Appendix-1.1

Year-wise details of expenditure audited in respect of General Sector during 2023-24

(Reference: Paragraph 1.1.1)

(₹ in crore)

Year	Expenditure during 2023-24
2018-19	10.80
2019-20	18.56
2020-21	398.77
2021-22	370.72
2022-23	345.69
Total	**1,144.54**

Source: Records furnished by the AMG (I), o/o the Accountant General (Audit), Manipur

Appendix-2.1

Year-wise details of expenditure audited in respect of Social Sector during 2023-24

(Reference: Paragraph 2.1.1)

(₹ in crore)

Year	Expenditure during 2023-24
2018-19	667.20
2019-20	696.78
2020-21	853.39
2021-22	1,351.88
2022-23	3,883.95
Total	**7,453.20**

Source: Records furnished by the AMG (I), o/o the Accountant General (Audit), Manipur

Appendix-2.2

Sampling of Districts, Blocks, GPs, and Beneficiaries for audit

(Reference: Paragraph 2.2.5)

<table>
<tr><th>Sl. No.</th><th>Sampled Districts</th><th>Sampled Block</th><th>Sampled GPs</th><th>Total beneficiaries</th><th>Sampled Beneficiaries</th></tr>
<tr><td rowspan="8">1</td><td rowspan="8">Imphal East</td><td rowspan="4">Imphal East -I</td><td>Tellouchana Seijang</td><td>3,550</td><td>15</td></tr>
<tr><td>Waiton</td><td>2,371</td><td>15</td></tr>
<tr><td>Haraorou Tangkham</td><td>2,924</td><td>15</td></tr>
<tr><td>Pukhao</td><td>2,243</td><td>15</td></tr>
<tr><td rowspan="4">Heingang CD Block</td><td>Heingang</td><td>2,234</td><td>15</td></tr>
<tr><td>Khurai Khaidem Leikai</td><td>1,845</td><td>15</td></tr>
<tr><td>Luwangsangbam</td><td>2,583</td><td>15</td></tr>
<tr><td>Khurai Nandeibam leikai</td><td>1,870</td><td>15</td></tr>
<tr><td rowspan="8">2</td><td rowspan="8">Imphal West</td><td rowspan="4">Imphal West - II</td><td>Laphupat Tera Komlakhong</td><td>2,568</td><td>15</td></tr>
<tr><td>Samusang Bitra Urokhong</td><td>1,508</td><td>15</td></tr>
<tr><td>Lairenjam Meijrao</td><td>3,153</td><td>15</td></tr>
<tr><td>Phoubakchao Sekmaijin</td><td>2,948</td><td>15</td></tr>
<tr><td rowspan="4">Patsoi CD Block</td><td>Patsoi</td><td>2,264</td><td>15</td></tr>
<tr><td>Konthoujam</td><td>1,806</td><td>15</td></tr>
<tr><td>Ngairangbam</td><td>2,421</td><td>15</td></tr>
<tr><td>Sagolband Thounaojam Leikai</td><td>1,501</td><td>15</td></tr>
<tr><td rowspan="8">3</td><td rowspan="8">Bishnupur</td><td rowspan="4">Bishnupur</td><td>Thinungei</td><td>3,120</td><td>15</td></tr>
<tr><td>Nachou</td><td>3,206</td><td>15</td></tr>
<tr><td>Khoijuman kwasiphai</td><td>3,403</td><td>15</td></tr>
<tr><td>Moirangkhunou</td><td>4,596</td><td>15</td></tr>
<tr><td rowspan="4">Moirang</td><td>Wangoo</td><td>4,078</td><td>15</td></tr>
<tr><td>Tronglaobi Terakhongsangbi</td><td>3,586</td><td>15</td></tr>
<tr><td>Wangoo Terakhong</td><td>3,692</td><td>15</td></tr>
<tr><td>Ngangkhalawai</td><td>2,600</td><td>15</td></tr>
</table>

Source: Departmental records

Appendix-2.3

Statement showing delay in release of central share by Finance Department, GoM during 2019-2024

(Reference Para No. 2.2.7.11.2)

(₹ in crore)

Sl. No.	Sanction of MoRD			Due date for credit to SEGF	Release by Finance Department		Delay (No. of days)	Penal interest
	Sanction No	Date	Amount		Date of credit into SEGF	Amount		
1	J-14023/01/2019 RE-I (366192) Sl.No.201	26-03-2019	17.39	29-03-2019	23-05-2019	17.39	55	0.31
2	J-14023/01/2019 RE-I (366192) Sl.No.1	08-04-2019	181.42	11-04-2019	23-05-2019	90.71	42	1.25
					03-08-2019	60.00	114	2.25
					13-09-2019	30.71	155	1.56
3	J-14023/01/2019 RE-I (366192) Sl.No.73	01-10-2019	115.6	04-10-2019	24-10-2019	115.6	20	0.76
4	J-14023/01/2019 RE-I (366192) Sl.No.121	24-01-2020	98.97	27-01-2020	19-02-2020	98.97	23	0.75
5	J-14023/01/2019 RE-I (366192) Sl.No.159	23-03-2020	214.75	26-03-2020	08-04-2020	214.75	13	0.92
6	F.No. J-14023/01/2020-RE-I (Sl. No. 27)	05-04-2020	737.57	08-04-2020	15-04-2020	515.41	19	3.22
					15-09-2020	55.54	153	2.79
					21-12-2020	166.62	209	11.45
7	F.No.J-14023/01/2020-RE-I (Sl. No. 102)	09-02-2021	83.66	12-02-2021	21-04-2021	83.66	67	1.84
8	F.No. J-14023/01/2020-RE-I (Sl. No. 119)	18-03-2021	485.51	21-03-2021	24-05-2021	160.00	64	3.37
					30-06-2021	160.00	101	5.31
					05-08-2021	137.37	137	6.19
					05-08-2021	28.14	137	1.27
9	F.No. J-14023/01/2021-RE-I (Sl. No. 29)	25-08-2021	333.08	28-08-2021	29-10-2021	50.00	62	1.02
					29-10-2021	60.00	62	1.22
					23-12-2021	10.00	117	0.38
					30-12-2021	50.00	124	2.04
					24-01-2022	50.00	149	2.45
					16-02-2022	56.54	172	3.20
					19-02-2022	56.54	175	3.25
10	F.No. J-14023/01/2021-RE-I (Sl. No. 42)	30-03-2022	230.02	02-04-2022	29-04-2022	57.51	27	0.51
					13-05-2022	57.51	41	0.78
					27-05-2022	57.51	55	1.04
					27-05-2022	39.00	55	0.71
					27-05-2022	18.50	55	0.33
11	F.No. J-14023/01/2022-RE-I (379599) (Sl. No. 7) **Wages only**	23-06-2022	756.50	26-06-2022	05-10-2022	100.00	101	3.32
					15-11-2022	150.00	142	7.00
					07-02-2023	200.00	226	14.86
					01-03-2023	306.50	248	24.99
12	F.No. J-14023/01/2022-RE-I (379599)(Sl. No. 7) **Material only**	24-03-2023	330.14	27-03-2023	20-07-2023	330.14	115	12.48
							Total	**122.82**

Source: Department records

Appendix-2.4

Statement showing delay in release of State matching share by Finance Department, GoM during 2019-2024

(Reference Para No. 2.2.7.11.2)

(₹ in crore)

Sl. No.	Sanction of State Government			Due date for credit to SEGF	Released by Finance Department		Delay (No. of days)	Penal interest
	Sanction No.	Date	Amount		Date of credit into SEGF	Amount		
1	01/07/2019-RD (MC) MGNREGA SMS	09-05-2019	22.09	11-04-2019	23-05-2019	19.23	42.00	0.27
					23-05-2019	2.85	42.00	0.04
2	1/07/2019-RD(MC)MGNREGA-SMS	11-11-2019	2.91	11-04-2019	23-03-2020	2.91	347.00	0.33
3	01/07/2019-RD(MC)MGNREGA -SMS – Pt.	23-03-2019	20.00	27-01-2020	23-03-2020	14.96	56.00	0.28
					23-03-2020	5.03	56.00	0.09
4	No.01/07/2019-RD(MC)/ MGNREGS -SMS -Pt	15-04-2020	25.00	08-04-2020	15-04-2020	5.77	7.00	0.01
					15-04-2020	19.23	7.00	0.04
5	No.04/16/2019-MSRDA(FR)	26-03-2021	80.81	08-04-2020	21-11-2020	80.81	227.00	6.03
6	No.CELL-101//2020-RD and PR-RD &PR	26-03-2021	9.30	21-03-2021	29-03-2021	6.75	8.00	0.01
					29-03-2021	2.55	8.00	0.00
7	No.CELL-101//2020-RD and PR-RD &PR	05-08-2021	53.95	21-03-2021	05-08-2021	13.95	137.00	0.63
					05-08-2021	40.00	137.00	1.80
8	No.CELL-101//2020-RD and PR-RD &PR	27-01-2022	37.01	28-08-2021	01-02-2022	37.01	157.00	1.91
9	No.CELL-101//2020-RD and PR-RD &PR	29-04-2022	25.56	02-04-2022	29-04-2022	25.56	27.00	0.23
10	No.CELL-101//2020-RD and PR-RD & PR (State Share)	17-01-2024	110.05	27-03-2023	29-02-2024	110.05	339	12.27
Total								**23.94**

Source: Departmental records

Appendix-2.5

Statement showing inadmissible expenditure

(Reference: Paragraph 2.2.7.11.3)

Sl. No.	Implementing Agency	Name of Agency	Date of payment	Name of item	Amount (in ₹)
1.	State Level Monitoring Cell	SLMC	06-8-2019	Construction of gate for Independence Day	3,00,000
2.		M/s Sign Art Centre	19-4-2023	Construction of Welcome gate of G-20 summit	2,99,370
3.		M/s Sign Art Centre	24-8-2022	Construction of gate and printing of invitation card for Independence Day' 2022	3,07,939
4.			15-9-2023	Construction of gate for Republic Day 2023	2,99,725
5.		VR Khongreingam and M. Nabakumar	14-3-2022	TA/DA to VR Khongreingam and M. Nabakumar for attending 1 day workshop on MPLADS at Guwahati on 7.3.22	30,507
6.	DPC, Imphal East	Executive Engineer, DRDA Imphal East	29-09-2021	Erection of welcome gate for 75th Independence Day	1,34,200
7.		Executive Engineer, DRDA Imphal East	14-02-2020	Erection of Republic Day Gate	1,24,580
8.		BCS Peripherals	10-02-2021	Purchase of AC for Conference Hall of the District	44,490
9.		Kangla Computer	05-02-2021	Cost of electronic items and installation charges for Conference Hall of the District	7,13,290
10.		R&W Supply Agency, Thangal Bazar	02-02-2021	Visitor's chairs and Executive Revolving chairs for Conference Hall of the District	2,52,992
11.		ANK Furniture House, Uripok	02-02-2021	Conference Table and Locker Table for Conference Hall of the District	1,90,924
12.		Executive Engineer, DRDA Imphal East	02-02-2021	Erection of Republic Day Gate and Demonstration of Tableau	1,78,300
13.		Kangla Enterprises Private Limited	26-12-2019	Networking and Electrification of CEO/DPC and MIS Rooms	1,54,009
14.	BDO, Imphal East-1	BDO, Imphal East-1	22-01-2021	Room Repairing	1,70,000
15.			08-03-2021	Electric Recharge	80,000
16.	BDO, Heingang	BDO, Heingang	19-01-2021	Room Repairing	1,70,000
17.	DPC, Imphal West	DPC, Imphal West	16-10-2023	Electricity recharge	20,000
18.		SSS Electrical and Hardware	02-12-2021	Improvement of DPC Office	34,136
19.		Anand Hardware and Electricals	04-01-2020	Procurement of electrical items including installation charges	72,000
20.		Gurunanak Hardware	01-10-2020	Pipe fitting charges	15,700
21.			26-11-2020	Pipe repairing of DPC office	14,130
22.	ZP, Imphal West	Pawan Kumar	5-12-2020 & 5-01-2021	Partition of office room	10,98,975
23.		14 ZP members	24-09-2020	Material procurement for works such as crowbars, baskets, pickaxes etc.	10,00,000
24.	BDO, Wangoi	BDO, Wangoi	Sept 2019	Demolition, repairing and renovation of official toilets (Gents & Ladies) at BDO office	2,72,000
25.		Okendro Careting Services & Thais Tent House	11-02-2020	Expenses on Republic Day Celebration	59,200
26.		Raj Hardware &	07-03-2020	Reimbursement for repairing for	30,970

Sl. No.	Implementing Agency	Name of Agency	Date of payment	Name of item	Amount (in ₹)
	DPC, Bishnupur	Electrical Store		Electrification and Networking	
27.		Yumshakol Interiors	24-11-2020	Supply & Installation of Wallpaper, Aluminum frame, Glass and Partition Board	9,68,135
28.		DPC, Bishnupur		74th Independence Day Celebration	54,000
29.		Kalenyai Enterprises	08-04-2023	Purchase of furniture	1,26,000
30.		Okendro Catering Services	31-03-2023	Republic Day Celebration	58,950
31.		Sandy Enterprises	08-04-2023	Purchase of Sound System	97,100
32.		JCB Naobi Enterprises	21-01-2023	Room Repairing	54,700
33.	BDO, Moirang	Hotel Meat Zone, KRS Enterprises, Usha Computers etc.	16-09-2019	Reimbursement for Celebration of Independence day expenses	29,900
				TOTAL	**74,56,222**

Source: Departmental records

Appendix-2.6

Statement showing non-maintenance of wage and material ratio during 2019-2024

(Reference: Paragraph 2.2.7.11.7)

(Amount ₹ in lakh)

Sl. No.	Districts	Expenditure on Labour	Expenditure on Material	Total Expenditure	*Percentage on Material*	Excess Expenditure on material	Wage rate (₹)	No. of mandays
2019-20								
1	Imphal East	10,606.15	7,558.02	18,164.17	*41.61*	292.35	219	1,33,494.06
2	Ukhrul	3,092.06	2,082.75	5,174.81	*40.25*	12.83	219	5,856.62
2020-21								
1	Imphal East	15,992.41	10,805.31	26,797.72	*40.32*	86.22	238	36,227.73
2	Jiribam	1,358.59	930.61	2,289.20	*40.65*	14.93	238	6,273.11
3	Kakching	5,121.34	3,613.83	8,735.17	*41.37*	119.76	238	50,320.17
4	Thoubal	6,373.13	4,867.60	11,240.73	*43.30*	371.31	238	1,56,011.76
2021-22								
1	Imphal East	16,072.17	11,483.27	27,555.44	*41.67*	461.09	251	1,83,702.79
2	Imphal West	8,646.02	6,089.13	14,735.15	*41.32*	195.07	251	77,717.13
3	Jiribam	1,191.43	828.31	2,019.74	*41.01*	20.41	251	8,133.07
4	Kakching	5,428.11	3,993.68	9,421.79	*42.39*	224.96	251	89,627.09
5	Kamjong	1,687.21	1,206.79	2,894.00	*41.70*	49.19	251	19,597.61
6	Thoubal	5,537.68	3,977.60	9,515.28	*41.80*	171.49	251	68,321.91
2022-23								
1	Bishnupur	566.19	739.46	1,305.65	*56.64*	217.20	251	86,533.86
2	Imphal East	1,353.90	1,300.22	2,654.12	*48.99*	238.57	251	95,048.61
3	Jiribam	914.51	757.23	1,671.74	*45.30*	88.53	251	35,272.51
4	Kakching	789.32	578.19	1,367.51	*42.28*	31.19	251	12,424.70
5	Kangpokpi	681.48	611.81	1,293.29	*47.31*	94.49	251	37,647.01
6	Thoubal	1,299.33	947.44	2,246.77	*42.17*	48.73	251	19,415.14
2023-24								
1	Bishnupur	2,901.07	2,083.50	4,984.57	*41.80*	89.67	260	34,489.23
2	Chandel	1,165.45	785.71	1,951.16	*40.27*	5.25	260	2,017.69
3	Jiribam	1,012.28	684.21	1,696.49	*40.33*	5.61	260	2,159.23
4	Kakching	3,230.85	2,178.55	5,409.40	*40.27*	14.79	260	5,688.46
5	Kamjong	2,114.70	1,551.76	3,666.46	*42.32*	85.18	260	32,760.00
6	Tamenglong	1,972.77	2,060.57	4,033.34	*51.09*	447.23	260	1,72,013.08
7	Thoubal	2,281.66	1,690.45	3,972.11	*42.56*	101.61	260	39,079.23
8	Ukhrul	3,703.64	3,194.09	6,897.73	*46.31*	435.00	260	1,67,306.92
					Total	**3,922.67**		**15,77,138.72**

Source: Departmental records

Appendix-2.7

Statement showing delay in issue of Job cards which have been registered upto March 2024

(Reference Paragraph No. 2.2.8.2.3)

Sl. No.	Sampled District	Sampled Blocks	Sampled GPs	Job cards Registered upto March 2024	JC issued	Job cards issued after 15 days	Percentage of JCs issued after 15 days	Delays (in days)
1	Imphal East	Imphal East -I	Haraorou Tangkham	2,671	2,671	35	*1.31*	1 to 445
2			Pukhao	2,714	2,714	226	*8.33*	28 to 2033
3			Tellouchana Seijang	3,351	3,351	1,405	*41.93*	28 to 2288
4			Waiton	2,393	2,393	722	*30.17*	1 to 1388
5		Heingang CD Block	Heingang	2,293	2,293	54	*2.35*	29 to 1457
6			Khurai Khaidem Leikai	2,285	2,285	476	*20.83*	5 to 3413
7			Khurai Nandeibam Leikai	2,790	2,790	594	*21.29*	15 to 2303
8			Luwang Sangbam	1,717	1,717	118	*6.87*	76 to 2724
9	Imphal West	Imphal West-II	Lairenjam Meijrao	2,193	2,193	709	*32.33*	16 to 1200
10			Laphupat Tera Komlakong	2,195	2,195	635	*28.93*	16 to 1302
11			Phoubakchao Sekmaijin	1,763	1,763	406	*23.03*	55 to 2084
12			Samusang Bitra Urokhong	1,230	1,230	270	*21.95*	18 to 1279
13		Patsoi CD Block	Konthoujam	1,614	1,614	414	*25.65*	20 to 1271
14			Ngairangbam	1,567	1,567	203	*12.95*	2 to 2474
15			Patsoi	1,874	1,874	590	*31.48*	23 to 2644
16			Sagolband Thounaojam Leikai	1,222	1,222	102	*8.35*	15 to 1271
17	Bishnupur	Bishnupur CD Block	Khoijuman Kwashiphai	2,836	2,836	1,695	*59.77*	1 to 494
18			Moirang Khunou	3,936	3,936	2,595	*65.93*	3 to 850
19			Nachou	3,383	3,383	206	*6.09*	2 to 879
20			Thinungei	2,897	2,897	571	*19.71*	5 to 701
21		Moirang CD Block	Ngankhalawai	2,455	2,455	1,606	*65.42*	1 to 241
22			Tronglaobi Terakhong Sangbi	2,432	2,432	308	*12.66*	1 to 229
23			Wangoo	3,243	3,243	1,662	*51.25*	1 to 438
24			Wangoo Terakhong	2,746	2,746	1,636	*59.58*	13 to 363
Grand Total				**57,800**	**57,800**	**17,238**	***29.82***	-

Source: Departmental records

Appendix-2.8

List of works on which extra earthwork excavation not found at the worksite

{Reference: Paragraph 2.2.8.8(i)}

(Amount in ₹)

Sl No.	District	Block	Gram Panchayat	Name of work & work code	Year of execution	Sanctioned Amount	Amount Paid	Extra E/W excavation included in the MB but not executed *(cum)*	Rate	Total Amount
1.	Imphal West	Patsoi CD Block	Konthoujam	C/o IVR with gravel from Konthoujam Tomba mapa to Bajamohan taba leirak. (2007006014/RC/GIS/57423)	2021-22	4,67,748	4,31,067	1,008	76.43	77,041
2.				New Construction of gravel road from PWD road Bamdiar Lambi to LLI canal lambi taba with earthwork. (2007006014/RC/GIS/48528)	2021-22	10,98,636	10,98,464	4,320	76.43	3,30,178
3.				WBM at Khabam Bamdiar PWD road Lai Inthabi Loukontaba (2007006014/RC/36221)	2020-21	5,77,522	5,76,907	3,600	72.47	2,60,895
4.				Shingling of road from Konthoujam Makha Maning Sabal to Laingam Khul taba (2007006014/RC/GIS/33651)	2021-22	13,53,200	13,53,145	5,040	76.43	3,79,512
5.				C/o cement lining drain at Konthoujam Maning leikai YIGP club (2007006014/IC/40659)	2020-21	10,30,313	10,29,808	3,750	72.47	2,71,763
Total						**45,27,419**	**44,89,391**	**-**	**-**	**13,19,389**

Source: Departmental records

Appendix-2.9

Statement showing no excavation of work seen executed at the worksite during 2019-2024

(Reference: Paragraph 2.2.8.8 (ii))

(Amount in ₹)

Sl No.	District	Block	Gram panchayat	Work name & work code	Year	Sanctioned Amount	Amount Paid	Qty. of Excavated work *(cum)*	Rate	Qty. of extra lift *(cum)*	Rate for Extra lift	Amount
1	Imphal East	Imphal East -I	Haraorou Tangkham	Renovation of irrigation canal at Yumnam Khunou Makha Loukon. (2009005011/IC/GIS/79260)	2023-24	4,65,742	4,53,700	3,724.00	124.209	0	0	4,62,554.32
2				Renovation of Irrigation Canal from Khuman to Tolongkhomba mamang at Harourou (2009005011/IC/44238)	2020-21	6,95,406	6,71,876	5,388.63	120.786	0	0	6,50,865.67
3	Bishnupur	Moirang CD Block	Ngangkhalawai GP	C/o drain both side from P. Amusana Mamang to Leirak Macha, (2006004001/IC/42462)	2020-21	4,77,089	4,77,035	5,715.00	72.47	0	0	4,14,166.05
4		Bishnupur CD Block	Moirangkhunou GP	Renovation/const. of Sorenlok to Eco-park taba canal ward no. 6 (2006004005/IC/GIS/76843)	2023-24	10,94,940	8,53,060	11,702.20	79.17	2099.52	34.3	9,98,477.00
5				C/o MI Canal at H. Lukhoi Loupham to Salam taba. (2006004005/IC/GIS/11727)	2021-22	5,97,451	5,36,040	7,591.244	76.43	0	0	5,80,199.00
6				C/o MI canal from Moirangthem leirak machin to mamang pat taba 1/2 km. (2006004005/IC/42516)	2020-21	10,40,124	10,39,908	9,950.85	72.471	3280.5	34.3	8,33,669.00
7			Khoijuman Kwakshiphai GP	Renovation of drain from L. Yumjaobi Ingkhol mapa to mamang lou pukhri maril at Kwasiphai W/no. 6. (2006003009/IC/41586)	2020-21	10,68,388	10,68,563	14,178.916	71.022	0	0	10,07,014.97
					Total	**54,39,140**	**51,00,182**	**-**	**-**	**-**	**-**	**49,46,946.01**

Source: Departmental records

Appendix-2.10

Delays in payment of wages in sampled districts

(Reference: Paragraph 2.2.8.11.1)

(Amount ₹ in lakh)

District	Period	Payment between 16 to 30 days	Payment between 31 to 60 days	Payment between 61 to 90 days	Payment in more than 90 days	Total Delayed payment	Total Payment	*Per cent* of delayed payment
Imphal East	2019-20	51.83	180.45	736.21	9,557.85	10,526.34	10,585.74	99.44
	2020-21	47.22	175.87	742.40	14,705.63	15,671.12	15,740.49	99.56
	2021-22	18.13	60.41	173.97	13,675.55	13,928.06	13,942.73	99.89
	2022-23	167.89	240.54	98.54	723.86	1,230.83	1,302.59	94.49
	2023-24	805.75	614.53	794.22	2,881.00	5,095.48	5,858.35	86.98
Imphal West	2019-20	49.17	357.03	606.23	5,471.76	6,484.19	6,503.23	99.71
	2020-21	100.21	273.26	566.28	7,985.37	8,925.12	8,980.76	99.38
	2021-22	3.63	20.35	13.39	7,758.40	7,795.77	7,801.09	99.93
	2022-23	24.30	27.50	52.72	393.90	498.42	550.62	90.52
	2023-24	177.07	125.99	158.76	1,404.59	1,866.40	2,379.89	78.42
Bishnupur	2019-20	183.65	469.36	69.50	3,967.45	4,689.96	4,743.13	98.88
	2020-21	144.57	292.89	473.30	6,033.96	6,944.72	6,994.95	99.28
	2021-22	1.47	97.37	15.74	6,703.13	6,817.72	6,824.82	99.90
	2022-23	34.79	133.28	91.28	167.04	426.38	564.38	75.55
	2023-24	50.31	22.11	0	2,245.98	2,318.39	2,762.51	83.92
Total		**1,859.99**	**3,090.94**	**4,592.54**	**83,675.47**	**93,218.90**	**95,535.28**	**97.58**

Source: Departmental records

Appendix-2.11

Statement showing irregular creation of assets on private land

(Reference: Paragraph 2.2.9.1.4)

(Amount in ₹)

Sl. No.	Work name	GP	Material	Wage	Total	Landowner
1	Construction of fishery pond for Thokchom Nimai at Chana	Tellou Chana Seijang	16,904	5,55,091	5,71,865	Thokchom Nimai
2	4 Side Retaining Wall at Kongkham Maning pukhri	Patsoi	12,20,008	2,56,271	14,76,279	Kongkham Jillangambi Devi
3	Excavation of new Pond at Chongtham Basanta Paddy field Ward No. 5		20,124	3,02,502	3,22,626	Chongtham Basanta
4	C/o Community water harvesting pond at N. Yaima Singh Ingkhol W/no. 6	Laphupat Tera Komlakhong	7,936	5,51,698	5,59,634	Ningthoujam Yaima Singh
5	C/o public pond at O. Sanatombi loupham Upokpi W/No. 11	Nachou	61,759	8,28,696	8,90,455	O. Sanatombi
6	C/o pond at Thongbam Ibomcha loupham at Potshangbam W/No. 9		28,087	4,03,179	4,31,266	Thongbam Ibomcha
7	Digging of pond at Terakhongsangbi Bharat Loukon	Tronglaobi Terakhongsangbi	37,500	8,37,284	8,74,784	Wairokpam Bharat Singh
8	Digging of pond at Terakhongsangbi		94,630	17,30,143	18,24,773	Chingakham Dilip
9	Excavation of firm pond at A. Amarjit	Wangoo Terakhong	89,377	13,94,054	14,83,431	A Amarjit
10	Agri Pond at L. Lakshaheb Singh		53,545	12,67,112	13,20,657	L. Lakshaheb Singh
11	Excavation of Agri Pond near Dilip road at Wangoo Mayai Leikai	Wangoo	66,210	8,67,456	9,33,666	Amom Dilip Singh
12	Construction of Agri pond near L. Babusing W/No. 8		29,617	6,20,208	6,49,825	Loitongbam Babu Singh
Total			**17,25,697**	**96,13,694**	**1,13,39,261**	**-**

Source: Departmental records

Appendix-2.12

Statement showing list of tree plantation works taken up under MGNREGS where planted trees were not found at the worksite during Joint Physical Verification (August to October 2024)

(Reference: Paragraph 2.2.9.1.5)

(Amount in ₹)

Sl. No.	District	Block	Gram Panchayat	Work name	Year	Sanctioned Amount	Amount Paid	Saplings to be planted	Remark
1	Imphal East	Imphal East-I	Tellouchana Seijang GP	Tree plantation at Leimakhong Mapal playground. (2009005001/DP/GIS/77748)	2023-24	1,21,978	41,080	Parkia/ Yongchak	No Parkia/ Yongchak found at the worksite
2				Tree Plantation at Khuraileima Ching of Seijang Makha Leikai. (2009005001/DP/GIS/30834)	2021-22	7,03,088	6,98,505		
3		Heingang CD Block	Luwangsangbam GP	Tree Plantation from Lamlong Mari Phangba to Yumrembam Mamang. (2009005014/DP/20875)	2019-20	2,10,652	2,06,269	Teak	No Teak found at the worksite
4	Imphal West	Imphal West -II	Lairenjam Meijrao GP	Tree plantation and Fencing at Lairenjam mayai leikai. (2007007009/DP/20973)	2019-20	5,19,424	5,19,413	Lemon /Orange	No lemon /orange trees found at the worksite
5	Bishnupur	Bishnupur CD Block	Thinungei GP	Tree Plantation on both sides of Toupokpi IVR from Toupokpi mamang public pond to Loktak taba. (2006003011/DP/19063)	2019-20	5,36,325	5,36,366	Yongchak /Parkia	No Yongchak /Parkia saplings were found at the worksite
6			Nachou GP	Tree plantation at ward no.8. (2006003010/DP/GIS/11258)	2021-22	8,27,735	8,27,604	Eugenia Jambolana (Jamun)	No Jamun trees found at the worksite
7				Tree plantation at potshangbam mamang main road nakal.ward no. 9. (2006003010/DP/GIS/11264).	2021-22	4,02,453	3,48,137		
8		Moirang CD Block	Wangoo Terakhong GP	PMGSY road both side tree plantation from wangoo sabal to Haotak Taba. (2006004012/DP/GIS/11446)	2021-22	4,80,129	4,80,013	Yongchak /parkia	No Yongchak /parkia trees found at the worksite
					Total	**38,01,784**	**36,57,387**	**-**	**-**

Source: Departmental records

Appendix-2.13

Statement showing progress of construction of AWCs

(*Reference paragraph 2.3.8.12)*

(Amount in ₹)

Sl. No.	Name of District	No. of AWCs approved	Sanctioned amount (₹)	Completed	Incomplete
1	Bishnupur	43	87,07,500	Nil	43
2	Chandel	60	1,21,50,000		60
3	Tengnoupal	29	58,72,500	5	24
4	Churachandpur	128	2,59,20,000	Nil	128
5	Pherzawl	36	72,90,000		36
6	Imphal East	122	2,47,05,000	5	117
7	Jiribam	10	20,25,000	Nil	10
8	Imphal West	81	1,64,02,500	4	77
9	Ukhrul	53	1,07,32,500	7	46
10	Kamjong	23	46,57,500		23
11	Thoubal	58	1,17,45,000	Nil	58
12	Kakching	28	56,70,000		28
13	Tamenglong	35	70,87,500	9	26
14	Noney	34	68,85,000	Nil	34
15	Senapati	78	1,57,95,000	34	44
16	Kangpokpi	182	3,68,55,000	Nil	182
	Total	**1000**	**20,25,00,000**	**64**	**936**

(Source: Departmental records)

Appendix-2.14

Release of fund to TP Cell (Valley II) for construction of toilet and drinking water facility

(*Reference paragraph 2.3.8.13)*

(Amount in ₹)

Particulars of infrastructure	Unit	Basic cost	12% GST	1% labour cess	8% Agency charge	3.75% Agency Charge	Total	Amount after labour cess and 8% Agency charge	Total amount	90% Central share
1	*2*	*3*	*4*	*5*	*6*	*7*	*8*	*9*	*10*	*11*
Toilet	6,494	9,619	1,154	96	770	361	12,000	11,134	7,23,04,196	6,50,73,776
Drinking water facility	800	8,016	962	80	641	301	10,000	9,279	74,23,200	66,80,880
Total										**7,17,54,656**

(Source: Departmental records)

Appendix-2.15

Statement showing delay in payment of honorarium to AWWs & AWHs

(*Reference paragraph 2.3.8.18.2)*

Sl. No.	Period of honorarium	Date of payment	Delay in payment (in months)
1	October 2018-February 2020	02-07-2020	20
2	March 2020	21-09-2020	6
3	April 2020	10-11-2020	6
4	May 2020	16-03-2021	10
5	June -July 2020	27-04-2021	11
6	August -September 2020	10-05-2021	8
7	October 2020 -January 2021	29-07-2021	9
8	February -April 2021	15-10-2021	7
9	May 2021	18-12-2021	7
10	June -July 2021	26-03-2022	9
11	August 2021 to May 2022	13-06-2022	10
12	June 2022	19-09-2022	3
13	July 2022-October 2022	13-10-2022	2
14	November - December 2022	28-12-2022	1
15	January 2023	14-03-2023	1
16	February - March 2023	04-07-2023	4
17	April- June 2023	10-08-2023	3
18	July- September 2023	19-10-2023	3
19	October - December 2023	14-12-2023	1
20	January-February 2024	11-03-2024	1
21	March 2024	02-08-2024	4

(Source: Departmental records)

Appendix-2.16

List of infrastructure development works taken up by Minority Affairs Department

(*Reference: Paragraph 2.4)*

(₹ in lakh)

Sl No.	Name of Project	Unit Cost	1st instalment
1	Construction of (C/o) 50 bedded Boy's Hostel at Khangbarol UPS	247.7	111.465
2	C/o 50 bedded Girls' Hostel at Larong Govt. H/S	247.7	111.465
3	C/o 50 bedded Boys' Hostel at Liwachangning H/S	247.7	111.465
4	C/o 50 bedded Girls' Hostel at Khangbarol UPS	247.7	111.465
5	C/o 50 bedded Girls' Hostel at Sardar Patel H/S, Mao Gate	247.7	111.465
6	C/o 50 bedded Girls' Hostel at Liyai Khullen H/S	247.7	111.465
7	C/o 50-bedded Girls' Hostel at Purul Hr. Sec School	247.7	111.465
8	C/o 50 bedded Girls Hostel at KGBV, Mandeu	247.7	111.465
9	C/o 50 bedded Girls' Hostel at Paocham H/S	247.7	111.465
10	C/o 50 bedded Hostel at Jessami Hr. Sec School	247.7	111.465
11	C/o 50 bedded Boys' Hostel at Moreh College	489.59	220.316
12	C/o 50 bedded Girls' Hostel at Moreh College	489.59	220.316
13	Infrastructure Development at Pettigrew College at Ukhrul District	3864.7	1739.12
	Total	**7320.88**	**3294.40**

(Source: Departmental records)

Appendix-2.17

Statement showing inflation of cost of work in DPR

(Reference: Paragraph 2.4)

(Amount in ₹)

Sl No.	Name of Work	Quantity			Applied rate as per DPR		Amount in DPR			Cost of work with applicable rate			Inflated Amount
		Ground Floor	First Floor	Total	Ground Floor	First Floor	Ground Floor	First Floor	Total	Ground Floor	First Floor	Total	
1	2	3	4	5=(3+4)	6	7	8	9	10=(8+9)	11=(3x6)	12=(4x7)	13=(11+12)	14=(10-13)
1	C/o 50 bedded Girls Hostel at Larong Govt. HS, Chandel (E/C: A 181.51 lakh; T/A: A 181.53lakh) Contractor: H. Dorendro Singh No. 289/MOBEDS/CE/OT/2021/61 dated 08.11.2021	376.87	329.12	705.98	1,539.66	1,584.06	10,86,969.17	11,18,314.68	22,05,283.85	5,80,243.97	5,21,337.91	11,01,581.87	11,03,701.97
2	C/o 50 Bedded Boys Hostel at Liwachangning HS, Chandel District Manipur (E/C: A 181.51 lakh; T/A: A 181.53 lakh) Contractor: H. Dorendro Singh No. 289/MOBEDS/CE/OT/2021/62 dated 15.11.2021	376.87	329.12	705.98	1,539.66	1,584.06	10,86,969.17	11,18,314.68	22,05,283.85	5,80,243.97	5,21,337.91	11,01,581.87	11,03,701.97
3	C/o 50 Bedded Girls Hostel at Khangbarol UPS, Khengjoy, Chandel(E/C: A 181.51 lakh; T/A: A 181.53 lakh) Contractor: Ch.Arunkumar Singh No. 289/MOBEDS/CE/OT/2021/63 dated 12.04.2022	376.87	329.12	705.98	1,540.64	1,585.04	10,87,661.03	11,19,006.54	22,06,667.57	5,80,613.29	5,21,660.44	11,02,273.73	11,04,393.83
4	C/o 50 Bedded Girls Hostel at Sardar Patel H/S, Mao Gate, Mao Maram, Senapati (E/C: A 181.51 lakh; T/A: A 181.49 lakh) Contractor: H. Dorendro Singh No. 289/MOBEDS/CE/OT/2021/64 dated 10.12.2021	376.87	329.12	705.98	1,554.67	1,599.07	10,97,565.93	11,28,911.44	22,26,477.37	5,85,900.71	5,26,277.92	11,12,178.63	11,14,298.73
5	C/o 50 bedded Boys' Hostel at Khangbarol UPS, Khengjoy (E/C: A 181.51 lakh; T/A: A 181.53 lakh) Contractor: Ch. Arunkumar Singh	376.87	329.12	705.98	1,539.66	1,584.06	10,86,969.17	11,18,314.68	22,05,283.85	5,80,243.97	5,21,337.91	11,01,581.87	11,03,701.97

Sl No.	Name of Work	Quantity			Applied rate as per DPR		Amount in DPR			Cost of work with applicable rate			Inflated Amount
		Ground Floor	First Floor	Total	Ground Floor	First Floor	Ground Floor	First Floor	Total	Ground Floor	First Floor	Total	
1	2	3	4	5=(3+4)	6	7	8	9	10=(8+9)	11=(3x6)	12=(4x7)	13=(11+12)	14=(10-13)
	No. 289/MOBEDS/CE/OT/2021/60 dated 08.11.2021												
6	C/o 50 Bedded Girls' Hostel at LiyaiKhullen HS, Paomata, Senapati(E/C: A 181.51 lakh; T/A: A 181.50 lakh) Contractor: M/s L.B.C. Roy Agency No. 289/MOBEDS/CE/OT/2021/65 dated 22.12.2021	376.87	329.12	705.98	1,554.67	1,599.07	10,97,565.93	11,28,911.44	22,26,477.37	5,85,900.71	5,26,277.92	11,12,178.63	11,14,298.73
7	C/o 50 Bedded Girls Hostel at Purul Hr. Sec School Purul, Senapati District (E/C: A 181.51 lakh; T/A: A 181.50 lakh) Contractor: M/s L.B.C. Roy Agency No. 289/MOBEDS/CE/OT/2021/66 dated 05.11.2021	376.87	329.12	705.98	1,554.67	1,599.07	10,97,565.93	11,28,911.44	22,26,477.37	5,85,900.71	5,26,277.92	11,12,178.63	11,14,298.73
8	C/o 50 bedded Girls' Hostel at Paocham HS, Chingai, Ukhrul District (E/C: ` 181.51 lakh; T/A: ` 181.52 lakh) Contractor: A.S. Chinaogai No. 289/MOBEDS/CE/OT/2021/67 dated 30.08.2021	369.64	329.12	698.75	1,748.04	1,792.44	12,21,442.95	12,52,467.45	24,73,910.40	6,46,136.77	5,89,918.89	12,36,055.66	12,37,854.74
9	C/o 50 Bedded Hostel at Jessami Hr. Sec. School, Ukhrul District, Manipur (E/C: ` 181.51 lakh; T/A: ` 181.52lakh) Contractor: A.S. Chinaogai No. 289/MOBEDS/CE/OT/2021/68 dated 15.12.2021	369.64	329.12	698.75	1,748.04	1,792.44	12,21,442.95	12,52,467.45	24,73,910.40	6,46,136.77	5,89,918.89	12,36,055.66	12,37,854.74
10	C/o 50 bedded Girls Hostel at KGBV, Mandeu, Tousem, Tamenglong Dist. (E/C: ` 181.51 lakh; T/A: A 181.52 lakh) Contractor: Ch.Sanahenba Meitei No. 289/MOBEDS/CE/OT/2021/69	376.87	329.12	705.98	1,554.67	1,599.07	10,97,565.93	11,28,911.44	22,26,477.37	5,85,900.71	5,26,277.92	11,12,178.63	11,14,298.73
11	C/o 50 Bedded Boys Hostel at Moreh College, Tengnoupal District,												

Sl No.	Name of Work	Quantity			Applied rate as per DPR		Amount in DPR			Cost of work with applicable rate			Inflated Amount
		Ground Floor	First Floor	Total	Ground Floor	First Floor	Ground Floor	First Floor	Total	Ground Floor	First Floor	Total	
1	2	3	4	5=(3+4)	6	7	8	9	10=(8+9)	11=(3x6)	12=(4x7)	13=(11+12)	14=(10-13)
	Manipur (E/C: ` 414.91 lakh; T/A: A 494.91) Contractor: M. Gunanda Sharma No. 289/MOBEDS/CE/OT/2021/79 dated 29.03.2022												
	a. Ground Floor	1,024.24		1,024.24	1,491.11	-	15,27,254.51	-	15,27,254.51	15,27,254.51		15,27,254.51	
	b. First Floor		796.80	796.80	-	1,535.51	-	12,23,494.37	12,23,494.37		12,23,494.37	12,23,494.37	
	c. Mumty		221.62	221.62	-	1,579.91	-	3,50,139.65	3,50,139.65		3,50,139.65	3,50,139.65	
	Extra for half brick masonry in superstructure above plinth (floor one level) to floor two level charged on total qty of work items in a, b, and c	Nil	Nil	2,042.66	-	1,535.51	-	31,36,524.86	31,36,524.86	Nil	Nil	Nil	
	Sub total						**15,27,254.51**	**47,10,158.88**	**62,37,413.39**	**15,27,254.51**	**15,73,634.02**	**31,00,888.53**	**31,36,524.86**
12	C/o 50 Bedded Girls Hostel at Moreh College, Tengnoupal District, Manipur (E/C: ` 414.91 lakh; T/A: A 494.91lakh) Contractor: M. Gunanda Sharma No. 289/MOBEDS/CE/OT/2021/80 dated 19.11.2021												
	a. Ground Floor	1,024.24		1,024.24	1,491.11	-	15,27,254.51	-	15,27,254.51	15,27,254.51		15,27,254.51	
	b. First Floor		796.80	796.80	-	1,535.51	-	12,23,494.37	12,23,494.37		12,23,494.37	12,23,494.37	
	c. Mumty		221.62	221.62	-	1,579.91	-	3,50,139.65	3,50,139.65		3,50,139.65	3,50,139.65	
	Extra for half brick masonry in superstructure above plinth (floor one level) to floor two level charged on total qty of work items in a, b, and c	Nil	Nil	2,042.66	-	1,535.51	-	31,36,524.86	31,36,524.86	Nil	Nil	Nil	
	Sub total						**15,27,254.51**	**47,10,158.88**	**62,37,413.39**	**15,27,254.51**	**15,73,634.02**	**31,00,888.53**	**31,36,524.86**
	Grand Total	**5,802.67**	**5,327.99**	**11,130.66**			**1,42,36,227.15**	**2,09,14,848.99**	**3,51,51,076.13**	**90,11,730.57**	**85,17,891.68**	**1,75,29,622.25**	**1,76,21,453.88**

(Source: Departmental records)

Appendix-2.18

Statement showing excess payment made to contractors

(*Reference: Paragraph 2.4*)

(Amount in ₹)

Sl No.	Name of Work	As per Agreement (Rate)		Total Executed Qty. (sqm.)	Ground Floor				First Floor			
		Ground floor	1st Floor		Qty. of work	Amount Payable	Amount Paid	Excess amount paid	Qty. of work	Amount Payable	Amount Paid	Excess amount paid
1	2	3	4	5	6=(5-10)	7=(3 x 6)	8=(3 x 5)	9=(8-7)	10	11=(4 x 10)	12=(4 x 5)	13=(12-11)
1	C/o 50 bedded Boys' Hostel at Khangbarol UPS, Khengjoy (E/C: ₹ 181.51 lakh; T/A: ₹ 181.53 lakh) Contractor: Ch. Arunkumar Singh No. 289/MOBEDS/CE/OT/2021/60 dated 08.11.2021	1540	1585	722.8	393.68	606267.20	1113112.00	506844.80	329.12	521655.2	1145638	623982.8
2	C/o 50 bedded Girls Hostel at Larong Govt. HS, Chandel (E/C: ₹ 181.51 lakh; T/A: ₹ 181.53lakh) Contractor: H. Dorendro Singh No.289/MOBEDS/CE/OT/2021/61 dated 08.11.2021	1540	1585	705.98	376.86	580364.40	1087209.20	506844.80	329.12	521655.2	1118978.3	597323.1
3	C/o 50 Bedded Boys Hostel at Liwachanging HS, Chandel District Manipur (E/C: ₹ 181.51 lakh; T/A: ₹ 181.53 lakh) Contractor: H. Dorendro Singh No.289/MOBEDS/CE/OT/2021/62 dated 15.11.2021	1540	1585	705.98	376.86	580364.40	1087209.20	506844.80	329.12	521655.2	1118978.3	597323.1
4	C/o 50 Bedded Girls Hostel at Khangbarol UPS, Khengjoy, Chandel(E/C: ₹ 181.51 lakh; T/A: ₹ 181.53 lakh) Contractor: Ch.Arunkumar Singh No. 289/MOBEDS/CE/OT/2021/63 dated 12.04.2022		1585.4	0		0.00	0.00	0.00	0	0	0	0

Sl No.	Name of Work	As per Agreement (Rate)		Total Executed Qty. (sqm.)	Ground Floor				First Floor			
		Ground floor	1st Floor		Qty. of work	Amount Payable	Amount Paid	Excess amount paid	Qty. of work	Amount Payable	Amount Paid	Excess amount paid
1	2	3	4	5	6=(5-10)	7=(3 x 6)	8=(3 x 5)	9=(8-7)	10	11=(4 x 10)	12=(4 x 5)	13=(12-11)
5	C/o 50 Bedded Girls Hostel at Sadar Patel H/S, Mao Gate, Mao Maram, Senapati (E/C: ₹ 181.51 lakh; T/A: ₹ 181.49 lakh) Contractor: H. Dorendro Singh No.289/MOBEDS/CE/OT/2021/64 dated 10.12.2021	1554.67	1599.44	705.99	404.71	629190.50	1097581.47	468390.98	301.28	481879.28	1129188.6	647309.362
6	C/o 50 Bedded Girls' Hostel at Liyai Khullen HS, Paomata, Senapati (E/C: ₹ 181.51 lakh; T/A: ₹ 181.50 lakh) Contractor: M/s L.B.C. Roy Agency No. 289/MOBEDS/CE/OT/2021/65 dated 22.12.2021	1554.73	1599.13	705.99	404.71	629214.78	1097623.83	468409.05	301.28	481785.89	1128969.8	647183.902
7	C/o 50 Bedded Girls Hostel at Purul Hr. Sec School Purul, Senapati District (E/C: ₹ 181.51 lakh; T/A: ₹ 181.50 lakh) Contractor: M/s L.B.C. Roy Agency No. 289/MOBEDS/CE/OT/2021/66 dated 05.11.2021	1554.73	1599.13	705.99	404.71	629214.78	1097623.83	468409.05	301.28	481785.89	1128969.8	647183.902
8	C/o 50 bedded Girls' Hostel at Paocham HS, Chingai, Ukhrul District (E/C: ₹ 181.51 lakh; T/A: ₹ 181.52 lakh) Contractor: A.S. Chinaogai No. 289/MOBEDS/CE/OT/2021/67 dated 30.08.2021		1793.06	0		0.00	0.00	0.00	0	0	0	0
9	C/o 50 Bedded Hostel at Jessami Hr. Sec. School, Ukhrul District, Manipur (E/C: ₹ 181.51 lakh; T/A: ₹ 181.52lakh) Contractor: A.S. Chinaogai No. 289/MOBEDS/CE/OT/2021/68 dated 15.12.2021	1748	1793.06	369.64	369.64	646130.72	646130.72	0.00	0	0	662786.7	662786.698

Sl No.	Name of Work	As per Agreement (Rate)		Total Executed Qty. (sqm.)	Ground Floor				First Floor			
		Ground floor	1st Floor		Qty. of work	Amount Payable	Amount Paid	Excess amount paid	Qty. of work	Amount Payable	Amount Paid	Excess amount paid
1	**2**	**3**	**4**	**5**	**6=(5-10)**	**7=(3 x 6)**	**8=(3 x 5)**	**9=(8-7)**	**10**	**11=(4 x 10)**	**12=(4 x 5)**	**13=(12-11)**
10	C/o 50 bedded Girls Hostel at KGBV, Mandeu, Tousem, Tamenglong Dist. (E/C: ₹ 181.51 lakh; T/A: ₹ 181.52 lakh) Contractor: Ch. Sanahenba Meitei No.289/MOBEDS/CE/OT/2021/69		1599.07	0		0.00	0.00	0.00	0	0	0	0
11	C/o 50 Bedded Girls Hostel at Moreh College, Tengnoupal District, Manipur (E/C: ₹ 414.91 lakh; T/A: ₹ 494.91) Contractor: M. Gunanda Sharma No. 289/MOBEDS/CE/OT/2021/79 dated 29.03.2022		1535.51	0		0.00	0.00	0.00	0	0	0	0
12	C/o 50 Bedded Girls Hostel at Moreh College, Tengnoupal District, Manipur (E/C: ₹ 414.91 lakh; T/A: ₹ 494.91lakh) Contractor: M. Gunanda Sharma No.289/MOBEDS/CE/OT/2021/80 dated 19.11.2021	1491	1535.51	1018.4	221.61	330420.51	1518434.40	1188013.89	796.79	1223479	1563763.4	340284.37
			Total	**5,641**	**2,953**	**46,31,167**	**87,44,925**	**41,13,757**	**2,688**	**42,33,896**	**89,97,273**	**47,63,377**

(Source: Departmental records)

Appendix-3.1

Year-wise details of expenditure audited in respect of Economic Sector during 2023-24

(Reference: Paragraph 3.1.1)

(₹ in crores)

Year	Expenditure incurred during 2022-23
2017-18	69.91
2018-19	96.90
2019-20	113.62
2020-21	173.47
2021-22	628.88
2022-23	1,627.15
Total	**2,709.93**

Source: Records furnished by the AMG II, O/o the Accountant General (Audit), Manipur.

Appendix-3.2

Details of sampled districts, blocks and villages

(Reference: Paragraph 3.2.3)

State	Name of selected		No. of villages selected		Name of villages
	District	Block	Selected	Test checked	
Manipur	Imphal East	Sawombung	3	3	Tangkham
					Nongren
					Pungdongbam
		Heingang	3	3	Top Dusara West
					Kiyamgei Muslim Arapti
					Changamdabi
	Imphal West	Hiyanthang	3	3	Naorem Leikai
					Oinam Thingel
					Bitra Urokhong
		Haorangsabal	3	3	Maklang
					Maisnam Kamong
					Lamjaotongba
	Kakching	Kakching	3	3	Waikhong Laimanai
					Hayel
					Mayenglamjao
	3 districts	**5 blocks**	**15 villages**	**15 villages**	

Source: Departmental records

Appendix-3.3

Zero FHTC Villages as per IMIS

(Reference: Paragraph 3.2.8.3)

Sl. No.	District	Village	House Holds	FHTC	Scheme	Remarks
1	Bishnupur	Kumbi	54	0	Water Supply Scheme at Sagolpat under New Development Bank(NDB) funding	Work stalled due to court case and later resumed only after 19-07-2024.
2	Chandel	Khongtal	34	0	Water Supply Scheme at Haikha L & surrounding villages under NDB funding.	Not completed due to Ethnic Clashes.
3	Chandel	L. Chengvol	6	0	Water Supply Scheme at Peace island & Surrounding villages under NDB funding.	Not started due to Ethnic Clashes.
4	Chandel	P. Thumphajol	43	0	Water Supply Scheme at Toupopkpi under NDB funding.	Not completed due to Ethnic Clashes.
5	Chandel	Pamtuyang	5	0	Water Supply Scheme at Peace island & Surrounding villages under NDB funding.	Not started due to Ethnic Clashes.
6	Churachandpur	Tonglon (k)	63	0	WSS at Tonglon (K) under NDB funding	Delayed due to prevailing situation.
7	Jiribam	Jirimukh	13	0	WSS at Jirimukh under NDB funding (New Scheme)	Not completed due to Ethnic Clashes
8	Jiribam	Sabughat	115	0	WSS at Sabughat under NDB funding (New Scheme)	Not yet started due to Ethnic Clashes.
9	Jiribam	Uchathol	68	0	WSS at Uchathol under NDB funding (New Scheme)	-Do-
10	Jiribam	Bhomukpara	38	0	WSS at Bhomukpara under NDB funding (New Scheme)	-Do-
11	Jiribam	Berabak	43	0	WSS at Berabak under NDB funding (New Scheme)	-Do-
12	Jiribam	Binselu	97	0	WSS at Binselu under NDB funding (New Scheme)	-Do-
13	Jiribam	Dolalkhal	216	0	WSS at Latingkhal under NDB funding (New Scheme)	-Do-
14	Jiribam	Latingkhal	512	0	WSS at Latingkhal under NDB funding (New Scheme)	-Do-
15	Jiribam	Makhabosti	124	0	WSS at Makhabosti under NDB funding (New Scheme)	-Do-
16	Jiribam	TilkaCompani	20	0	WSS at TilkaComapany under NDB funding (New Scheme)	-Do-
17	Jiribam	Aglapur	202	0	WSS at Aglapur under NDB funding (New Scheme)	-Do-
18	Jiribam	Ahamadabad	40	0	WSS at Ahamadabad under NDB funding (New Scheme)	-Do-
19	Jiribam	Lalpani	159	0	WSS at Lalpani under NDB funding (New Scheme)	-Do-
20	Jiribam	Leishabithol	91	0	WSS at Leishabithol under NDB funding (New Scheme)	-Do-
21	Jiribam	Mullargao	110	0	WSS at Leishabithol under NDB funding (New Scheme)	-Do-
22	Jiribam	Sonapur	614	0	WSS at Sonapur under NDB funding (New Scheme)	-Do-
23	Kangpokpi	G Sonbuphai	15	0	WSS at G.Sonbuphai under NDB funding (New Scheme)	Work delayed due to Ethnic Clashes.
24	Kangpokpi	EkpanChingkha	15	0	WSS at Ekpan Chingkha under NDB funding (New Scheme)	Not completed due to Ethnic Clashes.
25	Kangpokpi	Saichang	5	0	No linked scheme	

Sl. No.	District	Village	House Holds	FHTC	Scheme	Remarks
26	Kangpokpi	E Sapormeina	25	0	WSS at Sapermeina under NDB funding.	Work delayed due to Ethnic Clashes.
27	Kangpokpi	Goungaiphai	19	0	WSS at Goungaipjai under NDB funding (New Scheme)	Work delayed due to Ethnic Clashes.
28	Kangpokpi	Khochal	49	0	WSS at Chalbung under NDB funding (New Scheme).	Work delayed due to Ethnic Clashes.
29	Kangpokpi	L Champahi	58	0	WSS at Ch. Ebenezer under NDB funding (New Scheme).	Work delayed due to Ethnic Clashes.
30	Kangpokpi	MapaoKanglatongbi	15	0	No linked scheme	
31	Kangpokpi	S Gamnomjang	13	0	No linked scheme	
32	Kangpokpi	WaphongInthan	35	0	No linked scheme	
33	Noney	Tomolbung	15	0	WSS at T. Molbung under NDB funding (New Scheme)	Work stalled due to court case and later resumed only after 19-07-2024.
34	Pherzawl	Bualtang	24	0	WSS at Bualtang under NDB (Augmenation)	Not completed due to Ethnic Clashes.
35	Pherzawl	Thiakbung	21	0	WSS at Thiakbung under NDB funding (Augmentation)	-Do-
36	Pherzawl	Chingmun	34	0	Improvement of traditional spring source at Chingmun under NDB funding (Augmentation)	-Do-
37	Pherzawl	Dawltang	27	0	Improvement of traditional spring source at Dawltang under NDB funding (Augmentation)	-Do-
38	Pherzawl	Ngampabung	67	0	Improvement of traditional spring source at Ngampabung under NDB funding (Augmentation)	-Do-
39	Tengnoupal	MoyonKhullen	8	0	No linked scheme	
Total			**3,112**	**0**		

Source: Departmental records

Appendix-3.4

District-wise target achievement of laboratories

(Reference: Paragraph 3.2.9.10)

Sl No.	District	Target for every year	2021-22	Achievement (%)	2022-23	Achievement (%)	2023-24	Achievement (%)
1	Bishnupur	3,000	1,075	35.83	810	27	713	23.77
2	Chandel	3,000	1,027	34.23	2,311	77.03	1,058	35.27
3	Churachandpur	3,000	2,413	80.43	3,757	125.23	2,235	74.50
4	Imphal East	3,000	1,792	59.73	2,778	92.60	1,492	49.73
5	Imphal West	3,000	1,408	46.93	1,013	33.77	1,107	36.90
6	Jiribam	3,000	248	8.27	440	14.67	412	13.73
7	Kakching	3,000	730	24.33	539	17.97	699	23.30
8	Kamjong	3,000	1,051	35.03	173	5.77	997	33.23
9	Kangpokpi	3,000	680	22.67	2,086	69.53	2,659	88.63
10	Noney	3,000	806	26.87	1,252	41.73	906	30.20
11	Pherzawl	3,000	712	23.73	829	27.63	840	28
12	Senapati	3,000	1,475	49.17	2,065	68.83	1,008	33.60
13	Tamenglong	3,000	1,154	38.47	860	28.67	448	14.93
14	Tengnoupal	3,000	564	18.80	1,724	57.47	1,036	34.53
15	Thoubal	3,000	1,044	34.80	713	23.77	631	21.03
16	Ukhrul	3,000	1,234	41.13	600	20	1,030	34.33
		48,000	**17,413**	**36.28**	**21,950**	**45.73**	**17,271**	**35.98**

Source: Departmental records

Appendix-3.5

JJM schemes with higher percentage of incomplete works

(Reference: Paragraph 3.2.10.2)

Sl No.	District	Overall Balance work of district as on June 2023	Name of some schemes which have balance work	Balance work as on June 2023
1	Imphal East	8%	Upgradation of Yambem WSS	28%
			Extension of pipline towards Kairang Meitei	20%
			Water supply scheme at Ningthoumanai	40%
			Augmentation of Kshetri Bengoon WSS	23%
			Water supply scheme at Nungaipokpi	50%
			Extension of pipline from Khurai kongpal sajor leikai ZR towards thangjam leikai	40%
2	Imphal West	7%	Construction of WSS at Hangoon	20%
			Extension of pipeline for sapam Leikai area	25%
3	Churachandpur	9%	Augmentation of WSS at Ukhaloikhai	25%
			Augmentation of WSS at Khuinuai	25%
			Augmentation of WSS at Kungpi	25%
			Augmentation of WSS at K Lhangjol	25%
			Augmentation of WSS at Duitijol	25%
			Augmentation of WSS at Sialbu	35%
			Augmentation of WSS at Salva Lhangbung	25%
			Augmentation of WSS at Charoi Khullen	25%
			Augmentation of WSS at D Munlui	25%
			Augmentationof WSS at Langvon	25%
			Augmentation of WSS at Voujang	30%
			Augmentation of WSS at L Gamnomphai	40%
			Augmentation of WSS at Moslang	30%
4	Chandel	8%	Retrofitting of WSS at Chaljang	20%
			Augmentationof WSS at Chingkhir	25%
			Augmentation of WSS at Maha Centre West	20%
5	Kamjong	1%	Water supply scheme at Hengyang	10%
6	Bishnupur	5%	Augmentation of Uchan Makhong Thingel WSS	15%
			Augementation of Wangoo Terakhong WSS	15%
7	Jiribam	3%	WSS at Tupidor	10%
8	Kakching	2%	Rehabitation of Thingel Leikai WSS	8%
9	Kangpokpi	4%	WSS at B. Khajang	10%
			WSS at Bollen	20%
			WSS at Geljang	20%
			WSS at Molhoi	20%
			WSS at West Joupi	30%
			WSS at G. Lhangol	20%
			WSS at Khonomjang	20%
10	Noney	6%	Augmentation of WSS at Langkhong III	17%
			Augmentation of WSS at Nungsai	10%
11	Pherzawl	3%	Augmentation of WSS at Upper Kharkhuplien	15%
			Augmentation of WSS at Mong-on	20%
			Augmentation of WSS at Savaipaih	20%
12	Senapati	2%	Augmentation of Liyaikhullen WSS	10%
			Augmentation of Sangkhumai WSS	10%
13	Ukhrul	7%	Augmentation of WSS at Lungreiphung	10%
			Augmentation of WSS at Shiroichingthak	10%
14	Thoubal	8%	Augmentation of Makha Leikai WSS	22%
			Augmentation of Oinam Sawombung	25%
			Augmentation of Turel Ahanbi WSS	26%
			Extension of distribution of pipeline from Irom Chesaba	23%
			Extension of distribution of pipeline from	35%

Sl No.	District	Overall Balance work of district as on June 2023	Name of some schemes which have balance work	Balance work as on June 2023
			Chandrakhong WSS	
15	Tengnoupal	3%	WSS at Narum	9%
16	Tamenglong	13%	Augmentation of WSS at Charinapang	15%
			Augmentation of WSS at Joute Pabram	25%
			WSS Scheme at Azuram	25%
			WSS at Kamaranga Khasi	20%
			WSS at Khedagarkhasi	20%
			WSS at Lhangnom	35%
			WSS at Ngahmunphai	20%
			WSS at Tousem Khunnou	50%
			WSS at Tuisemphai	20%
			Augmentation of WSS at Khebuching	25%
			Augmentation of WSS at Bhalok Khunnou	25%
			Augmentation of WSS at Sonpram	25%
			Augmentation of WSS at Wairangba	40%
			Augmentation of WSS at LongdiPabram	35%
			WSS at Wairangba Namthan	30%

Source : Quarterly progress report of Third Party Inspection Agency "EGIS"

Appendix-3.6

PFMS transactions for payment of works since July 2023

(Reference: Paragraph 3.2.10.2)

Sl. No.	Division Name	PFMS Unique Agency Code	PFMS Voucher Number	PFMS Voucher Date	Total PFMS Voucher Amount
1	BISHNUPUR PHE DIVISION	MNBI00001416	BP-2023-24-2	7/17/2023	2,03,94,542
2	KAKCHING PHE DIVISION	MNKK00000044	BP-2023-24-1	7/17/2023	2,73,22,000
3	KAKCHING PHE DIVISION	MNKK00000044	BP-2023-24-2	7/17/2023	30,36,000
4	IMPHAL WEST PHE DIVISION	MNWI00002246	BP-2023-24-3	7/17/2023	50,50,000
5	IMPHAL WEST PHE DIVISION	MNWI00002246	BP-2023-24-4	7/17/2023	2,58,93,000
6	THOUBAL PHE DIVISION	MNTH00001600	BP-2023-24-1	7/19/2023	40,30,000
7	THOUBAL PHE DIVISION	MNTH00001600	BP-2023-24-2	7/19/2023	2,26,26,000
8	IMPHAL EAST PHE DIVISION	MNWI00002247	BP-2023-24-3	7/19/2023	1,24,22,000
9	BISHNUPUR PHE DIVISION	MNBI00001416	BP-2023-24-3	7/20/2023	1,22,27,458
10	BISHNUPUR PHE DIVISION	MNBI00001416	BP-2023-24-4	7/20/2023	7,93,068
11	SENAPATI PHE DIVISION	MNSE00002101	BP-2023-24-1	7/20/2023	1,25,10,000
12	SENAPATI PHE DIVISION	MNSE00002101	BP-2023-24-2	7/20/2023	13,90,000
13	KANGPOKPI PHE DIVISION	MNKP00000024	BP-2023-24-1	7/21/2023	3,76,38,000
14	KANGPOKPI PHE DIVISION	MNKP00000024	BP-2023-24-2	7/21/2023	41,82,000
15	TENGNOUPAL PHE DIVISION	MNTA00000658	BP-2023-24-2	7/21/2023	96,99,000
16	TENGNOUPAL PHE DIVISION	MNTA00000658	BP-2023-24-3	7/21/2023	1,32,99,000
17	IMPHAL EAST PHE DIVISION	MNWI00002247	BP-2023-24-4	7/21/2023	5,37,78,500
18	CHANDEL PHE DIVISION	MNCD00001472	BP-2023-24-1	7/24/2023	65,00,000
19	CHANDEL PHE DIVISION	MNCD00001472	BP-2023-24-2	7/24/2023	1,80,22,133
20	THOUBAL PHE DIVISION	MNTH00001600	BP-2023-24-3	7/24/2023	1,22,81,250
21	IMPHAL WEST PHE DIVISION	MNWI00002246	BP-2023-24-6	7/25/2023	1,95,55,000
22	THOUBAL PHE DIVISION	MNTH00001600	BP-2023-24-4	7/27/2023	54,03,750
23	UKHRUL PHE DIVISION	MNUK00000971	BP-2023-24-1	7/27/2023	52,23,000
24	UKHRUL PHE DIVISION	MNUK00000971	BP-2023-24-2	7/27/2023	19,09,000
25	KAMJONG PHE DIVISION	MNKJ00000006	BP-2023-24-2	7/28/2023	3,30,30,000
26	KAMJONG PHE DIVISION	MNKJ00000006	BP-2023-24-3	7/28/2023	36,70,000
27	TAMENGLONG PHE DIVISION	MNTA00000673	BP-2023-24-2	7/30/2023	2,53,00,000
28	TAMENGLONG PHE DIVISION	MNTA00000673	BP-2023-24-3	7/30/2023	30,00,000
29	NONEY PHE DIVISION	MNNN00000008	BP-2023-24-2	8/2/2023	20,00,000
30	NONEY PHE DIVISION	MNNN00000008	BP-2023-24-3	8/2/2023	1,30,00,000
31	IMPHAL EAST PHE DIVISION	MNWI00002247	BP-2023-24-6	8/2/2023	3,14,26,718
32	BISHNUPUR PHE Division	MNBI00001416	BP-2023-24-5	8/7/2023	22,06,932
33	CHANDEL PHE DIVISION	MNCD00001472	BP-2023-24-3	8/9/2023	3,04,77,867
34	IMPHAL EAST PHE DIVISION	MNWI00002247	BP-2023-24-7	8/16/2023	1,67,21,500
35	IMPHAL EAST PHE DIVISION	MNWI00002247	BP-2023-24-8	8/25/2023	1,04,55,601
36	UKHRUL PHE DIVISION	MNUK00000971	BP-2023-24-3	1/11/2024	20,00,000
37	UKHRUL PHE DIVISION	MNUK00000971	BP-2023-24-4	1/11/2024	2,10,000
38	IMPHAL WEST PHE DIVISION	MNWI00002246	BP-2023-24-9	1/11/2024	6,22,86,000
39	KANGPOKPI PHE DIVISION	MNKP00000024	BP-2023-24-3	1/16/2024	1,69,28,000
40	KANGPOKPI PHE DIVISION	MNKP00000024	BP-2023-24-4	1/16/2024	53,98,000
41	IMPHAL EAST PHE DIVISION	MNWI00002247	BP-2023-24-9	1/17/2024	1,16,95,000
42	BISHNUPUR PHE DIVISION	MNBI00001416	BP-2023-24-6	1/18/2024	37,46,000
43	KAMJONG PHE DIVISION	MNKJ00000006	BP-2023-24-5	1/18/2024	1,80,00,000
44	THOUBAL PHE DIVISION	MNTH00001600	BP-2023-24-6	1/18/2024	1,71,01,350
45	CHURACHANDPUR PHE DIVISION	MNCC00001733	BP-2023-24-1	1/19/2024	29,54,000
46	TAMENGLONG PHE DIVISION	MNTA00000673	BP-2023-24-4	1/19/2024	2,20,00,000
47	BISHNUPUR PHE DIVISION	MNBI00001416	BP-2023-24-7	1/22/2024	14,24,000
48	IMPHAL WEST PHE DIVISION	MNWI00002246	BP-2023-24-10	1/24/2024	2,26,85,000
49	IMPHAL WEST PHE DIVISION	MNWI00002246	BP-2023-24-11	1/24/2024	94,75,000
50	IMPHAL WEST PHE DIVISION	MNWI00002246	BP-2023-24-12	1/24/2024	10,90,000
51	CHANDEL PHE DIVISION	MNCD00001472	BP-2023-24-4	1/25/2024	1,06,04,751
52	CHANDEL PHE DIVISION	MNCD00001472	BP-2023-24-5	1/25/2024	2,81,80,000
53	THOUBAL PHE DIVISION	MNTH00001600	BP-2023-24-7	1/25/2024	2,04,21,450
54	IMPHAL EAST PHE DIVISION	MNWI00002247	BP-2023-24-10	1/25/2024	43,75,760
55	SENAPATI PHE DIVISION	MNSE00002101	BP-2023-24-3	1/29/2024	2,59,86,000
56	IMPHAL EAST PHE DIVISION	MNWI00002247	BP-2023-24-11	1/29/2024	6,90,300
57	KAMJONG PHE DIVISION	MNKJ00000006	BP-2023-24-6	1/30/2024	20,00,000
58	IMPHAL WEST PHE DIVISION	MNWI00002246	BP-2023-24-13	1/30/2024	3,35,000

Sl. No.	Division Name	PFMS Unique Agency Code	PFMS Voucher Number	PFMS Voucher Date	Total PFMS Voucher Amount
59	IMPHAL EAST PHE DIVISION	MNWI00002247	BP-2023-24-12	1/30/2024	30,00,000
60	SENAPATI PHE DIVISION	MNSE00002101	BP-2023-24-4	2/1/2024	43,79,000
61	IMPHAL EAST PHE DIVISION	MNWI00002247	BP-2023-24-13	2/1/2024	1,74,74,983
62	IMPHAL EAST PHE DIVISION	MNWI00002247	BP-2023-24-14	2/1/2024	240
63	THOUBAL PHE DIVISION	MNTH00001600	BP-2023-24-8	2/2/2024	93,68,200
64	CHURACHANDPUR PHE DIVISION	MNCC00001733	BP-2023-24-4	2/4/2024	10,76,000
65	CHURACHANDPUR PHE DIVISION	MNCC00001733	BP-2023-24-5	2/4/2024	29,54,000
66	PHERZAWL PHE DIVISION	MNPZ00000038	BP-2023-24-2	2/4/2024	3,69,000
67	IMPHAL EAST PHE DIVISION	MNWI00002247	BP-2023-24-15	2/5/2024	88,34,717
68	NONEY PHE DIVISION	MNNN00000008	BP-2023-24-4	2/6/2024	5,36,000
69	PHERZAWL PHE DIVISION	MNPZ00000038	BP-2023-24-3	2/7/2024	40,00,000
70	PHERZAWL PHE DIVISION	MNPZ00000038	BP-2023-24-4	2/7/2024	4,00,000
71	CHURACHANDPUR PHE DIVISION	MNCC00001733	BP-2023-24-6	2/8/2024	4,63,78,605
72	CHURACHANDPUR PHE DIVISION	MNCC00001733	BP-2023-24-7	2/8/2024	1,67,395
73	CHURACHANDPUR PHE DIVISION	MNCC00001733	BP-2023-24-8	2/8/2024	30,00,000
74	NONEY PHE DIVISION	MNNN00000008	BP-2023-24-6	2/9/2024	13,13,000
75	TAMENGLONG PHE DIVISION	MNTA00000673	BP-2023-24-5	2/19/2024	97,36,000
76	TAMENGLONG PHE DIVISION	MNTA00000673	BP-2023-24-7	2/19/2024	75,99,000
77	THOUBAL PHE DIVISION	MNTH00001600	BP-2023-24-11	2/23/2024	2,48,70,000
78	THOUBAL PHE DIVISION	MNTH00001600	BP-2023-24-12	2/23/2024	6,77,13,000
79	KAKCHING PHE DIVISION	MNKK00000044	BP-2023-24-6	2/27/2024	1,56,18,000
80	KAKCHING PHE DIVISION	MNKK00000044	BP-2023-24-5	2/28/2024	4,13,88,000
81	JIRIBAM PHE DIVISION	MNJB00000018	BP-2023-24-5	3/26/2024	12,00,000
82	JIRIBAM PHE DIVISION	MNJB00000018	BP-2023-24-6	3/26/2024	1,08,00,000
83	CHANDEL PHE DIVISION	MNCD00001472	BP-2023-24-8	3/28/2024	71,59,000
84	CHANDEL PHE DIVISION	MNCD00001472	BP-2023-24-9	3/29/2024	6,44,32,000
85	NONEY PHE DIVISION	MNNN00000008	BP-2023-24-10	3/29/2024	14,33,000
86	NONEY PHE DIVISION	MNNN00000008	BP-2023-24-9	3/29/2024	1,28,79,000
87	TAMENGLONG PHE DIVISION	MNTA00000673	BP-2023-24-10	3/29/2024	34,17,000
88	TAMENGLONG PHE DIVISION	MNTA00000673	BP-2023-24-9	3/29/2024	3,07,65,000
89	BISHNUPUR PHE DIVISION	MNBI00001416	BP-2023-24-12	3/30/2024	91,44,000
90	BISHNUPUR PHE DIVISION	MNBI00001416	BP-2023-24-13	3/30/2024	10,16,000
91	CHURACHANDPUR PHE DIVISION	MNCC00001733	BP-2023-24-10	3/30/2024	37,50,000
92	CHURACHANDPUR PHE DIVISION	MNCC00001733	BP-2023-24-11	3/30/2024	7,91,02,028
93	KAMJONG PHE DIVISION	MNKJ00000006	BP-2023-24-10	3/30/2024	34,99,000
94	KAMJONG PHE DIVISION	MNKJ00000006	BP-2023-24-9	3/30/2024	3,18,81,000
95	KAKCHING PHE DIVISION	MNKK00000044	BP-2023-24-10	3/30/2024	29,16,000
96	KAKCHING PHE DIVISION	MNKK00000044	BP-2023-24-11	3/30/2024	3,24,000
97	PHERZAWL PHE DIVISION	MNPZ00000038	BP-2023-24-10	3/30/2024	38,88,000
98	PHERZAWL PHE DIVISION	MNPZ00000038	BP-2023-24-9	3/30/2024	4,32,000
99	SENAPATI PHE DIVISION	MNSE00002101	BP-2023-24-7	3/30/2024	40,47,000
100	SENAPATI PHE DIVISION	MNSE00002101	BP-2023-24-9	3/30/2024	1,88,31,000
101	TENGNOUPAL PHE DIVISION	MNTA00000658	BP-2023-24-6	3/30/2024	40,00,000
102	TENGNOUPAL PHE DIVISION	MNTA00000658	BP-2023-24-7	3/30/2024	1,33,64,000
103	TENGNOUPAL PHE DIVISION	MNTA00000658	BP-2023-24-8	3/30/2024	7,60,000
104	TENGNOUPAL PHE DIVISION	MNTA00000658	BP-2023-24-9	3/30/2024	14,85,000
105	THOUBAL PHE DIVISION	MNTH00001600	BP-2023-24-13	3/30/2024	5,28,000
106	THOUBAL PHE DIVISION	MNTH00001600	BP-2023-24-14	3/30/2024	47,57,000
107	UKHRUL PHE DIVISION	MNUK00000971	BP-2023-24-7	3/30/2024	1,71,77,000
108	UKHRUL PHE DIVISION	MNUK00000971	BP-2023-24-9	3/30/2024	17,18,000
109	IMPHAL WEST PHE DIVISION	MNWI00002246	BP-2023-24-16	3/30/2024	17,12,000
110	IMPHAL EAST PHE DIVISION	MNWI00002247	BP-2023-24-16	3/30/2024	1,11,18,000
111	IMPHAL EAST PHE DIVISION	MNWI00002247	BP-2023-24-17	3/30/2024	12,35,000
112	KANGPOKPI PHE DIVISION	MNKP00000024	BP-2024-25-1	4/30/2024	8,31,65,000
113	KANGPOKPI PHE DIVISION	MNKP00000024	BP-2024-25-2	4/30/2024	93,74,000
114	IMPHAL WEST PHE DIVISION	MNWI00002246	BP-2024-25-4	5/2/2024	64,55,000
115	IMPHAL WEST PHE DIVISION	MNWI00002246	BP-2024-25-11	5/3/2024	50,00,000
116	IMPHAL WEST PHE DIVISION	MNWI00002246	BP-2024-25-12	5/16/2024	39,51,000
117	TENGNOUPAL PHE DIVISION	MNTA00000658	BP-2024-25-1	6/13/2024	1,14,37,000
118	TENGNOUPAL PHE DIVISION	MNTA00000658	BP-2024-25-2	6/13/2024	15,11,000
				Total	**1,53,58,96,098**

Source: Departmental records

Appendix-3.7

Details of TA/ DA payments to non JJM activities

(Reference: Paragraph 3.2.10.6)

Sl. No.	Details	Amount (in ₹)
1	TA /DA of 3 officers for attending full day seminar by Independent Evaluation office of BRIC NDB held on 7th Nov 2023 in New Delhi.	82,284
2	TA/DA of 3 officers for attending Annual Implementation Plan of Manipur under SBM(G).	1,13,308
3	TA/DA for one officer of PHED for Loan agreement for Integrated Sewerage System for City of Imphal phase II under NDB at New Delhi.	1,78,899
4	TA/DA for five officers of PHED for attending Tripartite Porfolio Review Meeting for AIIB, NOB and IFAD assisted ongoing and pipeline project in India at New Delhi.	1,58,200
5	TA/DA of one officer of PHED for attending Workshop on Knowledge sharing and Best practices towards capacity building initiatives for Swachh Bharat Mission (G) held on 26th March, 2022 at Guwahati.	95,060
	Total	**6,27,751**

Source: Departmental records

Appendix-3.8

Detail expenditure for items of work for Nungaipokpi Water Supply Scheme

(Reference: Paragraph 3.2.10.8)

Sl No	Items of works	Estimated Cost in ₹	Revised Cost in ₹	Expenditure till Date in ₹
1	Construction of approach road and levelling	18,93,376	18,93,376	18,93,376
2	Construction of Intake	51,24,607	51,24,607	51,24,607
3	Construction of Aerator	6,54,585	6,54,585	6,54,585
4	Construction of Settling tank	32,34,410	32,34,410	32,34,410
5	Construction of slow sand filter	58,56,631	58,56,631	58,56,631
6	Providing and laying of filter media	12,62,155	12,62,155	12,62,155
7	Construction of service reservoir	65,85,911	65,85,911	65,85,911
8	Construction of chowkidar qtr cum godown	10,33,974	10,33,974	10,33,974
9	Construction of compound wall	22,33,016	22,33,016	22,33,016
10	Construction of boulder sausages as protection wall	8,57,106	8,57,106	8,57,106
11	Construction of Drain and culvert	9,85,341	9,85,341	9,85,341
12	Procurement of pipes i/c pipe specials	1,12,33,528	1,50,83,528	1,50,83,528
13	Laying and fixing of pipelines	30,92,245	30,92,245	29,00,000
14	Procurement of pumps	19,03,440	19,03,440	19,03,440
15	Energisation	30,15,998	30,15,998	20,00,000
16	Providing household tap water connection	16,19,078	16,19,078	16,19,078
17	Last mile connectivity	54,14,599	54,14,599	39,69,842
	Total	**5,60,00,000**	**5,98,50,000**	**5,71,97,000**

Source: Departmental records

Appendix-3.9

Statement showing non-deduction of TDS on GST

(Reference Paragraph: 3.2.10.10)

Sl. No	Name of Agency	Purpose	Gross Amount	Net Amount	Date of Payment	2% GST
1	B.L Enterprises	Mega Marathon (NE)	6,03,750	5,75,000	21-12-2021	11,500
2	Prime Focus	Audio & Visual	23,04,540	19,53,000	21-12-2021	39,060
3	Yengkokpam Deepak Singh	Hoarding	11,04,480	9,36,000	30-12-2021	18,720
4	Prime Focus	Audio & Visual	46,09,080	39,06,000	16-02-2022	78,120
5	Yengkokpam Deepak Singh	Hoarding	23,95,400	20,30,000	16-02-2022	40,600
6	Prime Focus	Success Stories	28,89,466	24,48,700	12-08-2022	48,974
7	Asharjit and Marjing Designs	Diary & Calendar	1,30,21,200	1,10,34,915	13-02-2024	2,20,698
8	Cube Ten	Development of Radio Jingles and AVC	42,56,350	36,07,076	27-03-2021	72,141
9	Cube Ten	Broadcasting of Jingles and AVC	57,53,650	48,67,500	27-03-2021	97,350
Total						**6,27,163**

Source: Departmental records

Appendix-4.1

Statement showing investments made by the State Government in SPSEs (all Government companies) whose accounts are in arrears

(Reference: Paragraph 4.1.5 and 4.1.6)

(Figures in columns 4 & 6 to 8 are ₹ in crore)

Sl. No.	Name of the Public Sector Enterprises	Year up to which accounts finalised	Paid up capital	Period of accounts pending finalisation	No. of Accounts in arrears	Investment made by State Government during the year of which accounts are in arrears		
						Equity	Grants	Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	Manipur Tribal Development Corporation Limited	1987-88	0.52	1988-89 to 2023-24	36	-	1.50	1.50
2	Manipur Police Housing Corporation Limited	1997-98	0.02	1998-99 to 2023-24	26	-	10.67	10.67
3	Manipur Food Industries Corporation Limited	2010-11	5.41	2011-12 to 2023-24	13	2.00	9.88	11.88
4	Manipur State Power Company Limited	2022-23	10.05	2023-24	1	-	45.55	45.55
5	Manipur State Power Distribution Company Limited	2022-23	10.05	2023-24	1		15.86	15.86
6	Manipur Handloom & Handicrafts Development Corporation Limited	2009-10	12.21	2010-11 to 2023-24	14	-	22.79	22.79
7	Cyber Corporation Manipur Limited	2022-23	0.25	2023-24	1		0.25	0.25
8	Tourism Corporation of Manipur Limited	First Accounts not finalised	0.05	2016-17 to 2023-24	8	0.05	10.57	10.62
9	Manipur Food & Distribution Corporation Limited	First Accounts not finalised	5.00	2022-23 to 2023-24	2	5.00		5.00
	Total		**43.56**			**7.05**	**117.07**	**124.12**

Source: Departmental records

Appendix-4.2

Summarised financial position and working results of State Public Sector Enterprises (all Government companies) as per their latest finalised financial statements as on 30 September 2024

(Reference: Paragraphs 4.1.8, 4.1.10 and 4.1.12)

(Figures in columns 5 to 12 and 14 to 16 are ₹ in crore)

Sl. No.	Sector / name of the Company	Period of Accounts	Year in which accounts finalised	Paid-up Capital@	Loans outstanding at the end of year	Accumulated Profit (+) / Loss -	Free Reserves & Surplus	Turnover	Net profit(+)/ loss -	Capital Employed	Return on capital employed (EBIT)	ROCE *(per cent)*	Net worth	Interest	Tax	ROE (per cent)
1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10**	**11**	**12**	**13**	**14**	**15**	**16**	**17**
A. Working Government Companies																
FINANCE																
1	Manipur Industrial Development Corporation Limited	2009-10	2014-15	12.14	6.31	-31.78	0	0.07	-1.45	-13.33	-1.45	Not workable	-19.64	0	0	Not workable
2	Manipur Tribal Development. Corporation Limited	1987-88	2013-14	0.52	0	-0.22	0	0.02	-0.12	0.30	-0.12	-40.00	0.30	0	0	-40.00
	Sector wise total			**12.66**	**6.31**	**-32.00**		**0.09**	**-1.57**	**-13.03**	**-1.57**	**Not workable**	**-19.34**	**0**	**0**	**Not workable**
INFRASTRUCTURE																
3	Manipur Police Housing Corporation Limited	1997-98	2012-13	0.02	0	0.59	0	0.11	0.29	0.61	0.29	47.54	0.61	0	0	47.54
	Sector wise total			**0.02**	**0**	**0.59**	**-**	**0.11**	**0.29**	**0.61**	**0.29**	**47.54**	**0.61**	**0**	**0**	**47.54**
MANUFACTURING																
4	Manipur Food Industries Corporation Limited	2010-11	2019-20	5.41	15.74	-0.88	0	0.01	-0.17	20.27	-0.17	-0.84	4.53	0	0	-3.75
5	Manipur Electronics Development Corporation Limited	2017-18	2018-19	2.74	0	-7.11	0	1.26	-0.23	-4.37	-0.23	Not workable	-4.37	0	0	Not workable
	Sector wise total			**8.15**	**15.74**	**-7.99**	**0**	**1.27**	**-0.40**	**15.90**	**-0.40**	**-2.52**	**0.16**	**0**	**0**	**-250.00**
POWER																
6	Manipur State Power	2022-23	2024-25	10.05	0	-174.41	0	79.34	-59.03	-164.36	-66.04	Not	-164.36	0	-7.01	Not

Sl. No.	Sector / name of the Company	Period of Accounts	Year in which accounts finalised	Paid-up Capital@	Loans outstanding at the end of year	Accumulated Profit (+) / Loss -	Free Reserves & Surplus	Turnover	Net profit(+)/ loss -	Capital Employed	Return on capital employed (EBIT)	ROCE *(per cent)*	Net worth	Interest	Tax	ROE (per cent)
1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10**	**11**	**12**	**13**	**14**	**15**	**16**	**17**
	Company Limited											workable				workable
7	Manipur State Power Distribution Company Limited	2022-23	2023-24	10.05	619.41	-285.86	0	502.12	-129.16	343.60	-113.81	-33.12	-275.81	18.56	-3.21	Not workable
	Sector wise total			**20.10**	**619.41**	**-460.27**		**581.46**	**-188.19**	**179.24**	**-179.85**	**-100.34**	**-440.17**	**18.56**	**-10.22**	**Not workable**
	MISCELLANEOUS															
8	Manipur Handloom & Handicrafts Development Corporation Limited	2009-10	2018-19	12.21	1.69	-16.18	0	0.15	-0.31	-2.28	-0.31	Not workable	-3.97	0	0	Not workable
9	Tourism Corporation of Manipur Limited	First accounts not finalised	-	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Cyber Corporation Manipur Ltd.	2022-23	2023-24	0.25	0	-0.02	0	0	-0.01	0.23	-0.01	-4.35	0.23	0	0	-4.35
11	Manipur Food & Distribution Corporation Ltd.	First accounts not finalised	-	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sector wise total			**12.46**	**1.69**	**-16.20**	**0**	**0.15**	**-0.32**	**-2.05**	**-0.32**	**Not workable**	**-3.74**	**0**	**0**	**Not workable**
	Total A (All sector wise working Government companies)			**53.39**	**643.15**	**-515.87**	**0**	**583.08**	**-190.19**	**180.67**	**-181.85**	**-100.65**	**-462.48**	**18.56**	**-10.22**	**Not workable**
	B. Non-working Government Companies															
	AGRICULTURE & ALLIED															
1	Manipur Agro Industries Corporation Limited	1988-89	2005-06	0.32	0	-0.45	0	0.19	-0.04	-0.13	-0.04	Not workable	-0.13	0	0	Not workable
2	Manipur Plantation Crops. Corporation Limited	1983-84	2000-01	0.51	0.07	0	0	0	0	0.58	0	0	0.51	0	0	0
	Sector wise total			**0.83**	**0.07**	**-0.45**	**0**	**0.19**	**-0.04**	**0.45**	**-0.04**	**-8.89**	**0.38**	**0**	**0**	**-10.53**
	MISCELLANEOUS															
3	Manipur Pulp &	2002-03	2017-18	0.89	1.75	-6.80	0	0	-0.83	-4.16	-0.25	Not	-5.91	0.58	0	Not

Sl. No.	Sector / name of the Company	Period of Accounts	Year in which accounts finalised	Paid-up Capital@	Loans outstanding at the end of year	Accumulated Profit (+) / Loss -	Free Reserves & Surplus	Turnover	Net profit(+)/ loss -	Capital Employed	Return on capital employed (EBIT)	ROCE *(per cent)*	Net worth	Interest	Tax	ROE (per cent)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	Allied Products Limited											workable				workable
Sector wise total				**0.89**	**1.75**	**-6.80**	**-**	**-**	**-0.83**	**-4.16**	**-0.25**	**Not workable**	**-5.91**	**0.58**	**0**	**Not workable**
Total B (All sector wise working Government companies)				**1.72**	**1.82**	**-7.25**		**0.19**	**-0.87**	**-3.71**	**-0.29**	**Not workable**	**-5.53**	**0.58**	**0**	**Not workable**
Grand Total (A+B)				**55.11**	**644.97**	**-523.12**	**0**	**583.27**	**-191.06**	**176.96**	**-182.14**	**-102.92**	**-468.01**	**19.14**	**-10.22**	**Not workable**

NB:

1. Accumulated loss (₹ 16.18 crore) of SPSE at serial no. A8 have been derived by adjusting the capital reserves (₹ 0.63 crore);
2. SPSE at serial No. B2 was at pre-operational stage, hence, did not prepare Profit and Loss Account.
3. Tourism Corporation of Manipur Limited (date of incorporation: 13 July 2016) and Manipur Food & Distribution Corporation Limited (Date of incorporation: 14 November 2022) had not submitted their first accounts.

Appendix-4.3

Statement showing Rate of Real Return on Government Investment

(Reference: Paragraphs 4.1.10)

(Figures in column No. B to I and K to M are '₹ in crore')

Financial Year	Present value of total investment at the beginning of the year	Equity infused by the State government during the year	Net interest free loan given by the State Government during the year	Grants/subsidies given by the State government for operational and Administrative expenditure	Total investment during the year	Total investment at the end of the year	Average rate of interest on Government Borrowings *(percent)*	Present value of total investment at the end of the year	Minimum expected return to recover cost of funds for the year	Total earnings/profit after tax (PAT) for the year
								K	L	
A	B	C	D	F	H	I	J	K=I x (1+J÷100)	L= I x J÷100	M
Up to 2012-13**		43.19	0.10	1.28	44.57	44.57	6.52	47.48	2.91	0.18
2013-14	47.48	0.00	0.00	0.00	0.00	47.48	6.42	50.52	3.05	0.78
2014-15	50.52	20.10	0.00	0.00	20.10	70.62	6.56	75.26	4.63	(-)20.95
2015-16	75.26	2.05	0.00	259.93	261.98	337.24	6.67	359.73	22.49	(-)24.59
2016-17	359.73	0.05	0.00	250.65	250.70	610.43	6.42	649.62	39.19	(-)48.58
2017-18	649.62	0.00	0.00	286.89	286.89	936.51	6.13	993.92	57.41	(-)48.75
2018-19	993.92	0.00	0.00	299.36	299.36	1293.28	7.44	1389.50	96.22	(-)42.26
2019-20	1389.50	0.00	0.00	165.41	165.41	1554.91	7.84	1676.81	121.90	(-)42.43
2020-21	1676.81	0.25	0.00	191.91	192.16	1868.97	8.86	2034.56	165.59	(-) 37.84
2021-22	2034.56	0.00	0.00	348.95	348.95	2383.51	5.84	2522.71	139.20	(-) 25.17
2022-23	2522.71	5.00	0.00	249.24	254.24	2776.95	6.60	2960.23	183.28	(-) 46.14
2023-24	2960.23	0.00	0.00	315.98	315.98	3276.21	6.59	**3492.12**	215.91	(-)190.23
Total					**2,440.34**					

*****These are cumulative figures up to 2012-13 for Columns C, D, F and H***

Year	Total Earnings/Loss in 2023-24 *(₹ in crore)*	Investment by the State Government as per total of the column H above *(₹ in crore)*	Return on State Government investment on the basis of historical value *(per cent)*	Present value of State Government investment at the end of 2023-24 *(₹ in crore)*	Real return on State Government investment considering the present value of investments *(per cent)*
	A	B	C	D	E
2023-24	**-190.23**	**2,440.34**	**-7.80**	**3,492.12**	**-5.45**

Appendix-4.4

Statement Showing Energy Charges assessed and Actual for Temporary Connection

(Reference: Paragraphs 4.2.10.5)

(Amount in ₹)

Sl. No.	Consumer Name	Date of initial application	Connected Load (Kw)	Dumber of days for temporary connection	Assessed Energy Charge	Assessed Fixed Charge	Category presumed as no details available	Prevailing tariff (₹/unit)	Actual Energy Charge to be billed	Actual Fixed Charge to be billed	Under billing
1	Keystone Infra pvt Ltd.	21.12.2020	4	90	18103	1440	Bulk	8.8	57024	1890	39371
2	Vikas & Associates	13.12.2021	10	180	37179	3825	Bulk	8.8	285120	9450	253566
3	Angle Group of Advertisements	04.03.2020	1	180	9295	720	Com LT	7.65	24786	720	15491
4	SPD Constructions	22.12.2020	3	90	6787	720	Bulk	8.8	42768	1080	36341
	Total				**71364**	**6705**			**409698**	**13140**	**344769**

- **Units Assessed = Connected Load x Number of days x 24 hours x 0.5, Energy Charge= Units Assessed x 1.5 times of prevailing tariff**
- **Fixed Charge = Connected Load x 1.5 times of applicable tariff x number of months.**

Appendix-4.5

Statement showing outstanding arrears in respect of HT consumers as on 31 March 2024

(Referred to Para 4.2.12.5)

(Amount in ₹)

Sl. No.	Consumer ID	Current bill	Previous arrears	Accumulated surcharge	Amount payable
Name of the Division: Imphal Electrical Division-1 (IED-1)					
1	3549729	80,802	1,83,02,035	3,54,08,193	5,37,91,030
2	3549738	3,55,683	41,47,369	8,84,733	53,87,785
3	4487550	1,21,364	6,79,602	2,66,788	10,67,754
4	4487561	38,524	4,84,337	1,84,341	7,07,202
5	48689367	27,076	28,08,926	1,11,959	29,47,962
6	48808305	2,69,410	43,52,788	7,13,288	53,35,486
7	4487548	1,16,709	5,97,885	4,02,104	11,16,698
8	4487558	1,06,354	43,91,591	23,65,633	68,63,578
9	4487562	53,638	11,81,213	5,48,297	17,83,148
10	3549727	1,76,071	15,72,286	4,39,934	21,88,291
11	3549742	1,30,970	14,95,656	3,78,704	20,05,330
12	3549748	1,11,861	21,69,694	1,40,020	24,21,575
13	3549736	58,411	1,10,61,561	1,35,43,960	2,46,63,932
14	48821755	1,21,631	7,63,093	1,51,292	10,36,016
15	4487559	37,321	18,31,164	9,34,974	28,03,459
16	4487556	3,03,410	19,78,117	2,39,741	25,21,268
	Sub-Total (A)	**21,09,235**	**5,78,17,317**	**5,67,13,961**	**11,66,40,514**
Name of the Division: Imphal Electrical Division-2 (IED-2)					
1	287643	17,187	5,10,833	58,120	5,86,140
2	158035	12,033	2,36,169	1,42,775	3,90,977
3	287626	1,04,661	9,97,978	2,82,696	13,85,335
4	158036	3,98,774	9,30,409	1,76,409	15,05,592
5	158038	1,08,167	6,29,695	23,698	7,61,560
6	385122	1,29,631	59,15,872	34,06,423	94,51,926
7	385123	1,19,215	11,69,387	2,64,426	15,53,028
8	48210577	17,181	13,73,755	2,60,875	16,51,811
9	48720057	47,681	8,74,649	1,03,328	10,25,658
10	385128	21,508	2,26,110	27,423	2,75,042
11	1299767	2,18,354	23,08,760	2,88,273	28,15,387
12	1118127	1,10,783	11,32,523	5,09,586	17,52,892
13	48231588	50,459	3,97,679	1,90,949	6,39,087
14	48237830	34,829	3,00,169	2,00,664	5,35,662
15	48624913	73,338	6,50,829	1,75,288	8,99,454
16	48218434	68,883	1,92,144	1,58,186	4,19,213
	Sub-Total (B)	**15,32,684**	**1,78,46,961**	**62,69,119**	**2,56,48,764**
Name of the Division: Imphal Electrical Division-3 (IED-3)					
1	10162757	41,723	9,00,681	4,49,670	13,92,074
2	10162758	41,723	9,00,681	4,49,670	13,92,074
3	31111120	3,03,410	9,14,069	3,04,244	15,21,723
4	32111081	37,411	3,75,012	44,859	4,57,282
5	48600631	76,459	7,57,122	1,06,326	9,39,907
6	48616955	22,146	2,24,691	32,315	2,79,152
7	48672125	18,381	5,97,501	78,525	6,94,407
8	48673661	1,21,364	12,01,780	1,54,423	14,77,567
9	48851741	1,21,364	10,64,781	1,10,463	12,96,608
10	3141790	19,600	1,74,597	18,609	2,12,806
11	32111083	56,561	2,82,715	9,09,846	12,49,122
	Sub-Total (C)	**860142**	**7393630**	**2658950**	**1,09,12,722**
Name of the Division: Thoubal Electrical Division					
1	3649124	41,723	9,00,170	2,14,086	11,55,979

Sl. No.	Consumer ID	Current bill	Previous arrears	Accumulated surcharge	Amount payable
2	3649125	7,64,593	23,03,454	7,27,667	37,95,714
3	3649127	41,723	8,70,170	2,26,880	11,38,773
4	3649132	2,55,021	96,07,398	40,48,246	1,39,10,665
5	3649133	2,55,021	61,06,365	15,67,832	79,29,218
6	3649135	5,17,684	1,68,04,559	61,46,533	2,34,68,776
7	3749706	79,161	15,98,084	4,36,056	21,13,301
8	4049158	4,41,564	12,41,612	9,57,456	26,40,632
9	36110230	1,41,079	2,00,397	5,761	3,47,237
10	37110235	1,44,909	3,95,326	2,17,143	7,57,378
11	40111004	19,600	1,97,216	29,465	2,46,281
12	46145347	54,004	4,78,383	4,02,763	9,35,150
13	48238638	24,711	7,72,826	1,68,913	9,66,450
14	48238639	1,13,809	8,51,292	1,43,185	11,08,286
15	48492927	67,891	5,31,097	2,71,105	8,70,093
16	48598699	1,67,035	12,40,064	2,09,091	16,16,190
17	48686825	82,588	6,33,458	1,22,440	8,38,486
18	3649138	32,469	3,38,161	40,639	4,11,269
19	3649139	19,600	1,99,089	23,615	2,42,304
20	3649144	62,998	6,42,633	76,397	7,82,028
21	3749705	79,161	4,93,021	36,539	6,08,721
22	3649095	16,985	1,70,828	20,155	2,07,968
	Sub-Total (D)	**34,23,329**	**4,65,75,603**	**1,60,91,967**	**6,60,90,899**
Name of the Division: Kangpokpi Electrical Division					
1	2157955	50,146	23,51,813	11,66,993	35,68,952
2	2157962	26,364	2,75,368	33,321	3,35,053
3	48589961	19,603	1,10,846	56,335	1,86,785
4	2157956	66,617	5,11,762	63,936	6,42,315
5	2358056	66,226	13,89,934	3,55,830	18,11,990
6	23172636	21,285	5,75,183	1,16,731	7,13,199
7	48413381	2,08,575	36,20,794	2,82,692	41,12,061
8	2157953	29,015	3,13,025	36,039	3,78,079
9	2157954	25,651	2,76,415	31,938	3,34,004
10	2358045	33,869	5,73,793	59,222	6,66,884
11	48833835	1,07,764	18,00,700	2,65,307	21,73,771
12	2258041	10,879	1,08,036	12,834	1,31,749
13	2157961	13,494	1,36,297	16,296	1,66,087
	Sub-Total (E)	**6,79,488**	**1,20,43,966**	**24,97,474**	**1,52,20,929**
Name of the Division: Churachandpur Electrical Division					
1	48847811	2,83,345	19,22,375	2,51,603	24,77,388
2	48847803	32,114	5,30,777	84,346	6,47,237
3	48803631	26,941	4,57,116	74,996	5,59,053
4	45410958	40,101	4,12,406	47,278	4,99,785
5	48209758	13,494	1,37,445	54,602	2,05,542
6	45410956	13,494	1,37,445	22,199	1,73,138
7	45410957	10,879	1,09,185	18,487	1,38,551
8	48758163	22,146	2,25,357	31,195	2,78,698
9	48206176	26,941	6,51,039	1,29,416	8,07,396
10	500823	8,607	1,12,779	36,352	1,57,738
	Sub-Total (F)	**4,78,062**	**46,95,924**	**7,50,474**	**59,44,526**
	Grand Total (A+B+C+D+E+F)	**90,82,940**	**14,63,73,401**	**8,49,81,945**	**24,04,58,354**

Source: Departmental records

Appendix-4.6

Statement showing payment and recovery of mobilisation advance

(Reference: Paragraph 4.3)

(Amount in ₹)

Sub-head	Date of adv. payment	Advance paid	RA bill No.	Amount Recovered	Date of payment / recovery	Adv. lying unrecovered	Period for which advance remained unrecovered		No. of days	Recoverable interest @ 10 *per cent*
Sub-Station	01-09-15	**4,51,05,054**	1	-	-	4,51,05,054	01-09-15	21-03-16	202	24,96,225
			2	1,27,16,874	21-03-16	3,23,88,180	22-03-16	29-03-16	7	62,114
			3	84,22,940	29-03-16	2,39,65,240	30-03-16	20-10-16	204	13,39,427
			4	1,47,60,698	20-10-16	92,04,542	21-10-16	29-03-18	524	13,21,419
			5	25,14,232	29-03-18	66,90,310	30-03-18	08-03-19	343	6,28,706
			6	66,90,310	08-03-19	Nil	NA	NA	NA	
Sub Total		**4,51,05,054**		**4,51,05,054**						**58,47,891**
Line portion	01-09-15	**7,27,53,472**	1	-	-	7,27,53,472	01-09-15	10-06-16	283	56,40,886
			2	99,29,726	10-06-16	6,28,23,746	11-06-16	20-10-16	131	22,54,770
			3	2,24,98,777	20-10-16	4,03,24,969	21-10-16	31-12-16	71	7,84,404
			4	1,86,50,049	31-12-16	2,16,74,920	01-01-17	20-01-18	384	22,80,320
			5	2,16,74,920	20-01-18	Nil	NA	NA -	NA	
Sub Total		**7,27,53,472**		**7,27,53,472**						**1,09,60,380**
Total		**11,78,58,526**		**11,78,58,526**						**1,68,08,271**

A. Amount of interest on mobilisation advance to be recovered as per CPWD Manual norms: ₹1.68 crore

B. Amount of interest on mobilisation advance actually recovered by Company at the rate of 9 *per cent* by computing from date of receipt of materials: ₹ 0.76 crore

Amount of short recovery of interest on mobilisation advance: ₹ 0.92 crore (A-B)

Appendix-5.1

Records not produced to Audit for scrutiny by DDOs of departments under Revenue Sector during 2023-24

(Reference: Paragraph 5.2)

Sl. No.	Name of the DDO/ Office	Name of the Department	Nature of records not produced to audit for scrutiny	Period for which records were not produced	Whether Audit pursued the matter with the Department
1	Commissioner of Excise	Excise	Records related to bill/vouchers, APRs etc. for an expenditure amount of ₹ 3.66 lakh not produced. For drawal of fully vouched contingent bill of ₹ 20.33 lakh, the supporting bills/vouchers of the work, APRs and other relevant documents for the work such as MoU/Agreement between the parties for the deposit work, completion reports, etc. was not found on record	July 2019 to March 2022	Yes
2	Director, Transport	Transport	Records related to information regarding documents required, new registrations, number. of vehicles which applied for assignment, reject cases *etc*. Information related to Enforcement activities undertaken by the office of DTO Imphal West were not produced	May 2019 to March 2021	Yes

Source: Records furnished by the AMG II, O/o the Accountant General (Audit), Manipur.

Appendix-5.2

Statistical data of Transport Department
Revenue and Expenditure of Transport Department, GoM

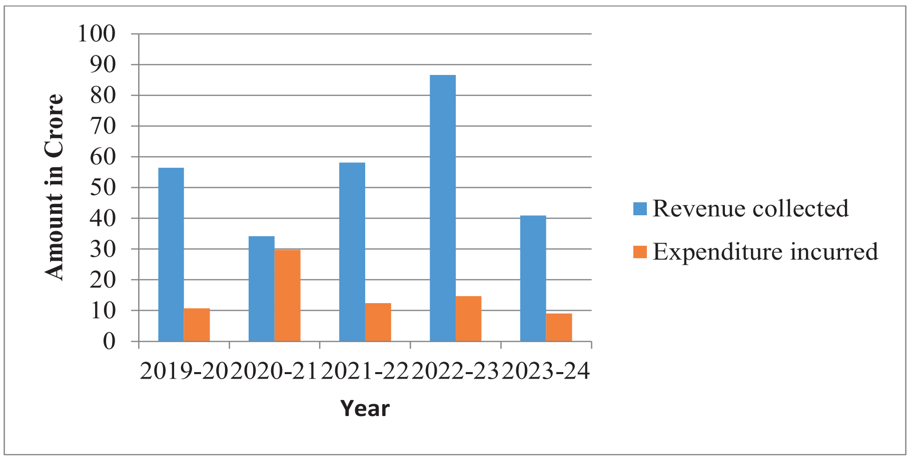
(Reference: Paragraph 5.6.1)

(₹in crore)

Year	Revenue collected	Expenditure incurred (percentage of revenue collected)
2019-20	56.4	10.70 (19 %))
2020-21	34.2	29.65 (70 %)
2021-22	58.05	12.39 (21 %)
2022-23	86.6	14.69 (17 %)
2023-24*	40.85	9.01 (22%)
Total	**276.1**	**76.44 (28 %)**

(Source: Departmental data; VLC data)

The graphical presentation of yearly trend in respect of the above statistical data is given below:



Number of transactions in VAHAN Manipur

Name of DTO	2019-20	2020-21	2021-22	2022-23	2023-24	Total
Imphal West	36,159	16,896	29,421	48,021	19,512	**1,50,009**
Churachandpur	3,629	472	3,833	3,177	723	**11,834**
Kangpokpi	5,620	2,175	584	1,862	529	**10,770**
Thoubal	3,930	1,950	4,190	7,317	2,260	**19,647**
Bishnupur	2,411	1,481	2,084	2,008	1,322	**9,306**
Imphal East	15,606	13,192	28,919	34,380	16,212	**1,08,309**
Ukhrul	287	295	250	1,065	371	**2,268**
Senapati	1,391	1,411	3,702	6,323	2,136	**14,963**
Chandel	266	91	586	3,069	497	**4,509**
Tamenglong	0	0	9	33	22	**64**
Tengnoupal	0	0	0	0	5	**5**
Total	**69299**	**37963**	**73578**	**107255**	**43589**	**331684**

(Source: Departmental Data)

Number of applications in SARATHI Manipur

Name of DTO	2019-20	2020-21	2021-22	2022-23	2023-24	Total
Imphal West	33,857	18,402	26,023	35,706	18,947	**1,32,935**
Churachandpur	4,869	340	11,057	14,578	2,832	**33,676**
Kangpokpi	6,249	3,500	4,246	4,375	1,457	**19,827**
Thoubal	19,534	7,927	9,105	10,556	5,058	**52,180**
Bishnupur	11,333	6,369	5,798	7,186	3,802	**34,488**
Imphal East	33,264	15,723	20,378	30,122	16,687	**1,16,174**
Ukhrul	2,298	1,016	2,348	4,188	4,347	**14,197**
Senapati	2,533	1,498	2,443	3,530	2,554	**12,558**

Name of DTO	2019-20	2020-21	2021-22	2022-23	2023-24	Total
Chandel	0	0	146	1,333	707	**2,186**
Tamenglong	0	0	45	1,003	719	**1,767**
Tengnoupal	0	0	0	25	51	**76**
Total	**1,13,937**	**54,775**	**81,589**	**1,12,602**	**57,161**	**4,20,064**

(Source: Departmental Data)

Number of vehicles registered in Manipur

Name of DTO	2019-20	2020-21	2021-22	2022-23	2023-24	Total
Imphal West	23644	8312	13833	28049	10214	**84052**
Churachandpur	1633	122	1169	1040	211	**4175**
Kangpokpi	294	86	40	224	140	**784**
Thoubal	2374	505	1465	2257	627	**7228**
Bishnupur	858	212	261	241	30	**1602**
Imphal East	9289	8431	21497	21241	8117	**68575**
Ukhrul	132	27	14	19	47	**239**
Senapati	297	114	116	171	134	**832**
Chandel	242	90	136	50	30	**548**
Tamenglong	1	0	1	12	6	**20**
Tengnoupal	0	0	0	0	4	**4**
Total	**38764**	**17899**	**38532**	**53304**	**19560**	**168059**

(Source: Departmental Data)

Number of transport vehicles registered in Manipur

Name of DTO	2019-20	2020-21	2021-22	2022-23	2023-24	Total
Bishnupur	327	140	173	156	16	**812**
Chandel	94	33	50	16	7	**200**
Churachandpur	170	2	43	77	25	**317**
Imphal East	958	218	356	1,019	366	**2,917**
Imphal West	1,527	611	1,306	1,459	423	**5,326**
Kangpokpi	138	26	16	186	127	**493**
Senapati	178	23	14	40	23	**278**
Tamenglong	0	0	0	4	0	**4**
Thoubal	350	122	241	195	42	**950**
Ukhrul	78	8	2	4	8	**100**
Tengnoupal	0	0	0	0	0	**0**
Total	**3,820**	**1,183**	**2,201**	**3,156**	**1,037**	**11,397**

(Source: Departmental Data)

Number of non-transport vehicles registered in Manipur

DTO	2019-20	2020-21	2021-22	2022-23	2023-24	Total
DTO Bishnupur	531	72	88	85	14	**790**
DTO Chandel	148	57	86	34	23	**348**
DTO Churachandpur	1,463	120	1,126	963	186	**3,858**
DTO Imphal East	8,331	8,213	21,141	20,222	7,751	**65,658**
DTO Imphal West	22,117	7,701	12,527	26,590	9,791	**78,726**
DTO Kangpokpi	156	60	24	38	13	**291**
DTO Senapati	119	91	102	131	111	**554**
DTO Tamenglong	1	0	1	8	6	**16**
DTO Thoubal	2,024	383	1,224	2,062	585	**6278**
DTO Ukhrul	54	19	12	15	39	**139**
DTO Tengnoupal	0	0	0	0	4	**4**
Total	**34,944**	**16,716**	**36,331**	**50,148**	**18,523**	**1,56,662**

(Source: Departmental Data)

Appendix-5.3A

Audit of Zones

(Reference: Paragraph 5.7.5 (iii))

Zone Audit		
Sl. No.	**Type of GST Audit**	**Jurisdiction**
1	Zone Audit	Zone-1
2		Zone-4
3		Zone-10

Appendix-5.3B

Centralised Audit

(Reference: Paragraph 5.7.5 (iii))

Sl. No.	Audit Dimension	GSTIN	Zone	Amount of deviation/ mismatch (in ₹)
1	GSTR-2A vs GSTR-3B/9	1XXXXXXXXXXXXXQ	Zone-8	7,99,65,521
2		1XXXXXXXXXXXXX0	Works contract	6,29,98,930
3		1XXXXXXXXXXXXXO	Works contract	4,50,64,771
4		1XXXXXXXXXXXXX8	Works contract	4,01,33,459
5		1XXXXXXXXXXXXXG	Zone-1	3,90,56,441
6		1XXXXXXXXXXXXXV	Works contract	3,28,87,744
7		1XXXXXXXXXXXXXC	Works contract	3,27,20,051
8		1XXXXXXXXXXXXX4	Works contract	2,81,29,282
9		1XXXXXXXXXXXXXI	Zone-8	2,42,26,988
10		1XXXXXXXXXXXXXD	Works contract	2,41,04,124
11		1XXXXXXXXXXXXX8	Zone-3	2,10,64,390
12		1XXXXXXXXXXXXXL	Works contract	1,84,65,987
13		1XXXXXXXXXXXXXT	Zone-1	1,83,30,114
14		1XXXXXXXXXXXXXN	Zone-4	1,71,67,288
15		1XXXXXXXXXXXXXX	Works contract	1,68,96,457
16		1XXXXXXXXXXXXXN	Works contract	1,56,65,258
17		1XXXXXXXXXXXXXL	Zone-8	1,52,17,118
18		1XXXXXXXXXXXXXK	Works contract	1,51,61,322
19		1XXXXXXXXXXXXXV	Works contract	1,34,58,240
20		1XXXXXXXXXXXXXB	Works contract	1,17,59,100
21	ITC availed without supplier remitting tax	1XXXXXXXXXXXXXV	Zone-9-1	3,34,84,621
22		1XXXXXXXXXXXXXK	Works Contract	10,19,09,984
23		1XXXXXXXXXXXXXO	Works Contract	1,90,39,243
24		1XXXXXXXXXXXXXN	Works Contract	1,19,38,684
25		1XXXXXXXXXXXXXQ	Zone-8	2,75,99,100
26		1XXXXXXXXXXXXXW	Zone-8	11,00,568
27		1XXXXXXXXXXXXXL	Works Contract	97,82,072
28		1XXXXXXXXXXXXX8	Works Contract	6,33,96,883
29		1XXXXXXXXXXXXX5	Zone-9-1	2,29,96,181
30		1XXXXXXXXXXXXXI	Zone-8	1,56,31,200
31	ITC availed after cut-off period	1XXXXXXXXXXXXXD	Zone-9-1	1,97,24,533
32		1XXXXXXXXXXXXXP	Works Contract	55,13,547
33		1XXXXXXXXXXXXX5	Zone-8	1,62,23,308
34		1XXXXXXXXXXXXXM	Zone-8	1,10,67,007
35		1XXXXXXXXXXXXX6	Zone-1	1,37,11,424
36		1XXXXXXXXXXXXXH	Zone-8	1,08,92,499
37		1XXXXXXXXXXXXXU	Zone-10	2,14,27,499
38		1XXXXXXXXXXXXXN	Zone-9-1	92,69,508
39		1XXXXXXXXXXXXX6	Works Contract	1,97,41,831
40		1XXXXXXXXXXXXXU	Works Contract	71,92,254

Sl. No.	Audit Dimension	GSTIN	Zone	Amount of deviation/ mismatch (in ₹)
41		1XXXXXXXXXXXXXF	Zone-8	1,28,51,852
42		1XXXXXXXXXXXXX8	Zone-3	84,59,983
43		1XXXXXXXXXXXXXC	Works contract	4,93,51,388
44		1XXXXXXXXXXXXXI	Zone-8	1,56,31,200
45		1XXXXXXXXXXXXX6	Zone-9-1	1,03,60,852
46	ISD credit incorrectly availed by the recipient	1XXXXXXXXXXXXXB	Works Contract	5,47,032
47	Positive figure in GSTR-9C Table 12 F	1XXXXXXXXXXXXX4	Zone-9	31,44,614
48		1XXXXXXXXXXXXX0	Works contract	2,07,92,036
49		1XXXXXXXXXXXXXO	Works contract	2,27,88,174
50		1XXXXXXXXXXXXX5	Works contract	2,55,045
51		1XXXXXXXXXXXXX2	Zone-9	3,13,458
52	Positive figure in GSTR-9C Table 14T of Form 9C	1XXXXXXXXXXXXX5	Works Contract	20,67,435
53		1XXXXXXXXXXXXXO	Zone-9-2	26,04,275
54		1XXXXXXXXXXXXXU	Zone-9-1	24,85,563
55		1XXXXXXXXXXXXXK	Works Contract	32,36,259
56		1XXXXXXXXXXXXXY	Works Contract	57,28,281
57	Negative figure in GSTR-9C Table 9R	1XXXXXXXXXXXXX0	Zone-8	81,08,240
58		1XXXXXXXXXXXXX5	Works Contract	59,95,278
59		1XXXXXXXXXXXXXL	Works Contract	1,28,17,791
60		1XXXXXXXXXXXXX8	Works Contract	92,83,484
61		1XXXXXXXXXXXXX4	Works Contract	26,58,968
62	Under RCM	1XXXXXXXXXXXXXL	Zone-9-2	12,33,012
63		1XXXXXXXXXXXXXX	Zone-4	1,39,88,207
64		1XXXXXXXXXXXXXI	Zone-8	11,15,527
65		1XXXXXXXXXXXXXH	Zone- 12	1,36,22,295
66		1XXXXXXXXXXXXXZ	Zone-8	7,19,805
67		1XXXXXXXXXXXXXU	Works Contract	1,71,21,858
68		1XXXXXXXXXXXXXE	Zone-7	25,87,955
69		1XXXXXXXXXXXXXF	Zone-9-1	24,16,344
70		1XXXXXXXXXXXXX3	Zone-9-2	54,79,983
71		1XXXXXXXXXXXXXG	Zone- 1	1,00,95,321
72		1XXXXXXXXXXXXX4	Works Contract	23,72,699
73		1XXXXXXXXXXXXX3	Zone-1	18,23,949
74		1XXXXXXXXXXXXXV	Works Contract	67,15,240
75		1XXXXXXXXXXXXXC	Zone-9-1	34,39,918
76		1XXXXXXXXXXXXX2	Zone-2	7,37,991
77	Tax short paid	1XXXXXXXXXXXXXW	Zone-9-1	3,55,78,412
78		1XXXXXXXXXXXXXC	Works contract	4,30,46,000
79		1XXXXXXXXXXXXXD	Works contract	2,23,05,704
80		1XXXXXXXXXXXXXU	Zone-8	7,63,18,868
81		1XXXXXXXXXXXXXA	Works contract	2,82,14,194
82		1XXXXXXXXXXXXXV	Zone-8	1,26,732
83		1XXXXXXXXXXXXX5	Zone-8	6,146
84		1XXXXXXXXXXXXXS	Zone-9-2	35,21,716
85		1XXXXXXXXXXXXXU	Zone-8	6,83,55,434
86		1XXXXXXXXXXXXXQ	Zone-3	84,759
87		1XXXXXXXXXXXXX4	Zone-10	1,30,14,552
88		1XXXXXXXXXXXXXL	Zone-1	1,87,81,374
89		1XXXXXXXXXXXXXP	Zone-1	79,444
90		1XXXXXXXXXXXXXB	Zone-10	1,54,82,771
91		1XXXXXXXXXXXXX6	Zone-9-1	3,43,98,360
92		1XXXXXXXXXXXXX7	Zone-13	5,28,05,840
93		1XXXXXXXXXXXXXA	Zone-8	4,73,22,658
94	Suppression of tax liability (E way-bill)	1XXXXXXXXXXXXXS	Zone-3	3,52,752
95		1XXXXXXXXXXXXX7	Works Contract	8,92,708
96		1XXXXXXXXXXXXXS	Zone-8	13,63,124

Sl. No.	Audit Dimension	GSTIN	Zone	Amount of deviation/ mismatch (in ₹)
97		1XXXXXXXXXXXXX0	Zone-8	8,03,392
98		1XXXXXXXXXXXXXV	Works Contract	3,91,558
99		1XXXXXXXXXXXXXG	Zone-6	15,56,663
100		1XXXXXXXXXXXXXC	Zone -5	8,95,289
101		1XXXXXXXXXXXXXS	Zone-8	3,83,040
102		1XXXXXXXXXXXXXV	Zone-8	1,42,380
103		1XXXXXXXXXXXXX4	Zone-9-1	1,28,986
104		1XXXXXXXXXXXXXY	Zone-9-1	4,00,000
105		1XXXXXXXXXXXXXU	Zone-9-2	2,16,607
106		1XXXXXXXXXXXXX0	Zone-8	19,98,074
107		1XXXXXXXXXXXXXW	Zone-8	1,44,800
108		1XXXXXXXXXXXXX5	Zone-8	1,15,782
109	Ineligible composition levy	1XXXXXXXXXXXXX5	Zone-8	3,73,19,073
110		1XXXXXXXXXXXXXW	Zone-8	1,59,00,000
111		1XXXXXXXXXXXXXY	Zone-12	1,51,82,515
112		1XXXXXXXXXXXXXO	Zone-12	1,45,26,734
113		1XXXXXXXXXXXXX3	Zone-9-1	1,26,16,144
114	Tax not remitted due to GSTR-3B not filed	1XXXXXXXXXXXXXM	Zone-8	85,93,013
115		1XXXXXXXXXXXXXG	Zone-9-1	48,11,024
116		1XXXXXXXXXXXXXH	Zone-9-1	22,04,244
117		1XXXXXXXXXXXXXL	Works Contract	9,56,275
118		1XXXXXXXXXXXXXD	Zone-9-1	20,48,160
119		1XXXXXXXXXXXXXT	Works Contract	18,92,900
120		1XXXXXXXXXXXXX4	Zone-9-2	6,94,582
121		1XXXXXXXXXXXXX5	Zone-9-1	5,58,861
122	Short payment of interest on delay payments	1XXXXXXXXXXXXXO	Works Contract	28,65,897
123		1XXXXXXXXXXXXX0	Works Contract	81,88,761
124		1XXXXXXXXXXXXXF	Zone-9-1	31,74,811
125		1XXXXXXXXXXXXXD	Works contract	25,54,143
126		1XXXXXXXXXXXXXL	Works Contract	73,23,401
127		1XXXXXXXXXXXXXV	Works Contract	33,84,626
128		1XXXXXXXXXXXXXA	Works Contract	69,75,675
129		1XXXXXXXXXXXXXV	Works Contract	14,16,497
130		1XXXXXXXXXXXXXU	Works Contract	32,70,974
131		1XXXXXXXXXXXXXM	Works contract	13,61,741
132		1XXXXXXXXXXXXX8	Zone-8	34,87,127
133		1XXXXXXXXXXXXXC	Works Contract	26,22,691
134		1XXXXXXXXXXXXXF	Works Contract	14,37,599
135		1XXXXXXXXXXXXXR	Zone-9-1	13,56,100
136		1XXXXXXXXXXXXXV	Works Contract	22,58,609
137		1XXXXXXXXXXXXX8	Works Contract	12,58,935
138		1XXXXXXXXXXXXXT	Zone-8	13,45,600
139		1XXXXXXXXXXXXXS	Works Contract	20,25,554
140		1XXXXXXXXXXXXXY	Zone-9-1	27,93,850
141		1XXXXXXXXXXXXXD	Works Contract	18,71,231
142	Under declaration of taxable supplies by comparing TDS returns	1XXXXXXXXXXXXXD	Works Contract	41,81,16,221
143		1XXXXXXXXXXXXX2	Works Contract	2,01,13,950
144		1XXXXXXXXXXXXXJ	Zone-8	1,74,64,228
145		1XXXXXXXXXXXXXH	Works Contract	9,76,01,678
146		1XXXXXXXXXXXXX0	Zone-9-1	2,12,96,439
147		1XXXXXXXXXXXXX4	Zone-10	3,80,41,100
148		1XXXXXXXXXXXXX6	Zone-8	1,92,22,900
149		1XXXXXXXXXXXXXA	Zone-12	2,02,91,375
150		1XXXXXXXXXXXXXA	Zone-7	1,59,15,050
151		1XXXXXXXXXXXXXL	Zone-8	1,50,23,725
152	Suppression of taxable value (Unbilled Revenue)	1XXXXXXXXXXXXXE	Zone-9-1	1,51,694
153		1XXXXXXXXXXXXX5	Works Contract	2,17,27,068

Sl. No.	Audit Dimension	GSTIN	Zone	Amount of deviation/ mismatch (in ₹)
154	Negative figure in GSTR-9C Table 7G	1XXXXXXXXXXXXXN	Works Contract	23,40,983
155		1XXXXXXXXXXXXXM	Zone-3	7,60,35,973
156		1XXXXXXXXXXXXXS	Zone-8	3,37,67,30,000
157		1XXXXXXXXXXXXX0	Zone-8	11,46,09,592
158		1XXXXXXXXXXXXXR	Zone-10	1,58,26,703
159		1XXXXXXXXXXXXXV	Zone-6	1,07,20,280
		Total		**6,24,58,00,268**
		Total (₹ in crore)		**624.58**

Appendix-5.3C–Detailed Audit

Sl. No.	GSTIN	Jurisdiction/ Zone	Total amount of deviation/ mismatch (in ₹)
1	1XXXXXXXXXXXXXA	Works Contract	1,79,06,361
2	1XXXXXXXXXXXXX0	Zone-9(2)	3,24,47,125
3	1XXXXXXXXXXXXXF	Works Contract	2,19,20,325
4	1XXXXXXXXXXXXXQ	Zone-8	1,46,36,008
5	1XXXXXXXXXXXXXT	Zone-8	14,79,447
6	1XXXXXXXXXXXXXU	Works Contract	4,70,17,228
7	1XXXXXXXXXXXXXA	Zone-1	72,61,055
8	1XXXXXXXXXXXXXA	Zone-9(1)	13,13,80,346
9	1XXXXXXXXXXXXX6	Zone-8	65,32,811
10	1XXXXXXXXXXXXXW	Zone-8	4,23,61,206
11	1XXXXXXXXXXXXX3	Works Contract	0.00
12	1XXXXXXXXXXXXXC	Works Contract	7,77,65,825
13	1XXXXXXXXXXXXX2	Works Contract	20,63,36,747
14	1XXXXXXXXXXXXX0	Zone-9(2)	35,823
15	1XXXXXXXXXXXXXC	Zone-4	4,00,98,975
16	1XXXXXXXXXXXXXW	Zone-9(2)	7,73,75,358
17	1XXXXXXXXXXXXXJ	Zone-9(1)	68,37,434
18	1XXXXXXXXXXXXX4	Zone-10	0.00
19	1XXXXXXXXXXXXXO	Zone-9(1)	6,72,029
20	1XXXXXXXXXXXXXT	Works Contract	37,66,455
		Total	**73,58,30,558**

Appendix-5.4A

Estimated impact due to non-taking of any action against GSTR-3B Non-filers during 2020-21 (MIS COMP 01)

(Reference: Paragraph 5.7.7.1)

Description	Zone	Number
Number of taxpayers	Zone-1	73
	Zone-4	29
	Zone-10	81
	Total	**183**
Number of defaulting returns	Zone-1	1208
	Zone-4	819
	Zone-10	1844
	Total	**3871**

Description	Zone	Number
Estimated impact (₹ in lakh)	Zone-1	15.41
	Zone-4	0.06
	Zone-10	1.65
	Total	**17.12**

Appendix-5.4B

(Reference: Paragraph 5.7.7.1)

GSTR-3A issued but assessment not completed

Year	Number of GSTR-3A issued			Returns filed in pursuance of GSTR-3A			Number of cases pending of Return filling		
	Zone-1	Zone-4	Zone-10	Zone-1	Zone-4	Zone-10	Zone-1	Zone-4	Zone-10
2020-21	67	31	86	0	0	0	67	31	86
Total	**184**			**0**			**184**		

Appendix-5.5

(Reference: Paragraph 5.7.7.3)

Statement showing cancelled registrations with effect from dates prior to the application dates

Sl. No.	Zone	GSTIN/UIN	Date of Registration	Date of Initiation of Notice	Reason of Cancellation	Date of Filing Application	Date of Effecting Cancellation	Order of cancellation prior to application (days)
1	Zone-4	1XXXXXXXXXXXXXA	25-3-2018	NA	Others	03-7-2020	29-3-2020	96
2	Zone-4	1XXXXXXXXXXXXX5	26-3-2018	NA	Discontinuation/Closure of Business	21-9-2020	01-10-2018	721
3	Zone-4	1XXXXXXXXXXXXX5	26-8-2017	NA	Others	05-10-2020	31-12-2019	279
4	Zone-4	1XXXXXXXXXXXXX5	02-4-2018	NA	Others	18-10-2020	27-3-2020	205
5	Zone-4	1XXXXXXXXXXXXXH	19-8-2017	NA	Discontinuation/Closure of Business	18-11-2020	17-11-2020	1
6	Zone-4	1XXXXXXXXXXXXXY	11-2-2020	NA	Discontinuation/Closure of Business	09-2-2021	31-12-2020	40
7	Zone-4	1XXXXXXXXXXXXX0	04-2-2021	NA	Discontinuation/Closure of Business	09-2-2021	09-2-2021	0
8	Zone-4	1XXXXXXXXXXXXXL	28-2-2018	NA	Ceased to be liable to pay tax	19-2-2021	19-2-2021	0
9	Zone-4	1XXXXXXXXXXXXXH	10-7-2018	NA	Ceased to be liable to pay tax	25-2-2021	31-1-2021	25
10	Zone-1	1XXXXXXXXXXXXXV	03-1-2019	NA	Discontinuation/Closure of Business	14-3-2020	14-3-2020	0
11	Zone-1	1XXXXXXXXXXXXXH	13-2-2019	NA	Discontinuation/Closure of Business	29-5-2020	01-5-2020	28
12	Zone-1	1XXXXXXXXXXXXXR	15-6-2018	NA	Discontinuation/Closure of Business	25-7-2020	25-7-2020	0
13	Zone-1	1XXXXXXXXXXXXX8	01-8-2018	NA	Discontinuation/Closure of Business	25-9-2020	31-8-2020	25
14	Zone-1	1XXXXXXXXXXXXXZ	10-8-2017	NA	Others	28-2-2020	28-2-2020	0
15	Zone-1	1XXXXXXXXXXXXXX	25-3-2020	NA	Discontinuation/Closure of Business	03-10-2020	26-3-2020	191
16	Zone-1	1XXXXXXXXXXXXXM	24-8-2017	NA	Discontinuation/Closure of Business	16-1-2019	31-12-2018	16
17	Zone-1	1XXXXXXXXXXXXX3	15-8-2019	NA	Discontinuation/Closure of Business	07-6-2020	31-5-2020	7
18	Zone-1	1XXXXXXXXXXXXXV	22-8-2018	NA	Others	12-4-2019	12-4-2019	0

Sl. No.	Zone	GSTIN/UIN	Date of Registration	Date of Initiation of Notice	Reason of Cancellation	Date of Filing Application	Date of Effecting Cancellation	Order of cancellation prior to application (days)
19	Zone-1	1XXXXXXXXXXXXXL	16-11-2020	NA	Others	31-12-2020	16-11-2020	45
20	Zone-1	1XXXXXXXXXXXXX1	12-10-2020	NA	Ceased to be liable to pay tax	19-12-2020	01-12-2020	18
21	Zone-1	1XXXXXXXXXXXXX9	29-1-2019	NA	Ceased to be liable to pay tax	22-12-2020	01-12-2020	21
22	Zone-1	1XXXXXXXXXXXXX6	02-3-2020	NA	Discontinuation/Closure of Business	02-2-2021	03-3-2020	336
23	Zone-1	1XXXXXXXXXXXXXI	17-8-2017	NA	Discontinuation/Closure of Business	11-2-2021	31-12-2020	42
24	Zone-1	1XXXXXXXXXXXXXC	26-11-2018	NA	Discontinuation/Closure of Business	18-3-2021	28-2-2021	18
25	Zone-10	1XXXXXXXXXXXXXO	11-8-2017	NA	Ceased to be liable to pay tax	24-4-2020	31-3-2020	24
26	Zone-10	1XXXXXXXXXXXXXG	24-7-2017	NA	Others	28-4-2020	31-3-2020	28
27	Zone-10	1XXXXXXXXXXXXXB	31-8-2017	NA	Others	28-4-2020	31-3-2020	28
28	Zone-10	1XXXXXXXXXXXXXR	01-9-2017	NA	Others	28-4-2020	31-3-2020	28
29	Zone-10	1XXXXXXXXXXXXXT	30-7-2018	NA	Ceased to be liable to pay tax	02-7-2020	30-6-2020	2
30	Zone-10	1XXXXXXXXXXXXXN	06-7-2019	NA	Discontinuation/Closure of Business	22-6-2020	15-6-2020	7
31	Zone-10	1XXXXXXXXXXXXX2	01-12-2019	NA	Ceased to be liable to pay tax	29-6-2020	31-5-2020	29
32	Zone-10	1XXXXXXXXXXXXXJ	01-7-2017	NA	Others	02-4-2020	31-3-2020	2
33	Zone-10	1XXXXXXXXXXXXXO	13-7-2017	NA	Others	02-4-2020	31-3-2020	2
34	Zone-10	1XXXXXXXXXXXXXQ	29-8-2017	NA	Others	28-4-2020	31-3-2020	28
35	Zone-10	1XXXXXXXXXXXXXF	05-9-2017	NA	Others	28-4-2020	31-3-2020	28
36	Zone-10	1XXXXXXXXXXXXX3	31-8-2017	NA	Others	28-4-2020	31-3-2020	28
37	Zone-10	1XXXXXXXXXXXXX7	12-8-2017	NA	Others	05-5-2020	31-3-2020	35
38	Zone-10	1XXXXXXXXXXXXX1	26-8-2017	NA	Others	28-4-2020	31-3-2020	28
39	Zone-10	1XXXXXXXXXXXXXS	26-8-2017	NA	Others	30-6-2020	31-3-2020	91
40	Zone-10	1XXXXXXXXXXXXXL	02-11-2017	NA	Ceased to be liable to pay tax	12-2-2020	31-12-2019	43
41	Zone-10	1XXXXXXXXXXXXXK	08-3-2018	NA	Ceased to be liable to pay tax	24-6-2020	31-3-2020	85
42	Zone-10	1XXXXXXXXXXXXXA	24-3-2018	NA	Others	24-10-2019	30-9-2019	24
43	Zone-10	1XXXXXXXXXXXXXX	27-3-2018	NA	Others	24-10-2019	30-9-2019	24
44	Zone-10	1XXXXXXXXXXXXXD	12-7-2019	NA	Others	09-7-2020	12-7-2019	363
45	Zone-10	1XXXXXXXXXXXXX4	02-2-2018	NA	Ceased to be liable to pay tax	21-7-2020	31-3-2020	112
46	Zone-10	1XXXXXXXXXXXXXE	19-2-2018	NA	Ceased to be liable to pay tax	02-9-2020	30-6-2020	64
47	Zone-10	1XXXXXXXXXXXXXA	21-9-2020	NA	Others	05-10-2020	05-10-2020	0
48	Zone-10	1XXXXXXXXXXXXXT	20-10-2020	28-10-2020	Others	26-10-2020	20-10-2020	6
49	Zone-10	1XXXXXXXXXXXXXY	12-12-2019	NA	Discontinuation/Closure of Business	31-12-2020	16-3-2020	290
50	Zone-10	1XXXXXXXXXXXXX4	16-11-2020	NA	Discontinuation/Closure of Business	08-1-2021	31-12-2020	8
51	Zone-10	1XXXXXXXXXXXXXA	01-6-2018	NA	Discontinuation/Closure of Business	25-1-2021	25-1-2021	0
52	Zone-10	1XXXXXXXXXXXXX6	16-12-2020	NA	Ceased to be liable to pay tax	02-2-2021	02-2-2021	0
53	Zone-10	1XXXXXXXXXXXXXR	11-8-2017	NA	Ceased to be liable to pay tax	14-2-2021	14-2-2021	0

Appendix-5.6

Statement showing delay in issuance of cancellation order

(Reference: Paragraph. 5.7.7.3)

Sl. No.	Zone	GSTIN	Date of registration	Date of Initiation of Notice	Date of Filing Application	Reason of Cancellation	Date of Order	Date by which order should have been issued (30 days from Application)	Date of Effecting Cancellation	Delay in issuance order in days
Suo-moto cancellation										
1	Zone-10	1XXXXXXXXXXXXXP	06-9-2017	12-3-2020	12-3-2020	Section 29(2)(c)- Person, other than paying tax u/s 10, has not furnished returns for a continuous period of six months	20-4-2020	11-4-2020	20-4-2020	9
2	Zone-10	1XXXXXXXXXXXXXQ	07-9-2017	12-3-2020	12-3-2020	Section 29(2)(c)- Person, other than paying tax u/s 10, has not furnished returns for a continuous period of six months	20-4-2020	11-4-2020	20-4-2020	9
3	Zone-10	1XXXXXXXXXXXXXD	09-4-2018	12-3-2020	12-3-2020	Section 29(2)(c)- Person, other than paying tax u/s 10, has not furnished returns for a continuous period of six months	20-4-2020	11-4-2020	20-4-2020	9
4	Zone-10	1XXXXXXXXXXXXX9	27-8-2018	12-3-2020	12-3-2020	Section 29(2)(c)- Person, other than paying tax u/s 10, has not furnished returns for a continuous period of six months	20-4-2020	11-4-2020	20-4-2020	9
5	Zone-10	1XXXXXXXXXXXXXD	12-2-2019	12-3-2020	12-3-2020	Section 29(2)(c)- Person, other than paying tax u/s 10, has not furnished returns for a continuous period of six months	20-4-2020	11-4-2020	20-4-2020	9
6	Zone-10	1XXXXXXXXXXXXXP	26-2-2019	12-3-2020	12-3-2020	Section 29(2)(c)- Person, other than paying tax u/s 10, has not furnished returns for a continuous period of six months	20-4-2020	11-4-2020	20-4-2020	9
7	Zone-10	1XXXXXXXXXXXXXL	24-8-2017	25-4-2020	25-4-2020	Section 29(2)(c)- Person, other than paying tax u/s 10, has not furnished returns for a continuous period of six months	01-6-2020	25-5-2020	01-6-2020	7
8	Zone-10	1XXXXXXXXXXXXXJ	29-8-2017	25-4-2020	25-4-2020	Section 29(2)(c)- Person, other than paying tax u/s 10, has not furnished returns for a continuous period of six months	01-6-2020	25-5-2020	01-6-2020	7
9	Zone-10	1XXXXXXXXXXXXXA	14-6-2019	25-4-2020	25-4-2020	Section 29(2)(c)- Person, other than paying tax u/s 10, has not furnished returns for a continuous period of six months	04-6-2020	25-5-2020	04-6-2020	10
10	Zone-10	1XXXXXXXXXXXXXU	17-6-2019	25-4-2020	25-4-2020	Section 29(2)(c)- Person, other than paying tax u/s 10, has not furnished returns for a continuous period of six months	04-6-2020	25-5-2020	04-6-2020	10
11	Zone-10	1XXXXXXXXXXXXX8	17-10-2017	04-1-2021	04-1-2021	Section 29(2)(c)- Person, other than paying	17-3-2021	03-2-2021	17-3-2021	42

Sl. No.	Zone	GSTIN	Date of registration	Date of Initiation of Notice	Date of Filing Application	Reason of Cancellation	Date of Order	Date by which order should have been issued (30 days from Application)	Date of Effecting Cancellation	Delay in issuance order in days
						tax u/s 10, has not furnished returns for a continuous period of six months				
12	Zone -4	1XXXXXXXXXXXXXE	16-10-2017	07-1-2021	07-1-2021	Section 29(2)(c)- Person, other than paying tax u/s 10, has not furnished returns for a continuous period of six months	23-2-2021	06-2-2021	23-2-2021	17
13	Zone -4	1XXXXXXXXXXXXXR	23-11-2017	07-1-2021	07-1-2021	Section 29(2)(c)- Person, other than paying tax u/s 10, has not furnished returns for a continuous period of six months	08-3-2021	06-2-2021	08-3-2021	30
14	Zone -4	1XXXXXXXXXXXXXE	15-3-2018	07-1-2021	07-1-2021	Section 29(2)(c)- Person, other than paying tax u/s 10, has not furnished returns for a continuous period of six months	10-3-2021	06-2-2021	10-3-2021	32
15	Zone -1	1XXXXXXXXXXXXXV	01-7-2017	26-11-2019	26-11-2019	Section 29(2)(c)- Person, other than paying tax u/s 10, has not furnished returns for a continuous period of six months	27-5-2020	26-12-2019	27-5-2020	153
16	Zone -1	1XXXXXXXXXXXXXB	01-7-2017	11-9-2020	11-9-2020	Section 29(2)(c)- Person, other than paying tax u/s 10, has not furnished returns for a continuous period of six months	03-12-2020	11-10-2020	03-12-2020	53
17	Zone -1	1XXXXXXXXXXXXXK	24-8-2017	30-8-2018	02-5-2018	Section 29(2)(c)- Person, other than paying tax u/s 10, has not furnished returns for a continuous period of six months	NA	01-6-2018	04-12-2020	917
18	Zone -1	1XXXXXXXXXXXXXM	30-12-2017	03-11-2020	03-11-2020	Section 29(2)(c)- Person, other than paying tax u/s 10, has not furnished returns for a continuous period of six months	28-12-2020	03-12-2020	28-12-2020	25
19	Zone -1	1XXXXXXXXXXXXX4	31-8-2018	28-12-2020	28-12-2020	Section 29(2)(c)- Person, other than paying tax u/s 10, has not furnished returns for a continuous period of six months	08-2-2021	27-1-2021	08-2-2021	12
20	Zone -1	1XXXXXXXXXXXXXK	19-8-2017	04-1-2021	04-1-2021	Section 29(2)(c)- Person, other than paying tax u/s 10, has not furnished returns for a continuous period of six months	10-2-2021	03-2-2021	10-2-2021	7
21	Zone -1	1XXXXXXXXXXXXX1	21-1-2019	04-1-2021	04-1-2021	Section 29(2)(c)- Person, other than paying tax u/s 10, has not furnished returns for a continuous period of six months	10-2-2021	03-2-2021	10-2-2021	7
22	Zone -1	1XXXXXXXXXXXXXF	26-3-2019	28-12-2020	28-12-2020	Section 29(2)(c)- Person, other than paying tax u/s 10, has not furnished returns for a continuous period of six months	10-2-2021	27-1-2021	10-2-2021	14
23	Zone -1	1XXXXXXXXXXXXXL	27-3-2019	28-12-2020	28-12-2020	Section 29(2)(c)- Person, other than paying tax u/s 10, has not furnished returns for a continuous period of six months	10-2-2021	27-1-2021	10-2-2021	14

Sl. No.	Zone	GSTIN	Date of registration	Date of Initiation of Notice	Date of Filing Application	Reason of Cancellation	Date of Order	Date by which order should have been issued (30 days from Application)	Date of Effecting Cancellation	Delay in issuance order in days
24	Zone -1	1XXXXXXXXXXXXXH	03-6-2019	04-1-2021	04-1-2021	Section 29(2)(c)- Person, other than paying tax u/s 10, has not furnished returns for a continuous period of six months	10-2-2021	03-2-2021	10-2-2021	7
25	Zone -1	1XXXXXXXXXXXXXU	04-9-2019	04-1-2021	04-1-2021	Section 29(2)(c)- Person, other than paying tax u/s 10, has not furnished returns for a continuous period of six months	10-2-2021	03-2-2021	10-2-2021	7
26	Zone -1	1XXXXXXXXXXXXXK	14-2-2020	04-1-2021	04-1-2021	Section 29(2)(c)- Person, other than paying tax u/s 10, has not furnished returns for a continuous period of six months	10-2-2021	03-2-2021	10-2-2021	7
27	Zone -1	1XXXXXXXXXXXXXG	06-9-2018	04-1-2021	04-1-2021	Section 29(2)(c)- Person, other than paying tax u/s 10, has not furnished returns for a continuous period of six months	12-2-2021	03-2-2021	12-2-2021	9
28	Zone -1	1XXXXXXXXXXXXXV	13-12-2019	04-1-2021	04-1-2021	Section 29(2)(c)- Person, other than paying tax u/s 10, has not furnished returns for a continuous period of six months	12-2-2021	03-2-2021	12-2-2021	9
29	Zone -1	1XXXXXXXXXXXXXP	09-11-2018	05-1-2021	05-1-2021	Section 29(2)(c)- Person, other than paying tax u/s 10, has not furnished returns for a continuous period of six months	15-2-2021	04-2-2021	15-2-2021	11
30	Zone -1	1XXXXXXXXXXXXXO	03-9-2019	04-1-2021	04-1-2021	Section 29(2)(c)- Person, other than paying tax u/s 10, has not furnished returns for a continuous period of six months	15-2-2021	03-2-2021	15-2-2021	12
31	Zone -1	1XXXXXXXXXXXXXG	13-11-2019	07-1-2021	07-1-2021	Section 29(2)(c)- Person, other than paying tax u/s 10, has not furnished returns for a continuous period of six months	15-2-2021	06-2-2021	15-2-2021	9
32	Zone -1	1XXXXXXXXXXXXXD	04-12-2019	22-1-2021	22-1-2021	Section 29(2)(c)- Person, other than paying tax u/s 10, has not furnished returns for a continuous period of six months	22-2-2021	21-2-2021	22-2-2021	1
33	Zone -1	1XXXXXXXXXXXXXY	26-8-2017	07-1-2021	07-1-2021	Section 29(2)(c)- Person, other than paying tax u/s 10, has not furnished returns for a continuous period of six months	03-3-2021	06-2-2021	03-3-2021	25
34	Zone -1	1XXXXXXXXXXXXX4	18-8-2017	07-1-2021	07-1-2021	Section 29(2)(c)- Person, other than paying tax u/s 10, has not furnished returns for a continuous period of six months	08-3-2021	06-2-2021	08-3-2021	30
35	Zone -1	1XXXXXXXXXXXXXB	19-8-2017	07-1-2021	07-1-2021	Section 29(2)(c)- Person, other than paying tax u/s 10, has not furnished returns for a continuous period of six months	08-3-2021	06-2-2021	08-3-2021	30
36	Zone -1	1XXXXXXXXXXXXXH	11-9-2017	07-1-2021	07-1-2021	Section 29(2)(c)- Person, other than paying tax u/s 10, has not furnished returns for a	12-3-2021	06-2-2021	12-3-2021	34

Sl. No.	Zone	GSTIN	Date of registration	Date of Initiation of Notice	Date of Filing Application	Reason of Cancellation	Date of Order	Date by which order should have been issued (30 days from Application)	Date of Effecting Cancellation	Delay in issuance order in days
						continuous period of six months				
37	Zone -1	1XXXXXXXXXXXXXO	11-12-2018	07-1-2021	07-1-2021	Section 29(2)(c)- Person, other than paying tax u/s 10, has not furnished returns for a continuous period of six months	12-3-2021	06-2-2021	12-3-2021	34
Cancelled on request by taxpayer										
38	Zone -1	1XXXXXXXXXXXXXV	03-1-2019	NA	14-3-2020	Discontinuation/Closure of Business	27-4-2020	13-4-2020	14-3-2020	14
39	Zone -1	1XXXXXXXXXXXXXZ	10-8-2017	NA	28-2-2020	Others	01-10-2020	29-3-2020	28-2-2020	186
40	Zone -1	1XXXXXXXXXXXXXM	24-8-2017	NA	16-1-2019	Discontinuation/Closure of Business	19-11-2020	15-2-2019	31-12-2018	643
41	Zone -1	1XXXXXXXXXXXXX3	15-8-2019	NA	07-6-2020	Discontinuation/Closure of Business	19-11-2020	07-7-2020	31-5-2020	135
42	Zone -1	1XXXXXXXXXXXXXV	22-8-2018	NA	12-4-2019	Others	22-11-2020	12-5-2019	12-4-2019	560
43	Zone -1	1XXXXXXXXXXXXX9	29-1-2019	NA	22-12-2020	Ceased to be liable to pay tax	28-1-2021	21-1-2021	01-12-2020	7
44	Zone-10	1XXXXXXXXXXXXXG	24-7-2017	NA	28-4-2020	Others	01-6-2020	28-5-2020	31-3-2020	4
45	Zone-10	1XXXXXXXXXXXXXB	31-8-2017	NA	28-4-2020	Others	01-6-2020	28-5-2020	31-3-2020	4
46	Zone-10	1XXXXXXXXXXXXXR	01-9-2017	NA	28-4-2020	Others	01-6-2020	28-5-2020	31-3-2020	4
47	Zone-10	1XXXXXXXXXXXXXJ	01-7-2017	NA	02-4-2020	Others	08-7-2020	02-5-2020	31-3-2020	67
48	Zone-10	1XXXXXXXXXXXXXO	13-7-2017	NA	02-4-2020	Others	08-7-2020	02-5-2020	31-3-2020	67
49	Zone-10	1XXXXXXXXXXXXXQ	29-8-2017	NA	28-4-2020	Others	08-7-2020	28-5-2020	31-3-2020	41
50	Zone-10	1XXXXXXXXXXXXXF	05-9-2017	NA	28-4-2020	Others	08-7-2020	28-5-2020	31-3-2020	41
51	Zone-10	1XXXXXXXXXXXXX3	31-8-2017	NA	28-4-2020	Others	08-7-2020	28-5-2020	31-3-2020	41
52	Zone-10	1XXXXXXXXXXXXX7	12-8-2017	NA	05-5-2020	Others	09-7-2020	04-6-2020	31-3-2020	35
53	Zone-10	1XXXXXXXXXXXXX1	26-8-2017	NA	28-4-2020	Others	09-7-2020	28-5-2020	31-3-2020	42
54	Zone-10	1XXXXXXXXXXXXXL	02-11-2017	NA	12-2-2020	Ceased to be liable to pay tax	09-7-2020	13-3-2020	31-12-2019	118
55	Zone-10	1XXXXXXXXXXXXXA	24-3-2018	NA	24-10-2019	Others	09-7-2020	23-11-2019	30-9-2019	229
56	Zone-10	1XXXXXXXXXXXXXX	27-3-2018	NA	24-10-2019	Others	09-7-2020	23-11-2019	30-9-2019	229

Appendix-5.7

Statement showing non-filing of GSTR-10

(Reference: Paragraph 5.7.7.3)

Sl. No.	Zone	GSTIN/UIN	Date of Registration	Date of Initiation of Notice	Date of Filing Application	Reason of Cancellation	Date of Effecting Cancellation	Date of Order	Final return filed
Suo-motto cancellation									
1	Zone-1	1XXXXXXXXXXXXXV	01-7-2017	26-11-2019	26-11-2019	Section 29(2)(c)- Person, other than paying tax u/s 10, has not furnished returns for a continuous period of six months	27-5-2020	27-5-2020	0
2	Zone-1	1XXXXXXXXXXXXX1	01-10-2018	29-6-2020	29-6-2020	Section 29(2)(c)- Person, other than paying tax u/s 10, has not furnished returns for a continuous period of six months	09-7-2020	09-7-2020	0
3	Zone-1	1XXXXXXXXXXXXXQ	09-11-2018	30-6-2020	30-6-2020	Section 29(2)(c)- Person, other than paying tax u/s 10, has not furnished returns for a continuous period of six months	13-7-2020	13-7-2020	0
4	Zone-1	1XXXXXXXXXXXXX3	05-9-2017	28-7-2020	28-7-2020	Section 29(2)(c)- Person, other than paying tax u/s 10, has not furnished returns for a continuous period of six months	07-8-2020	07-8-2020	0
5	Zone-1	1XXXXXXXXXXXXX2	12-8-2017	29-9-2020	29-9-2020	Section 29(2)(c)- Person, other than paying tax u/s 10, has not furnished returns for a continuous period of six months	21-10-2020	21-10-2020	0
6	Zone-1	1XXXXXXXXXXXXXB	01-7-2017	11-9-2020	11-9-2020	Section 29(2)(c)- Person, other than paying tax u/s 10, has not furnished returns for a continuous period of six months	03-12-2020	03-12-2020	0
7	Zone-1	1XXXXXXXXXXXXXK	24-8-2017	30-8-2018	02-5-2018	Section 29(2)(c)- Person, other than paying tax u/s 10, has not furnished returns for a continuous period of six months	04-12-2020	NA	0
8	Zone-1	1XXXXXXXXXXXXXM	30-12-2017	03-11-2020	03-11-2020	Section 29(2)(c)- Person, other than paying tax u/s 10, has not furnished returns for a continuous period of six months	28-12-2020	28-12-2020	0
9	Zone-1	1XXXXXXXXXXXXXQ	28-12-2018	28-12-2020	28-12-2020	Section 29(2)(c)- Person, other than paying tax u/s 10, has not furnished returns for a continuous period of six months	08-1-2021	08-1-2021	0
10	Zone-1	1XXXXXXXXXXXXX3	01-9-2017	30-12-2020	30-12-2020	Section 29(2)(c)- Person, other than paying tax u/s 10, has not furnished returns for a continuous period of six months	15-1-2021	15-1-2021	0
11	Zone-1	1XXXXXXXXXXXXXD	18-8-2017	07-1-2021	07-1-2021	Section 29(2)(c)- Person, other than paying tax u/s 10, has not furnished returns for a continuous period of six months	22-1-2021	23-1-2021	0
12	Zone-1	1XXXXXXXXXXXXXL	06-4-2018	07-1-2021	07-1-2021	Section 29(2)(c)- Person, other than paying tax u/s 10, has not furnished returns for a continuous period of six months	22-1-2021	23-1-2021	0
13	Zone-1	1XXXXXXXXXXXXX0	19-11-2018	07-1-2021	07-1-2021	Section 29(2)(c)- Person, other than paying tax u/s 10, has not furnished returns for a continuous period of six months	22-1-2021	23-1-2021	0
14	Zone-1	1XXXXXXXXXXXXXZ	26-11-2018	07-1-2021	07-1-2021	Section 29(2)(c)- Person, other than paying tax u/s 10, has not furnished returns for a continuous period of six months	22-1-2021	23-1-2021	0
15	Zone-1	1XXXXXXXXXXXXX9	30-11-2018	07-1-2021	07-1-2021	Section 29(2)(c)- Person, other than paying tax u/s 10, has not furnished returns for a continuous period of six months	22-1-2021	23-1-2021	0

Sl. No.	Zone	GSTIN/UIN	Date of Registration	Date of Initiation of Notice	Date of Filing Application	Reason of Cancellation	Date of Effecting Cancellation	Date of Order	Final return filed
16	Zone-1	1XXXXXXXXXXXXX8	21-11-2019	07-1-2021	07-1-2021	Section 29(2)(c)- Person, other than paying tax u/s 10, has not furnished returns for a continuous period of six months	22-1-2021	23-1-2021	0
17	Zone-1	1XXXXXXXXXXXXXB	03-1-2019	28-12-2020	28-12-2020	Section 29(2)(c)- Person, other than paying tax u/s 10, has not furnished returns for a continuous period of six months	25-1-2021	25-1-2021	0
18	Zone-1	1XXXXXXXXXXXXXJ	22-2-2019	28-12-2020	28-12-2020	Section 29(2)(c)- Person, other than paying tax u/s 10, has not furnished returns for a continuous period of six months	25-1-2021	25-1-2021	0
19	Zone-1	1XXXXXXXXXXXXXR	22-12-2018	28-12-2020	28-12-2020	Section 29(2)(c)- Person, other than paying tax u/s 10, has not furnished returns for a continuous period of six months	27-1-2021	27-1-2021	0
20	Zone-1	1XXXXXXXXXXXXXK	23-1-2019	28-12-2020	28-12-2020	Section 29(2)(c)- Person, other than paying tax u/s 10, has not furnished returns for a continuous period of six months	27-1-2021	27-1-2021	0
21	Zone-1	1XXXXXXXXXXXXXQ	04-9-2019	04-1-2021	04-1-2021	Section 29(2)(c)- Person, other than paying tax u/s 10, has not furnished returns for a continuous period of six months	29-1-2021	29-1-2021	0
22	Zone-1	1XXXXXXXXXXXXXP	27-7-2019	04-1-2021	04-1-2021	Section 29(2)(c)- Person, other than paying tax u/s 10, has not furnished returns for a continuous period of six months	01-2-2021	01-2-2021	0
23	Zone-1	1XXXXXXXXXXXXX4	31-8-2018	28-12-2020	28-12-2020	Section 29(2)(c)- Person, other than paying tax u/s 10, has not furnished returns for a continuous period of six months	08-2-2021	08-2-2021	0
24	Zone-1	1XXXXXXXXXXXXXK	19-8-2017	04-1-2021	04-1-2021	Section 29(2)(c)- Person, other than paying tax u/s 10, has not furnished returns for a continuous period of six months	10-2-2021	10-2-2021	0
25	Zone-1	1XXXXXXXXXXXXX1	21-1-2019	04-1-2021	04-1-2021	Section 29(2)(c)- Person, other than paying tax u/s 10, has not furnished returns for a continuous period of six months	10-2-2021	10-2-2021	0
26	Zone-1	1XXXXXXXXXXXXXF	26-3-2019	28-12-2020	28-12-2020	Section 29(2)(c)- Person, other than paying tax u/s 10, has not furnished returns for a continuous period of six months	10-2-2021	10-2-2021	0
27	Zone-1	1XXXXXXXXXXXXXL	27-3-2019	28-12-2020	28-12-2020	Section 29(2)(c)- Person, other than paying tax u/s 10, has not furnished returns for a continuous period of six months	10-2-2021	10-2-2021	0
28	Zone-1	1XXXXXXXXXXXXXH	03-6-2019	04-1-2021	04-1-2021	Section 29(2)(c)- Person, other than paying tax u/s 10, has not furnished returns for a continuous period of six months	10-2-2021	10-2-2021	0
29	Zone-1	1XXXXXXXXXXXXXU	04-9-2019	04-1-2021	04-1-2021	Section 29(2)(c)- Person, other than paying tax u/s 10, has not furnished returns for a continuous period of six months	10-2-2021	10-2-2021	0
30	Zone-1	1XXXXXXXXXXXXXK	14-2-2020	04-1-2021	04-1-2021	Section 29(2)(c)- Person, other than paying tax u/s 10, has not furnished returns for a continuous period of six months	10-2-2021	10-2-2021	0
31	Zone-1	1XXXXXXXXXXXXXG	06-9-2018	04-1-2021	04-1-2021	Section 29(2)(c)- Person, other than paying tax u/s 10, has not furnished returns for a continuous period of six months	12-2-2021	12-2-2021	0
32	Zone-1	1XXXXXXXXXXXXXV	13-12-2019	04-1-2021	04-1-2021	Section 29(2)(c)- Person, other than paying tax u/s 10, has not furnished returns for a continuous period of six months	12-2-2021	12-2-2021	0
33	Zone-1	1XXXXXXXXXXXXXP	09-11-2018	05-1-2021	05-1-2021	Section 29(2)(c)- Person, other than paying tax u/s 10, has not furnished returns for a continuous period of six months	15-2-2021	15-2-2021	0
34	Zone-1	1XXXXXXXXXXXXXO	03-9-2019	04-1-2021	04-1-2021	Section 29(2)(c)- Person, other than paying tax u/s 10, has	15-2-2021	15-2-2021	0

Sl. No.	Zone	GSTIN/UIN	Date of Registration	Date of Initiation of Notice	Date of Filing Application	Reason of Cancellation	Date of Effecting Cancellation	Date of Order	Final return filed
						not furnished returns for a continuous period of six months			
35	Zone-1	1XXXXXXXXXXXXXG	13-11-2019	07-1-2021	07-1-2021	Section 29(2)(c)- Person, other than paying tax u/s 10, has not furnished returns for a continuous period of six months	15-2-2021	15-2-2021	0
36	Zone-1	1XXXXXXXXXXXXXD	04-12-2019	22-1-2021	22-1-2021	Section 29(2)(c)- Person, other than paying tax u/s 10, has not furnished returns for a continuous period of six months	22-2-2021	22-2-2021	0
37	Zone-1	1XXXXXXXXXXXXXY	26-8-2017	07-1-2021	07-1-2021	Section 29(2)(c)- Person, other than paying tax u/s 10, has not furnished returns for a continuous period of six months	03-3-2021	03-3-2021	0
38	Zone-1	1XXXXXXXXXXXXX4	18-8-2017	07-1-2021	07-1-2021	Section 29(2)(c)- Person, other than paying tax u/s 10, has not furnished returns for a continuous period of six months	08-3-2021	08-3-2021	0
39	Zone-1	1XXXXXXXXXXXXXB	19-8-2017	07-1-2021	07-1-2021	Section 29(2)(c)- Person, other than paying tax u/s 10, has not furnished returns for a continuous period of six months	08-3-2021	08-3-2021	0
40	Zone-1	1XXXXXXXXXXXXXH	11-9-2017	07-1-2021	07-1-2021	Section 29(2)(c)- Person, other than paying tax u/s 10, has not furnished returns for a continuous period of six months	12-3-2021	12-3-2021	0
41	Zone-1	1XXXXXXXXXXXXXO	11-12-2018	07-1-2021	07-1-2021	Section 29(2)(c)- Person, other than paying tax u/s 10, has not furnished returns for a continuous period of six months	12-3-2021	12-3-2021	0
42	Zone-1	1XXXXXXXXXXXXXM	18-5-2020	08-3-2021	08-3-2021	Section 29(2)(c)- Person, other than paying tax u/s 10, has not furnished returns for a continuous period of six months	08-3-2021	22-3-2021	0
43	Zone-4	1XXXXXXXXXXXXXE	16-10-2017	07-1-2021	07-1-2021	Section 29(2)(c)- Person, other than paying tax u/s 10, has not furnished returns for a continuous period of six months	23-2-2021	23-2-2021	0
44	Zone-4	1XXXXXXXXXXXXXR	23-11-2017	07-1-2021	07-1-2021	Section 29(2)(c)- Person, other than paying tax u/s 10, has not furnished returns for a continuous period of six months	08-3-2021	08-3-2021	0
45	Zone-4	1XXXXXXXXXXXXXE	15-3-2018	07-1-2021	07-1-2021	Section 29(2)(c)- Person, other than paying tax u/s 10, has not furnished returns for a continuous period of six months	10-3-2021	10-3-2021	0
46	Zone-10	1XXXXXXXXXXXXXP	06-9-2017	12-3-2020	12-3-2020	Section 29(2)(c)- Person, other than paying tax u/s 10, has not furnished returns for a continuous period of six months	20-4-2020	20-4-2020	0
47	Zone-10	1XXXXXXXXXXXXXQ	07-9-2017	12-3-2020	12-3-2020	Section 29(2)(c)- Person, other than paying tax u/s 10, has not furnished returns for a continuous period of six months	20-4-2020	20-4-2020	0
48	Zone-10	1XXXXXXXXXXXXXD	09-4-2018	12-3-2020	12-3-2020	Section 29(2)(c)- Person, other than paying tax u/s 10, has not furnished returns for a continuous period of six months	20-4-2020	20-4-2020	0
49	Zone-10	1XXXXXXXXXXXXX9	27-8-2018	12-3-2020	12-3-2020	Section 29(2)(c)- Person, other than paying tax u/s 10, has not furnished returns for a continuous period of six months	20-4-2020	20-4-2020	0
50	Zone-10	1XXXXXXXXXXXXXD	12-2-2019	12-3-2020	12-3-2020	Section 29(2)(c)- Person, other than paying tax u/s 10, has not furnished returns for a continuous period of six months	20-4-2020	20-4-2020	0
51	Zone-10	1XXXXXXXXXXXXXP	26-2-2019	12-3-2020	12-3-2020	Section 29(2)(c)- Person, other than paying tax u/s 10, has not furnished returns for a continuous period of six months	20-4-2020	20-4-2020	0
52	Zone-10	1XXXXXXXXXXXXXL	24-8-2017	25-4-2020	25-4-2020	Section 29(2)(c)- Person, other than paying tax u/s 10, has not furnished returns for a continuous period of six months	01-6-2020	01-6-2020	0

Sl. No.	Zone	GSTIN/UIN	Date of Registration	Date of Initiation of Notice	Date of Filing Application	Reason of Cancellation	Date of Effecting Cancellation	Date of Order	Final return filed
53	Zone-10	1XXXXXXXXXXXXXJ	29-8-2017	25-4-2020	25-4-2020	Section 29(2)(c)- Person, other than paying tax u/s 10, has not furnished returns for a continuous period of six months	01-6-2020	01-6-2020	0
54	Zone-10	1XXXXXXXXXXXXXA	14-6-2019	25-4-2020	25-4-2020	Section 29(2)(c)- Person, other than paying tax u/s 10, has not furnished returns for a continuous period of six months	04-6-2020	04-6-2020	0
55	Zone-10	1XXXXXXXXXXXXXU	17-6-2019	25-4-2020	25-4-2020	Section 29(2)(c)- Person, other than paying tax u/s 10, has not furnished returns for a continuous period of six months	04-6-2020	04-6-2020	0
56	Zone-10	1XXXXXXXXXXXXXK	24-8-2017	01-6-2020	01-6-2020	Section 29(2)(c)- Person, other than paying tax u/s 10, has not furnished returns for a continuous period of six months	12-6-2020	12-6-2020	0
57	Zone-10	1XXXXXXXXXXXXX5	12-2-2019	01-6-2020	01-6-2020	Section 29(2)(c)- Person, other than paying tax u/s 10, has not furnished returns for a continuous period of six months	12-6-2020	12-6-2020	0
58	Zone-10	1XXXXXXXXXXXXX2	10-8-2017	27-7-2020	27-7-2020	Section 29(2)(c)- Person, other than paying tax u/s 10, has not furnished returns for a continuous period of six months	17-8-2020	17-8-2020	0
59	Zone-10	1XXXXXXXXXXXXXW	31-8-2017	27-7-2020	27-7-2020	Section 29(2)(c)- Person, other than paying tax u/s 10, has not furnished returns for a continuous period of six months	17-8-2020	17-8-2020	0
60	Zone-10	1XXXXXXXXXXXXXW	20-9-2018	17-8-2020	17-8-2020	Section 29(2)(c)- Person, other than paying tax u/s 10, has not furnished returns for a continuous period of six months	02-9-2020	02-9-2020	0
61	Zone-10	1XXXXXXXXXXXXX9	12-8-2017	04-1-2021	04-1-2021	Section 29(2)(c)- Person, other than paying tax u/s 10, has not furnished returns for a continuous period of six months	15-1-2021	15-1-2021	Yes
62	Zone-10	1XXXXXXXXXXXXX0	30-8-2017	04-1-2021	04-1-2021	Section 29(2)(c)- Person, other than paying tax u/s 10, has not furnished returns for a continuous period of six months	15-1-2021	15-1-2021	0
63	Zone-10	1XXXXXXXXXXXXXW	13-11-2017	04-1-2021	04-1-2021	Section 29(2)(c)- Person, other than paying tax u/s 10, has not furnished returns for a continuous period of six months	15-1-2021	15-1-2021	0
64	Zone-10	1XXXXXXXXXXXXXQ	06-8-2019	04-1-2021	04-1-2021	Section 29(2)(c)- Person, other than paying tax u/s 10, has not furnished returns for a continuous period of six months	15-1-2021	15-1-2021	0
65	Zone-10	1XXXXXXXXXXXXXJ	02-11-2018	04-1-2021	04-1-2021	Section 29(2)(c)- Person, other than paying tax u/s 10, has not furnished returns for a continuous period of six months	18-1-2021	18-1-2021	0
66	Zone-10	1XXXXXXXXXXXXX7	05-7-2019	04-1-2021	04-1-2021	Section 29(2)(c)- Person, other than paying tax u/s 10, has not furnished returns for a continuous period of six months	18-1-2021	18-1-2021	0
67	Zone-10	1XXXXXXXXXXXXXA	04-8-2019	04-1-2021	04-1-2021	Section 29(2)(c)- Person, other than paying tax u/s 10, has not furnished returns for a continuous period of six months	18-1-2021	18-1-2021	0
68	Zone-10	1XXXXXXXXXXXXXT	26-8-2019	04-1-2021	04-1-2021	Section 29(2)(c)- Person, other than paying tax u/s 10, has not furnished returns for a continuous period of six months	18-1-2021	18-1-2021	Yes
69	Zone-10	1XXXXXXXXXXXXXV	21-11-2019	04-1-2021	04-1-2021	Section 29(2)(c)- Person, other than paying tax u/s 10, has not furnished returns for a continuous period of six months	18-1-2021	18-1-2021	0
70	Zone-10	1XXXXXXXXXXXXXU	03-5-2018	04-1-2021	04-1-2021	Section 29(2)(c)- Person, other than paying tax u/s 10, has not furnished returns for a continuous period of six months	22-1-2021	22-1-2021	0
71	Zone-10	1XXXXXXXXXXXXXB	22-11-2019	04-1-2021	04-1-2021	Section 29(2)(c)- Person, other than paying tax u/s 10, has	22-1-2021	22-1-2021	0

Sl. No.	Zone	GSTIN/UIN	Date of Registration	Date of Initiation of Notice	Date of Filing Application	Reason of Cancellation	Date of Effecting Cancellation	Date of Order	Final return filed
						not furnished returns for a continuous period of six months			
72	Zone-10	1XXXXXXXXXXXXX2	12-12-2019	04-1-2021	04-1-2021	Section 29(2)(c)- Person, other than paying tax u/s 10, has not furnished returns for a continuous period of six months	22-1-2021	22-1-2021	0
73	Zone-10	1XXXXXXXXXXXXXM	26-12-2019	04-1-2021	04-1-2021	Section 29(2)(c)- Person, other than paying tax u/s 10, has not furnished returns for a continuous period of six months	22-1-2021	22-1-2021	0
74	Zone-10	1XXXXXXXXXXXXXD	27-12-2019	04-1-2021	04-1-2021	Section 29(2)(c)- Person, other than paying tax u/s 10, has not furnished returns for a continuous period of six months	22-1-2021	22-1-2021	0
75	Zone-10	1XXXXXXXXXXXXXZ	05-2-2020	04-1-2021	04-1-2021	Section 29(2)(c)- Person, other than paying tax u/s 10, has not furnished returns for a continuous period of six months	22-1-2021	22-1-2021	0
76	Zone-10	1XXXXXXXXXXXXXK	11-2-2020	04-1-2021	04-1-2021	Section 29(2)(c)- Person, other than paying tax u/s 10, has not furnished returns for a continuous period of six months	22-1-2021	22-1-2021	0
77	Zone-10	1XXXXXXXXXXXXX0	03-8-2017	04-1-2021	04-1-2021	Section 29(2)(c)- Person, other than paying tax u/s 10, has not furnished returns for a continuous period of six months	23-1-2021	23-1-2021	0
78	Zone-10	1XXXXXXXXXXXXX4	01-3-2018	04-1-2021	04-1-2021	Section 29(2)(c)- Person, other than paying tax u/s 10, has not furnished returns for a continuous period of six months	23-1-2021	23-1-2021	Yes
79	Zone-10	1XXXXXXXXXXXXX3	09-7-2018	04-1-2021	04-1-2021	Section 29(2)(c)- Person, other than paying tax u/s 10, has not furnished returns for a continuous period of six months	23-1-2021	23-1-2021	0
80	Zone-10	1XXXXXXXXXXXXXV	24-2-2020	04-1-2021	04-1-2021	Section 29(2)(c)- Person, other than paying tax u/s 10, has not furnished returns for a continuous period of six months	23-1-2021	23-1-2021	0
81	Zone-10	1XXXXXXXXXXXXXE	17-10-2020	14-1-2021	14-1-2021	Section 29(2)(c)- Person, other than paying tax u/s 10, has not furnished returns for a continuous period of six months	23-1-2021	23-1-2021	0
82	Zone-10	1XXXXXXXXXXXXX0	24-8-2017	04-1-2021	04-1-2021	Section 29(2)(c)- Person, other than paying tax u/s 10, has not furnished returns for a continuous period of six months	24-1-2021	24-1-2021	0
83	Zone-10	1XXXXXXXXXXXXXI	20-7-2019	04-1-2021	04-1-2021	Section 29(2)(c)- Person, other than paying tax u/s 10, has not furnished returns for a continuous period of six months	24-1-2021	24-1-2021	0
84	Zone-10	1XXXXXXXXXXXXX0	01-3-2020	04-1-2021	04-1-2021	Section 29(2)(c)- Person, other than paying tax u/s 10, has not furnished returns for a continuous period of six months	24-1-2021	24-1-2021	0
85	Zone-10	1XXXXXXXXXXXXXI	26-1-2018	04-1-2021	04-1-2021	Section 29(2)(c)- Person, other than paying tax u/s 10, has not furnished returns for a continuous period of six months	03-2-2021	03-2-2021	0
86	Zone-10	1XXXXXXXXXXXXX8	17-10-2017	04-1-2021	04-1-2021	Section 29(2)(c)- Person, other than paying tax u/s 10, has not furnished returns for a continuous period of six months	17-3-2021	17-3-2021	0
87	Zone-10	1XXXXXXXXXXXXXP	22-2-2021	10-3-2021	10-3-2021	Section 29(2)(c)- Person, other than paying tax u/s 10, has not furnished returns for a continuous period of six months	19-3-2021	19-3-2021	0
Sub Total of GSTR-10 filed= 03									
Cancellation on request by taxpayers									
88	Zone-1	1XXXXXXXXXXXXXV	03-1-2019	NA	14-3-2020	Discontinuation/Closure of Business	14-3-2020	27-4-2020	0
89	Zone-1	1XXXXXXXXXXXXXH	13-2-2019	NA	29-5-2020	Discontinuation/Closure of Business	01-5-2020	01-6-2020	0

Sl. No.	Zone	GSTIN/UIN	Date of Registration	Date of Initiation of Notice	Date of Filing Application	Reason of Cancellation	Date of Effecting Cancellation	Date of Order	Final return filed
90	Zone-1	1XXXXXXXXXXXXXR	15-6-2018	NA	25-7-2020	Discontinuation/Closure of Business	25-7-2020	27-7-2020	0
91	Zone-1	1XXXXXXXXXXXXX8	01-8-2018	NA	25-9-2020	Discontinuation/Closure of Business	31-8-2020	25-9-2020	Yes
92	Zone-1	1XXXXXXXXXXXXXZ	10-8-2017	NA	28-2-2020	Others	28-2-2020	01-10-2020	Yes
93	Zone-1	1XXXXXXXXXXXXXX	25-3-2020	NA	03-10-2020	Discontinuation/Closure of Business	26-3-2020	08-10-2020	0
94	Zone-1	1XXXXXXXXXXXXXM	24-8-2017	NA	16-1-2019	Discontinuation/Closure of Business	31-12-2018	19-11-2020	Yes
95	Zone-1	1XXXXXXXXXXXXX3	15-8-2019	NA	07-6-2020	Discontinuation/Closure of Business	31-5-2020	19-11-2020	Yes
96	Zone-1	1XXXXXXXXXXXXXV	22-8-2018	NA	12-4-2019	Others	12-4-2019	22-11-2020	0
97	Zone-1	1XXXXXXXXXXXXXL	16-11-2020	NA	31-12-2020	Others	16-11-2020	31-12-2020	0
98	Zone-1	1XXXXXXXXXXXXX1	12-10-2020	NA	19-12-2020	Ceased to be liable to pay tax	01-12-2020	15-1-2021	0
99	Zone-1	1XXXXXXXXXXXXX9	29-1-2019	NA	22-12-2020	Ceased to be liable to pay tax	01-12-2020	28-1-2021	0
100	Zone-1	1XXXXXXXXXXXXX6	02-3-2020	NA	02-2-2021	Discontinuation/Closure of Business	03-3-2020	08-2-2021	0
101	Zone-1	1XXXXXXXXXXXXXI	17-8-2017	NA	11-2-2021	Discontinuation/Closure of Business	31-12-2020	18-2-2021	Yes
102	Zone-1	1XXXXXXXXXXXXXC	26-11-2018	NA	18-3-2021	Discontinuation/Closure of Business	28-2-2021	19-3-2021	Yes
103	Zone-4	1XXXXXXXXXXXXXA	25-3-2018	NA	03-7-2020	Others	29-3-2020	06-7-2020	0
104	Zone-4	1XXXXXXXXXXXXX5	26-3-2018	NA	21-9-2020	Discontinuation/Closure of Business	01-10-2018	22-9-2020	0
105	Zone-4	1XXXXXXXXXXXXX5	26-8-2017	NA	05-10-2020	Others	31-12-2019	05-10-2020	0
106	Zone-4	1XXXXXXXXXXXXX5	02-4-2018	NA	18-10-2020	Others	27-3-2020	20-10-2020	0
107	Zone-4	1XXXXXXXXXXXXXH	19-8-2017	NA	18-11-2020	Discontinuation/Closure of Business	17-11-2020	16-12-2020	0
108	Zone-4	1XXXXXXXXXXXXXY	11-2-2020	NA	09-2-2021	Discontinuation/Closure of Business	31-12-2020	09-2-2021	0
109	Zone-4	1XXXXXXXXXXXXX0	04-2-2021	NA	09-2-2021	Discontinuation/Closure of Business	09-2-2021	09-2-2021	0
110	Zone-4	1XXXXXXXXXXXXXL	28-2-2018	NA	19-2-2021	Ceased to be liable to pay tax	19-2-2021	03-3-2021	0
111	Zone-4	1XXXXXXXXXXXXXH	10-7-2018	NA	25-2-2021	Ceased to be liable to pay tax	31-1-2021	17-3-2021	0
112	Zone-10	1XXXXXXXXXXXXXO	11-8-2017	NA	24-4-2020	Ceased to be liable to pay tax	31-3-2020	24-4-2020	0
113	Zone-10	1XXXXXXXXXXXXXG	24-7-2017	NA	28-4-2020	Others	31-3-2020	01-6-2020	0
114	Zone-10	1XXXXXXXXXXXXXB	31-8-2017	NA	28-4-2020	Others	31-3-2020	01-6-2020	0
115	Zone-10	1XXXXXXXXXXXXXR	01-9-2017	NA	28-4-2020	Others	31-3-2020	01-6-2020	0
116	Zone-10	1XXXXXXXXXXXXXT	30-7-2018	NA	02-7-2020	Ceased to be liable to pay tax	30-6-2020	03-7-2020	0
117	Zone-10	1XXXXXXXXXXXXXN	06-7-2019	NA	22-6-2020	Discontinuation/Closure of Business	15-6-2020	03-7-2020	0
118	Zone-10	1XXXXXXXXXXXXX2	01-12-2019	NA	29-6-2020	Ceased to be liable to pay tax	31-5-2020	03-7-2020	Yes
119	Zone-10	1XXXXXXXXXXXXXJ	01-7-2017	NA	02-4-2020	Others	31-3-2020	08-7-2020	0
120	Zone-10	1XXXXXXXXXXXXXO	13-7-2017	NA	02-4-2020	Others	31-3-2020	08-7-2020	0
121	Zone-10	1XXXXXXXXXXXXXQ	29-8-2017	NA	28-4-2020	Others	31-3-2020	08-7-2020	0
122	Zone-10	1XXXXXXXXXXXXXF	05-9-2017	NA	28-4-2020	Others	31-3-2020	08-7-2020	0
123	Zone-10	1XXXXXXXXXXXXX3	31-8-2017	NA	28-4-2020	Others	31-3-2020	08-7-2020	0
124	Zone-10	1XXXXXXXXXXXXX7	12-8-2017	NA	05-5-2020	Others	31-3-2020	09-7-2020	0

Sl. No.	Zone	GSTIN/UIN	Date of Registration	Date of Initiation of Notice	Date of Filing Application	Reason of Cancellation	Date of Effecting Cancellation	Date of Order	Final return filed
125	Zone-10	1XXXXXXXXXXXXX1	26-8-2017	NA	28-4-2020	Others	31-3-2020	09-7-2020	0
126	Zone-10	1XXXXXXXXXXXXXS	26-8-2017	NA	30-6-2020	Others	31-3-2020	09-7-2020	Yes
127	Zone-10	1XXXXXXXXXXXXXL	02-11-2017	NA	12-2-2020	Ceased to be liable to pay tax	31-12-2019	09-7-2020	0
128	Zone-10	1XXXXXXXXXXXXXK	08-3-2018	NA	24-6-2020	Ceased to be liable to pay tax	31-3-2020	09-7-2020	0
129	Zone-10	1XXXXXXXXXXXXXA	24-3-2018	NA	24-10-2019	Others	30-9-2019	09-7-2020	0
130	Zone-10	1XXXXXXXXXXXXXX	27-3-2018	NA	24-10-2019	Others	30-9-2019	09-7-2020	0
131	Zone-10	1XXXXXXXXXXXXXD	12-7-2019	NA	09-7-2020	Others	12-7-2019	11-7-2020	0
132	Zone-10	1XXXXXXXXXXXXX4	02-2-2018	NA	21-7-2020	Ceased to be liable to pay tax	31-3-2020	26-7-2020	0
133	Zone-10	1XXXXXXXXXXXXXE	19-2-2018	NA	02-9-2020	Ceased to be liable to pay tax	30-6-2020	04-9-2020	0
134	Zone-10	1XXXXXXXXXXXXXA	21-9-2020	NA	05-10-2020	Others	05-10-2020	07-10-2020	Yes
135	Zone-10	1XXXXXXXXXXXXXT	20-10-2020	28-10-2020	26-10-2020	Others	20-10-2020	30-10-2020	0
136	Zone-10	1XXXXXXXXXXXXXY	12-12-2019	NA	31-12-2020	Discontinuation/Closure of Business	16-3-2020	03-1-2021	0
137	Zone-10	1XXXXXXXXXXXXX4	16-11-2020	NA	08-1-2021	Discontinuation/Closure of Business	31-12-2020	08-1-2021	Yes
138	Zone-10	1XXXXXXXXXXXXXA	01-6-2018	NA	25-1-2021	Discontinuation/Closure of Business	25-1-2021	28-1-2021	0
139	Zone-10	1XXXXXXXXXXXXX6	16-12-2020	NA	02-2-2021	Ceased to be liable to pay tax	02-2-2021	03-2-2021	0
140	Zone-10	1XXXXXXXXXXXXXR	11-8-2017	NA	14-2-2021	Ceased to be liable to pay tax	14-2-2021	24-2-2021	0
Sub-total of GSTR-10= 10									
Total of GSTR-10 filed= 13									

Appendix-5.8

Statement showing compliance deviations in respect of 16 parameters

(Reference: Paragraph 5.7.9)

Sl. No.	Audit Dimension	GSTIN	Cases where reply received		Department reply accepted by Audit								Compliance deviation		Department's reply not acceptable to Audit (Rebuttal)	
					Data entry errors		Action taken before audit query		Other valid explanation		Total accepted cases by Audit		Under correspondence/ notice issued to taxpayer			
			No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Mismatch in availing of ITC																
1	GSTR-2A vs GSTR-3B/9	1XXXXXXXXXXXXXQ	1	7,99,65,521	0	0	0	0	0	0	0	0	1	7,99,65,521	0	0
2		1XXXXXXXXXXXXX0	1	6,29,98,930	0	0	0	0	0	0	0	0	1	6,29,98,930	0	0
3		1XXXXXXXXXXXXXO	1	4,50,64,771	0	0	0	0	0	0	0	0	1	4,50,64,771	0	0
4		1XXXXXXXXXXXXX8	1	4,01,33,459	0	0	0	0	0	0	0	0	1	4,01,33,459	0	0
5		1XXXXXXXXXXXXXG	1	3,90,56,441	0	0	0	0	0	0	0	0	1	3,90,56,441	0	0
6		1XXXXXXXXXXXXXV	1	3,28,87,744	0	0	0	0	0	0	0	0	1	3,28,87,744	0	0
7		1XXXXXXXXXXXXXC	1	3,27,20,051	0	0	0	0	0	0	0	0	1	3,27,20,051	0	0
8		1XXXXXXXXXXXXX4	1	2,81,29,282	0	0	0	0	0	0	0	0	1	2,81,29,282	0	0
9		1XXXXXXXXXXXXXI	1	2,42,26,988	0	0	0	0	0	0	0	0	1	2,42,26,988	0	0
10		1XXXXXXXXXXXXXD	1	2,41,04,124	0	0	0	0	0	0	0	0	1	2,41,04,124	0	0
11		1XXXXXXXXXXXXX8	1	2,10,64,390	0	0	0	0	0	0	0	0	1	2,10,64,390	0	0
12		1XXXXXXXXXXXXXL	1	1,84,65,987	0	0	0	0	0	0	0	0	1	1,84,65,987	0	0
13		1XXXXXXXXXXXXXT	1	1,83,30,114	0	0	0	0	0	0	0	0	1	1,83,30,114	0	0
14		1XXXXXXXXXXXXXN	1	1,71,67,288	0	0	0	0	0	0	0	0	1	1,71,67,288	0	0
15		1XXXXXXXXXXXXXX	1	1,68,96,457	0	0	0	0	0	0	0	0	1	1,68,96,457	0	0
16		1XXXXXXXXXXXXXN	1	1,56,65,258	0	0	0	0	0	0	0	0	1	1,56,65,258	0	0
17		1XXXXXXXXXXXXXL	1	1,52,17,118	0	0	0	0	0	0	0	0	1	1,52,17,118	0	0
18		1XXXXXXXXXXXXXK	1	1,51,61,322	0	0	0	0	0	0	0	0	1	1,51,61,322	0	0
19		1XXXXXXXXXXXXXV	1	1,34,58,240	0	0	0	0	0	0	0	0	1	1,34,58,240	0	0
20		1XXXXXXXXXXXXXB	1	1,17,59,100	0	0	0	0	0	0	0	0	1	1,17,59,100	0	0
21	ITC availed without supplier remitting tax	1XXXXXXXXXXXXXV	1	3,34,84,621	0	0	0	0	0	0	0	0	1	3,34,84,621	0	0
22		1XXXXXXXXXXXXXK	1	10,19,09,984	0	0	0	0	0	0	0	0	1	10,19,09,984	0	0
23		1XXXXXXXXXXXXXO	1	1,90,39,243	0	0	0	0	0	0	0	0	1	1,90,39,243	0	0
24		1XXXXXXXXXXXXXN	1	1,19,38,684	0	0	0	0	0	0	0	0	1	1,19,38,684	0	0
25		1XXXXXXXXXXXXXQ	1	2,75,99,100	0	0	0	0	0	0	0	0	1	2,75,99,100	0	0
26		1XXXXXXXXXXXXXW	1	11,00,568	0	0	0	0	0	0	0	0	1	11,00,568	0	0
27		1XXXXXXXXXXXXXL	1	97,82,072	0	0	0	0	0	0	0	0	1	97,82,072	0	0
28		1XXXXXXXXXXXXX8	1	6,33,96,883	0	0	0	0	0	0	0	0	1	6,33,96,883	0	0
29		1XXXXXXXXXXXXX5	1	2,29,96,181	0	0	0	0	1	2,29,96,181	1	2,29,96,181	0	0	0	0
30		1XXXXXXXXXXXXXI	1	1,56,31,200	0	0	0	0	0	0	0	0	1	1,56,31,200	0	0
31	ITC availed after cut-off period	1XXXXXXXXXXXXXD	1	1,97,24,533	0	0	0	0	0	0	0	0	1	1,97,24,533	0	0
32		1XXXXXXXXXXXXXP	1	55,13,547	0	0	0	0	0	0	0	0	1	55,13,547	0	0

Sl. No.	Audit Dimension	GSTIN	Cases where reply received		Department reply accepted by Audit								Compliance deviation		Department's reply not acceptable to Audit (Rebuttal)	
					Data entry errors		Action taken before audit query		Other valid explanation		Total accepted cases by Audit		Under correspondence/ notice issued to taxpayer			
			No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
33		1XXXXXXXXXXXXX5	1	1,62,23,308	0	0	0	0	0	0	0	0	1	1,62,23,308	0	0
34		1XXXXXXXXXXXXXM	1	1,10,67,007	0	0	0	0	0	0	0	0	1	1,10,67,007	0	0
35		1XXXXXXXXXXXXX6	1	1,37,11,424	0	0	0	0	1	1,37,11,424	1	1,37,11,424	0	0	0	0
36		1XXXXXXXXXXXXXH	1	1,08,92,499	0	0	0	0	0	0	0	0	1	1,08,92,499	0	0
37		1XXXXXXXXXXXXXU	1	2,14,27,499	0	0	0	0	0	0	0	0	1	2,14,27,499	0	0
38		1XXXXXXXXXXXXXN	1	92,69,508	0	0	0	0	0	0	0	0	1	92,69,508	0	0
39		1XXXXXXXXXXXXX6	1	1,97,41,831	0	0	0	0	0	0	0	0	1	1,97,41,831	0	0
40		1XXXXXXXXXXXXXU	1	71,92,254	0	0	0	0	0	0	0	0	1	71,92,254	0	0
41		1XXXXXXXXXXXXXF	1	1,28,51,852	0	0	0	0	0	0	0	0	1	1,28,51,852	0	0
42		1XXXXXXXXXXXXX8	1	84,59,983	0	0	0	0	0	0	0	0	1	84,59,983	0	0
43		1XXXXXXXXXXXXXC	1	4,93,51,388	0	0	0	0	0	0	0	0	1	4,93,51,388	0	0
44		1XXXXXXXXXXXXXI	1	1,56,31,200	0	0	0	0	0	0	0	0	1	1,56,31,200	0	0
45		1XXXXXXXXXXXXX6	1	1,03,60,852	0	0	0	0	0	0	0	0	1	1,03,60,852	0	0
46	ISD credit incorrectly availed by the recipient	1XXXXXXXXXXXXXB	1	5,47,032	0	0	0	0	0	0	0	0	1	5,47,032	0	0
Mismatch in Annual Return and Financial Statements (FS)																
47	Positive figure in GSTR-9C Table 12 F	1XXXXXXXXXXXXX4	1	31,44,614	0	0	0	0	0	0	0	0	1	31,44,614	0	0
48		1XXXXXXXXXXXXX0	1	2,07,92,036	0	0	0	0	0	0	0	0	1	2,07,92,036	0	0
49		1XXXXXXXXXXXXXO	1	2,27,88,174	0	0	0	0	0	0	0	0	1	2,27,88,174	0	0
50		1XXXXXXXXXXXXX5	1	2,55,045	0	0	0	0	0	0	0	0	1	2,55,045	0	0
51		1XXXXXXXXXXXXX2	1	3,13,458	0	0	0	0	0	0	0	0	0	0	1	3,13,458
52	Positive figure in GSTR-9C Table 14T of Form 9C	1XXXXXXXXXXXXX5	1	20,67,435	0	0	0	0	0	0	0	0	1	20,67,435	0	0
53		1XXXXXXXXXXXXXO	1	26,04,275	0	0	0	0	1	26,04,275	1	26,04,275	0	0	0	0
54		1XXXXXXXXXXXXXU	1	24,85,563	0	0	0	0	0	0	0	0	1	24,85,563	0	0
55		1XXXXXXXXXXXXXK	1	32,36,259	0	0	0	0	0	0	0	0	1	32,36,259	0	0
56		1XXXXXXXXXXXXXY	1	57,28,281	0	0	0	0	0	0	0	0	1	57,28,281	0	0
57	Negative figure in GSTR-9C Table 9R	1XXXXXXXXXXXXX0	1	81,08,240	0	0	0	0	0	0	0	0	1	81,08,240	0	0
58		1XXXXXXXXXXXXX5	1	59,95,278	0	0	0	0	0	0	0	0	1	59,95,278	0	0
59		1XXXXXXXXXXXXXL	1	1,28,17,791	0	0	0	0	0	0	0	0	1	1,28,17,791	0	0
60		1XXXXXXXXXXXXX8	1	92,83,484	0	0	0	0	0	0	0	0	1	92,83,484	0	0
61		1XXXXXXXXXXXXX4	1	26,58,968	0	0	0	0	0	0	0	0	1	26,58,968	0	0
Tax and Interest payment																
62	Under RCM	1XXXXXXXXXXXXXL	1	12,33,012	0	0	0	0	0	0	0	0	1	12,33,012	0	0
63		1XXXXXXXXXXXXXX	1	1,39,88,207	0	0	0	0	0	0	0	0	0	0	1	1,39,88,207
64		1XXXXXXXXXXXXXI	1	11,15,527	0	0	0	0	0	0	0	0	1	11,15,527	0	0
65		1XXXXXXXXXXXXXH	1	1,36,22,295	0	0	0	0	0	0	0	0	0	0	1	1,36,22,295
66		1XXXXXXXXXXXXXZ	1	7,19,805	0	0	0	0	0	0	0	0	1	7,19,805	0	0
67		1XXXXXXXXXXXXXU	1	1,71,21,858	0	0	0	0	0	0	0	0	1	1,71,21,858	0	0

Sl. No.	Audit Dimension	GSTIN	Cases where reply received		Department reply accepted by Audit								Compliance deviation		Department's reply not acceptable to Audit (Rebuttal)	
					Data entry errors		Action taken before audit query		Other valid explanation		Total accepted cases by Audit		Under correspondence/ notice issued to taxpayer			
			No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
68		1XXXXXXXXXXXXXE	1	25,87,955	0	0	0	0	0	0	0	0	1	25,87,955	0	0
69		1XXXXXXXXXXXXXF	1	24,16,344	0	0	0	0	0	0	0	0	1	24,16,344	0	0
70		1XXXXXXXXXXXXX3	1	54,79,983	0	0	0	0	0	0	0	0	1	54,79,983	0	0
71		1XXXXXXXXXXXXXG	1	1,00,95,321	0	0	0	0	0	0	0	0	1	1,00,95,321	0	0
72		1XXXXXXXXXXXXX4	1	23,72,699	0	0	0	0	0	0	0	0	1	23,72,699	0	0
73		1XXXXXXXXXXXXX3	1	18,23,949	0	0	0	0	0	0	0	0	1	18,23,949	0	0
74		1XXXXXXXXXXXXXV	1	67,15,240	0	0	0	0	0	0	0	0	1	67,15,240	0	0
75		1XXXXXXXXXXXXXC	1	34,39,918	0	0	0	0	0	0	0	0	1	34,39,918	0	0
76		1XXXXXXXXXXXXX2	1	7,37,991	1	7,37,991	0	0	0	0	1	7,37,991	0	0	0	0
77	Tax short paid	1XXXXXXXXXXXXXW	1	3,55,78,412	0	0	0	0	0	0	0	0	1	3,55,78,412	0	0
78		1XXXXXXXXXXXXXC	1	4,30,46,000	0	0	0	0	0	0	0	0	1	4,30,46,000	0	0
79		1XXXXXXXXXXXXXD	1	2,23,05,704	0	0	0	0	0	0	0	0	1	2,23,05,704	0	0
80		1XXXXXXXXXXXXXU	1	7,63,18,868	0	0	0	0	0	0	0	0	1	7,63,18,868	0	0
81		1XXXXXXXXXXXXXA	1	2,82,14,194	0	0	0	0	0	0	0	0	1	2,82,14,194	0	0
82		1XXXXXXXXXXXXXV	1	1,26,732	0	0	1	1,26,732	0	0	1	1,26,732	0	0	0	0
83		1XXXXXXXXXXXXX5	1	6,146	0	0	0	0	0	0	0	0	1	6,146	0	0
84		1XXXXXXXXXXXXXS	1	35,21,716	0	0	0	0	1	35,21,716	1	35,21,716	0	0	0	0
85		1XXXXXXXXXXXXXU	1	6,83,55,434	0	0	0	0	0	0	0	0	1	6,83,55,434	0	0
86		1XXXXXXXXXXXXXQ	1	84,759	0	0	0	0	0	0	0	0	1	84,759	0	0
87		1XXXXXXXXXXXXX4	1	1,30,14,552	0	0	0	0	1	1,30,14,552	1	1,30,14,552	0	0	0	0
88		1XXXXXXXXXXXXXL	1	1,87,81,374	0	0	0	0	1	1,87,81,374	1	1,87,81,374	0	0	0	0
89		1XXXXXXXXXXXXXP	1	79,444	0	0	0	0	0	0	0	0	0	0	1	79,444
90		1XXXXXXXXXXXXXB	1	1,54,82,771	0	0	0	0	1	1,54,82,771	1	1,54,82,771	0	0	0	0
91		1XXXXXXXXXXXXX6	1	3,43,98,360	0	0	0	0	1	3,43,98,360	1	3,43,98,360	0	0	0	0
92		1XXXXXXXXXXXXX7	1	5,28,05,840	0	0	0	0	0	0	0	0	1	5,28,05,840	0	0
93		1XXXXXXXXXXXXXA	1	4,73,22,658	0	0	0	0	0	0	0	0	1	4,73,22,658	0	0
94	Suppression of tax liability (E way-bill)	1XXXXXXXXXXXXXS	1	3,52,752	0	0	0	0	0	0	0	0	1	3,52,752	0	0
95		1XXXXXXXXXXXXX7	1	8,92,708	0	0	0	0	0	0	0	0	1	8,92,708	0	0
96		1XXXXXXXXXXXXXS	1	13,63,124	0	0	0	0	0	0	0	0	1	13,63,124	0	0
97		1XXXXXXXXXXXXX0	1	8,03,392	0	0	0	0	0	0	0	0	1	8,03,392	0	0
98		1XXXXXXXXXXXXXV	1	3,91,558	0	0	0	0	0	0	0	0	1	3,91,558	0	0
99		1XXXXXXXXXXXXXG	1	15,56,663	0	0	0	0	1	15,56,663	1	15,56,663	0	0	0	0
100		1XXXXXXXXXXXXXC	1	8,95,289	0	0	0	0	0	0	0	0	1	8,95,289	0	0
101		1XXXXXXXXXXXXXS	1	3,83,040	0	0	0	0	0	0	0	0	1	3,83,040	0	0
102		1XXXXXXXXXXXXXV	1	1,42,380	0	0	0	0	0	0	0	0	1	1,42,380	0	0
103		1XXXXXXXXXXXXX4	1	1,28,986	0	0	0	0	0	0	0	0	1	1,28,986	0	0
104		1XXXXXXXXXXXXXY	1	4,00,000	0	0	0	0	0	0	0	0	1	4,00,000	0	0
105		1XXXXXXXXXXXXXU	1	2,16,607	0	0	0	0	0	0	0	0	1	2,16,607	0	0
106		1XXXXXXXXXXXXX0	1	19,98,074	0	0	0	0	0	0	0	0	1	19,98,074	0	0
107		1XXXXXXXXXXXXXW	1	1,44,800	0	0	0	0	0	0	0	0	1	1,44,800	0	0

Sl. No.	Audit Dimension	GSTIN	Cases where reply received		Department reply accepted by Audit								Compliance deviation		Department's reply not acceptable to Audit (Rebuttal)	
					Data entry errors		Action taken before audit query		Other valid explanation		Total accepted cases by Audit		Under correspondence/ notice issued to taxpayer			
			No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
108		1XXXXXXXXXXXXX5	1	1,15,782	0	0	0	0	0	0	0	0	1	1,15,782	0	0
109	Ineligible composition levy	1XXXXXXXXXXXXX5	1	3,73,19,073	0	0	0	0	0	0	0	0	1	3,73,19,073	0	0
110		1XXXXXXXXXXXXXW	1	1,59,00,000	0	0	0	0	0	0	0	0	1	1,59,00,000	0	0
111		1XXXXXXXXXXXXXY	1	1,51,82,515	0	0	0	0	0	0	0	0	1	1,51,82,515	0	0
112		1XXXXXXXXXXXXXO	1	1,45,26,734	0	0	0	0	0	0	0	0	0	0	1	1,45,26,734
113		1XXXXXXXXXXXXX3	1	1,26,16,144	0	0	0	0	0	0	0	0	1	1,26,16,144	0	0
114	Tax not remitted due to GSTR-3B not filed	1XXXXXXXXXXXXXM	1	85,93,013	0	0	0	0	0	0	0	0	1	85,93,013	0	0
115		1XXXXXXXXXXXXXG	1	48,11,024	0	0	0	0	0	0	0	0	1	48,11,024	0	0
116		1XXXXXXXXXXXXXH	1	22,04,244	0	0	0	0	0	0	0	0	1	22,04,244	0	0
117		1XXXXXXXXXXXXXL	1	9,56,275	0	0	0	0	0	0	0	0	1	9,56,275	0	0
118		1XXXXXXXXXXXXXD	1	20,48,160	0	0	0	0	0	0	0	0	1	20,48,160	0	0
119		1XXXXXXXXXXXXXT	1	18,92,900	0	0	0	0	0	0	0	0	1	18,92,900	0	0
120		1XXXXXXXXXXXXX4	1	6,94,582	0	0	0	0	0	0	0	0	1	6,94,582	0	0
121		1XXXXXXXXXXXXX5	1	5,58,861	0	0	0	0	0	0	0	0	1	5,58,861	0	0
122	Short payment of interest on delay payments	1XXXXXXXXXXXXXO	1	28,65,897	0	0	0	0	0	0	0	0	1	28,65,897	0	0
123		1XXXXXXXXXXXXX0	1	81,88,761	0	0	0	0	0	0	0	0	1	81,88,761	0	0
124		1XXXXXXXXXXXXXF	1	31,74,811	0	0	0	0	0	0	0	0	1	31,74,811	0	0
125		1XXXXXXXXXXXXXD	1	25,54,143	0	0	0	0	0	0	0	0	1	25,54,143	0	0
126		1XXXXXXXXXXXXXL	1	73,23,401	0	0	0	0	0	0	0	0	1	73,23,401	0	0
127		1XXXXXXXXXXXXXV	1	33,84,626	0	0	0	0	0	0	0	0	1	33,84,626	0	0
128		1XXXXXXXXXXXXXA	1	69,75,675	0	0	0	0	0	0	0	0	1	69,75,675	0	0
129		1XXXXXXXXXXXXXV	1	14,16,497	0	0	0	0	0	0	0	0	1	14,16,497	0	0
130		1XXXXXXXXXXXXXU	1	32,70,974	0	0	0	0	0	0	0	0	1	32,70,974	0	0
131		1XXXXXXXXXXXXXM	1	13,61,741	0	0	0	0	0	0	0	0	1	13,61,741	0	0
132		1XXXXXXXXXXXXX8	1	34,87,127	0	0	0	0	0	0	0	0	1	34,87,127	0	0
133		XXXXXXXXXXXXXC	1	26,22,691	0	0	0	0	0	0	0	0	1	26,22,691	0	0
134		1XXXXXXXXXXXXXF	1	14,37,599	0	0	0	0	0	0	0	0	1	14,37,599	0	0
135		1XXXXXXXXXXXXXR	1	13,56,100	0	0	0	0	0	0	0	0	1	13,56,100	0	0
136		1XXXXXXXXXXXXXV	1	22,58,609	0	0	0	0	0	0	0	0	1	22,58,609	0	0
137		1XXXXXXXXXXXXX8	1	12,58,935	0	0	0	0	0	0	0	0	1	12,58,935	0	0
138		1XXXXXXXXXXXXXT	1	13,45,600	0	0	0	0	0	0	0	0	1	13,45,600	0	0
139		1XXXXXXXXXXXXXS	1	20,25,554	0	0	0	0	0	0	0	0	1	20,25,554	0	0
140		1XXXXXXXXXXXXXY	1	27,93,850	0	0	0	0	0	0	0	0	1	27,93,850	0	0
141		1XXXXXXXXXXXXXD	1	18,71,231	0	0	0	0	0	0	0	0	1	18,71,231	0	0
		Sub-total	**141**	**1,94,45,71,309**	**1**	**7,37,991**	**1**	**1,26,732**	**9**	**12,60,67,316**	**11**	**12,69,32,039**	**125**	**1,77,51,09,132**	**5**	**4,25,30,138**
Mismatch in Turnover																
142	Under declaration of taxable supplies by comparing TDS	1XXXXXXXXXXXXXD	1	41,81,16,221	0	0	0	0	0	0	0	0	1	41,81,16,221	0	0
143		1XXXXXXXXXXXXX2	1	2,01,13,950	0	0	0	0	0	0	0	0	1	2,01,13,950	0	0
144		1XXXXXXXXXXXXXJ	1	1,74,64,228	0	0	0	0	0	0	0	0	1	1,74,64,228	0	0
145		1XXXXXXXXXXXXXH	1	9,76,01,678	0	0	0	0	0	0	0	0	1	9,76,01,678	0	0

Sl. No.	Audit Dimension	GSTIN	Cases where reply received		Department reply accepted by Audit								Compliance deviation		Department's reply not acceptable to Audit (Rebuttal)	
					Data entry errors		Action taken before audit query		Other valid explanation		Total accepted cases by Audit		Under correspondence/ notice issued to taxpayer			
			No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
146	returns	1XXXXXXXXXXXXX0	1	2,12,96,439	0	0	0	0	0	0	0	0	1	2,12,96,439	0	0
147		1XXXXXXXXXXXXX4	1	3,80,41,100	0	0	0	0	0	0	0	0	1	3,80,41,100	0	0
148		1XXXXXXXXXXXXX6	1	1,92,22,900	0	0	0	0	0	0	0	0	1	1,92,22,900	0	0
149		1XXXXXXXXXXXXXA	1	2,02,91,375	0	0	0	0	0	0	0	0	1	2,02,91,375	0	0
150		1XXXXXXXXXXXXXA	1	1,59,15,050	0	0	0	0	0	0	0	0	1	1,59,15,050	0	0
151		1XXXXXXXXXXXXXL	1	1,50,23,725	0	0	0	0	0	0	0	0	1	1,50,23,725	0	0
152	Suppression of taxable value (Unbilled Revenue)	1XXXXXXXXXXXXXE	1	1,51,694	0	0	0	0	0	0	0	0	1	1,51,694	0	0
153		1XXXXXXXXXXXXX5	1	2,17,27,068	0	0	0	0	0	0	0	0	1	2,17,27,068	0	0
154		1XXXXXXXXXXXXXN	1	23,40,983	0	0	0	0	0	0	0	0	1	23,40,983	0	0
155	Negative figure in GSTR-9C Table 7G	1XXXXXXXXXXXXXM	1	7,60,35,973	0	0	0	0	0	0	0	0	1	7,60,35,973	0	0
156		1XXXXXXXXXXXXXS	1	3,37,67,30,000	0	0	0	0	0	0	0	0	1	3,37,67,30,000	0	0
157		1XXXXXXXXXXXXX0	1	11,46,09,592	0	0	0	0	0	0	0	0	1	11,46,09,592	0	0
158		1XXXXXXXXXXXXXR	1	1,58,26,703	0	0	0	0	1	1,58,26,703	1	1,58,26,703	0	0	0	0
159		1XXXXXXXXXXXXXV	1	1,07,20,280	0	0	0	0	1	1,07,20,280	1	1,07,20,280	0	0	0	0
		Sub-total	**18**	**4,30,12,28,959**	**0**	**0**	**0**	**0**	**2**	**2,65,46,983**	**2**	**2,65,46,983**	**16**	**4,27,46,81,976**	**0**	**0**
		Grand total	**159**	**6,24,58,00,268**	**1**	**7,37,991**	**1**	**1,26,732**	**11**	**15,26,14,299**	**13**	**15,34,79,022**	**141**	**6,04,97,91,108**	**5**	**4,25,30,138**
Grand total (₹ in crore)				**624.58**		**0.07**		**0.01**		**15.26**		**15,34**		**604.98**		**4.25**

- There were **159 cases** where **reply was received** from the department (**Sl. No. 3**), involving **₹ 624.58 crore**. Out of these:
  - **1 case** was accepted due to **data entry error** (**Sl. No. 5**, ₹ 0.07 crore).
  - **1 case** was accepted due to **action taken before audit query** (**Sl. No. 7**, ₹ 0.01 crore).
  - **11 cases** were accepted due to **other valid explanations** (**Sl. No. 9**, ₹ 15.26 crore).
  - Hence, **13 cases** in total were accepted by Audit (**Sl. No. 11**, ₹ 15.35 crore).
- There were **141 cases** of **under correspondence / notices issued** to the taxpayer (**Sl. No. 13**, ₹ 604.98 crore).
- There were **5 cases** where Department's reply **not accepted by Audit** (**Sl. No. 15**, ₹ 4.25 crore).

Appendix-5.9

Statement showing where Department's response was rebutted

(Reference: Paragraph 5.7.10.2)

Sl. No.	Audit Dimension	GSTIN	Zone	Mismatch amount (in ₹)	Department reply	Reply rebuttal
1	Under RCM	1XXXXXXXXXXXXXX	Zone-4	1,39,88,207	The department stated (October 2023) that ITC under RCM for the period 2018-19 to 2020-21 were due to inadvertent error while filing GSTR return.	The reply could not be accepted because the taxpayer has not reversed the ITC under RCM in GSTR-9 as evident in Table 7H1.
2	Under RCM	1XXXXXXXXXXXXXH	Zone-12	1,36,22,295	The department (August 2024) stated that taxpayer was already scrutinised by Central GST Intelligent wing on excess ITC. Hence, Parallel audit on the same taxpayer in same dimension by State tax authority is unacceptable.	The department's reply could not be accepted as taxpayer's reply (08-09-2021) is not related with the audit.
3	Positive figure in GSTR-9C Table 12F	1XXXXXXXXXXXXX2	Zone-9-1	3,13,458	The department (January 2025) stated that the taxpayer had availed ITC correctly. The difference arose purely due to differential treatment in books of accounts and its reporting in GST returns.	Audit could not accept the department's reply on the ground that the supporting documents to validate their claim were not furnished.
4	Tax short paid	1XXXXXXXXXXXXXP	Zone-1	79,444	The department stated (October 2023) that the taxpayer had made excess payment compared to GSTR-1 to the tune of ₹ 1,29,797.	Tax payment for 2018-19 in Table 9 of GSTR-9 is only ₹ 13,52,57,239 which is lesser than tax liability (₹ 13,53,36,683) in R9 Table 4N by ₹ 79,444.
5	Ineligible composition levy	1XXXXXXXXXXXXXO	Zone-12	1,45,26,734	The Department stated (August 2024) that the taxpayer was unable to opt out of composition scheme even after turnover exceeding threshold limit due to technical glitch in GST portal.	The reply was unacceptable as relevant documents such as documentary proof of error in GSTN, any complaint report filed by the taxpayer *etc*. were not enclosed.
			Total	**4,25,30,138**		

Appendix-5.10

Statement showing short payment of interest on delayed payments

(Reference: Paragraph 5.7.11.2.1)

Year	GSTN	Months where filing of GSTR 3B returns were delayed	Filing dates	Delayed in number of days	Cash payment in monthly return				Total tax paid in cash	18 *per cent* Interest liability payable
					CGST	MGST	IGST	IGST (Reverse Charge)		
2018-19	1XXXXXXXXXXXXXA (Works Contract)	Dec-18	21-08-2019	143	2,19,940	4,74,005	0	0	6,93,945	48,937.38
		Mar-19	13-03-2020	325	2,08,237	4,61,934	0	0	6,70,171	1,07,410.97
2019-20		Jun-19	27-05-2020	312	5,28,306	5,29,369	0	0	10,57,675	1,62,737.06
		Dec-19	12-11-2020	297	0	8,20,766	0	0	8,20,766	1,20,214.11
		Mar-20	12-12-2020	232	0	2,61,334	0	0	2,61,334	29,899.47
2020-21		Sep-20	13-04-2021	171	231879	1272505		0	15,04,384	1,26,862.85
								Sub total	**50,08,275**	**5,96,061.84**
2019-20	1XXXXXXXXXXXXXT (Zone-8)	Mar-20	18-09-2020	147	2,91,776	3,54,884		0	6,46,660	46,878.42
2020-21		Apr-20	29-09-2020	128	82,536	82,536		0	1,65,072	10,419.89
		May-20	24-11-2020	133	0	2,33,021		0	2,33,021	15,283.62
		Jun-20	24-11-2020	123	0	3,35,437		0	3,35,437	20,346.78
		Jul-20	24-11-2020	92	0	3,61,126		0	3,61,126	16,384.24
		Aug-20	24-11-2020	52	0	3,60,813		0	3,60,813	9,252.63
		Sep-20	24-11-2020	31	0	3,48,812		0	3,48,812	5,332.52
								Sub total	**2450,941**	**1,23,898.10**
2018-19	1XXXXXXXXXXXXXW (Zone-8)	Jul-18	16-05-2019	46	355986	355986		0	7,11,972	16,151.04
		Jan-19	17-05-2019	47		354962		0	3,54,962	8,227.34
		Feb-19	17-05-2019	47	135503	135503		0	2,71,006	6,281.40
2019-20		Apr-19	01-07-2019	42	2244987	2244987		0	44,89,974	92,997.82
								Sub total	**58,27,914**	**1,23,657.6**
2018-19	1XXXXXXXXXXXXXJ (Zone-9-1)	Apr-19	04-11-2019	168	0	91458		0	91,458	7,577.23
								Sub total	**91,458**	**7,577.23**
2018-19	1XXXXXXXXXXXXXT (Works contract)	Mar-19	25-04-2019	2	0	6091019		105583	61,96,602	6,111.72
2019-20		Jun-19	22-07-2019	2	2870059	3720940		1384	65,92,383	6,502.08
		Jul-19	31-08-2019	9	1285729	2767181		74075	41,26,985	18,317.03
		Mar-20	14-07-2020	81	2006706	4346502			63,53,208	2,53,780.20
								Sub total	**2,32,69,178**	**2,84,711.03**
								Total	**3,65,56,308**	**11,28,328.60**
							Total (₹ in crore)		**3.66**	**0.11**

Appendix-5.11

Statement showing mismatch between tax liability and tax payment

(Reference: Paragraph 5.7.11.2.2)

Sl. No.	GSTIN	Zone	Mismatch in availing of ITC			Positive figure in GSTR-9C Table 12 F	Total amount
			GSTR-2A vs GSTR-3B	Under RCM	ITC availed without supplier remitting tax		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(4)+(5)+(6)+(7)
1	1XXXXXXXXXXXXXA	Works Contract	1,21,02,708	0	0	0	1,21,02,708
2	1XXXXXXXXXXXXX0	Zone-9(2)	0	0	3,24,47,125	0	3,24,47,125
3	1XXXXXXXXXXXXXF	Works Contract	0	0	2,18,07,693	0	2,18,07,693
4	1XXXXXXXXXXXXXQ	Zone-8	60,43,725	15,146	81,78,840	0	1,42,37,711
5	1XXXXXXXXXXXXXT	Zone-8	0	0	13,25,666	29,883	13,55,549
6	1XXXXXXXXXXXXXU	Works Contract	3,93,17,246	0	31,76,989	0	4,24,94,235
7	1XXXXXXXXXXXXXA	Zone-1	0	0	72,61,055	0	72,61,055
8	1XXXXXXXXXXXXXA	Zone-9(1)	49,77,094	0	12,64,03,252	0	13,13,80,346
9	1XXXXXXXXXXXXX6	Zone-8	0	0	65,32,811	0	65,32,811
10	1XXXXXXXXXXXXXW	Zone-8	0	0	4,22,37,548	0	4,22,37,548
11	1XXXXXXXXXXXXXC	Works Contract	2,50,44,634	0	4,36,74,800	0	6,87,19,434
12	1XXXXXXXXXXXXX2	Works Contract	20,63,36,747	0	0	0	20,63,36,747
13	1XXXXXXXXXXXXX0	Zone-9(2)	0	0	35,823	0	35,823
14	1XXXXXXXXXXXXXC	Zone-4	0	0	3,96,90,688	0	3,96,90,688
15	1XXXXXXXXXXXXXW	Zone-9(2)	7,33,25,952	0	27,70,629	0	7,60,96,581
16	1XXXXXXXXXXXXXJ	Zone-9(1)	17,68,710	0	43,750	0	18,12,460
17	1XXXXXXXXXXXXXO	Zone-9(1)	0	0	6,72,029	0	6,72,029
18	1XXXXXXXXXXXXXT	Works Contract	29,60,334	54,208	3,31,674	0	33,46,216
	Total		**37,18,77,150**	**69,353**	**33,66,60,372**	**29,883**	**70,85,65,759**
	Total (in crore)		**37.19**		**33.67**		**70.86**

Appendix-5.12

Statement showing short tax payment

(Reference: Table 5.7.4)

Sl. No.	GSTIN	Zone	Total amount (in ₹)
1	1XXXXXXXXXXXXXA	Works Contract	52,07,591
2	1XXXXXXXXXXXXXF	Works Contract	1,12,632
3	1XXXXXXXXXXXXXQ	Zone-8	79,158
4	1XXXXXXXXXXXXXC	Works Contract	20,481
5	1XXXXXXXXXXXXXC	Zone-4	1,52,029
6	1XXXXXXXXXXXXXW	Zone-9(2)	9,86,415
7	1XXXXXXXXXXXXXJ	Zone-9(1)	50,17,397
	Total		**1,15,75,703**
	Total (in crore)		**1.16**

Appendix-5.13

Statement showing avoidable expenditure on penalty/ interest

(Reference: Paragraph 5.8)

Sl No	For the month	Late fee/penalty Amount (₹)	Cheque no	Date	Delay in days
1	March 2021	11,50,390	449850	30-06-21	73
2	April 2021	2,222	449851	02-07-21	43
3	May 2021	23,243	449853	05-07-21	12
4	May 2021	9,720	449854	07-07-21	15
5	June 2021	14,365	449855	30-07-21	21
6	July 2021	6,01,219	460230	14-10-21	63
7	August 2021	1,10,140	449863	21-10-21	39
8	August 2021	10,553	449864	25-10-21	-*
9	September 2021	93,503	449866	27-10-21	20
10	October 2021	15,35,387	107384	06-04-22	145
11	October 2021	74,029	107385	11-04-22	145
12	October 2021	10,579	107386	12-04-22	-*
13	November 2021	2,84,742	107388	18-04-22	115
14	November 2021	13,685	107389	19-04-22	115
15	November 2021	4,562	107390	21-04-22	-*
16	December 2021	27,205	887507	16-05-22	84
17	January 2022	22,20,073	887509	20-05-22	53
18	April 2022	2,85,464	887512	31-05-22	12
19	May 2022	2,63,761	887514	01-09-22	85
20	July 2022	15,923	887516	07-09-22	30
	Total	**67,50,765**			