available on GST back office system and E-way bill officer login portal. The taxpayer had replied in ASMT-11 dated 08/12/2023 with detailed report and CA certificated for the year 2019-20 and 2020-21 which was accepted and proceedings were dropped on 11/12/2023 by issuing form ASMT-12.	The Department has not provided justification for the complete amount of the tax liability and the supporting documents pertaining to job works of the taxpayer were also not found in the file. Hence the paras for 2019-20 and 2020-21 are retained for want of documentary evidence and clarification.	Reply furnished without appropriate documentary evidence

Sl. No.	Dimension	GSTIN	Ward	Financial Year	Deviation Value (₹ in crore)	Reply of the STO/Department	Audit Response	Status
165	10	30xxxxxxxxxx1ZT	Margao	2020-21	14.86	The department replied (August 2024) that as per audit observation there was a difference between GSTR-3B tax liability and E-way bill tax liability for the financial year 2018-19, 2019-20 and 2020-21 amounting to ₹ 17,73,964, ₹15,99,69,236 and ₹148617962 respectively. Details were verified on GST back office system and on E-way bill officer login portal. At the time of verification there was a difference as per Audit observations and as per E-way bill officer login portal. For financial year 2018-19 there was no difference between GSTR-3B tax liability and E-way bill tax liability. For financial year 2019-20 difference is ₹ 5,89,48,276 and for 2020-21 is ₹ 4,69,15,781. Hence Taxpayer has been issued ASMT-10 for the financial year 2019-2020 and 2020-21 as per the records available on GST back office system and E-way bill officer login portal. The taxpayer had replied in ASMT-11 dated 08/12/2023 with detailed report and CA certified for the year 2019-20 and 2020-21 which was accepted and proceedings were dropped on 11/12/2023 by issuing form ASMT-12.	The Department has not provided justification for the complete amount of the tax liability and the supporting documents pertaining to job works of the tax payer were also not found in the file. Hence the paras for 2019-20 and 2020-21 are retained for want of documentary evidence and clarification.	Reply furnished without appropriate documentary evidence
166	10	30xxxxxxxxxx2ZK	Ponda	2019-20	19.66	September 2024: 2019-20: On verification it is observed that the GSTR-3B tax payable on other supplies as stated above is matching with the back end portal, however the E-Way bill tax liability as verified on E-way Bill portal (https://mis.ewaybillgst.gov.in) is not matching with the amount tax liability as stated in the audit para. Also enclosed screen print data as obtained from the E-Way bill portal is attached for the reference. Further the inconsistency was informed to the taxpayer, where in the taxpayer had filed reply as enclosed. In view of above the Para was dropped.	The response of the department claims that the tax liability as per the e-way bill portal data was ₹ 40.49 crore of 2019-20. These liabilities are less than that (₹ 45.33 crore for 2019-20) declared in GSTR-3B by the taxpayer. The extract from the e-way bill portal was also provided as evidence. Hence, the para was dropped.	Dropped (other valid explanation)
167	10	30xxxxxxxxxx2ZK	Ponda	2020-21	0.41	September 2024: On verification it was observed that the GSTR-3B tax payable on other supplies was matching with the backend portal, however the E-Way bill tax liability as verified on E-way Bill portal (https://mis.ewaybillgst.gov.in)	The response of the department claims that the tax liability as per the e-way bill	Dropped (other valid explanation)

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Sl. No.	Dimension	GSTIN	Ward	Financial Year	Deviation Value (₹ in crore)	Reply of the STO/Department	Audit Response	Status
						was not matching with the tax liability as stated in the audit para. Also enclosed screen print data as obtained from the E-Way bill portal was attached for reference. Further the inconsistency was informed to the taxpayer, where in the taxpayer has filed reply as enclosed. In view of above the Para is dropped.	portal data was ₹ 9,01 crore for 2020-21. These liabilities are less than that (₹ 16,98 crore for 2020-21) declared in GSTR-3B by the taxpayer. The extract from the e-way bill portal was also provided as evidence. Hence, the para was dropped.	
168	10	30xxxxxxxxxx1Z5	Mapusa	2019-20	3.50	September 2024: 2019-20: The case was selected for Audit u/s 65, accordingly audit was conducted and discrepancy notice was issued. However, taxpayer had not paid the amount. Hence, final ADT 02 was issued. Since, no payment had been effected, show cause notice u/s 73 was issued on 30/05/2024. Taxpayer had paid partial amount towards DRC-01, vide DRC-03 ARN:AD300524001524S dt. 30/05/2024. Case proceedings were under process. Hence, outcome of the same would be intimated to audit once order is issued. Copy of discrepancy notice, DRC-01 and DRC-03 was enclosed.	Further progress in this regard was awaited.	Demand Order (DRC-07) issued
169	10	30xxxxxxxxxx1Z5	Mapusa	2020-21	5.02	September 2024: 2020-21: Scrutiny/verification of the same was under process. Once the case records of the taxpayer are scrutinised and verified, outcome along with action taken report would be intimated to audit.	Further progress in this regard was awaited.	ASMT-10 issued/Action initiated
170	10	30xxxxxxxxxx1ZI	Ponda	2018-19	8.01	Sept 2024: 2018-19: The taxpayer was verified and Order was issued u/s 73 of the GGST Act, 017, having Ref No. ZD3004240023371 dated 29/04/2024 with DRC-07 for amount of ₹ 53,90,090.00. Copy of Order and DRC-07 is attached for reference. Hence the para may please be dropped.	The DRC-07 indicates that the proper officer had erroneously considered the tax liability (₹ 8,01,37,800 as per e-way bills) to be the turnover and worked out the tax liability to be ₹ 40,06,890 (@ 5 per cent) while issuing DRC-07. The same may be verified	Demand Order (DRC-07) issued

Sl. No.	Dim ensi on	GSTIN	Ward	Financial Year	Deviation Value (₹ in crore)	Reply of the STO/Department	Audit Response	Status
171	10	30xxxxxxxxxx1Z5	Margao	2018-19	7.71	The department replied (August 2024) that National Company Law Tribunal (NCLT) Mumbai <i>vide</i> its order CP 619/IBC/NCLT/MAH/2018 dated 14/12/2018 has initiated Corporate Insolvency Resolution Process (CIRP) under Insolvency and Bankruptcy Code 2016 against the Nicomet Industries Limited. As per the order of the NCLT a moratorium had been declared under Para 14 I.a of the order stating that the Bench hereby prohibits the institution of suits or continuation of pending suits or proceedings against the corporate debtor including execution of any judgement, decree or order in any court of law, tribunal, arbitration panel or other authority. The moratorium is applicable since 14 December 2018 till completion of the insolvency resolution process or unit bench approves the resolution plan under subsection (1) of Section 31 of the IBC or passes an order for liquidation of corporate debtors under Section 33 of IBC, as the case may be. Thereafter on 16/12/2020, NCLT Mumbai passed an order that Nicomet Industries Limited shall be liquidated. Accordingly the claim of department dues of Tax amounting to ₹ 70,10,12,499, Interest amounting to ₹ 10,84,89,792 and Penalty amounting to ₹ 8,67,38,326 <i>i.e.</i> Total amounting to ₹ 89,62,40,617 was filed with liquidator.	and outcome may be intimated to Audit. Further progress in this regard was awaited.	Demand (Claim was filed) order issued.

Sl. No.	Dimension	GSTIN	Ward	Financial Year	Deviation Value (₹ in crore)	Reply of the STO/Department	Audit Response	Status
172	10	30xxxxxxxxxx1Z5	Margao	2019-20	0.27	The department replied (August 2024) that National Company Law Tribunal (NCLT) Mumbai vide its order CP 619/IBC/NCLT/MAH/2018 dated 14/12/2018 has initiated Corporate Insolvency Resolution Process (CIRP) under Insolvency and Bankruptcy Code 2016 against the Nicomet Industries Limited. As per the order of the NCLT a moratorium had been declared under Para 14 I.a of the order stating that the Bench hereby prohibits a) the institution of suits or continuation of pending suits or proceedings against the corporate debtor including execution of any judgement, decree or order in any court of law, tribunal, arbitration panel or other authority. The moratorium is applicable since 14 th December 2018 till completion of the insolvency resolution process or unit bench approves the resolution plan under subsection (1) of Section 31 of the IBC or passes an order for liquidation of corporate debtors under Section 33 of IBC, as the case may be. Thereafter on 16/12/2020, NCLT Mumbai passed an order that Nicomet Industries Limited shall be liquidated. Accordingly the claim of department dues of Tax amounting to ₹ 70,10,12,499, Interest amounting to ₹ 10,84,89,792 and Penalty amounting to ₹ 8,67,38,326 i.e. Total amounting to ₹ 89,62,40,617 was filed with liquidator.	Further progress in this regard was awaited.	Demand Order (DRC-07) issued
173	10	30xxxxxxxxxx1Z9	Margao	2019-20	7.72	The department replied (September 2024) that outward taxable supplies and output tax declared in GSTR-3B was lower than those reflected in E-way bill portal. Deficiencies were intimated to the taxpayer by issuing ASMT-10 on 19/10/2023 and taxpayer had filed their reply in ASMT-11 on 24/01/2024 and considering the reply with supporting documents/details attached to reply, proceeding were dropped by issuing ASMT-12 on 19/02/2024. The reply of the taxpayer is filed on record. The reply of the taxpayer is accepted, hence, para is dropped.	The reply was accepted and the Para was dropped.	Dropped (other valid explanation)

Sl. No.	Dimension	GSTIN	Ward	Financial Year	Deviation Value (₹ in crore)	Reply of the STO/Department	Audit Response	Status
174	11	30xxxxxxxxxx1ZW	Mapusa	2018-19	2.06	September 2024: ASMT 10 was issued by the concerned officer however there was no reply filed by the Taxpayer. Hence, DRC-01A was issued for which reply was filed by the Taxpayer, however the reply was not accepted. Further, DRC-01 was issued for which reply was filed and reconciliation Certified by C.A. was also submitted. Dropped proceeding order was issued subsequently. Copy of ASMT-10, DRC-01A, DRC-01, Taxpayer's reply and Dropped proceeding order is enclosed herewith. Hence, para may please be dropped.	GSTR-9C may be furnished to Audit.	Reply furnished without appropriate documentary evidence
175	11	30xxxxxxxxxx1ZW	Mapusa	2019-20	2.00	September 2024: The ASMT-10 was issued for which no reply had been filed. Further, DRC-01A u/s 73 was issued for which the taxpayer did not file reply. Hence, SCN in DRC-01 was issued. The case was in progress and outcome would be intimated once reply received. Copy of ASMT-10 & DRC-01A & DRC-01 along with annexures was enclosed.	Further progress in this regard was awaited along with the copy of GSTR-9C.	SCN (DRC-01) issued
176	11	30xxxxxxxxxx2ZV	Mapusa	2018-19	2.04	September 2024: 2018-19: Para was raised for Mismatch in tax paid between books of accounts and Annual Return (Table 9R of Form 9C) ₹ 2,04,17,376. ASMT 10 was issued by the concerned officer however the reply was not filed by the taxpayer. Hence, DRC-01A was issued for which reply was filed by the Taxpayer, however the reply was not accepted. Further, DRC-01 was issued for which reply was filed and reconciliation certified by C.A. was also submitted. Drop proceedings order was issued subsequently. Copy of ASMT-10, DRC-01A, DRC-01, taxpayer's reply and dropped proceeding order is enclosed herewith. Hence, para may please be dropped.	GSTR-9C may be furnished to Audit.	Reply furnished without appropriate documentary evidence
177	11	30xxxxxxxxxx2ZV	Mapusa	2019-20	1.08	September 2024: 2019-20: The ASMT-10 was issued for which no reply had been filed. Further, DRC-01A u/s 73 was issued for which the taxpayer did not file reply. Hence, SCN in DRC-01 was issued. The case was in progress and outcome would be intimated once reply received. Copy of ASMT-10 & DRC-01A & DRC-01 along with annexures was enclosed.	Further progress in this regard was awaited along with the copy of GSTR-9C.	SCN (DRC-01) issued
178	11	30xxxxxxxxxx1Z4	Mapusa	2020-21	2.54	September 2024: 2020-21: Scrutiny/verification of the same was under process. Once the case records of the taxpayer are scrutinised and verified, outcome along with action taken report would be intimated to audit in due course.	Further progress in this regard was awaited.	ASMT-10 issued/Action initiated

Sl. No.	Dimensi on	GSTIN	Ward	Financial Year	Deviation Value (₹ in crore)	Reply of the STO/Department	Audit Response	Status
179	11	30xxxxxxxxxx1Z1	Panaji	2018-19	0.00	September 2024: 2018-19: The difference of ₹ 15,248 is due to excess paid for the year 2017-18 which is adjusted during the year 2018-19. The detailed calculation is submitted on 01/07/2018. Thus, para may be dropped.	Reply was accepted, para was dropped	Dropped (other valid explanation)
180	11	30xxxxxxxxxx1Z1	Panaji	2019-20	2.27	September 2024: 2019-20: DRC-01 was raised .	Further progress in this regard was awaited.	SCN (DRC-01) issued
181	11	30xxxxxxxxxx1Z1	Panaji	2020-21	0.01	September 2024: 2020-21: The case shall be verified and the outcome shall be intimated to the Audit.	Further progress in this regard was awaited.	Under Examination
182	11	30xxxxxxxxxx1ZD	Vasco	2020-21	2.22	The department replied (September 2024) that scrutiny under Section 61 was initiated. Verification was in process.	Further progress in this regard was awaited.	ASMT-10 issued/Action initiated
183	16	30xxxxxxxxxx1ZZ	Panaji	2019-20	0.00	In response to the audit enquiry the State Tax Officer (STO) replied (November 2023) that the taxpayer was issued discrepancies in ASMT-10 for which he has replied that while filing returns in CMP-08 for the Quarter-III (1 October to 31 December, 2019) the amount for outward supply was wrongly entered as ₹ 2,27,30,990 instead of ₹ 22,73,099 however, the tax was correctly paid for value of ₹ 22,73,099 as CGST ₹ 11,366 and SGST ₹ 11,366. The taxpayer has also submitted income tax returns file for the year 2019-20 (Copy enclosed) in support of his claim which tallies with the quarter wise outward supply as per the book submitted by the taxpayer. The total turnover of the taxpayer is ₹ 82,34,715. The taxpayer is continuing with the facility of composition levy from July 2017 upto date (2023-24) which can be verified from the taxpayer's details obtained from the portal. Hence, the taxpayer is eligible for composition scheme and it is therefore requested to drop the Audit para of the taxpayer.	Reply was accepted	Dropped (Data Entry Error)

Sl. No.	Dimension	GSTIN	Ward	Financial Year	Deviation Value (₹ in crore)	Reply of the STO/Department	Audit Response	Status
184	16	30xxxxxxxxxx1ZA	Ponda	2019-20	0.00	September 2024: 2019-20: Upon scrutiny, it was noticed that there is difference in turnover declared in returns filed and tax liability paid @ 1 per cent (0.5 per cent CGST & 0.5 per cent SGST). The taxpayer is a practicing Physician and runs Childrens Hospital and is having Pharmacy for which the taxpayer is registered. Taxpayer has maintained separate profit and loss Account for Clinic and hospital services which is exempted services under Sl. No.77 of List of services at 'Nil' rate of tax. From above, it is clear that while filing returns, taxpayer has declared combined turnover pertaining to services provided in Hospital, Clinic/ OPD Services along with Pharmacy sale i.e. sale of medicines. Taxpayer has submitted reconciliation statement and final Account copies for the year and same is found in agreement with returns filed. Hence, no further, action is taken. Copy of Final Account along with Reconciliation statement is attached herewith the reply. Hence, para may please be dropped.	Reply was accepted and the para was dropped.	Dropped (Other valid explanation)
185	16	30xxxxxxxxxx1Z4	Panaji	2020-21	0.00	September 2024: The case shall be verified and outcome shall be intimated to the Audit.	Further progress in this regard was awaited.	Under Examination
186	16	30xxxxxxxxxx1ZV	Panaji	2018-19	0.00	September 2024: The case shall be verified and outcome shall be intimated to the Audit.	Further progress in this regard was awaited.	Under Examination
187	16	30xxxxxxxxxx1Z5	Panaji	2019-20	0.00	September 2024: The case shall be verified and outcome shall be intimated to the Audit.	Further progress in this regard was awaited.	Under Examination
188	16	30xxxxxxxxxx1Z5	Panaji	2020-21	0.00	September 2024: The case shall be verified and outcome shall be intimated to the Audit.	Further progress in this regard was awaited.	Under Examination
189	17	30xxxxxxxxxx1ZN	Panaji	2020-21	0.00	Said cases shall be assigned to the Scrutiny officer and the proceedings will be initiated in time bound manner.	Further progress in this regard was awaited.	Under Examination
190	17	30xxxxxxxxxx1ZE	Margao	2020-21	0.00	The department replied that ASMT-10 as per Section 61 of Goa GST Act, 2017 was issued on 13/10/2023.	Further progress in this regard was awaited.	ASMT-10 issued/Action initiated
191	17	30xxxxxxxxxx1ZH	Panaji	2020-21	0.00	Said cases shall be assigned to the Scrutiny officer and the proceedings will be initiated in time bound manner.	Further progress in this regard was awaited.	Under Examination

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Sl. No.	Dimension	GSTIN	Ward	Financial Year	Deviation Value (₹ in crore)	Reply of the STO/Department	Audit Response	Status
192	17	30xxxxxxxxxx1Z3	Panaji	2020-21	0.00	Said cases shall be assigned to the Scrutiny officer and the proceedings will be initiated in time bound manner.	Further progress in this regard was awaited.	Under Examination
193	20	30xxxxxxxxxx1Z5	Margao	2018-19	9.37	The department replied (September 2024) that National Company Law Tribunal (NCLT) Mumbai vide its order CP 619/IBC/NCLT/MAH/2018 dated 14/12/2018 has initiated Corporate Insolvency Resolution Process (CIRP) under Insolvency and Bankruptcy Code, 2016 against the Nicomet Industries Limited. As per the order of the NCLT a moratorium has been declared under Para 14 I.a of the order stating that the Bench hereby prohibits a) the institution of suits or continuation of pending suits or proceedings against the corporate debtor including execution of any judgement, decree or order in any court of law, tribunal, arbitration panel or other authority. The moratorium is applicable since 14 December 2018 till completion of the insolvency resolution process or unit bench approves the resolution plan under subsection (1) of Section 31 of the IBC or passes an order for liquidation of corporate debtors under Section 33 of IBC, as the case may be. Thereafter on 16/12/2020, NCLT Mumbai passed an order that Nicomet Industries Limited shall be liquidated. Accordingly the claim of department dues of Tax amounting to ₹ 70,10,12,499, Interest amounting to ₹ 10,84,89,792 and Penalty amounting to ₹ 8,67,38,326 i.e. Total amounting to ₹ 89,62,40,617 was filed with liquidator.	Further progress in this regard was awaited.	Demand (Claim was filed) order issued.
194	20	30xxxxxxxxxx1ZD	Mapusa	2018-19	0.39	September 2024: 2018-19: Returns of the taxpayer were scrutinised & ASMT-10 was issued on 21/11/2023. Taxpayer had filed reply which was not satisfactory. However, paid ₹ 8,00,023 vide DRC-03, 16/04/2024. Copy of ASMT-10, Scrutiny report & DRC-03 was enclosed herewith. Further, a SCN was issued to you u/s 73 and 122 of the GGST Act on 28/2/2023 combined for the years 2018-19 & 2019-20. On the basis of documents available with the department and information furnished by taxpayer, order for demand in DRC-07 was created (25/04/2024). Copy of Order & Demand in DRC-07 was enclosed. Hence para may kindly be dropped.	Further progress in this regard may be intimated to Audit.	Demand Order (DRC-07) issued

Sl. No.	Dimension	GSTIN	Ward	Financial Year	Deviation Value (₹ in crore)	Reply of the STO/Department	Audit Response	Status
195	20	30xxxxxxxxxx1ZD	Mapusa	2019-20	0.75	2019-20: A SCN was issued u/s 73 and 122 of the GGST Act on 28/02/2023 combined for the years 2018-19 & 2019-20. On the basis of documents available with the department and information furnished by taxpayer, Order and demand in DRC-07 was created (25/04/2024). Copy of Order & Demand in DRC-07 was enclosed. Hence para may kindly be dropped.	Further progress in this regard may be intimated to Audit.	Demand Order (DRC-07) issued
196	20	30xxxxxxxxxx1ZD	Mapusa	2020-21	0.32	2020-21: Case was marked for verification u/s 67 under enforcement. Hence, assessment/ verification of the same was under process. Once the case records of the taxpayer are verified, outcome along with action taken report would be intimated to audit.	Further progress in this regard may be intimated to Audit.	ASMT-10 issued/Action initiated
197	20	30xxxxxxxxxx1ZR	Panaji	2018-19	0.63	September 2024: 2018-19: GSTR-3B filed on 29/11/2023 for January 2019, February 2019 and March 2019. 2019-20: GSTR-3B filed on 29/11/2023 for April to June 2019 and on 05/12/2023 for July to Oct 2019; for November 2019 on 08/12/2023; for December 2019 to March 2020 on 16/12/2023.	Copy of GSTR-1 and 3B for the relevant period may be provided to Audit.	Reply furnished without appropriate documentary evidence
198	20	30xxxxxxxxxx1ZR	Panaji	2019-20	0.58	September 2024: 2020-21: GSTR-3B filed for April and May 2020 on 16/12/2023, for June to Dec 2020 on 21/12/2023. ASMT 10 issued for the month of January 2021, February 2021 and March 2021 on 08/07/2024.	Copy of GSTR-1 and 3B for the relevant period may be provided to Audit.	Reply furnished without appropriate documentary evidence
199	20	30xxxxxxxxxx1ZT	Mapusa	2018-19	0.34	September 2024: ASMT-10 had been issued <i>vide</i> Reference No.: ZD3011230016571 dt. 21/11/2023. Taxpayer had not replied hence, SCN in DRC-01 was issued on 19/01/2024. Further no reply was received hence, order u/s 73 along with demand in DRC-07 was issued on 18/04/2024. Copy of ASMT 10, DRC-01, order, annexure (DRC-07) was enclosed.	Further progress in this regard was awaited.	Demand Order (DRC-07) issued
200	20	30xxxxxxxxxx1ZT	Mapusa	2019-20	0.34	September 2024: ASMT-10 had been issued <i>vide</i> Reference No.: ZD300524000537X dt. 09/05/2024. Further, issuing of DRC-01 u/s 74 was under process. Further, outcome would be intimated to Audit. Copy of ASMT-10 & Scrutiny report was enclosed.	Further progress in this regard was awaited.	ASMT-10 issued/Action initiated
201	20	30xxxxxxxxxx1ZT	Mapusa	2020-21	0.06	September 2024: Scrutiny/verification of the same was under process. Once the case records of the taxpayer are scrutinized and verified, outcome along with action taken report would be intimated to audit.	Further progress in this regard was awaited.	ASMT-10 issued/Action initiated

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Sl. No.	Dim ensi on	GSTIN	Ward	Financial Year	Deviation Value (₹ in crore)	Reply of the STO/Department	Audit Response	Status
202	20	30xxxxxxxxxx1ZD	Vasco	2018-19	0.19	The department replied (September 2024) that the taxpayer was assessed for the year 2018-19. Copy of the order under Section 73 alongwith DRC-07 was attached.	Further progress in this regard was awaited.	Demand Order (DRC-07) issued
203	20	30xxxxxxxxxx1ZD	Vasco	2019-20	0.50	The department replied (September 2024) that for the year 2019-20, the taxpayer being non-filer, would be assessed under Section 62 and the order will be intimated to the audit team.	Further progress in this regard was awaited.	ASMT-10 issued/Action initiated
204	20	30xxxxxxxxxx1ZG	Mapusa	2018-19	0.44	September 2024: Issuing of DRC-01 u/s 74 was under process. Further, outcome would be intimated to Audit.	Further progress in this regard may be intimated to Audit.	ASMT-10 issued/Action initiated
205	20	30xxxxxxxxxx1ZG	Mapusa	2019-20	0.09	September 2024: ASMT-10 had been issued <i>vide</i> Reference No.: ZD3005240005335 dt. 09/05/2024. Copy of ASMT-10 along with Scrutiny report was enclosed. Further, issuing of DRC-01 u/s 74 was under process. Further, outcome would be intimated to Audit in due course of time.	Further progress in this regard may be intimated to Audit.	ASMT-10 issued/Action initiated
206	20	30xxxxxxxxxx1ZG	Mapusa	2020-21	0.02	September 2024: Scrutiny verification of the same was under process. Once the case records of the taxpayer are scrutinised and verified, outcome along with action taken report would be intimated to audit.	Further progress in this regard may be intimated to Audit.	ASMT-10 issued/Action initiated
207	20	30xxxxxxxxxx1Z8	Vasco	2018-19	0.08	The department replied (September 2024) that the taxpayer was assessed for the year 2018-19. Copy of the order under Section 73 alongwith DRC-07 was attached.	Further progress in this regard was awaited.	Demand Order (DRC-07) issued
208	20	30xxxxxxxxxx1Z8	Vasco	2019-20	0.44	The department replied (September 2024) that for the year 2019-20, the taxpayer being non-filer, will be assessed under Section 62 and the order will be intimated to the audit team. Hence, audit para was dropped.	Further progress in this regard was awaited.	ASMT-10 issued/Action initiated
209	20	30xxxxxxxxxx1ZZ	Panaji	2018-19	0.10	September 2024: 2018-19 Case shall be verified and outcome shall be intimated to the Audit.	Further progress in this regard was awaited.	Under Examination
210	20	30xxxxxxxxxx1ZZ	Panaji	2019-20	0.39	September 2024: 2019-20: Case shall be verified and outcome shall be intimated to the Audit.	Further progress in this regard was awaited.	Under Examination

Sl. No.	Dimension	GSTIN	Ward	Financial Year	Deviation Value (₹ in crore)	Reply of the STO/Department	Audit Response	Status
211	20	30xxxxxxxxxx1ZJ	Curchorem	2018-19	0.08	The department replied (June 2024) that notice in form GST ASMT 10 was issued (27/10/2023), the taxpayer paid partial amount (₹ 50,647-IGST and ₹ 1,25,000-SGST and ₹ 1,25,000-CGST through form DRC-03 dated 18/12/2023, however, the taxpayer failed to file response to notice (ASMT 10) and discharge full liability, hence DRC-01A notice was issued (21/12/2023) under Section 73 for an amount of ₹ 4,73,040 (CGST+SGST) alongwith interest and late fee. Taxpayer did not file reply to DRC-01 hence, order (DRC-07) under Section 73 was issued (31/01/2024) with a penalty of ₹ 23,652 and late fee amounting to ₹ 17,525. Since Action had been taken by the assessing authority by issuing order, para was recommended for closure.	Status of recovery of the remaining amount for the year 2018-19 may be intimated.	Demand Order (DRC-07) issued
212	20	30xxxxxxxxxx1ZJ	Curchorem	2019-20	0.28	Similarly, for the year 2019-20, an order u/s 73 was issued (22/04/2024) for an amount of ₹ 28,32,037 alongwith the applicable interest and penalty.	Further progress in this regard was awaited.	Demand Order (DRC-07) issued
213	20	30xxxxxxxxxx1ZJ	Curchorem	2020-21	0.07	Further scrutiny of 2020-21 would also be taken up on priority basis and progress would be intimated to audit in due course of time.	Further progress in this regard was awaited.	ASMT-10 issued/Action initiated
214	20	30xxxxxxxxxx1ZS	Margao	2018-19	0.20	The department replied (August 2024) that order alongwith DRC-07 dtd. 24/04/2024 was issued for 2018-19 for ₹ 40,72,794.	Further progress in this regard was awaited.	Demand Order (DRC-07) issued
215	20	30xxxxxxxxxx1ZS	Margao	2019-20	0.23	The department replied (August 2024) that for 2019-20, DRC-01 was issued under Section 74 on 05/07/2024 amounting to ₹ 23,99,862.	Copy of DRC-01 for the year 2019-20 was not submitted. Further progress in this regard was awaited.	SCN (DRC-01) issued
216	21	30xxxxxxxxxx1ZL	Panaji	2018-19	0.47	September 2024: 2018-19: Demand under Section 73 of GGST Act was issued.	Further progress in this regard was awaited.	Demand Order (DRC-07) issued
217	21	30xxxxxxxxxx1ZL	Panaji	2019-20	4.66	September 2024: 2019-20: DRC-01 was issued. Copy to the same was enclosed.	Further progress in this regard was awaited.	SCN (DRC-01) issued
218	21	30xxxxxxxxxx1ZL	Panaji	2020-21	1.92	September 2024: 2020-21: The case shall be verified and outcome shall be intimated to the Audit.	Further progress in this regard was awaited.	Under Examination

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Sl. No.	Dimension	GSTIN	Ward	Financial Year	Deviation Value (₹ in crore)	Reply of the STO/Department	Audit Response	Status
219	21	30xxxxxxxxxx1Z7	Mapusa	2018-19	0.50	Sept 2024: 2018-19: ASMT-10 was issued. Reply submitted by the taxpayer was not satisfactory, hence, proceedings u/s 73 were initiated and Order u/s 73 was issued and demand in DRC-07 was issued for tax ₹ 6,43,052.00 Interest ₹ 44,66,414.00 and penalty ₹ 64,304 (Total demand ₹ 51,73,770). Copy of Order along with Annexure is enclosed herewith.	Further progress in this regard may be intimated to Audit	Demand Order (DRC-07) issued
220	21	30xxxxxxxxxx1Z7	Mapusa	2019-20	0.42	Sept 2024: 2018-19: ASMT-10 had been issued vide Reference No.: ZD300524000599N, dated 10/05/2024. Further SCN in DRC-01 was also issued. Copy of ASMT-10, Scrutiny report, interest sheet, DRC-01 & Annexure was enclosed.	Further progress in this regard may be intimated to Audit	SCN (DRC-01) issued
221	21	30xxxxxxxxxx1Z7	Mapusa	2020-21	0.00	Sept 2024: 2020-21: Scrutiny/verification of the same is under process. Once the case records of the taxpayer are scrutinised and verified, outcome along with action taken report would be intimated to audit.	Further progress in this regard may be intimated to Audit	ASMT-10 issued/Action initiated
222	21	30xxxxxxxxxx1Z3	Vasco	2018-19	0.49	The department replied (September 2024) that the taxpayer was assessed by the Central Authority for the period from April 2018 to March 2021. Copy of the order alongwith DRC-07 was submitted. Hence Para is dropped.	Reply was accepted and the para was dropped.	Dropped (other valid explanation)
223	21	30xxxxxxxxxx1Z3	Vasco	2019-20	0.10	The department replied (September 2024) that the taxpayer was assessed by the Central Authority for the period from April 2018 to March 2021. Copy of the order alongwith DRC-07 was submitted. Hence, para is dropped.	Reply was accepted and the para was dropped.	Dropped (other valid explanation)
224	21	30xxxxxxxxxx1Z3	Vasco	2020-21	0.10	The department replied (September 2024) that the taxpayer was assessed by the Central Authority for the period from April 2018 to March 2021. Copy of the order alongwith DRC-07 was submitted. Hence, para is dropped.	Reply was accepted and the para was dropped.	Dropped (other valid explanation)
225	21	30xxxxxxxxxx1ZL	Ponda	2018-19	0.30	September 2024: 2018-19: The case was verified and order was issued u/s 73 of the GGST Act, 2017 having Ref No. ZD3004240018124 dated 23/04/2024 with DRC-07 for amount of ₹ 29,71,760.00 for the year 2018-19. Copy of Order and DRC-07 was attached for reference.	Further progress in this regard was awaited.	Demand Order (DRC-07) issued

Sl. No.	Dimension	GSTIN	Ward	Financial Year	Deviation Value (₹ in crore)	Reply of the STO/Department	Audit Response	Status
226	21	30xxxxxxxxxx1ZL	Ponda	2019-20	0.20	September 2024: 2019-20: The taxpayer was verified for the year 2019-20 and SCN was issued in DRC-01 having Ref No. ZD3005240016209 dated 17/05/2024 for an amount of ₹ 19,75,800.00. Further the order u/s 73 of the Act was issued having Ref No. ZD300824002298N dated 26/08/2024 with DRC-07 for an amount of ₹ 19,75,800.00. Copy of Order (DRC-07) and DRC-01 was attached for reference.	Further progress in this regard was awaited.	Demand Order (DRC-07) issued
227	21	30xxxxxxxxxx1ZL	Ponda	2020-21	0.17	September 2024: 2020-21: Verification of the same is in progress and will be intimated very soon.	Further progress in this regard was awaited.	Under Examination
228	21	30xxxxxxxxxx1Z4	Mapusa	2018-19	0.17	September 2024: 2018-19: Show Cause Notice under Section 73 of GGST Act, 2017 for the period 2018-19 amounting to ₹ 16.93 Lakhs towards interest had been issued on 27/12/2023. The taxpayer had made part payment of interest amounting to ₹ 6.93 lakh in response to the SCN. Further the taxpayer paid ₹ 5,00,000 vide DRC 03 ARN: AD30022400395U and ₹ 3,89,320 on 31/03/2024 vide DRC-03 AD3003240016004. Hence, dropped proceeding order was issued on 12/04/2024. Copy of DRC-01, Copies of DRC-03 and dropped proceeding order alongwith annexure was enclosed herewith. Hence, para may please be dropped.	An amount of ₹ 1,11,000 (₹ 16,93,000- ₹ 15,82,000) was pending to be recovered.	SCN (DRC-01) issued
229	21	30xxxxxxxxxx1Z4	Mapusa	2019-20	0.13	September 2024: 2019-20: Issuing of DRC-01 u/s 74 was under process. Further, outcome would be intimated to Audit.	Further progress in this regard was awaited.	ASMT-10 issued/Action initiated
230	21	30xxxxxxxxxx1Z4	Mapusa	2020-21	0.16	September 2024: 2020-21: Scrutiny/verification of the same was under process. Once the case records of the taxpayer are scrutinised and verified, outcome along with action taken report would be intimated to audit in due course of time.	Further progress in this regard was awaited.	ASMT-10 issued/Action initiated
231	21	30xxxxxxxxxx2Z1	Vasco	2018-19	0.12	The department replied (September 2024) that for the year 2018-19, the interest of ₹ 12,42,078 is recovered. DRC-03 dated 16/02/2024 is enclosed.	Further progress in this regard was awaited.	Recovered
232	21	30xxxxxxxxxx2Z1	Vasco	2019-20	0.18	The department replied (September 2024) that for the year 2019-20, the interest is waived as per Section 128A of the GGST Act, 2017.	The reply is not acceptable as waiver of interest under Section 128A is available only if demand is raised under Section 73 of GGST Act 2017 and	Rebuttal

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Sl. No.	Dimension	GSTIN	Ward	Financial Year	Deviation Value (₹ in crore)	Reply of the STO/Department	Audit Response	Status
							thereafter, request for waiving off of interest is submitted by the taxpayer in form SPL-01, which is subject to verification by the tax officer. Since the procedure for waiving off interest was not followed, the undischarged liability of interest stood recoverable from the taxpayer.	
233	21	30xxxxxxxxxx2Z1	Vasco	2020-21	0.12	The department replied (September 2024) that for 2020-21, the returns would be scrutinised and the interest once recovered would be intimated to the audit.	Further progress in this regard was awaited.	Under Examination
234	21	30xxxxxxxxxx1ZS	Vasco	2018-19	0.13	The department replied (September 2024) that for the year 2018-19, the taxpayer had paid interest <i>vide</i> DRC-03 dated 17/01/2024.	Reply is accepted.	Recovered
235	21	30xxxxxxxxxx1ZS	Vasco	2019-20	0.20	The department replied (September 2024) that for the year 2019-20, SCN in DRC-01 was issued. Copy of SCN-DRC-01 was attached.	Further progress in this regard was awaited.	SCN (DRC-01) issued
236	21	30xxxxxxxxxx1ZS	Vasco	2020-21	0.07	The department replied (September 2024) that for the year 2020-21, verification is in process.	Further progress in this regard was awaited.	Under Examination
237	21	30xxxxxxxxxx1ZV	Panaji	2018-19	0.04	September 2024: Taxpayer has paid the interest u/s 50 on the late payment of tax in GSTR-3B amounting to ₹ 3,61,751(copy of DRC-03 dated 10/11/2023 enclosed). Further, there is delay of 23 days and not 25 days in the return filing of April 2018 month. The due date for filing GSTR-3B return for April 2018 was extended upto 22/05/2018 <i>vide</i> Notification. No. 23/2018-Central Tax dated 18-05-2018 (copy enclosed). Thus, the para may be dropped.	Reply is accepted.	Recovered
238	21	30xxxxxxxxxx1ZV	Panaji	2019-20	0.28	September 2024: 2019-20: DRC-01 was issued. The copy was enclosed on record.	Further progress in this regard was awaited.	SCN (DRC-01) issued

Sl. No.	Dimension	GSTIN	Ward	Financial Year	Deviation Value (₹ in crore)	Reply of the STO/Department	Audit Response	Status
239	21	30xxxxxxxxxx1ZV	Panaji	2020-21	0.06	September 2024: 2020-21: The case shall be verified and the outcome shall be intimated to the Audit.	Further progress in this regard was awaited.	Under Examination
240	21	30xxxxxxxxxx1ZJ	Panaji	2018-19	0.13	2018-19: Interest paid through DRC-03.	Reply is accepted.	Recovered
241	21	30xxxxxxxxxx1ZJ	Panaji	2019-20	0.12	2019-20: Recovery order under Section 73 was issued.	Further progress in this regard was awaited.	Demand Order (DRC-07) issued
242	21	30xxxxxxxxxx1ZJ	Panaji	2020-21	0.13	2020-21: Interest paid through DRC-03.	Reply is accepted.	Recovered
243	21	30xxxxxxxxxx1ZV	Mapusa	2018-19	0.38	Sept 2024: 2018-19: Case was selected for Audit u/s 65, accordingly audit was conducted and further show cause notice u/s 73 was issued. Order u/s 73 and demand in DRC-07 was raised for tax ₹ 2,37,640 interest ₹ 20,85,608 penalty ₹ 50,000 and late fees ₹ 4,75,000 (Total demand ₹ 28,48,248). Demand order was enclosed. Hence, para may kindly be dropped.	Further progress in this regard was awaited.	Demand Order (DRC-07) issued
244	21	30xxxxxxxxxx1ZZ	Vasco	2018-19	0.10	The department replied (September 2024) that the taxpayer was under Margao jurisdiction. For the year 2018-19 and 2019-20, the taxpayer was assessed and the copy of the order alongwith DRC-07 was attached.	Further progress in this regard was awaited.	Demand Order (DRC-07) issued
245	21	30xxxxxxxxxx1ZZ	Vasco	2019-20	0.14	The department replied (September 2024) that the taxpayer was under Margao jurisdiction. For the year 2018-19 and 2019-20, the taxpayer was assessed and the copy of the order alongwith DRC-07 was attached.	Further progress in this regard was awaited.	Demand Order (DRC-07) issued
246	21	30xxxxxxxxxx1ZZ	Vasco	2020-21	0.10	The department replied (September 2024) that for the year 2020-21, the verification is in process.	Further progress in this regard was awaited.	Under Examination
247	21	30xxxxxxxxxx2ZC	Mapusa	2018-19	0.05	Sept 2024: 2018-19: DRC-01 was issued (19/01/2024) u/s 73 of the GGST Act. The taxpayer had paid the full amount through DRC-03 dated: 13/02/2024. Hence, para may kindly be dropped	Reply is accepted.	Recovered
248	21	30xxxxxxxxxx2ZC	Mapusa	2019-20	0.17	Sept 2024: 2019-20: ASMT-10 had been issued vide Reference No.: ZD300324001114G dated 20/03/2024. Copy of ASMT-10 & Scrutiny report was enclosed herewith for your kind perusal. Further, issuing of DRC-01 u/s 74 was under process. Further, outcome will be intimated to Audit in due course of time.	Further progress in this regard was awaited.	ASMT-10 issued/Action initiated

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Sl. No.	Dim ensi on	GSTIN	Ward	Financial Year	Deviation Value (₹ in crore)	Reply of the STO/Department	Audit Response	Status
249	21	30xxxxxxxxxx22C	Mapusa	2020-21	0.07	Sept 2024: 2020-21: Scrutiny/verification of the same was under process. Once the case records of the taxpayer are scrutinized and verified, outcome along with action taken report would be intimated to audit.	Further progress in this regard was awaited.	ASMT-10 issued/Action initiated
250	21	30xxxxxxxxxx1ZX	Panaji	2018-19	0.16	September 2024: Order under Section 73 was issued.	Further progress in this regard was awaited.	Demand Order (DRC-07) issued
251	21	30xxxxxxxxxx1ZX	Panaji	2019-20	0.03	September 2024: Order under Section 73 was issued.	Further progress in this regard was awaited.	Demand Order (DRC-07) issued
252	21	30xxxxxxxxxx1ZX	Panaji	2020-21	0.09	September 2024: Case shall be verified.	Further progress in this regard was awaited.	Under Examination
253	21	30xxxxxxxxxx1ZH	Panaji	2018-19	0.07	September 2024: Taxpayer has paid the interest. The copy of DRC-03 is enclosed on record. Thus, the para is dropped.	Reply is accepted.	Recovered
254	21	30xxxxxxxxxx1ZH	Panaji	2019-20	0.13	September 2024: 2019-20: Order U/s 73 was issued for the recovery of the dues.	Further progress in this regard was awaited.	Demand Order (DRC-07) issued
255	21	30xxxxxxxxxx1ZH	Panaji	2020-21	0.08	September 2024: 2020-21: The case shall be verified and outcome shall be intimated to Audit.	Further progress in this regard was awaited.	Under Examination
256	21	30xxxxxxxxxx1ZA	Margao	2018-19	0.05	The department replied (August 2024) that ASMT-10 was issued on 06/11/2023 for short payment of interest for 2018-19, IGST at ₹ 4,76,237, CGST at ₹ 14,540 and SGST at ₹ 14,540. The taxpayer had paid the same <i>vide</i> DRC-03 dated 28/11/2023.	Reply is accepted.	Recovered
257	21	30xxxxxxxxxx1ZA	Margao	2019-20	0.10	The department replied (August 2024) that the interest for 2019-20 had been paid <i>vide</i> DRC-03 dated: 29/03/2024 of ₹ 8,85,525 under IGST, ₹ 36,073 under CGST and ₹ 36,073 under SGST. Copy of DRC-03 for 2018-19 and 2019-20 was enclosed.	Reply is accepted.	Recovered
258	21	30xxxxxxxxxx2ZO	Vasco	2018-19	0.13	The department replied (September 2024) that the taxpayer was assessed for the year 2018-19 and demand was raised for ₹ 13,31,123 <i>vide</i> DRC-07. Copy of the order alongwith DRC-07 was submitted.	Further progress in this regard was awaited.	Demand Order (DRC-07) issued
259	21	30xxxxxxxxxx2ZO	Vasco	2019-20	0.10	The department replied (September 2024) that for the year 2019-20, SCN in DRC-01 was issued, copy of the SCN was attached.	Further progress in this regard was awaited.	SCN (DRC-01) issued

Sl. No.	Dimension	GSTIN	Ward	Financial Year	Deviation Value (₹ in crore)	Reply of the STO/Department	Audit Response	Status
260	21	30xxxxxxxxxx2ZO	Vasco	2020-21	0.01	The department replied (September 2024) that for the year 2020-21, the verification is in process.	Further progress in this regard was awaited.	Under Examination
261	21	30xxxxxxxxxx1ZG	Bicholim	2018-19	0.06	The department replied (August 2024) that the payment reminders were sent for recovery of interest on delayed payment for which the taxpayer had replied and also produced details of part interest payment discharged by him (copy of taxpayer's reply enclosed). Thereafter, it is to note that the Government has declared waiver of interest or penalty or both relating to demand raised under Section 73 for certain periods <i>i.e.</i> 2017-18, 2018-19 and 2019-20 (Copy of Gazette was enclosed) <i>vide</i> insertion of new Section 128A. Out of total amount of interest payable (₹ 18,83,366.67) an amount of ₹ 5,62,785.00 (<i>vide</i> DRC-03 enclosed) had been paid by the taxpayer and ₹ 13,20,581.67 was outstanding. As there is a waiver of interest <i>vide</i> Section 128A for the year 2018-19 and 2019-20, it is requested to drop the observation for the said years.	The reply is not acceptable as waiver of interest under Section 128A is available only if demand is raised under Section 73 of GGST Act 2017 and thereafter, request for waiving off of interest is submitted by the taxpayer in form SPL-01, which is subject to verification by the tax officer. Since the procedure for waiving off interest was not followed, the undischarged liability of interest stood recoverable from the taxpayer.	Rebuttal
262	21	30xxxxxxxxxx1ZG	Bicholim	2019-20	0.13	The department replied (August 2024) that the payment reminders were sent for recovery of interest on delayed payment for which the taxpayer had replied and also produced details of part interest payment discharged by him (copy of taxpayer's reply enclosed). Thereafter, it is to note that the Government has declared waiver of interest or penalty or both relating to demand raised under Section 73 for certain periods <i>i.e.</i> 2017-18, 2018-19 and 2019-20 (Copy of Gazette was enclosed) <i>vide</i> insertion of new Section 128A. Out of total amount of interest payable (₹ 18,83,366.67) an amount of ₹ 5,62,785.00 (<i>vide</i> DRC-03 enclosed) had been paid by the taxpayer and ₹ 13,20,581.67 was outstanding. As there is a waiver of interest <i>vide</i> Section 128A for the year 2018-19 and 2019-20, it is requested to drop the observation for the said years.	The reply is not acceptable as waiver of interest under Section 128A is available only if demand is raised under Section 73 of GGST Act 2017 and thereafter, request for waiving off of interest is submitted by the taxpayer in form SPL-01, which is subject to verification by the tax officer. Since the	Rebuttal

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Sl. No.	Dim ensi on	GSTIN	Ward	Financial Year	Deviation Value (₹ in crore)	Reply of the STO/Department	Audit Response	Status
							procedure for waiving off interest was not followed, the undischarged liability of interest stood recoverable from the taxpayer.	
263	21	30xxxxxxxxxx1ZG	Bicholim	2020-21	0.04	The department replied (August 2024) that proceedings for the year 2020-21 has been initiated against the taxpayer.	Further progress in this regard was awaited.	ASMT-10 issued/Action initiated
264	21	30xxxxxxxxxx1ZS	Mapusa	2018-19	0.23	Sept 2024: 2018-19: Case was selected for Audit u/s 65. Hence, discrepancies were raised but not replied. Hence, Final ADT 02 was also issued. Since, no reply received, proceedings u/s 73 were initiated and SCN in DRC-01 was issued. Further no reply received hence, Order u/s 73 along with demand in DRC 07 was raised for tax ₹ 2,30,37,114, interest ₹ 2,18,16,619, penalty ₹46,57,422 & late fees ₹ 10,000 (Total Demand ₹ 4,95,21,155) Copy of DRC-01, Order u/s 73 & DRC-07 is enclosed herewith for your reference.	Further progress in this regard was awaited.	Demand Order (DRC-07) issued
265	21	30xxxxxxxxxx1ZV	Mapusa	2018-19	0.04	Sept 2024: 2018-19: ASMT-10 had been issued. Taxpayer replied vide ARN: ZD3012230031296 dt. 19/12/2023 stating he had voluntarily paid interest amount due as per his records vide ARN: AD300923002098G dt. 26/09/2023 ₹ 3,85,210. Same is enclosed herewith. Hence, para may kindly be dropped.	Reply of the department is accepted.	Recovered
266	21	30xxxxxxxxxx1ZV	Mapusa	2019-20	0.09	Sept 2024: 2019-20: ASMT-10 had been issued vide Reference No.: ZD300524000517Z on 09/05/2024. Taxpayer voluntarily paid ₹ 8,55,629 vide DRC-03 ARN: 300923002099E dt.26/09/2023. Same is enclosed herewith. Hence, para may kindly be dropped.	Reply of the department is accepted.	Recovered
267	21	30xxxxxxxxxx1ZV	Mapusa	2020-21	0.10	Sept 2024: 2020-21: Taxpayer voluntarily paid ₹ 9,74,668.03 vide DRC-03 AD300923002108N dt. 26/09/2023. Same is enclosed herewith. Hence, para may kindly be dropped.	Reply of the department is accepted.	Recovered
268	21	30xxxxxxxxxx1ZI	Panaji	2018-19	0.12	September 2024. The Department replied that the dues were paid through DRC-03.	DRC-03 may be furnished to Audit.	Reply furnished without appropriate documentary evidence

Sl. No.	Dimension	GSTIN	Ward	Financial Year	Deviation Value (₹ in crore)	Reply of the STO/Department	Audit Response	Status
269	21	30xxxxxxxxxx1ZI	Panaji	2019-20	0.07	September 2024; The Department replied that the dues paid through DRC-03.	DRC-03 may be furnished to Audit.	Reply furnished without appropriate documentary evidence
270	21	30xxxxxxxxxx1ZI	Panaji	2020-21	0.03	September 2024; The Department replied that case shall be verified and status will be submitted to Audit.	Further progress in this regard was awaited.	Under Examination
271	21	30xxxxxxxxxx1ZA	Margao	2020-21	0.11	No reply was furnished (September 2024).	Case may be verified and suitable action may be initiated.	Reply was awaited
Total					1722.58			

APPENDIX 2.6B
(Referred to in paragraph 2.2.7.3)
Case wise details of Limited Audit sample (Turnover mismatch)

Sl. No.	Dimension	GSTIN	Ward	Financial Year	Deviation Value (in ₹ crore)	Reply of the STO/Department	Status	Audit Response
1	12	30xxxxxxxxxx1Z7	Vasco	2019-20	111.68	The department replied (September 2024) that the taxpayer is a works contractor and the TDS deducted in the year 2019-20 pertains to 2018-19 and 2019-20. The turnover is properly disclosed in the concern period by the taxpayer and tax is accordingly paid. Yearwise details of the turnover alongwith TDS deducted is verified. Copy of the details enclosed for perusal. Hence, there is no suppression of turnover by the taxpayer and the audit para may be closed.	Reply furnished without appropriate documentary evidence	Reply submitted without GSTR-3Bs of months concerned, copy of RA bills and copy of invoices.
2	12	30xxxxxxxxxx1ZP	Panaji	2020-21	23.97	September 2024; Case was selected for Audit Assessment u/s 65 of the GST Act.	Action initiated	Further progress may be intimated
3	12	30xxxxxxxxxx1Z9	Margao	2020-21	10.62	The department replied (August 2024) that the audit enquiry of the taxpayer for the year 2020-21 is marked to the proper officer for audit u/s 65.	Action initiated	Further progress may be intimated.
4	12	30xxxxxxxxxx1ZR	Ponda	2019-20	6.08	Sept 2024: 2019-20: The Dy. Directorate DGGI, Pune has already initiated proceedings against the said taxpayer and Show cause cum-Demand notice under the provisions of the Section 73 of the CGST/SGST Act, 2017 has been already found issued raising total demand of ₹ 2,87,28,052.00 (excluding interest) vide SCN NO. DGGI/INTL/INTL/777/2021-RU-Goa dated 07/09/2023/363 having DIN 202309DW2000082398D for the period from 01/07/2017 to 31/03/2021. Further, the taxpayer has filed Appeal Before the Appellate Authority for the period on 17/04/2024 which is under progress. (copy of Acknowledgement for submission of Appeal along with order passed is attached for	Reply furnished without appropriate documentary evidence	Copy of appeal and Order was not found attached with the reply.

Sl. No.	Dimension	GSTIN	Ward	Financial Year	Deviation Value (in ₹ crore)	Reply of the STO/Department	Status	Audit Response
						reference). Hence para may please be dropped.		
5	12	30xxxxxxxxxx1ZK	Panaji	2020-21	5.69	Date: 26/08/2024: The Taxable value is ₹ 14,77,21,618.00 on which TDS is deducted pertains to the years 2019-20 and 2020-21. The Turnover for which is already reported in 2019-20 summary of GSTR-3B of 2019-20 is attached, the taxpayer is receiving the payments of his works executed upon submission of invoices which are normally delayed due to reasons such as non-availability of funds <i>etc.</i> and the deductor that is Goa Electricity department deducts the TDS at the time of making of payment to the Taxpayer. From the above submission it is clarified that there is no short declaration of taxable value for the financial year 2020-21. In view of the above the Para is dropped.	Dropped (other valid explanation)	Reply is accepted and the para can be dropped.
6	13	30xxxxxxxxxx2ZB	Vasco	2020-21	17.43	The department replied (September 2024) that the actual closing unbilled revenue for the state of Goa as per the financial record of the taxpayer is ₹ 1,50,95,566 and for the state of Karnataka is ₹ 17,42,75,676. However, due to inadvertent error, both the values were included in Table 5(H) of GSTR-9C which is corrected in the subsequent year <i>i.e.</i> 2020-21. The taxpayer had given reconciliation in GSTR-9C of 2020-21. Copy of GSTR-9C is enclosed for your perusal. Since there is no suppression of taxable value. The audit para is dropped.	Dropped (other valid explanation)	Reply of the department is accepted and the Para is dropped.

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Sl. No.	Dimension	GSTIN	Ward	Financial Year	Deviation Value (in ₹ crore)	Reply of the STO/Department	Status	Audit Response
7	13	30xxxxxxxxxx1Z5	Curehorem	2019-20	7.92	The department replied (June 2024) that Turnover for FY 2019-20 was correctly disclosed in GSTR-3B, GSTR-1, GSTR-9, GSTR-9C at ₹ 80,90,34,020.00. Copies of 3B summary report, GSTR-1 summary report, GSTR-9, GSTR-9C for FY 2019-20 are enclosed herewith which are appropriately showing turnover and liability payment. Unbilled Revenue at the beginning of the year was inadvertently punched as ₹ 8,00,000 in GSTR-9C instead of ₹ 8,00,00,000. Further GST was paid on actual turnover at ₹ 80,90,34,020.00. The same has been acknowledged by the company in its reply (copy enclosed). GSTR-9C for FY 2018-19 is enclosed herewith correctly showing Unbilled Revenue at the end of the year at ₹ 8,00,00,000. Hence, the para may please be dropped.	Dropped (Data Entry Error)	The reply of the department is accepted and para can be dropped.
8	13	30xxxxxxxxxx1ZO	Ponda	2018-19	5.44	Sept 2024; 2018-19: The taxpayer was issued notice and Intimation in DRC-01A which was replied by the taxpayer. The reply was found satisfactory and the proceedings were dropped. The copy of reply furnished by the taxpayer, DRC01A and the Drop Proceedings order and detailed report are attached for reference. In view of the above the para may please be dropped.	Reply furnished without appropriate documentary evidence	GSTR-3B of the erstwhile proprietor, wherein the tax payment for the unbilled revenue was done, may be furnished to Audit Para retained for want of more documents.
9	13	30xxxxxxxxxx1ZH	Margao	2018-19	1.34	The STO stated that there was an unintentional error in GSTR-9C for the year 2018-19 specifically related to entry of unbilled revenue (₹ 286,97,214) at the end of the year instead of unbilled revenue at the beginning of the year. The correct figure for opening unbilled revenue was ₹ (-) 2,86,97,214 instead of ₹ (-) 1,33,70,759. Further, reply received <i>vide</i> letter no 6113 dt: 12/12/2023 stating that the taxpayer was issued ASMT-10 on 01/11/2023 for	Dropped (Data Entry Error)	Reply is accepted.

Sl. No.	Dimension	GSTIN	Ward	Financial Year	Deviation Value (in ₹ crore)	Reply of the STO/Department	Status	Audit Response
						discrepancies to file their reply by 01/12/2023. The taxpayer has submitted clarification to the point raised. As per dept reply <i>vide</i> letter no 7397 dt: 28/02/2024, the taxpayer has inadvertently shown the amount of unbilled revenue for the financial year 2017-18 and 2018-19. There is reporting error while filing GSTR-9C for the FY 2017-18 and 2018-19 which has been reported properly in the FY 2019-20. The disclosure of unbilled revenue and deferred revenue is only the balance sheet item, and this does not impact the tax payment under GST as the taxes are paid by the company on billing which are raised by the company under GST law. The dept <i>vide</i> letter dt: 19/04/2024 stated that the figures provided pertains to Goa State only. Also stated that the closing balance of 2017-18 was less as one transaction amounting to ₹ 14,34,154 was not included and the same was included in opening balance of 2018-19. However, the resultant opening balance was inadvertently entered in place of closing balance for the year 2018-19 and closing balance of the year was shown under opening balance. (During the year 2017-18 the unbilled revenue at the end of the year was taken under 50 instead of table 5H). The correct closing balance for the year 2018-19 has been carried forward as opening balance for the year 2019-20, thereby correction has been made.		
10	13	30xxxxxxxxxx1ZW	Panaji	2018-19	0.16	1) In response to the audit enquiry the State Tax Officer (STO)/Taxpayer stated that, in GSTR-9C no facility has been provided to disclose the opening and closing balances of deferred revenue so for this reason we have clubbed the opening and closing balance and disclosed the same in GSTR-9C in column 5B	Dropped (other valid explanation)	The STO (29/04/2024) has attached the letter of the taxpayer which provides the screenshot of the ledger containing deferred revenue and states that he has verified and there is no

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Sl. No.	Dimension	GSTIN	Ward	Financial Year	Deviation Value (in ₹ crore)	Reply of the STO/Department	Status	Audit Response
						for the year 2018-19. In addition, it also states that only disclosure relating to opening unbilled revenue and opening deferred revenue has been modified in FY 2018-19 GSTR-9C form when compared to Closing unbilled revenue and deferred revenue of FY 2017-18 Form GSTR-9C. Since it is only a disclosure issue, the same shall not be subject to any tax implication. As per Notification 74/2018- Central Tax dated 31 December 2018, any difference between the turnover reported in the Annual Return (GSTR-9) and turnover reported in the audited Annual Financial Statement due to reasons not listed above shall be declared here under Table 50 of GSTR-9C. (2) As per departments reply <i>vide</i> no 7364 dt: 26/02/2024 it is stated that the company has inadvertently reported AMC and others deferred revenue closing balance for FY 2017-18 amounting to ₹ 16,40,287 to opening balance of unbilled revenue for FY 2018-19. There is no tax implication arising out of the same, there is no short payment of tax. (3) The STO <i>vide</i> letter dt: 16/04/2024 had clarified that the TO of GSTR-9C pertains to Goa only and does not include the TO of other states. (4) The STO <i>vide</i> letter dt: 29/04/2024 stated that in the opening balance of FY 2018-19 the taxpayer has included the deferred revenue closing balance figures of FY 2017-18 which pertained to AMC and other ₹ (-) 22,43,662.54 and ₹ (-) 6,03,375.19 respectively). By subtracting and adding the deferred revenue of FY 2017-18 to the unbilled revenue (5H- 2,56,992) at the end of the FY 2017-18, the opening balance of unbilled revenue for the FY 2018-19 under		discrepancy. Considering the reply furnished which is acceptable. The para may be considered for closure.

Sl. No.	Dimension	GSTIN	Ward	Financial Year	Deviation Value (in ₹ crore)	Reply of the STO/Department	Status	Audit Response
						5B of GSTR-9C showed ₹ -13.83,295.35. which is stated to be correctly entered. The STO further states that all the relevant records and supporting documents furnished by the taxpayer has been verified and as per verification there is no discrepancy in respect of unbilled revenue. (copy of letter dt: 26/02/2024 received from the taxpayer, ASMT 10 issued on 27/10/2023, reply received from the taxpayer in ASMT-11 dt: 27/11/2023, letter dt: 27/04/2024 received from taxpayer giving clarification related to installation charges, inter branch posting, screenshot of ledger account for difference amount for mismatch of ₹ 4,048 in AMC deferred revenue closing balance for FY 2017-18.		
11	14	30xxxxxxxxxZX	Panaji	2020-21	438.70	September 2024: The case shall be verified and outcome shall be intimated to the Audit.	Under Examination	Further progress may be intimated.
12	14	30xxxxxxxxxZE	Margao	2018-19	202.94	The department replied (September 2024) that ASMT-10 <i>vide</i> reference No. ZD301223000090M dated 01/12/2023 was issued to the taxpayer. In reply to your para, an explanation is obtained from the taxpayer stating that the turnover shown in GSTR-9C for financial year 2018-19 and 2019-20 includes turnover of all branches. There was no business in Goa state from 2018-19 and 2019-20. Nil GSTR-9 for 2018-19 and 2019-20 for Goa branch is filed. Business in Goa State has been started from 17/11/2020.	Reply furnished without appropriate documentary evidence	Reply is not accepted as submission was done without proper supporting documents.
13	14	30xxxxxxxxxZE	Margao	2019-20	151.50	The department replied (September 2024) that ASMT 10 <i>vide</i> reference No. ZD301223000090M dated 01/12/2023 was issued to the taxpayer. In reply regards to your para, an explanation is obtained from the taxpayer stating that the turnover shown in GSTR-9C for financial year 2018-19 and 2019-20 includes turnover of all branches.	Reply furnished without appropriate documentary evidence	Reply is not accepted as submission was done without proper supporting documents.

Audit Report for the year ended 31 March 2023

Sl. No.	Dimension	GSTIN	Ward	Financial Year	Deviation Value (in ₹ crore)	Reply of the STO/Department	Status	Audit Response
						There was no business in Goa state from 2018-19 and 2019-20. Nil GSTR-9 for 2018-19 and 2019-20 for Goa branch is filed. Business in Goa State has been started from 17/11/2020.		
14	14	30xxxxxxxxxx1ZL	Panaji	2020-21	238.36	September 2024: The case shall be verified and outcome shall be intimated to the Audit.	Under Examination	Further progress may be intimated.
15	14	30xxxxxxxxxx1ZW	Mapusa	2020-21	117.32	Sept 2024: Taxpayer belongs to Margao Ward office and Audit Enquiry Reference was forwarded to STO Margao Ward vide letter No. B/GST/Aud/2023-24/9159 dt. 20/11/2023 under intimation to Audit office. Verification is under process.	Under Examination	Further progress may be intimated
16	14	30xxxxxxxxxx1ZI	Pernem	2020-21	38.83	October 2024: Verification of taxpayers record for the year 2020-21 is under progress and will be taken up on priority basis. Outcome will be intimated to Audit.	Under Examination	Further progress may be intimated
Total					1377.98			

APPENDIX 2.7
(Referred to in paragraph 2.2.8.1)
Non-production of records

Sl. No.	GSTIN	Name of Ward	Records not produced	Period for which records not produced
1	30xxxxxxxxxx1ZS (Bharati Telemedia Pvt Ltd)	Panaji	Outward supplies Invoices along with debit note and credit note.	August 2018, February 2019, June 2019, November 2019, January 21 and February 21
			Inward supplies Invoices along with debit note and credit note.	April 2018, May 2018, June 2019, January 2020, June 2020 and September 2020
			Contract agreement, monthly production accounts, statement of payments made through DRC 03, details of capital goods sold, fixed asset register and details and working sheet of ITC reversal done, ITC from ISD.	2018-19 to 2020-21
			Details of Other Income and Other Expenses, Trial Balance, trade payables and trade receivables, details of sensitive goods, Related party transaction and Directors' report.	2018-19 to 2020-21
			HSN wise summary of outward supplies and details of goods sent for job work and their receipts alongwith challans.	2018-19 to 2020-21
			Statement of outward supplies on forward charge and reverse charge, Statement of inward supplies, ITC availed and utilized, details of imports, stock statement, physical stock verification statement and statement of advances received and adjusted.	2018-19 to 2020-21
2	30xxxxxxxxxx1ZD(CMM Tradelink Pvt Ltd)	Panaji	Outward supplies Invoices along with debit note and credit note.	August 2018, September 2018 September 2019, March 2020 July 2020, and March 2021
			Inward supplies Invoices along with debit note and credit note.	June 2018, January 2019 July 2019, January 2020 May 2020 and August 2020
			Statement of outward supplies on forward charge and reverse charge, Statement of inward supplies, ITC availed and utilized, details of imports, stock statement, physical stock verification statement and statement of advances received and adjusted.	2018-19 to 2020-21
			Contract agreement, monthly production accounts, statement of payments made through DRC 03, details of capital goods sold, fixed asset register and details and working sheet of ITC reversal done, ITC from ISD.	2018-19 to 2020-21
			Details of Other Income and Other Expenses, Trial Balance, trade payables and trade receivables, details of sensitive goods, Related party transaction and Directors' report.	2018-19 to 2020-21
3	30xxxxxxxxxx1ZK (Proctor and Gamble)		Outward supplies Invoices along with debit note and credit note.	April and July 2018, August and October 2019, July and

Sl. No.	GSTIN	Name of Ward	Records not produced	Period for which records not produced
				August 2020
			Inward supplies Invoices along with debit note and credit note.	April and May 2018, July 2019 and February 2020, December 2020 and February 2021
			Statement of outward supplies on forward charge and reverse charge, Statement of inward supplies, ITC availed and utilised, details of imports, stock statement, physical stock verification statement and statement of advances received and adjusted. Copy of auditor's report for the given period. Original RC and amended RCs.	2018-19 to 2020-21
			Contract agreement, monthly production accounts, statement of payments made through DRC 03, details of capital goods sold, fixed asset register and details and working sheet of ITC reversal done, ITC from ISD.	2018-19 to 2020-21
			Details of Other Income and Other Expenses, Trial Balance, Trade payables and trade receivables, Details of sensitive goods, Related party transaction and Directors' report.	2018-19 to 2020-21
			Details of Exempt, Non-GST, Zero rated and SEZ supplies made, endorsement by SEZ officer, HSN wise summary of outward supplies and details of goods sent for job work and their receipts alongwith challans.	2018-19 to 2020-21
			Export goods manifest, FIRC/BRCS, LUT and RFD 11 for export under Bond, Shipping bills of export.	2018-19 to 2020-21
4	30xxxxxxxxx1ZY (BSNL)	Panaji	Break up of other expenses, other income and miscellaneous income schedule mentioned in the financial statement. The Directors Report and Notes to account and schedules to the financial statement.	2018-19 to 2020-21
			Statement of exempted supplies, details of advances received and details of additional place of business. Details of trade payables and receivables during the period.	2018-19 to 2020-21
			Details of Input, input services purchased and consumed during the period and details of common input used during the years for common and exempted supplies. HSN wise summary of taxable supplies (for the month of Feb 2019, Jan 2020 and March 2021).	2018-19 to 2020-21
			Outward supplies Invoices along with debit note and credit note. Payment/receipt vouchers for selected months.	April and June 2018, Sept and November 2019 and April and October 2020
			Inward supplies Invoices along with debit note and credit note. Payment/receipt vouchers for selected months.	April and Nov 2018, June and December 2019, April and November 2020
			Statement of payments made through DRC 03 and PMT 06.	2018-19 to 2020-21
			Sundry creditors, Sundry Debtors and Discount ledger account. Fixed Asset	2018-19 to 2020-21

Sl. No.	GSTIN	Name of Ward	Records not produced	Period for which records not produced
			Register: Capitalization statement of Capital goods, with invoice details, showing taxable value and tax separately.	
			Details of capital goods sold during the year, with invoice details, showing taxable value and tax separately.	2018-19 to 2020-21
5	30xxxxxxxxx1Z9 (Vedanta Ltd)	Panaji	Outward supplies Invoices along with debit note and credit note.	April 2018, July 2018, May 2019, December 2019, October 2020 and December 2020
			Inward supplies Invoices along with debit note and credit note.	April 2018, May 2018, December 2019, February 2020, July 2020 and February 2021
			Shipping bills of export.	April 2018, March 2019, November 2019, March 2020, February 2021 and March 2021
			Export goods manifest, FIRCs/BRCS, LUT and RFD 11 for export under Bond.	2018-19 to 2020-21
			Statement of outward supplies on forward charge and reverse charge, Statement of inward supplies, ITC availed and utilized, details of imports, stock statement, physical stock verification statement and statement of advances received and adjusted.	2018-19 to 2020-21
			Contract agreement, monthly production accounts, statement of payments made through DRC 03, details of capital goods sold, fixed asset register and details and working sheet of ITC reversal done.	2018-19 to 2020-21
			Details of Other Income and Other Expenses, Trial Balance, Trade payables and Trade receivables, details of sensitive goods, Related party transaction and Directors' report.	2018-19 to 2020-21
			Details of Exempt, Non-GST, Zero rated and SEZ supplies made, endorsement by SEZ officer, HSN wise summary of outward supplies and details of goods sent for job work and their receipts alongwith challans.	2018-19 to 2020-21
6	30xxxxxxxxx1Z2 (Sesa Mining Company Ltd)	Panaji	Outward supplies Invoices along with debit note and credit note.	September 2018, March 2019, April 2019, January 2020, May 2020 and December 2020
			Inward supplies Invoices along with debit note and credit note.	April 2018, February 2019, July 2019, February 2020, May 2020 and July 2020
			Statement of outward supplies on forward charge and reverse charge, Statement of inward supplies, ITC availed and utilized, details of imports, stock statement, physical stock verification statement and statement of advances received and adjusted.	2018-19 to 2020-21

Sl. No.	GSTIN	Name of Ward	Records not produced	Period for which records not produced
			Contract agreement, monthly production accounts, statement of payments made through DRC 03, details of capital goods sold, fixed asset register and details and working sheet of ITC reversal done.	2018-19 to 2020-21
			Details of Other Income and Other Expenses, Trial Balance, trade payables and trade receivables, details of sensitive goods, Related party transaction and Directors' report.	2018-19 to 2020-21
			Details of Exempt, Non-GST HSN wise summary of outward supplies and details of goods sent for job work and their receipts alongwith challans.	2018-19 to 2020-21
7	30xxxxxxxxx4ZG (Bank of Baroda)	Panaji	Outward supplies Invoices along with debit note and credit note.	September 2018, March 2019, September 2019, March 2020, September 2020 and March 2021
			Inward supplies Invoices along with debit note and credit note.	August 2018, September 2018, September 2019, December 2019, September 2020 and December 2020
			Statement of outward supplies on forward charge and reverse charge, Statement of inward supplies, ITC availed and utilised, details of imports, stock statement, physical stock verification statement and statement of advances received and adjusted.	2018-19 to 2020-21
			Details of capital goods sold, fixed asset register and details and working sheet of ITC reversal done.	2018-19 to 2020-21
			Details of Other Income and Other Expenses, Trial Balance, trade payables and trade receivables, Related party transaction and Directors' report.	2018-19 to 2020-21
			Details of Exempt supplies HSN wise summary of outward supplies.	2018-19 to 2020-21
8	30xxxxxxxxx1Z5 (Rygo Homes Pvt Ltd)	Panaji	Trade payables and trade receivables, refund files (if any), Related party transaction .	2018-19 to 2020-21
			Bills of Supplies, Receipt and Payment Vouchers, Agreement and Purchase Orders, Product Vouchers, debit and credit notes, sales/income ledger, other income and other expense ledger, Advance ledger account, Discount payable ledger, Re-imbusement ledger.	2018-19 to 2020-21
			Trial Balance, Auditor's Report (Tax Audit Report such as 3 CEB and 3 CD IT Reports), Notes to account and Director's Report, physical stock verification statement.	2018-19 to 2020-21
			Outward supplies Invoices.	May 2018 and July 2019
			Inward supplies Invoices.	February 2020 and March 2020
			Statement of outward supplies on forward charge and reverse charge, Statement of inward supplies, details of imports, stock statement and statement of advances	2018-19 to 2020-21

Sl. No.	GSTIN	Name of Ward	Records not produced	Period for which records not produced
			received and adjusted.	
			Details of capital goods sold, fixed asset register and details and working sheet of ITC reversal done, statement of payments made through DRC 03.	2018-19 to 2020-21
9	30xxxxxxxxxB1ZN (Colgate Palmolive India Ltd)	Ponda	Copies of Invoices, Shipping bills, Bills of export, Export General Manifest (EGM) for zero rated supplies.	March 2019 and July 2020
			RFD-11 for zero-rated supplies under a Bond /LUT, Copies of Foreign Inward Remittance Certificate (FIRC)/Bank Realisation Certificate (BRC) for export.	2018-19 to 2020-21
			Outward supplies Invoices along with debit note and credit note.	May 2018 and July 2020
			Inward supplies Invoices along with debit note and credit note.	August 2020 and November 2020
			Bills of Supplies, Receipt and Payment Vouchers, Agreement and Purchase Orders, Product Vouchers, debit and credit notes, sales/income ledger, other income and other expense ledger, Advance ledger account, Discount payable ledger, invoices of the Agent, Re-imbursement ledger, supplier's ledger.	2018-19 to 2020-21
			Details of outward Tax Liability shown in the next year's return, relating to invoices of the previous year, statement of advances received, paid and adjusted, refund files (if any), Merger/Amalgamation orders (if any).	2018-19 to 2020-21
			Statement of outward supplies on forward charge and reverse charge, Statement of inward supplies, ITC availed and utilized, Statement of payments made through DRC-03, details of imports, stock statement, physical stock verification statement, Sundry creditors, Sundry Debtors and Discounts ledger accounts, in case of supplies made as agent, authorisation details received from principal.	2018-19 to 2020-21
			Details and invoices of capital goods sold, fixed asset register, provisions for write off and obsolescence, details and working sheet of ITC reversal done, Trial Balance, Auditor's Report (Tax Audit Report such as 3 CEB and 3 CD IT Reports) and Director's Report.	2018-19 to 2020-21
10	30xxxxxxxxx1Z8 (Asian Paints Ltd)	Margao	Outward supplies Invoices along with debit note and credit note.	September 2018 and October 2020
			Inward supplies Invoices along with debit note and credit note.	March 2020 and July 2020
			Bills of Supplies, Receipt and Payment Vouchers, Agreement and Purchase Orders, Product Vouchers, sales/income ledger, other income and other expense ledger, Advance ledger account, Discount payable ledger, invoices of the Agent, Re-imbursement ledger.	2018-19 to 2020-21

Sl. No.	GSTIN	Name of Ward	Records not produced	Period for which records not produced
			Stock account of purchases, provisions for write off and obsolescence, fixed asset register, Sundry Creditors Ledger, Merger/Amalgamation orders (if any), refund files (if any), Trial Balance, Auditor's Report (Tax Audit Report such as 3 CEB and 3 CD IT Reports) and Director's Report, Tax liability register.	2018-19 to 2020-21
11	30xxxxxxxxx1ZP (IFFCO Tokio General Insurance Company Ltd)	Margao	Outward supplies invoices along with debit note and credit note.	February 2019 and April 2019
			Inward supplies invoices along with debit note and credit note.	June 2020 and September 2020
			Bills of Supplies, Receipt and Payment Vouchers, Agreement and Purchase Orders, Product Vouchers, sales/income ledger, other income and other expense ledger, Advance ledger account, Discount payable ledger, invoices of the Agent, Re-imbursement ledger.	2018-19 to 2020-21
			Stock account of purchases, provisions for write off and obsolescence, fixed asset register, Sundry Creditors Ledger, Merger/Amalgamation orders (if any), refund files (if any), Trial Balance, Auditor's Report (Tax Audit Report such as 3 CEB and 3 CD IT Reports) and Director's Report, Tax liability register.	2018-19 to 2020-21
12	30xxxxxxxxx1ZR (Cipla Ltd)	Margao	Outward supplies Invoices along with debit note and credit note.	September 2018 and October 2020
			Inward supplies Invoices along with debit note and credit note.	March 2020 and July 2020
			Details of Exempt, Non-GST, Zero rated and SEZ supplies made, endorsement by SEZ officer, HSN wise summary of outward supplies and details of goods sent for job work and their receipts alongwith challans.	2018-19 to 2020-21
			Statement of outward supplies on forward charge and reverse charge, Statement of inward supplies, ITC availed and utilized, ITC from ISD, details of imports, stock statement, physical stock verification statement and statement of advances received and adjusted.	2018-19 to 2020-21
			Contract agreement, monthly production accounts, statement of payments made through DRC 03, details of capital goods sold, fixed asset register and details and working sheet of ITC reversal done.	2018-19 to 2020-21
			Details of Other Income and Other Expenses, Trial Balance, trade payables and trade receivables, details of sensitive goods, Related party transaction and Directors' report.	2018-19 to 2020-21
			Shipping bills of export, RFD-11 for zero-rated supplies under a Bond/LUT, Copies of Foreign Inward Remittance Certificate(FIRC)/Bank Realisation Certificate(BRC) for export.	2018-19 to 2020-21

Sl. No.	GSTIN	Name of Ward	Records not produced	Period for which records not produced
			Bills of Supplies, Receipt and Payment Vouchers, Agreement and Purchase Orders, Product Vouchers, sales/income ledger, other income and other expense ledger, Advance ledger account, Discount payable ledger, invoices of the Agent, Re-imbursment ledger.	2018-19 to 2020-21
			Stock account of purchases, provisions for write off and obsolescence, fixed asset register, Sundry Creditors Ledger, Merger/Amalgamation orders (if any), refund files (if any), Trial Balance, Auditor's Report (Tax Audit Report such as 3 CEB and 3 CD IT Reports) and Director's Report, Tax liability register.	2018-19 to 2020-21
13	30xxxxxxxxx1Z4 (DBL MBL JV)	Vasco	Outward supplies Invoices along with debit note and credit note.	October 2018 and July 2019
			Inward supplies Invoices along with debit note and credit note.	July 2020 and August 2020
			Bills of Supplies, Receipt and Payment Vouchers, Agreement and Purchase Orders, Product Vouchers, debit and credit notes, sales/income ledger, other income and other expense ledger, Advance ledger account, Discount payable ledger, invoices of the Agent, Re-imbursment ledger, supplier's ledger.	2018-19 to 2020-21
			Details of outward Tax Liability shown in the next year's return, relating to invoices of the previous year, statement of advances received, paid and adjusted, refund files (if any), Merger/Amalgamation orders (if any).	2018-19 to 2020-21
			Statement of outward supplies on forward charge and reverse charge, Statement of inward supplies, ITC availed and utilized, Statement of payments made through DRC-03, details of imports, stock statement, physical stock verification statement, Sundry creditors, Sundry Debtors and Discounts ledger accounts, in case of supplies made as agent, authorisation details received from principal.	2018-19 to 2020-21
			Details and invoices of capital goods sold, fixed asset register, provisions for write off and obsolescence, details and working sheet of ITC reversal done, Trial Balance, Auditor's Report (Tax Audit Report such as 3 CEB and 3 CD IT Reports) and Director's Report.	2018-19 to 2020-21
14	30xxxxxxxxx2Z1 (Flemingo Duty Free Shop Pvt Ltd)	Vasco	Partial Outward supplies Invoices along with debit note and credit note.	March 2019 and February 2020
			Partial Inward supplies Invoices along with debit note and credit note.	September 2018 and November 2018
			Details and invoices of capital goods sold, fixed asset register, provisions for write off and obsolescence, details and working sheet of ITC reversal done, ITC from ISD, Trial Balance, Auditor's Report (Tax Audit Report such as 3 CEB and 3 CD IT Reports) and Director's Report.	2018-19 to 2020-21

Sl. No.	GSTIN	Name of Ward	Records not produced	Period for which records not produced
			Bills of Supplies, Receipt and Payment Vouchers, Agreement and Purchase Orders, Product Vouchers, debit and credit notes, sales/income ledger, other income and other expense ledger, Advance ledger account, Discount payable ledger, invoices of the Agent, Re-imbursement ledger, supplier's ledger.	2018-19 to 2020-21
			Details of outward Tax Liability shown in the next year's return, relating to invoices of the previous year, statement of advances received, paid and adjusted, refund files (if any), Merger/Amalgamation orders (if any).	2018-19 to 2020-21
			Statement of outward supplies on forward charge and reverse charge, Statement of inward supplies, ITC availed and utilized, Statement of payments made through DRC-03, details of imports, stock statement, physical stock verification statement, Sundry creditors, Sundry Debtors and Discounts ledger accounts, in case of supplies made as agent, authorisation details received from principal.	2018-19 to 2020-21
			Shipping bills of export, RFD-11 for zero-rated supplies under a Bond/LUT, Copies of Foreign Inward Remittance Certificate (FIRC)/Bank Realisation Certificate (BRC) for export. Details of Refund sanctioned to taxpayer for the years 2018-21.	2018-19 to 2020-21
15	30xxxxxxxxx1ZB (Acron Housing Pvt Ltd)	Mapusa	Partial Outward supplies Invoices along with debit note and credit note.	October 2018 and July 2019
			Partial Inward supplies Invoices along with debit note and credit note.	July 2020 and August 2020
			Bills of Supplies, Receipt and Payment Vouchers, Agreement and Purchase Orders, Product Vouchers, debit and credit notes, sales/income ledger, other income and other expense ledger, Advance ledger account, Discount payable ledger, invoices of the Agent, Re-imbursement ledger, supplier's ledger.	2018-19 to 2020-21
			Details of outward Tax Liability shown in the next year's return, relating to invoices of the previous year, statement of advances received, paid and adjusted, refund files (if any), Merger/Amalgamation orders (if any).	2018-19 to 2020-21
			Stock statement, physical stock verification statement, Sundry creditors, Sundry Debtors and Discounts ledger accounts, In case of supplies made as agent, authorisation details received from principal.	2018-19 to 2020-21

APPENDIX 2.8
{Referred to in paragraph 2.2.8.2(i)}
Non/Short payment of interest on account of delayed filing of GSTR-3B returns

(Amounts in ₹)

Sl. No.	GSTIN	Name of Ward	Financial Year	Delay (Range) in filing GSTR-3B	Interest payable	Interest Paid	Non/Short payment of Interest	Reply of the department	Audit remark
1	2	3	4	5	6	7	8	9	10
1	30xxxxxxxxxx1ZD	Panaji	2018-19	3 to 5 days	8422	0	8422	The Department stated (September 2024) that the interest had been paid by the taxpayer and furnished the DRC-03.	At the instance of audit, ₹ 88,610 was recovered from the taxpayer.
			2019-20	1 to 36 days	37174	1032	36142		
			2020-21	1 to 14 days	31374	0	31374		
2	30xxxxxxxxxx1ZB	Mapusa	2019-20	1 to 184 days	4318	1665	2653	The Department stated (September 2024) that the taxpayer was asked to pay the interest of ₹ 4,052 and ₹ 2,872 for the year 2019-20 and 2020-21 respectively and the taxpayer had paid the amount (May 2024) <i>vide</i> DRC-03.	At the instance of audit, ₹ 6,924 was recovered from the taxpayer.
			2020-21	1 to 154 days	7151	837	6314		
						Total	84905		

APPENDIX 2.9

{Referred to in paragraph 2.2.8.3(i), Table 2.10, Sl. No.1}

Mismatch of ITC (other ITC) between GSTR-2A and GSTR-3B returns

Sl. No.	GSTIN	Name of Ward	Financial Year	ITC availed in Table-4A(5) of GSTR-3B	Ineligible ITC in Table-4D of GSTR-3B	ITC availed in subsequent year (Table-8C of GSTR-9)	Total ITC availed (Col. 5+6+7)	ITC available as per GSTR-2A	Mismatch of ITC (Col. 5+6+7-9)	Reply of the department	Audit remark (Amounts in ₹)
1	2	3	4	5	6	7	8	9	10	11	12
1	30xxxxxxxxxxx1ZS	Panaji	2020-21	2983693	756	198174	3182623	1914090	1268533	The Department stated (September 2024) that case would be verified by the proper officer and the action taken would be intimated to audit.	Further progress in this regard may be intimated to audit.
2	30xxxxxxxxxxx1Z9	Panaji	2018-19 2019-20 2020-21	1087242847 1647614922 1303174980	0 0 0	111413803 65925435 112112391	1198656650 1713540357 1415287371	930848022 979296882 1266047800	267808628 734243475 149239571	STO stated (April 2024) that case would be verified by the proper officer and the action taken would be intimated to audit. However, Department informed (September 2024) that the proper officer has issued (May 2024) the show cause cum demand notice (DRC-01) for the year 2019-20 under Section 73 of the GGST Act 2017.	Further progress in this regard for the year 2018-19 and 2020-21, may be intimated to audit and progress in recovery of the tax dues for the year 2019-20, may also be intimated to audit.
3	30xxxxxxxxxxx4ZG	Panaji	2018-19 2020-21	13175333 22845397	0 0	12972640 0	26147973 22845397	17941503 19460835	8206470 3384562	The Department stated (September 2024) that case would be verified by the proper officer and the action taken would be intimated to audit.	Further progress in this regard may be intimated to audit.
4	30xxxxxxxxxxx1Z2	Panaji	2018-19 2019-20 2020-21	9874702 6961555 11355682	0 0 0	293204 1078993 187138	10167906 8040548 11542820	3769533 4353867 10873181	6398373 3686681 669639	STO stated (April 2024) that case would be verified by the proper officer and the action taken would be intimated to audit. However, Department informed (September 2024) that the proper officer has issued (May 2024) the show cause cum demand notice (DRC-01) for the year 2019-20 under Section 73 of the GGST Act 2017.	Further progress for the year 2018-19 and 2020-21, may be intimated to audit and progress in recovery of the tax dues for the year 2019-20, may also be intimated to audit.

Sl. No.	GSTIN	Name of Ward	Financial Year	ITC availed in Table-4A(5) of GSTR-3B	Ineligible ITC in Table-4D of GSTR-3B	ITC availed in subsequent year (Table-8C of GSTR-9)	Total ITC availed (Col. 5+6+7)	ITC available as per GSTR-2A	Mismatch of ITC (Col. 5+6+7-9)	Reply of the department	Audit remark
1	2	3	4	5	6	7	8	9	10	11	12
5	30xxxxxxxxxxx1ZD	Panaji	2018-19	146093036	0	0	146093036	135254083	10838953	The Department stated (September 2024) that excess availment of ITC of ₹ 1.08 crore is on account of a) claim of ITC amounting to ₹ 3.78 lakh under other ITC instead of ITC under RCM b) excess claim of ITC amounting to ₹ 22.26 lakh c) Classification error by the Maharashtra branch of the taxpayer as the Maharashtra Branch of the taxpayer instead of treating branch transfer under IGST, erroneously treated the goods as local sales and discharged CGST and SGST to the tune of ₹ 82.34 lakh in the state of Maharashtra, and therefore, it is revenue neutral. However, STO stated (October 2024) that the taxpayer has paid IGST to the tune of ₹ 82.34 lakh to rectify the classification error.	At the instance of audit, excess claim of ITC amounting to ₹ 22.26 lakh (December 2023) and ₹ 82.34 lakh (October 2024) on account of classification error have been recovered from the taxpayer.
6	30xxxxxxxxxxx1ZY	Panaji	2018-19	88344600	788246	14560319	103693165	69234302	34458863	The Department stated (September 2024) that case would be verified by the proper officer and the action taken would be intimated to audit.	Further progress in this regard may be intimated to audit.
7	30xxxxxxxxxxx1Z5	Panaji	2018-19 2019-20 2020-21	18325008 37283048 27053022	0 0 0	0 2117935 1772546	18325008 39400983 28825568	17789977 27494729 23683982	535031 11906254 5141586	STO stated (April 2024) that case would be verified by the proper officer and the action taken would be intimated to audit. However, Department informed (September 2024) that the proper officer has issued (August 2024) order under Section 73 (DRC-07) of the GGST Act 2017 for the	Progress in the recovery of the tax dues for the year 2019-20 against DRC-07 may be intimated to audit. Further progress in this regard for the year 2018-19 and

Sl. No.	GSTIN	Name of Ward	Financial Year	ITC availed in Table-4A(5) of GSTR-3B	Ineligible ITC in Table-4D of GSTR-3B	ITC availed in subsequent year (Table-8C of GSTR-9)	Total ITC availed (Col. 5+6+7)	ITC available as per GSTR-2A	Mismatch of ITC (Col. 5+6+7-9)	Reply of the department	Audit remark
1	2	3	4	5	6	7	8	9	10	11	12
										year 2019-20.	2020-21 may also be intimated to audit.
8	30xxxxxxxxxxx1Z8	Margao	2020-21	126136767	294360	-416702	126014425	122266315	3748110	The Department stated (September 2024) that the audit observation was marked to proper officer for assessment and adjudication under Section 73 of the Act.	Further progress in this regard may be intimated to audit.
9	30xxxxxxxxxxx1ZR	Margao	2019-20 2020-21	1970515991 1833932980	773938 1723215	122079197 191561705	2093369126 2027217900	1814806482 1757941010	278562644 269276890	The Department stated (September 2024) that Show Cause notice (SCN) in GST DRC 01 u/s 73 of CGST Act, 2017 for the F.Y. 2019-20 was issued to the taxpayer. As regards F.Y. 2020-21, verification of case records of the taxpayer is under process.	Further progress in verification for F.Ys. 2019-20 and 2020-21 along with documentary evidence may be intimated to audit.
10	30xxxxxxxxxxx1ZN	Ponda	2018-19 2019-20 2020-21	944924405 925804955 859680002	3317973 1736596 2805768	30468423 21882282 46269375	978710801 949423833 908755145	940417782 879613887 875093230	38293019 69809946 33661915	The Department stated (September 2024) that for F.Ys. 2018-19 and 2019-20, the case was scrutinized by the proper officer under Section 61 of CGST Act, 2017. It was further stated that upon verification of returns and compliance submitted by taxpayer for the year 2018-19, the proper officer has dropped the proceedings u/s 61 of the said act by issuing Form ASMT-12. However, it was also stated that, ITC as claimed in return for the year 2019-20 was much lower than the ITC as available in GSTR-2A. For F.Y. 2020-21, the department stated that the case is selected for scrutiny u/s 61 of GGST Act, 2017 and outcome of	The reply of the department for F.Ys. 2018-19 and 2019-20 is not acceptable as the proper officer did not adjust ITC under ISD for working out excess availing of ITC. Further progress in the verification for F.Y.2020-21 may be intimated.

Sl. No.	GSTIN	Name of Ward	Financial Year	ITC availed in Table-4A(5) of GSTR-3B	Ineligible ITC in Table-4D of GSTR-3B	ITC availed in subsequent year (Table-8C of GSTR-9)	Total ITC availed (Col. 5+6+7)	ITC available as per GSTR-2A	Mismatch of ITC (Col. 5+6+7-9)	Reply of the department	Audit remark
1	2	3	4	5	6	7	8	9	10	11	12
11	30xxxxxxxxxx2Z1	Vasco	2018-19 2019-20 2020-21	21501783 16906753 4881594	0 0 0	11508 0 6318	21513291 16906753 4887912	17544725 16583746 699348	3968566 323007 4188564	The Department stated (September 2024) that for F.Y.2018-19, the difference between GSTR-2A and GSTR-3B is on account of taxpayer claiming ITC on invoices pertaining to F.Y. 2017-18 in the year 2019-20 and F.Y. 2018-19. Further, the department furnished copies of invoices pertaining to 2017-18 claimed in 2018-19. As regards 2019-20 and 2020-21, the department furnished reconciliation statement and stated that there is no excess availing of ITC for the period 2019-20 and 2020-21.	The reply could not be verified as the copies of invoices pertaining to 2017-18 were not found attached and for the year 2019-20 and 2020-21, no supporting documents such as invoices, details of payments etc. have been furnished.
12	30xxxxxxxxxx1Z4	Vasco	2018-19 2020-21	495264220 333344834	0 0	3916938 1305019	499181158 334649853	486694465 330626222	12486693 4023631	The Department furnished (September 2024) reconciliation statement for F.Y. 2018-19 and 2020-21 and stated that the taxpayer have reversed excess ITC availed and therefore, there is no excess availing of ITC.	The reply could not be verified as the Department did not provide invoice wise details of reversal of ITC due to which audit could not ascertain whether the reversed ITC pertained to the relevant period.
Total									1956129604		

APPENDIX 2.10

{Referred to in paragraph 2.2.8.3(i), Table 2.10, Sl. No.2}

Mismatch in ITC availed on import of goods

(Amounts in ₹)								
Sl. No.	GSTIN	Name of Ward	Financial Year	ITC availed on import of goods (Table-6E of GSTR-9)	ITC available as per GSTR-2A under import of goods	Mismatch in availment of ITC on import of goods (Col. 5-6)	Reply of the Department	Audit Remark
1	2	3	4	5	6	7	8	9
1	30xxxxxxxxxxx1Z9	Panaji	2018-19	962148442	771842949	190305493	The Department stated (September 2024) that the taxpayer had discharged the cess liability of ₹1.82 crore vide DRC03 dated: 24/05/2024 for the year 2019-20. Further, the Department stated that IGST credit (import of goods) of ₹2.40 lakh pertaining to 2018-19 was availed in 2019-20, however, ₹9.33 lakh pertained to forward charge credit for the year 2019-20 was inadvertently availed under Import of goods. Hence, IGST credit availed under Import of goods was not in excess to the IGST credit available in GSTR-2A.	The reply for the remaining amount could not be verified as documentary evidence in support of the reply was not furnished. Further progress in this regard for the years 2018-19 and 2020-21 may be intimated to audit.
			2019-20	815861803	796636160	19225643		
			2020-21	696292164	649350446	46941718		
2	30xxxxxxxxxxx1ZY	Panaji	2018-19	7641956	0	7641956	The Department stated (September 2024) that the notice under Section 151 of the GST Act and reminder was issued to the taxpayer and the taxpayer had given reply which would be verified by the proper officer and necessary action would be initiated as per the provisions of the Act.	Further progress in this regard may be intimated to audit.
2020-21	911144	0	911144					
3	30xxxxxxxxxxx1ZN	Ponda	2020-21	170215794	166924721	3291073	The Department stated (September 2024) that for F.Ys. 2018-19, the case was selected for scrutiny where the proper officer undertook the scrutiny of returns under Section 61 of GGST Act, 2017. It was further stated that the taxpayer submitted the detailed statement of the bill of entries not reflected in GSTR-2A.	The reply of the department is not acceptable as audit has pointed out excess availment of ITC for F.Y. 2020-21 while what is stated in reply is pertaining to F.Y. 2018-19.
4	30xxxxxxxxxxx1ZR	Margao	2018-19	482661622	473065962	9595660	The Department stated (September 2024) that Show Cause notices (SCNs) in GST DRC 01 u/s 73 of CGST Act, 2017 for the F.Y. 2018-19 and 2019-20 was issued to the taxpayer. In response to the SCNs, the taxpayer submitted all the documents for F.Y. 2018-19 and the same had been verified. As regards F.Y. 2020-21, verification of case records of the taxpayer is under process.	The reply of the department for the year 2018-19 could not be verified as copies of bill of entries were not furnished in support of the reply. Further progress in verification for F.Ys. 2019-20 and 2020-21 along with documentary evidence may be intimated.
			2019-20	481727986	412043491	69684495		
			2020-21	1082174844	850075625	232099219		
Total						579696401		

APPENDIX 2.11
{Referred to in paragraph 2.2.8.3(i), Table 2.10, Sl. No.4}
Mismatch in ITC availed on ISD

Sl. No.	GSTIN	Name of Ward	Financial Year	ITC availed under ISD (Table-6G of GSTR-9)	ITC available as per GSTR-2A	Mismatch in ITC availed under ISD (Col. 5 - 6)	Reply of the department	Audit remark
1	2	3	4	5	6	7	8	9
1	30xxxxxxxxxxxIZS	Panaji	2018-19 2019-20 2020-21	7148865 8069799 7349803	6946924 8008693 7343712	201941 61106 6091	The Department stated (September 2024) that the notice under Section 151 of the GST Act and reminder was issued to the taxpayer and the taxpayer had given reply which would be verified by the proper officer and necessary action would be initiated as per the provisions of the Act. However, the Department furnished the statement of ISD ITC availed in excess and short for the year 2018-19 along with GSTR-6 and tax invoices along with the reconciliation statement.	The reply for the year 2018-19 could not be verified, as the working of pro-rata distribution of ITC and all supporting invoices was not furnished. In absence of the said information, audit could not ascertain ITC attributable to Goa branch. Further progress for the years 2019-20 and 2020-21 may be intimated to audit.
2	30xxxxxxxxxxxIZK	Panaji	2018-19 2019-20 2020-21	143499643 145566271 139716493	22215119 0 0	121284524 145566271 139716493	The Department furnished the reply for the year 2019-20 only and stated (September 2024) that the taxpayer had not furnished the reply and documents, hence, proceedings were initiated under Section 73 of GGST Act 2017 and order under Section 73(9) had been issued (August 2024) to the taxpayer.	Further progress in recovery of the tax dues for the year 2019-20 may be intimated to audit and action taken for the year 2018-19 and 2020-21, may also be intimated to audit.
3	30xxxxxxxxxxx4ZG	Panaji	2018-19 2019-20 2020-21	4394407 5096689 4525637	0 0 0	4394407 5096689 4525637	The Department stated (September 2024) that for the year 2019-20, the proper officer had issued (May 2024) show cause notice (DRC-01) under Section 73 of GGST Act 2017, to the taxpayer. In response to the notice, the taxpayer stated that due to technical glitch, ISD credit was not available in GSTR-2A and the taxpayer furnished GSTR-6 and ISD invoices. The proper officer had accepted the taxpayer's reply and dropped the proceedings.	The working of pro-rata distribution along with invoices was not furnished. In absence of the said information, audit could not ascertain ITC attributable to Goa branch. Pro-rata distribution of ISD credit for the year 2019-20 may be furnished to audit. Further progress in this regard for the year 2018-19 and 2020-21 may also be intimated to audit.
4	30xxxxxxxxxxxIZ8	Margao	2018-19 2019-20 2020-21	5096503 6491831 4663138	392 1080 431695	5096111 6490751 4231443	STO replied (March 2024) that for the year 2018-19, show cause notice in GST DRC 01 was issued under Section 73 of the Act and for the year 2019-20 and 2020-21, audit observation was marked to proper officer for assessment and adjudication under Section 73 of the Act. Further, the Department stated (September 2024) that due to technical issues on the GST Portal, ITC amounting to ₹392 only was reflecting in Form GSTR-2A for the 2018-19. The taxpayer submitted ISD invoices amounting to ₹50,96,503 distributed to Asian Paint Limited, Goa. The Department stated that in view of the production	The reply of the department for the year 2018-19 could not be verified as supporting documents, invoices were not provided. Further progress for the year 2019-20 and 2020-21 may also be intimated to audit.

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Sl. No.	GSTIN	Name of Ward	Financial Year	ITC availed under ISD (Table-6G of GSTR-9)	ITC available as per GSTR-2A	Mismatch in ITC availed under ISD (Col. 5 - 6)	Reply of the department	Audit remark
1	2	3	4	5	6	7	8	9
							of ISD invoices, the Proper officer dropped the audit observation while issuing the order u/s 73 of GGST Act, 2017.	
5	30xxxxxxxxxx ZR	Margao	2019-20 2020-21	11887544 27350450	6852465 298913	5035079 27051537	The Department stated (September 2024) that Show Cause notice (SCN) in GST DRC 01 u/s 73 of GGST Act, 2017 for the F.Y. 2019-20 was issued to the taxpayer. As regards F.Y. 2020-21, verification of case records of the taxpayer is under process.	Further progress may be intimated to the Audit.
6	30xxxxxxxxxx ZP	Margao	2019-20 2020-21	17185700 9442704	13383064 2454418	3802636 6988286	The Department stated (September 2024) that for the year 2019-20, show cause notice along with GST DRC 01 had been issued on 30.05.2024. For 2020-21, verification of case records of the taxpayer is under process.	Further progress in the matter may be intimated.
7	30xxxxxxxxxx ZN	Ponda	2018-19	111317600	88638540	22679060	The Department stated (September 2024) that the difference is on account of the fact that ISD ITC pertaining to year 2017-18 was availed in the wrong head (CGST & SGST) was reversed in the period April 2018 of the year 2018-19 and correctly availed under IGST for the period April 2018 of the year 2018-19. Therefore, there is no revenue loss.	The reply of the department could not be verified as the copies of ISD invoices were not provided.
8	30xxxxxxxxxx Z1	Vasco	2019-20	492304	119702	372602	The department (September 2024) stated that there is no excess availing of ITC under ISD mechanism with regard to IGST credit. However, there is excess availing of ITC under CGST and SGST of ₹ 0.71 lakh each. It was further stated that the taxpayer has paid (May 2024) the same <i>vide</i> DRC-03.	At the instance of audit, ₹1,42,976 was recovered from the taxpayer. However, supporting documents for IGST credit was not provided.
					Total	502600664		

APPENDIX 2.12
{Referred to in paragraph 2.2.8.3(i), Table 2.10, Sl. No.5}
Mismatch in ITC availed under RCM

Sl. No.	GSTIN	Name of Ward	Financial Year	ITC claimed under RCM (Table 6C+6D+6F of GSTR-9)	Tax paid under RCM (Table-6.1b of GSTR-3B)	Mismatch in availment of ITC under RCM (Col. 5-6)	Reply of the Department	Audit Remark
1	2	3	4	5	6	7	8	9
1	30xxxxxxxxxx1Z9	Panaji	2018-19	129120210	127137655	1982555	The Department stated (September 2024) that the notice under Section 151 of the GST Act and reminder was issued to the taxpayer. The taxpayer had not given reply to the paras. Thus, the case would be verified by the proper officer and necessary action would be initiated as per the provisions of the Act.	Further progress in this regard may be intimated to audit.
2	30xxxxxxxxxx1Z2	Panaji	2018-19	954687	799563	155124	The Department stated (September 2024) that the notice under Section 151 of the GST Act and reminder was issued to the taxpayer. The taxpayer had not given reply. Thus, the case would be verified by the proper officer and necessary action would be initiated as per the provisions of the Act.	Further progress in this regard may be intimated to audit.
3	30xxxxxxxxxx1Z8	Margao	2019-20	1343426	1299253	44173	The Department stated (September 2024) that SCN along with GST DRC 01 is issued (March 2024) for the F.Y. 2019-20.	Further Progress in the matter may be intimated.
					Total	2181852		

APPENDIX 2.13

{Referred to in paragraph 2.2.8.3(i), Table 2.10, Sl. No.6}

Mismatch in ITC availed between annual return and audited financial statements

(Amounts in ₹)

Sl. No.	GSTIN	Name of Ward	Financial Year	ITC claimed as per GSTR-9	ITC availed as audited financial statements or books of account (GSTR-9C)	Unreconciled ITC (Table 12F of GSTR-9C)	Reply of the Department	Audit remark
1	30xxxxxxxxxx1ZK	Panaji	2019-20	117939028	106917436	11021592	The Department intimated (September 2024) that order had been issued (August 2024) by the proper officer under Section 73(9) of GGST Act 2017 for the year 2019-20.	Further progress in recovery may be intimated and reply for the year 2020-21 may be furnished to audit.
			2020-21	117904629	100122890	17781739		
2	30xxxxxxxxxx2Z1	Vasco	2020-21	-3070537	3142879	-6213416	The Department stated (September 2024) that the taxpayer had already reversed ITC amounting to ₹ 49,78,420 in GSTR-3B for the month of August 2020.	The reply is not acceptable, as verification by the department for ineligible ITC was not mentioned in the reply and working and invoices of total ineligible ITC were also not produced to audit for verification.
Total							35016747	

APPENDIX 2.14
{Referred to in paragraph 2.2.8.3(ii)}
Availment of ineligible ITC

Sl. No.	GSTIN	Name of Ward	Financial Year	No. of Invoices	No. of suppliers	Total Ineligible ITC	Reasons for ineligibility of the Credit	Reply of the Department	(Amounts in ₹) Audit remark
1	2	3	4	5	6	7	8	9	10
1	30xxxxxxxxxx4ZG	Panaji	2018-19 2019-20 2020-21	47 4 609	1 1 12	1534 11295 237366	The suppliers have not filed their GSTR-3B and did not discharge their tax liability.	STO stated (April 2024) that case would be verified by the proper officer and the action taken would be intimated to audit. However, Department informed (September 2024) that the proper officer has issued (August 2024) order under Section 73 (DRC-07) of the GST Act 2017 for the year 2019-20.	Progress in the recovery of the tax dues against DRC-07 may be intimated to audit. Further progress for the year 2018-19 and 2020-21 may also be intimated to audit.
2	30xxxxxxxxxx1ZD	Panaji	2019-20 2020-21 2020-21	4 13 11	1 1 6	3708 18352 38004	Registration of the supplier has been cancelled w.e.f. date prior to date of issue of invoice. The suppliers have not filed their GSTR-3B and did not discharge their tax liability.	The Department stated (September 2024) that the taxpayer had not claimed ITC of invoices of purchases from the taxpayer (GSTIN: 06AAJPK3652R1Z5) and it is also seen that the taxpayer had claimed less ITC in GSTR-3B as compared to GSTR-2A.	The reply is not acceptable, as there were also other suppliers whose ITC was claimed during 2020-21. However, no documentary evidence has been provided to support the non-availment of ITC for the year 2019-20, the same may be furnished.
3	30xxxxxxxxxx1Z2	Panaji	2018-19 2020-21	9 10	1 6	12250 1145207	The suppliers have not filed their GSTR-3B and did not discharge their tax liability.	The Department stated (September 2024) that case would be verified by the proper officer and the action taken would be intimated to audit.	Further progress in this regard may be intimated to audit.

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Sl. No.	GSTIN	Name of Ward	Financial Year	No. of Invoices	No. of suppliers	Total Ineligible ITC	Reasons for ineligibility of the Credit	Reply of the Department	Audit remark
4	30xxxxxxxxxx1Z9	Panaji	2018-19	246	7	3427362	The suppliers have not filed their GSTR-3B and did not discharge their tax liability. Registration of the supplier has been cancelled w.e.f. date prior to date of issue of invoice.	STO replied (April 2024) that the case will be verified by the proper officer and action would be intimated to the audit. Further, the Department forwarded (September 2024) the reply of STO (August 2024) wherein it was mentioned that for the year 2019-20, the proper officer had issued (May 2024) the show cause cum demand notice (DRC-01) under Section 73 of the GST Act 2017. In response, the taxpayer had failed to submit reply of the notice.	Progress of the recovery of the tax dues against the notice issued for the year 2019-20 may be intimated to audit. Further progress for the year 2018-19 and 2020-21 may also be intimated to audit.
			2019-20	342	7	5612526			
			2020-21	872	74	21734847			
			2020-21	1	1	1507896			
5	30xxxxxxxxxx1ZK	Panaji	2020-21	236	19	1075113	The suppliers have not filed their GSTR-3B and did not discharge their tax liability.	The Department stated (September 2024) that case would be verified by the proper officer and the action taken would be intimated to audit.	Further progress in this regard may be intimated to audit.
6	30xxxxxxxxxx1ZY	Panaji	2018-19	173	2	691527	The suppliers have not filed their GSTR-3B and did not discharge their tax liability.	STO replied (April 2024) that the case will be verified by the proper officer and action would be intimated to the audit. Further, the Department forwarded (September 2024) copy of Show Cause Notice (DRC-01) issued (May 2024) for the year 2019-20 along with the STO reply (August 2024), wherein the proper officer scrutinised the reply of the taxpayer and found it satisfactory and proceedings for the year 2019-20 were dropped.	Reply of the Department could not be verified as no supporting documents for the year 2019-20 has been furnished to audit. Further progress for the year 2018-19 and 2020-21 may also be intimated to audit.
			2019-20	58	1	275964			
			2020-21	13	4	237388			
7	30xxxxxxxxxx1Z5	Panaji	2018-19	12	2	161885	The suppliers have not filed their GSTR-3B and did not	STO replied (April 2024) that the case will be verified by the proper officer and action would be intimated to the audit. Further, the	Progress in the recovery of the tax dues against
			2019-20	5	2	51070			

Sl. No.	GSTIN	Name of Ward	Financial Year	No. of Invoices	No. of suppliers	Total Ineligible ITC	Reasons for ineligibility of the Credit	Reply of the Department	Audit remark
			2020-21	74	27	538502	discharge their tax liability.	Department forwarded (September 2024) a copy of the order issued (August 2024) to the taxpayer for the year 2019-20 under Section 73 (DRC-07) of GGST Act 2017.	DRC-07 may be intimated to audit. Further progress for the year 2018-19 and 2020-21 may also be intimated to audit.
8	30xxxxxxxxxx1ZP	Margao	2020-21	17	4	24399	The suppliers have not filed their GSTR-3B and did not discharge their tax liability.	The Department stated (September 2024) that verification of case records of the taxpayer is under process. The audit observations are marked to proper officer for assessment and adjudication under Section 73 of the CGST Act, 2017.	Further progress in the matter may be intimated to audit.
9	30xxxxxxxxxx1Z8	Margao	2018-19	15	2	167768	The suppliers have not filed their GSTR-3B and did not discharge their tax liability.	STO replied (March 2024) that for the year 2018-19, show cause notice in GST DRC 01 was issued under Section 73 of the Act and for the year 2020-21, verification of records of the taxpayer was under process and the audit observation was marked to proper officer for assessment and adjudication under Section 73 of the Act. Further, the Department stated (September 2024) that IGCST ITC amounting to ₹1.68 lakh was found inadmissible for the year 2018-19 under the provisions of Section 16(2) of the GGST Act, 2017. DRC-07 assessment order had been passed on 10/04/2024.	Progress in the recovery of the tax dues against DRC-07 may be intimated to audit. Further progress for the year 2020-21 may also be intimated to audit.
			2018-19	5	1		Registration of the supplier has been cancelled w.e.f. date prior to date of issue of invoice.		
			2020-21	18	5	61400	The suppliers have not filed their GSTR-3B and did not discharge their tax liability.		
10	30xxxxxxxxxx1ZN	Ponda	2018-19	23	1	63473	The suppliers have not filed their GSTR-3B and did not discharge their tax liability.	The Department replied (September 2024) that the taxpayer was selected for scrutiny for the year 2018-19 and taxpayer reply that payment of tax to the Government is the responsibility of the supplier and ITC can not be denied to the taxpayer was found acceptable and proceedings were dropped by issuing ASMT-12 for the F.Y. 2020-21	Reply is not acceptable as Section 16(2)(c) of the Act requires tax to be paid to the government for availing ITC. Reply for the years 2019-20
			2019-20	84	1	179297			
			2020-21	337	32	1028258			

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Sl. No.	GSTIN	Name of Ward	Financial Year	No. of Invoices	No. of suppliers	Total Ineligible ITC	Reasons for ineligibility of the Credit	Reply of the Department	Audit remark
11	30xxxxxxxxxx1Z4	Vasco	2020-21	1	1	9000	The supplier have not filed his GSTR-3B and did not discharge tax liability.	The Department stated (September 2024) that on verification of GSTR-2A, the purchase invoice of ₹9000 is reflecting in GSTR-2A.	and 2020-21 is awaited. Reply of the Department is not acceptable as the said invoice is already reflected in GSTR-2A. However, the supplier has not paid the tax against the invoice.
12	30xxxxxxxxxx1ZB	Mapusa	2018-19 2019-20 2020-21	15 1 17	2 1 9	43146 25992 373506	The suppliers have not filed their GSTR-3B and did not discharge their tax liability.	The Department stated (September 2024) that in response to the ASMT-10 issued to the taxpayer, the taxpayer had accepted and paid the amount ₹ 0.43 lakh, ₹ 0.26 lakh and ₹3.74 lakh for F.Y. 2018-19, 2019-20 and 2020-21 in April 2024, 18 May 2024 and 29 May 2024 respectively.	At the instance of audit, ineligible ITC was recovered.
Total						38758035			

APPENDIX 2.15

{Referred to in paragraph 2.2.8.4(i), Table 2.11, Sl. No.1}

Mismatch in tax liability and tax payment between returns

Sl. No.	GSTIN	Name of Ward	Financial Year	Tax liability (Excluding RCM) as per GSTR-1	Tax liability as per GSTR-9 including all amendments	Greater of both the liability as per GSTR-1 and GSTR-9	Tax payment shown in GSTR-3B	Payment made, not related to outward supplies	Tax payment for outward supplies as per GSTR-3B (Col. 8A - 8B)	Mismatch in tax liability and tax payment (Col. 7 - 8)	Reply of the department	Audit remark
1	2	3	4	5	6	7	8A	8B	8	9	10	11
1	30xxxxxxxxxx1Z9	Panaji	2018-19	3480054489	3479130149	3480054489	3677771247	1986411158	3479130089	924400	The Department stated (September 2024) that the notice under Section 151 of the GST Act and reminder was issued to the taxpayer. The taxpayer had not given reply to the paras. Thus, the case would be verified by the proper officer and necessary action would be initiated as per the provisions of the Act.	Further progress in this regard may be intimated to audit.
2	30xxxxxxxxxx1ZY	Panaji	2018-19	184498565	185129369	185129369	184437946	0	184437946	691423	Department stated (September 2024) that the notice under Section 151 of the GST Act and reminder was issued to the	Further progress in this regard may be intimated to audit.

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Sl. No.	GSTIN	Name of Ward	Financial Year	Tax liability (Excluding RCM) as per GSTR-1	Tax liability as per GSTR-9 including all amendments	Greater of both the liability as per GSTR-1 and GSTR-9	Tax payment shown in GSTR-3B	Payment made, not related to outward supplies	Tax payment for outward supplies as per GSTR-3B (Col. 8A - 8B)	Mismatch in tax liability and tax payment (Col. 7 - 8)	Reply of the department	Audit remark
											taxpayer and the taxpayer had given reply which would be verified by the proper officer and necessary action would be initiated as per the provisions of the Act.	
3	30xxxxxxxxxx1Z5	Panaji	2018-19	27847690	31519310	31519310	27855056	0	27855056	3664254	The Department stated (September 2024) that the notice under Section 151 of the GST Act and reminder was issued to the taxpayer. The taxpayer had not given reply to the paras. Thus, the case would be verified by the proper officer and necessary action would be initiated as per the provisions of the Act.	Further progress in this regard may be intimated to audit.
4	30xxxxxxxxxx1ZN	Ponda	2018-19	1552354156	1544415310	1552354156	1545491454	1076140	1544415314	7938842	The Department stated (September 2024) that the case was	The reply of the department could not be verified as documentary

Sl. No.	GSTIN	Name of Ward	Financial Year	Tax liability (Excluding RCM) as per GSTR-1	Tax liability as per GSTR-9 including all amendments	Greater of both the liability as per GSTR-1 and GSTR-9	Tax payment shown in GSTR-3B	Payment made, not related to outward supplies	Tax payment for outward supplies as per GSTR-3B (Col. 8A - 8B)	Mismatch in tax liability and tax payment (Col. 7 - 8)	Reply of the department	Audit remark
											scrutinized under Section 61 of the GST Act, 2017 and found the taxpayer's reply satisfactory, the accordingly, the proper officer has dropped the proceedings u/s 61 of the said act by issuing Form ASMT-12.	evidence on the basis of which the proper officer dropped the proceedings had not furnished to the audit.
5	30xxxxxxxxxx1Z4	Vasco	2018-19	490768767	471121336	490768767	490175758	0	490175758	593009	The Department stated (September 2024) that the taxpayer is in construction business and it was exempted under service tax and due to exemption, it was recording revenue on gross basis, i.e. 100% income. With GST introduction, taxpayer recorded the revenue on gross basis and paid the tax thereon and the difference between the	The reply could not be verified as the copies of RA bills of the relevant period to calculate the gross turnover had not been furnished to the audit.

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Sl. No.	GSTIN	Name of Ward	Financial Year	Tax liability (Excluding RCM) as per GSTR-1	Tax liability as per GSTR-9 including all amendments	Greater of both the liability as per GSTR-1 and GSTR-9	Tax payment shown in GSTR-3B	Payment made, not related to outward supplies	Tax payment for outward supplies as per GSTR-3B (Col. 8A - 8B)	Mismatch in tax liability and tax payment (Col. 7 - 8)	Reply of the department	Audit remark
6	30xxxxxxxxxx1ZB	Mapusa	2018-19	7603142	7603142	7603142	10019747	2475333	7544414	58728	taxable gross turnover and the taxable net turnover is change in Law in turnover.	At the instance of audit, dues were recovered.
Total										13870656		

APPENDIX 2.16
{Referred to in paragraph 2.2.8.4(i), Table 2.11, Sl. No.2}
Mismatch in tax liability under RCM and tax payment between returns

								<i>(Amounts in ₹)</i>	
Sl. No.	GSTIN	Name of Ward	Financial Year	Tax liability under RCM (Table-3.1d of GSTR-3B)	Tax liability under RCM (Table-4G of GSTR-9)	Tax paid under RCM (Table-6.1b of GSTR-3B)	Mismatch in tax liability and tax payment under RCM (Col. 6 - 7)	Reply of the Department	Audit remark
1	2	3	4	5	6	7	8	9	10
1	30xxxxxxxxxx4ZG	Panaji	2018-19 2020-21	465016 1466200	470159 1593207	465016 1466200	5143 127007	The Department stated (September 2024) that the notice under Section 151 of the GST Act and reminder was issued to the taxpayer. The taxpayer had not given reply to the paras. Thus, the case would be verified by the proper officer and necessary action would be initiated as per the provisions of the Act.	Further progress in this regard may be intimated to audit.
2	30xxxxxxxxxx1Z9	Panaji	2020-21	162532205	163214498	162532205	682293	The Department stated (September 2024) that the notice under Section 151 of the GST Act and reminder was issued to the taxpayer. The taxpayer had not given reply to the paras. Thus, the case would be verified by the proper officer and necessary action would be initiated as per the provisions of the Act.	Further progress in this regard may be intimated to audit.
Total							814443		

APPENDIX 2.17
{Referred to in paragraph 2.2.8.4(i), Table 2.11, Sl. No.3}
Mismatch in payment of tax under RCM

Sl. No.	GSTIN	Name of Ward	Financial Year	Tax liability auto-populated in GSTR-2A (RCM)			Tax liability discharged under RCM (Table-6.1b of GSTR-3B)			Mismatch in tax payment under RCM			Reply of the Department	(Amounts in ₹) Audit remark
				IGST	CGST	SGST	IGST	CGST	SGST	IGST	CGST	SGST		
1	30xxxxxxxxxx1Z2	Panaji	2018-19	310500	6750	6750	164595	317484	317484	145905	0	0	The Department stated (September 2024) that the notice under Section 151 of the GST Act and reminder was issued to the taxpayer. The case would be verified by the proper officer and outcome would be intimated to audit.	Further progress in this regard may be intimated to audit.
2	30xxxxxxxxxx1ZN	Ponda	2018-19	353218	1217768	1217768	4710991	120051	120051	0	1097717	1097717	The Department stated (September 2024) that the case was scrutinized under Section 61 of GGST Act, 2017 and found the taxpayer's reply satisfactory, accordingly, the proper officer has dropped the proceedings u/s 61 of the said act by issuing Form ASMT-12.	The reply of the department is not acceptable as documentary evidence on the basis of which the proper officer dropped the proceedings had not furnished to the audit.
Total											145905	1097717	1097717	

APPENDIX 2.18
(Referred to in paragraph 2.3)
Detail of excess payment

(Amount in ₹)

Name of the work	Rates of Cum	Estimated cost		GST @ 18%	Tendered cost	Excess Payment
		Pre & Post dredging surveys @5%	Mobilisation & demobilisation @ 10%			
Desilting of River Sal from the Telaulim – Varea New Bridge towards downstream upto Shatmalley opposite salt pan in river Sal in 1 st phase within an area of 6.0 km in length, 12 mtrs. wide and 3.0 mtrs. depth	(525 x 216000) 113400000	5670000	11340000	23473800	84636750 (45% less than the estimated cost)	
Desilting and cleaning of rivulet of river Sal within an area of 2.5 km in length, 12.00 mtrs. wide and 2.3 mtrs. depth.	(425 x 69000) 29325000	1466250	2932500	6070275	39794025	
Cost to be considered for additional work based on original work with same terms and conditions	(233.75 ¹ x 69000) 16128750	806438	0	3048334	19983522	19810503
Desilting of River Sal phase II, from the Shatmalley opposite salt pan towards downstream upto Shatmalley upto Ambelim in river Sal in 2 nd phase within an area of 6.0 km in length, 12 metres wide and 3.0 metres depth	(525 x 216000) 113400000	5670000	11340000	23473800	124700000 (19% less than the estimated cost)	
Desilting of river Sal from Cancnamoddi till Assolna- Chinchinim road 4.7 km length x 1.40m depth x 10.00m width	(500 x 65800) 32900000	1645000	3290000	6810300	44645300	
Cost to be considered for additional work based on original work with same terms and conditions	(405 ² x 65800) 26649000	1332450	0	5036661	33018111	11627189
Total excess payment						31437692

¹ 45 per cent of Estimates (₹ 425)
² 19 per cent of Estimates (₹ 500)

APPENDIX 2.19A
(Referred to in paragraph 2.4)
Details of short levy with respect to brand (Desmondji Agave 51)

(Amount in ₹)

2021-22					Short levy
Sl. No.	Date of dispatch	Quantity in bulk litres	Excise duty levied by the Department on lower MRP: ₹ 675	Excise duty leviable @ ₹ 300 per BL worked out by Audit (for highest MRP of product: ₹ 958)	
1	04/09/2021	486	72900	145800	72900
2	08/09/2021	189	28350	56700	28350
3	15/09/2021	612	91800	183600	91800
4	17/09/2021	342	51300	102600	51300
5	29/09/2021	900	135000	270000	135000
6	09/10/2021	1134	170100	340200	170100
7	13/10/2021	27	4050	8100	4050
8	18/10/2021	1485	222750	445500	222750
9	01/11/2021	1710	256500	513000	256500
10	18/11/2021	783	117450	234900	117450
11	25/11/2021	1350	202500	405000	202500
12	01/12/2021	270	40500	81000	40500
13	06/12/2021	180	27000	54000	27000
14	09/12/2021	1845	276750	553500	276750
15	24/12/2021	495	74250	148500	74250
16	29/12/2021	1062	159300	318600	159300
17	31/12/2021	333	49950	99900	49950
18	04/01/2022	1440	216000	432000	216000
19	26/02/2022	1935	290250	580500	290250
20	11/03/2022	612	91800	183600	91800
21	22/03/2022	900	135000	270000	135000
22	28/03/2022	801	120150	240300	120150
Total		18891	2833650	5667300	2833650

2022-23					
Sl. No.	Date of dispatch	Quantity in bulk litres	Excise duty levied by the Department on lower MRP: ₹ 850	Excise duty leviable @ ₹ 300 per BL worked out by Audit (for highest MRP of product: ₹ 958)	Short levy
1	11/05/2022	1026	256500	307800	51300
2	04/06/2022	900	225000	270000	45000
3	08/06/2022	1035	258750	310500	51750
4	15/06/2022	900	225000	270000	45000
5	16/06/2022	90	22500	27000	4500
6	28/06/2022	900	225000	270000	45000
7	06/07/2022	900	225000	270000	45000
8	20/07/2022	684	171000	205200	34200
9	16/08/2022	450	112500	135000	22500
10	25/08/2022	1350	337500	405000	67500
11	08/09/2022	180	45000	54000	9000
12	13/09/2022	288	86400	86400	0
13	29/09/2022	1800	450000	540000	90000
14	12/10/2022	1260	315000	378000	63000
15	27/10/2022	1800	450000	540000	90000
16	10/11/2022	2088	522000	626400	104400
17	29/11/2022	153	38250	45900	7650
18	08/12/2022	1647	411750	494100	82350
19	14/12/2022	1800	450000	540000	90000
20	23/12/2022	441	110250	132300	22050
21	05/01/2023	1575	393750	472500	78750
22	11/01/2023	1575	393750	472500	78750
23	09/02/2023	1800	450000	540000	90000
24	22/02/2023	1800	450000	540000	90000
25	30/03/2023	1431	357750	429300	71550
Total		27873	6982650	8361900	1379250

APPENDIX 2.19B
(Referred to in paragraph 2.4)
Details of Short Levy with respect to brand (Desmondji Blue Margarita)

(Amount in ₹)

2021-22					
Sl. No	Date of dispatch	Quantity in bulk litres (BL)	Excise duty levied by the Department on lower MRP: ₹ 675	Excise duty leviable @ ₹ 300 per BL worked out by Audit (for highest MRP of product: ₹ 917)	Short levy
1	08/09/2021	450	67500	135000	67500
2	09/10/2021	225	33750	67500	33750
3	13/10/2021	450	67500	135000	67500
4	22/10/2021	450	67500	135000	67500
5	15/11/2021	450	67500	135000	67500
6	18/11/2021	441	66150	132300	66150
7	24/12/2021	675	101250	202500	101250
8	29/12/2021	189	28350	56700	28350
9	04/01/2022	225	33750	67500	33750
10	18/01/2022	450	67500	135000	67500
11	26/02/2022	342	51300	102600	51300
12	11/03/2022	09	1350	2700	1350
13	22/03/2022	909	136350	272700	136350
14	28/03/2022	324	48600	97200	48600
Total		5589	838350	1676700	838350

2022-23					
Sl. No	Date of dispatch	Quantity in bulk litres	Excise duty levied by the Department on lower MRP: ₹ 850	Excise duty leviable @ ₹ 300 per BL worked out by Audit (for highest MRP of product: ₹ 917)	Short levy
1	11/05/2022	450	67500	135000	67500
2	04/06/2022	225	67500	67500	0
3	15/06/2022	522	78300	156600	78300
4	16/06/2022	378	56700	113400	56700
5	20/07/2022	270	40500	81000	40500
6	16/08/2022	450	67500	135000	67500
7	08/09/2022	216	32400	64800	32400
8	13/09/2022	45	13500	13500	0
9	29/09/2022	720	148500	216000	67500
10	12/10/2022	450	67500	135000	67500
11	29/11/2022	900	135000	270000	135000
12	08/12/2022	333	49950	99900	49950
13	11/01/2023	855	128250	256500	128250
14	01/03/2023	900	270000	270000	0
15	24/03/2023	450	67500	135000	67500
	Total	7164	1290600	2149200	858600

APPENDIX 2.20A
(Referred to in paragraph 2.5)

Details of Short Levy of License Fee in "B" Category Hotels (Excise Station, Pernem) during the period 2019-20 to 2022-23

Sl. No.	Liquor License No./Name of Hotel	Category of hotel as per Tourism Department, GOG	Period of misclassification	License fee leviable (in ₹)	License fee levied (in ₹)	Short levy (in ₹)	Interest under Rule 122 of GDDED Rules, 1964 (in ₹) at the rate of 2% per month	Interest calculated for no. of Months (upto December 2023)
1	FCL/528 (Oasis De Ashiyana)	B	2019-20	75000	6000	69000	78660	57 months (April 2019 to December 2023)
			2020-21	75000	10950	64050	57645	45 months (April 2020 to December 2023)
					Sub-total	133050	136305	
2	FCL/427 (La Cabana Beach and Spa)	B	2019-20	75000	60000	15000	17100	57
			2020-21	75000	60000	15000	13500	45
					Sub-total	30000	30600	
3	FCL/456 (Hidden Paradise)	B	2019-20	75000	30000	45000	51300	57
			2020-21	75000	50456	24544	22090	45
					Sub-total	69544	73390	
4	FCL/431 (Aquatica Resort and Spa)	B	2022-23	37500 ³	0	37500	15750	21 months (April 2022 to December 2023)
					Sub-total	37500	15750	
5	FCL/536 (Prayas Villa Venture of Chakshu Properties Pvt. Ltd.)	B	2020-21	33,750 ⁴	30000	3750	3375	45
			2021-22	67500 ⁵	54000	13500	8910	33
			2022-23	67500	54000	13500	5670	21

³ Sub-rule 8 of Rule 90 of GDDED Rules stipulates that when the business is started in the course of the second semester only half of the annual fee shall be payable. Hence, ₹ 75,000/2 = ₹ 37,500

⁴ Sub-rule 8 of Rule 90 of GDDED Rules stipulates that when the business is started in the course of the second semester only half of the annual fee shall be payable. Hence, ₹ 67,500/2 = ₹ 33,750

⁵ ₹ 75,000 minus 10 % of 75,000 (Rebate of ₹ 7,500) = ₹ 67,500

Sl. No.	Liquor License No./Name of Hotel	Category of hotel as per Tourism Department, GOG	Period of misclassification	License fee leviable (in ₹)	License fee levied (in ₹)	Short levy (in ₹)	Interest under Rule 122 of GDDED Rules, 1964 (in ₹) at the rate of 2% per month	Interest calculated for no. of Months (upto December 2023)
					Sub-total	30750	17955	
	FL/Con/71		2020-21	33750	30000	3750	3375	45
			2021-22	67500	36000	31500	20790	33
			2022-23	67500	36000	31500	13230	21
					Sub-total	66750	37395	
Total								678989

(Source: Records furnished by the department)

APPENDIX 2.20B

(Referred to in paragraph 2.5)

Details of Short Levy of License Fee in "C" Category Hotels during 2019-20 to 2022-23 by the Excise Stations Pernem and Margao

(Amount in ₹)

Sl. No.	License No.	Category of hotel as per Tourism Department, GOG	Period of misclassification	License fee leviable (in ₹)	License fee levied (in ₹)	Short levy (in ₹)	Interest under Rule 122 of GDDED Rules, 1964 (in ₹) at the rate of 2% per month	Interest calculated for no. of Months (upto December 2023)
1	FCL/436 (Sea Creek)	C	2020-21	40000	12075	27925	25133	45 months (April 2020 to December 2023)
			2021-22	40000	5	27925	18431	33 months (April 2021 to December 2023)
			2022-23	40000	12075	27925	11729	21 months (April 2022 to December 2023)
					Sub-Total	83775	55293	
2	FCL/336 (Sea View)	C	2019-20	40000	11750	28250	32205	57 (April 2019 to December 2023)
			2020-21	40000	12075	27925	25133	45
			2021-22	40000	12075	27925	18431	33
			2022-23	40000	15375	24625	10343	21
					Sub-Total	108725	86112	
3	FCL/366 (Marbela)	C	2019-20	40000	11700	28300	32262	57
			2020-21	40000	11700	28300	25470	45
			2021-22	40000	24098	15902	10495	33
			2022-23	40000	23625	16375	6878	21
					Sub-Total	88877	75105	
4	FCL/568 (Hotel Aurum)	C	2022-23	40000	11925	28075	6177	11
					Sub-Total	28075	6177	
5	FCL/75 (Hotel Miramar)	C	2022-23	20000 ⁶	9360	10640	4469	21
					Sub-Total	10640	4469	
6	FCL/407 (Hotel Empire)	C	2022-23	40000	15184	24816	10423	21

⁶ Sub-rule 8 of Rule 90 of GDDED Rules stipulates that when the business is started in the course of the second semester only half of the annual fee shall be payable. Hence, ₹ 40,000/2 = ₹ 20,000

Sl. No.	License No.	Category of hotel as per Tourism Department, GOG	Period of misclassification	License fee leviable (in ₹)	License fee levied (in ₹)	Short levy (in ₹)	Interest under Rule 122 of GDDED Rules, 1964 (in ₹) at the rate of 2% per month	Interest calculated for no. of Months (upto December 2023)
7	FCL/256 (Hill Rock)	C	2022-23	20000	Sub-Total 11250	24816 8750	10423 3675	21
8	FCL/539 (Mini Dunes)	C	2021-22 2022-23	40000 40000	Sub-Total 21975 21975	8750 18025 18025	3675 11897 7571	33 21
9	FCL/339 (Montego)	C	2021-22 2022-23	40000 40000	Sub-Total 27146 27146	36050 12854 12854	19468 8484 5399	33 21
10	FCL/39 (Agustine Villa)	C	2019-20 2020-21 2021-22 2022-23	40000 40000 40000 40000	Sub-Total 12150 11250 12349 11475	25708 27850 28750 27651 28525	13883 31749 25875 18250 11981	57 45 33 21
11	FCL/236 (Coconut Inn)	C	2019-20 2020-21 2021-22 2022-23	40000 40000 40000 40000	Sub-Total 24075 12600 11475 11475	112776 15925 27400 28525 28525	87855 18155 24660 18827 11981	57 45 33 21
12	FCL/463 (Sandbanks Beach Resort)	C	2022-23	20000	Sub-Total 19278	100375 722	73623 303	21
13	FCL/501 (Hotel Teremok)	C	2019-20 2020-21 2021-22 2022-23	40000 40000 40000 40000	Sub-Total 0 0 0 0	722 40000 40000 40000 40000	303 45600 36000 26400 16800	57 45 33 21
14	FCL/279 (Famafa Beach Resort)	C	2019-20 2020-21 2021-22 2022-23	40000 40000 40000 40000	Sub-Total 11475 15683 15375 15375	160000 28525 24317 24625 24625	124800 32519 21885 16253 10343	57 45 33 21
15	FCL/205 (Pirates Cabin)	C	2019-20 2020-21	40000 40000	Sub-Total 13950 13050	102092 26050 26950	81000 29697 24255	57 45

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Sl. No.	License No.	Category of hotel as per Tourism Department, GOG	Period of misclassification	License fee leviable (in ₹)	License fee levied (in ₹)	Short levy (in ₹)	Interest under Rule 122 of GDDED Rules, 1964 (in ₹) at the rate of 2% per month	Interest calculated for no. of Months (upto December 2023)
			2021-22	40000	13050	26950	17787	33
			2022-23	40000	16298	23702	9955	21
					Sub-Total	103652	81694	
16	FCL/229 (Welcome Inn)	C	2019-20	40000	16875	23125	26363	57
			2020-21	40000	18675	21325	19193	45
			2021-22	40000	11250	28750	18975	33
			2022-23	40000	11250	28750	12075	21
					Sub-Total	101950	76606	
			Total			1096983	800486	1897469

(Source: Records furnished by the department)

APPENDIX 2.20C
(Referred to in paragraph 2.5)

Details of Short Levy of License Fee in 5-Star status Hotel during 2021-22 to 2022-23 (Excise Station, Margao)

(Amount in ₹)

Sl. No.	Liquor License No./Name of Hotel	Star Status of hotel as per Ministry of Tourism, GOI	Period of misclassification	License fee leviable (in ₹)	License fee levied (in ₹)	Short levy (in ₹)	Interest under Rule 122 of GDEED Rules, 1964 at the rate of 2% per month	Interest calculated for no. of Months (April 2021 February 2024)
1	RS/FL/43 (Hotel Royal Orchid)	5-Star status	2021-22	315000 ⁷	67500 ⁸	247500	173250	35 months (April 2021 to February 2024)
			2022-23	315000	67500	247500	113850	23 months
Total								782100

(Source: Records furnished by the department)

⁷ ₹ 3,50,000 minus 10 % of ₹ 3, 50,000 (Rebate of ₹ 35,000) = ₹ 3,15,000
⁸ ₹ 3,37,500/5 years = ₹ 67,500

APPENDIX 2.21

(Referred to in paragraph 2.6)

Details of short levy of licence fee from Bar/Bar-cum-restaurant in “A” Class municipalities during 2018-19 to 2022-23

Sl. No.	Licence No.	Name of unit	Period for short fee pay	Total months delay as on 30 November 2022	Licence fee payable	Licence Fee paid	Short collection of licence fee	Interest amount (2% per month)
1	FCL/42	Sudan Bar	2018-19	56	15000	9000	6000	6720
			2019-20	44	15000	9000	6000	5280
2	FCL/226	Suman Bar	2018-19	56	15000	9000	6000	6720
			2019-20	44	15000	9000	6000	5280
			2020-21	32	15000	9540	5460	3494
3	FCL/225	Mascarenhas Bar	2018-19	56	15000	9000	6000	6720
			2019-20	44	15000	9000	6000	5280
4	FCL/224	Dream Land Bar	2018-19	56	15000	9000	6000	6720
5	FCL/223	Amrt Bar	2018-19	56	15000	9000	6000	6720
			2019-20	44	15000	9000	6000	5280
6	FCL/61	Busu Bar & rest	2018-19	56	15000	9000	6000	6720
			2019-20	44	15000	9000	6000	5280
7	FCL/60	Central Bar	2018-19	56	15000	6000	9000	10080
8	FCL/59	Mapusa Cabin	2018-19	56	15000	9000	6000	6720
			2019-20	44	15000	9000	6000	5280
9	FCL/58	Shanti bar	2018-19	56	15000	9000	6000	6720
			2019-20	44	15000	9000	6000	5280
10	FCL/50	Duler Taverna	2018-19	56	15000	9180	5820	6518
			2019-20	44	15000	9000	6000	5280
11	FLC/49	Balgo Bar & Rest.	2018-19	56	15000	6000	9000	10080
			2019-20	44	15000	12000	3000	2640
12	FCL/44	Pax Bar	2018-19	56	15000	9000	6000	6720
			2019-20	44	15000	9000	6000	5280
13	FCL/43	Tavern Jeoram	2018-19	56	15000	9000	6000	6720
			2019-20	44	15000	9000	6000	5280
14	FCL/51	Liberty Bar	2018-19	56	15000	9000	6000	6720

Sl. No.	Licence No.	Name of unit	Period for short fee pay	Total months delay as on 30 November 2022	Licence fee payable	Licence Fee paid	Short collection of licence fee	Interest amount (2% per month)
			2019-20	44	15000	9180	5820	5122
15	FCL/55	Gomes Tavern	2018-19	56	15000	9000	6000	6720
			2019-20	44	15000	9000	6000	5280
16	FCL/54	Yogeeta liquor Shop	2018-19	56	15000	9000	6000	6720
			2019-20	44	15000	9180	5820	5122
17	FCL/48	Tavern Bar	2018-19	56	15000	11160	3840	4301
			2019-20	44	15000	9000	6000	5280
18	FCL/47	Heart Beat Bar & Rest.	2018-19	56	30000	19000	11000	12320
			2019-20	44	30000	19000	11000	9680
19	FCL/46	Valankani Tavern	2018-19	56	15000	6000	9000	10080
			2019-20	44	15000	12000	3000	2640
20	FL/309	Heart Beat Bar & Rest.	2018-19	56	6000	4500	1500	1680
			2019-20	44	6000	4500	1500	1320
21	FCL/263	Blue Diamind Bar & Rest	2018-19	56	15000	9000	6000	6720
			2019-20	44	15000	9000	6000	5280
22	FCL/258	Ronaldo's Bar & Rest	2018-19	56	30000	19000	11000	12320
			2019-20	44	30000	19000	11000	9680
23	FCL/229	Pascoal Bar & Restaurant	2018-19	56	15000	9000	6000	6720
			2019-20	44	15000	9000	6000	5280
24	FCL/264	Central Bar & Rest.	2018-19	56	15000	9000	6000	6720
			2019-20	44	15000	9000	6000	5280
25	FCL/6	Blue Star	2018-19	56	15000	9000	6000	6720
			2019-20	44	15000	9000	6000	5280
			2020-21	32	15000	6000	9000	5760
26	FCL/40	Milan Bar	2018-19	56	15000	9000	6000	6720
			2019-20	44	15000	9000	6000	5280
27	FCL/5	Sanman Bar & Restaurant	2018-19	56	15000	9180	5820	6518
			2019-20	44	15000	9900	5100	4488
			2018-19	56	15000	6000	9000	10080
28	FCL/1152	Milagres Bar	2019-20	44	15000	9000	6000	5280
			2020-21	32	15000	9000	6000	3840

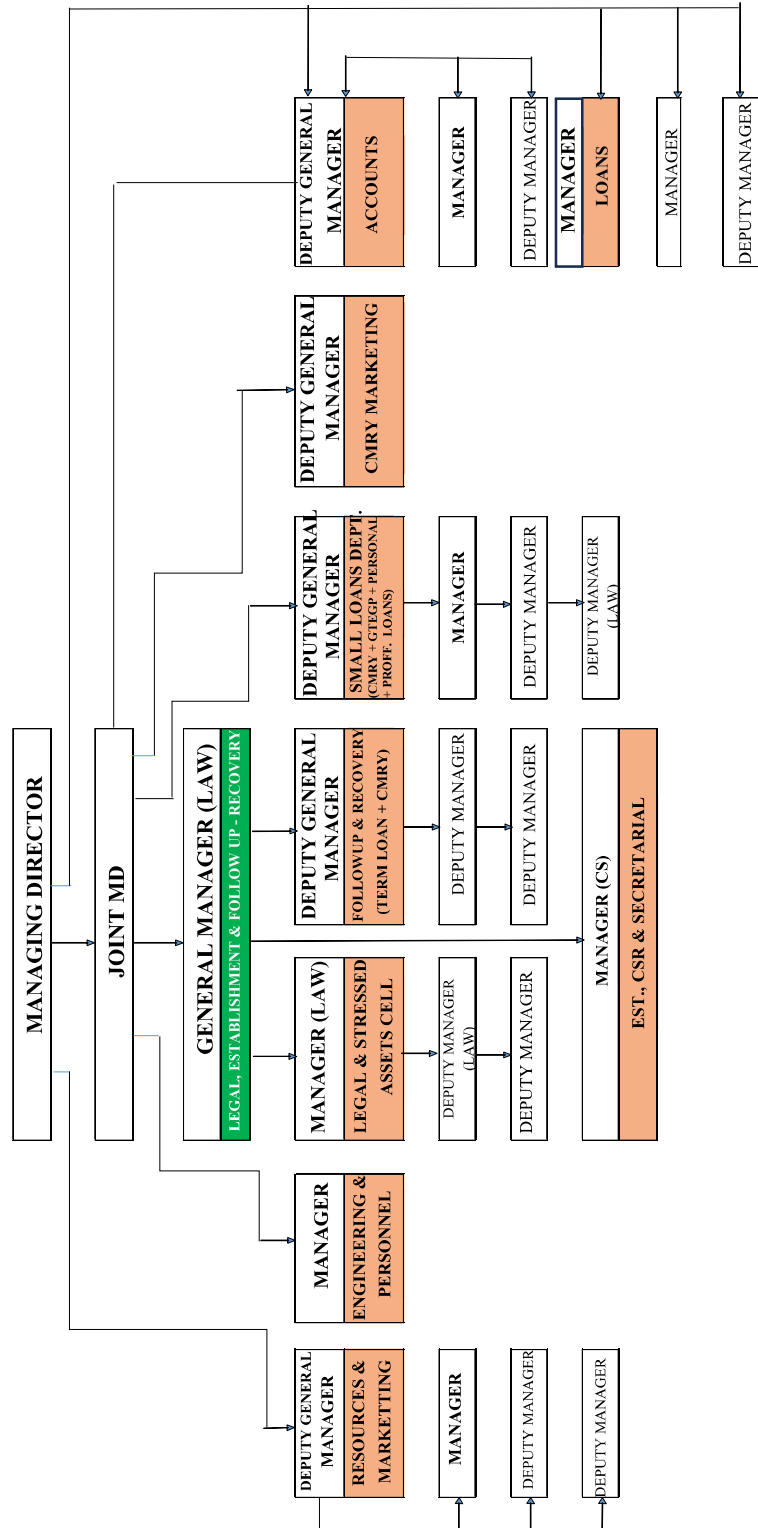
Audit Report for the year ended 31 March 2023

Sl. No.	Licence No.	Name of unit	Period for short fee pay	Total months delay as on 30 November 2022	Licence fee payable	Licence Fee paid	Short collection of licence fee	Interest amount (2% per month)
29	FCL/257	Casa bela Bar	2018-19	56	15000	9000	6000	6720
			2019-20	44	15000	6000	9000	7920
30	FCL/4	Leena Bar	2018-19	56	15000	9180	5820	6518
			2018-19	56	15000	9000	6000	6720
31	FCL/3	Perpet Succour bar	2019-20	44	15000	9000	6000	5280
			2018-19	56	15000	9000	6000	6720
32	FCL/2	Lapaaz Bar	2019-20	44	15000	9000	6000	5280
			2020-21	32	15000	9000	6000	3840
33	FCL/399	Ferns Bar & Restaurant	2018-19	56	15000	9000	6000	6720
			2019-20	44	15000	9000	6000	5280
34	FCL/437	Sanman Boarding	2018-19	56	15000	9180	5820	6518
			2019-20	44	15000	9000	6000	5280
35	FCL/ 523	Jerr's Sportsman Bar	2018-19	56	15000	9000	6000	6720
			2019-20	44	15000	9540	5460	4805
36	FCL/378	Shiva Bar	2018-19	56	15000	9000	6000	6720
			2019-20	44	15000	9000	6000	5280
37	FCL/543	Moonlight Bar & Restaurant	2018-19	56	30000	19000	11000	12320
			2019-20	44	30000	19000	11000	9680
38	FCL/253	Café S. F. Xavier	2018-19	56	45000	28500	16500	18480
			2019-20	44	45000	28500	16500	14520
39	FCL/1232	Sheetal Bar & Restaurant	2018-19	56	15000	9180	5820	6518
			2019-20	44	15000	9000	6000	5280
Total								516882
Total with interest								1039482

Remark: License fee for the years 2021-22 and 2022-23 was correctly levied, hence there was no observation for these years.

Source: Compiled by Audit from copy of licenses and license fee paid challans.

APPENDIX 3.1
(Referred to in paragraph 3.2.2)
Organisation Chart of EDC Limited



(Source: Information provided by EDC)

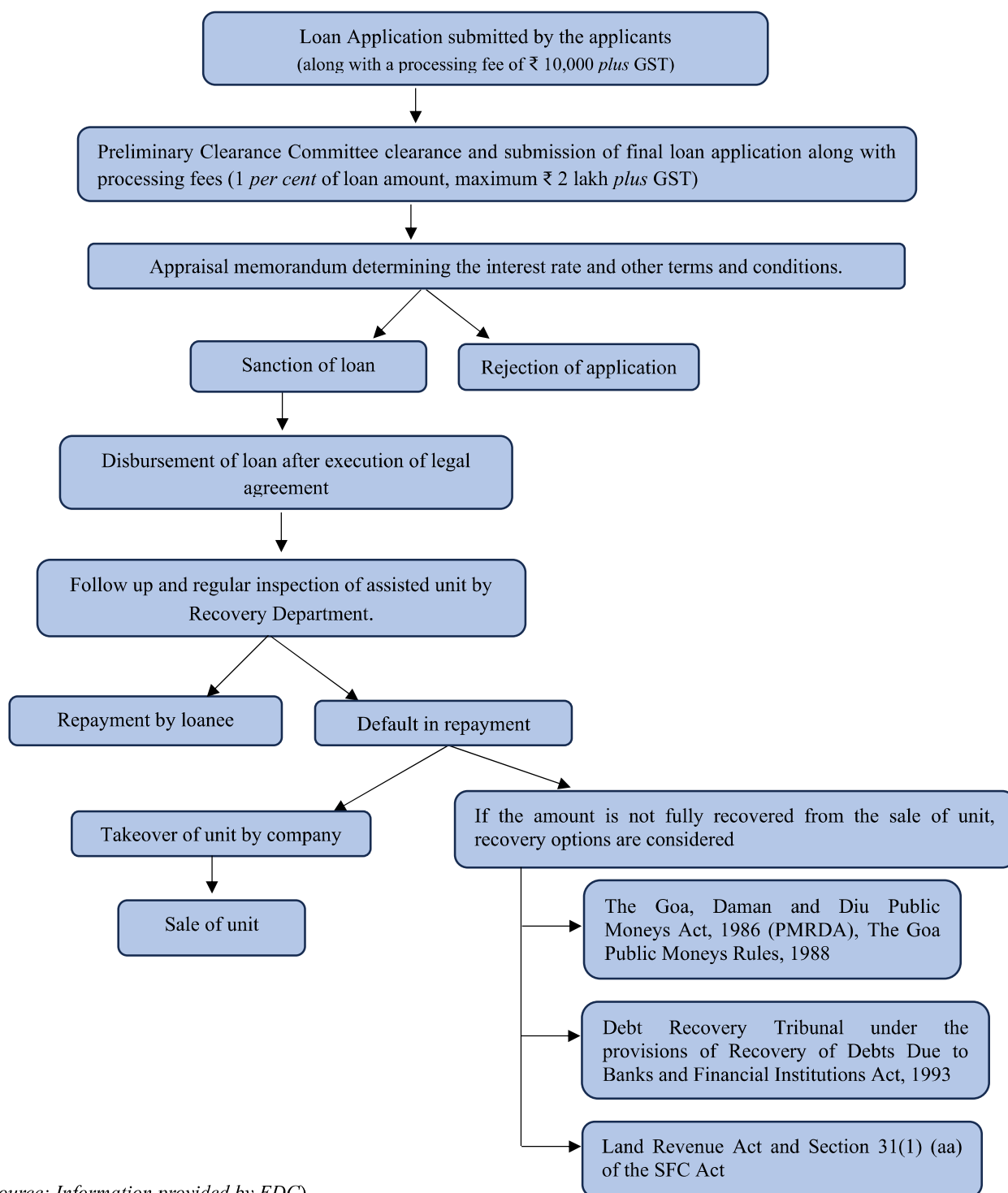
APPENDIX 3.2
(Referred to in paragraph 3.2.3)
EDC's loan products and schemes

Sl. No.	Scheme	Description
1	Loan assistance to State Government Agencies	To provide financial assistance (Short term or Medium or Long Term) to State Government Department/Corporations/Boards/Autonomous Bodies for infrastructure development projects, repayment/takeover of outstanding loans with other banks, operation of State Government Schemes, <i>etc.</i> approved by the Finance Department, Government of Goa.
2	Financial assistance against mortgage of immovable property	To existing industrial units and service sector for expansion, modernization, diversification, renovation, repayment/takeover of outstanding loans from other banks/institutions.
3	Scheme of Loan assistance for Construction Projects	To industries engaged in construction projects (residential/commercial) for land, land development, cost of constructions, <i>etc.</i> , with an experience of five years and having successfully completed at least two projects of minimum built up area of 1,000 m ² each in the period.
4	Term Loan assistance to Qualified Professionals	To professionals such as registered medical practitioners and doctors, CAs, advocates, <i>etc.</i> , in an individual/joint capacity or as a partnership/LLP/company to finance new/acquisition of fixed assets for professional practice and consultancy ventures.
5	Composite Loan scheme for EDC clients with good track record	To the past/existing company's clients with good track record of loan repayment or their associates or group concerns engaged in industrial, tourism, service and commercial activities.
6	General Term loan scheme	To micro, small, medium and large enterprises and service sector units for setting up projects for acquiring fixed assets like land, building, plant & machinery or take-over repayment of outstanding loan of applicants from other banks/institutions against fixed assets acquired during past 18 months.
7	Personal Loan scheme	To provide financial assistance (between ₹ 1 lakh to ₹ 15 lakh) for any legitimate and genuine personal expense as well as for acquiring new four-wheeler/vehicle for personal use only and not for commercial purposes.
8	Chief Minister's Rojgar Yojana	A self-employment loan scheme to provide financial assistance to all educated permanent residents of Goa for all economically viable/legal activities, except dealing in alcohol & tobacco (upto maximum ₹ 25 lakh).
9	Goa Tribal's Employment Generation Programme	To provide financial assistance to members of tribal community notified by the Government of Goa for micro and small manufacturing enterprises, service enterprises and trade activities (farming, tobacco and red category are not eligible). EDC only facilitates loan without lending directly.
10	EDC Credit support scheme	To meet temporary liquidity mismatch of existing borrowers arising out of COVID 19 pandemic for working capital requirements including payment of statutory dues, staff salaries, utility bills, rent, <i>etc.</i> (12 borrowers were sanctioned ECS loan of ₹ 10.85 crore with interest rate of 10.50 <i>per cent</i> during 2020-21).
11	EDC Employees Staff Loan	To provide financial assistance to EDC employees for house building, two-wheeler, four-wheeler, computer, festival, <i>etc.</i>
12	Modified Interest Rebate Scheme	All the term loans are eligible for interest subsidy (upto 9 <i>per cent</i>) from Government of Goa - 2 <i>per cent</i> for Women entrepreneurs, additional 2 <i>per cent</i> for Goan entrepreneurs and an additional 5 <i>per cent</i> for units located in backward talukas ⁹ .

(Source: Information provided by EDC)

⁹ Pernem, Sattari, Sanguem, Quepem, Canacona, Bicholim and Dharbandora

APPENDIX 3.3
(Referred to in paragraph 3.2.5)
Process of Financing & Recovery



(Source: Information provided by EDC)

APPENDIX 3.4
(Referred to in paragraph 3.2.8.1)
Additional details of excess marks awarded to loan applicants in credit rating

Sl. No.	Name of the borrower	Loan amount/ sanction date	Remarks
1	Healthway Hospitals P. Ltd.	₹ 25 crore/ 18 January 2019	As per para 4 of Guiding Rules-I and para 3 of Guiding Rules-III of SOP manual, the marks for operational experience were to be awarded for experience of EDC with the borrower in their past loan account, if any. For first time borrowers, no marks were to be awarded on this parameter due to absence of any repayment history. However, these three applicants were awarded between 15 and 20 marks (out of 20) despite not having any previous repayment history with EDC. Loan was disbursed in one case (Healthway Hospitals P. Ltd.) out of the three (till January 2024). EDC replied that marks for operational experience were allotted based on the applicant's experience with other banks and financial institutions. The reply is not correct as marks for good repayment history with others were already awarded in management factors and financial factors, and no additional marks were to be awarded.
2	Adwalpalkar P. Ltd.	₹ 5 crore ¹¹ / 02 February 2023	
3	Livom P. Ltd.	₹ 7 crore ¹² / 27 October 2022	
4	Mepra Medicaments P. Ltd.	₹ 7 crore/ 15 November 2022	Award of higher marks resulted in avoidable loss of interest revenue of ₹ 1.03 crore ¹⁰ in one case (Healthway Hospitals P. Ltd.) with recurring losses for the entire lifecycle of the loan. EDC awarded full five marks for: (1) management experience (despite lacking experience in pharma manufacturing), (2) credit history (being a new company with no credit history), and (3) debt-equity ratio (only three marks due out of five). EDC replied that (i) it considered the promoter's past employment experience in the pharmaceutical industry and (ii) credit information was obtained from the bank regarding major shareholders' associate proprietary concern. The reply was not correct as (i) the promoter had no experience in the business of manufacturing and experience as employee could not be considered as experience in manufacturing business and (ii) marks for promoter experience was already considered in financial factors. The inaccurate evaluation of credit rating and the application of a lower interest rate could lead to a recurring loss of one <i>per cent</i> on the principal to be disbursed.

¹⁰ Interest from January 2019 to March 2022 being ₹ 8.86 crore @ 11.50 *per cent* [(₹ 8.86 crore/11.50) = ₹ 77.05 lakh] and from April 2022 being ₹ 2.42 crore @ 9.50 *per cent* [(₹ 2.42 crore /9.50) = ₹ 25.52 lakh] = ₹ 102.57 lakh.

¹¹ Loan disbursement from 23 August 2023.

¹² Loan yet to be disbursed.

APPENDIX 3.5
(Referred to in paragraph 3.2.8.2)
Details of loans with defective security

Sl. No.	Name of borrower	Sanctioned amount and date	Remarks
1	Alcon Constructions P. Ltd. (ALCON)	₹ 16 crore and 26 October 2021	ALCON offered immovable property worth ₹ 26.54¹³ crore as security. Out of 1.42 lakh m² of land offered as security, 1.28 lakh m² land was agricultural garden land that did not qualify¹⁴ as security and only the balance 13,400 m² of land with 'Conversion Sanad' of value ₹ 2.71 crore (@ ₹ 2,020¹⁵/m²) could be reckoned as primary security and as such the security was insufficient. EDC replied that agricultural land could be considered as a special case at the discretion of sanctioning authority; additional immovable assets of ₹ 18.50 crore of the associate was considered as security for this loan. The reply was incorrect as the additional security of ₹ 18.50 crore, a property of associate, was ineligible as security as the associate's outstanding loan of ₹ 9.02¹⁶ crore required retention of security at twice the value of the outstanding loan. Secondly, even if the agricultural land was to be considered as a special case by the sanctioning authority, it should have been valued as agricultural land of ₹ 3.08 crore (with agricultural land rate¹⁷ of ₹ 240/m²) as against the Settlement Zone (SI) rate of ₹ 1,200/m². Moreover, the said agricultural land was a no development slope in an ecologically sensitive area (ECO-1) as per Land Use Plan document of 2021 and may not be effective as a security for a commercial loan. Thus, as against the requirement of immovable security of ₹ 16 crore for the loan of ₹ 16 crore, EDC obtained security of ₹ 12.24 crore only (viz., 13,400 m² land with Conversion Sanad of value ₹ 2.71 crore, Agricultural land of 1,28,300 m² of value ₹ 3.08 crore and building of value ₹ 6.45 crore). DRK offered immovable security of ₹ 179.41¹⁸ crore as security. The primary security (Land -1,651 m²) for hotel project costing ₹ 3.61 crore and valued at ₹ 19.81 crore was a part of larger land admeasuring 2929 m² owned jointly by two partners (of the borrower LLP) along with a third party¹⁹. The Title investigation report (dated 08 January 2020) also highlighted this and required EDC to obtain an undertaking of all the three joint owners to partition the property and execute appropriate agreement to transfer the ownership in the name of borrower within nine months. Moreover, the additional security of ₹ 143.45 crore owned by an associate could not be considered for this loan due to non-confirmation from the associate borrower entity. Thus, the security was insufficient to cover the loan. EDC replied that DRK signed an undertaking on 5 February 2020, from all three owners to get the partition of the
2	DRK Ventures LLP	₹ 30 crore and 05 November 2019	
3	DRK Ventures LLP	₹ 5 crore and 26 May 2021	

¹³ Primary Security: Land-1.42 lakh m² valued at ₹ 20.09 crore, Building valued at ₹ 6.45 crore

¹⁴ SOP Manual checklist at pg. 37 "Agricultural property to be excluded"

¹⁵ GIDC long lease rates in Kundaim Industrial Estate.

¹⁶ TL 00006106: ₹ 5.98 crore (December 2016); TL 00006107: ₹ 1.38 crore (August 2020); TL 01163801: ₹ 1.60 crore (February 2020)

¹⁷ Notified in the year 2020 for agricultural land in Ponda taluka as per Goa Stamp Act at ₹ 240/m² (80 per cent less than base rate of ₹ 1,200/m²)

¹⁸ Immoveable Security: Primary Security - Land (1,651m²): ₹ 19.81 crore, Building: ₹ 16.15 crore; and additional security - Land & Building at St. Inez of ₹ 143.45 crore (₹ 116.55 crore plus ₹ 54.30 crore)

¹⁹ Shri Uday Kamat

Sl. No.	Name of borrower	Sanctioned amount and date	Remarks
			property recorded in land survey records within nine months and retaining charge of associate units was their normal practice and specified in Clause D of Special terms and conditions of the loan. However, the partition and registration of the sub-divided land have not been completed even after three years. Also, both entities were distinct, and retaining charge on the property of one entity for default by the other entity is not legally tenable. EDC did not provide evidence supporting their practice with case law or legal opinion, relying solely on a general understanding. Thus, the property considered as additional security was not approved by the associate borrower entity. Hence, as against loan for ₹ 35 crore, EDC obtained immovable property of ₹ 16.15 crore only.

APPENDIX 3.6

(Referred to in paragraph 3.2.8.3)

Additional details of irregular reduction of interest rate on Term Loans

Sl. No.	Case details
1	Armamar Holdings P. Ltd.
	Armamar Holdings P. Ltd. requested (17 August 2021) for a reduction in the interest rate on Composite Term Loan of ₹ 12 crore. The request was based on counter offers from private banks with an 'in-principle' loan offer at 7.25 <i>per cent</i> from Kotak Mahindra Bank Ltd. It's worth noting that the offer letter was neither signed (digitally or otherwise) nor presented on the bank's official letterhead. Though the loan agreement did not permit changes in interest rates based on counter offers from private banks, EDC reduced ²⁰ (from 01 July 2021) the interest rate from 11 <i>per cent</i> to 9.50 <i>per cent</i> (with the effective interest rate after rebate on loan being 7.50 <i>per cent</i> for the borrower) on the outstanding loan of ₹ 9.97 crore.
2	Healthway Hospitals P. Ltd.
	Healthway Hospitals P. Ltd. requested (21 February 2022) a reduction in the interest rate on the Composite Term Loan of ₹ 25 crore, citing prevailing lower interest rates in banks and furnished a draft proposal to provide credit facilities at 7.75 <i>per cent</i> (floating/variable rate). The said offer letter was unsigned (digitally or otherwise) and not in ICICI Bank's letterhead. Though the loan agreement did not permit changes in interest rates based on counter offers from private banks, EDC reduced ²¹ (from 01 April 2022) the interest rate from 11.56 <i>per cent</i> to 9.50 <i>per cent</i> (effective interest after subsidy being 7.50 <i>per cent</i>) on the outstanding loan of ₹ 21.80 crore.
3	Raj Housing Development P. Ltd.
	Raj Housing Development P. Ltd. requested (09 June 2022) a reduction in interest rate on the Term Loan of ₹ 13.35 crore @ 13.50 <i>per cent</i> , citing significant inflationary increase in input costs (steel, cement, labour, etc.) in last two years. Though, the loan agreement did not permit interest rate change based on borrower's cost data, EDC reduced ²² (from 01 July 2022) the interest rate from 13.50 <i>per cent</i> to 11 <i>per cent</i> on the outstanding loan of ₹ 8.83 crore.
4	DRK Ventures LLP (Two Loans)
	DRK Ventures LLP requested (04 January 2022) a reduction in the interest rate on Term Loans of ₹ 35 crore citing prevailing lower interest rates of private/commercial banks (8 <i>per cent</i>) and lending rate of interest of ICICI bank (7.50 <i>per cent</i>). The borrower did not produce any counter offer/in-principle offer letter to EDC. Though the loan agreement did not permit changes in interest rates based on counter offers from private banks, EDC reduced ²³ (from 01 April 2022) the interest rate from 10.50 <i>per cent</i> to 9.50 <i>per cent</i> on the outstanding loan of ₹ 34.88 crore.

²⁰ Board's Resolution no. 5397 dated 27 August 2021²¹ Board's Resolution no. 5464 dated 12 April 2022²² Board's Resolution no. 5501 dated 30 June 2022²³ Board's Resolution no. 5464 dated 12 April 2022

APPENDIX 3.7
{Referred to in paragraph 3.2.9.1(i)}
Details of excess waiver given in five OTS cases

Sl. No.	Name of the borrower and Term Loan account no. (A)	Total disbursement	Last disbursement date (B)	Outstanding principal (C)	Settlement value as per OTS scheme (D)	Value at which actually settled (E)	Excess waiver (₹) (F= D-E)	Remarks
1	Goa Milk Food and Allied Products; 00188401	12,87,171	01 November 1994	12,46,951	8,75,322 ²⁴	4,31,402	4,43,921	The settlement values were incorrectly categorized due to reckoning of age of loan on the settlement date instead of date of loan (as prescribed) and non-recovery of other expenses and interest tax incurred by EDC.
2	Aurobindo Profile Industry; 00032701	6,55,800	30 March 1985	4,58,060	96,295 ²⁵	0	96,295	
3	George Tharagon; 00319401	4,20,500	05 March 1998	2,30,966	83,198 ²⁶	0	83,198	
4	Vithal Sonu Kalangutkar; 00216601	2,94,730	22 March 1993	1,73,453	97,043 ²⁷	0	97,043	
5	Prestige Containers Pvt. Ltd; 00039001	15,98,800	27 June 1985	11,33,371	1,39,177 ²⁸	0	1,39,177	
Total				32,42,801	12,91,035	4,31,402	8,59,634	

(Source: Information provided by EDC)

²⁴ ₹ 9,65,378 (75 per cent of ₹ 12,87,171) minus ₹ 2,12,163 (paid till date) plus ₹ 52,111 Other expenses plus Interest tax - ₹ 69,996 = ₹ 8,75,322
²⁵ ₹ 3,27,900 (50 per cent of ₹ 6,55,800) minus 2,31,605 (paid till date) = ₹ 96,295
²⁶ ₹ 4,20,500 (disbursement) minus 3,37,302 (paid till date) = ₹ 83,198
²⁷ ₹ 2,21,047 (75 per cent 2,94,730) minus ₹ 1,24,004 = ₹ 97,043
²⁸ ₹ 7,99,400 (50 per cent of ₹ 15,98,800) minus ₹ 6,60,223 (paid till date) = ₹ 1,39,177

APPENDIX 3.8
{Referred to in paragraph 3.2.9.2(b)}
Details of ten write off cases with inadequate pursuance despite favourable Court decree

Sl. No.	Defaulter's Name	Amount Sanctioned (date)/ Disbursed amount	Realised amount and date of attachment for sale u/s 29 of SFC Act ²⁹	Court order reference and recoverable amount	Decree value	Audit observation
1	M/s. Ludwig Flow Equipments P. Ltd.	₹ 108.00 lakh (February 1997)/ ₹ 32.82 lakh	₹ 8.60 lakh/ (December 2003)	Principal District Judge, North Goa, Panaji (CMA no. 235/2006)/ ₹ 56.61 lakh	Judgement (February 2017) in favour of EDC with recovery of ₹ 56.61 lakh with interest till date of payment.	
2	M/s. Dhwani Multi Films P. Ltd.	₹ 90.00 lakh (April 1998)/ ₹ 89.67 lakh	₹ 57.75 lakh (December 2008)	Principal District Judge, North Goa, Panaji (CMA no. 50/2009)/ ₹ 75.55 lakh	Judgement (January 2015) in favour of EDC with recovery of ₹ 75.55 lakh with interest till date of payment.	
3	M/s. Waman Industries	₹ 59.00 lakh (December 1998 to February 1999)/ ₹ 58.99 lakh	₹ 13.00 lakh/ (December 2003)	The Debt Recovery Tribunal (Case no. OA 159/2011)/ ₹ 208.24 lakh	Judgement in favour of EDC with recovery of ₹ 2.08 crore with interest till date of payment, Recovery certificate issued (January 2014) by DRT.	Delay in pursuance for filing of execution proceedings in court, internal control weakness and lack of oversight by management. Senior management not periodically apprised, improper documentation and absence of efforts required to conclude such defaulted loans.
4	M/s Shogun Paper Industries Ltd.	₹ 187.50 lakh (June 1995 to September 1997)/ ₹ 151.55 lakh	₹ 30.00 lakh/ (February 2001)	The Principal District Judge, North Goa, Panaji (CMA 138/2003)/ ₹ 335.00 lakh.	Judgement (August 2008) in favour of EDC with recovery of ₹ 3.35 crore with interest till date of payment.	
5	M/s Masitia Steels Ltd.	₹ 175.00 lakh (October 1999)/ ₹ 153.80 lakh	₹ 68.00 lakh/ (December 2003)	The Principal District Judge, North Goa, Panaji (CMA no. 200/2005)/ ₹ 121.53 lakh	Judgement (January 2016) in favour of EDC with recovery of ₹ 1.22 crore with interest till date of payment.	
6	M/s Hydroflex Equipments Ltd.	₹ 95.00 lakh (April 1995 to November 1996)/ ₹ 95.00 lakh	₹ 19.57 lakh/ (February 2003)	The Principal District Judge, North Goa, Panaji (CMA no. 176/2005)/ ₹ 429.36 lakh	Judgement (April 2011) in favour of EDC with recovery of ₹ 429.36 lakh with interest till date of payment.	

²⁹ State Finance Corporations Act, 1951

Sl. No.	Defaulter's Name	Amount Sanctioned (date)/ Disbursed amount	Realised amount and date of attachment for sale u/s 29 of SFC Act ²⁹	Court order reference and recoverable amount	Decree value	Audit observation
7	M/s Shah Threads P. Ltd.	₹ 26.70 lakh (January 1987)/ ₹ 24.00 lakh	₹ 0.44 lakh (Realisation dates not available)	The Civil Judge, Daman (Civil Suit no. 36/1992)/ ₹ 44.44 lakh	Judgement (April 1998) in favour of EDC with recovery of ₹ 44.44 lakh with interest till date of payment.	
8	M/s Shakambari Spintex Ltd.	₹ 128.00 lakh (September 1994)/ ₹ 115.48 lakh	₹ 9.00 lakh/ (September 2009)	The Principal District Judge, North Goa, Panaji (CMA no. 43/2009)/ ₹ 729.56 lakh <i>plus</i> Interest	Judgement (December 2015) in favour of EDC with recovery of ₹ 1784.85 lakh with interest till date of payment.	
9	M/s Sunrise Zinc Ltd.	₹ 90 lakh (May 1999)/ ₹ 90 lakh	₹ 23.95 lakh/ (Realisation dates not available)	The Debt Recovery Tribunal – III at Mumbai (OA 61/2010)/ ₹ 443.55 lakh	Judgement (August 2012) in favour of EDC with recovery of ₹ 443.55 lakh with interest till date of payment.	
10	M/s Vishwas Steels Limited	₹ 860.00 lakh (November 1997 to June 2000)/ ₹ 860.00 lakh	₹ 368.00 lakh/ (July 2008)	Court of The Civil Judge, Panaji (Civil Suit no. 14/2002)/ ₹ 1325.91 lakh (principal ₹ 860.00 lakh)	Judgement (August 2012) in favour of EDC with recovery of ₹ 935.60 lakh with interest till date of payment, Recovery certificate issued (April 2015) by DRT.	
Total ₹ (in lakh)		1671.31 (Disbursement)	598.31	3770.60	4435.60	

(Source: Information provided by EDC)

APPENDIX 3.9
(Referred to in paragraph 3.2.9.2(b))
Details of five write off cases without any legal proceedings for loan default

Sl. No.	Defaulter's Name	Sanctioned amount (date)/Disbursed amount	Realised amount and date of attachment for sale u/s 29 of SFC* Act	Case reference and amount pending recovery	Audit observation
1	M/s Polyprocess Industry	₹ 30.00 lakh (November 1997)/ ₹ 27.53 lakh	₹ 9.15 lakh/(February 2001)	Court of Dy. Collector and District Recovery Officer, South Goa, Margao transferred to Court of Special Land Acquisition & Recovery Officer, North Goa, Panaji (July 2006)/(₹ 44.04 lakh). Thereafter, no legal action has been initiated.	Efforts not taken to track defaulters and identify their personal assets, internal control weakness and lack of oversight by management, no database, MIS report not maintained. Senior management not periodically appraised, improper documentation and absence of efforts required to conclude on such defaulted loans.
2	Radhika Lining P. Ltd.	₹ 75.00 lakh (July 1989)/ ₹ 56.48 lakh	₹ 21.10 lakh/(September 1995)	No legal case filed (₹ 94.26 lakh as per ledger).	
3	Suprapti Packaging P. Ltd.	₹ 78.60 lakh (January 1988 to September 1996)/ ₹ 69.58 lakh	₹ 22.00 lakh/(December 2013)	The Principal District Judge, North Goa, Panaji. (June 2008), dismissed (March 2018) due to lack of jurisdiction, (₹ 195.32 lakh). Thereafter, no legal action has been initiated.	
4	Dharmadeep Power dive Industries Ltd.	₹ 60.00 lakh (February 1996)/ ₹ 60.00 lakh	₹ 18.00 lakh/(May 2008)	No legal case filed (₹ 2.20 crore as per ledger).	
5	Kay Pee Steels P. Ltd.	₹ 77.27 lakh (April 1985)/ ₹ 76.43 lakh	Data not available	No Court case filed furnished (₹ 61.15 lakh as per ledger).	
Total (₹ in lakh)		290.02 (Disbursement)	70.25	614.45	

(Source: Information provided by EDC)

APPENDIX 3.10

(Referred to in paragraph 3.2.9.3)

Details of deficient reporting of the defaulters with CICs (like CIBIL) based on data filed in March 2023 (for 30 defaulters test checked in audit)

Sl. No.	Loan Account	Borrower Name	Write-off value (in ₹)	Details of reporting segments and specific information unreported/partially reported						
				Guarantor Segment	Cheque Dishonour Segment	Relationship Segment	(Credit Facility Segment) Account Status	(Credit Facility Segment) Suit filed	Security Segment	Address Segment
1	00317001	Polyprocess Industry	21,96,758	NA ³⁰	×	×	Write-off not reported	Suit value and date	NA	Pin code and telephone numbers
2	00299601	Ludwig Flow Equipment P. Ltd.	24,57,886	×	×	×	Write-off not reported	Decree not reported	NA	Mobile & Telephone
3	00325901	Dhwani Multi-Films P. Ltd.	46,54,284	×	×	×	Write-off not reported	Decree not reported	NA	Residence address
4	00334902	Waman Industries	6,00,000	NA	×	×	Write-off not reported	Decree not reported	NA	Residence address
5	00258801	Shogan Paper Industries Ltd.	17,57,928	×	×	×	Write-off not reported	Suit value and date	NA	Mobile & Telephone
6	00110002	Radhika Lining P. Ltd.	26,24,200	×	×	×	Write-off not reported	Suit value and date	NA	Residence address
7	00089203	Suprapti Packaging P. Ltd.	28,95,733	One guarantor reported out of the two	×	×	Write-off not reported	NA	NA	Residence address
8	00340701	Masitia Steels Ltd.	88,53,410	×	×	×	Write-off not reported	Decree not reported	NA	pin code and telephone numbers
9	00047909	Hydroflex Equipments Ltd	50,00,000	×	×	×	Write-off not reported	Decree not reported	NA	Residence Address
10	00059901	Shah Threads P. Ltd.	19,47,309	PAN not Reported	×	×	Write-off not reported	Suit value and date	NA	Mobile & Telephone
11	00302802	Mayur Cashew Factory	52,00,000	NA	×	×	Write-off	Suit value	NA	Mobile & Telephone

³⁰ "NA" stands for Not Applicable and hence correctly reported by EDC

Sl. No.	Loan Account	Borrower Name	Write-off value (in ₹)	Details of reporting segments and specific information unreported/partially reported					Security Segment	Address Segment
				Guarantor Segment	Cheque Dishonour Segment	Relationship Segment	(Credit Facility Segment) Account Status	(Credit Facility Segment) Suit filed		
							not reported	and date		Telephone
12	00262401	Dharmadeep Powerdive Industrial Ltd.	33,70,576	×	×	×	Write-off not reported	NA	NA	Mobile & Telephone
13	00044301	Kay Pee Steels P. Ltd.	61,15,401	×	×	×	Write-off not reported	Suit value and date	NA	Mobile & Telephone
14	00624101	Giovanni & Zibronni Shipping P. Ltd.	2,76,63,101	PAN not reported	×	×	Write-off not reported	Suit value and date	Not reported	Pin code and telephone numbers
15	00225601	Impala Distilleries & Breweries P. Ltd.	4,50,00,000	×	×	×	Write-off not reported	Suit value and date	Not reported	Pin code and telephone numbers
16	00225602	Impala Distilleries & Breweries P. Ltd.	3,00,00,000	×	×	×	Write-off not reported	Suit value and date	Not reported	Pin code and telephone numbers
17	00321201	Kastub Shipping P. Ltd.	1,80,00,000	×	×	×	Write-off not reported	Suit value and date	Not reported	Pin code And telephone numbers
18	00247101	Shakambhari Spintex Limited (Silkon)	1,02,73,030	×	×	×	Write-off not reported	Decree not reported	NA	(Goa) instead of Maharashtra
19	00334302	Sipra Remedies P. Ltd. (Medico Packers)	2,55,70,005	One guarantor reported out of two	×	×	Write-off not reported	Suit value and date	NA	(Goa) instead of Maharashtra
20	00339201	Sunrise Zinc Limited	58,83,132	×	×	×	Write-off not reported	Decree not reported	NA	Mobile & Telephone
21	00339901	Supersonic Electronics	60,00,000	NA	×	×	Write-off not reported	Suit value and date	Not reported	Mobile & Telephone
22	00318501	Vishwas Steels Ltd.	1,32,00,040	×	×	×	Write-off not reported	Suit value and date	Shares of Mega Corp	Mobile & Telephone

Sl. No.	Loan Account	Borrower Name	Write-off value (in ₹)	Details of reporting segments and specific information unreported/partially reported						
				Guarantor Segment	Cheque Dishonour Segment	Relationship Segment	(Credit Facility Segment) Account Status	(Credit Facility Segment) Suit filed	Security Segment	Address Segment
23	00339801	VVC Electronics	60,00,000	×	×	×	Write-off not reported	Suit value and date	Not reported	Mobile & Telephone
24	00568401	Ashish Health Spa	Nil	NA	×	×	NA	NA	Not reported	Mobile & Telephone
25	00568402	Ashish Health Spa	Nil	NA	×	×	NA	NA	Not reported	Mobile & Telephone
26	01020202	Kamat Automobiles P. Ltd.	Nil	×	×	×	NA	NA	Not reported	Correctly Reported
27	01020201	Kamat Automobiles P. Ltd.	Nil	×	×	×	NA	NA	Not reported	Correctly Reported
28	00304403	Maizons Coastline Developers P. Ltd.	Nil	×	×	×	NA	NA	Not reported	Mobile & Telephone
29	00501405	Shaun Filaments	Nil	NA	×	×	NA	NA	Not reported	Mobile & Telephone
30	00501408	Shaun Filaments	Nil	NA	×	×	NA	NA	Not reported	Mobile & Telephone

(Source: Information provided by EDC)

Non/wrong reporting	18	30	30	30	23	21	14	23
Partial reporting	04	00	00	00	00	00	00	05
No faults noticed	08	00	00	00	07	09	16	02
Total	30	30	30	30	30	30	30	30