SUPREME AUDIT INSTITUTION OF INDIA
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Report of the Comptroller and Auditor General of India for the year ended March 2024

Union Government
Union Territories without Legislatures
Report No. 37 of 2025
(Compliance Audit - Civil)

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Report was presented in the Parliament on:

Lok Sabha	**-**
Rajya Sabha	**-**

Contents

PREFACE

This Report of the Comptroller and Auditor General of India for the year ended March 2024 has been prepared for submission to the President under Article 151 of the Constitution of India. The Report contains the results of Compliance Audit of financial transactions in Government Departments/Offices/Institutions under the administrative control of five Union Territories without Legislatures *viz.,* Andaman & Nicobar Islands, Chandigarh, Dadra and Nagar Haveli and Daman and Diu, Ladakh and Lakshadweep under the General and Social Services Sector and Revenue Sector.

The instances mentioned in this Report, pertaining to Compliance Audit, are those which came to notice in the course of test audit for the period 2023-24 as well as those which came to notice in earlier years but could not be reported in the previous Audit Reports. Matters relating to the period subsequent to 2023-24 have also been included, wherever necessary.

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

OVERVIEW

This Report contains significant audit findings arising from the Compliance Audit of financial transactions in Government Departments/Offices/Institutions under the administrative control of five Union Territories without Legislatures *viz.,* Andaman & Nicobar Islands, Chandigarh, Dadra and Nagar Haveli and Daman and Diu, Ladakh and Lakshadweep. The gross expenditure of these five Union Territories was ₹ 21028.78 crore in 2023-24.

This Report contains eight illustrative cases[1] of Compliance Audit pertaining to five Union Territories without Legislatures. An overview of the main audit findings included in this Report is given below:

EXPENDITURE SECTOR

Union Territory Andaman & Nicobar Islands

Directorate of Health Services, Port Blair and Office of the Medical Superintendent, Govind Ballabh Pant Hospital, Port Blair

Excess payment of Island Special Duty Allowance

Directorate of Health Services, Port Blair and office of the Medical Superintendent, Govind Ballabh Pant Hospital, Port Blair computed Island Special Duty Allowance as a percentage of Basic Pay plus Non-Practicing Allowance (NPA) instead of Basic Pay only, resulting in excess payment of ₹ 69.04 lakh.

(Paragraph No. 2.1)

Andaman and Nicobar Islands Medical Education and Research Society (ANIMERS)

Subject Specific Compliance Audit on 'Establishment and functioning of Andaman and Nicobar Islands Institute of Medical Sciences (ANIIMS)'

Andaman and Nicobar Islands Medical Education and Research Society (ANIMERS) was established (December 2013) to oversee the project of establishment and operationalization of Andaman and Nicobar Islands Institute of Medical Sciences (ANIIMS) (a medical college). However, the project had been beset by significant deficiencies in financial planning by ANIMERS resulting in only eight out of 29 planned major infrastructural works being completed (October 2024). Significant

[1] One case is included under Para 1.5 in Chapter I.

deficiencies (nearly 40 *per cent*) existed in essential medical equipment across the departments. Key facilities like Operation Theatres (OTs) and Intensive Care Units (ICUs) being insufficient and ill-equipped has resulted in long waiting times for surgeries. ANIIMS was yet to obtain necessary quality certifications from accreditation bodies (NABH, NABL). There were deficiencies in bio medical waste and fire safety management. Thus, the objective of establishing a medical college to provide quality medical education and healthcare services in the Union Territory remains unachieved even a decade after its inception.

(Paragraph No. 2.2)

Andaman Lakshadweep Harbour Works, Dry Dock, Port Blair

Short levy of Liquidated Damages of ₹ 58.31 lakh

Incorrect application of General Conditions of Contract Agreement led to short levy of Liquidated Damages.

(Paragraph No. 2.3)

Union Territory Chandigarh

Subject Specific Compliance Audit on 'Management of Sukhna Lake'

Sukhna lake was declared as a wetland in June 2020 by Chandigarh Administration. However, lake area also falls under some territory of States of Haryana and Punjab. An Integrated Management Plan (IMP) which was to be prepared as per the National Plan for Conservation of Aquatic ecosystems guidelines, for management of wetlands identification of significant threats and ensuring common understanding between various stakeholders had not been prepared till September 2024. In the interim, the activities of de-silting, de-weeding and dredging were being carried out by various departments in a disjointed and piecemeal fashion, while the depth of the lake was reduced by 67 *per cent* between 1956 and 2024. As of December 2024, Punjab Government was yet to declare the area around Sukhna Wildlife Sanctuary, as Eco-Sensitive Zones (ESZ). Consequently, the prohibition and regulation of activities as per the guidelines of ESZ has not been implemented in the area around Sukhna Wildlife Sanctuary falling in the State of Punjab.

(Paragraph No. 2.4)

Union Territory Dadra and Nagar Haveli and Daman and Diu

Government Hospital Daman

Avoidable expenditure

Government Hospital, Daman made avoidable payment of ₹ 95.24 lakh on account of penalty charges due to billing demand exceeding contract electricity demand.

(Paragraph No. 2.5)

REVENUE SECTOR

Union Territory Chandigarh

Subject Specific Compliance Audit (SSCA) on 'Legacy Issues in Value Added Tax (VAT) in respect of the Excise and Taxation Department, UT Chandigarh'

Audit scrutiny of legacy issues of VAT for the assessment years 2013-14 to 2017-18 (prior to the introduction of GST Act in July 2017) revealed several systemic and compliance related issues on pendency of arrears and non-revalidation of bank guarantees, inaction against the dealers not filing their returns, long pendency of appeal cases, weak internal control mechanism and lack of in-depth scrutiny and allowance of inadmissible benefit leading to loss of revenue.

(Paragraph No. 3.1)

Union Territory Dadra and Nagar Haveli and Daman and Diu

Subject Specific Compliance Audit on 'Working of Road Transport Department in the UT of DNH & DD'

Audit revealed instances of non-compliance and gaps in enforcement of the Central Motor Vehicle Act and Rules. Some significant instances were non-renewal of Registration Certificates (RCs), Permits and Fitness Certificates, short levy of registration fee due to wrong categorisation construction equipment vehicles, non-realisation of Motor Vehicle (MV) tax, vehicles plying without authorised national permits and without PUC certificates *etc*.

(Paragraph No. 3.2)

CHAPTER – I : INTRODUCTION

1.1 Audit Mandate

The mandate of the Comptroller and Auditor General of India (C&AG) with regard to audit of Union and States, Government companies and corporations, bodies and authorities is derived from the Constitution of India and the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971. The C&AG is the sole authority prescribed in the Constitution entrusted with the responsibility of audit of accounts of the Union and of the States. Under Section 13 (read with Section 17) and Section 16 of the Act, it is the duty of the C&AG to audit all expenditure, all receipts and other transactions of the Governments of the Union, of each State and of each Union Territory. The mandate of the Comptroller and Auditor General, under the Constitution and under Section 14, 15, 19 and 20 of the Act, also covers audit of Bodies, Authorities, Government Companies and Corporations. The Audit Reports of the C&AG are placed before Parliament or the Legislature of the State or the Union Territory, as the case may be.

1.2 Types of Audit

C&AG broadly carries out three types of audit, *viz*. Financial Audit, Compliance Audit and Performance Audit.

Financial Audit deals with determining whether an entity's financial statements and information is properly prepared, complete in all respects and is presented with adequate disclosures in accordance with the prescribed financial reporting and regulatory framework.

Compliance Audit refers to examination of the transactions relating to expenditure, receipts, assets and liabilities of the Government to ascertain whether the provisions of the Constitution of India and applicable laws, rules, regulations, order and instructions issued by the competent authorities are being complied with and also to determine their legality, adequacy, transparency, propriety, prudence and effectiveness in terms of achievement of the intended objectives.

Performance Audit is concerned with the audit of economy, efficiency and effectiveness in receipt and application of public funds by the Government. The analysis in Performance Audit is distinct from, and goes beyond, compliance issues, and seeks to provide new information, analysis or insights on the actual benefit of the activity undertaken by the entity.

Audits are conducted on the basis of C&AG's Auditing Standards and the Regulations on Audit and Accounts (Amendments) 2020. These standards and regulations prescribe the norms which the auditors are expected to follow in conduct of audit and require reporting on individual cases of non-compliance as well as on weaknesses that exist in systems of financial management and internal control of the entities audited.

The Auditing Standards adopted by the C&AG require that the materiality level for reporting be commensurate with the nature, volume and magnitude of transactions. The findings of Audit are expected to enable the Executive to take corrective actions and frame policies and procedures that will lead to improved financial management of the organizations and contribute to better governance.

1.3 Audit Universe

The Audit Universe covered in this report includes Government Departments/ Offices/Institutions under the administrative control of five[2] Union Territories without Legislatures *viz*., Andaman and Nicobar Islands, Chandigarh, Dadra and Nagar Haveli and Daman and Diu, Ladakh and Lakshadweep.

1.4 Budget and Expenditure of Union Territories without Legislatures

The budget provisions in respect of UTs without Legislatures are under the administrative control of the Ministry of Home Affairs (MHA). While the general administration of the UTs is the responsibility of the MHA, other Ministries/ Departments of the Union Government administer funds on the subjects mentioned in Lists I and II of the Seventh Schedule to the Constitution of India in so far as they exist in regard to these territories. Thus, the Detailed Demand for Grants (DDGs) also contain provisions relating to the expenditure in these UTs on activities concerning other Ministries and Departments of the Union Government.

Details of sanctioned provision and expenditure in the five UTs without Legislatures in 2023-24 are given in **Table 1.1**.

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[2] Three Union Territories *viz.*, Delhi, Jammu and Kashmir and Puducherry have their own Legislatures.

Table 1.1: Budgetary Allocation, Expenditure and Savings in FY 2023-24

(₹ in crore)

Name of Union Territory	Sanctioned Provision		Total Expenditure		Savings(-)/Excess(+)			
					Revenue		Capital	
	Revenue	Capital	Revenue	Capital	Amount	*Per cent*	Amount	*Per cent*
Andaman and Nicobar Islands	5,548.86	551.51	5,486.94	440.61	-61.92	1.12	-110.90	20.11
Chandigarh	6,015.42	762.12	5,976.31	662.96	-39.11	0.65	-99.16	13.01
Dadra & Nagar Haveli and Daman & Diu	1,595.54	948.28	1,591.94	935.21	-3.60	0.23	-13.07	1.38
Ladakh	2,818.42	3,149.99	2,248.57	2,107.13	-569.85	20.22	-1,042.86	33.11
Lakshadweep	1,343.43	285.52	1,325.85	253.26	-17.58	1.31	-32.26	11.30
Total	**17,321.67**	**5,697.42**	**16,629.61**	**4,399.17**	**-692.06**	**4.00**	**-1,298.25**	**22.79**

Source: Union Government Appropriation Accounts (Civil) 2023-24

1.5 Audit Planning, Conduct of Audit and Audit Findings

As per the Annual Audit Planning process, units for compliance audit are selected on the basis of risk assessment besides topicality, materiality, social relevance *etc*. Risk assessment includes appraisal of internal control systems of the units, past instances of defalcation, misappropriation, embezzlement, *etc.* as well as findings of previous Audit Reports. Inspection Reports are issued to the heads of units after completion of audit. Based on the replies received, audit observations are settled with action for compliance advised, wherever necessary. Important audit findings are processed for inclusion in the Audit Report after seeking responses from the Ministry/Department concerned. Audit Reports are laid before the Parliament under Article 151 of the Constitution of India.

Chapter II and Chapter III of this report contains significant audit observations arising out of Compliance Audit of Government Departments/Offices/Institutions under the administrative control of five UTs without Legislatures pertaining to Expenditure Sector and Revenue Sector respectively.

Apart from the audit observations included in Chapter II and Chapter III, an amount aggregating ₹ 44.07 lakh has also been recovered at the instance of Audit, indicated in **Table 1.2**.

Table 1.2: Recovery at the instance of Audit

(₹ in crore)

Sl. No.	Department/ Ministry	Audit observations	Amount recovered
1.	Andaman Lakshadweep Harbour Works, Port Blair, Andaman & Nicobar Islands	Under Section 3 of the Building and Other Construction Workers Welfare Cess Act, 1996 read with Notification No. S.O. 2899 dated 26.09.1996, Cess at the rate of one *per cent* of construction cost was to be collected from establishment covered by such Act. It was observed that office of the Deputy Chief Engineer, Andaman Lakshadweep Harbor Works (ALHW), Dry Dock, *Port Blair* had not collected the Cess amounting to ₹44.07 lakh from three contractors[3]. The ALHW intimated (April 2024 & June 2025) that entire amount of Cess (₹ 44.07 lakh) has been recovered from the contractors.	0.44
Total			**0.44**

On the recommendation of the Public Accounts Committee (PAC), the Ministry of Finance issued directions to all Ministries in June 1960 to send their responses to the draft paragraphs proposed for inclusion in the Report of the C&AG of India within six weeks of receipt of the paragraphs. Accordingly, the draft paragraphs are forwarded to Secretaries of the Ministries/Departments concerned drawing their attention to the audit findings and requesting them to send their response within six weeks.

Concerned Ministries/Departments did not send replies to seven paragraphs out of eight paragraphs (up to August 2025). In response to one audit observations, the concerned agencies have taken corrective measures, which have been incorporated in the report.

1.6 Status of Pending ATNs

In its 105th Report (10th Lok Sabha–1995-96) presented to Parliament on 17 August 1995, the Public Accounts Committee had recommended that Action Taken Notes (ATNs) on all paragraphs of the Reports of the C&AG should be furnished to the Committee through the Ministry of Finance (Department of Expenditure) within a period of four months from the date of laying of the Audit Reports on the Table of the House starting from 31 March 1996 onwards. Subsequently, a Monitoring Cell was created under the Department of Expenditure which is entrusted with the task of

[3] M/s ITD Cementation India Ltd., M/s RDS Project Ltd. and M/s P Surya Rao.

coordination and collection of the ATNs from all Ministries/Departments concerned duly vetted by Audit and sending them to the Public Accounts Committee within the stipulated period of four months from the date of presentation of the Audit Report to the Parliament.

The Committee on Public Undertakings, in its 2nd Report (12th Lok Sabha-1998-99) has recommended the follow up action taken notes, duly vetted by audit, in respect of all reports of C&AG (Commercial) presented to Parliament, should be furnished to the Committee within six months from the date of presentation of the relevant audit reports.

As of 31 August 2025, all of eight ATNs of Union Territories without Legislatures, were under correspondence **(Appendix-I)**.

CHAPTER – II : UNION TERRITORIES WITHOUT LEGISLATURES (EXPENDITURE SECTOR)

This Chapter contains three audit paragraphs and results of two Subject Specific Compliance Audits.

Union Territory Andaman & Nicobar Islands

Directorate of Health Services, Port Blair and Office of the Medical Superintendent, Govind Ballabh Pant Hospital, Port Blair

2.1 Excess payment of Island Special Duty Allowance (ISDA)

Directorate of Health Services, Port Blair and O/o the Medical Superintendent, Govind Ballabh Pant Hospital, Port Blair computed ISDA as a percentage of Basic Pay plus Non-Practicing Allowance (NPA) instead of Basic Pay only, resulting in excess payment of ₹ 69.04 lakh.

Island Special Duty Allowance (ISDA) is paid to Central Government employees posted in the Andaman & Nicobar group of islands and islands in the Lakshadweep group.

Under 6th Central Pay Commission (CPC), as per Ministry of Finance (MoF), office memorandum (OM) 2008[4], ISDA was payable on the Basic Pay *plus* Non-Practicing Allowance (NPA), wherever applicable.

Upon implementation of the 7th CPC in 2017, paragraph 3(ii) of MoF OM[5], 2017, enhancing rates of NPA, provided that "*NPA shall continue to be treated as Pay for the calculation of Dearness Allowance and other allowances, except those allowances in respect of which applicable orders provide otherwise, including calculation of retirement benefits*."

Under 7th CPC, as per MoF OM[6] dated 18 July 2017 ISDA was payable @ 10 *per cent*, 16 *per cent* or 20 *per cent* of 'Basic Pay', depending upon the place of posting. Here, the term 'Basic Pay' was defined as '*the Pay drawn in the prescribed level in the Pay Matrix but does not include any other type of Pay like Special Pay etc.*'

Audit scrutiny revealed that the Directorate of Health Services, Port Blair had paid ISDA computed as a percentage of Basic Pay *plus* NPA. However, as per provisions

4 OM No. 12(3)/2008-E-II(B) dated 29 August 2008
5 OM No. 12-2/2016-EIII.A dated 07 July 2017
6 OM No. 12/1/2017-E.II (B) dated 18 July 2017

stated above, ISDA was to be paid as a percentage of Basic Pay only. This miscomputation had resulted in over payment of ISDA by ₹ 34.60 lakh, between July 2017 and October 2023 **(Annexure-2.1)**.

Similarly, O/o the Medical Superintendent, Govind Ballabh (GB) Pant Hospital, Port Blair had made excess payment of ISDA by ₹ 34.44 lakh between July 2017 and December 2023 **(Annexure-2.2)**.

Thus, incorrect calculation of ISDA on Basic Pay *plus* NPA had resulted in excess payment by ₹ 69.04 lakh[7] and thereby loss to the exchequer, which needs to be recovered.

The DHS stated (December 2024) that they have already stopped the payment of ISDA computed on NPA w.e.f. the salary of November 2023 onwards and recovery process will commence after receipt of the clarification on the ISDA from the Andaman & Nicobar Administration/ Department of Expenditure, MoF. On the other hand, the GB Pant Hospital replied (January 2025) that partial recovery has been made. In the meantime, the recovery has been put on hold as the matter has been taken up at the Andaman & Nicobar Administration/Ministry level by the DHS.

The matter was referred to the Ministry of Home Affairs (January 2025), its reply was awaited as of August 2025.

Audit recommends that Ministry may carry out a comprehensive review of such irregular payments of ISDA and take corrective action.

Andaman and Nicobar Islands Medical Education and Research Society

2.2 Subject Specific Compliance Audit on 'Establishment and Functioning of Andaman and Nicobar Islands Institute of Medical Sciences'

Andaman & Nicobar Islands Medical Education & Research Society (ANIMERS) was established (December 2013) to oversee the project of establishment and operationalization of Andaman and Nicobar Islands Institute of Medical Sciences (ANIIMS) (a medical college). However, the project had been beset by significant deficiencies in financial planning by ANIMERS resulting in only eight out of 29 planned major infrastructural works being completed (October 2024). Significant deficiencies (nearly 40 *per cent*) existed in essential medical equipment across the departments. Key facilities like Operation Theatres (OTs) and Intensive Care Units (ICUs) being insufficient and ill-equipped has resulted in long waiting times for surgeries. Inadequate monitoring led to non-transfer of administrative control of teaching hospital (GB Pant District Hospital) to ANIIMS, delay in creation of

[7] (₹ 34.60 lakh + ₹ 34.44 lakh)

posts and appointments resulting in vacancies ranging from 23 to 34 *per cent* during 2018-2024 and hindered permanent recognition of the college by the National Medical Commission (NMC). ANIIMS was yet to obtain necessary quality certifications from accreditation bodies (NABH, NABL). There were deficiencies in Bio-Medical Waste and fire safety management. Thus, the objective of establishing a medical college to provide quality medical education and healthcare services in the Union Territory remained unachieved even a decade after its inception.

2.2.1 Introduction

To mitigate shortage of doctors and improve doctor-population ratio, Ministry of Health and Family Welfare (MoHFW) (Ministry) launched a Centrally Sponsored Scheme[8] (CSS) to establish new medical colleges with 100 MBBS seats attached to existing District/Referral Hospitals. Under the scheme, Andaman and Nicobar Administration (ANA) conveyed its willingness (August 2013) for setting up a medical college, namely Andaman and Nicobar Islands Institute of Medical Sciences (ANIIMS), with GB Pant Hospital (GBPH), Port Blair, at a budget of ₹ 189 crore, to be shared in ratio 75:25 between the Government of India (GoI) and the ANA (later revised to 60:40).

ANA formed the 'Andaman and Nicobar Islands Medical Education and Research Society (ANIMERS[9])' in December 2013, under the chairmanship of Chief Secretary (ANA), for managing all aspects related to the establishment and operation of the proposed medical college *viz*. creation of infrastructure, appointing faculty, purchase of equipment, operation of medical college *etc*.

The first batch of MBBS course[10] of ANIIMS commenced from the academic year 2015-16, with the sanctioned intake of 100 students. While GB Pant Hospital, Port Blair served as teaching hospital for the institute, the academic and other administrative functions were carried out from the makeshift arrangements in old RBD[11] building, Directorate of Health Services annex, old AYUSH building and its annexe. Urban Health Centre, Haddo and Primary Health Centre, Chouldari, were designated as the 'Urban Health Training Centre (UHTC)' and 'Rural Health Training Centre (RHTC)' respectively, for the institute.

8 Scheme for establishment of new medical colleges attached with existing District/ Referral Hospitals.

9 Registered under the Societies Registration Act, 1860. Society of ANA (ANIMERS) consists mainly of three authorities *viz*. (i) Governing Body (GB)-President- Lt. Governor, vice president-Chief Secretary & Member Secretary- Director (ANIIMS) (ii) Executive Council (EC)-Chairman Chief Secretary (iii) Finance Committee (FC)- Chairman Pr. Secretary (Fin).

10 Affiliated to the Puducherry University.

11 Registrar of Birth and Death.

2.2.2 Audit Objectives, Criteria, Scope and Methodology

2.2.2.1 Audit Objectives

The Subject Specific Compliance Audit (SSCA) of ANIIMS was undertaken to assess whether:

a) adequate and requisite infrastructure was created and equipment as well as human resources were available for delivering quality medical education and healthcare services;
b) relevant norms of National Medical Commission (NMC) and other regulatory authorities were adhered to and
c) financial management, monitoring mechanism and co-ordination were adequate and effective.

2.2.2.2 Audit Criteria

The establishment and operationalization of ANIIMS were evaluated based on the criteria derived from:

a) Establishment of Medical College Regulations, 1999
b) Minimum Standard Requirements for the Medical College Regulations, 1999 (for 100 Admissions Annually) issued by Medical Council of India[12]
c) Central Public Works Manuals and Standard Operating Procedures of CPWD
d) India Public Health Standards (IPHS) 2012 and 2022
e) Bio-Medical Waste (BMW) Management Rules 2016
f) Fire and Life Safety Guidelines issued by MoH&FW
g) National Accreditation Board for Testing Laboratories (NABL) and National Accreditation Board for Hospital & Health care providers (NABH)
h) Rules/Orders/Instructions issued by Government of India, A&N Administration and NMC
i) Memorandum of Association (MoA)/Rules & Regulations/ Byelaws, Detailed Project Report (DPR) and Minutes of meetings of different committees of ANIMERS

2.2.2.3 Audit Scope and Methodology

The SSCA commenced with an entry conference (09 July 2024) with the Secretary (Health), ANA wherein audit objectives, audit criteria, audit scope and audit methodology were discussed. The audit covering the period from 2019-20 to 2023-24 was undertaken during July-October 2024 through test check of records at ANIMERS, ANIIMS, its Teaching Hospital and Andaman Public Works Department

[12] Replaced by the National Medical Commission in 2020.

(APWD). The draft report was forwarded to ANIIMS (April 2025) and Secretary (Ministry of Home Affairs-MHA) (May 2025) to elicit their comments and response on audit findings. An exit conference was held with ANIIMS on 24 June 2025 to discuss the audit findings. The replies of ANIIMS received from time to time including the one received on 26 June 2025, have been suitably incorporated in the report. The reply of the Ministry was awaited as of August 2025.

Audit Findings

2.2.3 Inadequacy of infrastructure

2.2.3.1 Shortfall in infrastructure due to deficient financial planning

As per the Minimum Standard Requirement (MSR) Regulations, 1999, a medical college with an intake of 100 MBBS students must have prescribed[13] physical infrastructure. Further, the Establishment of Medical College Regulations, 1999 mandated completion of such infrastructure within four years of the grant of Letter of Permission (LoP).

Directorate of Health Services, ANA prepared DPR envisaging different infrastructure[14] to be created for ANIIMS and forwarded it to the MoH&FW in August 2014. The proposal for establishment of medical College was approved (December 2014) by the Empowered Committee of the Ministry and was communicated (February 2015) to ANA. Further, LoP was issued by MoH&FW in June 2015 and the infrastructure works were to be completed by June 2019.

Audit observed that out of the 29 major civil works (**Annexure-2.3**) identified/ envisaged for execution by APWD, only eight works were completed, three were in progress, and 18 were yet to commence as of October 2024. Audit, further noted that estimates of 10 works[15] had already been revised and estimates of other works would also need revision.

Audit scrutiny of the reasons for the delay revealed that there was lack of financial planning as ANIMERS did not ensure sufficient funds for all the 29 major works. Against the DPR estimate of ₹ 342.14 crore for infrastructure works, the Ministry approved (December 2014) only ₹ 189.00 crore, of which ₹ 165.40 crore

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13 Administrative Block, Central Library, Lecture Theatre, Auditorium & Examination Hall, Central Photographic Section, Central Workshop, Animal House, Medical Education Unit, Laboratories including Central Research Lab, *etc.*

14 Basic Science Block, Library Block, Lecture Block & PG Block, Administrative Block, Auditorium, Hostel including Mess, Community & Club House, Sports House, Stadium, Housing *etc.*

15 (i) Development of site, (ii) Two Numbers Prefabricated Lecture Hall (iii) Quarters (12 numbers each of Type III, IV, V and six numbers type VI) (iv) Administrative Block and Library Block (v) Entrance Gate (vi) Type VI Quarters (12 numbers) (vii) Type V Quarters (12 numbers) (viii) Type IV Quarters (24 numbers) (ix) Guest House (x) Director's Residence

(₹ 113.40 crore GoI share + ₹ 52 crore UT share) was released and the balance UT share of ₹ 23.60 crore was yet to be released by ANA as of September 2024. ANIMERS did not have any funding plan for provisioning the remaining funds in excess of ₹ 189 crore for completing the planned major works. ANIMERS sanctioned works on piecemeal basis by prioritizing them (September 2020) based on the available funds. Further, in February 2021, Finance Committee (FC) deferred the proposed infrastructure works valuing ₹ 164.21 crore citing shortage of funds. It was only in January 2024 that the ANIMERS belatedly assessed an additional requirement of ₹ 229.26 crore and decided to seek requisite funds from GoI in phases over 3-4 years after utilizing the available funds.

Thus, the approach of ANIMERS to sanction works in piecemeal manner, without seeking additional resources from ANA or GoI (MHA) was not prudent as all infrastructure works were to be completed by June 2019. Absence of a comprehensive funding plan led to delays, non-compliance with timelines and outdated estimates.

ANIIMS in its reply (June 2025) attributed the delay in completion of works to heavy rainfall, logistical constraints, delay in approval of Expenditure Finance Committee (EFC), introduction of Goods and Service Tax (GST), restrictions imposed by National Green Tribunal (NGT) and COVID-19.

Reply of ANIIMS should be seen in light of the fact that the approved budget was insufficient to complete the infrastructure works proposed under the project and ANIMERS should have timely assessed and requested for the additional funds. However, no such exercise was undertaken and the project commenced with the limited funds of ₹ 165.40 crore. Further, the reasons mentioned by the ANIIMS were of general nature and did not justify non-initiation of pending works.

2.2.3.2 Inordinate delay in construction of Science Block

The DPR for infrastructural works at ANIIMS included a Basic Science Block divided into four blocks: A (Pre-clinical[16]), B & C (Para-clinical[17]), and D (Lecture/Exam Hall). APWD, being the executing agency, initially submitted (August 2017 and January 2018) separate estimates of ₹ 49.48 crore and ₹ 41.67 crore for Blocks A & D and Block B&C respectively. The Finance Committee (FC) (June 2018) sought a consolidated estimate for all four blocks from APWD. However, in February 2020, ANIIMS re-requested APWD to submit separate estimates for each block without any documented justification. APWD revised (February 2020) the estimates for the four blocks to ₹ 115.16 crore. The FC deferred the project (February 2021) citing fund

16 Pre-clinical refers to fundamental basic sciences required to understand health & disease and typically includes Anatomy, Physiology & bio-chemistry.

17 Para-clinical refers to parts of medicine, especially lab sciences that are not directly involved in the care of patients.

constraint. In August 2022, the FC decided to get the new estimates of priority works using the revised cost index. As per revised estimates prepared by APWD in January 2023, the cost of construction of these blocks increased to ₹ 154.69 crore. The change in estimates of Science Block A is indicated in **Table 2.1**.

Table 2.1: Changes in estimates of Science Block A

(₹ in crore)

Block	Originally estimated cost (August 2017, January 2018)	Revised estimated cost (February 2020)	Approved cost (June 2024)	Increase in estimated cost
A (pre-clinical)	30.79	39.01	48.62	58%

Meanwhile, in view of the increased cost, the Executive Council (EC) decided (January 2023) to construct only Block-A. Though, the estimate for Block-A was further revised to ₹ 57.14 crore in July 2023, ANIMERS accorded administrative approval and expenditure sanction (AA&ES) for only ₹ 48.62 crore in June 2024.

Audit noted that even though construction of Science Block had been a priority work since beginning (2015), ANIMERS took nine years to sanction only one block while remaining blocks (B, C and D) were yet to be sanctioned as of September 2024. The main reasons for delay in commencement of work were poor coordination between the ANIMERS and the ANIIMS, lack of decisiveness by the ANIMERS, delay in approval of estimates and did not secure requisite funds from ANA.

ANIIMS while accepting the fact stated (June 2025) that construction of the Science Block was delayed as the matter remained under deliberation at various levels from May 2017 to December 2024, and that tenders were finally invited in December 2024.

The reply indicates that though the Science Block was a priority project which warranted prompt action to ensure timely completion, lackadaisical approach of ANIMERS led to significant time overrun and cost escalation from ₹ 30.79 crore to ₹ 48.62 crore for only the Block-A, with remaining three blocks still to be approved (June 2025), while also depriving students of high quality teaching facilities.

2.2.3.3 Delay in construction of Residential Quarters

ANIMERS accorded AA&ES for ₹ 17.27 crore for construction of 42 residential quarters (12 Type-III, 12 Type-IV, 12 Type-V and 6 Type-VI) in August 2016. APWD awarded the work (December 2016) to M/s Ravi Realcons Pvt. Ltd. at the tendered cost of ₹ 13.58 crore, with stipulated commencement in January 2017 and completion by June 2018.

Audit observed that only 12 Type-III and 12 Type-IV quarters were completed and handed over in October 2020 & September 2021 respectively. The remaining quarters (Type V & VI) were not completed as of September 2024. Audit noted that the slow progress of work was due to delay in handing over of site (45 to 128 days), inadequate deployment of manpower/material by contactor, rainfall, COVID-19 and delay in payments. Further, APWD delayed payments[18] of ₹ 1.29 crore (November 2022) to contractor by 02–16 months owing to delay in release of funds by ANIMERS which also caused 18 months stoppage of work by the contractor. Similarly, payment of ₹ 46.82 lakh (22nd RAB, January 2024) was pending[19] for over six months awaiting sanction of revised cost of ₹ 19.40 crore, which also included additional GST liability of ₹ 33 lakh[20]. Audit further noted that despite availability of funds[21], ANIMERS did not release requisite funds to APWD during March 2021 and November 2022 causing cascading delays in execution.

The Secretary (PWD) had directed APWD (December 2020) to either ensure completion of project or foreclose the contract due to slow progress. However, APWD did not foreclose the work and kept granting extensions[22] during the period up to June 2024 without mentioning any justification. Consequently, the 12 Type-V and six Type-VI quarters remained incomplete (physical progress 94.4 *per cent* up to July 2024) even after a delay of over seven years.

Thus, delay in release of funds by ANIIMS coupled with APWD's inaction against the contractor despite Secretary's directive led to non-completion of work and resulted in additional liability of ₹ 33 lakh towards GST.

APWD and ANIIMS admitted the facts. ANIIMS also added that non-availability of quarters has led to high faculty attrition and recurring House Rent Allowance (HRA) burden on the exchequer.

Audit recommends that ANIMERS may undertake a comprehensive review of all ongoing and planned infrastructure works to prepare realistic cost estimates along with a strategic plan to secure required funds for timely completion.

2.2.4 Inadequacy of Equipment

2.2.4.1 Inadequate procurement of prescribed equipment in different departments of ANIIMS

The MSR Regulations, 1999 mandates requirement of 1175 types of equipment across 23 departments of the medical college and teaching hospital. As per the MOU

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18 19th RA Bill(civil) of ₹ 42.48 lakh dated nil and 20th RA-Bill (electrical) of 17.57 lakh dated 16 July 2021and other GST payment of ₹ 2.58 lakh of 31 August 2021 & Escalation claims of ₹ 65.88 lakh of 07 September 2022, all paid in November 2022.

19 Only ₹3.20 lakh was paid in July 2024 as advance against 22nd RA-Bill.

20 GST rate on works increased from 12 *per cent* to 18 *per cent* w.e.f. 18th July 2022.

21 ANIMERS had a fund balance of ₹ 87.5 crore during 2021-22 and ₹ 71 crore during 2022-23.

22 September 2019, December 2019, March 2020, May 2020, October 2021, January 2022, February 2022, August 2022, March 2023, March 2024 and June 2024.

(August 2014) between ANA and GoI, ANIMERS was to form a procurement committee with a firm timeline. The committee was constituted in 2019-20[23] and the equipment procured as of September 2024 are detailed in **Annexure-2.4**.

Audit observed that:

a) In 23 departments, a total of 699 types of equipment (including already existing equipment in GBPH) were available, against the prescribed 1175 types of equipment, resulting in a shortfall of 476 (about 40 *per cent*) types of equipment.

b) Out of 23 departments, in 18 departments, deficiencies in number of equipment ranged from 10 to 100 *per cent* **(Annexure-2.5)**, while in remaining five departments[24] there was no such notable deficiency.

c) Out of total 4144 available equipment, 347 equipment under 14 departments were non-functional, of which 342 were lying in non-working condition for the period ranging from six months to 10 years (**Annexure-2.6**)[25].

d) The DPR envisaged ₹ 25 crore for procurement of equipment (₹ 4.81 crore for Medical College; ₹ 20.15 crore for Teaching Hospital). However, only ₹ 12.71 crore (₹ 6.75 crore for Medical College & ₹ 5.96 crore for Teaching Hospital) was spent by March 2024.

Automated Immuno-Histo-Chemistry (IHC) and Cryostat equipment essential for diagnosis of cancer have been unavailable since 2015 thereby forcing patients to seek tests elsewhere in mainland on their own. These were requisitioned in May 2023 and April 2024 but could not be procured as of June 2025.

ANIIMS while accepting the fact stated (September 2024) that non-procurement of equipment was due to shortage of staff, non-availability of funds, COVID-19 and incomplete handing over of the teaching hospital. It further stated that procurement of prescribed equipment, and repair & replacement of non-functional equipment would be taken up in phases after physical verification, subject to fund availability, once the teaching hospital is completely handed over to ANIIMS.

The reply should be seen in light of the fact that delay and non-procurement of prescribed equipment not only led to non-compliance with *ibid* regulatory provisions but also adversely affected quality of medical education and healthcare services.

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23 General Body Meeting dated 08 January 2020.

24 Dermatology, Psychiatry, TB & Chest Disease, Medical Education Unit & Pharmacology.

25 The list given in Annexure-2.4 is illustrative and not exhaustive.

2.2.4.2 Deficiency in Operation Theatres (OTs) facilities at GB Pant Hospital

GB Pant Hospital (GBPH) is the sole tertiary referral hospital in ANI and teaching hospital for ANIIMS. As per NMC norms, 10 operation theatres (OTs) were required in a teaching hospital with 100 annual MBBS admissions, along with 13 additional facilities necessary for efficient OT functioning. Same was included in the DPR.

Audit observed that GBPH currently operates with only five OTs, resulting in a significant shortfall *vis-à-vis* prescribed standards. Furthermore, the additional facilities are deficient in the existing OT Complex of GBPH as indicated in **Table 2.2**.

Table 2.2: Deficiencies in OT Complex

Sl. No.	Facility required as per DPR	Prescribed No. of Rooms/Beds	No. of Rooms/Beds available
1.	Waiting room for patients	01	Nil
2.	Pre-anaesthetic/preparation room	04 beds	02 beds
3.	Observation gallery for students	01	Nil
4.	Students washing up and dressing room	01	Nil

Indian Public Health Standards (IPHS) 2022 prescribes various equipment for OTs. Audit observed that two key items, Blood Warmer[26] and Tracheostomy[27] set, were missing in all five OTs, and Arthroscope[28] was absent in the one OT. Additionally, six equipment or instruments were not dedicated to individual OTs but were shared across them. **(Table 2.3)**.

Table 2.3: Shortage of OT equipment

Sl. No.	Prescribed Equipment/instrument as per IPHS	Remarks
1.	Defibrillator (AED plus Manual with ECG	Common for all elective OT's
2.	Flash Autoclave - (Chamber capacity of app. 20 litres/cycle)	Autoclave is in the CSSD department
3.	ECG Machine - 6 Channel	Present in the workstation
4.	ECG 3 Channel	Present in the workstation
5.	CTG Monitor	Available in labour ward
6.	Nd Yag Laser	Available in OPD

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26 Blood warmers heat blood and IV fluids to body temperature before transfusion to prevent hypothermia.

27 A tracheostomy set is an instrument used to create an opening in the neck and insert a tube for breathing and clearing secretions from the airway *i.e.,* for mechanical ventilation.

28 An arthroscope is a fiber-optic instrument with a light and camera used to view and treat problems inside a joint through a small incision.

Shortfall in number of OTs, additional facilities and equipment not only violated norms but also delayed health care delivery, as patients had to wait from seven days to one month for surgeries.

ANIIMS while accepting the shortfalls informed (June 2025) that procurement of three modular OTs was in progress. Civil works for the same have already been sanctioned, but were yet to start awaiting for funds.

2.2.4.3 Shortage of prescribed equipment/items in ICUs

As per IPHS norms, District Hospitals should have specialized Intensive Care Units (ICUs) equipped with prescribed instruments and accessories to provide critical care for major surgical and medical emergencies.

Audit observed significant shortage of required equipment and instruments in the ICUs *i.e.,* 57 out of 220 prescribed items and equipment, as detailed in **Table 2.4**.

Table 2.4: Shortage of ICU equipment

Sl. No.	Name of ICU	No. of items & equipment prescribed	No. of items & equipment available	Shortfall in Items & equipment*
1.	General (Medical) ICU	24	17	7
2.	Neonatal Intensive Care Unit (NICU)	40	28	12
3.	Paediatric Intensive Care Unit (PICU)	41	28	13
4.	Emergency-24x7/Casualty OPD	43	35	8
5.	Obstetrics & Gynaecology (OBGYN) ICU/Surgical ICU (SICU)	31	22	9
6.	Special New Born Care Unit + Mother New Born Care Unit (SNCU+MNCU)	41	33	8
Total		**220**	**163**	**57**

*Detailed list of deficient items/equipment are given in ***Annexure-2.7.***

Non-availability of essential ICU equipment adversely affected critical health care services. While confirming the facts, ANIIMS stated (October 2024) that 20 items were under procurement and nine shared with other departments but gave no remarks for the remaining 28 items/equipment.

Audit recommends that ANIMERS may conduct a Comprehensive Equipment Audit and develop a Strategic Procurement Plan for OTs, equipment and its additional facilities. Prompt measures may be taken for repairing or replacing the non-functional items.

2.2.5 Medical Education and Human Resources

2.2.5.1 Duality of Administrative control on Teaching Hospital

As per NMC norms, a fully functional teaching hospital with at least 300 beds and all necessary infrastructure must be available with the medical college at the time of applying to the Central Government. Further, all technical, paramedical, nursing, and support staff, if transferred to the Medical College, were to be under the administrative control[29] of the Dean/Director of the college to ensure that there is no duality of administration including academic, clinical and financial aspects.

As GBPH was designated as a teaching hospital for ANIIMS, audit observed that despite functional attachment since December 2017, GBPH remained under the administrative control of Directorate of Health Services (DHS), ANA. This matter was highlighted by NMC during renewals of LoP for the MBBS course between 2017 and 2019. Though the General Body (GB) of ANIMERS decided (January 2020) to transfer administrative and financial control of GBPH to ANIIMS, ANA issued the order only in June 2023 for phased transfer of the 550-bedded GBPH to ANIIMS for teaching, training, research and clinical purposes but without any timeline.

Audit observed that the teaching hospital remained (October 2024) under dual control as expenditure on procurement of drugs, equipment, chemical kits, vehicles, watch and ward *etc.,* was being incurred by DHS along with handling of all financial, administrative and service matters of DHS staff posted at GBPH. Assets also had not been transferred to ANIIMS. Thus, even after 10 years of inception, ANA did not transfer complete administrative, financial and clinical control to ANIIMS, violating NMC norms.

ANIIMS while accepting the fact stated (June 2025) that formal handover would follow once all posts are filled by ANIIMS and sufficient funds are allocated to ANIIMS.

2.2.5.2 Non-appointment of regular faculty and staff due to non-creation of posts

The DPR stipulated incremental increase in administrative staff, faculty, residents and other staff as per NMC guidelines, aiming for full complement in place before the final renewal inspection. Further, at least 80 *per cent* of teachers in each discipline were to be appointed on a regular basis for permanent affiliation.

Audit scrutiny revealed that the Executive Council of ANIMERS approved for creation of 107 teaching and non-teaching posts in November 2014. No further posts were approved between November 2014 and August 2018. Thereafter a proposal

[29] Administrative control- would include academic, clinical and financial aspects as well.

(September 2018) for creation of 430 additional posts (425 for ANIIMS and five for ANIMERS) was placed before the EC, which was approved in November 2019 after being examined by the Finance and Personnel Department of ANA. These 537 posts (107 approved in November 2014 and 430 in November 2019) were ultimately ratified by the GB of ANIMERS in its first meeting held in January 2020. Further, in second meeting held in January 2024, the GB approved for creation of additional 173 posts, bringing the total posts approved to 710 (537+173) in compliance to NMC norms and DPR.

The Andaman and Nicobar Administration sought approval from the Ministry of Health and Family Welfare for all 710 posts in June 2024, in conformity with the Ministry of Finance (MoF) OM dated 05th January 2024[30], which was awaited as of June 2025.

Audit observed that no GB meetings of ANIMERS were held between 2015 and 2020 to consider creation of posts. Further, GB wrongly concluded (January 2020) that MoF approval[31] was not required for ANIMERS being a society. Later, GB decided (January 2024) to send the proposals to MoF for approval. This led to undue delay of 10 years in finalizing and forwarding the proposal of posts creation to the Ministry. As a result, no posts have been created till date (June 2025) and regular faculty could not be appointed. Both teaching and non-teaching staff at ANIIMS has been appointed on contractual basis. The college has also not been accorded permanent affiliation by NMC with one of the reasons being non-recruitment of regular faculty.

ANIIMS accepted the facts in June 2025.

2.2.5.3 Shortfall of faculty and residents

As per MSR, 1999, the faculty[32] and resident[33] strength in a medical college and its teaching hospital depends on the undergraduate intake capacity. The NMC regulations provide that, when the college is in the stage of 3rd and 4th renewal (admission of 4th & 5th batches), till recognition of the institute for award of MBBS Degree, if it is observed during any inspection that the shortage of faculty and/or resident is more than 20 *per cent*, the institute will not be considered for renewal for that academic year.

Details of faculty and resident requirements for 100 students under NMC norms, and actual men-in-position in respective cadre during the period 2018-24, are given in **Table 2.5**.

30 Department of Expenditure, MoF OM No. F No.7(1)/E. Coord-I/2017 dated 05 January 2024.

31 Department of Expenditure, MoF OM No. F No.7(1)/E. Coord-I/2017 dated 12 April 2017.

32 Professors, Associate Professors, Assistant Professors and Tutors.

33 Residents consist of Senior and Junior Residents.

Table 2.5: Incumbency position of faculty and residents

Academic Years	LoP/ Renewal	Cadre	Required as per NMC	Men-in-position	(-) Shortfall/ (+) Excess	%age of Shortfall
2018-19	3rd Renewal (4th Batch)	Faculty	97	70	-27	28
		Residents	54	35	-19	35
2019-20	4th Renewal (5th Batch)	Faculty	108*+2 PMR**	75	-35	32
		Residents	62 +3 PMR	39	-26	40
2020-21	5th Renewal	Faculty	110	77	-33	30
		Residents	65	43	-22	34
2021-22	6th Renewal	Faculty	110	85	-25	23
		Residents	65	56	-9	14
2022-23	7th Renewal	Faculty	110	74	-36	33
		Residents	65	55	-10	15
2023-24	8th Renewal	Faculty	110	73#	-37	34
		Residents	65	68#	+3	-

**This includes 20 Professors, 27 Associate Professors, 40 Assistant Professors and 23 Tutors*

***PMR (Physical Medicine and Rehabilitations)*

 # 5 Faculty and 1 Resident Doctor on Pay roll of DHS

Audit observed that from the 3rd renewal (4th batch) onwards, the faculty shortage ranged between 23 to 34 *per cent* during 2018-24, and residents were short by 34 to 40 *per cent* up to the 5th renewal (2018-21). These significant shortages had the potential to jeopardize the recognition of the ANIIMS by NMC in addition to compromising the quality of healthcare and medical education.

ANIIMS accepted the audit observation and stated (October 2024) that despite all measures taken by the Society to attract quality manpower and retain them, deficiency continues. Proposal for creation of 710 posts have already been sent to the Ministry for approval. ANIIMS further stated (June 2025) that the delay in regularizing the posts has caused a high faculty shortfall, adversely affecting medical education quality.

2.2.5.4 Lack of Monitoring by ANIMERS

The Rules and Regulations of ANIMERS prescribed for establishment of four governing authorities: (i) General Body (GB), (ii) Executive Council (EC), (iii) Academic Council (AC), and (iv) Finance Committee (FC). The GB, as the supreme authority, approves policies and annual reports, while the EC oversees overall society affairs. The AC manages educational matters, and the FC handles financial issues. Minimum number of annual meetings are mandated for each body, but audit noticed that between 2014 and 2024, frequencies of meetings in respect of all four authorities were deficient by 33 to 80 *per cent* **(Annexure-2.8)**. ANIIMS confirmed the facts regarding the number of meetings and stated (June 2025) that three meetings each of the Academic Council, Executive Council, and one GB meeting were conducted in 2024.

It is pertinent to mention here that in ten years since formation of the Society (2013), the GB met only twice (2020 and 2024) reflecting lack of oversight. Being a newly established medical college and in view of multiple ongoing capital works, this weak monitoring contributed to delays in civil works and inadequate funding (commented under Para 2.2.3.1), shortfall in equipment (commented under Para 2.2.4), non-resolution of dual administration of teaching hospital (Para 2.2.5.1), Non-creation of posts (Para 2.2.5.2) *etc.,* hindering the proper establishment of the medical college and adversely affecting quality of education and healthcare services.

Audit recommends that:

ANIMERS and ANA may aggressively pursue creation of posts with the Ministry, followed by a time-bound recruitment drive to ensure adherence to NMC norms for regular faculty.

ANIMERS and the ANA may create and execute a time-bound action plan to complete the full administrative, financial, and clinical handover of the G.B. Pant Hospital to ANIIMS.

ANIMERS may ensure that all its authorities, particularly the General Body, meet as per the frequency prescribed in its Rules and Regulations to ensure timely policy decisions and regular monitoring.

2.2.6 Deficiencies in Regulatory Compliance

2.2.6.1 Non-computerization of Medical records

NMC norms mandates computerization of medical records for faster data retrieval in medical colleges. To implement the e-Hospital Information System (e-HIS) at GBPH, ANIIMS issued a Letter of Intent to National Informatics Centre (NIC), Port Blair in November 2015. NIC proposed (January 2016) a two-phase Integrated Hospital Management Information System (HMIS). The first phase covering five modules[34] was completed at a cost of ₹ 38.8 lakh and rolled out from February 2017. The second phase included ten modules[35], and related infrastructure like LAN and fibre optic cabling was completed in December 2018 at a total cost of ₹ 28.20 lakh. However, none of the modules of second phase were implemented and all records as of June 2025 were being maintained manually.

ANIIMS while accepting the facts stated (June 2025) that the modules of 2nd phase were not implemented due to non-availability of programmer, computers, printers *etc.* As module of e-Hospital and phase of HIMS will be outdated, ANIIMS is planning to

[34] Outpatient Registration, OPD re-visit, In-patient Registration, Discharge Module and Casualty/ Emergency Registration.

[35] Pharmacy, Stores, Ward Management, Billing, Lab Information System, OT Management, Blood Bank Management, Radiology Information System, Clinic, Electronic Medical Record.

implement a cloud-based next-gen e-Hospital. A Software Engineer has been recruited, and Network Engineer recruitment is underway. A committee has been formed to monitor implementation of e-hospital. The fact, however, remained that computerization of medical records is yet to be done at ANIIMS.

2.2.6.2 Deficiency in Bio Medical Waste Management (BMW) at Teaching Hospital

MSR Regulations, 1999 for the medical college for 100 admissions annually prescribes that facilities for hospital waste management, commensurate with the State Regulatory Authorities *etc.,* shall be provided. Further, Bio Medical Waste Management Rules, 2016 prescribe for obtaining authorization from the State/UT Pollution Control Committee (PCC) for generation and disposal of BMW, installing an Effluent Treatment Plant (ETP), submitting pollution monitoring reports to PCC, and maintaining updated BMW data on a dedicated website link. Teaching hospital of ANIIMS has been disposing off bio-medical waste through its own facility without valid authorization from Andaman and Nicobar PCC (ANPCC). In March 2022, ANPCC had sought action taken report on certain deficiencies in BMW management like installation of ETP, operational status of incinerator and submission of quarterly emission monitoring report. In April 2024, ANPCC granted conditional authorization valid till December 2024 and again sought status of installation of ETP and Sewage Treatment Plant (STP). It also instructed to submit quarterly pollution monitoring report certified from the NABL accredited agencies, in absence of which consent to operate so granted would be revoked.

Audit scrutiny, however, revealed the following:

a) ETP & STP were not installed as of October 2024. This violated the BMW Management Rules risking direct discharge of biomedical waste into the common sewerage system and endangering public health.
b) Monitoring of pollution was not being done, except in March 2024, resulting in non-submission of the required quarterly report to ANPCC.
c) ANIIMS also did not create any separate page/web link for displaying the BMW management data.

ANIIMS while accepting the facts stated (June 2025) that construction of a 100 Kilo Litres per Day (KLD) ETP will be completed by year-end, followed by the start of a 300 KLD STP. Currently, hypochlorite solution is used to pre-treat wastewater before releasing it into drainage. A monthly monitoring mechanism has been initiated to ensure compliance and effectiveness of the disinfection process. For quarterly pollution monitoring reports, a letter was issued to conduct testing every 3-4 months.

2.2.6.3 Deficiencies in fire safety system

In February 2024, Fire Service Headquarter, ANI inspected the Teaching Hospital of ANIIMS and reported deficiencies in fire safety equipment such as non-functioning automatic fire detection & alarm systems and lack of automatic sprinkler systems. Later, in March 2024, Ministry of Health & Family Welfare, GoI impressed upon Medical Colleges & Hospitals to prioritize key areas of fire safety planning and management which included installation of fire detection and suppression systems, emergency response and evacuation plan.

Audit noted non-availability of essential fire safety equipment and any evacuation plan, rendering the Teaching hospital vulnerable to loss of life, property damage, disruption of critical services, and evacuation challenges in case of a fire event.

ANIIMS while accepting the facts stated (June 2025) that procurement of automatic sprinkler and detection/alarm systems is underway and a fire exit plan is under consideration in coordination with Fire Services.

2.2.6.4 Non-accreditation/certification from NABH/ NABL

IPHS norms prescribe that public healthcare facilities should obtain certification/ accreditation for quality assurance from quality assurance institutions. National Accreditation Board for Hospitals and Healthcare Providers (NABH) and National Accreditation Board for Laboratories (NABL) are the constituent boards of Quality Council of India, for accreditation of healthcare organizations and medical testing laboratories.

Audit observed that ANIIMS had not obtained NABH or NABL accreditation/ certification for its teaching hospital (GBPH) and laboratories, even after eight years of operation. ANIIMS had also not applied for NABH or NABL accreditation as of June 2025.

While accepting the facts, ANIIMS replied (October 2024) that steps for NABH accreditation would soon be initiated and as regards NABL accreditation, some initial preparatory steps have been initiated. It further added (June 2025) that the pre-requisites for NABH/NABL are in consideration and it would require adequate funding.

Audit recommends that:

ANIIMS may establish a comprehensive, time-bound action plan to implement an e-hospital system, installation of ETP/ STP and early procurement of fire safety equipment.

ANIIMS may engage a dedicated team for managing the application process and implementing the necessary quality improvements across the hospital and its laboratories to achieve certification/accreditation from NABH, NABL within a defined timeframe.

2.2.7 Financial Management

2.2.7.1 Diversion of Centrally Sponsored Schemes (CSS) fund of ₹ 9.22 crore

Rule 7(x) of ANIMERS Grants-in-Aid Rules, 2014 read with Para 3(i) of GoI sanction letters stipulated that grants should be used only for the sanctioned purpose and not diverted.

Audit observed that during 2015-16 to 2023-24, ANIMERS diverted ₹ 9.22 crore[36] of CSS funds towards day-to-day repair and maintenance of G.B. Pant Hospital, AYUSH Building, temporary faculty accommodation, Air Conditioners, DG sets, electrical equipment, wages to daily rated mazdoors *etc*. As per the Detailed Demand for Grants (DDG), the UT Administration of Andaman and Nicobar Islands (ANI) provides regular funds to GBPH. Therefore, expenditure on repair and maintenance works was to be met from UT funds.

ANIIMS stated (June 2025) that funds were released to executing agencies with approval of the competent authority, following codal formalities, and that the agencies were working on construction/maintenance of Medical College/GBPH.

The reply is not acceptable as CSS funds were meant exclusively for capital expenditure on establishment of the new Medical College. Diversion of funds for repair and maintenance of existing hospital was a violation of sanction conditions.

2.2.7.2 Avoidable liability of ₹ 98.91 lakh along with time and cost overrun due to delay in release of funds

In April 2017, AA&ES of ₹ 18.70 crore was accorded for 'Construction of the Administrative and Library Block of the Medical College', to be executed as a deposit work of ANIMERS.

In March 2019, the APWD awarded the work to M/s O.P. Kandoi & Co. (P) Ltd. at a tendered cost of ₹ 18.59 crore. The work was to commence in March 2019 and was to be completed by March 2021. Clause 7 of General Conditions of Contract (GCC) of the contract agreement provided that if payment of intermediate bills was delayed beyond 45 days of submission (when found in order), simple interest @7.5 *per cent* per annum, compounded yearly, would be payable to the contractor. The contractor submitted 7th to 11th RA bills between March 2021 and March 2022 for ₹ 3.93 crore[37], but these were not paid within the prescribed 45 days due to non-availability of funds.

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36 ₹ 4.40 crore (WSD) + ₹ 4.82 crore (OSD (T) ANIMERS) = ₹ 9.22 crore.

37 7th RAB (Part payment)- ₹ 1,21,32,691 + 8th RAB - ₹ 1,31,54,036 + 9th RAB - ₹ 45,74,771 + 10th RAB - ₹ 17,46,067 + 11th RAB - ₹ 76,50,128 = ₹ 3,92,57,693.

Audit Scrutiny revealed the following:

a) Though the Executive Engineer repeatedly requested for release of funds between March 2021 and November 2022, the Society did not release funds despite having ₹ 87.50 crore idle in its accounts since April 2021. The funds were released only in November 2022, and payments were made between November 2022 and March 2023.
b) The work remained suspended from September 2021 to March 2024 due to non-clearance of payments to contractor. The contractor resumed work only in March 2024 and completed it in October 2024.
c) Audit also observed that the contractor went for arbitration (October 2022) disputing the delay in release of payment and claim settlements by APWD. The Arbitrator held (December 2024) APWD responsible for breach of contract owing to lack of cooperation from ANIMERS. An award of ₹ 98.20 lakh was made in favour of the contractor, including ₹ 42.08 lakh as interest for delayed payments and ₹ 37.20 lakh as damages. Delay in release of funds by ANIMERS, which in turn delayed payment to the contractor, resulted in avoidable liability of ₹ 98.20 lakh.
d) Initially the AA & ES of work was issued for ₹ 18.70 crore, which was revised to ₹ 27.28 crore in March 2024. Thus, due to delay, approved cost of the work was increased by ₹ 8.58 crore.

ANIIMS stated (June 2025) that proposal for release of funds was immediately processed on receipt of requirement and submission of utilization certificates on previous grant by the executive agency and funds were released with approval of the competent authority.

The reply was not acceptable as the funds were not released by ANIMERS despite repeated requests from APWD. Further, the Arbitrator also recorded that APWD did not receive the desired cooperation from ANIMERS, which was responsible for breach of contract.

2.2.7.3 Inadmissible reimbursement of GST of ₹ 23.89 lakh

From 18 July 2022, GST on all Government works contracts was increased from 12 *per cent* to 18 *per cent* as per the 47th GST Council notification. Under section 14 of the Central Goods and Service Tax (CGST) Act, 2017, the applicability of old or new GST rate depends on three events *viz.* supply completion date, invoice date, and payment receipt. If two of these events occurred before the date of change in rate, the old 12 *per cent* rate applies otherwise the new rate of 18 *per cent*.

Audit noted that:

a) M/s O.P. Kandoi & Co (P) Ltd submitted five Running Account Bills totaling ₹ 3.93 crore between March 2021 and March 2022 for work 'Construction of

Administrative and Library Blocks of Medical College, Dudhline'. Funds were finally released by the ANIMERS in November 2022, and payments made to the contractor between November 2022 and March 2023.

b) M/s Shipra Construction, Port Blair submitted two Running Account Bills totaling ₹ 53.37 lakhs[38] for construction of Entrance Gate at the Medical College, Dudhline in August 2021 and June 2022. Payments were delayed and made only in November and December 2022 due to late release of fund by ANIMERS.

Audit analysis of the above cases showed that though payments were received after 18th July 2022, the stage completion and invoice submission dates were prior to the date of change of rate *i.e.,* before 18th July 2022 and between March 2021 and June 2022 as mentioned in **Table 2.6**.

Table 2.6: Inadmissible reimbursement of GST

Sl. No.	Serial number of RABs	The date of supply completion date	The date of issue of invoices	The date of payments made to contractor
M/s O.P. Kandoi & Company (P) Ltd. Port Blair				
1.	7th RAB (civil)	22.03.2021	22.03.2021	17.11.2022
2.	8th RAB (civil)	02.08.2021	02.08.2021	17.11.2022
3.	9th RAB (civil)	24.09.2021	24.09.2021	23.12.2022
4.	10th RAB (civil)	07.03.2022	07.03.2022	01.02.2023
5.	11th RAB (electrical)	24.09.2021	24.09.2021	06.03.2023
M/s Shipra Construction, Port Blair				
1.	1st RAB	17.08.2021	17.08.2021	18.11.2022
2.	2nd RAB	30.06.2022	30.06.2022	06.12.2022

As two events (supply completion and invoice submission dates) occurred before the date of rate change, the old rate of 12 *per cent* should have been applicable, making the contractor ineligible for the 6 *per cent* increase in GST on these RA Bills. Despite this, both the contractors claimed ₹ 23.89 lakh (₹ 21.03 lakh + ₹ 2.86 lakh) as the GST difference in August 2023 and October 2022 respectively, which was reimbursed.

APWD stated (September 2024) that the contractor claimed to have paid GST at 18 *per cent* and submitted the invoice accordingly. The reply is not acceptable because as per Section 14 of the CGST Act 2017 the payment of GST at 18 *per cent* is not admissible in cases where two events *viz.* supply completion date and date of submission of invoices were prior to the date of change in the rate of tax and only payment were made after the change in rate of tax. ANIIMS accepted (October 2024) the facts.

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[38] 1st RA Bill-₹ 15,25,295 + 2nd RA Bill- ₹ 38,11,815 = ₹ 53,37,110

2.2.8 Conclusion

ANIIMS, established in June 2015 with central assistance to provide quality medical education and healthcare in the UT of ANI, has not achieved its objective of functioning as a fully equipped medical college and providing efficient healthcare, even after a decade of its inception.

Audit observed lack of effective monitoring and planning by ANIMERS. The General Body being the supreme authority, met only twice in ten years, leading to critical delays in decision-making. This governance gap resulted in deficient financial planning from the outset, where a project with an estimated requirement of ₹ 342.14 crore was initiated with a sanctioned budget of only ₹ 189 crore, without a clear plan to secure the remaining funds, causing stalling of key infrastructure works. Inability to release funds timely to executing agencies led to project halts, cost overruns, avoidable liabilities including arbitration awards and inadmissible GST payments. As of October 2024, only 8 of 29 major works were completed, well beyond the June 2019 deadline.

Administration and Human resources development also suffered by way of delay in creation of permanent posts preventing appointment of regular faculty, coupled with faculty shortage and dual administrative control over teaching hospital, which may jeopardize college's recognition by NMC. Further, deficiencies in equipment and regulatory compliance compromised the quality and safety of healthcare. The hospital operated with half the required Operation Theatres, inadequate equipment in ICUs, and nearly 40 *per cent* deficit in essential equipment. Non-compliance with Fire Safety and Bio-Medical Waste Management norms, non-computerization of medical records and absence of NABH/NABL accreditation further aggravated the situation. Therefore, the cumulative effect of these deficiencies left the core objective of the medical college unachieved.

The matter was referred to the Ministry of Home Affairs in (May 2025); their reply was awaited as of August 2025.

Andaman Lakshadweep Harbour Works, Dry Dock, Port Blair

2.3 Short levy of Liquidated Damages of ₹ 58.31 lakh

Incorrect application of General Conditions of Contract Agreement led to short levy of Liquidated Damages.

The office of the Deputy Chief Engineer I (Dy. CE-I), Andaman Lakshadweep Harbour Works (ALHW), Dry Dock, Port Blair had awarded the work 'Extension of Existing Fish Landing Jetty by 75 metre' at Junglighat in Port Blair to a contractor at an agreement value of ₹ 7.54 crore. The agreement provided for completion of the contract within 15 months of commencement of the work and, in case of delay, the contractor was liable for payment of Liquidated Damages (LD) under the provisions of General Conditions of Contract (GCC) Section 3, Part I, sub-clause 3.50 forming part of the contract agreement. As per sub-clause 3.50.1 of the GCC, "In case of delay in completion of the contract, Liquidated Damages (LD) may be levied at the rate of 0.5 *per cent* of the contract value per week of delay or part thereof, subject to a maximum of 10 *per cent* of the contract price". Further, as per clause 3.50.1(v) 'In case part/portions of the work can be commissioned and ALHW/PMB operates the portion for commercial purposes, the rate of LD will be restricted to the uncompleted value of work, the maximum LD being on the entire contract value".

The work commenced on 16 March 2017 and was scheduled to be completed by 15 June 2018. However, it was finally completed on 26 November 2020. The contractor was allowed Extension of Time (EOT), by 116 days up to 09 October 2018, without levy of LD and further EOT by 782 days from 10 October 2018 to 30 November 2020 with LD.

Audit scrutiny revealed that the ALHW had calculated the maximum LD on the unexecuted value of work in accordance with clause 3.50.1(v) of the agreement. However, while restricting the maximum amount of LD to 10 *per cent* of entire contract price *i.e.,* ₹ 7.54 crore, it had incorrectly limited the maximum amount of LD payable to 10 *per cent* of the non-executed value of work *i.e.,* ₹ 1.71 crore.

This resulted in short levy of liquidated damages by ₹ 58,30,845 as detailed in **Table 2.7**.

Table 2.7: Short levy of liquidated damages

Particulars	Amount	
LD @0.5% of unexecuted value of work for 111 weeks *i.e.,* 0.5% x ₹ 1,71,39,596 x 111	₹ 95,12,476	(A)
LD @10% of unexecuted value of work *i.e.,* 10% of ₹ 1,71,39,596	₹ 17,13,960	(B)
LD @10% of entire contract value under clause 3.50.1(v) of GCC *i.e.,* 10% of ₹ 7,54,48,050	₹ 75,44,805	(C)
LD charged by O/o Dy. C.E-I [Lower of (A) & (B)]	₹ 17,13,960	(D)
LD to be charged [Lower of (A) & (C)]	₹ 75,44,805	(E)
Short levy of LD [Difference of (D) & (E)]	**₹ 58,30,845**	

The Department replied (January 2025) that the agency has been requested to deposit the balance amount of LD of ₹ 58.31 lakh at the earliest, and a reminder has also been issued.

The matter was referred to Ministry of Port, Shipping and Waterways in January 2025; their reply was awaited as of August 2025.

Union Territory Chandigarh

2.4 Subject Specific Compliance Audit on 'Management of Sukhna Lake'

Sukhna lake was declared as a wetland in June 2020 by Chandigarh Administration. However, lake area also falls under some territory of States of Haryana and Punjab. An Integrated Management Plan (IMP) which was to be prepared as per the National Plan for Conservation of Aquatic ecosystems guidelines, for management of wetlands identification of significant threats and ensuring common understanding between various stakeholders had not been prepared till September 2024. In the interim, the activities of de-silting, de-weeding and dredging were being carried out by various departments in a disjointed and piecemeal fashion, while the depth of the lake was reduced by 67 *per cent* between 1956 and 2024. No Restoration Plan for the lake was prepared in compliance with the NGT order of June 2020 and 'designated best use' of water for Sukhna lake to maintain the water quality at a fixed standard was also not declared.

As of December 2024, Punjab Government was yet to declare the area around Sukhna Wildlife Sanctuary, as Eco-Sensitive Zones (ESZ). Consequently, the prohibition and regulation of activities as per the guidelines of ESZ has not been implemented in the area around Sukhna Wildlife Sanctuary falling in the State of Punjab. In the absence of a Sewage Treatment Plant (STP), all the sewage water from two adjoining villages of Punjab continues to drain into the Chandigarh Forest area, which is the catchment area for the Sukhna lake.

In the absence of IMP, the UT administration could not access the financial assistance provided by Government of India (GoI) for management of wetlands and all the expenditure on the management of Sukhna lake was incurred on the budget of the Chandigarh Administration. Since, there was no revenue sharing agreement between Chandigarh Industrial and Tourism Development Corporation (CITCO) which had been entrusted with commercial exploitation of activities around Sukhna lake and Chandigarh administration, the revenue generated from the commercial activities of CITCO also could not be utilised to preserve the ecosystem of the lake. CITCO also did not incur any expenditure on the upkeep of Sukhna lake as a part of a Corporate Social Responsibility activity.

CITCO had sublet the open space, beyond the authorised lease agreement without the approval of Chandigarh administration. It had not registered the lease agreements of shops/ kiosks sublet which was not only in violation of the

provisions of the Indian Registration Act causing loss to UT of Chandigarh but also rendered the agreements un- enforceable in a court of law in the event of a dispute.

Audit recommends that:

- ***Integrated Management Plan and Restoration Plan for the lake may be prepared so that the concerns regarding the ecosystem of the lake can be addressed in a scientific and systematic manner by involving all the stakeholders and Central Assistance can be received/ subsequently utilised.***
- ***The UT of Chandigarh Wetlands Authority and the Committees constituted under it, should meet regularly, to develop and monitor an action plan, ensuring the participation of all the stakeholders for holistic management of the Sukhna lake.***
- ***Schedules for desilting/dredging of Sukhna lake maybe drawn up and monitored to ensure that the activities are carried out periodically as per a planned calendar to ensure that the designed depth of the lake is restored and risk of floods mitigated.***
- ***The issues regarding the declaration of ESZ and the construction of STP may be taken up at higher levels with Punjab Government on priority basis.***
- ***'Designated Best Use' of water in Sukhna lake may be declared and the water quality monitored and maintained as per the criteria for the designated best use.***
- ***Provisions of the Indian Stamp Act and Indian Registration Act may be followed in the formalisation of arrangement of lease of the allotted booths and the unauthorized running of space/kiosks by CITCO may be reviewed by the competent authority.***

2.4.1 Introduction

Sukhna lake located in the foothills of Shiwalik Hills is a man-made lake constructed as part of the master plan of Chandigarh city. It is a three km. rainfed lake created by damming the Sukhna *Choe*, a seasonal stream coming down from Shiwalik Hills. The lake is rainfed and two major streams, Kansal and Saketri drain into the lake. The lake is surrounded by Kaimbwala village on the northern side, forest plantation and agricultural fields on the east and boat club on the west. The dam is to the south side.

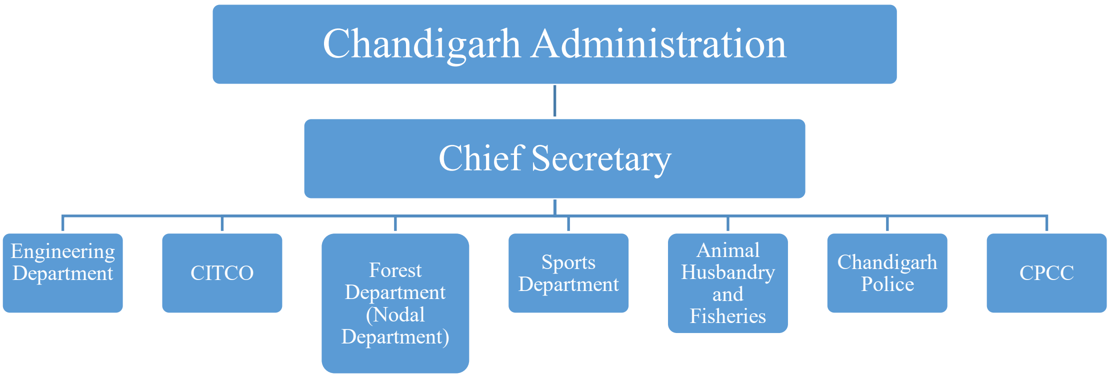
With beautiful surroundings and facilities for water sport activities and boating, the lake has become an important source of recreation, fitness, wellbeing and tourism. It was the venue for the Asian Rowing Championships and has the longest channel for rowing and yachting events in Asia. The lake also serves as a sanctuary for a large number of birds like Siberian Ducks, Storks and Cranes during winter months. The lake was notified as wetland by Forest and Wildlife Department of the Chandigarh

Administration in June 2020. Administrator of Chandigarh is the Chairperson of the UT of Chandigarh Wetlands Authority.

Picture 1: Aerial view of Sukhna Lake Wetland

2.4.1.1 Organizational Setup

The responsibility of management and maintenance of Sukhna lake falling within the boundary of UT Chandigarh, is shared by various departments and organizations of the Chandigarh Administration. The following departments have been entrusted with management and maintenance of Sukhna lake:



1. **Forest and Wildlife Department** is the Nodal Department and deals with management, upkeep, looking after total catchment area and maintenance of Interpretation Centre.
2. **Engineering Department** maintains roads, RCC track, synthetic track, pitching, de-weeding, running of light & sound system, landscaping, check-

post, Lake Sports Complex, outside railing, storm-water line and provision for tertiary treated water for plants.

3. **Chandigarh Industrial and Tourism Development Corporation (CITCO)** is responsible for running boat facilities, playing equipment/ rides, selling of eatables at their shops and renting out other shops at Sukhna lake.
4. **Animal Husbandry and Fisheries Department** is assigned work of regular testing of lake water and issuance of license for fishing to general public.
5. **Chandigarh Pollution Control Committee (CPCC)** is responsible for managing, preventing and controlling water pollution in Sukhna lake.
6. **Sports Department** is responsible for management of Lake Sports Complex and organizing sports events at Sukhna lake.
7. **Chandigarh Police** is responsible for safety and security in and around Sukhna lake.

2.4.1.2 Audit Objectives, Audit Scope, Criteria and Approach

Audit was conducted to ascertain:

- Compliance with environmental regulations
- Effective financial and infrastructural management
- Existence and effectiveness of monitoring mechanism

The subject specific compliance audit was conducted for the period 2021-22 to 2023-24. Entry conference was held on 19 September 2024 at the commencement of audit and exit conference was held on 18 March 2025.

Audit of five departments[39] was conducted to review and analyse the documents. In addition, site inspection was carried out with the officials of the Forest Department and CITCO to assess the on ground standard of cleanliness, condition of recreational facilities and ongoing maintenance activities.

The audit criteria applied in the audit are Wetlands (Conservation and Management) Rules 2017, National Plan for Conservation of Aquatic Ecosystems (NPCA) guidelines, Central Pollution Control Board (CPCB) indicative guidelines for restoration of waterbodies, Water (Prevention and Control of Pollution) Act, 1974 and Inland Vessel Act, 1917.

Audit Findings

2.4.2 Planning and Compliance with environmental regulations

Planning and execution of activities in compliance with environmental regulations is mainly the responsibility of the Forest & Wildlife Department and the Engineering

[39] Forest Department, Engineering Department, Animal Husbandry & Fisheries, CITCO and Sports Department

Department of the Chandigarh administration, under the overall guidance and oversight of the UT of Chandigarh Wetlands Authority. Audit findings in this regard are presented in this section of the report.

2.4.2.1 Integrated Management Plan (IMP) not prepared for Sukhna Lake Wetland as a result of which there was no comprehensive integrated approach for ecological protection and Central assistance could not be sought

The Ministry of Environment, Forest and Climate Change (MoEF&CC), 2019 implemented a centrally sponsored scheme namely National Plan for Conservation of Aquatic Ecosystems (NPCA). The NPCA guidelines (April 2019), provided for preparation of Integrated Management Plan (IMP) for management of wetlands identifying significant threats and ensuring common understanding between various stakeholders for management purpose.

Annexure VI of the April 2019 guidelines provides that the purpose of the IMP is to:

(i) identify the objectives of wetland management,

(ii) identify the factors that affect or may affect the wetland,

(iii) resolve conflicts between various stakeholders having interest in the wetland,

(iv) define monitoring requirements and research needs,

(v) help obtaining financial resources for managing the wetland,

(vi) enable communication among different wetland managers, organizations and stakeholders and

(vii) ensure compliance with extant laws and regulations.

Para 3.5 of the NPCA guidelines provides that State Governments/UT Administrations can seek financial assistance under NPCA for integrated management of wetlands. Financing shall be done on the basis of IMPs. The MoEF & CC will bear the cost of activities funded by it as per prevalent policy of Central Government to States/UTs. The activities which do not have any alternate source of funding and fall within the list of core and non-core activities can be considered for financial support under NPCA. Overall, the core activities shall be allocated higher weightage and allocated 75 *per cent* of the budget. The non-core activities may receive maximum 25 *per cent* of the overall allocation

To achieve the objectives of IMP, a multi-step management planning process was required. This process involved collation and synthesis of existing data to evaluate the status and trends of key wetland features, to evaluate whether the existing institutional arrangements are sufficient and effective in addressing the threats to wetland, setting up measurable performance indicators and monitoring those indicators.

Audit of records of Forest Department (Nodal Department) revealed that the Department entered into an agreement with World Wide Fund for Nature - India (WWF) on 15 February 2021 valid for a period of 18 months (till August 2022), for the preparation of an IMP for Sukhna Wetland. However, the formulation of IMP was still under progress (September 2024).

In the absence of a comprehensive and integrated action plan, the conservation activities in and around Sukhna lake were inadequate and sporadic without optimal and significant impact as discussed in Paras 2.4.2.3, 2.4.2.4 and 2.4.2.5. Since the stakeholders had not been engaged with, Audit noticed different approaches by Governments of Haryana and Punjab that impacted the ecosystem of the lake (Refer Para 2.4.2.7). Thus, the Chandigarh Administration was unable to address the concerns such as reduction in the depth of the lake, de-weeding and water pollution relating to the health of Sukhna lake and its ecosystem, systematically in a planned and integrated manner. During audit period (2021-24), an amount of ₹ 44.35 crore had been spent by the Chandigarh Administration (Engineering and Forest Department) on activities pertaining to management of wetland. Framing of the IMP and identifying the expenditure with activities (Core and Non-core) would have enabled Chandigarh Administration to seek financial assistance from MoEF & CC under NPCA.

On being pointed out, the Forest Department accepted (September 2024) that IMP is currently in draft form and Department is intensifying its efforts to engage stakeholders and improve compliance.

The reply may be viewed in the context of the fact that non-preparation of IMP has not only resulted in lack of an integrated scientific approach involving all stakeholders to address the issues affecting the ecosystem but also deprived the Chandigarh Administration from raising claim for the Central Assistance.

2.4.2.2 Non-preparation of Restoration plan for Sukhna Lake

The National Green Tribunal (NGT) *vide* its decision[40] (June 2020) to give effect to 'Precautionary' principle and 'Sustainable Development' principle directed all the States and UTs to review the existing framework of restoration of all the water bodies by preparing an appropriate action plan within three months and to submit the report to CPCB. The Chief Secretaries of all States/UTs were also to include Restoration of Water Bodies as one of the items incidentals to waste management. In compliance to the *ibid* directions, UT of Chandigarh Wetlands Authority in its 3rd meeting, held

[40] No.26/2019 in O.A. No.325/2015-Para 13 of judgement.

in (June 2021), decided that the Engineering Department was to prepare the restoration plan for Sukhna lake, Chandigarh.

Audit observed that Engineering Department had not prepared any action plan developing a proper Restoration Plan for the Sukhna lake even after a lapse of more than four years since the NGT order in June 2020. There was no follow up on the decisions taken in the 3rd meeting of Wetlands Authority.

Engineering Department stated (August 2024) that all restoration works were being executed at site as and when required.

The reply of the Department confirmed that there was an absence of a comprehensive and systematic plan to conserve the lake.

Non-preparation of Integrated Management Plan and the Restoration plan are indicative of lack of urgency and low priority being accorded to a systematic preservation of the Sukhna lake and the ecosystem around it, by the UT Administration despite the Administrator of the UT being the Chairperson of the Chandigarh Wetlands Authority and Chief Secretary of the UT was made directly responsible by the NGT. The absence of an IMP also resulted in the UT becoming ineligible to seek GoI assistance for management of Wetland and had to bear all the expenditure.

Audit recommends that Integrated Management Plan and Restoration Plan for the lake may be prepared so that the concerns regarding the ecosystem of the lake can be addressed in a scientific and systematic manner by involving all the stakeholders and Central Assistance can be received/ subsequently utilised.

2.4.2.3 Irregularities in de-silting and de-weeding of the lake

(i) Lack of regular de-silting leading to 67 *per cent* reduction in the depth of lake

CPCB provided 'Indicative Guidelines for Restoration of Water Bodies 2019' to revive, restore and rehabilitate the traditional water bodies. The guidelines identify reduction in the water holding capacity of natural reservoirs in the basin due to progressive siltation as one of the causes of unprecedented flood in areas.

Para 4.1 of above guidelines provides that action plan is to be prepared based on the historical information collected, desk review, reconnaissance survey conducted, detailed gap analysis for ensuring additional measures required for restoration of water body. **Para 4.1 D** provides for de-siltation for restoration of water bodies. It notes that periodic removal of nutrient enriched accumulated sledges in ponds and lakes helps ground water recharge potential, removal of contaminated sediments as well as increasing storage capacity of lakes or ponds.

Audit found that Engineering Department had not framed any action plan for periodic de-silting/dredging of Sukhna lake. Last de-silting of Sukhna lake was done by the Department in 2012 (13 years ago). Due to lack of periodic de-silting, the maximum depth of the lake had decreased by 56 *per cent* from 12.19 meter (in 1956) to 5.33 meter (in 2024) and average depth of the Sukhna lake had decreased by 67 *per cent* from 9.6 meter (in 1956) to 3.2 meter (in 2024).

Thus, inaction on the part of the Engineering Department in de-silting/dredging of Sukhna lake had resulted in massive reduction in the average depth of the lake by 67 *per cent.* Further, depletion in storage capacity of water in the lake has an inherent risk of causing floods in the area surrounding the lake.

On being pointed out (August 2024), no reply was provided by the Department as of August 2025.

Audit recommends that schedules for de-silting/dredging of Sukhna lake may be drawn up and monitored to ensure that the activities are carried out periodically as per a planned calendar to ensure that the designed depth of the lake is restored and risk of floods mitigated.

(ii) Inadequate de-weeding in Sukhna Lake by Forest Department

Para 4.1 (E) of the indicative guidelines for restoration of water bodies issued by CPCB (June 2019), provides for carrying periodic dredging (once in three months) of 80 *per cent* of dense and thickly covered aquatic plants. Para 3.3.4 (June 2019) states that aquatic plants growing in ponds and lakes are beneficial for fish and wildlife as they provide food, dissolved oxygen and spawning and nesting habitat for fish and waterfowl (migratory bird). However, the dense growths (over 25 *per cent* of the surface area of lake) of algae and other water plants can cause (i) Fish kills; (ii) Fish flavour problems; (iii) Pond water odour problems; (iv) Drinking water taste problem and (v) Stunted fish growth.

Further UT of Chandigarh Wetlands Authority in its 3rd meeting, held on 17 June 2021, decided that for the Habitat improvement, Forest Department will manage removal of weeds from the proposed bird's habitat area and the Engineering Department will de-weed remaining area of Sukhna lake.

Audit noticed that though the Engineering Department was carrying out the de-weeding work annually in the allotted part of the lake, no de-weeding was done by the Forest Department since last three years in the proposed bird's habitat area. The lack of de-weeding in the bird habitat area creates a risk of adverse impact on the overall biodiversity of the wetland.

On being pointed out, Forest Department accepted the facts but did not provide any reasons for the same.

(iii) Avoidable expenditure of ₹ 6.81 lakh due to use of manual labour for de-weeding instead of mechanical means: Engineering Department

The work for 'de-weeding of Sukhna lake' was initially decided by the Engineering Department, to be done through Aquatic Weed Harvesting Machine'. E-tender for the de-weeding of entire lake (except the area under Forest Department) was floated in April 2021 and the lowest bid received was for ₹ 12.40 lakh. It was later decided (May 2021) to get the work done through manual labour at a cost of ₹ 10.78 lakh through a contractor and work was allotted on 16 June 2021. The manual de-weeding continued till 12 July 2021 and de-weeding of 69,516 square meter area out of 1,10,000 square meter area (63 *per cent* approx.) was completed against which an amount of ₹ 6.81 lakh was released to the contractor.

Subsequently, it was decided (18 June 2021) to get the work done through Machine on the basis of earlier floated e-tender (April 2021) for entire lake. Reason stated for the change of decision was that de-weeding using manual labour was time consuming process stretching over many months (six months) whereas de-weeding by machine would take a month only. The de-weeding work through machine was allotted on 8 July 2021 to another contractor against the tenders floated in April 2021. The area already covered through manual labour was not excluded from the scope of work assigned to the contractor for de-weeding through machine. The work was completed at cost of ₹ 12.40 lakh on 13 August 2021.

Thus the lack of decision to get the work done through machine at the first instance resulted in avoidable payment of ₹ 6.81 lakh paid for the manual de-weeding work.

On being pointed out, Engineering Department stated (August 2024) that manual work of de-weeding was carried out in shallow area along the *bundh* however the de-weeding work through machine was done in a different area along the forest side and in the catchment area.

Reply of the Department was not tenable as the e-tender allotted for mechanical de-weeding did not mention any separate demarcated areas. As per the allotment letter issued for mechanical de-weeding, the work was allotted for 30 days for eight hours daily for the de-weeding of Sukhna lake. There was duplication of work as the area de-weeded manually was not excluded from the scope of work assigned through machine. Decision to allow manual de-weeding even though the tenders to get the work done through machine had already been floated, was not justified.

2.4.2.4 Non declaration of 'Designated Best Use' of water in Sukhna Lake: Forest Department

Para 3 of the CPCB's 'Indicative Guidelines for the Restoration of Water Bodies', 2019 provides that Restoration phase (of water bodies) includes declaring the 'Designated Best Use'[41] (DBU) and to meet the criteria for each category of designated best use as stated in Annexure-V of the NPCA guidelines. Further as per Para 3.1, Department of the State Government or UT Administration under the jurisdiction of which a pond, lake, river or stream falls, is required to declare for its DBU in order to formulate strategies and to decide degree of treatment required for restoration of such water body, if required. The list of water bodies with designated best use is required to be submitted by the State/UT administration to the Central Pollution Control Board (CPCB) concerned as well as MoEF&CC.

Audit noticed that no DBU had been declared for Sukhna lake by the Forest and Wildlife Department. Though CPCC conducts monthly and quarterly water quality testing, absence of DBU had rendered all the water quality tests conducted by CPCC ineffective for ideally implementing the restoration of the lake to achieve/ maintain the Quality of water to match a particular 'best use', in terms of guidelines issued by the CPCB.

It was also noticed that there was an instance of fish mortality in the month of July 2022. This was attributed to the low Dissolved Oxygen (DO) level and silt in the lake water by the experts. The Forest Department was advised to measure the Biochemical Oxygen Demand (BOD) levels besides DO levels, remove the algae at regular intervals and remove large fish from the lake. Other than netting of large fish, the Department did not carry out any other corrective measures such as removing of silt and algae.

This case illustrates that the absence of 'Designated Best Use' and consequent absence of a water quality criteria related to that, all the testing carried out by the CPCC could not be utilised to monitor and maintain the parameters of the lake water to a standard or to analyse causes of any such events indicating possible deterioration or compromise of ecological conditions.

On being pointed out, Forest Department (Nodal Department) did not provide any reply whereas, CPCC stated (October 2024) that it was conducting water quality check as per guidelines of CPCB.

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41 The term DBU refers to the highest quality or purity standard expected for a given water body for the designated use. DBU is aimed at restoring and/or maintaining water bodies or their parts to a standard criteria as specified for different uses.

Without any standard criteria to uphold, the tests conducted are merely a formality and serve no purpose.

2.4.2.5 Non-maintenance of baseline data of migratory birds as per NPCA guidelines: Forest Department

NPCA guidelines issued by MoEF&CC provide parameters for wetlands monitoring which includes Mid-winter counts of population of major wetland dependent species groups (such as water birds, mammals *etc*.) and physical survey of habitat used by key species, number of migratory species using the wetland as a habitat and area under invasive macrophyte[42]. These exercises are to be done once in a year.

Audit found that the Sukhna lake was notified as a wetland in June 2020 and the Forest Department was to prepare a baseline data of migratory birds during mid-winter of the same year, as per the provisions of the NPCA guidelines. This data was essential to determine the causes of changes of population sizes, their species and places from where they have migrated. However, the Forest Department prepared baseline data of migratory birds on the Data sheet for Point count[43] on eight locations with a total count of 919 birds of 50 species, only in May 2023, after a delay of more than two years. Moreover, the count was carried out during summer (May 2023) which was not in alignment with the prescribed norms whereby the count was to be carried out in mid-winter. The data sheet also lacked data on area under macrophyte invasion.

The Forest Department did not carry out the prescribed annual bird count after May 2023. Due to the non-availability of the subsequent data sets on the migratory birds, there was no way to assess the changes in population sizes, their species and places from where they have migrated and to address the causes of any such changes.

On being pointed out (September 2024), Forest Department accepted the audit observation and stated that (May 2025) baseline data would be prepared as per NPCA guidelines.

Due to the lack of adequate data sets, monitoring of the wetland remained inadequate.

2.4.2.6 Inadequate direction of monitoring the wetland

As can be seen from the preceding audit observations, the approach to conservation of Sukhna wetland was *ad hoc* and lacked an overarching, strategic approach.

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42 Invasive macrophytes are non-native aquatic plants that spread aggressively, potentially harming ecosystems.

43 As per Narora Atomic Power Station Exclusive Zone Bird Census – 2012, Point-count monitoring is a common way to monitor bird populations. It is characterized by tallying all birds observed at a fixed location during specific, repeated observation periods.

Audit observed that UT of Chandigarh Wetlands Authority chaired by Administrator of the UT and Secretaries of the various departments being its members, is responsible for (i) defining strategies, (ii) reviewing IMP, (iii) identifying mechanism for convergence of IMP with existing plans and (iv) enhancing awareness within stakeholders and local communities. This authority was mandated to meet at least thrice a year. However, during the period 2020-24, only one meeting was held against mandated nine meetings. A Technical Committee, constituted in August 2018 to advise Wetlands Authority on technical matters referred to it, did not meet even once during the period 2021-2024 against a mandate to meet at least once every quarter.

Thus, there was a lack of direction and monitoring at the apex level due to which the maintenance and upkeep of the wetland was being done by multiple agencies in a disjointed and piecemeal fashion. It also led to the Administration being unable to apply for Central assistance under NPCA for integrated management of Wetlands.

Audit recommends that the Wetlands Authority and the Committees constituted under it, should meet regularly, to develop and monitor an action plan, ensuring the participation of all the stakeholders for holistic management of the Sukhna Lake.

2.4.2.7 Unresolved issues with the State Government of Punjab affecting the ecosystem of the Sukhna Lake

(i) The Master Plan of Chandigarh for 2031 (Notified in April 2015) provided that in order to protect the environment of Sukhna Wildlife Sanctuary, the area around it should be identified and declared as Eco-Sensitive Zone (ESZ) in collaboration with the Governments of Punjab and Haryana. Only ecologically compatible land uses and activities shall be permitted in this zone as per the guidelines issued by MoEF&CC.

Audit scrutiny of records of the office of Forest Department, UT of Chandigarh revealed that while Haryana Government had notified the area around the Sukhna Wildlife Sanctuary in the State of Haryana[44] as ESZ, the Punjab Government had not declared the area around Sukhna Wildlife Sanctuary, pertaining to the State of Punjab, as ESZ till December 2024.

Due to non-declaration of ESZ by Government of Punjab, the prohibition and regulation of activities which was envisaged in the guidelines of Eco-Sensitive Zones had not been implemented in the area around Sukhna Wildlife Sanctuary falling in the State of Punjab. On being pointed out (January 2025), Department of Forest and Wildlife, Punjab stated (February 2025) that matter related to declaration of ESZ was under consideration of the Punjab Government.

[44] The boundary of the Sukhna Wildlife Sanctuary in the State of Haryana has been notified as Sukhna Wildlife Sanctuary Eco-Sensitive Zone *vide* Notification dated 11 November 2024.

Case Study

Test check of records revealed that M/s Tata Housing Development company applied (February 2011) for No Objection Certificate (NOC) for the proposed project of Tata Housing Development Company at Village Kansal (Punjab). The NOC was denied (April 2011) by the Forest and Wildlife Department Chandigarh on the grounds that the project falls in the catchment area of Sukhna lake and was likely to have adverse/negative impact on the flora & fauna in Sukhna Wildlife Sanctuary.

Further, it was noticed that despite rejecting the NOC for project in the catchment area by the Forest and Wildlife Department Chandigarh, the State Level Environment Impact Assessment Authority, Punjab granted environmental clearance for the proposed project. Subsequently, Hon'ble Supreme Court of India, had decided (05 November 2019) that the proposed project of Tata Housing Development Company can not be allowed to come up in the catchment area of Sukhna lake.

Action of the Forest Department, Chandigarh was in the interest of saving the Sukhna Wildlife Sanctuary from the adverse impact on the flora & fauna therein but as the Punjab Government had not declared the area around the Sukhna lake as a Eco Sensitive Zone, the decision regarding the grant of environmental clearance to any such proposed projects in future may prove detrimental to the health of the Sukhna Wetland and the Sanctuary. This can be best addressed by declaring this ESZ by the appropriate authorities.

(ii) Chandigarh Administration notified (June 2020) Sukhna lake as Wetland under Wetlands (Conservation and Management) Rules, 2017. Schedule-II of this notification provided for activities prohibited in Sukhna Wetland and its Zone of influence falling within the boundary of UT of Chandigarh. UT of Chandigarh Wetlands Authority and the MoEF&CC shall monitor the enforcement of the provisions of this notification.

Release of untreated waste water (not meeting the desired environmental standards) was a prohibited activity in the Catchment Area/ Zone of Influence. Further, in the 3rd meeting (June 2021) of UT of Chandigarh Wetlands Authority, it was decided that Forest Department would take up the matter with the Government of Punjab for stoppage of disposal of the sewage of Nayagaon and Kansal village of Punjab, adjoining the Sukhna Wetland, particularly when Haryana Government had commissioned the Sewage Treatment Plant (STP) in its adjoining village of Saketri.

However, audit noticed that there was no STP and all the sewage water continued to drain into the Chandigarh Forest area, which was the catchment area for the Sukhna lake.

Nodal Department *i.e.,* Forest Department, UT of Chandigarh stated (September 2024) that in spite of repeated requests to Government of Punjab for resolving the issue, no action/reply was received.

Reply may be viewed in light of the fact that the untreated sewage from adjoining village of Punjab continues to be discharged into Sukhna lake.

Audit recommends that the issues regarding the declaration of ESZ and the construction of STP may be taken up at higher levels with Punjab Government on priority basis.

2.4.3 Financial Management and Commercial activities at Sukhna Lake

Most of the expenditure on the maintenance of the lake was incurred on the budget of the Chandigarh Administration, mainly by the Forest and the Engineering Departments. CITCO was responsible for running commercial activities in and around the Sukhna lake, however, it did not incur any expenditure on the upkeep of the lake and the expenditure incurred by it was restricted to the maintenance of the commercial spaces sublet by it. Details of revenue receipts and expenditure in respect of are presented in the **Table 2.8**.

Table 2.8: Year wise Revenue and Expenditure

Sl. No.	Name of the unit	Year	Expenditure	Revenue receipts	Remarks
			(₹ in lakh)		
	Government Departments				
1.	Engineering Department, Chandigarh	2021-22 2022-23 2023-24	112.18 204.96 297.18	0.06 0.04 0.95	Expenditure incurred out of overall maintenance head of Government buildings (Non-Plan head 2059 Maintenance and Repair)
		Total	**614.32**	**1.05**	
2.	Forest Department, Chandigarh	2021-22 2022-23 2023-24	1000.00 1586.00 1235.00	-	
		Total	**3821.00**	**-**	
3.	Animal Husbandry and Fisheries, Chandigarh	2021-22 2022-23 2023-24	-	01.85 34.93 01.71	Revenue from fishing rights in Sukhna lake.
		Total	**-**	**38.49**	
	Other Institutions				
4.	CITCO (Tourism)*	2021-22 2022-23 2023-24	72.26 248.99 249.56	1062.58 1574.12 1654.10	Expenditure borne out of revenue receipts of corporation
		Total	**570.81**	**4290.80**	
5.	Lake Sports Complex*	2021-22 2022-23 2023-24	152.92 186.31 161.64	169.65 210.38 130.40	Expenditure borne out of revenue receipt by lake sports complex
		Total	**500.87**	**510.43**	
		Grand Total	**5507.00**	**4840.77**	

**** Lake Sports Complex and CITCO are incurring expenditure from their own income.***

From the Table, it is clear that the Forest and the Engineering Departments of Chandigarh Administration incurred almost all the expenditure amounting to ₹ 44.35 crore for management of Sukhna Wetland against revenue receipts of ₹ 0.4 crore only, during the period 2021-2024. In comparison, CITCO earned a revenue of ₹ 42.91 crore and none of the amount was spent on the conservation/restoration of the lake. An expenditure of ₹ 5.71 crore, about 13 *per cent* of the revenue earned, was spent on the operation and maintenance of allotted space/shops by CITCO.

It was also noticed that there was no separate budget provision for the maintenance of the lake and the expenditure on the maintenance of the lake was incurred under the head 'minor works' by the Engineering Department.

Audit observed many lapses on the part of Chandigarh administration with regard to the financial management of resources emanating from activities around Sukhna lake. There was a mismatch in revenue earned and expenditure incurred by CITCO on maintenance of the lake due to lack of any revenue sharing agreement between Chandigarh Administration and CITCO. CITCO also had not contributed towards the upkeep of the lake under its Corporate Social Responsibility (CSR) policy also. CITCO had sublet shops/ kiosks without proper registration as per Indian Registration Act (Para 2.4.3.2) causing loss of stamp duty and registration revenue and sublet shops/kiosks in the open space, beyond the authorised lease agreement without the approval of Chandigarh administration (Para 2.4.3.1).

2.4.3.1 Construction and sub-letting of seven Kiosks/counter/ open space for joy ride by CITCO without approval of Chandigarh Administration

Chandigarh Administration transferred (April and May 1991) the control of Lake Cafeteria and eight booths near Cafeteria at Sukhna lake to CITCO on a leasehold basis for a period of 99 years at a nominal rate of Rupee one per annum respectively.

The administrative control of the Public Section of the Lake Club, UT Chandigarh with its assets[45] and liabilities[46] was also transferred to CITCO (April 1993) being a part of the tourist activities covered under the Memorandum and Articles of Association of CITCO, which allows CITCO to develop, lease, mortgage all or any part of the property and carry on such trade or business which may enhance the value of or render it profitable.

[45] Equipment such as 37 boats and Jetty

[46] Pay and allowances of staff such as clerk, motor boat driver, carpenter, lifeguard

(Picture 2: Unauthorized occupation of space & running of stalls/counters/amusement parks)

There was no provision for exploitation of open space or additional kiosks in the lease agreement. Audit observed that going beyond authorization of the lease agreement, open space was being sublet by CITCO to private vendors to operate nine additional counters/ kiosks, recreational activities and an ATM for a period of three years, without the approval of Chandigarh Administration. CITCO generated a revenue of ₹ 487.37 lakh on account of licence fee from these activities during the period 2021-2024 **(Annexure-2.9)**. However, none of the revenue generated by CITCO had been used on the maintenance of lake due to lack of any revenue sharing agreement between the Chandigarh Administration and CITCO.

On being pointed out, CITCO stated (November, 2024) that the control of eight booths and cafeteria at Sukhna lake was transferred to it with the condition that expenditure on maintenance of the said property was to be incurred by the Corporation. Thus, CITCO was managing the affairs of this property *i.e.*, allotment *etc.,* of booths and also incurring expenditure on the maintenance of the said property.

The reply was not tenable as there was no clause for sub-letting the open space to private agencies in the transfer order and construction of kiosks and letting them out to private parties needs regularization from the competent authority.

2.4.3.2 Non-execution of Lease Deed and Non-registration of lease agreements resulted into loss of revenue of ₹ 7.87 lakh on account of Stamp Duty and Registration Fee

Under Section 17 (i) (d) of the Indian Registration Act, 1908 lease of immovable property from year to year or for any term exceeding one year, or reserving a yearly rent is to be compulsorily registered. The rate of registration of lease of immovable property at one *per cent* of the value of document subject/amount of rent has been prescribed *vide* Notification (May 2006) of Chandigarh Administration. Further, Article 35(a)(ii) of Schedule 1-A of the Indian Stamp Act, 1994 provides for levy of stamp duty of two *per cent* on lease deeds for the amount or value of the average annual rent reserved where the lease purports to be for a term of not less than one year but not more than five years.

Audit observed that CITCO had sublet eight booths/ shops and six open kiosks/ open spaces for a term of three/four years to private vendors to run these booths/shops/open spaces. The terms and conditions of the rental agreements with these private vendors did not include any clause for the licensee to get instruments/ agreements registered as lease deeds with the Sub Registrar, Chandigarh. This had resulted into loss of revenue to the Chandigarh Administration amounting to ₹ 7.87 lakh[47] **(Annexure-2.10)** on account of registration fee and stamp duty. Apart from loss of revenue to exchequer, non- execution of the lease deed by the licensee as per the provisions of the Indian Registration Act was a potential risk to litigation, if the situation so arises.

Audit recommends that provisions of the Indian Stamp Act and Indian Registration Act may be followed in the formalisation of arrangement of lease of the allotted booths and the unauthorized running of space/kiosks by CITCO may be reviewed by the competent authority.

2.4.3.3 Non recovery of lease rent amounting to ₹ 53.88 lakh

CITCO had granted licenses to private vendors for three to four year basis to run the business in the premises of Sukhna Lakeview, Chandigarh. As per contract clause, the licensee shall pay to CITCO rent towards agreed monthly license fee *plus* GST by 7th of every month. If there is default in payment of monthly licence fee, interest @18 *per cent* shall be charged from the due date to the actual date of payment.

Scrutiny of the records of CITCO revealed that the 10 licensees had not deposited the monthly license fee for the months of May 2021, June 2021 and January 2022 amounting to ₹ 36.42 lakh and penal interest amounting to ₹ 17.46 lakh **(Annexure-2.11)**. CITCO had neither taken any action to recover the pending licence fee nor taken any decision to waive off the licence fee in view of COVID, as requested by the vendors.

On being pointed out, CITCO stated (November, 2024) that the said case was in the pipeline and the decision in this regard was yet to be taken by CITCO authorities. Hence, the lack of decision by CITCO since January 2022 had resulted in non-realisation of ₹ 53.88 lakh from licensees.

From the above paras, it is clear that the lease agreements entered into with vendors were not registered as per Indian Registration Act resulting into not only in loss of revenue on account of stamp duty/registration fee but there was also default in payment

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47 (₹ 6.63 lakh as Stamp duty + ₹ 1.24 lakh as Registration fee).

of rent by these vendors and the agreements were not valid as enforceable legal documents.

2.4.3.4 Non-recovery of membership fee of Lake Sports Complex amounting to ₹ 56.06 lakh by Sports Department

In the Lake Sports Complex at Sukhna lake, permanent members have been categorised as Users-Onetime Fee (OTF). As per the provisions notified (December 2006) by Chandigarh Sports Council (CSC), OTF category members are exempted from paying monthly subscription but are required to pay Category Maintenance Fee (CMF) @ ₹ 200 per month (to be enhanced from time to time). If any part of the outstanding CMF amount remains unpaid within 180 days of its becoming due, the membership of the user will be deemed to have been terminated automatically.

Test check of the records of the Lake Sports Complex revealed that out of a total of 968 active OTF category members, 391 were not submitting their CMF for period over six months amounting to ₹ 55.58 lakh, requiring automatic termination of user category and 79 were found to be defaulting in making CMF amounting to ₹ 0.48 lakh for a period ranging from 1-5 months *i.e.,* less than six months. However, no action had been taken by the CSC for recovery of the outstanding amount of ₹ 56.06 lakh from all 470 defaulting members or terminating the membership of these users. CSC was also not found to have maintained proper record to prevent non-paying members from using the facilities of the Lake Sports Complex.

On being pointed out, Chandigarh Sports Council accepted (October 2024) the facts and stated that they would terminate the membership of the defaulting members.

The reply was silent on the action proposed for recovery of pending fee of ₹ 56.06 lakh from the defaulting members.

Audit recommends that the lifetime memberships may be reviewed and efforts be made to recover the pending fees from the defaulters.

2.4.4 Safety and Security at the lake site

2.4.4.1 Safety and Security measures in the boat operation

CITCO is responsible for operating boats[48] in the Sukhna lake and is one of the stakeholders. Audit observed the following deficiencies in the safety and security measures to be adopted by CITCO and the nodal Department in running boat operations in the Sukhna lake.

[48] 123 non mechanical boats (two and four seater non-mechanical paddle boats), four Shikara and three mechanical boats.

(i) Para 5.3 of National Disaster Management Guidelines for Boat Safety, 2017[49] provides that responsibility of each stakeholder[50]/establishment needs to be fixed well in advance in form of Standard Operating Procedure (SOP). In addition other important issues that need to be considered for the development of rescue plan during boat tragedy such as (i) department specific customised action plan, (ii) preparedness plan of all stakeholders in rescue of operations, (iii) preparation of inventory for emergency/rescue & relief equipment/ resources including co-ordinated efforts/joint partnership with local authorities, (iv) police including para/armed military forces to save life in case of any eventuality/emergency/ distress call.

(ii) Para 3.4.1 provides that every boat should have approved lifesaving equipment sufficient for the number of persons that can be carried. It further provides that life jackets (Infants/ Child/ Adult) shall be marked by their weight or height, or by both weight and height. In addition, infant or child life jackets shall be marked with size range and an 'infant' or 'child' symbol.

(iii) Para 5.2.3 provides that there should be regular mock drills and tabletop exercises of all the stakeholders. This will help departments in refreshing the training, to know the gaps, the lesson learnt for future, further enhancing the coordination among various agencies and the stakeholders to deal with search and rescue practices.

Audit observed that CITCO as an operator had not followed the mandatory provisions as follows:

- No rescue/ operation plan was developed for SOP in case of any boat capsizing. Also no first aid centre had been established near Sukhna lake for meeting up any eventuality.
- Life jackets (Infants/ Child/ Adult) were not marked by their weight or height, and by their size range having an 'infant' or 'child' symbol.
- No mock drills carried out for testing search/ rescue preparedness and identifying the gaps in response to such disasters.

The operator *i.e.,* CITCO did not put these systems in place and the nodal Department (Forest Department) also did not monitor the same.

On being pointed out, CITCO/ nodal Department replied (April 2025) that the matter regarding SOP and rescue plan had been taken up with the National Disaster Response Force in March and April 2025. It further stated that instructions had been given to the licensee of Luxury Boat that life jackets during operations of cruise were mandatory and no passenger would be allowed without the life jackets. Forest Department

49 Issued by National Disaster Management Authority (NDMA), Government of India.

50 State Governments, boat owners/operators, training providers, boat industry associations *etc.* as defined in Para 1.4 of National Disaster Management Guidelines for Boat Safety 2017.

accepted (December 2024) that no mock drill in relation to disaster management had been held during 2021-24.

Reply of the CITCO confirmed the audit observation that the boating and other activities were being conducted without any SOP in contravention of the guidelines issued by NDMA. This violation may result in confusion and delayed response in case of any emergency and could prove to be life threatening.

(Picture 3: Life Jackets without prominent marking of size and weight for different body sizes.)

This report was issued to the Ministry of Home Affairs in January 2025; its reply was awaited as of August 2025.

Union Territory Dadra and Nagar Haveli (DNH) and Daman and Diu (DD)

Government Hospital Daman

2.5 Avoidable expenditure

Government Hospital, Daman made avoidable payment of ₹ 95.24 lakh on account of penalty charges due to billing demand exceeding contract electricity demand.

As per Rule 21 of General Financial Rules, 2017, every officer incurring or authorizing expenditure from public moneys should be guided by high standards of financial propriety, and *inter-alia*, enforce financial order and strict economy and ensure that expenditure should not be *prima-facie*, more than what the occasion demands.

During test check of records of Government Hospital, Marwad, Daman, it was observed that the Hospital had one High Tension (HT) connection[51] with a contract demand of 100 KVA for power supply. Scrutiny of records revealed that the billing demand consistently exceeded the contract demand of 100 KVA in the electricity bills

[51] Bearing customer no. 743000043.

from March 2018 to March 2024, except for the months of November 2020, December 2020 and January 2021. As a result, the hospital had to pay penalty charges under heads 'Demand Charges' and 'Energy Charges' at double the rate than the normal rate applicable on these charges.

The payments towards these penalty charges have resulted in total avoidable expenditure of ₹ 95.24 lakh[52] (detailed in **Annexure 2.12**[53]) which could have been avoided by opting for higher contract demand, once the consistently higher requirement was noticed in March 2018.

The Hospital in its reply stated (January 2025) that appointment of new specialists, increase in number of beds from 120 to 185, start of Administration, DEIC, Nursing College and Hostel within Campus, increased the contract demand. It further stated that a reduction in contract demand was anticipated, due to commencing of the work for demolishing the existing hospital to construct a new 300-bed facility which began in January 2020, which included proposal to shift Government Hospital Daman patients to Community Health Centre (CHC), Moti Daman and hence request to increase the contract demand was not submitted. Further, due to lockdown and COVID-19, pandemic services continued at the Hospital and due to oversight the proposal to enhance the contract demand was not submitted.

Reply of the Hospital was not tenable as the hospital did not initiate the process of upgrading the contractual demand at the time of increase in the number of beds from 120 to 185. Regarding the demolition and subsequent shifting of Hospital to other building, which was initiated in January 2020, increase in demand had been noticed consistently from March 2018 onwards (possibly prior to that[54]) and continued till December 2023 *i.e.,* beyond January 2020 including during the post-COVID period. However, the Hospital did not take any steps to assess the actual demand periodically to avoid extra payment on account of penalty charges during that period.

As accepted, there has been oversight in assessing the actual demand resulting in avoidable payment of ₹ 95.24 lakh towards electricity charges.

The matter was reported to the Ministry of Home Affairs (MHA) with a copy marked to Administrator of the UT of Dadra and Nagar Haveli and Daman and Diu (July 2024); their reply was awaited as of August 2025.

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52 (₹ 1,46,54,258 + ₹ 43,94,180 = ₹ 1,90,48,438/2): penalty on energy charges and demand charges.

53 Bills relating to the months of July 2018, July 2019 and Annexures to bills of 17 months required to determine the penalty on energy charges, were not provided by the Department.

54 Increase in Demand prior to March 2018 could not be verified by Audit due to non- production of records by the Hospital, prior to March 2018.

CHAPTER – III : UNION TERRITORIES WITHOUT LEGISLATURES (REVENUE SECTOR)

This chapter contains results of two Subject Specific Compliance Audits.

Union Territory Chandigarh

3.1 Subject Specific Compliance Audit (SSCA) on 'Legacy Issues in Value Added Tax (VAT) in respect of the Excise and Taxation Department, UT Chandigarh'

Subject specific compliance audit of the legacy issues of VAT for the Assessment Years 2013-14 to 2017-18 (prior to the introduction of GST Act in July 2017) was conducted in respect of Excise and Taxation Department of UT Chandigarh. Audit revealed several systemic and compliance related issues on pendency of arrears and non-revalidation of bank guarantees, inaction against the dealers not filing their returns, long pendency of appeal cases, weak internal control mechanism and lack of in-depth scrutiny and allowance of inadmissible benefit leading to loss of revenue.

Audit recommends that the Department may pro-actively try to resolve all the pending legacy issues prior to the roll out of the GST in order to streamline the process of revenue collection.

3.1.1 Introduction

The Excise and Taxation Department is a Revenue Department, headed by the Excise and Taxation Commissioner, administers various laws for the collection of levies. The Finance Secretary holds the charge of Secretary, Excise and Taxation Department, UT Chandigarh. For collection and administration of Value Added Tax, nine wards have been constituted with an Excise and Taxation Officer assisted by the Excise and Taxation Inspector responsible for their functioning.

With the introduction of the Goods and Services Tax (GST) in July 2017, the majority of goods and services were brought under the unified tax framework. Only a limited category of commodities primarily liquor and petroleum products remained subject to Value Added Tax (VAT). As a result, VAT has transitioned into a residual levy. However, its administration continues to face persistent challenges.

Audit scrutiny of 4,419 assessment files for the period 2022-2025 relating to Assessment Years (AYs) 2013-14 to 2017-18 (1st quarter), reviewed up to 30 November 2024, revealed several legacy issues, as discussed in the succeeding paragraphs.

3.1.2 Audit Objectives

The Subject Specific Compliance Audit on Legacy Issues in VAT in respect of Excise and Taxation Department had been conducted to ascertain whether:-

- Legacy issues related to assessment, arrears, tax evasion, refund and appeal cases had been dealt with as per provisions of the Punjab VAT Act/Rules 2005 as extended to Union Territory, Chandigarh/Central Sales Tax Act, 1956.
- Unadjusted Input Tax Credit (ITC) on the day of roll out of Goods and Services Tax (GST) were being adjusted as per provisions under Central Goods and Services Tax Act (CGST Act) and Union Territory Goods and Services Tax Act (UTGST Act)/Rules.
- Scrutiny criteria adopted by the Department was as approved by Excise and Taxation Commissioner (ETC).

3.1.3 Audit Criteria, Scope of Audit, Sampling and Audit Approach

The audit criteria used are Punjab Value Added Tax Act (PVAT Act) and Rules, 2005 and amendments made there under and extended to UT Chandigarh, Central Sales Tax Act (CST Act), 1956, GST Act and Rules 2017 and orders/notifications issued by the Hon'ble Courts/Government/Department from time to time.

The SSCA had been conducted as per Departmental data/ information and assessments made during the financial years 2020-21 to 2024-25 for the Assessment Years 2013-14 to 2017-18 (up to first Quarter prior to the roll out of GST) as well as Compliance Audit of assessments made by all nine wards during the financial years 2022-23 to 2024-25 for Assessment Years 2015-16 to 2017-18.

The criteria adopted for each ward for assessment cases are as follow: -

(a) 100 *per cent* of top 100 dealers and all the dealers with gross turnover of ₹ 5.00 crore or more.

(b) Five *per cent* of the next top five hundred dealers and those opting for composition

(c) One *per cent* of the remaining dealers.

Assessment files selected for scrutiny as above sampling in respect of all wards are given in **Table 3.1**.

Table 3.1: Assessment files selected for scrutiny

Financial Year	No. of dealers whose scrutiny has been done by the Department	No. of dealers selected as per selection of top 100 or having GTO above 5 crore	No. of dealers as per selection of 5% of next 500 dealers	No. of dealers selected as per selection of 1% of the remaining dealers	Total files checked in r/o all wards (1-9)
2022-23	10995	1517	225	48	1790
2023-24	9538	1235	223	39	1497
2024-25	7087	909	201	22	1132
Total	27620	3661	649	109	4419

Entry conference was held with Assistant Excise and Taxation Commissioner in December 2023 at the time of commencement of audit and the exit conference was conducted in June 2024.

3.1.4 Analysis of Revenue

The revenue collected in respect of Chandigarh Administration related to VAT was as shown in **Table 3.2**:

Table 3.2: Trend of Revenue

(₹ in crore)

Financial Year	Assessment Year	Target	Revenue	Amount of shortfall/ excess	Shortfall / Excess in percentage
2020-21	2013-14	1350.00	1324.09	25.91	-1.91
2021-22	2014-15	1350.00	1314.64	35.36	-2.62
2022-23	2015-16	1680.00	1424.90	255.10	-15.18
2023-24	2016-17	1500.00	1538.25	38.25	+2.55
2024-25	2017-18	910.00	845.14	64.86	-7.13

(Source: Excise & Taxation Department data)

Audit noticed a difference in receipt of ₹ 35.44 crore between Departmental and treasury data, which the Department needs to reconcile.

On being pointed out (January 2025) the Department furnished (May 2025) details showing a difference of ₹ 2.42 crores only with the treasury figures. However, no documentary evidence regarding reconciliation of the rest of the amount was provided to Audit.

3.1.5 Arrears and Appeal cases

The data provided by the Department concerning appeal cases and arrears lacked clarity in identifying active VAT dealers. Many cases remained unresolved for extended periods, and the associated records were often voluminous and fragmented. No dedicated data set had been maintained to track these dealers effectively.

(i) Status of arrears

Section 36 of PVAT Act, 2005 provides that the amount of any tax, penalty, interest or any other sum due and payable under this Act, which remains unpaid after the due date, shall be recoverable as arrears of land revenue.

Section 25 (1) of the PVAT Act, 2005 (Extended to UT Chandigarh) provides that all the dealers are required to deposit Bank Guarantee (BG) of ₹ 50,000 for registration under this Act. Further as per Section 7 (3BB) of CST Act, 1956 security was also required to be obtained, as per Annexure-3 (Personal Bond and Sureties) of Handbook on e-Registration of the Excise and Taxation Department, UT Chandigarh which provides for two solvent sureties for ₹ 50,000 each (Each ₹ 25,000, both under the VAT and the CST Act). Further as per Section 25 (4) of PVAT Act and Section 7 (3D) of CST Act, the Designated Officer (DO) has the authority to forfeit or realize the whole or any part of the security for recovery of any amount of tax or penalty due or payable by a person.

Scrutiny of records revealed that arrears of VAT and CST stood at ₹ 3,230.14 crore as on 30 November 2024, against which the Department recovered only ₹ 95.55 crore during 2020-21 to 2024-25, while ₹ 473.03 crore (14.64 *per cent*) remained locked up in cases pending before various appellate authorities. Despite accumulation of arrears since 2011-12, the Department neither prepared a database of the pending arrears nor devised a procedure to monitor recovery. It also did not invoke the provisions of Section 36 of the PVAT Act empowering recovery of arrears as arrears of land revenue. A balance amount of ₹ 2,661.56 crore[55] remained recoverable from dealers as on December 2024. It was noticed that, though Bank Guarantees/Sureties were obtained at the time of registration, no records of their revalidation or invocation/encashment were maintained by the Department. Audit observed that due to lapse of not ensuring timely revalidation of BGs, department could not recover the outstanding dues of ₹ 245.05 crore from 62,650 dealers through forfeiture of guarantees as shown in **Table 3.3**.

Table 3.3: Details of recoverable arrears

(₹ in actuals)

Ward No.	No of dealers	Amount of Arrears recoverable (limited to one lakh)
1	3818	134495433
2	7513	318320143
3	11669	459923173
4	4365	110009338
5	3549	103335311
6	13562	589442047
7	4278	164107592

55 ₹ 3230.14 cr - ₹ 95.55 cr - ₹ 473.03 cr

Ward No.	No of dealers	Amount of Arrears recoverable (limited to one lakh)
8	8011	343519572
9	5885	227320043
Total	**62650**	**2450472652**

(Source: - Excise & Taxation Department data)

Thus, inability of the Department to enforce revalidation of Bank Guarantees and invoke recovery provisions resulted in non-realisation of Government revenue of ₹ 245.05 crore.

On being pointed out (January and December 2024), the Department stated (March 2025) that it remained fully aware of its responsibilities as a revenue-collecting agency and was taking all necessary steps to recover outstanding arrears.

Reply of the Department may be viewed with the fact that these arrears relate to the period 2011-12 and till date (November 2024) and need to be recovered at the earliest.

(ii) Position of appeal cases

As per Section 62 (4) & (5) of the PVAT Act (Extended to UT Chandigarh), no appeal shall be entertained, unless it is filed within a period of 30 days from the date of communication of the order appealed against and no appeal shall be entertained unless such appeal is accompanied by satisfactory proof of the prior minimum payment of 25 *per cent* of the total amount of tax, penalty and interest, if any.

During scrutiny of the pending 234 appeal files, it was found that –

- In 66 appeal cases, copies of the receipt of the prior minimum payment of 25 *per cent* of the total amount of tax were not found submitted with the appeals
- Out of 191 appeal cases, in 184 cases, the first date of hearing was given by the Department after time lapse of two months to nine years from the date the appeal was filed
- The Department had not given any date for hearing in five appeal cases even after the lapse of the period between six and 23 months
- In 45 cases, the gap between the two dates given by the department ranged from five months to more than five years
- 34 appeal cases were pending for five to 10 years and six appeal cases were pending for more than 12 years

An amount of ₹ 85.10 crore of VAT/CST was blocked due to pendency of these cases.

On being pointed out (February 2024) the Department stated (March 2025) that Section 62 of the PVAT Act 2005 does not prescribe a specific time frame for the issuance of notices or the final disposal of appeals. The DETC (Appeals) is required to exercise quasi-judicial discretion while deciding cases, ensuring compliance with the principles of natural justice. The observations of the audit party have been duly noted and the Department remains committed to ensuring timely and efficient disposal of appeals, subject to legal and procedural constraints. Efforts are being made to improve case management and expedite hearings wherever feasible and will make best efforts to clear the backlog in the next 3-4 months. In its latest reply (March 2025) Department accepted the audit observation and stated that backlog would be cleared in short period.

Audit recommends that the Department should proactively deal with the appeal cases within a reasonable time frame.

Audit findings on the legacy issues of VAT after rollout of GST (July 2017)

3.1.6 Analysis of Returns

Section 24 of the PVAT Act (Extended to UT Chandigarh) provides that the Designated Officer may, by an order in writing, cancel the registration of a dealer due to non-filing of return, besides, as per Section 26 (8), a taxable person or a registered person, whose registration is cancelled under section 24, shall file such final return, as may be prescribed, within 30 days from the date of cancellation by the Commissioner or the Designated Officer. Further, as per Section 54 of PVAT Act, if a person registered under this Act fails to furnish any return or annual statement by the prescribed date, the Commissioner or the Designated Officer, may, direct him to pay in addition to tax, interest and penalty under any other provisions of this Act. Also further penalty of a sum of rupees one hundred, per day of default, subject to the maximum of ₹ 10,000 imposable under the Act, for failure to file returns. The position of returns filed by the dealers are given in **Table 3.4**.

Table 3.4: Position of Returns

Financial Year	Assessment Year	Total no. of dealers	No of dealers that did not file returns	Percentage of non-filing returns to total returns (Column 4/3 * 100)
1	**2**	**3**	**4**	**5**
2020-21	2013-14	13875	505	3.64
2021-22	2014-15	14431	470	3.26
2022-23	2015-16	15361	987	6.43
2023-24	2016-17	16735	3630	21.69
2024-25	2017-18	14191	2049	14.44
Total		**74593**	**7641**	**10.24**

(Source: Excise & Taxation Department data)

Audit scrutiny revealed that 7,641 registered dealers had not filed their returns during the audit period. The default in filing of annual returns ranged between 3 and 22 *per cent*. The dealers had neither furnished the final annual return as prescribed under Section 26(8) nor had the Department cancelled their registration. Thus, the Department could not impose and collect penalty of ₹ 7.64 crore (7641 x ₹ 10,000) imposable under the Act, for non-filing of return.

On being pointed out (January-October 2024), Department stated (October 2024 and March 2025) that all dealers who failed to file their returns were automatically deemed cancelled after the implementation of the GST regime. Department further stated (March 2025) that as per Section 54 of PVAT Act 2005, the imposition of a penalty was not mandatory and provided discretionary powers to the competent authority, who may or may not impose penalty. The reply of the Department was not tenable as the Department had not evolved any mechanism to ensure that all the dealers file their returns so as not to escape assessment and thereby the tax net. Provision to collect penalty from non-filers had been mandated by the Act.

3.1.7 Audit findings based on test check of assessment files

As per the provisions of the PVAT Act and the rules framed thereunder, the Assessing Officer/Designated Officer is responsible for examining and finalising the VAT returns filed by individual assessees. The officer is required to verify the correctness of the turnover declared, the admissibility of input tax credit, deductions, exemptions, and concessions claimed, as well as compliance with statutory provisions. The assessment is to be completed with due diligence on the basis of returns, statutory forms, supporting documents, and other records, so as to safeguard Government revenue and ensure adherence to the provisions of the Act and rules.

Test check of records of nine wards for compliance with PVAT Act, CST Act, and Rules thereof for 2020-25 (AYs 2015-16 to 2017-18) revealed under-assessment of tax and other irregularities involving ₹ 19.92 crore in 119 cases as depicted in **Table 3.5**.

Table 3.5: Under-assessment of tax and other irregularities

Sl. No.	Categories	No. of cases	Amount (₹ in lakh)
1.	Non/Short levy of Sales Tax/VAT	33	1062.48
2.	Inadmissible deduction of sales return	42	460.16
3.	Excess/Inadmissible allowance of ITC	34	316.71
4.	Irregular allowance of concessional Tax	07	135.73
5.	Evasion of tax	03	17.18
Total		**119**	**1992.26**

The Department submitted replies to the audit observations and accepted the observations in four cases and recovered ₹ 25.38 lakh.

Significant cases involving ₹ 19.92 crore are discussed in the succeeding paragraphs:

3.1.7.1 Non/Short levy of output tax

(a) As per sub-section 2 of section 6 of CST Act 1956 notwithstanding anything contained in sub-section (1) or sub-section (1A), where a sale of any goods in the course of inter-State trade or commerce has either occasioned the movement of such goods from one State to another or has been effected by a transfer of documents of title to such goods during their movement from one State to another, any subsequent sale during such movement effected by a transfer of documents of title to such goods to a registered dealer, if the goods are of the description referred to in sub-section (3) of section 8, shall be exempt from tax under this Act if : (a) a certificate duly filled and signed by the registered dealer from whom the goods were purchased containing the prescribed particulars in a prescribed form obtained from the prescribed authority; and (b) if the subsequent sale is made to a registered dealer, a declaration referred to in sub section (4) of section 8 provided that it was not necessary to furnish the declaration referred to in clause (b) in respect of a subsequent sale of goods if (i) the sale or purchase of such goods is, under the sales tax law of the appropriate State exempt from tax generally or is subject to tax generally at a rate which is lower than three *per cent*, or such reduced rate as may be notified by the Central Government, by notification in the Official Gazette, under sub-section (1) of section 8 (whether called a tax or fee or by any other name); and (ii) the dealer effecting such subsequent sale proves to the satisfaction of the authority referred to in the preceding proviso that such sale is of the nature referred to in this sub section. Further, as per sub rule 4 of rule 12 of CST (R&T) Rules 1957, the certificate referred in sub-section 2 of section 6 shall be in Form E1 or E2, as the case may be.

(i) Scrutiny of three cases for AYs 2013-14 and 2016-17, assessed during 2022-24, revealed that the Designated Officer allowed tax exemption on in-transit/zero-rated sales without obtaining the prescribed statutory declarations (E1/C/I forms). This irregular allowance resulted in loss to the Government exchequer of ₹ 50.41 lakh **(Annexure-3.1 (A))**.

On being pointed out, in two cases (March 2025), the Department, though justifying its stand, could not provide documents in support of its reply, and in one case, final reply was not furnished.

(ii) Scrutiny of an assessment for AY 2016-17, finalised during 2024-25, revealed that the Designated Officer allowed tax exemption on in-transit sales. Further examination revealed that the commodity purchased, as per E1 forms, was 'Grease', whereas the commodity mentioned in the corresponding C forms was 'Lubricating oil'. Hence, the benefit of in-transit sales was not admissible in this case. This irregular allowance resulted in short levy of tax amounting to ₹ 11.05 lakh **(Annexure-3.1(B))**.

Reasons for the grant of tax exemption in transit sales of items other than those purchased were called for (December 2024). Final reply was awaited.

(b) Rule 53 of the Chandigarh VAT Rules requires a taxable person to maintain a monthly VAT account, detailed purchase and sales records (including tax-paid, tax-free, and inter-state transactions with supporting invoices/forms), input tax calculations, stock records, order/delivery challans, annual accounts (trading, P&L, balance sheet) and bank records.

Scrutiny of 10 cases assessed during 2022-24 revealed that the Designated Officer allowed the benefit of tax-free sales without obtaining the requisite documentary evidence such as invoices and ledgers. This lapse resulted in a loss of ₹ 634.37 lakh to the Government exchequer **(Annexure 3.1 (C))**.

On being pointed out (between November 2023 and July 2024), in four cases (March 2025), the Department, while justifying, could not provide documents in support of its reply. In two cases, the Department accepted the observation, and in four cases, final reply was not furnished.

(c) Schedule B of PVAT Act (as extended to UT Chandigarh) provides the list of taxable goods which are chargeable @ five *per cent*[56].

Scrutiny of two assessments for AY 2015-16 and 2016-17, finalised during 2023-24, revealed that the assessee was engaged in trading of goods falling under Schedule-B, taxable at the rate of five *per cent*. However, output tax was levied at four *per cent* on taxable sales (G.T.O. of ₹ 7.18 crore in 2015-16 and ₹ 7.94 crore in 2016-17) instead of the applicable five *per cent*. This under-assessment resulted in a revenue loss of ₹ 25.03 lakh to the Government exchequer **(Annexure 3.1 (D))**.

On being pointed out (August 2024), the Department stated (March 2025) that under Schedule-B, goods are taxable @ four *per cent* VAT. The reply was not tenable as the tax rate applicable on goods listed under Schedule-B of VAT Act in Chandigarh was taxable @ five *per cent* since 2010.

(d) Section 2zc of the PVAT Act 2005 provides that return means a true and correct account of business pertaining to the return period in the prescribed form. Further, Rule 48(1) of the PVAT Rules provides that the Designated Officers, after considering the objections and documentary evidence, if any, filed by the person, shall pass an order of assessment in writing, determining the tax liability of such a person.

(i) Scrutiny of an assessment for AY 2016-17 revealed that the Designated Officer computed output tax at the rate of four *per cent*, while allowing input tax credit at the

[56] (Heading substituted *vide* Notification No. E&T-ETO(Ref.)-2010/2856 dated 26 October 2010. Before substitution, it read as: "LIST OF GOODS TAXABLE @ four *per cent*")

rate of 12.5 *per cent* on 70 *per cent* of total purchases of ₹ 14.44 crore. This inconsistency resulted in undue allowance of ITC and a consequent loss of ₹ 27.34 lakh to the Government exchequer. **(Annexure 3.1 (E))**.

On being pointed out (September 2024), the Department stated (March 2025) that the assessee made local sale @ four *per cent* tax of TMT bars and made inter-state sales of paint and tiles against C forms. The reply was not tenable as there was huge difference in purchase and sales under four *per cent* tax rate. Final reply along with relevant records was awaited.

(ii) Scrutiny of two cases for AY 2015-16 and 2016-17, assessed during 2022-24, revealed that the Designated Officer computed output tax lower than the amount of ₹ 1.90 crore declared by the assessee in VAT returns. This under-assessment of output tax resulted in an undue benefit of ₹ 8.04 lakh to the assessee. **(Annexure 3.1 (F))**.

On being pointed out (December 2024), the Department stated that while framing the original assessment, the Branch Transfer was included in the gross sales and taxed @ five *per cent*. However, while framing the rectified assessment, the Designated Officer reduced the amount of tax in form of ITC. The reply was not acceptable as the Department could not provide documents in support of its reply.

(iii) Scrutiny of a case assessed during 2022-24 revealed that the Designated Officer assessed inter-state sales at ₹ 1.13 crore, whereas 'C' forms enclosed by the assessee amounted to ₹ 1.37 crore. This discrepancy led to a short levy of tax, resulting in a loss of ₹ 0.42 lakh to the Government exchequer. **(Annexure 3.1 (G))**

On being pointed out (between September 2023 and January 2025), the Department stated that the detailed reply would be furnished after verifying the records. Final action taken was awaited.

(iv) Scrutiny of the assessment of a case for the period 2014-15 revealed that the GTO was ₹ 124.31 lakh as per the quarterly returns filed by the dealer. However, while finalising the assessment, the DO excluded inter-departmental sales of ₹ 27.37 lakh from the declared GTO without obtaining statutory declarations. In the absence of these declarations, the movement of goods should have been treated as sales under the Act and taxed at the applicable rates. The lapse resulted in irregular allowance of tax exemption without statutory backing.

On this being pointed (April 2022), the Department accepted and issued a rectification order in May 2022, and created a demand of ₹ 10.09 lakh. The Department further stated (November 2024) that the dealer had filed an appeal before the DETC (Appeals) and the same was dismissed by the Appellate Authority in January 2024, thereby upholding the order passed by the Assessing Authority. Further, the Department stated

(September 2025) that the dealer had filed review application before the DETC (Appeals) in August 2024.

3.1.7.2 Short levy of tax due to suppression of sales

Section 2zc of the PVAT Act 2005 provides that return means a true and correct account of business pertaining to the return period in the prescribed form.

Further, Rule 48(1) of the PVAT Rules provides that the Designated Officers, after considering the objections and documentary evidence, if any, filed by the person, shall pass an order of assessment in writing, determining the tax liability of such a person.

(a) Scrutiny of two cases for AY 2017-18 (1st Quarter), assessed during 2024-25 (up to 30 November 2024), revealed discrepancies between the Gross Turnover (GTO) reported in the VAT return for April–June 2017 and that declared in the Annual GST Reconciliation Statement (GSTR-9C) for the same period, resulting in a short levy of tax amounting to ₹ 82.35 lakh **(Annexure-3.2 (A))**.

On being pointed out (January 2025), the Department, while justifying the taxes levied by it, could not provide documents in support of its reply (March 2025).

(b) Scrutiny of six cases assessed during 2022-25 (up to 30 November 2024) revealed that the Gross Turnover (GTO) reflected in the balance sheet/trading account was higher than that declared in the VAT return. However, while finalising the assessments, the DO adopted the GTO reported in the VAT return instead of the higher figures declared in the balance sheet/trading account. This resulted in short levy of tax of ₹ 71.97 lakh due to suppression of turnover **(Annexure 3.2 (B))**.

On being pointed out (between September 2023 and January 2025), in five (out of six) cases, the Department (March 2025), while justifying its action, could not provide documents in support of its reply and in one case, the Department had not furnished any reply.

3.1.7.3 Short levy of tax on works contract

Section 8(2-A) of the PVAT Act 2005 provides that every person executing works contract shall pay tax on the value of goods at the time of incorporation of such goods in the works, executed at the rates applicable to the goods under this Act.

Further, Section 27 of the PVAT Act 2005 provides the details of tax deduction (*i.e.,* TDS) from the amount payable to the works contractor. Short levy of tax on works contract is discussed below **(Details in Annexure 3.3)**:

(a) Scrutiny of an assessment (Ward-7) for AY 2015-16, assessed during 2022-23, revealed that the assessee had declared Gross Turnover (GTO) of ₹ 15.53 crore in the annual VAT return and claimed TDS of ₹ 1.22 crore against certificates furnished. However, examination of WCT/TDS certificates indicated an actual GTO of ₹ 26.29 crore. The DO, while finalising the assessment, adopted a GTO of ₹ 21.55 crore. The resultant discrepancy of ₹ 4.74 crore (₹ 26.29 crore - ₹ 21.55 crore) in GTO led to a short levy of tax amounting to ₹ 133.06 lakh causing loss to the Government exchequer.

On reasons being called for non-inclusion of GTO as per TDS certificates, the Department accepted the observation and stated (March 2025) that letter had been issued to the dealer to explain the suppression of sales amounting to ₹ 4.74 crore. Final outcome was awaited.

(b) Scrutiny of an assessment (Ward-4) for AY 2016-17, finalised during 2023-24, revealed that the assessee had declared Gross Turnover (GTO) of ₹ 19.16 crore in the VAT return and claimed TDS of ₹ 9.65 lakh against TDS certificates. Further, examination of these certificates revealed that they pertained to FY 2010-11 to 2014-15; however, credit was regularly allowed in FY 2016-17. This resulted in loss to the Government exchequer of ₹ 13.66 lakh.

The matter was brought to the notice of the Department (October 2024). In response, the Department had accepted the audit observation and recovered tax amount of ₹ 13.66 lakh from the dealer as pointed out by Audit.

(c) Scrutiny of an assessment (Ward-5) for AY 2015-16 revealed that the DO allowed TDS credit of ₹ 26.22 lakh against 15 TDS certificates. However, one of these certificates pertained to FY 2016-17 and was not eligible for AY 2015-16. Irregular allowance of this credit resulted in loss to the Government exchequer of ₹ 1.39 lakh.

On being pointed out, the Department, while justifying its action, could not provide documents in support of its reply. Final reply was awaited.

(d) Rule 15(4) of Chandigarh VAT Rules provides that the value of the goods, involved in the execution of a works contract, shall be determined by taking into account the value of the entire works contract by deducting there from the components of payment, made towards labour and services. Rule 15(6) (1)(a)(v) further provides that if contractor fails to produce documentary evidence of such charges, the amount of such charges shall be calculated as per the rates mentioned under this rule.

Scrutiny of two cases (Ward-4 and Ward-7) for AY 2016-17 and 2017-18, assessed during 2024-25, revealed that the Designated Officer allowed labour deduction at 30 *per cent* of the Gross Turnover (GTO) while finalising the assessments. However, since the work executed by the dealer related to electrical contracts, labour deduction was admissible only at 25 *per cent* as per the prescribed rates under the relevant rules. This irregular allowance resulted in a loss to the Government exchequer of ₹ 3.40 lakh.

On being pointed out, in one case, the Department had not submitted reply, and in another case, the Department, while justifying, could not provide documents in support of its reply. Final reply was awaited.

3.1.7.4 Short levy of tax due to inadmissible deduction of Sales Return from Gross Turnover

Rule 15 of PVAT Rules 2005 read with Section 15, 16, 17 & 19 of PVAT Act 2005, provides for determination of taxable turnover by a person. To determine the taxable turnover of sales, a person shall deduct from his gross turnover of sales, sales price of goods returned with in period of six months, for that purpose a taxable person shall claim the deduction only on the basis of debit note issued by the purchaser for the goods returned.

Audit noticed (between September 2023 and January 2025) in 42 cases assessed during the years 2022-24, the Designated Officer while finalizing the assessment, allowed deduction of sale return from his gross turnover of sales in absence of debit notes in contravention of the provision of Act and rules which resulted in short levy of output tax of ₹ 460.16 lakh **(Annexure 3.4)**.

On being pointed out (between September 2023 and October 2024), the Department could not furnish any reply or the relevant document *i.e.,* attested copies of debit notes along with corresponding credit notes (March 2025) in respect of 36 cases and reply was not furnished in respect of six cases.

3.1.7.5 Excess/Inadmissible allowance of Input Tax Credit

(a) Rule 24 of PVAT Act 2005 (as extended to UT Chandigarh) provides that where a taxable person has used the goods purchased, partially for taxable sales, but is unable to maintain accounts as provided in rule 23, and the sales by him, includes sale of tax free goods and taxable goods or consignment or branch transfers, then it shall be presumed that the goods so purchased during the tax period have been used in proportion of turnover of sale of tax free goods, taxable goods and consignment or branch transfers of the tax period or return period and accordingly input tax credit shall be claimed in the proportion. Input tax credit shall be apportioned for branch transfer and taxable sales.

Scrutiny of 20 cases assessed during 2022–25 (up to November 2024) revealed that the Designated Officer allowed branch transfers against 'F' forms but did not apportion Input Tax Credit (ITC) on account of such transfers, in contravention of the applicable rules. Inability of the Department to reverse ITC resulted in excess allowance amounting to ₹ 124.18 lakh **(Annexure-3.5 (A))**.

The matter was brought to notice of the Department (between December 2023 and January 2025). However, in five cases (March 2025) the Department, though defending its stand, could not provide documents in support of its reply and in the remaining cases, final reply had not been submitted. Final action was awaited.

(b) Section 13 (1 to 15) of PVAT Act provides that a taxable person shall be entitled to Input Tax Credit (ITC), in such manner and subject to such conditions, as may be prescribed, in respect of input tax on taxable goods, including capital goods, purchased by him from a taxable person within the State during the tax period. Further, Rule 18 of Chandigarh VAT Rules provides that the input tax credit under section 13 of the Act will be admissible to a taxable person, if such a person has (a) in his possession the original VAT invoice, issued to him by a taxable person, from whom purchase of such goods has been made, wherein tax charged, has separately been shown; and (b) maintained proper record of all purchases of goods, eligible for input tax credit and all adjustments thereto in chronological order.

Scrutiny of three cases assessed during 2022-25 (up to November 2024) revealed irregular allowance of inadmissible ITC amounting to ₹ 120.28 lakh. In two cases, ITC at 20 *per cent* was allowed without supporting records against output tax rates of 5, 9.35, and 12.5 *per cent*; and in another case, ITC at 12.5 *per cent* was allowed without requisite documentation **(Annexure 3.5 (B))**.

On being pointed out, the Department, while justifying its action, could not provide documents in support of its reply (March 2025). Final action was awaited.

(c) Scrutiny of 10 cases assessed during 2022-25 (up to 30 November 2024) revealed that excess ITC was allowed due to discrepancies in purchase figures reported in annual returns and quarterly returns (VAT-24, Q1-Q4). This resulted in short levy of tax and interest amounting to ₹ 56.52 lakh **(Annexure 3.5 (C))**.

On being pointed out, the Department, while justifying its stand, could not provide documents in support of its reply in respect of six cases and in four cases, no reply was furnished.

(d) Scrutiny of two cases assessed during 2022-25 (up to November 2024) revealed that the Assessing Officer allowed excess ITC on the basis of VAT-20, even though local purchases were lower as per the Balance Sheet. Further, ITC was also allowed on purchase of vehicles shown as local purchases without supporting invoices. These inadmissible allowances resulted in a loss of ₹ 15.73 lakh to the Government exchequer **(Annexure-3.5 (D))**.

On being pointed out, the Department, while defending its stand, could not provide documents in support of its reply (March 2025).

3.1.7.6 Irregular allowance of concessional tax on tampered/ altered statutory declarations

Section 8(4) of the CST Act 1956 read with Rule 12(1) of CST (R&T) Rules 1957 provides that the concessional rate of tax of two *per cent* shall not be admissible unless the dealer selling the goods furnishes a declaration in Form ‘C’ duly filled in and signed by the registered dealer to whom the goods are sold, in a prescribed form obtained from the prescribed authority. Further there is no provision in the CST Act/ Rules which provide for the concessional rate of CST on inter-State sale of goods on which tampering has been made.

Scrutiny of six cases assessed during the years 2022-24 revealed that C forms were invalid due to being tampered with/ alterations made in the value by using white fluid ink, cutting/overwriting. This had resulted in short tax levy of ₹ 91.83 lakh **(Annexure-3.6)**.

On being pointed out (between September 2023 and October 2024), in four cases, the Department stated (March 2025) that letters for verification had been sent to authority concerned but response was awaited. Reply was not furnished in two cases.

3.1.7.7 Irregular allowance of concessional tax on cancelled statutory declaration

Section 8(4) of the CST Act 1956 read with Rule 12(1) of CST (R&T) Rules 1957 provides that the concessional rate of tax of *two per cent* shall not be admissible unless the dealer selling the goods furnishes a declaration in Form ‘C’ duly filled in and signed by the registered dealer to whom the goods are sold, in a prescribed form obtained from the prescribed authority.

Scrutiny of records of ETO (Ward-1) revealed that in one case, the Designated Officer allowed concessional rate of CST of two *per cent* on three ‘C’ form having value of ₹ 3.47 crore assessed during the year 2022-23 for the year 2015-16. On cross verification, it was found that one ‘C’ form was issued to the dealer of Delhi and the same was cancelled by the prescribed authority of the State. The Designated Officer allowed the concessional tax without verifying the ‘C’ form. The irregular allowance of concessional tax resulted in a short tax levy of ₹ 43.90 lakhs at the rate of 10.50 *per cent* (12.50 *per cent* minus two *per cent*).

On being pointed out, the Department stated that the dealer was cancelled after the date of issuance of C form. The reply was not tenable as the said C form was verifiable from web portal (dvat.gov.in) and showed the status of C form as cancelled. Final reply was awaited.

3.1.7.8 Evasion of Central Sales Tax

Section 8(4) of the CST Act 1956 read with Rule 12(1) of CST (R&T) Rules 1957 provides that the concessional rate of tax shall not be admissible unless the dealer selling the goods furnishes a declaration in Form 'C' duly filled in and signed by the registered dealer to whom the goods are sold, in a prescribed form obtained from the prescribed authority.

Section 6A (1) provides that the dealer may submit Form 'F', along with evidence of dispatch of goods. If the dealer fails to furnish such declaration, the movement shall be deemed for all purposes of the Act to have been occasioned as a result of sale. Section 6A (2) provides that if assessing authority is satisfied after making enquiry that the declaration furnished by dealer are true, he shall make an order to that effect and thereupon, the movement of goods to which the declaration relates shall be deemed for the purpose of the CST Act to have been occasioned other than as a result of sale.

(a) The Designated Officer (Ward-7) while finalising the assessment, allowed the Branch Transfer amounting to ₹ 22.17 lakh against two 'F' Forms without verifying the branch transfer. Online verification of these 'F' Forms revealed that the Forms had been tampered with, and the original value of Branch Transfer amounted to ₹ 0.27 lakh only, which resulted in evasion of tax of ₹ 6.64 lakh.

On being pointed out (between January 2024 and September 2024), the Department stated that the detailed reply would be submitted after verifying the records.

(b) The Designated Officer (Ward-9) while finalising the assessment for the year 2015-16, allowed the tax exemption for branch transfer of ₹ 5.45 crore against the mandatory Form-'F'. Further, scrutiny of the 'F' Forms revealed that two 'F' Forms having the value of ₹ 35.04 lakh were issued for March 2015 as the invoices pertain to 2014-15. However, the Assessing Authority allowed the benefit of these 'F' Forms in the assessment case of 2015-16, which resulted in the tax evasion of ₹ 5.53 lakh.

On being pointed out (between January 2024 and September 2024), the Department accepted the audit observation and recovered the tax amount of ₹ 5.53 lakh from the dealer at the instance of audit.

(c) The Designated Officer (Ward-2) while finalizing the assessment, allowed the inter-state sales amounting to ₹ 6.59 crores against 12 'C' Forms without verifying these statutory declarations. Audit observed that out of these 12 'C' Forms, one C Form having the value of ₹ 39.05 lakh was used twice and the Designated Officer allowed the same resulting in inadmissible allowance of concessional tax amounting to ₹ 5.01 lakh.

On being pointed out (January 2024), the Department accepted the observation and recovered ₹ 5.01 lakh tax along with interest from the dealer at the instance of audit.

3.1.8 Internal Control

Internal Controls and checks are an integral part of the working of a department to ensure transparency, accountability and compliance with applicable laws and regulations. In addition to the audit findings pointed out in the preceding paras, the following discrepancies were noticed during test check, highlighting the absence of an effective internal control mechanism:

- In eight cases, dealers traded goods not covered in their Registration Certificates (RCs), yet concessional tax and Input Tax Credit (ITC) benefits were allowed by the Designated Officer.
- In one case, the same assessment was carried out twice, first in November 2020 and second in November 2023.

Audit noticed (July-October 2024) that internal audit, IT audit or audit of returns were not conducted by the Department during the audit period.

On being pointed out, the Department accepted the audit observation.

The matter was referred to the Ministry of Home Affairs (January 2025); its reply was awaited as of August 2025.

Union Territory Dadra and Nagar Haveli (DNH) and Daman and Diu (DD)

3.2 Subject Specific Compliance Audit on 'Working of Road Transport Department in the UT of DNH & DD'

Transport Department is responsible for implementation of provisions of Central Motor Vehicle Act and Rules, for which it uses applications like VAHAN and SARATHI.

Audit revealed instances of non-compliance and gaps in enforcement of the Act like:

- **irregularities relating to registration of vehicles, issue of permits and fitness certificates,**
- **cases of non-renewal of Registration Certificates (RCs), Permits and Fitness Certificates,**
- **cases of short levy of registration fee due to wrong categorization, non-realization of MV tax in some cases,**
- **vehicles plying without authorised national permits,**
- **deficiencies in enforcement activities through e-challans and the vehicles plying without PUC certificates and**
- **delays in delivery of public services.**

These could have been addressed by the Transport Department by proactively analysing the data available on VAHAN and SARATHI to enforce the provisions of the Act.

Issues that indicate weakness in the controls in the VAHAN and SARATHI applications were also noticed which, if addressed, would also aid in compliance and enforcement of the laws and rules framed thereunder.

Audit recommends the following:

- **As all the data related to the vehicles is available within the system, it can be proactively used by the Transport Department to monitor and to alert the users as well as the authorities regarding the expiry of registration, permits, fitness certificates and Pollution Under Control Certificates (PUCC) *etc.*, to aid compliance with the Act.**
- **Introducing a system to check whether a Vehicle Location Tracking Device (VLTD) is installed before granting a national permit would help ensure better monitoring and compliance with safety regulations.**
- **A simple check can be added to make sure chassis numbers are entered correctly during registration.**
- **The SARATHI portal could be enhanced to prevent the issue of multiple licenses of the same type to one person.**
- **Steps can be taken to speed up the process of issuing and renewing driving licenses.**

- **Timely updation of the system with change in rates of fee applicable will ensure collection of appropriate fees.**
- **The system can be updated to block the renewal of permits and fitness certificates until all pending challans are cleared.**
- **Ensuring that all transport vehicles have Speed Limiting Devices and valid PUCC will improve road safety.**

By working on these areas, the Transport Department can improve the accuracy, efficiency, and safety of its services for all road users.

3.2.1 Introduction

Department of Transport (DoT) of the Union Territory (UT) of Dadra and Nagar Haveli (DNH) and Daman and Diu (DD) is tasked to ensure compliance with the provisions of the Central Motor Vehicles Act, 1988 (MV Act) and Central Motor Vehicles Rules (CMVR) 1989 in the UT. Further, Bombay Motor Vehicles Tax Act, 1958 and Goa, Daman and Diu Motor Vehicles Rules, 1974 and rules made/notifications issued there under are applicable to Dadra and Nagar Haveli and Daman and Diu respectively. Motor Vehicles tax in respect of non-transport vehicles and some transport vehicles *i.e.,* Light Motor Vehicle, Heavy Motor Vehicle, Construction Equipment Vehicle *etc.,* is realised in the form of lump sum tax as one-time tax (OTT), whereas tax from other transport vehicles is realised on monthly/half yearly/annual basis at the rates specified under MV Act. Section 3 of the Bombay Motor Vehicles Tax Act, 1958 and Goa, Daman and Diu Motor Vehicles Act, 1974 empowers the UT Government to fix the rate of tax by issue of notification from time to time. The MV Act vests upon the UT Government the responsibility of providing an efficient public transportation system, registration of vehicles, issue of driving licenses, road permits, fitness certificates of vehicles and collection of road taxes. IT applications being used by the Department for smooth discharge of responsibilities are as follows:

- **VAHAN:** The Department is using the VAHAN application for registration/renewal of registration of vehicles, transfer of ownership, change of address, issue of NOC certificate, issue/renewal of fitness certificate, issue/renewal of all types of permits and collection of taxes and penalties.
- **SARATHI:** The Department is using the SARATHI application for issue of learner driving license, issue/renewal of permanent driving license and for collection of fees and penalty.
- **E-CHALLAN:** E-Challans App is an integrated enforcement solution to manage traffic violations through an Android based mobile app and back-end web application for use by the Transport Enforcement Wing and Traffic Police. This App is used for issue of challan and settlement of compounding fee.

3.2.1.1 Organizational Structure of Transport Department

The management and functioning of the Transport Department in the UT at the apex level is overseen by the Secretary (Transport). The Director-cum-Joint Secretary (Transport) (DoT) is the authority for implementing the provisions of the Motor Vehicles Act, 1988 and the rules made there under and is assisted by one Motor Vehicle Inspector (MVI), Daman and Assistant Motor Vehicle Inspector placed at Silvassa and Diu. There are several check posts (CPs) at the borders of the UT DNH and DD where checks related to permit, authorization, overloading *etc.,* of the vehicles entering the territory are enforced.

3.2.1.2 Revenue Receipt of the Department of Transport

The DoT had registered 90,607 vehicles (Transport Vehicle and Non-Transport Vehicle), issued 1,32,244 licenses including driving licenses (DL) and learning licenses (LL), and collected revenue receipt of ₹ 414.55 crore during the years 2019-20 to 2023-24. The details of year-wise revenue receipts are shown in **Table 3.6**:

Table 3.6: Statement of revenue receipt of the DoT

Year	Total Vehicle Registered	Total licenses issued (including DL, LL and others)	Total revenue collected (₹ in crore)
2019-20	18,065	12,699	59.70
2020-21	13,566	28,577	59.30
2021-22	16,135	30,975	71.55
2022-23	19,262	30,246	100.17
2023-24	23,579	29,747	123.83
Total	**90,607**	**1,32,244**	**414.55**

Source :Data provided by the Director of Transport, DNH and DD

3.2.2 Audit Objectives

The following were the audit objectives aligned with the functions and criteria of the DoT of DNH and DD and as per the Motor Vehicles Act (MVA), 1988:

- Whether regulations and control over registration and use of vehicles through registration, issuing permits and fitness certificates was implemented by RTOs as per the Act/Rules
- Whether the RTOs managed the issue, renewal, cancellation of licenses as per the Act
- Whether the RTOs assessed, levied, collected, and remitted revenue (taxes, penalties, cess) as per the Act and took action on arrears

- Whether enforcement activities were conducted by the RTOs to ensure compliance with the MVA with adequate follow up to deter violation
- Had the implementation of VAHAN and SARATHI increased the efficiency of public services?

3.2.3 Audit Criteria, Scope and Methodology

The audit criteria are derived from the Acts and the Rules[57] made there under which govern the process of registration of vehicles, issue of license, fitness certificate, permit, assessment, levy and collection of motor vehicles tax/passenger tax *etc.*

The SSCA covered the audit for the period from 1 April 2019 to 31 March 2024. Out of three RTOs in the UT, RTO Daman and RTO Silvassa had been selected for audit, based on the highest tax collection in the districts and examined the records of the two selected Regional Transport Offices (RTOs) from August to November 2024.

An entry conference was held on 28 May 2024 with the Department in which audit scope, audit criteria and audit methodology were discussed.

Between August and November 2024, Audit extracted VAHAN data related to the audit period (2019-20 to 2023-24) for the vehicles registered in the UT DNH&DD. Extracted data was analysed in MS Access as per the risk parameters identified. For each risk parameter, query was run to arrive at the aggregate number of cases for that specific risk parameter. A counter check / re-confirmation of the each risk parameter was carried out by test checking / re-validating 20 sample records (Vehicles) which were selected through random sampling using IDEA software, at the sampled RTO (Daman and Silvassa). The audit findings based on the sampled records cross verified/validated on VAHAN Portal, physical files *etc.,* are placed in this report.

An exit conference was held on 25 February 2025 in which audit observations were discussed with the representatives of the Transport Department and Secretary (Transport), UT DD & DNH who assured that corrective actions would be taken on the audit findings.

Audit acknowledged the cooperation extended by the Transport Department in providing necessary information and records.

[57] The Motor Vehicles (MV) Act, 1988,The Central Motor Vehicles (CMV) Rules, 1989, Bombay Motor Vehicles Tax Act, 1958 and Goa, Daman and Diu (DD) Motor Vehicles Rules, 1974 applicable to UT DNH and DD respectively, Dadra and Nagar Haveli Motor Vehicle Rules, 1994 and Daman and Diu Motor Vehicles Rules, 1989, Daman and Diu Motor Vehicle Tax (Amendment Regulation), 2010; Relevant guidelines/ Manual/ Instructions/ Circulars/ Orders/ notifications/ amendments issued by the UT Administrations/Central Government.

3.2.4 Audit Findings

Audit analysis of the risk parameters in respect of aggregate vehicle data relating to the UT and subsequent validation of sampled data revealed the following:

- Irregularities in registration of vehicles, issue of permits to the vehicles and issue of fitness certificates to the vehicles
- Systemic issues in the VAHAN and SARATHI applications
- Deficiencies in the enforcement activities and delivery of public services
- Issues related to safety like installation of Vehicle tracking system and Speed Limiting Devices in vehicles
- Unpaid dues or outstanding amounts owed to the Transport Department, such as road tax, permit fees, fines, or other charges that have not been paid by the due date. These arrears represent government revenue that is legally recoverable and may lead to penalties, interest, or enforcement actions such as notices or vehicle seizure if not cleared in time

Audit findings are based on validation/confirmation in a sample size of 40 cases (20 in Silvassa and 20 in Daman) of the irregularities noticed during data analysis on each issue. A sample size of 50 cases for each district was used for validation/ confirmation of audit observations in two paras (2.7.1 - i & ii). Audit did not conduct a test check in district Diu.

It was noticed that the percentage of non-compliance to the extant rules/ provisions ranged from 77.5 *per cent* to 100 *per cent* in the test checked cases except one issue (para 2.2.2) where non-compliance was 35 *per cent*, in respect of the irregularities pointed out by Audit in the subsequent paras.

While Audit, in its findings reported in the subsequent paras, has determined the money value based on the sampled validated cases only, the high percentage of irregularities validated in the test checked cases which represented only a small sample of irregularities noted in the initial data analysis confirms the prevalence of these irregularities pointed out by Audit.

Audit recommends that similar issues in RTO Diu and the remaining cases in Daman and Silvassa that were identified in the data analysis are required to be examined by the Department with a view to ensure that the provisions of the Act/ Rules are complied with across the UT.

3.2.5 Irregularities in registration of vehicles

3.2.5.1 Non-renewal of Certificates of Registration (RC) of non-transport vehicles

Under Section 41(7) of MV Act, 1988 read with Rule 52 (2) and (3) of the CMV Rules, 1989, in respect of a motor vehicle other than transport vehicle, the RC shall be valid for a period of 15 years from the date of issue and shall be renewable thereafter. Under Rule 81 of the above CMV Rules, fees for renewal of RC, test of fitness *etc.,* at the rates specified therein shall be realised and RC shall be renewed for a further period of five years under sub-Section (10) of Section 41 of the Act *ibid* [58]. Further, as per the Central Motor Vehicles (23rd amendment) Rules 2021 dated 04 October 2021, effective from 01 April 2022, following fees would be payable for renewal of RC of non-transport vehicle as detailed in **Table 3.7**.

Table 3.7: Fee payable for renewal of RC of non-transport vehicle

Type of vehicle	Registration Renewal fees (in ₹)
Two-Wheeler/Motorcycle	1,000
Three-Wheeler/Quadricycle	2,500
Light Motor Vehicle	5,000
Any other vehicle	6,000

Due to the pandemic, the Ministry of Road Transport and Highways (MoRTH) extended the validity of the RC up to 31 October 2021 for vehicles whose validity of RCs was expired since 1 February 2020.

On analysis of VAHAN data for the UT, Audit noticed that during the audit period RCs in respect of 1,187 vehicles had expired with time lapse since expiry ranging from one month to 61 months in the UT, including 1,001 vehicles in the two sampled RTOs.

During validation of records of sampled 20 vehicles for each RTO (Daman and Silvassa), it was found that out of these 40 vehicles, RC had not been renewed in respect of 31 active vehicles (77.5 *per cent*). As a result, renewal fee and fine thereof amounting to ₹ 4.7 lakh **(Annexure-3.7**) was not realised.[59]

The Department (RTO Daman and RTO Silvassa) replied (January 2025) that the renewal of RC was the responsibility of Motor Vehicle (MV) owner concerned. It was further stated that RC was being renewed after recovery of dues and penalties whenever application was received after expiry of validity period from MV owner. However, instruction would be issued by the Department to the traffic police regarding non-renewal of registration and detainment of vehicle whose registration certificate had expired.

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58 Under Section 55(1) of the Act, if a motor vehicle has been destroyed or has been rendered permanently incapable of use, the owner shall, within 14 days or as soon as may be, report the fact to the registering authority within whose jurisdiction the vehicle is normally kept.

59 RTO Daman had 529 cases, audit sampled 20 cases and observation found in 15 cases (75%)
RTO Silvassa had 472 cases, audit sampled 20 cases and observation found in 16 cases (80%)

The Department's reply needs to be viewed against the fact that no action was *suo-moto* being initiated to review cases by generating periodic reports from VAHAN, where the period of 15 years had lapsed and no intimation received u/s 55 (1), or to detain vehicles with expired RCs.

Audit recommends that VAHAN should have an automated system to identify the cases with RC older than 15 years and alert the owners/ authorities timely. In the interim, periodic reports can be generated from the system to review such cases and take corrective action.

3.2.5.2 Short levy of registration fees due to incorrect categorisation of construction equipment vehicles

The construction equipment vehicles have been defined under Rule 2 (cab) of the CMV Rules 1989. The Ministry of Road Transport and Highways (MoRTH), *vide* its notification dated 29 December 2016, prescribed fees for issue or renewal of certificate of registration and assignment of new registration mark to various categories of vehicles under Rule 81 of CMVR. The construction equipment vehicles are required to be categorized as 'others' and attract registration fee of ₹ 3,000.

On analysis of VAHAN data, Audit noticed that during the audit period, 22 construction equipment vehicles were incorrectly categorized as LMV, HMV or MMV in the UT, in the two sampled RTOs.[60]

During validation of records of 22 vehicles at two sampled RTOs (Daman and Silvassa), it was found that all 22 vehicles were incorrectly categorized as LMV, HMV or MMV. As a result, registration fees of ₹ 39,300 **(Annexure-3.8)** was short levied.

RTO, Daman stated that they had issued a notice and blacklisted the vehicle as 'Not to be transact' till clearance of the short levy of registration fees while RTO, Silvassa replied that demand notice would be issued to vehicle owner concerned. (January 2025).

Audit recommends that the Department may ensure that construction equipment vehicles are correctly classified as 'Any Other Vehicle ' at the time of registration, to prevent short levy of registration fee.

[60] RTO Daman had nine cases, observation found in all nine and short recovered registration fee ₹16,900.

RTO Silvassa had 13 cases, observation found all 13 and short recovered registration fee ₹22,400.

3.2.5.3 Educational Institution Bus registered in the name of Individual

As per 2 (11) of CMVA, 1988, 'Educational Institution Bus' has been defined as an 'Omnibus, which is owned by a college, school or other educational institution and used solely for the purpose of transporting students or staff of the educational institution in connection with any of its activities'. Hence, educational institution bus should not be registered in the name of any individual.

On analysis of VAHAN data, Audit noticed that during the audit period, a total of 23 vehicles were registered under the category of 'Educational Institution Bus' in the Union Territory, all of which were registered within the two sampled RTOs.

During validation of records of all 23 vehicles at two sampled RTOs (Daman and Silvassa), it was noticed that in case of 11 vehicles, the registration was in the name of individuals or private firms.[61]

RTO Daman replied (January 2025) that there was an error or mistake in re-registration and data of said vehicles was updated while RTO Silvassa replied that no bus has been registered in the name of an individual as Educational Institution Bus, however, if such vehicles are detected on road, notice would be issued to regularise the case.

The reply of the RTO Daman confirmed the fact stated in the observation, however, reply of RTO Silvassa was not tenable as three bus owners were individual as per records available in VAHAN, and six others were registered in the name of private firms.

Audit recommends that the Department may verify ownership details at the time of registration to ensure that educational institutions vehicles are registered in the name of the institution/educational trust.

3.2.6 Irregularities in issue of permit to vehicles

3.2.6.1 Non-renewal of permit

As per Section 81(1) of the Motor Vehicles Act, 1988, permits for transport vehicles other than temporary permits issued under Section 87 or special permits under sub-section (8) of Section 88, are valid for five years from the date of issuance or renewal. Sub-section (2) of Section 81 further stipulates that a permit may be renewed upon an application submitted not less than 15 days prior to its expiry.

[61] RTO, Daman -10 vehicles were registered as Educational Bus - 2 Individual or Private ltd./logistics which were validated from VAHAN Database.

RTO Silvassa - 13 vehicles were registered as Educational Bus - 9 Individual or Private ltd./logistics which were validated from VAHAN Database.

Further due to the COVID-19 pandemic, the Ministry of Road Transport and Highways (MoRTH) extended the validity of vehicle permits that had expired since 1 February 2020 until 31 October 2021.

Vide Rule 77(2) of No. ADTr/DMN/F.79/104/2002-03/83 dated 26 November 2002 "the fee in respect of an application for a permit for a tourist vehicle shall be ₹ 200 and the fee for the renewal of such permit shall be ₹ 125".

Further, UT Notification No. ADTr/DMN/104/2003-04/27 dated 18 December 2003 provides application of "Additional fee for late applications for renewal of permits for various categories of vehicles".

On analysis of VAHAN data, Audit noticed that during the audit period, permit in respect of 910 active vehicles had expired and had not been renewed in the UT, including 892 active vehicles in the two sampled RTOs.

During validation of records of 20 vehicles each at two sampled RTOs (Daman and Silvassa), it was found that out of 40 vehicles, permit had not been renewed in respect of 35 vehicles (87.5 *per cent)*[62]. As a result, renewal fee and fine thereof amounting to ₹ 3.01 lakh **(Annexure-3.9)** was not realised.

The Department in its reply (RTO Daman and RTO Silvassa) (January 2025) stated that the renewal of permit was the responsibility of MV owner/ Permit holder concerned. However, notices would be issued to holders of expired vehicles, if found plying without permit, and due fees would be recovered.

3.2.6.2 Non-authorization of National Permit

Under the MV Act, 1988, a permit for transport vehicles other than a temporary permit for transport vehicles shall be effective for a period of five years. As per CMV Rules, at the time of obtaining the national permit for transport vehicles, an application for the grant of authorization for national permit shall be accompanied by a fee of ₹ 1,000 *per* annum. The period of validity of an authorization shall not exceed one year at a time. After expiry of initial authorization, it shall be renewed every year, till the validity of permit. A composite fee of ₹ 16,500 *per* annum for authorisation along with "application fee" amounting to ₹ 1,000 was to be deposited in the Government account for authorisation of national permit.

On analysis of VAHAN data, Audit noticed that during the audit period, out of 12,857 national permits, 1267 transport vehicles were plying without valid national permit in the UT, including 1214 transport vehicles in the two sampled RTOs.

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[62] RTO Daman had 258 cases, audit sampled 20 cases and observation found in 19 cases (95%)
RTO Silvassa had 634 cases, audit sampled 20 cases and observation found in 16 cases (80%)

During validation of records of 20 active vehicles each at two sampled RTOs (Daman and Silvassa), it was found that out of 40 active vehicles, national permit had not been authorised in respect of 14 active vehicles (35 *per cent*). As a result, consolidated fee and application fees amounting to an estimated ₹ 3.15 lakh **(Annexure-3.10)** was not realised[63].

The RTO Daman in its reply stated that fine would be collected from vehicles without Authorization of permit and till then, the said vehicle would be blacklisted as "Not to be Transact". RTO Silvassa replied that facts would be intimated after verification from National Permit Portal (January 2025).

Audit recommends that VAHAN should have an automated system to identify the cases with expired permits and alert the owners/ authorities so that timely action for renewal of Permits and recovery of the outstanding fees and fines can be initiated. In the interim, periodic reports can be generated from the system to review such cases and take corrective action.

3.2.6.3 Delay in getting permit after registration

As per section 66 of the MV Act 1988, owner of a motor vehicle shall use or permit the use of the vehicle as a transport vehicle in any public place whether or not such vehicle is actually carrying any passengers or goods save in accordance with the conditions of a permit granted or countersigned by a Regional or State Transport Authority or any prescribed authority authorising him the use of the vehicle in that place in the manner in which the vehicle is being used. The Act and rules in this regard do not provide any timeline within which the permit is to be issued.

On analysis of VAHAN data, Audit noticed that during the audit in respect of 7,459 vehicles, there was significant time gap (ranging from 32 days to 18,757 days) between the registration date and the date issue of permit of the vehicles in the UT, including 7,301 vehicles in the two sampled RTOs.

During validation of records of 20 transport vehicles each at two sampled RTOs (Daman and Silvassa), it was found that in respect of the sampled 40 vehicles, the time taken between the registration date and the date of issue of permit ranged from 39 days to 1,617 days.[64] In 13 cases, the time taken was up to 100 days; in 20 cases, it ranged between 101 and 1,000 days and in seven cases, it exceeded 1,000 days.

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63 RTO Daman had 351 cases, audit sampled 20 cases and observation found in 2 cases (10%)
RTO Silvassa has 863 cases, audit sampled 20 cases and observation found in 12 cases (60%)

64 In RTO Daman-Observation found in 1,166 vehicle as per data analysis, 20 samples checked and objection found in all 20 vehicles on VAHAN Portal (100%)
In RTO Silvassa- Observation found in 6,135 vehicle as per data analysis, 20 samples checked and objection found in 20 vehicles on VAHAN Portal (100%)
In verified cases, Delay was 40 to 1471 days in RTO Daman and 39 to 1617 days in RTO Silvassa

The RTO Daman replied that the fitness of the transport vehicle was checked before the registration of the vehicles and vehicle are not in use before issuance of the permit. The matter would be taken seriously regarding delay in getting permit after the registration while RTO Silvassa stated that after issuance of registration of vehicle, owner of Motor Vehicle applies for permit and the same is provided after receiving of fee.

Audit recommends that the Department may establish a monitoring mechanism to generate reports so that it can ensure that no transport vehicle is used without a permit, due to delay in issuance of permit and permits are issued within a reasonable time frame.

3.2.7 Non-renewal of fitness certificates

The MV Act, 1988 and the CMV Rules, 1989 provide that a transport vehicle shall not be deemed to be registered unless it carries a certificate of fitness. A fitness certificate granted in respect of a newly registered transport vehicle is valid for two years and is required to be renewed every year thereafter after payment of fee charges as per section 10 of Rule 81 of the CMV rules.

On analysis of VAHAN data, Audit noticed that during the audit period fitness certificates in respect of 4,285 vehicles had expired and had not been renewed in the UT including 4,074 vehicles in the two sampled RTOs.

During validation of records of 20 vehicles each at two sampled RTOs (Daman and Silvassa), it was found that out of 40 vehicles, fitness certificate had not been renewed in respect of 38 vehicles (95 *per cent*). As a result, renewal fee and fine thereof amounting to an estimated ₹ 21 lakh **(Annexure-3.11)** was not realised[65].

The Department (RTO Daman) in its reply stated that notices would be issued to all the vehicle owners concerned in case of fitness certificates of their vehicle were expired and fined as per notification. RTO Silvassa in its reply stated that the renewal of fitness certificate was the responsibility of MV Owner concerned. In case of MV owner applied for renewal of fitness certificate of their vehicle after expiry, due penalties was being recovered before renewal of fitness certificate. Also, no transaction was allowed in case of fitness certificate expired. However, notices would be issued to all transport operators concerned if fitness certificates of their vehicle are expired.

Audit recommends that VAHAN should have an automated system to identify the cases with expired fitness certificates and alert the owners/ authorities so that timely action for renewal of fitness certificates and recovery of the outstanding fees and

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65 RTO Daman had 1314 cases, audit sampled 20 cases and observation found in 19 cases (95%)
RTO Silvassa had 2760 cases, audit sampled 20 cases and observation found in 19 cases (95%)

fines can be initiated. In the interim, periodic reports can be generated from the system to review such cases and take corrective action.

3.2.8 Non-realisation of motor vehicle tax on transport vehicles

As per Notification No. RLA/GNL/45/2003-2/6836 dated 26 April 2011 of Department of Transport, UT of Dadra and Nagar Haveli and in exercise of the powers conferred by sub section (i) of section 3 of the Bombay Motor Vehicles Tax Act,1958 (Bombay Act No.65 of 1958) and as extended to the UT of Dadra and Nagar Haveli and section 9(7) of the Bombay Motor Vehicle Tax (amendment) regulation 2011 and section 3(b) Schedule A of Daman and Diu Motor Vehicles Tax (Amendment) Regulation, 2010, the Administrator, Dadra and Nagar Haveli is to levy and collect motor vehicle tax at the rates specified in " schedule A" for transport vehicles. Further, the above rates were revised w.e.f. 01.07.2020 *vide* notification No.ADTr/DNH/Tax-Regu./2020-21/40.

On analysis of VAHAN data, Audit noticed that during the audit period, Motor Vehicle tax in respect of 3,071 transport vehicles had not been paid in the UT, including 3,018 vehicles in the two sampled RTOs.

During validation of records of 20 such vehicles each at two sampled RTOs (Daman and Silvassa), it was found that out of 40 vehicles, Motor Vehicle tax had not been paid in respect of 37 vehicles (92.50 *per cent*). As a result, Motor Vehicle tax and fine thereof amounting to ₹ 8.48 lakh **(Annexure-3.12)** was not realised. [66]

The Department (RTO Daman and RTO Silvassa) replied that notices would be issued to MV owner concerned for recovery of pending MV tax and all the vehicle would be marked as "Not to be Transact".

Audit recommends that the Department may issue notices to the vehicle owners for collection of Motor Vehicle Tax in advance for timely realization of motor vehicle tax.

3.2.9 Systemic issues in VAHAN and SARATHI portals

Audit noticed some systemic issues in the VAHAN and SARATHI portals which can be addressed by placing certain checks and input controls in these systems. These issues have been discussed in the succeeding paras.

[66] RTO Daman had 1147 cases, audit sampled 20 cases and observation found in 19 cases (95%)
RTO Silvassa had 1871 cases, audit sampled 20 cases and observation found in 18 cases (90%)

3.2.9.1 National Permit issued to vehicles without Vehicle Tracking System Devices -VAHAN

As per Section 88(12) of MV Act 1988, the appropriate authority may, for the purpose of encouraging long distance inter-State road transport, grant in a State, national permits in respect of goods carriages. As per rule 90(6), the National permit issued under sub-section 12 of section 88 shall be issued to the vehicle only after it is fitted with a Vehicle Location Tracking Device (VLTD) as per AIS 140. It is the responsibility of the State/UT to enforce the fitment of the VLTD device at the time of permit issuance of the vehicle in VAHAN.

On analysis of VAHAN data, Audit noticed that during the audit period, the system was not showing any entry relating to VLTD in respect of 13,862 vehicles operating on national permit, in the UT, including 13,115 vehicles in the two sampled RTOs.

During validation of records of 20 vehicles each at two sampled RTOs (Daman and Silvassa), it was found that system was not showing any entry of the VLTD in all 40 vehicles (100 *per cent*).[67]

The Department (RTO Daman and RTO Silvassa) replied that system did not allow any vehicle to be registered at RTO, without fitting of the vehicle tracking system, however, matter would be referred to NIC to make necessary provision in case of vehicles operating on National Permit, without the vehicle tracking system (February 2025).

Reply of the Department was not tenable as in all validated cases from VAHAN Database, national permit was issued without affirmatively confirming that the VLTD had been installed.

Audit recommends that the VAHAN system should have a check to ensure mandatory installation of the Vehicle Location Tracking Device (VLTD) before the grant of national permits.

3.2.9.2 Vehicles manufactured after 1st October 2015 not fitted with Speed Limiting Device

As per rule 118(1) of the Central Motor Vehicle Rules 1989, every transport vehicle, subject to exceptions mentioned in the Act, notified by the Central Government under sub-section (4) of section 41 of the Motor Vehicle Act, 1988 (59 of 1988), save as provided herein, and manufactured on or after the 1st October 2015 shall be equipped or fitted by the vehicle manufacturer, either in the manufacturing stage or at the

[67] RTO, Daman has 1,269 goods vehicles without VLTD, all 20 samples were observation found in 20 cases from VAHAN Database (100%).
RTO, Silvassa has 11,846 goods vehicles without VLTD, all 20 samples were observation found in 20 cases from VAHAN Database (100%).

dealership stage, with a Speed Limiting Device (SLD) having maximum pre-set speed of 80 kilometre per hour conforming to the Standard AIS 018/2001, as amended from time to time. As per MoRTH notification dated 16 June 2016, the State authority concerned shall ensure proper installation of the SLD before granting fitness certificate to the vehicle owner.

On analysis of VAHAN data, Audit noticed that during the audit period, in respect of 15375 transport vehicles manufactured after 01 October 2015 in the UT, system had no entry regarding the SLD being fitted in these vehicles, all the vehicles were in the sampled RTOs.

During validation of records of 20 vehicles each at two sampled RTOs (Daman and Silvassa), it was found that, no details regarding the SLD were available in respect of these 40 vehicles. (100 *per cent)*.[68]

The RTO Daman replied (February 2025) that necessary action would be taken after verification from VAHAN database while RTO Silvassa replied that matter would be taken up with NIC to make necessary provision on VAHAN Portal for entries of SLD (February 2025).

Audit recommends that the Department may ensure the installation of Speed Limiting Devices on all vehicles to comply with safety regulations and reduce road accidents.

3.2.9.3 Fitness certificates issued for more than one/two year-VAHAN

As per Rule 62 of CMV Rules, 1989 (as amended November 2018) a certificate of fitness in respect of a transport vehicle is granted and such certificate shall be valid for two years for a new transport vehicle up-to to eight years old and certificate of fitness of vehicles older than eight years shall be renewed for one year. Renewal of a fitness certificate shall be made only after the inspecting officer or authorised testing station has carried out the specified tests.

On analysis of VAHAN data, Audit noticed that during the audit period fitness certificates in respect of 63 vehicles had been renewed/issued for more than one/two years in the UT, including in the two sampled RTOs.

During validation of records of 20 old vehicles each at two sampled RTOs (Daman and Silvassa), it was found that fitness certificate was renewed for more than one year

[68] RTO Daman had 1,586 vehicles without SLD, Audit sampled 20 cases and observation found in all cases (100%).
RTO Silvassa had 13,789 vehicles without SLD, Audit sampled 20 cases and observation found in all cases. (100%).

in all 40 vehicles (100 *per cent*). Further, audit found one new vehicle, in case of which fitness certificate was issued for more than two years[69].

The Department (RTO Daman and RTO Silvassa) in its reply stated that fitness certificate issued to vehicles for more than one year were from other state which were registered at UT of DNH and DD and fees of new vehicle registration and Transfer of ownership fees was taken. Hence in the software, the vehicle was counted as new vehicle and the fitness was given for more than a year. In case of fitness certificate issued for more than two years, RTO Silvassa replied that fitness certificate of all the reported vehicles had been generated directly by the system, therefore, matter would be referred to NIC to carryout necessary updating the system for future (January 2025).

Reply of the Department confirmed that there was a flaw in the system which allowed the issue of fitness certificate for more than one/two years in contravention of the provisions of the rule.

Audit recommends to update the VAHAN system to restrict issuing fitness certificates for more than the allowed period of one or two years. There should be pan- India linkage on the system to address such flaws.

3.2.9.4 System accepted insurance without confirming the fitness of vehicle-VAHAN

As per section 56 of the CMV Act 1988, a transport vehicle shall not be deemed to be validly registered unless it carries a certificate of fitness. Section 146 of the CMV Act 1988, says that no person shall use, except as a passenger, or cause or allow any other person to use, a motor vehicle in a public place, unless there is in force in relation to the use of the vehicle by that person or that other person, as the case may be, a policy of insurance complying with the requirements.

On analysis of VAHAN data, Audit noticed 265 vehicles were insured in the UT, despite their fitness certificates having expired during the audit period, including 252 vehicles in the two sampled RTOs.

During validation of records of 20 vehicles each at two sampled RTOs (Daman and Silvassa), it was found that vehicles had been insured despite their fitness certificate being expired in respect of all 40 vehicles (100 *per cent*).[70] The possibility of securing vehicle insurance without a valid fitness certificate reflects insufficient

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[69] RTO Daman had 27 cases, Audit sampled 20 cases and observation found in 20 cases (100%) RTO Silvassa has 35 cases, Audit sampled 20 cases and observation found in 20 cases. In one case of new vehicle fitness certificate was renewed for more than 2 years (100%).

[70] RTO Daman had insured 98 unfit vehicles, 20 sample checked and observation found in 20 cases on VAHAN Portal (100%)
RTO Silvassa had insured 154 unfit vehicles, 20 sample checked and observation found in 20 cases on VAHAN Portal (100%)

checks in the system, lacuna in the safety measures and possibility of denial of insurance claim by the Companies in case of accidents.

The Department in its reply (RTO Daman and RTO Silvassa) stated that while applying for fitness certificate for a vehicle it was required to renew the insurance before applying for the transaction of fitness certificate. However, RTO Silvassa stated that observation 'without insurance, fitness certificate cannot be issued' would be submitted/circulated to NIC to make necessary provision in the system (January 2025).

Audit recommends that there should be a process where the insurance companies have a way to confirm the fitness status of the vehicle on VAHAN, prior to insurance. Further public awareness campaigns need to be conducted by the Department in this regard, emphasising on the need of fitness certificate for claiming insurance in case of accidents.

3.2.9.5 System registering vehicles having incorrect format of chassis number-VAHAN

AIS-065 (Automotive Industry Standard), 2005 approved by Central Motor Vehicle Rules – Technical Standing Committee set up by the then Ministry of Shipping, Road Transport and Highways (Department of Road Transport and Highways) standard specifies a typical method of Vehicle Identification System, which is more or less in line with the current European practice. This new vehicle identification system also takes care of the requirement of chassis numbering system currently followed by the vehicle manufacturers as per Rule 122 of CMVR, 1989. As per 5.0 of AIS-065, chassis number/Vehicle Identification Number (VIN) of vehicle should be of 17 characters.

On analysis of VAHAN data, Audit noticed that during the audit period the length of the Vehicle Identification Number (VIN) ranged from 7 to 22 characters in respect of 524 vehicles in the UT, including the 499 vehicles in the two sampled RTOs.

During validation of records of 20 vehicles each at two sampled RTOs (Daman and Silvassa), it was found that the length of the Vehicle Identification Number (VIN) ranged from 9 to 21 characters instead of the prescribed 17 characters, in respect of all 40 vehicles (100 *per cent*). [71] The RTO Daman replied (January 2025) that matter would be resolved after verification of VAHAN database. However, RTO Silvassa

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[71] RTO Daman had 96 vehicles having chassis no. other than 17 character long, 20 samples checked, observation found in all cases on VAHAN Portal (100%)
RTO Silvassa had 403 vehicles having chassis no. other than 17 character long, 20 samples checked, observation found in all cases on VAHAN Portal (100%)

replied (February 2025) that provision was to be maintained by the manufacturer and dealer concerned.

The reply of RTO Silvassa needs to be viewed in the context that VAHAN Portal should have an inbuilt control that does not accept chassis number of vehicle other than 17 character length as per guidelines.

Audit recommends that there should be check in the system itself so that it does not accept chassis number of the length other than that mandated by the rules.

3.2.9.6 Non generation of Tax defaulter Report for Green Tax-VAHAN

In exercise of powers conferred by section 4 of the Daman and Diu Motor Vehicle tax (Amendment), Regulation 2010 and Section 3 (i) of the Bombay Motor Vehicle Tax Act,1958, as extended to the UT of DNH and Section 3 (1A), 4(4) and 3A of the Bombay Motor Vehicle Tax Act(amendment) Regulation 2011, Green tax is leviable per five years after completion of 15 years of registration in case of Non-Transport vehicles, while in case of Transport vehicles green tax is leviable per year after completion of 15 years of registration of the vehicle.

On analysis of VAHAN system at RTO Daman and RTO Silvassa, all the details pertaining to the registered vehicles had been mapped into the VAHAN Portal of the MoRTH. In the said portal, in the report utility section, it was shown that Tax defaulter report for all types of tax can be generated.

However, Audit noticed that Tax defaulter report could not generate any data regarding vehicles which were more than 15 years old and have defaulted on Green Tax payment although there were vehicles registered on the portal that were more than 15 years old and were due for renewal of registration. A consolidated data/report is necessary for monitoring and collection of green tax as per the above act.

The Department (RTO Daman and RTO Silvassa) replied that direction would be circulated to NIC to provide necessary provision in VAHAN portal to generate a Tax Defaulter Report for Green Tax.

Audit recommends that the VAHAN system may be updated to enable the generation of a tax defaulter list for Green Tax.

3.2.9.7 Person holding multiple active driving licenses at the same time

As per section 6(1) of Motor Vehicle Act, 1988, no person shall, while he holds any driving licence (DL) for the time being in force, hold any other driving licence except a learner's licence or a driving licence issued in accordance with the provisions of section-18, Rule 26 of Central Motor Vehicle Rules, 1989, states that if at any time a licence granted under sub-rule (4) of rule 24 is lost or destroyed, the holder of the licence shall forthwith intimate the loss to the licensing authority which granted the licence and shall apply in writing to the said authority, for a duplicate. On receipt of an application along with the appropriate fee as specified in rule 32, the licensing authority shall issue a duplicate licence clearly marked "Duplicate". If after the issue of a duplicate licence, the original is found, the same shall be surrendered forthwith to the licensing authority by which it was issued. Further, there is no provision of having two different licences for the same type of vehicle during common time interval.

Analysis of the SARATHI Application data revealed that there were five cases where more than one DLs of same type during common time interval were issued to the same person in the UT, all in the sampled RTOs. **(Annexure-3.13)**

During validation of all the five cases, it was found that all these DLs were active and valid for the same period. Incidences of issue of more than one DL occured due to non-mapping of business rule related to prohibition of holding more than one DL which led to absence of relevant input controls leading to issue of two or more licences

The RTO Daman in its reply stated that the person would be called for merger of two licenses (Motor Cycle with Gear (MCWG) and Light Motor Vehicle (LMV)) at the earliest while RTO Silvassa stated that in respect of one case , verification of records revealed that only one licence of LMV category was reported while in other three cases, notice would be issued to driving licence holder concerned (January 2025).

Reply of the Department confirmed the audit observation.

Audit recommends that the Department may put systems in place to prevent the issuance of multiple driving licenses for the same vehicle type and ensure timely processing of license renewals. There needs to be a check in the SARATHI application to prevent issue of duplicate licenses.

3.2.9.8 Short collection of fees in case of issuing duplicate license

As per Section 18A of Central Motor Vehicles (Sixth Amendment) Rules, 2021, in case of the receipt of an application for issuance of a duplicate driving licence, the licensing authority shall issue the duplicate driving licence after payment of fee of ₹ 400 with effect from 01 April 2021. (rates revised as per MoRTH notification dated 31 March 2021).

On analysis of SARATHI data, Audit noticed that during the audit period 32 duplicate license were issued on which fees charged was ₹ 200 instead of ₹ 400 in the UT, including 31 licenses in the two sampled RTOs.

During validation of all 31 records at two sampled RTOs (Daman-11 and Silvassa-20), it was found that fees charged was ₹ 200 instead of ₹ 400 amounting to short collection of ₹ 6200. This was happening due to non-updating of charges for duplicate license in the VAHAN database as per notification.

The Department (RTO Daman and RTO Silvassa) replied (2025) that fees for the duplicate license was charged lower than the actual fees due to non-updating the software controlled by the NIC. RTO Daman replied that direction to update the fees structure would be given to NIC while RTO Silvassa replied that presently revised fees of ₹ 400 was being generated for issue of duplicate licence and hence there was no short levy of fees now.

Audit recommends that the Department should establish a regular review mechanism to verify fee configurations in coordination with NIC. Additionally, retrospective recovery of the shortfall may be considered to safeguard government revenue.

3.2.9.9 Tax paid or Permit/Fitness renewed with pending Challan

The e-challan database was integrated with the VAHAN database, but despite pending challans, vehicle owners were still able to apply for and receive renewals of their permits or fitness certificates in multiple cases. In various instances, vehicle owners also paid taxes even though challans were pending.

On analysis of VAHAN data, Audit noticed that during the audit period, taxes were paid, or fitness and permits were renewed, despite pending challans for 12 vehicles in the UT, including the 11 vehicles in the two sampled RTOs.

During validation of all 11 cases in the RTO, Silvassa, it was found that the taxes were collected, or the permits/fitness certificates were renewed, even though challans against the vehicles were pending and not settled by the owners/drivers (verified from VAHAN Database). The Department did not take any action to recover the challan amounts or update the VAHAN application. As a result, tax collected or the permits/fitness certificates of the vehicles were renewed without the realization of compounding fees for the pending challans, amounting to ₹ 71,100. **(Annexure-3.14)**

If the Department were to collect the challan amounts at the time of renewal of permits, fitness certificates, and tax payments, it could help reduce the long pendency of these challans.

The Department replied that matter would be circulated to NIC to develop system check to block transaction till the payment of challan is cleared by the MV owner concerned (January 2025).

3.2.10 Deficiencies in delivery of public services

3.2.10.1 Delay in issuing of Driving License after passing the driving test

Section 3 of The Gujarat (Right of Citizens to Public Services) Act, 2013 (Gujarat Act No. 16 of 2013) as adapted with modification in the Union territory of Dadra and Nagar Haveli and Daman and Diu" dated 22/03/2022, states every individual citizen shall have the right to time bound delivery of services and redressal of grievances. As per schedule I, of Rule 22 of this Act, Transport Department has to issue Driving License within seven (7) days from the date of passing the test of competence to drive and within three (3) days from the date of payment of renewal fee.

(i) On analysis of SARATHI data, Audit noticed that during the audit period the driving licenses (DL) were issued after seven days of passing the driving competence test in respect of 1,947 licenses in the UT, including the 1,801 licenses in the two sampled RTOs.

During validation of records of 50 driving licenses each at two sampled RTOs (Daman and Silvassa), it was found that all the test checked 100 DLs (100 *per cent*) were issued after seven days of passing the driving competence test.[72] The delay ranging from 1 day to 123 days in issuing DLs after passing the driving test contravenes the *provisions of the Act,* undermining citizens' right to timely public services.

The Department (RTO Daman and RTO Silvassa) replied (2025) that DLs were being issued on the same day or next day of passing the test by the candidate. It was further replied that delay in issuing DL may be due to server of the web site being down due to some issue or for maintenance or malfunction of driving license printer.

The Department's explanation is inconsistent with SARATHI data, which shows delays in all sampled records and cannot be attributed to the system malfunction.

(ii) On analysis of SARATHI data, Audit noticed that during the audit period 1198 DLs were renewed after three days of payment of license fees in the UT, including the 1077 licenses in the two sampled RTO.

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[72] RTO, Daman has 176 cases, audit sampled 50 cases and observation found in all 50 cases (100%).
RTO, Silvassa has 1,625 cases, audit sampled 50 cases and observation found in all 50 cases 100%)

During validation of records of 50 cases each at two sampled RTOs (Daman and Silvassa), it was found that DLs had been renewed after three days of payment of payment of renewal fee in respect of all 100 cases (100 *per cent*), with delay ranging from 1 to 42 days[73].

The Department (RTO Daman and RTO Silvassa) in its reply stated (February 2025) that delay in renewal of DLs might be due to technical error in website.

The delays underscore the need for better system checks and monitoring to ensure timely delivery of the service to the citizens.

Audit recommends that the Department may ensure timely issuance of driving licenses within the mandated timeframe.

3.2.11 Miscellaneous

3.2.11.1 Vehicles were plying without 'Pollution Under Control' Certificate

Rule 115 (7) of the CMV Rules, 1989 provides that after the expiry of a period of one year from the date on which the motor vehicle was first registered, every such vehicle shall carry a valid "Pollution Under Control" (PUC) certificate issued by an agency authorised for this purpose by the State Government which will be valid for six months. Provided that the validity of the certificate shall be twelve months for the vehicles manufactured as Bharat Stage IV or Bharat Stage-VI norms {Substituted by GSR 103 (E), dated 23 February 2012 (w.e.f. 23 February 2012)}.

On analysis of VAHAN data, Audit noticed that during the audit period 42,800 vehicles were plying without a valid PUC certificate in the UT, including 40,065 in the two sampled RTOs.

During validation of records of 20 vehicles each at two sampled RTOs (Daman and Silvassa), it was found that 35 vehicles (87.5 *per cent*) were plying without a valid PUC certificate for a period ranging from 2 to 1,622 days[74].

[73] RTO Daman has 412 cases, audit sampled 50 cases and observation found in all cases (100%)
RTO Silvassa has 665 cases, audit sampled 50 cases and observation found in all cases (100%)

[74] RTO Daman has 14,586 vehicles without PUC, 20 samples checked and observation verified in 19 cases on VAHAN portal.

RTO Silvassa has 25,479 vehicles without PUC, 20 samples checked and observation verified in 16 cases on VAHAN portal.

RTO Daman replied that the Department would look into VAHAN portal and in case any vehicle was found plying without PUC, enforcement action would be taken while RTO Silvassa replied that instruction would be issued to detect vehicles having no valid PUC during the enforcement on road for recovery of due penalty (January 2025).

Audit recommends that the system should have an inbuilt check to identify the validity of the PUC certificates and issue timely alerts to the owner/ authorities to take the corrective measures. In the interim, periodic reports can be generated from the system to review such cases and take corrective action.

New Delhi	**(SAURAV KUMAR JAIPURIYAR)**
Dated: 19 January 2026	**Director General of Audit**
	(Central Expenditure)

Countersigned

New Delhi	**(K. SANJAY MURTHY)**
Dated: 02 February 2026	**Comptroller and Auditor General of India**

Appendix

Appendix-I

(Referred to in Paragraph No. 1.6)

Details of Action Taken Notes under correspondence

(as of 31 August 2025)

Sl. No.	Name of the UT	Report for the year ended March	Due	Not received	Under correspondence
1.	Chandigarh	2022	6	-	6
2.	Dadra & Nagar Haveli and Daman & Diu	2017	1	-	1
3.	Lakshadweep	2014	1	-	1
Total			**8**	**-**	**8**

Annexures

Annexure-2.1

(Referred to in Paragraph No. 2.1)

Excess payment of Island Special Duty Allowance (ISDA)

(Amount in ₹)

Sl. No.		Period	Basic Pay	NPA	Rate of ISDA	ISDA DRAWN [(Col(d)+Col(e)x Col(f)]	ISDA allowable [(Col (d)xCol (f)]	Difference (Col (g) - Col (h)	No of months during the period	Excess ISDA allowed during the period (Col (i) x Col (j)	Total for the employee
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
1.	Dr. A K Das, CMO (Basic Pay revised)	July 2017 to June 2018	165400	33080	10%	19848	16540	3308	12	39696	279512
		July 2018 to June 2019	170400	34080	10%	20448	17040	3408	12	40896	
		July 2019 to June 2020	175500	35100	10%	21060	17550	3510	12	42120	
		July 2020 to Oct. 2020	180800	36160	10%	21696	18080	3616	4	14464	
		Nov. 2020 to June 2021	180800	36160	16%	34714	28928	5786	8	46285	
		July 2021 to June 2022	186200	37240	16%	35750	29792	5958	12	71501	
		July 2022 to Oct. 2022	191800	38360	16%	36826	30688	6138	4	24550	
2.	Dr. Anwar Moosa, CMO	July 2017 to June 2018	142400	28480	10%	17088	14240	2848	12	34176	37110
		July 2018	146700	29340	10%	17604	14670	2934	1	2934	
3.	Dr. P Manoj, Dental Surgeon	July 2017 to Sept. 2017	107500	21500	16%	20640	17200	3440	3	10320	10320
4.	Dr. Avijit Roy DD(Health) (Basic pay revised)	July 2017 to June 2018	147000	29400	10%	17640	14700	2940	12	35280	242208
		July 2018 to June 2019	151400	30280	10%	18168	15140	3028	12	36336	
		July 2019 to June 2020	155900	31180	10%	18708	15590	3118	12	37416	
		July 2020 to June 2021	160600	32120	10%	19272	16060	3212	12	38544	
		July 2021 to June 2022	165400	33080	10%	19848	16540	3308	12	39696	
		July 2022 to June 2023	170400	34080	10%	20448	17040	3408	12	40896	

Sl. No.		Period	Basic Pay	NPA	Rate of ISDA	ISDA DRAWN [(Col(d)+Col(e)x Col(f)]	ISDA allowable [(Col (d)xCol (f)]	Difference (Col (g) - Col (h)	No of months during the period	Excess ISDA allowed during the period (Col (i) x Col (j)	Total for the employee
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
		July 2023 to Oct. 2023	175500	35100	10%	21060	17550	3510	4	14040	
5.	Dr. K P Kadthani MO (Ayush)	July 2017 to Apr. 2018 & June 2018	75400	15080	10%	9048	7540	1508	11	16588	121210
		July 2018 to May 2019	77700	15540	10%	9324	7770	1554	11	17094	
		July 2019 to June 2020	80000	16000	10%	9600	8000	1600	12	19200	
		July 2020 to June 2021	82400	16480	10%	9888	8240	1648	12	19776	
		July 2021 to June 2022	84900	16980	10%	10188	8490	1698	12	20376	
		July 2022 to June 2023	87400	17480	10%	10488	8740	1748	12	20976	
		July 2023 to Oct. 2023	90000	18000	10%	10800	9000	1800	4	7200	
6.	Dr. Mohd Sulaiman, MO	July 2017 to Sept. 2017	77700	15540	16%	14918	12432	2486	3	7459	15683.2
		July 2023 to Oct. 2023	102800	20560	10%	12336	10280	2056	4	8224	
7.	Shaheba Mumtaz	Mar. 2018 to June 2018	74000	14800	10%	8880	7400	1480	4	5920	104816
		July 2018 to June 2019	76200	15240	10%	9144	7620	1524	12	18288	
		July 2019 to June 2020	78500	15700	10%	9420	7850	1570	12	18840	
		July 2020 to June 2021	80900	16180	10%	9708	8090	1618	12	19416	
		July 2021 to June 2022	83300	16660	10%	9996	8330	1666	12	19992	
		July 2022 to June 2023	85800	17160	10%	10296	8580	1716	12	20592	
		July 2023 to Oct. 2023	88400	17680	10%	10608	8840	1768	1	1768	
8.	Dr. Tuhnik Ghosh, MO	July 2017 to June 2018	74000	14800	16%	14208	11840	2368	12	28416	93645.6
		July 2018 to June 2019	76200	15240	16%	14630	12192	2438	12	29261	
		July 2019 to June 2020	78500	15700	16%	15072	12560	2512	12	30144	

Sl. No.		Period	Basic Pay	NPA	Rate of ISDA	ISDA DRAWN [(Col(d)+Col(e)x Col(f)]	ISDA allowable [(Col (d)xCol (f)]	Difference (Col (g) - Col (h)	No of months during the period	Excess ISDA allowed during the period (Col (i) x Col (j)	Total for the employee
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
		July 2020	80900	16180	16%	15533	12944	2589	1	2589	
		Aug. 2020 & Sept. 2020	80900	16180	10%	9708	8090	1618	2	3236	
9.	Dr. Anit Chand, MO	July 2017 to Sept. 2017	71100	14220	16%	13651	11376	2275	3	6826	15312
		Aug. 2023 to Oct. 2023	88400	17680	16%	16973	14144	2829	3	8486	
10.	Dr. Kumar Gaurav, MO	July 2017 to Apr. 2018	74000	14800	16%	14208	11840	2368	10	23680	23680
11.	Dr. Varun Parekh, MO	Apr. 2018 to Dec. 2018	56100	11220	16%	10771	8976	1795	9	16157	69197.86
		Jan. 2019 & Feb. 2019	57800	11560	16%	11098	9248	1850	2	3699	
		Mar. 2019 to June 2019	57800	11560	10%	6936	5780	1156	4	4624	
		July 2019 to Sept. 2019	57800	11560	10%	6936	5780	1156	3	3468	
		Jan. 2020	49410	9882	10%	5929	4941	988	1	988	
		Feb. 2020 to Mar. 2020	59500	11900	10%	7140	5950	1190	2	2380	
		Apr. 2020	49583	9916.6	10%	5950	4958.3	992	1	992	
		May 2020 to Oct. 2020, Mar. 2021 to Aug. 2021, Oct. 2021 to Apr. 2022, June 2022 to Sept. 2022, Nov. 2022 to Jan. 2023, Apr. 2023 to June 2023 & Aug. 2023 to Sept. 2023	59500	11900	10%	7140	5950	1190	31	36890	
12.	Dr. Rahul Chander Lal, MO	Apr. 2018 to June 2018	56100	11220	10%	6732	5610	1122	3	3366	97028.4
		July 2018 to Dec. 2018	56100	11220	10%	6732	5610	1122	6	6732	
		Jan 2019 to Dec. 2019	57800	11560	10%	6936	5780	1156	12	13872	

Sl. No.		Period	Basic Pay	NPA	Rate of ISDA	ISDA DRAWN [(Col(d)+Col(e)x Col(f)]	ISDA allowable [(Col (d)xCol (f)]	Difference (Col (g) - Col (h)	No of months during the period	Excess ISDA allowed during the period (Col (i) x Col (j)	Total for the employee
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
		Jan 2020 to Dec. 2020	59500	11900	10%	7140	5950	1190	12	14280	
		Jan 2021 & Feb. 2021	61300	12260	10%	7356	6130	1226	2	2452	
		Mar. 2021 to Dec. 2021	61300	12260	16%	11770	9808	1962	10	19616	
		Jan 2022 to Dec. 2022	63100	12620	16%	12115	10096	2019	12	24230	
		Jan. 2023 & Mar. 2023 to July 2023	65000	13000	16%	12480	10400	2080	6	12480	
13.	Dr. Sabeela Banu, MO	July 2017 to June 2018	63100	12620	10%	7572	6310	1262	12	15144	135070.4
		July 2018 to June 2019	65000	13000	10%	7800	6500	1300	12	15600	
		July 2019 to June 2020	67000	13400	10%	8040	6700	1340	12	16080	
		July 2020 to Oct. 2020	69000	13800	10%	8280	6900	1380	4	5520	
		Nov. 2020 to June 2021	69000	13800	16%	13248	11040	2208	8	17664	
		July 2021 to June 2022	71100	14220	16%	13651	11376	2275	12	27302	
		July 2022 to June 2023	73200	14640	16%	14054	11712	2342	12	28109	
		July 2023 to Oct. 2023	75400	15080	16%	14477	12064	2413	4	9651	
14.	Dr. B A Aron, MO	Apr. 2018	48620	9724	20%	11669	9724	1945	1	1945	76201
		May 2018 to June 2018	56100	11220	20%	13464	11220	2244	2	4488	
		July 2018 to Dec. 2018	56100	11220	20%	13464	11220	2244	6	13464	
		Jan. 2019 to Dec. 2019	57800	11560	20%	13872	11560	2312	12	27744	
		Jan. 2020 to July 2020	59500	11900	20%	14280	11900	2380	12	28560	
		Aug. 2018	45242	9048.4	16%	10424	8976	1448	1	1448	47959.744

Sl. No.		Period	Basic Pay	NPA	Rate of ISDA	ISDA DRAWN [(Col(d)+Col(e)x Col(f)]	ISDA allowable [(Col (d)xCol (f)]	Difference (Col (g) - Col (h)	No of months during the period	Excess ISDA allowed during the period (Col (i) x Col (j)	Total for the employee
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
15.	Dr. Ankita Banerjee, MO	Sept. 2018 to Dec. 2018	56100	11220	16%	11043	9248	1795	4	7181	
		Jan 2019 to Dec. 2019	57800	11560	16%	11098	9248	1850	12	22195	
		Jan 2020 to Sept. 2020	59500	11900	16%	11424	9520	1904	9	17136	
16.	Dr. Arvind, MO	Oct. 2018 to Dec. 2018	56100	11220	16%	10771	8976	1795	3	5386	10934.4
		Jan. 2019 to Mar. 2019	57800	11560	16%	11098	9248	1850	3	5549	
17.	Dr. Keerti Babu, MO	Sept. 2019 to June 2020	57800	11560	20%	13872	11560	2312	10	23120	56584
		July 2020 to June 2021	59500	11900	20%	14280	11900	2380	12	28560	
		July 2021 & Aug. 2021	61300	12260	20%	14712	12260	2452	2	4904	
18.	Dr. Rabindra Pahari, MO	Sept. 2019 to June 2020	57800	11560	16%	11098	9248	1850	10	18496	107464
		July 2020 to Oct. 2020	59500	11900	16%	11424	9520	1904	4	7616	
		Nov. 2020 to June 2021	59500	11900	20%	14280	11900	2380	8	19040	
		July 2021 to June 2022	61300	12260	20%	14712	12260	2452	12	29424	
		July 2022 to June 2023	63100	12620	20%	15144	12620	2524	12	30288	
		July 2023	65000	13000	20%	15600	13000	2600	1	2600	
19.	Dr. Shiny Vergese, CMO	Nov. 2020 to June 2021	180800	36160	20%	43392	36160	7232	8	57856	259056
		July 2021 to June 2022	186200	37240	20%	44688	37240	7448	12	89376	
		July 2022 to June 2023	191800	38360	20%	46032	38360	7672	12	92064	
		July 2023	197600	39520	20%	47424	39520	7904	1	7904	
		Aug. 2023 to Oct. 2023	197600	39520	10%	23712	19760	3952	3	11856	

Sl. No.		Period	Basic Pay	NPA	Rate of ISDA	ISDA DRAWN [(Col(d)+Col(e)x Col(f)]	ISDA allowable [(Col (d)xCol (f)]	Difference (Col (g) - Col (h)	No of months during the period	Excess ISDA allowed during the period (Col (i) x Col (j)	Total for the employee
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
20.	Dr. Nadia Rehman, MO	Nov. 2022	85800	17160	16%	10983	13728	-2745	1	-2745	22298.2
		Dec. 2022 & Feb. 2023 to May 2023	85800	17160	16%	16474	13728	2746	5	13728	
		July 2023 to Oct. 2023	88400	17680	16%	16973	14144	2829	4	11315	
21.	Dr. Munni Singhania, MO	July 2023 to Oct. 2023	215900	21600	10%	23750	21590	2160	1	2160	2160
22.	Dr. Sahana Salam,MO	Aug. 2023 to Oct. 2023	65000	13000	10%	7800	6500	1300	3	3900	3900
23.	Dr. Rajni Tiwari, MO	Aug. 2023 to Oct. 2023	75400	15080	20%	18096	15080	3016	3	9048	9048
24.	Dr. Shankar Saha, MO	Aug. 2023 to Oct. 2023	77700	15540	20%	18648	15540	3108	3	9324	9324
25.	Dr. Arun Pal Singh, MO	09.08. 2023 to 31.08.2023	62990	12598	10%	7559	6299	1260	1	1260	4656
		Sept. 2023 & Oct. 2023	84900	16980	10%	10188	8490	1698	2	3396	
26.	Dr. M P Susamma, CMO (Basic Pay revised)	July 2017 to Sept. 2017	165400	33080	16%	31757	26464	5293	3	15878	15878.4
27.	Dr. P K Palit, CMO (Basic Pay revised)	July 2017 to June 2018	165400	33080	16%	31757	26464	5293	12	63514	140179.2
		July 2018 to June 2019	170400	34080	16%	32717	27264	5453	12	65434	
		July 2019 to Aug. 2019	175500	35100	16%	33696	28080	5616	2	11232	
28.	Dr. S Sunil Kumar, MO	July 2017 to June 2018	165400	33080	20%	39696	33080	6616	12	79392	359780
		July 2018 to June 2019	170400	34080	20%	40896	34080	6816	12	81792	
		July 2019 to Aug. 2019	175500	35100	20%	42120	35100	7020	2	14040	

Sl. No.		Period	Basic Pay	NPA	Rate of ISDA	ISDA DRAWN [(Col(d)+Col(e)x Col(f)]	ISDA allowable [(Col (d)xCol (f)]	Difference (Col (g) - Col (h)	No of months during the period	Excess ISDA allowed during the period (Col (i) x Col (j)	Total for the employee
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
	(Basic Pay revised)	Sept. 2019 to June 2020	175500	35100	10%	21060	17550	3510	10	35100	
		July 2020 to June 2021	180800	36160	10%	21696	18080	3616	12	43392	
		July 2021 to June 2022	186200	37240	10%	22344	18620	3724	12	44688	
		July 2022 to Oct. 2023	191800	38360	10%	23016	19180	3836	16	61376	
29.	Dr. P Shailaja, MO (Basic Pay revised)	Oct. 2017	165400	33080	10%	19848	16540	3308	1	3308	189748
		July 2018 to June 2019	170400	34080	10%	20448	17040	3408	12	40896	
		July 2019 to June 2020	175500	35100	10%	21060	17550	3510	12	42120	
		July 2020 to June 2021	180800	36160	10%	21696	18080	3616	12	43392	
		July 2021 to June 2022	186200	37240	10%	22344	18620	3724	12	44688	
		July 2022 to Oct. 2022	191800	38360	10%	23016	19180	3836	4	15344	
30.	Dr. K P Felicitus, MO (Basic Pay revised)	July 2017 to Feb. 2018	165400	33080	16%	31757	26464	5293	8	42342	63833.6
		May 2018 to June 2018	165400	33080	16%	31757	26464	5293	2	10586	
		July 2018 to Aug. 2018	170400	34080	16%	32717	27264	5453	2	10906	
31.	Dr. H M Siddaraju, CMO (Basic Pay revised)	July 2017 to June 2018	186200	37240	10%	22344	18620	3724	12	44688	
		July 2018 to June 2019	191800	38360	10%	23016	19180	3836	12	46032	98624
		July 2019 to Aug. 2019	197600	39520	10%	23712	19760	3952	2	7904	
32.	Dr. Tamanna Sengupta, MO	July 2017 to Sept. 2017	165400	33080	16%	31757	26464	5293	3	15878	15878
33.	Dr. M C Jyothi, MO	July 2017 to Sept. 2017	165400	33080	16%	31757	26464	5293	3	15878	15878
34.		July 2017 to June 2018	69000	13800	16%	13248	11040	2208	12	26496	118230.08

Sl. No.		Period	Basic Pay	NPA	Rate of ISDA	ISDA DRAWN [(Col(d)+Col(e)x Col(f)]	ISDA allowable [(Col (d)xCol (f)]	Difference (Col (g) - Col (h)	No of months during the period	Excess ISDA allowed during the period (Col (i) x Col (j)	Total for the employee
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
	Dr. Rooby Thomas, MO	July 2018 to June 2019	71100	14220	16%	13651	11376	2275	12	27302	
		July 2019 to Feb. 2020	73200	14640	16%	14054	11712	2342	8	18739	
		July 2020 to June 2021	75400	15080	16%	14477	12064	2413	12	28954	
		July 2021 to Dec. 2021	77700	15540	16%	14918	12432	2486	6	14918	
		Feb. 2022	56888	11378	16%	10923	9102.08	1820	1	1820	
35.	Dr. Anita Shah, Opthalmologist	Feb. 2018 to June 2018	142100	28420	10%	17052	14210	2842	5	14210	82522
		July 2018 to June 2019	146400	29280	10%	17568	14640	2928	12	35136	
		July 2019 to May 2020	150800	30160	10%	18096	15080	3016	11	33176	
36.	Dr. Meena Nasir, MO	July 2017 to Feb. 2018 & Apr. 2018 to June 2018	71100	14220	16%	13651	11376	2275	11	25027	43766
		July 2018 to Feb. 2019	73200	14640	16%	14054	11712	2342	8	18739	
37.	Dr. Nirmal Kr. Bajpai, MO	July 2017 to June 2018	153100	30620	16%	29395	24496	4899	12	58790	402995.2
		July 2018 to June 2019	157700	31540	16%	30278	25232	5046	12	60557	
		July 2019 to June 2020	162400	32480	16%	31181	25984	5197	12	62362	
		July 2020 to June 2021	167300	33460	16%	32122	26768	5354	12	64243	
		July 2021 to June 2022	172300	34460	16%	33082	27568	5514	12	66163	
		July 2022 to Oct. 2023	177500	35500	16%	34080	28400	5680	16	90880	
38.	Dr. Shipra Paul, DHS	July 2017 to Feb. 2018	207900	41580	10%	23750	20790	2960	8	23680	58350
		Jan. 2020 to July 2020	207900	41580	10%	23750	20790	2960	7	20720	
		Aug. 2020 to Dec. 2020	209600	41920	10%	23750	20960	2790	5	13950	
										Total	**3460041**

Annexure-2.2

(Referred to in Paragraph No. 2.1)

Excess payment of ISDA

(Amount in ₹)

Sl. No.	Name	Period		Basic Pay	NPA	Rate of ISDA	ISDA DRAWN [Col(f)* (Col (d) + Col (e))]	ISDA allowable [Col(f) *(Col (d)]	Difference (Col (g) - Col (h)	No of months during the period	Excess ISDA allowed during the period (Col (i) x Col (j)	Total for the employee
		From	To									
(a)	(b)	(c)		(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
1.	Dr. Shiv S Singh	Mar-21	Mar-21	211800	25700	10%	23750	21180	2570	1	2570	45030
		Mar-22	Dec-23	218200	19300	10%	23750	21820	1930	22	42460	
2.	Dr. Navin Govind	Mar-21	Mar-21	215900	21600	10%	23750	21590	2160	1	2160	49680
		Mar-22	Dec-23	215900	21600	10%	23750	21590	2160	22	47520	
3.	Dr. Ashok Kr Dubey	Mar-21	Mar-21	215900	21600	10%	23750	21590	2160	1	2160	49680
		Mar-22	Dec-23	215900	21600	10%	23750	21590	2160	22	47520	
4.	Dr. Amitabha De	Mar-21	Mar-21	215900	21600	10%	23750	21590	2160	1	2160	
		Mar-22	Oct-22	215900	21600	10%	23750	21590	2160	8	17280	
		Dec-22	Dec-23	215900	21600	10%	23750	21590	2160	12	25920	45360
5.	Dr. Omkar Singh	Mar-21	Mar-21	215900	21600	10%	23750	21590	2160	1	2160	49680
		Mar-22	Dec-23	215900	21600	10%	23750	21590	2160	22	47520	
6.	Dr. Suja Antony	Dec-18	Jun-19	191800	38360	10%	23016	19180	3836	7	26852	168516
		Jul-19	Jun-20	197600	39520	10%	23712	19760	3952	12	47424	
		Jul-20	Jul-21	203500	40700	10%	23750	20350	3400	13	44200	
		Mar-22	Jun-22	209600	27900	10%	23750	20960	2790	4	11160	
		Jul-22	Mar-23	215900	21600	10%	23750	21590	2160	9	19440	
		Apr-23	Dec-23	215900	21600	10%	23750	21590	2160	9	19440	
7.	Dr. R K Halder	Nov-22	Dec-23	215900	21600	10%	23750	21590	2160	14	30240	30240

Sl. No.	Name	Period		Basic Pay	NPA	Rate of ISDA	ISDA DRAWN [Col(f)* (Col (d) + Col (e))]	ISDA allowable [Col(f) *(Col (d)]	Difference (Col (g) - Col (h)	No of months during the period	Excess ISDA allowed during the period (Col (i) x Col (j)	Total for the employee
		From	To									
(a)	(b)	(c)		(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
8.	Dr. M Joy	Mar-21	Mar-21	215900	21600	10%	23750	21590	2160	1	2160	56160
		Mar-22	Jul-23	215900	21600	10%	23750	21590	2160	17	36720	
		Aug-23	Dec-23	215900	21600	16%	38000	34544	3456	5	17280	
9.	Dr. Munni Singhania	Mar-21	Mar-21	215900	21600	10%	23750	21590	2160	1	2160	47520
		Mar-22	Jul-23	215900	21600	10%	23750	21590	2160	17	36720	
		Sep-23	Dec-23	215900	21600	10%	23750	21590	2160	4	8640	
10.	Dr. Nicolas	Jul-17	Jun-18	170400	34080	16%	32716.8	27264	5452.8	12	65433.6	327084.4
		Jul-18	Jun-19	175500	35100	16%	33696	28080	5616	12	67392	
		Jul-19	Jun-20	180800	36160	16%	34713.6	28928	5785.6	12	69427.2	
		Jul-20	Oct-20	186200	37240	16%	35750.4	29792	5958.4	4	23833.6	
		Nov-20	Feb-21	186200	37240	10%	22344	18620	3724	4	14896	
		Mar-21	Mar-21	146700	29340	10%	17604	14670	2934	1	2934	
		Mar-22	Jun-22	191800	38360	10%	23016	19180	3836	4	15344	
		Jul-22	Jun-23	197600	39520	10%	23712	19760	3952	12	47424	
		Jul-23	Dec-23	203500	34000	10%	23750	20350	3400	6	20400	
11.	Dr. Sujata	Jul-17	Jun-18	165400	33080	10%	19848	16540	3308	12	39696	246564
		Jul-18	Jun-19	170400	34080	10%	20448	17040	3408	12	40896	
		Jul-19	Jun-20	175500	35100	10%	21060	17550	3510	12	42120	
		Jul-20	Jun-21	180800	36160	10%	21696	18080	3616	12	43392	
		Jul-21	Jul-21	186200	37240	10%	22344	18620	3724	1	3724	
		Mar-22	Jun-22	186200	37240	10%	22344	18620	3724	4	14896	
		Jul-22	Jun-23	191800	38360	10%	23016	19180	3836	12	46032	
		Jul-23	Jul-23	197600	39520	10%	23712	19760	3952	1	3952	
		Oct-23	Dec-23	197600	39520	10%	23712	19760	3952	3	11856	

Sl. No.	Name	Period		Basic Pay	NPA	Rate of ISDA	ISDA DRAWN [Col(f)* (Col (d) + Col (e))]	ISDA allowable [Col(f) *(Col (d)]	Difference (Col (g) - Col (h)	No of months during the period	Excess ISDA allowed during the period (Col (i) x Col (j)	Total for the employee
		From	To									
(a)	(b)	(c)		(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
12.	Dr. Subrata Saha	Dec-22	Dec-22	191800	38360	10%	18467	19180	-713	1	-713	10795
		Jan-23	Mar-23	191800	38360	10%	23016	19180	3836	3	11508	
13.	Dr. Ganesh Sammader	Mar-22	Jun-22	186200	37240	10%	22344	18620	3724	4	14896	84640
		Jul-22	Jun-23	191800	38360	10%	23016	19180	3836	12	46032	
		Jul-23	Dec-23	197600	39520	10%	23712	19760	3952	6	23712	
14.	Dr. Izra begum	Jul-17	Jun-18	165400	33080	10%	19848	16540	3308	12	39696	254468
		Jul-18	Jun-19	170400	34080	10%	20448	17040	3408	12	40896	
		Jul-19	Jun-20	175500	35100	10%	21060	17550	3510	12	42120	
		Jul-20	Jun-21	180800	36160	10%	21696	18080	3616	12	43392	
		Jul-21	Jul-21	186200	37240	10%	22344	18620	3724	1	3724	
		Mar-22	Jun-22	186200	37240	10%	22344	18620	3724	4	14896	
		Jul-22	Jun-23	191800	38360	10%	23016	19180	3836	12	46032	
		Jul-23	Dec-23	197600	39520	10%	23712	19760	3952	6	23712	
15.	Dr. P Lal	Jul-17	Jun-18	165400	33080	20%	39696	33080	6616	12	79392	297572
		Jul-18	Jul-18	170400	34080	20%	40896	34080	6816	1	6816	
		Aug-18	Jun-19	170400	34080	10%	20448	17040	3408	11	37488	
		Jul-19	Jun-20	175500	35100	10%	21060	17550	3510	12	42120	
		Jul-20	Jun-21	180800	36160	10%	21696	18080	3616	12	43392	
		Jul-21	Jul-21	186200	37240	10%	22344	18620	3724	1	3724	
		Mar-22	Jun-22	186200	37240	10%	22344	18620	3724	4	14896	
		Jul-22	Jun-23	191800	38360	10%	23016	19180	3836	12	46032	
		Jul-23	Dec-23	197600	39520	10%	23712	19760	3952	6	23712	
16.	Dr. Arpita Saha	Jul-17	Jun-18	165400	33080	20%	39696	33080	6616	12	79392	298694
		Jul-18	Jul-18	170400	34080	20%	40896	34080	6816	1	6816	

Sl. No.	Name	Period		Basic Pay	NPA	Rate of ISDA	ISDA DRAWN [Col(f)* (Col (d) + Col (e))]	ISDA allowable [Col(f) *(Col (d)]	Difference (Col (g) - Col (h)	No of months during the period	Excess ISDA allowed during the period (Col (i) x Col (j)	Total for the employee
		From	To									
(a)	(b)	(c)		(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
		Aug-18	Jun-19	170400	35100	10%	20550	17040	3510	11	38610	
		Jul-19	Jun-20	175500	35100	10%	21060	17550	3510	12	42120	
		Jul-20	Jun-21	180800	36160	10%	21696	18080	3616	12	43392	
		Jul-21	Jul-21	186200	37240	10%	22344	18620	3724	1	3724	
		Mar-22	Jun-22	186200	37240	10%	22344	18620	3724	4	14896	
		Jul-22	Jun-23	191800	38360	10%	23016	19180	3836	12	46032	
		Jul-23	Dec-23	197600	39520	10%	23712	19760	3952	6	23712	
17.	Dr. B Ajit Kumar	Nov-22	Nov-22	191800	38360	10%	20408	19180	1228	1	1228	51792
		Dec-22	Jun-23	191800	38360	10%	23016	19180	3836	7	26852	
		Jul-23	Dec-23	197600	39520	10%	23712	19760	3952	6	23712	
18.	Dr. C.J Banu	Nov-22	Jun-23	191800	38360	10%	23016	19180	3836	8	30688	54400
		Jul-23	Dec-23	197600	39520	10%	23712	19760	3952	6	23712	
19.	Dr. Damayanti Sammader	Nov-22	Nov-22	191800	38360	10%	22248	19180	3068	1	3068	53632
		Dec-22	Jun-23	191800	38360	10%	23016	19180	3836	7	26852	
		Jul-23	Dec-23	197600	39520	10%	23712	19760	3952	6	23712	
20.	Dr. Tamanna S Gupta	Jul-17	Jun-18	165400	33080	16%	31756.8	26464	5292.8	12	63513.6	334604
		Jul-18	Jun-19	170400	34080	16%	32716.8	27264	5452.8	12	65433.6	
		Jul-19	Jun-20	175500	35100	16%	33696	28080	5616	12	67392	
		Jul-20	Sep-20	180800	36160	16%	34713.6	28928	5785.6	3	17356.8	
		Oct-20	Jun-21	180800	36160	10%	21696	18080	3616	9	32544	
		Jul-21	Jul-21	186200	37240	10%	22344	18620	3724	1	3724	
		Mar-22	Jun-22	186200	37240	10%	22344	18620	3724	4	14896	
		Jul-22	Jun-23	191800	38360	10%	23016	19180	3836	12	46032	
		Jul-23	Dec-23	197600	39520	10%	23712	19760	3952	6	23712	

Sl. No.	Name	Period		Basic Pay	NPA	Rate of ISDA	ISDA DRAWN [Col(f)* (Col (d) + Col (e))]	ISDA allowable [Col(f) *(Col (d)]	Difference (Col (g) - Col (h)	No of months during the period	Excess ISDA allowed during the period (Col (i) x Col (j)	Total for the employee
		From	To									
(a)	(b)	(c)		(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
21.	Dr Rekha Verma	Jul-17	Jun-18	165400	33080	20%	39696	33080	6616	12	79392	239764
		Jul-18	Jun-19	170400	34080	10%	20448	17040	3408	12	40896	
		Jul-19	Jun-20	175500	35100	10%	21060	17550	3510	12	42120	
		Jul-20	Jun-21	180800	36160	10%	21696	18080	3616	12	43392	
		Jul-21	Jul-21	186200	37240	10%	22344	18620	3724	1	3724	
		Mar-22	Jun-22	186200	37240	10%	22344	18620	3724	4	14896	
		Jul-22	Oct-22	191800	38360	10%	23016	19180	3836	4	15344	
22.	Dr. M C Jyothi	Jul-17	Jun-18	165400	33080	16%	31756.8	26464	5292.8	12	63513.6	225930.4
		Jul-18	Jul-18	170400	34080	16%	32716.8	27264	5452.8	1	5452.8	
		Aug-18	Jun-19	170400	34080	10%	20448	17040	3408	11	37488	
		Jul-19	Jun-20	175500	35100	10%	21060	17550	3510	12	42120	
		Jul-20	Jun-21	180800	36160	10%	21696	18080	3616	12	43392	
		Jul-21	Jul-21	186200	37240	10%	22344	18620	3724	1	3724	
		Mar-22	Jun-22	186200	37240	10%	22344	18620	3724	4	14896	
		Jul-22	Oct-22	191800	38360	10%	23016	19180	3836	4	15344	
23.	Dr. Saji V	Mar-21	Mar-21	134500	26900	10%	16140	13450	2690	1	2690	39456
		Mar-22	Jun-22	138500	27700	10%	16620	13850	2770	4	11080	
		Jul-22	Mar-23	142700	28540	10%	17124	14270	2854	9	25686	
24.	Dr. Shahina Mustaquim	Dec-20	Dec-20	111850	22370	10%	13422	11185	2237	1	2237	63341
		Jan-21	Jun-21	123100	24620	10%	14772	12310	2462	6	14772	
		Jul-21	Nov-21	126800	25360	10%	15216	12680	2536	5	12680	
		Mar-22	Jun-22	126800	25360	10%	15216	12680	2536	4	10144	
		Jul-22	Mar-23	130600	26120	10%	15672	13060	2612	9	23508	

Sl. No.	Name	Period		Basic Pay	NPA	Rate of ISDA	ISDA DRAWN [Col(f)* (Col (d) + Col (e))]	ISDA allowable [Col(f) *(Col (d)]	Difference (Col (g) - Col (h)	No of months during the period	Excess ISDA allowed during the period (Col (i) x Col (j)	Total for the employee
		From	To									
(a)	(b)	(c)		(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
25.	Dr. Narayanan Rajaram	Mar-21	Mar-21	88700	17740	10%	10644	8870	1774	1	1774	27986
		Mar-22	Jun-22	91400	18280	10%	10968	9140	1828	4	7312	
		Jul-22	Dec-22	94100	18820	10%	11292	9410	1882	6	11292	
		Jan-23	Mar-23	126800	25360	10%	15216	12680	2536	3	7608	
26.	Dr.T M Shameem	Mar-21	Mar-21	88700	17740	10%	10644	8870	1774	1	1774	26024
		Mar-22	Jun-22	91400	18280	10%	10968	9140	1828	4	7312	
		Jul-22	Mar-23	94100	18820	10%	11292	9410	1882	9	16938	
27.	Dr. Seema Yadav	Mar-21	Mar-21	74000	14800	10%	8880	7400	1480	1	1480	23366
		Mar-22	Dec-22	83600	16720	10%	10032	8360	1672	10	16720	
		Jan-23	Mar-23	86100	17220	10%	10332	8610	1722	3	5166	
28.	Dr. Ritu Singh	Mar-21	Mar-21	69700	13940	10%	8364	6970	1394	1	1394	20602
		Mar-22	Jun-22	71800	14360	10%	8616	7180	1436	4	5744	
		Jul-22	Feb-23	74000	14800	10%	8880	7400	1480	8	11840	
		Mar-23	Mar-23	81200	16240	10%	9744	8120	1624	1	1624	
29.	Dr. Anit Chand	Mar-21	Mar-21	80900	16180	10%	9708	8090	1618	1	1618	23726
		Mar-22	Jun-22	83300	16660	10%	9996	8330	1666	4	6664	
		Jul-22	Mar-23	85800	17160	10%	10296	8580	1716	9	15444	
30.	Dr. Helen Samuel	Mar-21	Mar-21	80900	16180	10%	9708	8090	1618	1	1618	23726
		Mar-22	Jun-22	83300	16660	10%	9996	8330	1666	4	6664	
		Jul-22	Mar-23	85800	17160	10%	10296	8580	1716	9	15444	
31.	Dr. Shalini Singh	Mar-21	Mar-21	80900	16180	10%	9708	8090	1618	1	1618	23726
		Mar-22	Jun-22	83300	16660	10%	9996	8330	1666	4	6664	
		Jul-22	Mar-23	85800	17160	10%	10296	8580	1716	9	15444	

Sl. No.	Name	Period		Basic Pay	NPA	Rate of ISDA	ISDA DRAWN [Col(f)* (Col (d) + Col (e))]	ISDA allowable [Col(f) *(Col (d)]	Difference (Col (g) - Col (h)	No of months during the period	Excess ISDA allowed during the period (Col (i) x Col (j)	Total for the employee
		From	To									
(a)	(b)	(c)		(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
32.	Sartaj J Bibi	Mar-21	Mar-21	80900	16180	10%	9708	8090	1618	1	1618	4950
		Mar-22	Apr-22	83300	16660	10%	9996	8330	1666	2	3332	
33.	Dr. Suni Lukose	Mar-21	Mar-21	77700	15540	10%	9324	7770	1554	1	1554	22786
		Mar-22	Jun-22	80000	16000	10%	9600	8000	1600	4	6400	
		Jul-22	Mar-23	82400	16480	10%	9888	8240	1648	9	14832	
34.	Dr. Meena Nasir	Mar-21	Mar-21	77700	15540	10%	9324	7770	1554	1	1554	22786
		Mar-22	Jun-22	80000	16000	10%	9600	8000	1600	4	6400	
		Jul-22	Mar-23	82400	16480	10%	9888	8240	1648	9	14832	
35.	Dr. Mini Medona	Nov-22	Nov-22	82400	16480	10%	7977	8240	-263	1	-263	6329
		Dec-22	Mar-23	82400	16480	10%	9888	8240	1648	4	6592	
36.	Dr.Priti B Chand	Mar-21	Mar-21	77700	15540	10%	9324	7770	1554	1	1554	22786
		Mar-22	Jun-22	80000	16000	10%	9600	8000	1600	4	6400	
		Jul-22	Mar-23	82400	16480	10%	9888	8240	1648	9	14832	
37.	Dr. Rajni Tiwari	Mar-21	Mar-21	71100	14220	10%	8532	7110	1422	1	1422	20586
		Mar-22	Dec-22	73200	14640	10%	8784	7320	1464	10	14640	
		Jan-23	Mar-23	75400	15080	10%	9048	7540	1508	3	4524	
38.	Dr. Shankar Saha	Mar-21	Mar-21	71100	14220	10%	8532	7110	1422	1	1422	20850
		Mar-22	Jun-22	73200	14640	10%	8784	7320	1464	4	5856	
		Jul-22	Mar-23	75400	15080	10%	9048	7540	1508	9	13572	
39.	Dr. Satyajeet H	Nov-22	Nov-22	75400	15080	10%	7057	7540	-483	1	-483	5549
		Dec-22	Mar-23	75400	15080	10%	9048	7540	1508	4	6032	
40.	Dr. Kausar Praveen	Mar-21	Mar-21	71100	14220	10%	8532	7110	1422	1	1422	19078
		Mar-22	Dec-22	73200	14640	10%	8784	7320	1464	10	14640	
		Jan-23	Jan-23	75400	15080	10%	9048	7540	1508	1	1508	

Sl. No.	Name	Period		Basic Pay	NPA	Rate of ISDA	ISDA DRAWN [Col(f)* (Col (d) + Col (e))]	ISDA allowable [Col(f) *(Col (d)]	Difference (Col (g) - Col (h)	No of months during the period	Excess ISDA allowed during the period (Col (i) x Col (j)	Total for the employee
		From	To									
(a)	(b)	(c)		(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
		Mar-23	Mar-23	75400	15080	10%	9048	7540	1508	1	1508	
41.	Dr. D Ambedkar	Jan-23	Feb-23	65000	13000	10%	7800	6500	1300	2	2600	4680
		Mar-23	Mar-23	65000	13000	16%	12480	10400	2080	1	2080	
											Total	**3444138.8**

Annexure – 2.3

(Referred to in Paragraph No. 2.2.3.1)

Status of works relating to ANIIMS (as of September 2024)

(₹ in crore)

Sl. No.	Name of Work	Estimated Cost	Agreement Amount	Revised Estimate Cost	Fund Allotted	Expenditure incurred	Present Status	Remarks
1.	Construction of 2 Nos. Hostel for Boys and 2 Nos. Hostel for Girls.	15.98	10.94		91.41	11.53	Work Completed	Completed on 30.11.2018 and occupied on 10.01.2019
2.	Development of site for Administrative Block, Science Block. Type- IV, Type- V, Type- VI and Professor Hostel at the New Medical Campus. SH: Earth cutting.	8.99	7.99	10.33		9.05	Work Completed	Work completed on 02/01/2019.
3.	Construction of Dining Hall Kitchen Block & Hostel For Asst. Prof./Lecturer.	5.42	3.20			5.47	Work Completed	Completed on 21.01.2019 and occupied on 21.01.2019
4.	Construction of 01 No. RCC surface tank, 1 No. sump tank of capacity 2,45,000 ltrs, laying of pumping line from sump to surface tank *etc*.	0.83	0.85			0.85	Work Completed	Completed on 15.02.2019
5.	Construction of 02 Nos Prefabricated Lecture Hall for Medical College at Dudhline, Port Blair.	1.27	0.91	1.67		1.63	Work Completed	Completed on 31.08.2019 and occupied on 19.12.2019
6.	Construction of sub division cum site office at proposed medical college site at Dudhline, Port Blair.	0.11					Sanction Awaited	Sanction Awaited
7.	Construction of 12 Nos. Type III qtr. 12 No. Type IV qtr,12 No. Type V qtr and 6 Nos Type VI Quarter.	17.27	13.58	19.4		17.27	Work in Progress	Only Type-III & Type-IV quarters completed as of now. Revised Estimate Sent to Client Department for ₹19.40 Cr.
8.	Construction of Administrative Block and Library Block for Medical College.	18.69	18.59	27.28		21.48	Work completed	Work commenced in March 2019 and completed in October 2024.

Sl. No.	Name of Work	Estimated Cost	Agreement Amount	Revised Estimate Cost	Fund Allotted	Expenditure incurred	Present Status	Remarks
9.	Construction of Boys Hostel Block-III for Medical College at Dudhline, Port Blair.	8.10	5.30			3.08	Work in Progress	Work commenced during March 2021 and is in progress.
10.	Construction of Entrance Gate for Medical College at Dudhline.	0.57	0.56	0.69		0.54	Work Completed	Work commenced in August 2020 Revised estimate - Submitted to ANIMERS dated 18/06/2020 for ₹ 69,84,889.
11.	Construction of Basic Science Block with four block							
	i) Construction of Basic Science **Block-A** (Pre-Clinical)	48.62					Sanction received.	AA/ES of ₹ 48.62 Cr. received in September, 2024.
	ii) Construction of Basic Science Block-B & C Para - Clinical)	72.97					Sanction Awaited	Deferred by FC in meeting dated 02-02-2021 due to shortage of fund.
	iii) Construction of Basic Science Block-D (Lecture Hall)	29.96					Sanction Awaited	Deferred by FC in meeting dated 02-02-2021 due to shortage of fund.
12.	Construction of 12 Nos Type - VI Quarters.	9.69		16.38			Revised Sanction Awaited	Deferred by FC in meeting dated 02-02-2021 due to shortage of fund.
13.	Construction of 1 No Triple Storey transit accommodation for 24 units of new campus Medical College Dudhline, Port Blair.	10.14					Sanction Awaited	Deferred by FC in meeting dated 02-02-2021 due to shortage of fund.
14.	Construction of Auditorium for Medical College at Dudhline, Port Blair.	16.20					Sanction Awaited	Deferred by FC (14-05-2024) citing shortage of fund and directed APWD to revise estimate.
15.	Construction of 12 Nos Type - V Quarters.	7.21		12.18			Revised Sanction Awaited	
16.	Construction of 24 Nos Type - IV Quarters.	10.87		19.64			Revised Sanction Awaited	

Sl. No.	Name of Work	Estimated Cost	Agreement Amount	Revised Estimate Cost	Fund Allotted	Expenditure incurred	Present Status	Remarks
17.	Proposed Construction of Guest House for Medical College at Dudh line, Port Blair.	6.67		8.37			Revised Sanction Awaited	
18.	Construction of Director's Residence for Medical College at Dudh line, Port Blair.	1.10		1.93			Revised Sanction Awaited	
19.	Construction of Intern's and Junior Resident's Hostel for ANIIMS at Atlanta Point, Port Blair.(Re-Submission of Estimate)	22.50					Sanction Awaited	
20.	Construction of 02 Nos RCC Sump and Providing and Laying UPVC Rain water / Pumping Pipe lines including 03 Nos, Water Pumps for Rain Water Harvesting system at G.B.Pant Hospital, Port Blair.	0.61	0.46				work in progress	Foundation work and walling of tank is in progress
21.	Providing and laying new 100 mm dia DI Pipe line for new medical college at Carbyn's Cove (between Hawa ghar junction and shadipur near Govt. Sr. Sec. School Shadipur.	0.16					Sanction awaited	Kept in abeyance till new blocks (Science Blocks) are sanctioned.
22.	Construction of Basic Science Block. SH:- Providing and supplying Structural design and drawing.		0.09			0.05	Work Completed	Enabling work charged under other Running works.
23.	Development of Volley Ball Court, Badminton Court, Basket Ball Court and Cricket practice pitch at Medical College Complex, Dudhline, Port Blair. (Re-submission of estimate)	0.85					Sanction Awaited	
24.	Proposed construction of Administrative Block and Library Block. SH: Construction of Sewage Treatment Plant of 10 KLD with Pump for Tertiary treated water.	0.25					Sanction Awaited	
25.	Proposed construction of Administrative Block and Library Block.Sub Head:- Construction of RCC counter for retaining wall of .0 mtr.ht. and cantilever retaining wall of 3.00 mtr. Height for a length of 49.40 mtr & 30.00 mtr. respectively behind the building.	1.48					Sanction Awaited	

Sl. No.	Name of Work	Estimated Cost	Agreement Amount	Revised Estimate Cost	Fund Allotted	Expenditure incurred	Present Status	Remarks
26.	Proposed Construction of Guest House for Medical College. Sub Head:- Construction of Approach road to Guest house and development works.	1.83					Sanction Awaited	
27.	Renovation including modification of old CRPF building Providing used as Boys Hostel) to be used as interns Hostel for ANIIMS	1.60					Sanction Awaited	
28.	Construction of Proposed Nursing College at Medical College Dudhline, Port Blair.	14.30					Sanction Awaited	Deferred by FC in its meeting dated 12-03-2024.
29.	Construction of Proposed Nursing Hostel including Development of Site at Medical College Dudh line, Port Blair.	8.49					Sanction Awaited	Deferred by FC in its meeting dated 12-03-2024.
Total		**342.73**		**117.9**				

Annexure 2.4

(Referred to in Paragraph No. 2.2.4.1)

Details of prescribed equipment available at medical college and Teaching Hospital

Sl. No.	Name of the Departments	Minimum types of equipment required as per NMC norms	Total Type of Equipment available	Shortfall of type of equipment	Percentage of Shortfall (-)
A. NON-CLINICAL DEPARTMENTS (Medical College)					
1.	Anatomy	38	35	3	7.89
2.	Physiology	85	42	43	50.59
3.	Biochemistry	32	27	5	15.63
4.	Pathology	82	51	31	37.80
5.	Microbiology	52	38	14	26.92
6	Pharmacology	14	8	6	42.86
7.	Forensic Medicine	90	26	64	71.11
8.	Community Medicine	72	41	31	43.06
B. OTHER DEPARMENTS					
9.	Medical Education Unit	15	3	12	80.00
10.	Dept. of Audiovisual Aids	48	6	42	87.50
TOTAL (COLLEGE)		528	277	251	47.54
C. CLINICAL DEPARTMENTS (Teaching Hospital)					
11.	Medicine	53	24	29	54.72
12.	Paediatrics	50	46	4	8.00
13.	Tuberculosis & Chest Diseases	13	8	5	38.46
14.	Dermatology, Venerology & Leprosy	8	1	7	87.50
15.	Psychiatry	13	2	11	84.62
16.	Surgery	42	22	20	47.62
17.	Orthopaedics	25	20	5	20.00

Sl. No.	Name of the Departments	Minimum types of equipment required as per NMC norms	Total Type of Equipment available	Shortfall of type of equipment	Percentage of Shortfall (-)
18.	Opthalmology	39	22	17	43.59
19.	Otorhinolaryngology	178	138	40	22.47
20.	Obstetrics & Gynaecology	97	54	43	44.33
21.	Anaesthesiology	51	26	25	49.02
22.	Radio-Diagnosis	9	8	1	11.11
23.	Central Casualty Dept.	69	51	18	26.09
TOTAL (HOSPITAL)		**647**	**422**	**225**	**34.78**
GRAND TOTAL		**1175**	**699**	**476**	**40.51**

Annexure-2.5

(Referred to in Paragraph No. 2.2.4.1 (b))

Shortfall in equipment as per NMC/MCI Norms

Sl. No.	Name of the items/equipment as per MCI/NMC Norms for 100 beds	Prescribed Number of equipment as per MCI/NMC Norms for 100 beds	Number of equipment available as on date (Quantity wise)	Shortfall	Percentage of Shortfall (%)
A.	**NON CLINICAL DEPARTMENT**				
1.	**ANATOMY**				
(A)	General				
1.	Multimedia Projector with screen	2	1	1	50.00
2.	Trolley Table (Steel)	2	1	1	50.00
(C)	Museum				
3.	Specimen Wet	110	80	30	27.27
4.	Desktop Computer, with Printer	2	1	1	50.00
2.	**PHYSIOLOGY**				
1.	Hemoglobin-meter Sahli's or Hellige (with spaces)	50	36	14	28.00
2.	Hemocytometer	50	36	14	28.00
3.	Sphygmomanometer (digital) (Mercury based instruments to be replaced withsuitable alternatives)	50	13	37	74.00
4.	Stethoscopes	50	5	45	90.00
5.	Mosso'sErgograph	8	4	4	50.00
6.	Algometer	15	3	12	80.00
7.	Knee hammer	30	15	15	50.00
8.	Stop watch	15	4	11	73.33

Sl. No.	Name of the items/equipment as per MCI/NMC Norms for 100 beds	Prescribed Number of equipment as per MCI/NMC Norms for 100 beds	Number of equipment available as on date (Quantity wise)	Shortfall	Percentage of Shortfall (%)
3.	**BIOCHEMISTRY**				
1.	Analytical Balance: upto 200g/1gm increment	2	1	1	50.00
2.	Student Microscopes	5	4	1	20.00
3.	Semi autoanalyser	2	1	1	50.00
4.	pH meters of wide range digital	5	4	1	20.00
4.	**PATHOLOGY**				
(B)	Morbid Histology and Morbid Anatomy				
1.	Manual Rotary Microtome	2	1	1	50.00
2.	Centrifuge machine	5	3	2	40.00
3.	Single Pan Digital Balance, Chemical	2	1	1	50.00
4.	Balance, chemical with weights	2	1	1	50.00
(C)	Hematology Lab:				
5.	Slide boxes for 100 slides for students	200	105	95	47.50
6.	pH Meter electric	5	1	4	80.00
7.	LED Wireless Projector	3	1	2	66.67
8.	Surgical instruments. (Sets)	5	1	4	80.00
(D)	Clinical Laboratory:				
9.	Incubator	2	1	1	50.00
10.	Hemacytometers with red and white pipettes	90	55	35	38.89
(E)	Specimens:				
11.	Mounted Specimens	250	60	190	76.00

Sl. No.	Name of the items/equipment as per MCI/NMC Norms for 100 beds	Prescribed Number of equipment as per MCI/NMC Norms for 100 beds	Number of equipment available as on date (Quantity wise)	Shortfall	Percentage of Shortfall (%)
5.	**MICROBIOLOGY**				
(A)	General				
1.	CO2 Incubator/Candle Jar	2	1	1	50.00
2.	Microscope Binocular (Students)	75	65	10	13.33
3.	Multimedia Projector	2	1	1	50.00
4.	Water bath with variable temperature	2	1	1	50.00
6.	**FORENSIC MEDICINE**				
(A)	Teaching				
1.	X-Ray View Box Two In One	4	3	1	25.00
2.	Stop Watch	4	1	3	75.00
3.	Anthropometric Set including: A) Folding Metal Rod Upto 7 Ft B) Osteometric Board C) Craniometer D) Mandibulometer E) Goniometer F) Vernier Calipers G) Equipment for Reporting Height H) Weighing Machine Dial Type Human	2	1	1	50.00
4.	Digital BP Instrument	2	1	1	50.00
5.	Stethoscope	2	1	1	50.00
(B)	Research				
6.	Autopsy Tables	3	2	1	33.33
7.	Weighing Machine For Organs	2	1	1	50.00
8.	Weighing Machine For Fetus	2	1	1	50.00

Sl. No.	Name of the items/equipment as per MCI/NMC Norms for 100 beds	Prescribed Number of equipment as per MCI/NMC Norms for 100 beds	Number of equipment available as on date (Quantity wise)	Shortfall	Percentage of Shortfall (%)
9.	Brain Knife	4	3	1	25.00
10.	Instrument Trolley	As required (Minimum 2)	1	1	50.00
11.	Stretchers for shifting dead bodies	As required (Minimum 2)	1	1	50.00
(E)	For Sexual Assault Examination				
12.	Toothed forceps	4	3	1	25.00
7.	**COMMUNITY MEDICINE**				
1.	Hydrometres, Spirit	2	1	1	50.00
2.	Hydrometres, milk	2	1	1	50.00
3.	Balance Analytical 200 gm.	2	1	1	50.00
4.	Weighing machine adult	6	5	1	16.67
5.	Height measuring stand	3	1	2	66.67
6.	Refrigerator 9 cu.ft.	3 + 1 RHTC +1 UHTC	2	2	50.00
7.	Computer with printer, scanner and photocopier and Internet facility	3	2 Computer 1 Printer 1 Scanner	1	33.33
8.	Multimedia Projector with Screen	2	1	1	50.00
9.	Chloroscope	10	2	8	80.00
10.	Haemoglobinometer	5	1	4	80.00
11.	BP Apparatus (Digital)	10	5	5	50.00
12.	Needle Shredder	3	1	2	66.67
13.	Vaccine carrier	5	1	4	80.00
14.	Protective devices for occupational safety (Sets)	3	1	2	66.67
15.	Glucometer	10	2	8	80.00

Sl. No.	Name of the items/equipment as per MCI/NMC Norms for 100 beds	Prescribed Number of equipment as per MCI/NMC Norms for 100 beds	Number of equipment available as on date (Quantity wise)	Shortfall	Percentage of Shortfall (%)
16.	Slide set for entomology	5	1	4	80.00
B.	**OTHER DEPARTMENTS**				
8.	**DEPARTMENT OF AUDIOVISUAL AIDS**				
(A)	ARTIST SECTION				
1	Drawing paper	12	7	5	41.67
C.	**CLINICAL DEPARTMENTS**				
9.	**MEDICINE**				
1.	B.P. Apparatus (Mercury containing instruments should be replaced by digital or other suitable alternatives)	30	27	3	10.00
2.	X-ray viewing box	16	2	14	87.50
3.	Laryngoscope	10	8	2	20.00
4.	Multimedia Projector with Screen	2	1	1	50.00
5.	Rubber Hammer	10	4	6	60.00
6.	Torch	14	7	7	50.00
7.	Emergency Lights	6	3	3	50.00
10.	**PAEDIATRICS**				
(D)	Measurement Equipment				
	Digital Weighing machine				
1.	Infantometer	3	1	2	66.67
2.	Stadiometer	4	3	1	25.00
(E)	Work Lab and Investigations:				
3.	True Cut Renal biopsy needle	2	1	1	50.00

Sl. No.	Name of the items/equipment as per MCI/NMC Norms for 100 beds	Prescribed Number of equipment as per MCI/NMC Norms for 100 beds	Number of equipment available as on date (Quantity wise)	Shortfall	Percentage of Shortfall (%)
11.	**SURGERY**				
(A)	OPD				
1.	a) Digital/Electronic BP Apparatus (each)	4	1	3	75.00
	b) Weighing Machine (each)	4	0	4	100.00
	c) Stethoscope (each)	4	0	4	100.00
	d) Height scale (each)	4	0	4	100.00
2.	X ray viewing box 4 in 1	4	1	3	75.00
3.	Proctoscope	10	5	5	50.00
(C)	Wards				
4.	Digital/Electronic BP Apparatus, Stethoscope (each)	16	6	10	62.50
5.	Proctoscope	8	1	7	87.50
(D)	Operation Theatre				
6.	Operation Theatre Table	7	4	3	42.86
7.	Operation Theatre Ceiling light	7	4	3	42.86
8.	Pedestal lights	7	3	4	57.14
9.	Electro-surgical cautery unit	12	3	9	75.00
10.	Suction machine	7	2	5	71.43
11.	Pulse oximeter	7	4	3	42.86
12.	Anesthesia Equipment (as per requirement of Dept) (sets)	7	4	3	42.86
13.	Pediatric surgical instrument set	2	1	1	50.00
14.	Vascular set	2	1	1	50.00

Sl. No.	Name of the items/equipment as per MCI/NMC Norms for 100 beds	Prescribed Number of equipment as per MCI/NMC Norms for 100 beds	Number of equipment available as on date (Quantity wise)	Shortfall	Percentage of Shortfall (%)
12.	**ORTHOPAEDICS**				
1.	General instrumentation set for fracture reduction (Sets)	5	2	3	60.00
2.	External Fixator	6	1	5	83.33
	The OPD should have –				
3.	Electric plaster cutter	4	3	1	25.00
4.	Reflex hammer	10	4	6	60.00
5.	Measure tape	20	4	16	80.00
6.	Goniometer	10	4	6	60.00
13.	**OPHTHALMOLOGY**				
(A)	O.P.D.				
1.	Slit lamp	3	2	1	33.33
2.	Applanation tonometer	2	1	1	50.00
(B)	Major Operation Theatre				
3.	Enucleation set	4	2	2	50.00
14.	**OTORHINOLARYNGOLOGY**				
(A)	OPD				
1.	Cidex instrument sterilization tray	2	1	1	50.00
2.	Stethoscope	2	1	1	50.00
3.	Bayonet forceps	2	1	1	50.00
(C)	Major Operation Theatre.				
	(c) Septoplasty set				
4.	Fish tail (bayonet shape) gouge	2	1	1	50.00

Sl. No.	Name of the items/equipment as per MCI/NMC Norms for 100 beds	Prescribed Number of equipment as per MCI/NMC Norms for 100 beds	Number of equipment available as on date (Quantity wise)	Shortfall	Percentage of Shortfall (%)
	(e) Direct laryngoscopy set				
5.	Anterior commissure laryngoscope for adult and pediatric sizes	2	1	1	50.00
6.	Negus laryngoscope (optional)	2	1	1	50.00
	(g)Microlaryngoscopy set				
7.	Kleinsasser's laryngoscope	2	1	1	50.00
8.	Fibreoptic lighting system	2	1	1	50.00
9.	Microlaryngeal cup forceps	2	1	1	50.00
10.	Microlaryngeal Scissors	2	1	1	50.00
	(h) Tympanoplasty set				
11.	Micro suction Cannula with thumb adaptor	4	3	1	25.00
	(i) Mastoidectomy set				
12.	Mallet (Optional)	2	1	1	50.00
13.	Mosquito artery forceps	4	3	1	25.00
	(k) Oesophagoscopy set				
14.	Oesophagoscopes sizes for different age group	3	2 (Mo paid)	1	33.33
15.	Biopsy forceps	3	1	2	66.67
16.	Foreign body removal forceps	3	1	2	66.67
17.	Suction cannula	3	2	1	33.33
	(l) Bronchoscopy set				
18.	Biopsy forceps	3	1	2	66.67
19.	Foreign body removal forceps	3	1	2	66.67

Sl. No.	Name of the items/equipment as per MCI/NMC Norms for 100 beds	Prescribed Number of equipment as per MCI/NMC Norms for 100 beds	Number of equipment available as on date (Quantity wise)	Shortfall	Percentage of Shortfall (%)
20.	Suction cannula	3	2	1	33.33
	(n) Excision Biopsy Set				
21.	Knife handle	2	1	1	50.00
22.	Adson’s tissue holding forceps toothed	2	1	1	50.00
23.	Adson’s tissue holding forceps plain	2	1	1	50.00
24.	Mayo scissors different sizes	3	1	2	66.67
25.	Mosquito curved artery forceps	6	2	4	66.67
26.	Curved artery forceps	6	2	4	66.67
27.	Ellis tissue forceps	4	1	3	75.00
28.	Babcock tissue forceps	2	1	1	50.00
29.	Skin hooks double	2	1	1	50.00
30.	Needle holder different sizes	3	2	1	33.33
	Minor Operation Theatre				
	(b) Micro ear examination set				
31.	Suction cannula	4	2	2	50.00
32.	Aural cup forceps	2	1	1	50.00
	(c) Nasal packing set				
33.	Nasal suction cannula	4	2	2	50.00
15.	**OBSTETRICS & GYNAECOLOGY**				
(A)	General				
1.	Speculums and retractors	75	32	43	57.33
2.	NST machine	2	1	1	50.00
3.	Stitch removal sets	5	4	1	20.00

Sl. No.	Name of the items/equipment as per MCI/NMC Norms for 100 beds	Prescribed Number of equipment as per MCI/NMC Norms for 100 beds	Number of equipment available as on date (Quantity wise)	Shortfall	Percentage of Shortfall (%)
4.	Dressing sets	7	4	3	42.86
5.	Weighing machine	3	2	1	33.33
6.	Height scale	2	1	1	50.00
7.	Digital/ Electronic Blood Pressure apparatus, measuring tapes, gloves, syringes, needles, torch	6	BP-2	4	66.67
(B)	Main Operation Theatre				
8.	Abdominal Hysterectomy set (Artery forceps, scissors, scalpel, Allis's kelly's clamp, Babcock forceps, thumb forceps, Harington & Richardson retractors.)	3	1	2	66.67
9.	Vaginal Hysterectomy set	3	1	2	66.67
10.	Electronic Carbondioxideinsuffator/ Insuffator basic unit	2	1	1	50.00
(C)	Labour Room				
11.	Delivery sets	15	13	2	13.33
12.	Digital/ Electronic B.P. Apparatus	3	2	1	33.33
13.	Cardiotocogram machine	2	1	1	50.00
(F)	Minor Operation Theatre				
14.	MTP set	3	1	2	66.67
15.	D&C set	3	2	1	33.33
16.	IUCD insertion/removal set	5	2	3	60.00
(G)	Maternity Operation Theatre				
17.	D&C set	2	1	1	50.00
18.	MTP set	2	1	1	50.00

Sl. No.	Name of the items/equipment as per MCI/NMC Norms for 100 beds	Prescribed Number of equipment as per MCI/NMC Norms for 100 beds	Number of equipment available as on date (Quantity wise)	Shortfall	Percentage of Shortfall (%)
19.	High suction machine	2	1	1	50.00
20.	Cervical exploration set	2	1	1	50.00
(H)	Wards				
21.	Blood Pressure Apparatus (Digital/Electronic)	3	2	1	33.33
22.	Speculum and retractors	20	10	10	50.00
23.	Suture removal sets	5	1	4	80.00
24.	Dressing sets	5	1	4	80.00
25.	Suction machine	2	1	1	50.00
(I)	Special Equipment				
26.	Multichannel Monitor with ECG, BP, HR, Pulse oximeter for high risk pregnant patients (eclampsia, heart diseases *etc.*)	2	1	1	50.00
16.	**ANAESTHESIOLOGY**				
(A)	OPD Anesthesia Clinic				
1.	Blood Pressure Instrument (Non-invasive)	2	1	1	50.00
2.	Weighing machine	2	1	1	50.00
(B)	Operation Theatre				
3.	Computer with Printer & Scanner	2	1	1	50.00
©	Postoperative Recovery Room				
4.	E.C.G. Monitor	5	1	4	80.00
17.	**RADIO-DIAGNOSIS**				
(A)	General				
1.	Conventional X-ray Unit for routine X ray 300 mA, 500mA, 800mA (with IITV) - 1 each	2+2+1 Total 5	500MA 02 Nos.	3	60.00

Sl. No.	Name of the items/equipment as per MCI/NMC Norms for 100 beds	Prescribed Number of equipment as per MCI/NMC Norms for 100 beds	Number of equipment available as on date (Quantity wise)	Shortfall	Percentage of Shortfall (%)
18.	**CENTRAL CASUALTY DEPT.**				
1.	Ventilators, Multipara monitors, ECG machines, Nebulizers. (each)	3	1	2	66.67
2.	Suction	2	1	1	50.00
3.	Pulse oximeter	2	1	1	50.00
TOTAL DEPARTMENTS			18		
SHORTFALL FOUND IN TOTAL NO. OF EQUIPMENT			160		
RANGE OF SHORTFALL			10% to 100%		

Annexure-2.6

(Referred to in Paragraph No. 2.2.4.1 (c))

Shortfall in equipments due to non-working condition

Sl. No.	Name of the items/equipments as per MCI/NMC Norms for 100 beds	Prescribed Number of equipments as per MCI/NMC Norms for 100 beds	Number of equipments available as on date (Quantity wise)	Present condition of equipment		
				Number of equipments in working condition	Equipments in non-working condition	
					Quantity	Date since lying in non-working condition
A.	**NON-CLINICAL DEPARTMENT**					
1.	**ANATOMY**					
(A)	**General**					
1.	Table with marble or stainless-steel tops with a minimum size of 6’ x 2’ x3’	12	15	7	8	-
2.	X-ray viewing lobby	3	3	2	1	Since 1yr
(B)	**Histology Laboratory**					
3.	Microscopes, Monocular	50	60	20	40	Since 1yr
4.	Microtomes, rotary (Optional)	1	2	0	2	Since 1yr
2.	**PHYSIOLOGY**					
1.	Microscopes, oil immersion	50+8	63	28	35	-
2.	Hemoglobin-meter Sahli's or Hellige (with spaces)	50	36	18	18	-
3.	Sphygmomanometer (digital) (Mercury based instruments to be replaced with suitable alternatives)	50	13	7	6	2017
4.	Stethoscopes	50	5	0	5	2016
e	Basal metabolism apparatus	1	1	0	1	2020
6.	Mosso'sErgograph	8	4	0	4	2021
7.	Knee hammer	30	15	5	10	-

Sl. No.	Name of the items/equipments as per MCI/NMC Norms for 100 beds	Prescribed Number of equipments as per MCI/NMC Norms for 100 beds	Number of equipments available as on date (Quantity wise)	Present condition of equipment		
				Number of equipments in working condition	Equipments in non-working condition	
					Quantity	Date since lying in non-working condition
8.	Schematic eye	1	2	0	2	2017
9.	Maddox rod	1	1	0	1	2017
10.	Student physiograph, (single channel) with accessories	6	6	0	6	2017
11.	Electronic stimulator	1	1	-	1	-
12.	Desktop Computer, with Printer	2	3	1	2	2019
13.	Photocopier and Scanner	1	1	-	1	-
3.	**BIOCHEMISTRY**					
1.	Boiling Water baths	2	6	1	5	-
2.	Laboratory Reagent Refrigerators, capacity > 200 litres	2	2	0	2	-
3.	Complete Chromatographic Unit for paper & TLC	2 each	2 (only paper Chromatography)	1	1	Since 2019
4.	Centrifuge clinical for ≥ 8 tubes	2	6	0	6	Since 2019
5.	pH meters of wide range digital	5	4	1	3	Since 2019
6.	All glass distillation apparatus	1	1	0	1	-
7.	Photocopier and Scanner	1	1	0	1	Since 2022

Sl. No.	Name of the items/equipments as per MCI/NMC Norms for 100 beds	Prescribed Number of equipments as per MCI/NMC Norms for 100 beds	Number of equipments available as on date (Quantity wise)	Present condition of equipment		
				Number of equipments in working condition	Equipments in non-working condition	
					Quantity	Date since lying in non-working condition
4.	**MICROBIOLOGY**					
(A)	**General**					
1.	Centrifuge	3	4	-	4	Jul-22
2.	Hot Air Oven	2	2	1	1	Jun-22
3.	Microscope Binocular (Students)	75	65	17	48	2022-23
4.	Microscope with universal condenser containing oil immersion, Bright field, Phase Contrast & Dark ground	1	1	-	1	2022
5.	pH determination apparatus	2	2	-	2	-
5.	**FORENSIC MEDICINE**					
(A)	**Teaching**					
1.	Multimedia Projector, CPU & Projection Screen	1	1	-	1	Aug-23
2.	X-Ray View Box Two In One	4	3	1	2	Mar-22
(C)	**Medico legal work**					
3.	Cold Storage for dead bodies	6	08 bodies of 2 units capacity		1	
(E)	**For Sexual Assault Examination [*]**					
4.	Desktop Computer	2	2	1	1	
5.	Printer with Scanner	2 each	2 each	1	1	-

Sl. No.	Name of the items/equipments as per MCI/NMC Norms for 100 beds	Prescribed Number of equipments as per MCI/NMC Norms for 100 beds	Number of equipments available as on date (Quantity wise)	Present condition of equipment		
				Number of equipments in working condition	Equipments in non-working condition	
					Quantity	Date since lying in non-working condition
6.	**COMMUNITY MEDICINE**					
1.	Filter, Pasteur Chamberland, complete set	1	1	-	1	Last 6 months
2.	Filter, Berke fed	1	1	-	1	Last 6 months
3.	Incubator, electric (can be procured from Microbiology)	1	1	-	1	Last 3 months
4.	Ice Lined Refrigerator (I.L.R.) (at Health Centre)	1	1	-	1	Last 3 months
5.	Dissecting microscope	20	30	4	26	Last 6 months
C.	**CLINICAL DEPARTMENTS**					
7.	**MEDICINE**					
1.	B.P. Apparatus (Mercury containing instruments should be replaced by digital or other suitable alternatives)	30	27	10	17	-
2.	X-ray viewing box	16	2	1	1	-
3.	Pulse oximeter	20	43	17	26	-
4.	EMG and nerve conduction velocity machine	1	1	-	1	-
5.	Nebulizer	12	19	11	8	-
6.	Emergency Lights	6	3	2	1	-

Sl. No.	Name of the items/equipments as per MCI/NMC Norms for 100 beds	Prescribed Number of equipments as per MCI/NMC Norms for 100 beds	Number of equipments available as on date (Quantity wise)	Present condition of equipment		
				Number of equipments in working condition	Equipments in non-working condition	
					Quantity	Date since lying in non-working condition
8. SURGERY						
(A)	**OPD**					
1.	a) Digital/Electronic BP Apparatus	4 each	01 No	-	1	-
(C)	**Wards**					
2.	Digital/Electronic BP Apparatus, Stethoscope	16 each	6	3	3	Since Two Months
3.	Non invasive Multi Para Monitors	4	4	2	2	19.04.2021
9. ORTHOPAEDICS						
1.	External Fixator	6	1	-	1	2021
2.	Arthroscope	1	1	0	1	-
10. OPHTHALMOLOGY						
(A)	**O.P.D.**					
1	Synoptophore	1	1	-	1	2019
(B)	**Major Operation Theatre**					
2	Operating microscope with TV Unit with camera	1	1	-	1	01.02.2023
11. OTORHINOLARYNGOLOGY						
(E)	**Miscellaneous Equipment**				-	-
1	Operating microscope for minor Operation Theatre	1	1	0	1	2 Years
2	Brainstem evoked response audiometer with ASSR	As required	1	0	1	3 Years
(F)	**Additional Equipment**					
3	Brainstem evoked response audiometer	1	1	_	1	3 Years

Sl. No.	Name of the items/equipments as per MCI/NMC Norms for 100 beds	Prescribed Number of equipments as per MCI/NMC Norms for 100 beds	Number of equipments available as on date (Quantity wise)	Present condition of equipment		
				Number of equipments in working condition	Equipments in non-working condition	
					Quantity	Date since lying in non-working condition
12. OBSTETRICS & GYNAECOLOGY						
(A)	**General**					
1	Simple fetal Doppler	2	2	1	1	1Year
2	NST machine	2	1	0	1	4 Year
3	Ultrasound machine	1	1	0	1	5 Year
(B)	**Main Operation Theatre**					
4	Operating laparoscopy set including one with HD with all accessories & hand instruments.	1	1	0	1	Since 2 Year
5	Operative Hysteroscopy set	1	1	-	1	Since 10 years
(C)	**Labour Room**					
6	Delivery sets	15	13	11	2	-
7	Digital/ Electronic B.P. Apparatus	3	2	-	2	-
8	Weighing machine	1	1	-	1	-
9	Cardiotocogram machine	2	1	-	1	-
(H)	**Wards**					
10	Speculum and retractors	20	10	6	4	-
13. ANAESTHESIOLOGY						
(C)	**Postoperative Recovery Room**					
1	Blood Pressure Monitor (digital/Electronic)	5	6	3	3 (accessories not available)	2 years
2	Pulse oximeter	5	6	1	5 (accessories not available)	2 years
3	ABG machine (Optional)	1	1	-	1	1 year

Sl. No.	Name of the items/equipments as per MCI/NMC Norms for 100 beds	Prescribed Number of equipments as per MCI/NMC Norms for 100 beds	Number of equipments available as on date (Quantity wise)	Present condition of equipment		
				Number of equipments in working condition	Equipments in non-working condition	
					Quantity	Date since lying in non-working condition
14. RADIO-DIAGNOSIS						
(B)	**Mobile X-ray units**					
1	Ultrasonography equipment and color Doppler (Additional unit independently for OBGY).	3+1	4	3	1	Not working from last 2 yr and condemned
2	CT (16 slice).	1	1	Under Decommissioning	1	
	TOTAL DEPARTMENTS			**14**		
	TOTAL NO. OF EQUIPMENTS IN NON WORKING CONDITION			**347**	342	
	RANGE OF DURATION SINCE NON WORKING			**2 Months to 10 Years**	6 Months to 10 years	
	N.B: The cases shown here are illustrative only, not exhaustive.					

Annexure-2.7

(Referred to in Paragraph No. 2.2.4.3)

Items/equipment not available in ICUs of GB Pant Hospital

Sl. No.	Prescribed Equipment/Instrument/Accessories/ Furniture as per IPHS	Remarks
GENERAL (Medical) ICU		
1	NIBP (Non-invasive BP and Temperature) at the head end with **EtCO2 measurement,** Infusion Pump, Central Suction, Medical Air, PEEP valve, Portable Inverter Battery set (for transport), Oxygen hood	-
NICU		
1	Pulse oximeter with Neonatal Wrap up **(Neonatal Sensor probe Wrap type),** Multi Para Monitor with Neonatal leads **(Neonatal leads for mindray),** Portable LED Standing light, Transcutaneous Bilirubinometer Bubble CPAP with compressor, Transport Incubator	Purchase under process
2	Irradiance Meter, Vein Finder, Magill's forceps, Tracheostomy set Goodle's airway, Bed side Chairs	-
PICU		
1	Pulse Oximeter with **Neonatal wrap up,** Multi Para Monitor with **Neonatal leads,** Portable LED Standing light, Transport Incubator, bed side chairs	Purchase in process
2	Transcutaneous Bilirubinometer, Irradiance Meter, Vein Finder, Magill's forceps, TT Tubes in each size,	-
3	Phototherapy Single Surface LED, Infantometer, Tracheostomy set	Available in NICU, Paediatric, ENT deptt respectively

Sl. No.	Prescribed Equipment/Instrument/Accessories/ Furniture as per IPHS	Remarks
EMERGENCY 24x7 (Casualty OPD)		
1	Laryngoscopes with Blades (**Paediatric),** Mechanical ventilators (only for red Beds), Ultrasonic nebulizer, Transport Monitor, Ophthalmoscope, Otoscope, Tracheostomy set Splints of various sizes	-
OBGYN ICU/SICU		
1	NIBP (Non-invasive BP and Temperature) at the head end with **EtCO2 measurement** and upgradable to invasive monitoring Infusion pump	(Accessories for NIBP, ETCO2 measuring not available) Procurement under process
2	Fetal Doppler, CTG machine	Available in labour ward
3	USG Machine with colour Doppler and Echo facility, Movable shadow less spotlights with adjustable arms, LED view box- 4*2 ft	Available in OT
4	Blood warmers, Intermittent compression device for DVT prophylaxis	Under Process
5	Oxygen hood boxes	-
SNCU+MNCU		
1	Portable LED standing Light, Transcutaneous Bilirubinometer, Bubble CPAP with Compressor, Transport Incubator, Magill's Forceps, Goodle's Airway	Purchase under process
2	Vein finder	-
3	Tracheostomy Set	Available in ENT

Annexure-2.8

(Referred to in Paragraph No. 2.2.5.4)

Lack of Monitoring by ANIMERS

Name of the Authority	Minimum no. of meetings to be held		Number of meetings held (Year-wise shortfall in percentage)										Total no. of meetings in 10 years	Overall Shortfall
	Per Year	Total in 10 years	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24		
General Body	1	10	Nil (100)	Nil (100)	Nil (100)	Nil (100)	Nil (100)	1 (Nil)	Nil (100)	Nil (100)	Nil (100)	1 (Nil)	2	**8 (80%)**
Executive Council	4	40	2 (50)	4 (Nil)	4 (Nil)	3 (25)	1 (75)	1 (75)	Nil (100)	Nil (100)	2 (50)	2 (50)	19	**21 (52%)**
College/ Academic Council *	4/2 **	30 #	2 (50)	Nil (100)	2 (50)	2 ## (50)	1 (75)	1 (50)	3 (Nil)	3 (Nil)	4 (Nil)	2 (Nil)	20	**10 (33%)**
Finance Committee	**2**	**20**	**Nil (100)**	**2 (Nil)**	**Nil (100)**	**1 (50)**	**1 (50)**	**1 (50)**	**1 (50)**	**Nil (100)**	**1 (50)**	**3 (Nil)**	**10**	**10 (50%)**

* College Council was constituted on 24.02.2015 *vide* order no. F. N. 1-1/MC/ESTT/2014 and was acting as Academic Council till March 2019.

** As per SOP of College Council, the meeting shall be held as often as necessary but not less than 04 times during a calendar year and as per MOA, Rules and Regulations of ANIIMERS the meeting of Academic Council shall be held as often as necessary but not less than twice during a calendar year.

As per order no 1479 dated 14.09.2017 the Academic Council was constituted, but it was seen that the College Council was also functioning till March 2019. So, number of meetings should be held up to 2018-19 is (4nos. x 05 years) = 20 nos. and the number of meetings should be held between 2019-20 and 2023-24 is (2 nos. x 05 years) = 10 nos. As such, the total no. of meeting should be held between 10 years is (20 nos. + 10 nos.) = 30 nos.

01 no. of each College council meeting and Academic Council meeting held on 04.08.2017 & 15.09.2017 respectively.

Annexure-2.9

(Referred to in Paragraph No. 2.4.3.1)

Revenue on account of licence fee during the period 2021-2024

(Amount in ₹)

Sr. No.	Type of Space	Type of Trading/Business	Year 2021-22 to 2023-24			Total revenue earned
			2021-22	2022-23	2023-24	
1.	Counter	ATM (SBI)	1222380	1324249	1344624	3891253
2.	Open space	Steamed Corns Outlet	1271000	3568298	3795452	8634750
3.	Open space	Frozen Yogurt	608941	1764758	2652649	5026348
4.	Open space	Fresh Fruit Juice	959843	1277347	357914	2595104
5.	Open space	Soya Chap	509479	0	0	509479
6.	Open space	Automatic Pizza Machine (Imatrix Worldwide)	568552	980677	1039437	2588666
7.	Open space	Narial Pani	313935	2587601	1471400	4372936
8.	Open space	Sketch Artist	192400	280935	487333	960668
9.	Open space	Amusement Park & Adventure Castle	4203007	8410957	7543909	20157873
	Total		**9849537**	**20194822**	**18692718**	**48737077**

Annexure-2.10

(Referred to in Paragraph No. 2.4.3.2)

Vender-wise details of Stamp Duty and Registration Fee of Vender of Sukhna lake

(Amount in ₹)

Sr. No.	Type of Shop	Type of Trading/ Business	Allotment No./Date	Date of possession	Name of Licensee	Initial License Fee	Security Deposit	Period of lease (In years)	Rate of annual increase	Year wise Total Licnense Fee after annual enhancement mentioned at column no-10					Total lease money during lease period	Annual Average Rent	Stamp Duty @ 2% (On Annual Average Rent)	Registration Fee (1% on the Annual Average Rent subject to maximum of ₹ 10000)	Gross Total of Stamp Duty and Registration Fee
										1st year	2nd Year	3rd year	4th year	5th year					
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	20	21
1	Shop No.-4	Confectionery	IW/SA-I/ 14235-40 dated 03.02.2021	03.02.2021	Sh. Harbans Singh	222222	1333332	4	10	2666664	2933330	3226663	3549330	0	12375988	3093997	61880	10000	71880
2	Shop No.-5	Gift Items	IW/SA-I/12366-71 dated 24.12.2020	24.12.2020	M/s Lalit Joshi	71,100	426,600	4	10	853200	938520	1032372	1135609	0	3959701	989925	19799	9900	29699
3	Shop No.-6	Photography	IW/SA-I/11311-11314 dated 25.10.2023	05.01.2021	Sh. Gurdarshan Singh (M/s Pal Printer & Photographers)	91500	300600	4	10	1098000	1207800	1328580	1461438	0	5095818	1273955	25479	10000	35479

Sr. No.	Type of Shop	Type of Trading/ Business	Allotment No./Date	Date of possession	Name of Licensee	Initial License Fee	Security Deposit	Period of lease (In years)	Rate of annual increase	Year wise Total Licnense Fee after annual enhancement mentioned at column no-10					Total lease money during lease period	Annual Average Rent	Stamp Duty @ 2% (On Annual Average Rent)	Registration Fee (1% on the Annual Average Rent subject to maximum of ₹ 10000)	Gross Total of Stamp Duty and Registration Fee
										1st year	2nd Year	3rd year	4th year	5th year					
4	Shops No.- 7 & 8	Chatt Papri	IW/SA-I/ 4557-60 dated 12.09.2019	12.09.2019	M/s Ganpati Sweets and fast food (Sh. Bhanu partap Singh)	348000	1044000	4	10	4176000	4593600	5052960	5558256		19380816	4845204	96904	10000	106904
5	Shop	SBI ATM	IW/SA-I/3613-18 dated 17.06.2021	01.06.2021	SBI, Sector -7C, Chandigarh	101866	336153	3	10	1222392	1344631	1479094			4046118	1348706	26974	10000	36974
6	Counter	Steamed Corns Outlet	IW/SA-I/8214-21 dated 13.09.2021	26.07.2021	Sh. Vimal Chauhan	254200	1525200	3	10	3050400	3355440	3690984			10096824	3365608	67312	10000	77312
7	Counter	Frozen Yogurt	IW/SA-I/2018/10363-67 dated 26.10.2022	26.10.2022	Sh. Chander deep Singh (M/s Froyo Foods)	212212	1273272	3	10	2546544	2801198	3081318			8429061	2809687	56194	10000	66194

Sr. No.	Type of Shop	Type of Trading/ Business	Allotment No./Date	Date of possession	Name of Licensee	Initial License Fee	Security Deposit	Period of lease (In years)	Rate of annual increase	Year wise Total Licnense Fee after annual enhancement mentioned at column no-10					Total lease money during lease period	Annual Average Rent	Stamp Duty @ 2% (On Annual Average Rent)	Registration Fee (1% on the Annual Average Rent subject to maximum of ₹ 10000)	Gross Total of Stamp Duty and Registration Fee
										1st year	2nd Year	3rd year	4th year	5th year					
8	Counter	Fresh Fruit Juice	IW/SA-I/4498 dated 11.09.2019	11.09.2019	Sh. Rajesh R Daya Ramani	70542	423252	3	10	846504	931154	1024270			2801928	933976	18680	9340	28020
9	Counter	Automatic Pizza Machine Chef Lakeview	IW/SA-I/ 12068-72 dated 17.12.2020	17.12.2020	M/s Imatrix World Wide (Sh. Rohit Sharma)	35000	0	2	10	420000	462000				882000	441000	8820	4410	13230
10	Counter	Narial Pani	IW/SA-I/14596-99 dated 12.01.2022	12.01.2022	Sh. Gurpinder Singh S/o Sh. Gurnam Singh	191091	1146545	3	10	2293092	2522401	2774641			7590135	2530045	50601	10000	60601
11	Open space	Amusement Park	IW/SA-I/8012-18 dated 09.09.2021	09.09.2021	Bathinda Amusement park (Pawan Kumar Garg)	531700	3190200	5	10	6380400	7018440	7720284	8492312	9341544	38952980	7790596	155812	10000	165812

Sr. No.	Type of Shop	Type of Trading/ Business	Allotment No./Date	Date of possession	Name of Licensee	Initial License Fee	Security Deposit	Period of lease (In years)	Rate of annual increase	Year wise Total Licnense Fee after annual enhancement mentioned at column no-10					Total lease money during lease period	Annual Average Rent	Stamp Duty @ 2% (On Annual Average Rent)	Registration Fee (1% on the Annual Average Rent subject to maximum of ₹ 10000)	Gross Total of Stamp Duty and Registration Fee
										1st year	2nd Year	3rd year	4th year	5th year					
12	Solar Boats	Lake side	IW/SA-I/14650-53 dated 13.01.2022	13.01.2022	Sh. Arun Kumar Yadav (Solar Boat)	100000	100000	3	0	1200000	1200000	1200000			3600000	1200000	24000	10000	34000
13	Luxury Boats	Lake side	IW/SA-I/1638-41 dated 28.04.2023	28.04.2023	(Sh. Sanjay Dua) Luxury Boat M/s Dua Enterprises	200000	100000	3	5	2400000	2520000	2646000			7566000	2522000	50440	10000	60440
Total							**11199154**								**124777368**	**33144698**	**662894**	**123650**	**786544**

Annexure-2.11
(Referred to in Paragraph No. 2.4.3.3)
Pending Lease Rent

(Amount in ₹)

Sr. No.	Type of Shop	Trading/Business	Contractor Name	May, 2021	June, 2021	January, 2022	Total Rent outstanding	Penal Interest @ 18 *per cent* per Annum			Total outstanding penal Interest	Gross Outstanding Amount
								From May 2021 to March 2024 (35 Months)	From June 2021 to March 2024 (34 Months)	From January 2022 to March 2024 (27 Months)		
1	Shop No.-4	Confectionery	Sh. Harbans Singh	222222	222222	222222	666666	116667	113333	90000	320000	986666
2	Shop No.-5	Gift Items	M/s Lalit Joshi	71100	71100	78210	220410	37328	36261	31675	105264	325674
3	Shop No.-6	Photography	M/s Gurdarshan Singh	91500	91500	100650	283650	48038	46665	40763	135466	419116
4	Shops No.- 7 &8	Chatt Papri	M/s Ganpati Sweets and fast food (Sh. Bhanu partap Singh)	382800	382800	421080	1186680	200970	195228	170537	566735	1753415
5	Counter	Steamed Corns Outlet	Mr. Rajesh Goyal	96800	96800	0	193600	50820	49368	0	100188	293788
			Sh. Vimal Chauhan	0	0	254200	254200	0	0	102951	102951	357151
6	Counter	Frozen Yogurt	Sh. Chander deep Singh (M/s Froyo Foods)	64009	64009	70410	198428	33605	32645	28516	94765	293193
7	Counter	Fresh Fruit Juice	Sh. Rajesh R Daya Ramani	77596	77596	85356	240548	40738	39574	34569	114881	355429

Sr. No.	**Type of Shop**	**Trading/Business**	**Contractor Name**	**May, 2021**	**June, 2021**	**January, 2022**	**Total Rent outstanding**	**Penal Interest @ 18 *per cent* per Annum**			**Total outstanding penal Interest**	**Gross Outstanding Amount**
								From May 2021 to March 2024 (35 Months)	From June 2021 to March 2024 (34 Months)	From January 2022 to March 2024 (27 Months)		
8	Counter	Automatic Pizza Machine Chef Lakeview	M/s Imatrix World Wide (Sh. Rohit Sharma)	35000	35000	0	70000	18375	17850	0	36225	106225
9	Counter	Narial Pani	Sh. Rajesh R Daya Ramani	164006	164006	Vacant	328012	86103	83643	0	169746	497758
Total				**1205033**	**1205033**	**2410066**	**3642194**	**632642**	**614567**	**499012**	**1746221**	**5388415**

Annexure-2.12

(Referred to in Paragraph No. 2.5)

Avoidable expenditure due to the payments towards penalty charges

Name of the Service provider	Month/ year	Contract Demand (in KVA)	Billing Demand (in KVA)	Demand in excess of Contract Demand (5-4)	Normal Demand Charges (in ₹)	Penalty on Demand Charges (in ₹)	Normal Energy charges (in ₹)	Penalty on Energy chargess (in ₹)
1	**2**	**4**	**5**	**6**	**8**	**10**	**11**	**12**
EDDD	Mar-18	100	198	98	10500	20580	97960	191981
EDDD	Apr-18	100	232	132	24000	63360	79090	208803
EDDD	May-18	100	274	174	24000	83520	84641	297657
EDDD	Jun-18	100	256	156	24000	74880	86538	267225
EDDD	Aug-18	100	256	156	24000	74880	76218	237799
EDDD	Sep-18	100	256	156	24000	74880	270135*	
EDDD	Oct-18	100	256	156	24000	74880	89386	276094
EDDD	Nov-18	100	257	157	24000	75360	62490	196195
EDDD	Dec-18	100	258	158	24000	75840	46333	148092
EDDD	Jan-19	100	117	17	24000	8160	98337	33438
EDDD	Feb-19	100	151	51	24000	24480	77699	79256
EDDD	Mar-19	100	199	99	24000	47520	81695	162449
EDDD	Apr-19	100	231	131	24000	62880	84208	220626
EDDD	May-19	100	251	151	24000	72480	330530*	
EDDD	Jun-19	100	259	159	24000	76320	470350*	
EDDD	Aug-19	100	259	159	24000	76320	80695	249728

Name of the Service provider	Month/ year	Contract Demand (in KVA)	Billing Demand (in KVA)	Demand in excess of Contract Demand (5-4)	Normal Demand Charges (in ₹)	Penalty on Demand Charges (in ₹)	Normal Energy charges (in ₹)	Penalty on Energy chargess (in ₹)
EDDD	Sep-19	100	259	159	24000	76320	74734	230764
EDDD	Oct-19	100	259	159	24000	76320	288725*	
EDDD	Nov-19	100	259	159	24000	76320	336791*	
EDDD	Dec-19	100	259	159	24000	76320	261538*	
EDDD	Jan-20	100	259	159	24000	76320	202538*	
EDDD	Feb-20	100	169	69	24000	33120	182889*	
EDDD	Mar-20	100	169	69	24000	33120	196435*	
EDDD	Apr-20	100	200	100	24000	48000	314778*	
EDDD	May-20	100	212	112	24000	53760	355597*	
EDDD	Jun-20	100	171	71	31500	44730	326044*	
EDDD	Jul-20	100	100	160	31500	37800	336728*	
EDDD	Aug-20	100	106	6	31500	3780	174266*	
EDDD	Sep-20	100	112	12	31500	7560	209303*	
EDDD	Oct-20	100	109	9	31500	5670	185163*	
EDDD	Nov-20	100	100	0	31500	0	110040	0
EDDD	Dec-20	100	100	0	31500	0	95256	0
EDDD	Jan-21	100	100	0	31500	0	97272	0
EDDD	Feb-21	100	142	42	31500	26460	147809*	
EDDD	Mar-21	100	184	84	31500	52920	103238	173456
EDDD	Apr-21	100	195	95	31500	59850	127095	241495

Name of the Service provider	Month/ year	Contract Demand (in KVA)	Billing Demand (in KVA)	Demand in excess of Contract Demand (5-4)	Normal Demand Charges (in ₹)	Penalty on Demand Charges (in ₹)	Normal Energy charges (in ₹)	Penalty on Energy chargess (in ₹)
EDDD	May-21	100	165	65	31500	40950	134526	174888
EDDD	Jun-21	100	230	130	31500	81900	79800	207480
EDDD	Jul-21	100	280	180	31500	113400	94800	341280
EDDD	Aug-21	100	275	175	31500	110250	99734	349052
EDDD	Sep-21	100	275	175	31500	110250	118441	414539
EDDD	Oct-21	100	235	135	31500	85050	167464	452153
EDDD	Nov-21	100	235	135	31500	85050	155667	420306
EDDD	Dec-21	100	190	90	31500	56700	160591	289078
EDDD	Jan-22	100	182	82	31500	51660	160501	263218
EDDD	Feb-22	100	175	75	31500	47250	152282	228417
EDDD	Mar-22	100	225	125	31500	78750	152412	381035
Torrent Power	Apr-22	100	229	129	35500	91590	152188.08	392641.04
Torrent Power	May-22	100	260	160	35500	113600	160590.76	513881.28
Torrent Power	Jun-22	100	215	115	35500	81650	181269.88	416911.44
Torrent Power	Jul-22	100	190	90	35500	63900	190629.56	343148.08
Torrent Power	Aug-22	100	202	102	35500	72420	185892.52	379206.96
Torrent Power	Sep-22	100	225	125	35500	88750	161608.04	404033.52
Torrent Power	Oct-22	100	230	130	35500	92300	171248.88	445251.84
Torrent Power	Nov-22	100	177	77	35500	54670	199012.44	306489.92
Torrent Power	Dec-22	100	203	103	35500	73130	171484.2	353261.04

Name of the Service provider	Month/ year	Contract Demand (in KVA)	Billing Demand (in KVA)	Demand in excess of Contract Demand (5-4)	Normal Demand Charges (in ₹)	Penalty on Demand Charges (in ₹)	Normal Energy charges (in ₹)	Penalty on Energy chargess (in ₹)
Torrent Power	Jan-23	100	139	39	35500	27690	114340.6	89183.6
Torrent Power	Feb-23	100	143	43	35500	30530	78554.52	67559.36
Torrent Power	Mar-23	100	200	100	35500	71000	167323.64	334647.28
Torrent Power	Apr-23	100	230	130	35500	92300	153452.2	398970
Torrent Power	May-23	100	249	149	35500	105790	169605.92	505425.36
Torrent Power	Jun-23	100	270	170	35500	120700	147046.68	499961.44
Torrent Power	Jul-23	100	244	144	35500	102240	165834.25	477588.32
Torrent Power	Aug-23	100	230	130	40000	104000	175457.81	456190.07
Torrent Power	Sep-23	100	270	170	40000	136000	142662.82	485053.75
Torrent Power	Oct-23	100	285	185	40000	148000	178829.43	661669.03
Torrent Power	Nov-23	100	175	75	40000	60000	229589.29	344383.92
Torrent Power	Dec-23	100	135	35	40000	28000	60424.57	42297.14
Torrent Power	Jan-24	100	100	0	40000	0	7490.60	0
Torrent Power	Feb-24	100	100	0	40000	0	6727.35	0
Torrent Power	Mar-24	100	100	0	40000	0	4119.40	0
Total						**4394180**		**14654258.39**

*** The penalty charges under the head Energy charges could not be calculated in these months for want of annexures to the electricity bills.**

Annexure-3.1 (A)

(Referred to in Paragraph No. 3.1.7.1 (a) (i))

Loss to the Government exchequer

Sl. No.	Name of Unit	AY	Name of Dealer / TIN	Short levy of tax, including interest (₹ in lakh)	Nature of irregularities	Reply of Department	Audit Remarks
1	ETO, Ward-1	2013-14	Super Link Traders Ltd. 04290014815	34.39	The designated officer allowed the exemption of in-transit sales against E1 form, but 'C' forms were not furnished and allowed the twice deduction of sales return which resulted in short levy of tax.	The Department stated that : 1. The dealer deals in the trading of the electric goods. In the 2nd quarter, the dealer has cancelled some bills of ₹ 22,82,000. In the 3rd quarter, the dealer cancelled the bills of ₹ 17,44,677. Total bills cancelled are ₹ 40,26,677. As per books total sale cancelled; ₹ 46,31,844. As per annual return VAT-20, total deductions claimed ₹ 64,30,834. 2. The total benefit of C-Form was allowed to dealer of ₹ 5,90,01,199 and C form submitted by the dealer in r/o the benefit of concessional rate and E-1 sales of ₹ 5,90,01,199.	The reply of the Department is not acceptable as no documents have been provided in r/o cancelled sale, sales return, double entry, discount and rate difference. 1. The original invoice of cancelled sale, Debit notes for sales return, Credit notes for Discount and Rate difference may be supplied for verification. 2. No C form against E-1 sale amounting to ₹ 5,90,01,199 was found attached. C forms may also be supplied for verification. Hence, para may stand.
2	ETO, Ward-4	2016-17	Shri Krishna Agencies 04760013441	10.45	Irregular exemption of CST in the absence of E1 forms.	The Department replied that as required E1 forms 04 in number of ₹ 1,39,76,093 are attached for perusal.	The reply of the Department is not tenable as zero-rated sales mentioned ₹ 3,69,38,050 and the Department submitted E1 Forms amounting to

Sl. No.	Name of Unit	AY	Name of Dealer / TIN	Short levy of tax, including interest (₹ in lakh)	Nature of irregularities	Reply of Department	Audit Remarks
							₹ 1,39,76,193. Since there is a huge difference of ₹ 2,29,61,857 (₹ 3,69,38,050 – ₹ 1,39,76,193). Relevant records may be produced for verification; hence, para stands.
3	ETO, Ward-9	2015-16	Surgi Mart 04710039901	5.57	The designated officer allowed the benefit of zero-rated sales without statutory declaration Form I.	No reply furnished by the Department.	
Total				**50.41**			

Annexure-3.1 (B)

(Referred to in Paragraph No. 3.1.7.1 (a) (ii))

Short levy of tax

Sr. No.	Name of Unit	AY	Name of Dealer / TIN	Short levy of tax, including interest (₹ in lakh)	Nature of irregularities	Reply of deptt.	Remarks by Field office
1.	ETO, Ward-4	2016-17	Industrial Agencies 04760013441	11.05	The Designated Officer allowed the benefit of in-transit sale, but the commodities mentioned in the E1 and C forms were different.	No reply furnished by the Department.	-
	Total			**11.05**			

Annexure-3.1 (C)

(Referred to in Paragraph No. 3.1.7.1 (b))

Loss due to the Government exchequer

Sl. No.	Name of Unit	AY	Name of Dealer / TIN	Short levy of tax, including interest (₹ in lakh)	Nature of irregularities	Reply of Department	Audit Remarks
1	ETO, Ward-3	2016-17	Bharti Retail Ltd. (04870041753)	623.54	The designated officer allowed the benefit of tax-free sales without any documentary proof (purchase and sale ledgers and invoices of tax-free goods)	The Department replied that the dealer has submitted the Form 23 & 24, which are attached.	The reply of the Department is not acceptable as the original invoices of tax-free goods may be produced to audit for verification. Hence, para stands.
2			Naresh Di Hatti Foods Pvt. Ltd. (04850019939)			The Department replied that the dealer has submitted the Form 23 & 24, which are attached.	The reply of the Department is not acceptable as the original invoices of tax-free goods may be produced to audit for verification. Hence, para stands.
3			Laxman Roller Flour Mills Pvt. Ltd. (04970008233)			The Department replied that the dealer has submitted the Form 23 & 24, which are attached.	The reply of the Department is not acceptable as the original invoices of tax-free goods may be produced to audit for verification. Hence, para stands.

Sl. No.	Name of Unit	AY	Name of Dealer / TIN	Short levy of tax, including interest (₹ in lakh)	Nature of irregularities	Reply of Department	Audit Remarks
4			Waters (India) Pvt. Ltd.(04050037742)			The Department accepted the audit observation and rectified the case and created the additional demand.	As recovery of additional demand is pending. Hence Para stands.
5			Radha Palavi Export (04550032035)			The Department accepted the audit observation and rectified the case and created the additional demand.	As recovery of additional demand is pending. Hence Para stands.
6.	ETO, Ward-4	2017-18	A P Singh & Co. (04170014299)	1.06		No reply furnished by the Department.	-
7.	ETO, Ward-7	2015-16	Kanwal Agencies (04510007710)	7.68		No reply furnished by the Department.	-
8.			Medicos (04780002178)			No reply furnished by the Department.	-
9.	ETO, Ward-9	2015-18	Desai Brothers (04890022536)	2.09		The Department stated that the firm deals in resale of karyana goods, they have made tax-free sales of Papad of various types. Sample copy of the sale invoices of tax-free goods was supplied.	The figure of tax-free sales could not be verified by the sample sales invoices. The ledger of tax-free sales may also be supplied with all connected sales invoices for the F.Y. 2015-16 & 2016-17, hence, para stands.
10.			Unicon Info. Solutions Pvt. Ltd. (04300042503)			No reply furnished by the Department.	-
Total				**634.37**			

Annexure-3.1 (D)

(Referred to in Paragraph No. 3.1.7.1 (c))

Revenue loss due to under assessment

Sr. No.	Name of Unit	AY	Name of Dealer / TIN	Short levy of tax, including interest (₹ in lakh)	Nature of irregularities	Reply of Department	Audit Remarks
1.	ETO, Ward-6	2015-16 & 2016-17	Stelco Industries (04080037386)	25.03	The assessee was engaged in trading of goods falling under Schedule-B, taxable at the rate of five *per cent*. However, output tax was levied at four *per cent* on taxable sales (G.T.O. of ₹7.18 crore in 2015-16 and ₹7.94 crore in 2016-17)	The Department stated that under Schedule-B, goods are taxable @ 4 *per cent*.	The reply is not tenable as tax rate applicable on goods listed under Schedule-B of VAT in Chandigarh is taxable @ 5 *per cent* VAT as per Chandigarh VAT Schedules. Final action is awaited; hence, para stands.

Annexure-3.1 (E)

(Referred to in Paragraph No. 3.1.7.1 (d) (i))

Undue allowance of ITC

Sl. No.	Name of Unit	AY	Name of Dealer / TIN	Short levy of tax, including interest (₹ in lakh)	Nature of irregularities	Reply of Department	Audit Remarks
1	ETO, Ward-9	2016-17	Thakur Buildtech (04090042570)	27.34	D.O allowed Output tax @ 4 *per cent* but input tax was allowed @ 12.5 *per cent* (on 70 *per cent* of total purchases)	The Department stated that the assesses made local sale @ 4 *per cent* of TMT bars and made interstate sale of Paint and tiles to the tune of ₹ 1,07,74,423 against C forms, which are taxable @ 12.5 *per cent*.	The reply is not tenable, as per reply local purchase @ 4 *per cent* was only of ₹ 42,62,670 whereas the sales were shown of ₹ 3,21,42,675. There was a huge difference in purchases and sales under 4 *per cent* tax. Final reply along with relevant records is awaited, hence, para stands.

Annexure-3.1 (F)

(Referred to in Paragraph No. 3.1.7.2 (d) (ii))

Under assessment of output tax

Sl. No.	Name of Unit	AY	Name of Dealer / TIN	Short levy of tax, including interest (₹ in lakh)	Nature of irregularities	Reply of Department	Audit Remarks
1.	ETO, Ward-4	2015-16 & 2016-17	Hot Millions (04360006289)	8.04	Undue tax benefit due to reduction in output tax	The Department stated that while framing the original assessment the BT was included in the gross sales and taxed @ 5 *per cent*. However, while framing the rectified assessment, the DO reduced the amount of tax in form of ITC. (2015-16 & 2016-17).	The reply is not acceptable as no supporting documents were attached. Hence, Para stands.

Annexure-3.1 (G)

(Referred to in Paragraph No. 3.1.7.1 (d) (iii))

Short levy of tax

Sl. No.	Name of Unit	AY	Name of Dealer / TIN	Short levy of tax, including interest (₹ in lakh)	Nature of irregularities	Reply of Department	Audit Remarks
1.	ETO, Ward-1	2015-16	Novartis India Ltd. (04230017176)	0.42	Inter-state sales of ₹ 1.13 crore were taken in the assessment order whereas enclosed 'C' forms were only of ₹ 1.37 crore which resulted in short levy of tax.	No reply furnished by the Department.	-

Annexure-3.2 (A)

(Referred to in Paragraph No. 3.1.7.2 (a))

Short levy of tax

Sl. No.	Name of Unit	AY	Name of Dealer / TIN	Short levy of tax, including interest (₹ in lakh)	Nature of irregularities	Reply of Department	Audit Remarks
1.	ETO, Ward-3	2017-18	Coolways Air Conditioning (04090015022)	3.00	GTO in VAT 20 was ₹0.74 crore, whereas in GSTR-9C for the 1st quarter of 2017-18, it was ₹0.85 crore. A discrepancy of ₹0.11 crore was noticed.	The Department replied that the dealer is dealing in air conditioners and shown gross sales in VAT-20 amounting to ₹ 73,94,921 *etc*. The gross sales shown in GSTR-9C for the year 2017-18 in col no. 5G amounting to ₹ 85,42,343 is inclusive of service tax on finance, insurance and commission *etc*., amounting ₹ 4,06,754 + ₹ 5,84,497 + ₹ 1,56,171= ₹ 11,47,422. The dealer rightly declared gross sale in VAT-20 and service tax which exactly matches with GSTR 9-C.	The reply is not tenable as the Department stated service tax amounting to ₹ 11,47,422 but the service tax in Form ST-3 is ₹ 4,06,754 + ₹ 5,84,497 + ₹ 3,64,399 = ₹ 13,55,650. The relevant documents along with reasons for difference in figures may be furnished, hence, para stands.
2.	ETO, Ward-3	2017-18	CSJ Infrastructure Pvt. Ltd. (04830036246)	79.35	GTO in VAT 20 was ₹10.46 crore, whereas in GSTR-9C for the 1st quarter of 2017-18, it was ₹16.81 crore. A discrepancy of ₹6.35 crore was noticed.	The Department stated that the dealer has rightly shown the gross sales in Vat-20 amounting to ₹ 10,45,97,891 on restaurant services, liquor *etc*. The gross sales shown in GSTR 9-C for the year 2017-18 in col no. 5G amounting to ₹ 16,80,79,953 is inclusive of service tax, luxury tax and VAT sale amounting ₹ 3,29,88,077 + ₹ 7,23,40,611 + ₹ 6,27,51,265 = ₹ 16,80,79,953 the supporting documents are enclosed.	The Department's reply is not acceptable as turnover of VAT amounting to ₹ 6,27,51,265 whereas in assessment order (form VAT-20) it is ₹ 10,45,97,891. Similarly, the service tax applicable is ₹ 3,29,88,077 whereas in Form ST-3, service tax amounting to ₹ 68,78,834. Likewise, the luxury tax amounting to ₹ 7,23,40,611 whereas in Form LT-VII it is ₹ 56,82,327 (for April, May and June) The relevant documents along with reasons for difference in figures may be furnished, hence, para stands.
	Total			**82.35**			

Annexure-3.2 (B)

(Referred to in Paragraph No. 3.1.7.2 (b))

Short levy of tax

Sl. No.	Name of Unit	AY	Name of Dealer / TIN	Short levy of tax, including interest (₹ in lakh)	Nature of irregularities	Reply of Department	Audit Remarks
1.	ETO, Ward-2	2015-16	Durga Enterprises 04280033978	4.71	GTO of ₹ 8.82 crore was taken in the assessment order instead of ₹ 8.98 crore resulted in short levy of tax due to suppression of turnover.	No reply furnished by the Department.	
2.	ETO, Ward-3 (OBS-1153759)	2015-16	Bhambari printers 04470008023	9.26	GTO of ₹ 9.01 crore was taken in the assessment order instead of ₹ 10.86 crore as per quarterly return (hyperlinked in observation).	The Department replied that in VAT -18 the difference in the 1st quarter of 2015-16 sale of ₹ 3,24,80,124.90 as per books and return filed is ₹ 1,62,40,062.45 which shows the exact difference of the same amount ₹ 1,62,40,062.45 thereby double / duplicate entry has been picked up by the computer inadvertently which need to be corrected. In VAT-23, exactly double the sale shown in return and books ₹ 41,29,538 minus ₹ 2,59,700 being ₹ 38,69,838 and exact its double ₹ 77,39,676. A calculation sheet attached which shows there is no difference in sale hence no tax due from the assessee except	The reply of the Department is not tenable, as the total of said double entry made in VAT 18 & VAT 23 is ₹ 2,01,09,900 (₹ 1,62,40,062 + ₹ 38,69,838), whereas the difference noticed in audit was ₹1,85,22,061. There is still a difference of ₹ 15,87,839 which needs to be justified to the audit. Hence, Para Stands.

Sl. No.	Name of Unit	AY	Name of Dealer / TIN	Short levy of tax, including interest (₹ in lakh)	Nature of irregularities	Reply of Department	Audit Remarks
						mentioned in the assessment order. The dealer had submitted audited balance sheet in which it was clearly shown sales amounting to ₹ 9,01,07,732.	
3. & 4.	ETO, Ward-6	2012-13 & 2013-14	I.D. Steel Inds. 04170031468	43.60	GTO of ₹ 5.56 crore was taken in the assessment order instead of ₹ 7.01 crore. (2012-13) GTO of ₹ 2.83 crore was taken in the assessment order instead of ₹ 4.61 crore. (2013-14)	The Department stated that the said dealer has registered (VAT) in the State of Punjab, Chandigarh as well as Delhi. As per the audited balance sheet gross turnover of all the branches is ₹ 7,01,27,769 & ₹ 4,60,96,530 respectively for the year 2012-13 & 2013-14. The difference pointed out as suppression of sales was the GTO of the Punjab and Delhi branches.	The reply is not acceptable as the provided documents are not attested or illegible. Further, all copies of monthly returns in r/o Delhi are not readable. Clear and Attested copies for the same may be provided for verification. Hence, para stands.
5.	ETO, Ward-6	2016-17	T.K. India 04730018550	13.49	GTO of ₹ 18.31 crore was taken in the assessment order instead of ₹ 18.74 crore.	The Department stated that discrepancy is on account of incorrect inclusion and comparison of non-turn items of B/S	The reply is not tenable. Hence, para stands.
6.	ETO, Ward-9	2016-17	Shree Advertisers 04170041653	0.91	GTO of ₹ 9.88 crore was taken in the assessment order instead of ₹9.91crore.	The Department stated that the firm deals in Advertising material (flex board) and provides services of installation of flex Boards. During the year firm has provided services to the tune of ₹ 3,72,821 and has filed	Reply is not acceptable as service tax return/related documents were not furnished by the Department.

Sl. No.	Name of Unit	AY	Name of Dealer / TIN	Short levy of tax, including interest (₹ in lakh)	Nature of irregularities	Reply of Department	Audit Remarks
						service tax return. VAT is not applicable on the services provided, hence was not taken as part of GTO in VAT20.	
			Total	**71.97**			

Annexure-3.3

(Referred to in Paragraph No. 3.1.7.3)

TDS payable to works contractors

Sl. No.	Name of Unit	AY	Name of Dealer / TIN	Short levy of tax, including interest (₹ in lakh)	Nature of irregularities	Reply of Department	Audit Remarks
1.	ETO, Ward-7	2015-16	Deepak Builders 04630036938	133.06	The assessee had declared G.T.O. of ₹15.53 cr in the VAT return and claimed TDS of ₹1.22 cr but the WCT/TDS certificates were of ₹26.29 cr. The DO assessed G.T.O. of ₹21.55 cr. The discrepancy of ₹4.74 cr (₹26.29 cr - ₹21.55 cr) in G.T.O. led a short levy of ₹133.06 lakh	The Department has issued letter to the dealer to explain the suppression of sales amounting to ₹ 4,74,18,985.	The Department accepted the case. Final action is awaited; hence, para stands.
2.	ETO, Ward-4	2016-17	HCL Infosystem Ltd. 04150017802	13.66	The assessee had declared G.T.O. of ₹ 19.16 cr in the VAT return and claimed TDS of ₹ 9.65 lakh, but TDS certificates pertained to FY 2010-11 to 2014-15 and were not eligible for 2016-17.	No reply was furnished by the Department.	
3.	ETO, Ward-5	2015-16	KK and Sons 04650040225	1.39	The D.O. allowed TDS credit of ₹26.22 lakh against 15 TDS certificates. However, one of these certificates pertained	The Department replied that Sub divisional engineer *vide* memo no. 149 dated 17.02.2025 has provided detailed information regarding the VAT deduction certificate (Form-28) issued in favour of M/s K.K &	The reply of Department is not tenable as copy of DCR of TDS amounting to ₹ 98,416 and Form VAT-27 (MONTHLY STATEMENT OF DEDUCTION OF VAT

Sl. No.	Name of Unit	AY	Name of Dealer / TIN	Short levy of tax, including interest (₹ in lakh)	Nature of irregularities	Reply of Department	Audit Remarks
					to FY 2016-17 and was not eligible for A.Y. 2015-16.	Sons. The Department reviewed the relevant records and clarified that the tax deduction details contained a clerical error. The date 31.07.2016 was inadvertently recorded instead of the correct date 31.03.2016.	AT SOURCE FROM THE PAYMENT MADE TO CONTRACTORS / SUB CONTRACTORS) were not found attached. Hence, para may stand.
4.	ETO, Ward-4	2016-17	Surinder Pal Singh 04640041734	2.0	The D.O. allowed labour deduction at 30 *per cent* of the G.T.O. However, labour deduction was admissible only at 25 *per cent* under the relevant rules.	The Department stated that in the case of works contractors, tax liability is mainly determined on the basis of transfer of property in the execution of works in goods and profit thereon & deduction therefrom the charges towards the labour and services. The Department stated that labour and services charges were amounting to ₹ 42,58,789 in the Trading account whereas in assessment order the DO allowed ₹ 31,06,555 for the above.	As per PVAT Rules, labour deduction was to be ₹ 25,88,797 (25 *per cent*). The methodology adopted to arrive at allowance of deduction over and above 25 *per cent* on account of labour may be supplied/ justified to audit, hence, para stands.
5.	”	2017-18	Score Information Tech Ltd. 04780042239	1.4	”		

Annexure-3.4

(Referred to in Paragraph No. 3.1.7.4)

Short levy of output tax

Sl. No.	Name of Unit	AY	Name of Dealer / TIN	Short levy of tax, including interest (Amount in ₹)	Nature of irregularities	Reply of Department	Audit Remarks
1.	Ward-1	2015-16	M/s Infiniti Retail Ltd. (04560036637)	928269	Short levy of output tax due to an inadmissible deduction as sales return	The Department submitted the sample Credit Notes with the reply.	The reply is not acceptable as Debit Notes have not been supplied. Final compliance awaited; hence, para stands.
2.	Ward-1	2015-16	M/s Goshies Apparels Pvt. Ltd. (04280009243)	992606	- do -	The Department submitted 26 Debit Notes amounting to ₹ 48,60,499, whereas the sales return amounted to ₹ 56,86,921 was observed by the audit.	The debit notes are not acceptable as they are not attested. Attested copies of debit notes, corresponding credit notes, and VAT 24 of purchasing dealers may also be provided for verification.
3.	Ward-1	2015-16	M/s Novartis India Ltd. (04230017176)	1608553	- do -	No reply furnished by the Department.	
		Total		**3529428**			
4.	Ward-2	2016-17	M/s Technova Imaging Systems Pvt. Ltd. (04940013924)	313173	- do -	No reply furnished by the Department.	
5.	Ward-2	2015-16	Khurana Agencies (04460013218)	925638	- do -	The Department replied that the dealer has submitted the credit notes amounting to ₹ 38,38,730 with ledger and bills in the Department. As per the annual return the dealer has also deduct the above amount in sales return. The dealer has been directed to	The reply of Department is not acceptable as the provided debit notes were not attested. Thus, the sales return could not be verified. For necessary verification attested copies of all debit notes along with

Sl. No.	Name of Unit	AY	Name of Dealer / TIN	Short levy of tax, including interest (Amount in ₹)	Nature of irregularities	Reply of Department	Audit Remarks
						submit the debit notes also in the Department as and when the debit notes will be received final reply will be submitted.	corresponding credit notes, VAT 23 and VAT-24 (of purchasing dealers) are required. Hence, para stands.
6.	Ward-2	2014-15	M/s Rouzel Pharma Pvt. Ltd. (04960036514)	238048	- do -	The Department replied that the dealer has submitted the debit and credit notes amounting to ₹ 19,21,066.70 with ledger and bills in the Department. As per the annual return the dealer has also deduct the above amount in sales return.	The reply of Department is not acceptable as the provided debit notes were not attested. Thus, the sales return could not be verified. For necessary verification attested copies of all debit notes along with corresponding credit notes, VAT 23 and VAT-24 (of purchasing dealers) are required. Hence, para stands.
7.	Ward-2	2016-17	M/s Jaishree Trading Co. Pvt. Ltd. (04390014954)	119968	- do -	The Department replied that the dealer has submitted the debit notes issued by the purchaser for the goods returned.	The reply of Department is not acceptable as the provided debit notes were not attested. Thus, the sales return could not be verified. For necessary verification attested copies of all debit notes along with corresponding credit notes, VAT 23 and VAT-24 (of purchasing dealers) are required. Hence, para stands.
8.	Ward-2	2016-17	M/s P.K. Enterprises	70871	- do -	The Department replied that the taxpayer has submitted debit	The reply of Department is not acceptable as the

Sl. No.	Name of Unit	AY	Name of Dealer / TIN	Short levy of tax, including interest (Amount in ₹)	Nature of irregularities	Reply of Department	Audit Remarks
			(04710038349)			notes/confirmation from purchaser w.r.t sales return amounting to ₹ 1,91,288 (Annexure-I), on the pending amount of sales return for which the dealer could not produce the debit notes/ confirmation, has deposited tax along with interest and penalty amounting to ₹ 27,650 which got encashed in Govt. treasury on 07 January 2025. (Annexure-II).	provided debit notes were not attested. Thus, the sales return could not be verified. For necessary verification attested copies of all debit notes along with corresponding credit notes, VAT 23 and VAT-24 (of purchasing dealers) are required. Hence, para stands.
9.	Ward-2	2015-16	M/s Pal Sales & Services (04300037556)	291667	- do -	The Department replied that the dealer has submitted the debit note issued by M/s Jagdamba Salea corporation amounting to ₹ 9,80,392.5 dated 07 June 2015.	The reply of Department is not acceptable as the provided one debit note of ₹ 9,80,392.50 was not attested. Thus, the sales return could not be verified. For necessary verification attested copy of debit note along with corresponding credit notes, VAT 23 and VAT-24 (of purchasing dealers) are required. Hence, para stands.
			Total	**1721317**			
10.	Ward-3	2015-16	M/s Aristo Pharmaceuticals Pvt. Ltd. (04960018569)	1678036	- do -	The Department stated that the sale made to the registered dealers and subsequently debit notes has been issued in r/o sale returns. The dealer had submitted the copy of debit notes alongwith ledger account	The debit notes are attached but some debit notes are not readable. Also, the corresponding credit notes and VAT-24 of the purchasing dealer for

Sl. No.	Name of Unit	AY	Name of Dealer / TIN	Short levy of tax, including interest (Amount in ₹)	Nature of irregularities	Reply of Department	Audit Remarks
						and invoice for the year 2015-16 amounting to ₹ 1,47,48,115.	verification is required. Hence, para stand.
11.	Ward-3	2015-16	M/s Pacokem 3P (04820031256)	319204	- do -	The Department stated that the dealer had rightly shown the figures of sales return in VAT-20 amounting to ₹ 28,90,091 and dealer submitted the copy of debit notes along with ledger accounts & invoices in r/o sales return.	The reply of Department is not tenable as the amount of debit notes which were attached not matching with the list provided by the Department. Also, the supporting documents *i.e.,* the corresponding credit notes, VAT-24 of the purchasing dealer and some debit notes were not found attached. Hence, para may stand.
12.	Ward-3	2015-16	M/s Inditex Trent Retail India Pvt. Ltd. (04430038309)	5155080	- do -	The Department stated that the company has made the sales to the unregistered dealer/customer and customer cannot issue debit notes. Only credit notes has been issued of ₹ 3,75,62,935 by the selling dealer.	The reply of Department is not tenable because as per Rule 15 of PVAT Rules 2005 a taxable person shall claim the deduction only on the basis of debit note, issued by the purchaser for the goods returned. The supporting documents *i.e,* debit notes and corresponding credit notes and VAT-24 of purchasing dealers not found attached. Hence, para may stand.
13.	Ward-3	2015-16	M/s Autopace Network Pvt. Ltd. (04410018047)	830724	- do -	The Department stated that the dealer had shown the sales return in VAT-20 amounting to	The debit notes were attached except Sr.no. 03 amounting to ₹ 2,55,542.

Sl. No.	Name of Unit	AY	Name of Dealer / TIN	Short levy of tax, including interest (Amount in ₹)	Nature of irregularities	Reply of Department	Audit Remarks
						₹ 28,90,091 were the sales made to the unregistered dealer/customer, in such cases only credit notes were issued by the selling dealer. Customer cannot issue debit notes. The dealer had submitted sales return ledger account along with invoices, debit vouchers and purchase invoices of ₹ 28,90,091.	Corresponding credit notes and VAT-24 of the purchasing dealers are also required for verification. Hence, Para stand.
14.	Ward-3	2016-17	Continental Device India Ltd. (04610009304)	2125898	- do -	The Department replied that the dealer had submitted the copy of debit notes along with ledger account and invoices for the year 2016-17 amounting to ₹ 1,45,01,629.	The reply of Department is not tenable as the amount of debit notes which were attached not matching with the list provided by the Department. Also, the supporting documents *i.e.,* the corresponding credit notes, VAT-24 of the purchasing dealer and some debit notes were not found attached. Hence, para may stand.
15.	Ward-3	2016-17	M/s Goodyear India Ltd. (04650009864)	4301382	- do -	The Department stated that the dealer has submitted the copies of debit notes.	The reply of Department is not acceptable as provided debit notes were not attested and could not be verified. For necessary verification, attested copies of all debit notes along with corresponding credit notes, VAT 23 and VAT-24 (of

Sl. No.	Name of Unit	AY	Name of Dealer / TIN	Short levy of tax, including interest (Amount in ₹)	Nature of irregularities	Reply of Department	Audit Remarks
							purchasing dealers) are required. Hence, para stands.
16.	Ward-3	2016-17	M/s Johnson Controls-Hitachi Air Conditioning India Ltd. (04090019678)	3809392	- do -	The Department replied that the dealer has submitted that list of credit notes which are primarily issued for purpose like cancellation of sales order, goods not despatched, rectification of error in billing *etc*. Hence the debit notes are not applicable in these cases.	The reply of the Department is not tenable as the supporting documents *i.e.,* debit notes and VAT-24 of purchasing dealer has not found attached. The original invoices of like cancellation of sales order, goods not despatched, rectification of error in billing *etc*. may be produced to audit for verification. Hence, para stands.
		Total		**18219716**			
17.	Ward-4	2017-18	M/s Singla Medicos (04320009609)	39836	- do -	The Department replied that the firm is a wholesaler of pharmaceutical products. The copies of debit notes issued by the purchasing firm against the sale return are attached. The sale return of ₹ 1,12,000 is from unregistered hospital and no requirement of debit note. The taxpayer could not produce debit notes of ₹ 1,49,119 and has paid additional demand ₹ 16,914.	The reply of Department is not acceptable as the documents provided were undertaking letters instead of debit notes and these were amounting to ₹ 1,02,308. Thus, the sales return could not be verified. For necessary verification attested copies of all debit notes along with corresponding credit notes, VAT 23 and VAT-24 (of purchasing dealers) are required. Hence, para stands.

Sl. No.	Name of Unit	AY	Name of Dealer / TIN	Short levy of tax, including interest (Amount in ₹)	Nature of irregularities	Reply of Department	Audit Remarks
18.	Ward-4	2014-15	M/s Dove Chemicals Ltd. (04860021825)	161141	- do -	The Department replied that the debit notes of ₹ 1209986 issued by the purchasing firm along with the ledger of the parties are attached for reference. However, the firm has failed to produce the debit notes for amount ₹ 11,287 for which the assesses has been directed to pay the additional demand once the recovery has been made the audit will be informed accordingly.	The reply of Department is not acceptable as the provided five debit notes were only of ₹ 4,75,557 and not attested. Thus, the same could not be verify. For necessary verification attested copies of all debit notes along with corresponding credit notes, VAT 23 and VAT-24 (of purchasing dealers) are required. Hence, para stands.
19.	Ward-4	2016-17	M/s Arvind Enterprises (04770030847)	128406	- do -	The Department stated that the firm deals in resale of milk and other consumer products. Further stated that while filling the quarterly return the firm had shown tax-free sale of milk as taxable 5 *per cent* by mistake. At the time of compiling of balance sheet the firm corrected its mistake by making a credit entry to tax-free sales ledger which was earlier entered as taxable sale. Since there was no option to show and correct the mistake in VAT 20, while filing return the same was shown as sales return. There is no actual sale return for the year, therefore no requirement of Debit notes.	Orders/certificate from the D.O confirming that these were tax free sales instead of sales return may be supplied to audit. Final reply is awaited. Hence, para stands.

Sl. No.	Name of Unit	AY	Name of Dealer / TIN	Short levy of tax, including interest (Amount in ₹)	Nature of irregularities	Reply of Department	Audit Remarks
20.	Ward-4	2016-17	M/s Ace Surgicals (04260020603)	197047	- do -	The Department submitted Debit notes, but they were not attested.	The Department's reply is not acceptable. Attested copies of debit notes along with corresponding credit notes and VAT-24 of the purchasing dealers may also be provided for verification. Final compliance is awaited, hence, para stands.
21.	Ward-4	2017-18	M/s Ace Surgicals (04260020603)	224679	- do -	The Department submitted Debit notes, but they were not attested.	
22.	Ward-4	2017-18	M/s International Aircon (04700034426)	332528	- do -	The reply is not acceptable as the Department submitted credit notes only.	Attested copies of all debit notes and VAT 24 of the purchaser may also be provided for verification. Final compliance is awaited; hence, para stands.
		Total		**1083637**			
23.	Ward-5	2015-16	M/s Paramount Fashion Pvt. Ltd. (04430038794)	849010	- do -	Department stated that case was assessed *ex-parte* by the D.O which has been revised by the revision authority.	Department accepted the observation and revised A.O, however the recovery is pending.
	Total			**849010**			
24.	Ward-6	2015-16	M/s Service Equipment Co. (04610019780)	1062962	- do -	The Department has submitted only two un-attested debit notes amounting to ₹ 40,000 and ₹ 1,30,000.	Remaining debit notes issued by the purchaser, corresponding credit notes, and VAT-24 of purchasing dealers may be provided for verification, hence, para stands.

Sl. No.	Name of Unit	AY	Name of Dealer / TIN	Short levy of tax, including interest (Amount in ₹)	Nature of irregularities	Reply of Department	Audit Remarks
25.	Ward-6	2015-16	T.T. K. Prestige Ltd. (04870035642)	79857	- do -	The Department submitted the undertaking from the purchaser instead of Debit notes. Additionally stated that invoice no. 5330004601 dated 30.10.15 addressed to ITBP against this the goods were not delivered due to some unavoidable circumstance.	There is still difference in sales return amounting to ₹ 10,545 which may be reconciled, and all documents may be supplied to audit. Final compliance is awaited; hence, para stands.
26.	Ward-6	2014-15	Techno Medical Services Pvt. Ltd. (04830018398)	153771	- do -	The Department stated that M/s Techno Medical Services Pvt Ltd. deals in pharmaceutical and surgical goods and medicines are only supplied on prescription and the patient return the medicine and take another medicine as per prescription. The dealer had already submitted the detail of sales return along with copies of credit notes which were mostly issued to unregistered persons and they are not liable to issue debit notes to dealer.	The reply of Department is not tenable as the supporting documents *i.e.,* sales return ledger, corresponding credit notes and VAT-24 of purchasing dealers amounting to ₹ 12,44,741 (2015-16) and ₹ 12,60,426 (2014-15) has not found attached. Hence, para stands.
27.	Ward-6	2015-16	Techno Medical Services Pvt. Ltd (04830018398)	140756	- do -	- do -	- do -
28.	Ward-6	2015-16	M/s Intas Pharmaceuticals Ltd. (04390014760)	153996	- do -	The Department submitted the credit notes and debit notes amounting to ₹ 16,83,144, whereas sales returns were only of ₹ 13,54,278.	The reply is not acceptable as the sales return figures do not match. Copies of all Debit notes along with corresponding credit notes, and VAT-24 of purchasing

Sl. No.	Name of Unit	AY	Name of Dealer / TIN	Short levy of tax, including interest (Amount in ₹)	Nature of irregularities	Reply of Department	Audit Remarks
							dealers may also be provided for verification. Hence, para stands.
29.	Ward-6	2015-16	M/s Alembic Pharmaceuticals (04250013285)	131290	- do -	The Department stated that the dealer has submitted the required documents *i.e.,* copies of debit notes.	The reply of Department is not acceptable as provided debit notes are not attested. For necessary verification attested copies of debit notes along with corresponding credit notes and VAT-24 of purchasing dealers are also required. Hence, para may stand.
30.	Ward-6	2016-17	M/s YU Televentures Pvt. Ltd. (04240042148)	524526	- do -	The Department has submitted two illegible debit notes having value ₹ 24,54,864.	Clear copies of all debit notes, the corresponding credit notes, and VAT 24 of purchasing dealers may also be provided for verification. Final reply is awaited, hence, para stands
31.	Ward-6	2016-17	M/s Labat Asia Pvt. Ltd. (04620035149)	119429	- do -	The Department produced the Debit notes of ₹ 10,62,618 whereas the sales return was observed only of 10,85,713.	Remaining debit notes issued by the purchaser, all the corresponding credit notes, and VAT-24 of purchasing dealers may be provided for verification. Hence, para stands
32.	Ward-6	2016-17	K.K. Garments (04340034527)	375069	- do -	The Department has submitted the debit notes of ₹ 28,44,406 which were not signed or stamped by the issuing dealer whereas the sales return was of ₹ 34,09,729.	Attested copies of all Debit notes, the corresponding credit notes, and VAT 24 of purchasing dealers may also be provided for verification.

Sl. No.	Name of Unit	AY	Name of Dealer / TIN	Short levy of tax, including interest (Amount in ₹)	Nature of irregularities	Reply of Department	Audit Remarks
							Final reply is awaited; hence, para stands.
		Total		**2741656**			
33.	Ward-7	2015-16	M/s Paramatrix Infosolutions Ltd. (04910022331)	27021	- do -	The Department accepted the observation, and dealer has been directed to explain position *vide* memo no. 173, dated 09.01.25.	Final reply is awaited, hence, para stands.
34.	Ward-7	2016-17	M/s Santosh Enterprises (04740031882)	120556	- do -	The Department accepted the observation, and the dealer has been issued notice to deposit debit notes for this deduction/ Goods return amounting to ₹ 9,15,356.	Final reply is awaited, hence, para stands.
35.	Ward-7	2015-16	M/s Redington India Ltd. (04260017984)	6356545	- do -	No reply furnished by the Department.	
36.	Ward-7	2015-16	M/s Matrix Solutions (04460023694)	574942	- do -	The Department stated that the firm deals in the resale of electronic goods *i.e.*, mobiles, laptops, tablets *etc*. During the year, the firm sold to retail customers through e-commerce platforms like Amazon & Flipkart. These retail customers returned the purchased goods through the same platform. The e-commerce platforms issue an email whenever an online customer returns goods. Further, the Department supplied the sample copies of emails received.	The reply is not acceptable as the sales return could not be verify by the sample emails. Copy of the 'sales return ledger' along with all the emails in support of sales return may be supplied to the audit for reconciliation of sales return, hence, para stands.

Sl. No.	Name of Unit	AY	Name of Dealer / TIN	Short levy of tax, including interest (Amount in ₹)	Nature of irregularities	Reply of Department	Audit Remarks
37.	Ward-7	2015-16 & 2016-17	M/s Acer India Pvt. Ltd. (04290020344)	7845380	- do -	The Department stated that these were cancelled sales instead of sales return as there is no provision in the assessee software to cancel the sales; these were entered as sales return to taken back in stock.	Original cancelled invoice along with the corresponding credit notes required for verification. Final compliance is awaited; hence, para stands.
38.	Ward-7	2014-15	M/s Ventri Biological Division (04430012216)	768322	- do -	No reply furnished by the Department.	
39.	Ward-7	2015-16	M/s Ventri Biological Division (04430012216)	175505	- do -	No reply furnished by the Department.	
		Total		**15868271**			
40.	Ward-8	2015-16	M/s Sajjan Garments (04040019075)	679743	- do -	No reply furnished by the Department.	
		Total		**679743**			
41.	Ward-9	2015-16	Panacea Biotech Ltd. (04910015250)	464226	- do -	The Department submitted the debit notes only of ₹ 42,165.	The reply is not acceptable as the sales returns were of ₹ 40,90,850 but the Department submitted debit note only of ₹ 42,165. For necessary verification, attested copies of all debit notes along with corresponding credit notes, VAT 23 and VAT-24 (of purchasing dealers are

Sl. No.	Name of Unit	AY	Name of Dealer / TIN	Short levy of tax, including interest (Amount in ₹)	Nature of irregularities	Reply of Department	Audit Remarks
							required. Hence, para stands.
42.	Ward-9	2016-17	M/s Usha International Ltd. (04720015403)	859329	- do -	The Department replied that the debit notes as required are attached for reference.	The reply of Department is not acceptable as the provided debit notes were only of ₹ 3,61,288 whereas sales return were of ₹ 35,89,055. For necessary verification, attested copies of all debit notes along with corresponding credit notes, VAT 23 and VAT-24 (of purchasing dealers) are required. Hence, para stands.
		Total		**1323555**			
		Grand Total		**4,60,16,333**			

Annexure-3.5 (A)

(Referred to in Paragraph No. 3.1.7.5 (a))

Excess allowance due to failure to reverse ITC

Sl. No.	Name of Unit	AY	Name of Dealer / TIN	Short levy of tax, including interest (₹ in lakh)	Nature of irregularities	Reply of Department	Audit Remarks
1.	ETO, Ward-1	2016-17	Amrit Electrical Pvt. Ltd.	0.75	Excess allowance of ITC due to non-apportionment of input tax credit	The Department stated that the dealer is trading entity and is not involved in use of goods in any sort of manufacturing activity. In the present case, the dealer had made purchase of goods as inter-state purchase of ₹ 39,03,629 as per VAT-20. Out of total goods purchased from inter-state a sum of ₹ 11,52,151 were sent for sale on consignment basis as a stock transfer. Since the dealer have more stock of inter-state purchase for stock transfer. As the goods transferred are made branch transfer out of goods purchased from the inter-state purchase on which there is no tax component which can be availed by the dealer.	The reply of Department is not acceptable as copy of the consignment agreement, invoice of inter-state purchase of ₹ 39,03,629, copy of challan of branch transfer made ₹ 11,52,151 not found attached. Hence, para stands.
2.	ETO, Ward-2	2017-18	SS Nath's Co.	1.41	- do -	The Department stated that the goods transferred from Chandigarh to Mohali are identifiable and solely linked to inter-state purchases. Since these purchases were made from outside Chandigarh and are transferred accordingly, they do not attract any reversal of ITC under the relevant provisions of the tax regulations.	The reply of the Department is not tenable as certified invoices/challans of branch transfer amounting to ₹ 1,15,00,697 not found attached. Hence para may stand.

Sl. No.	Name of Unit	AY	Name of Dealer / TIN	Short levy of tax, including interest (₹ in lakh)	Nature of irregularities	Reply of Department	Audit Remarks
3.	ETO, Ward-3	2015-16	Autopare Network	4.23	- do -	No reply furnished by the Department.	
4.	ETO, Ward-3	2014-15 to 2017-18	1.EMM PEE Motor 2.Westside 3.Shoppers Stop Ltd. 4. Shoppers Stop Ltd.	9.31	- do -	No reply furnished by the Department.	
5.	ETO, Ward-4	2015-16	Jetage Computer Traders	3.87	- do -	No reply furnished by the Department	
6.	ETO, Ward-4	2015-16	Fashioners	0.47	- do -	No reply furnished by the Department	
7.	ETO, Ward-4	2015-16 2016-17	1. M K Agencies 2. M.K. Agencies 3.Jetage Computers	6.02	- do -	No reply furnished by the Department	
8.	ETO, Ward-5	2015-16	Charanjeet Associates Pvt. Ltd.	1.34	- do -	The Department replied that during the FY 2015-16, the company made total purchases amounting to ₹ 9,15,34,825 out of which interstate purchases accounted for ₹ 3,75,38,418. As per the provisions of Chd VAT rules, no ITC was claimed on these purchases as they were not eligible for ITC. Further, taxpayer has affected a branch transfer of electronic products, including batteries and UPS to	The reply of Department is not tenable as total invoices against F forms amounting to ₹ 25,09,908 not found attached. The invoices which are supplied by the Department, their amount does not match. Also, the invoice dated 30.04.2015 not readable. Hence, para may stand.

Sl. No.	Name of Unit	AY	Name of Dealer / TIN	Short levy of tax, including interest (₹ in lakh)	Nature of irregularities	Reply of Department	Audit Remarks
						Haryana branch for ₹ 25.09 lakh. These goods procured through interstate purchases on which no ITC claimed.	
9.	ETO, Ward-6	2015-16	Superton Electric Pvt. Ltd.	2.18	- do -	The Department could not submit documents with reply.	For necessary verification, VAT 18, VAT 19, Purchase invoices, Branch transfer Challan/invoice and ledger may be produced to audit. Para Stands.
10.	ETO, Ward-7	2015-16	Redington India Ltd.	14.51	- do -	No reply furnished by the Department.	
11.	ETO, Ward-7	2015-16	Sachdeva & CO		- do -	The Department stated that ITC of ₹ 1,17,512 was recovered from the dealer *vide* DD No. 026171 dated 03.05.2024 and deposited in the treasury.	The Department accepted and recovered the excess ITC that was allowed due to the omission of non-reversal by the Designated Officer during assessment.
12.	ETO, Ward-7	2016-17	Sham Jewellers	77.59	- do -	No reply furnished by the Department.	
13.	ETO, Ward-9	2015-16 & 2017-18	1.International Aircon Pvt. Ltd. 2. Exide India 3.Arihant Research	2.50	- do -	No reply furnished by the Department.	
				124.18			

Annexure-3.5 (B)

(Referred to in Paragraph No. 3.1.7.5 (b))

ITC without requisite documentation

Sl. No.	Name of Unit	AY	Name of Dealer / TIN	Short levy of tax, including interest (₹ in lakh)	Nature of irregularities	Reply of Department	Audit Remarks
1.	ETO, Ward-2	2015-16	Royal Bros. (04150039821)	41.17	Inadmissible allowance of ITC	The Department replied that the taxable person had made local purchases @ 20 *per cent* of cigarettes from M/s Jagdamba Agencies which are visible in VAT-23. Since at the time of inception of VAT act, there was no method of verification regarding purchases made or not, as such during assessments VAT invoices were required. But now, when the system itself having the data of sales and purchases, the same have been checked from Excise Information Management System (EIMS) Chandigarh and found that due sales have been shown by the selling dealer on which taxable person has claimed eligible ITC @ 20 *per cent*.	The reply of the Department is not tenable as ITC @ 20 *per cent* had been allowed on purchases in both cases without any documentary proof. The original invoices of both the dealers may be produced for verification. Hence, para may stand.
2.	ETO, Ward-2	2015-16	Komal Tradelink Pvt. Ltd (04370039021)	34.16			
3.	ETO, Ward-3	2016-17	Lifestyle Int. Ltd. (04610037919)	44.95	- do -	The Department stated that the goods purchased from the local dealers were taxable @ 12.5 *per cent* only. Copy of purchase list showing goods and rate of tax is already submitted. Total purchases during the year were ₹ 79,75,07,112 out of which local purchases were made for ₹ 4,29,73,360 only. Balance of goods were purchased from other states for ₹ 75,45,33,752 and ITC also reversed for ₹ 2,05,290 on account of branch transfer during the year. Total sales @12.5 *per cent* was made for ₹ 25,09,31,139 during the year.	The reply of Department is not tenable as the Department could not furnish the required document in support of reply such as copy of invoices of local purchases and VAT-24 which are required for cross verification. Hence, para may stand.
Total				120.28			

Annexure-3.5 (C)

(Referred to in Paragraph No. 3.1.7.5 (c))

Short levy of tax and interest

Sl. No.	Name of Unit	AY	Name of Dealer / TIN	Short levy of tax, including interest (₹ in lakh)	Nature of irregularities	Reply of Department	Audit Remarks
1.	ETO, Ward-1	2015-16	Khanna Bros (04870003923)	0.52	Excess allowance of ITC due to difference of purchases between annual return and quarterly return.	The Department stated that the ITC was allowed as per the annual return (VAT 20).	In r/o sub-para 2, the reply is not tenable; reasons for the difference in ITC between quarterly and annual returns may be justified. Final reply is awaited; hence, para stands.
2.	ETO, Ward-1	2016-17	Shiv Shankar & Co. (04020006961)	2.42	- do -	The Department stated that the DO allowed ITC on the basis of VAT20.	The reply is not acceptable as the Department has not obtained/justified reasons for difference in VAT-20 & Quarterly return (VAT15, 24). Final reply is awaited; hence para stands.
3.	ETO, Ward-2	2017-18	Arihant Sales Corp. (04560010835)	2.33	- do -	The Department stated that the local purchases were from on firm and the purchase can be verified from VAT 23.	The Department does not provide the documents to verify the ITC. Hence, Para stands.
4.	ETO, Ward-4	2016-17	Johar Computers (04790019487)	17.51	- do -	The Department stated that the difference is related to ITC available as per VAT24 and claim as per VAT15 in quarter 2nd& 4th only. However, the taxpayer is in possession of the purchase invoices, which are not reflected in VAT24.	The reply is not acceptable as the facts and figures could not be verified in absence of documents *i.e.*, purchase ledger along with invoices, VAT 23 and reasons for said difference in quarterly and annual returns may also be justified

Sl. No.	Name of Unit	AY	Name of Dealer / TIN	Short levy of tax, including interest (₹ in lakh)	Nature of irregularities	Reply of Department	Audit Remarks
							to audit. Final compliance is awaited; hence, para stands.
5.	ETO, Ward-4	2015-16	Batra Medicos (04820030868)	0.53	- do -	No reply furnished by the Department.	
6.	ETO, Ward-5	2016-17	Standard Teletronics (04920007242)	18.44	- do -	The Department replied that due to a technical glitch in the SVAT system, the purchase summary of Q2 was not uploaded correctly and the actual total purchase of Q2 amounting to ₹ 12,02,425.	The quarter wise VAT-24 statements of Q2 are supplied by the Department but the statements are handwritten, and the amount mentioned in them is not matching with the amount provided by the Department in the table. The reply of the Department is not tenable as online statements of quarter wise Form VAT-24 not found attached. Hence, para may stand.
7.			Dee Pee & Comm. (04620005855)		- do -	The Department stated that the assessment for said period was initially completed on 16.11.2020 wherein ITC of ₹ 43,12,538 was allowed by the D.O. Regarding the discrepancy of ₹ 49,500 between the annual returns and quarterly returns, it is clarified that the taxpayer recorded sales after applying discounts, whereas VAT was charged on the pre-discount amount in the invoices. Additionally, regarding the entry of	The reply of the Department is not tenable as the objected para was based on assessment order of disposal no. 638 dated 21.11.2023 and not 713 dated 16.11.2020. Copies of tax-invoice along with reasons for reassessment/ re-enter in disposal register may be intimated to audit. Hence, para may stand.

Sl. No.	Name of Unit	AY	Name of Dealer / TIN	Short levy of tax, including interest (₹ in lakh)	Nature of irregularities	Reply of Department	Audit Remarks
						assessment case disposal no. 638 dated 21.11.23, it appears the case was re-entered by the ETO.	
8.	ETO, Ward-6	2016-17	1.Singla Traders (04540021128) 2.Parkash Electric House (04360020354)	3.87	- do -	No reply furnished by the Department.	
9.	ETO, Ward-8	2017-18	Smartcool System (04160038118)	10.90	- do -	No reply furnished by the Department.	
Total				**56.52**			

Annexure-3.5 (D)

(Referred to in Paragraph No. 3.1.7.5 (d))

Inadmissible allowance of ITC

Sl. No.	Name of Unit	AY	Name of Dealer / TIN	Short levy of tax, including interest (₹ in lakh)	Nature of irregularities	Reply of Department	Audit Remarks
1.	ETO, Ward-3	2016-17	Joshi Autowheels Pvt. Ltd. (04810041107)	9.10	Excess allowance of ITC as per VAT 20 whereas local purchases were less as per B/S	The Department stated that ITC claimed by the dealer was correct against the local purchases and submitted the VAT 24. However, as pointed out in para, sales returns were ₹ four lakhs as per Balance sheet, whereas it was 40 lakh as per VAT 20 and 24.	Necessary reconciliation may be done under intimation to audit along with relevant records. Final reply is awaited; hence, para stands.
2.	ETO, Ward-3	2016-17	PMG Autos Pvt. Ltd. (04830036246)	6.63	Inadmissible allowance of ITC on local purchase of vehicle.	The Department stated that notice to the dealer has been issued against the audit objection dated 15.02.25. The dealer had submitted Form Vat-24 regarding local purchases from the taxable dealer M/s PMG automobiles, amounting to ₹ 22,99,068 and claimed ITC of ₹ 3,03,477.	The reply of Department is not tenable as invoices for locally purchased vehicles not found attached. Hence, para may stand.
Total				**15.73**			

Annexure-3.6

(Referred to in Paragraph No. 3.1.7.6)

Short levy of tax

Sl. No.	Name of Unit	AY	Name of Dealer / TIN	Short levy of tax, including interest (₹ in lakh)	Nature of irregularities	Reply of Department	Audit Remarks
1.	ETO, Ward-1	2015-16	Tata Steel Ltd. (0494007328)	6.85	Figures in 'C' form were deliberately altered which was overlooked by the DO.	The Department stated that a letter was sent to the S.T.O. Jammu to check the genuineness of the C form, but no proper reply has been received till date. Thereafter, a reminder has been sent to the authority concerned on 07.03.25. So, the final reply will be submitted after receiving the verification report.	Final action is awaited.
2.	ETO, Ward-1	2015-16	Superlink Traders Pvt. Ltd. (04290014815)	3.97	'E1' form having value ₹ 80,79,697 was tampered with.	The Department stated that a letter was sent to the assessing authority, Rajasthan to check the genuineness of the issued E1 form having value of ₹ 80,79,697. The authority concerned has intimated that E1 form was issued to the firm M/s Mehru electrical and mechanical engineers pvt. Ltd.	In view of reply given by the Department, no supporting document *i.e.*, verification of E1 Form from the issuing authority was found attached. Hence, para may stand.
3.	ETO, Ward-2	2016-17	Technova Imaging System Pvt. Ltd. (04940013924)	22.29	06 'C' forms having the value of ₹2.11 crore were invalid due to tampering/alteration. [1056472+1172684 (interest @ 1.5 *per cent* for 74 months)]	The Department stated that necessary verification measures and through official letter no. 3359 dated 21.03.24 (copy enclosed) referred the matter to the issuing authority in Jalandhar-I, Punjab for authentication of disputed C forms. Upon receipt of verification report from the issuing authority, appropriate legal action will be taken in accordance with the laws and	The copy of letter of verification report from the issuing authority is pending. Final action awaited. Hence, para may stand.

Sl. No.	Name of Unit	AY	Name of Dealer / TIN	Short levy of tax, including interest (₹ in lakh)	Nature of irregularities	Reply of Department	Audit Remarks
						regulations. The firm will be informed of further proceedings based on the findings of the verification process.	
4.	ETO, Ward-6	2015-16	Kodak India Pvt. Ltd. (04660011653)	44.41	Invalid 'C' forms due to the name of the selling dealer was changed using white fluid ink and the same was not verified by the issuing authority. [1965222@12.5 *per cent* + 2476180 (@ 1.5 *per cent* interest for 84 months)]	The Department stated that verification letters for the genuineness of these transactions have been issued to the Department concerned, and the same is awaited from the State concerned.	Final reply is awaited; hence, para stands.
5.	ETO, Ward-7	2015-16	Garg Brother Agency (04770009798)	12.84	Invalid 'C' forms due to the tampering and value were changed and the same was not verified by the issuing authority.	No reply was furnished by the Department.	
6.	ETO, Ward-7	2016-17	Targus Technology (04260021088)	1.47	Two "C" forms having value of ₹ 7,88,558 were tampered with. The value was changed using white fluid ink.	No reply was furnished by the Department.	
	Total			**91.83**			

Annexure-3.7

(Referred to in Paragraph No. 3.2.5.1)

Statement Showing registration of non-transport vehicle not renewed

Name of RTO	Total No. of Vehicles in which observation found through Data Analysis	No. of Vehicles validated by Audit	No. of Vehicles in which objection found correct	No. of Two-Wheeler/Notor-cycle	Amount involved in two-wheeler/motorcycle (renewal fee= 1000/per vehicle) (in ₹)	No. of Light Motor Vehicle	Amount involved in Light Motor Vehicle(renewal fee= 5000/per vehicle) (in ₹)	Amount involved in all vehicles (renewal fees) (in ₹)	Additional fee in delaying renewal of registration In case of Motor Cycle- ₹ 300 and Motor Car ₹ 500 per month and part of months (in ₹)	Total Amount Involved (renewal fees+Additional fees) (in ₹)
RTO, Daman	529	20	15	6	6,000	9	45,000	51,000	2,01,300	2,52,300
RTO, Silvassa	472	20	16	5	5,000	11	55,000	60,000	1,56,400	2,16,400
Total	1001	40	31	11	11,000	20	1,00,000	1,11,000	3,57,700	4,68,700

Annexure-3.8

(Referred to in Paragraph No-3.2.5.2)

Statement Showing short levy of registration fees due to incorrect categorization of CEV

Name of RTO	Total No. of Vehicles in which observation found through Data Analysis	No. of Vehicles validated by Audit	No. of Vehicles in which objection found correct	Amount to be levied LMV –₹ 3000 MMV-₹ 3000 HMV-₹ 3000 LMV Imported- ₹ 5000 (in ₹)	Amount actually levied LMV-₹ 600 MMV-₹ 1000 HMV-₹ 1500 (in ₹)	Total Amount Involved (renewal fees+ Additional fees) (in ₹)
RTO, Daman	9	9	9	27,000	10,100	16,900
RTO, Silvassa	13	13	13	41,000	18,600	22,400
Total	**22**	**22**	**22**	**68,000**	**28,700**	**39,300**

Annexure-3.9

(Referred to in Paragraph No- 3.2.6.1)

Statement Showing Application fee, Permit fees and penalty not levied on Transport Vehicles plying without permit

Name of RTO	Total No. of Vehicles in which observation found through Data Analysis	No. of Vehicles validated by Audit	No. of Vehicles in which objection found correct	Permit Renewal fees (₹ 125) (in ₹)	Permit Application Fees (₹ 200) (in ₹)	Total Fees for objected vehicles (in ₹)	Penalty at the rate ₹ 50 per day (maximum upto ₹ 10,000) (in ₹)	Total Amount for Objected Vehicles (in ₹)
RTO, Daman	258	20	19	2,375	3,800	6,175	1,83,400	1,89,575
RTO, Silvassa	634	20	16	2,000	3,200	5,200	1,05,840	1,11,040
Total	**892**	**40**	**35**	**4,375**	**7,000**	**11,375**	**2,89,240**	**3,00,615**

Annexure-3.10

(Referred to in Paragraph No- 3.2.6.2)

Statement showing impact on revenue due to non-renewal of authorization of National Permit

Name of RTO	Total No. of vehicles covered with National Permit	No. of vehicles in which observation found through data analysis	No. of vehicles validated by Audit	No of Vehicle in which authorization pending	No of authorization required during the audit period (April 2019 to March 2024)	Consolidated fees per vehicle(in₹)	Renewal Application fees per vehicle (in ₹)	Total fees per vehicle (in ₹)	Total Revenue involved (in ₹)
RTO, Daman	1,263	351	20	2	5	16,500	1000	17,500	87,500
RTO, Silvassa	11,594	863	20	12	13	16,500	1000	17,500	227500
Total	**12,857**	**1,214**	**40**	**14**	**18**				**3,15,000**

Annexure -3.11

(Referred to in Paragraph No- 3.2.7)

Statement showing fitness certificate of vehicles not renewed

Name of RTO	Total No. of Vehicles in which observation found through Data Analysis	No. of Vehicles validated by Audit	No. of Vehicles in which objection found correct	No. of Three-Wheeler Vehicle (400+200 Vehicle not older than 15 years and 800+3500 when vehicle older than 15 years)	Amount Involved in Three-Wheeler	No. of Light Motor Vehicle (400+200 Vehicle not older than 15 years and 800+7500 when vehicle older than 15 years)	Amount involved in Light Motor Vehicle	No. of Medium Goods or Passenager Vehicle (600+200 Vehicle not older than 15 years and 800+10000 when vehicle older than 15 years)	Amount involved in Medium Goods/Passenger Vehicle	No. of Heavy Goods or Passenager Vehicle (600+200 Vehicle not older than 15 years and 800+12000 when vehicle older than 15 years)	Amount involved in Heavy Goods/Passenger Vehicle (in ₹)	Amount involved in all vehicles(renewal fees) (in ₹)	Additional Fee (Penalty) (in ₹)	Total Amount Involved (renewal fees+Additional fees) (in ₹)
RTO, Daman	1,314	20 (10+ 10)	19	3(2+1)	5,500	10(7+3)	29,100	0	0	6(5+1)	16,800	51,400	10,59,000	11,10,400
RTO, Silvassa	2,760	20 (10+ 10)	19	0	0	10(9+1)	13,700	2(2+0)	1,600	7(6+1)	17,600	32,900	9,54,300	9,87,200
Total	4,074	**40**	**38**	**3**	**5,500**	**20**	**42,800**	**2**	**1,600**	**13**	**34,400**	**84,300**	**20,13,300**	**20,97,600**

Annexure-3.12

(Referred to in Paragraph No-3.2.8)

Statement Showing the non-realisation of Motor Vehicle Tax on Transport Vehicles

Sl. No.	Name of RTO	No. of vehicles in which observation found through data analysis	No. of vehicles validated by Audit	No. of vehicles in which objection found correct	Total tax arrears amount(in₹)	Total tax arrears fine(in₹)	Total Tax arrears including fine (in ₹)
1.	RTO, Daman	1,147	20	19	4,25,201	56,108	4,81,309
2.	RTO, Silvassa	1,871	20	18	3,38,114	28,405	3,66,519
	Total	**3,018**	**40**	**37**	**7,63,315**	**84,513**	**8,47,828**

Annexure-3.13

(Referred to in Paragraph No-3.2.9.7)

Statement of person holding multiple driving licenses at the same time

Sl. No.	Name of Person	License No. 1			License No. 2		
		License No.	Type of vehicle-License	Period	License No.	Type	Period
1.	Bhargav Amrat Halpati	DD03 20190000402	Motor Cycle with Gear-NT	22.05.2019 to 21.05.2039	DD03 20190001429	Motor Cycle with Gear-NT, LMV-NT	09.12.2019 to 10.12.2039
2.	Abanbhai Kurkutiya	DD01 20200002929	LMV-NT	25.11.2020 to 09.07.2026	DN09 19990004327	LMV-3W NT, LMV-3W CAB- NT, T	01.12.2026 to 30.11.2021, 22.12.2019 to 21.12.2024
3.	Anil Dwivedi	DD01 20210006731	Motorcycle with Gear, LMV	20.11.2021 to 19.11.2031	DD01 20210005290	Motorcycle with Gear, LMV	04.09.2021 to 31.12.2035
4.	Shivam Tamboli	DN-0920180040517	Motorcycle without Gear-NT, LMV-NT	16.04.2018 to 15.04.2038	DD01 20210006646	Motorcycle with Gear – NT, LMV-NT	19.11.2021 to 01.04.2040
5.	Shrushti Patel	DN09 20190003128	Motorcycle with Gear-NT, LMV-NT	22.11.2019 to 06.08.2041	DD01 20220001812	Motorcycle with Gear-NT, LMV-NT	14.04.2022 to 06.08.2041

Annexure-3.14

(Referred to in Paragraph No-3.2.9.9)

Statement showing tax collected or Permit/Fitness renewed with pending Challan

Sl. No.	Name of RTO	Registration No	Pending Challan No.	Pending Challan Date	Pending Challan Amount (in ₹)	Fitness Renewal Date	Permit Renewal Date	Tax Collected date
1.	RTO, Silvassa	DN09S9473	DD562327201104054931	04-Nov-20	800	15-Mar-24		15-Mar-24, 01-Apr-22, 22-Mar-21
2.		DN09G9728	DD562327201129045085	29-Nov-20	1,800	08-Dec-21		03-Apr-21, 20-Apr-22
3.		DN099087	DD562327210213110684	13-Feb-21	5,000	12-Mar-24		09-Nov-21, 14-Mar-23
4.		DN09N9901	DD562327210309064963	09-Mar-21	20,000	04-Oct-23		03-Apr-21, 08-Apr-22, 06-Apr-23
5.		DD01A9980	DD562327210803051721	03-Aug-21	500	05-Mar-24		05-Mar-24, 27-Sep-21, 22-Apr-22
6.		DD03J9997	DD562327210807030772	07-Aug-21	3,000	25-Jul-23		30-Mar-22, 31-Mar-23
7.		DN09P9634	DD562327210825053914	25-Aug-21	5,000	03-Jan-24	05-Jan-24	11-Apr-23, 18-Apr-22
8.		DN09S9630	DD562327220104073656	04-Jan-22	5,000	05-Mar-22		01-Apr-21
9.		DD01C9878	DD562327220110063404	10-Jan-22	20,000	10-Mar-23	28-Mar-23	01-Apr-23, 01-Apr-22
10.		DN09H9259	DD562327211201035228	01-Dec-21	5,000			01-Apr-22
11.		DD01A9753	DD562327220711014650	11-July-22	5,000			01-Apr-23
Total					**71,100**			