

Appendices

Appendix 1.1

(Reference: Paragraph 1.5; Page: 3)

Key Problem Areas

- (1) Composition taxpayers generating EWBs for inter-State supplies.
- (2) Composition taxpayers generating EWBs for outward supplies exceeding threshold limit.
- (3) Taxpayers with only outward supplies supported by EWBs in any given year.
- (4) Taxpayers who effect disproportionate outward supplies compared to inward supply (EWBs supported) in any given year.
- (5) Taxpayers who had generated EWBs using duplicate invoices.
- (6) Generation of EWBs by Nil Filers of Return.
- (7) Generation of EWBs by Returns Defaulters (Non-Filers).
- (8) Taxpayers who have generated EWBs after effective date of cancellation.
- (9) Taxpayers who have generated EWB whose registration was subsequently cancelled.
- (10) Taxpayers who had generated EWBs and had cancelled subsequently.
- (11) Taxpayers who had generated EWBs and were subsequently rejected by the recipients.
- (12) Taxpayers who had generated disproportionate supplies supported by EWBs on the inward side compared to outward side in any given year.
- (13) Extension of EWBs by taxpayers.
- (14) EWBs generated using risky vehicles i.e., 2 wheelers.
- (15) EWBs generated using theft vehicles.
- (16) High value of EWBs in first six months of registration.
- (17) EWBs using invalid Pin codes.
- (18) EWBs generated using suspended, scrapped, surrendered, and cancelled vehicles.
- (19) E-Way Bills generated by defaulter list of MCA.
- (20) EWBs generated by income tax defaulters.
- (21) EWBs generated by DGARM-identified/Other agencies-identified taxpayers.
- (22) EWBs generated by DGFT-blacklisted exporters.

Appendix 1.2

(Reference: Paragraph 1.5; Page: 3)

List of samples for Audit Objective-I

(Amount in ₹)

Sr. No.	EWB No.	DETC	EWB Value	GSTIN
1	371XXXXXX772	Sonipat	68,545	06XXXXXXXXXX1ZO
2	331XXXXXX391	Faridabad (West)	6,14,880	06XXXXXXXXXX1ZT
3	351XXXXXX113	Gurugram (South)	25,05,800	06XXXXXXXXXX1Z3
4	351XXXXXX010	Gurugram (South)	32,23,145	06XXXXXXXXXX1Z3
5	311XXXXXX497	Panipat	3,80,700	06XXXXXXXXXX1ZV
6	331XXXXXX815	Panipat	3,80,700	06XXXXXXXXXX1ZV
7	341XXXXXX937	Sonipat	4,19,331	06XXXXXXXXXX1ZT
8	761XXXXXX224	Sonipat	4,19,331	06XXXXXXXXXX1ZT
9	381XXXXXX732	Gurugram (North)	72,64,330	06XXXXXXXXXX1Z4
10	331XXXXXX312	Gurugram (North)	76,55,458	06XXXXXXXXXX1Z4
11	501XXXXXX466	Sonipat	4,97,500	06XXXXXXXXXX1ZT
12	531XXXXXX326	Sonipat	4,97,500	06XXXXXXXXXX1ZT
13	321XXXXXX822	Panipat	65,82,456	06XXXXXXXXXX1ZG
14	331XXXXXX128	Sonipat	23,83,040	06XXXXXXXXXX1Z3
15	331XXXXXX880	Panipat	1,02,500	06XXXXXXXXXX1ZT
16	391XXXXXX829	Sonipat	3,50,465	06XXXXXXXXXX1ZI
17	321XXXXXX439	Gurugram (South)	3,28,900	06XXXXXXXXXX1ZE
18	361XXXXXX005	Gurugram (South)	3,45,000	06XXXXXXXXXX1ZE
19	311XXXXXX686	Gurugram (South)	46,94,800	06XXXXXXXXXX1ZE
20	361XXXXXX837	Gurugram (South)	50,73,090	06XXXXXXXXXX1ZE
21	391XXXXXX948	Sonipat	95,95,000	06XXXXXXXXXX1ZV
22	301XXXXXX782	Sonipat	75,41,835	06XXXXXXXXXX1Z7
23	391XXXXXX786	Gurugram (North)	1,00,759	06XXXXXXXXXX1ZE
24	331XXXXXX221	Panipat	11,50,050	06XXXXXXXXXX1Z2
25	301XXXXXX480	Sonipat	2,29,37,600	06XXXXXXXXXX1ZX
26	331XXXXXX207	Sonipat	2,29,37,600	06XXXXXXXXXX1ZX
27	381XXXXXX359	Sonipat	98,000	06XXXXXXXXXX1ZI
28	371XXXXXX493	Gurugram (South)	3,31,142	06XXXXXXXXXX1ZR
29	321XXXXXX538	Sonipat	60,050	06XXXXXXXXXX1Z4
30	331XXXXXX180	Faridabad (West)	15,18,400	06XXXXXXXXXX2Z5
31	341XXXXXX331	Faridabad (West)	17,70,200	06XXXXXXXXXX2Z5
32	381XXXXXX177	Gurugram (North)	12,00,000	06XXXXXXXXXX1Z6
33	381XXXXXX396	Gurugram (North)	12,40,000	06XXXXXXXXXX1Z6
34	311XXXXXX856	Sonipat	80,346	06XXXXXXXXXX1ZN
35	381XXXXXX013	Sonipat	6,53,185	06XXXXXXXXXX1ZN
36	301XXXXXX300	Faridabad (West)	5,70,216	06XXXXXXXXXX1ZW
37	381XXXXXX297	Faridabad (West)	6,59,865	06XXXXXXXXXX1ZS
38	381XXXXXX593	Sonipat	8,38,440	06XXXXXXXXXX2ZB
39	361XXXXXX904	Faridabad (West)	6,05,040	06XXXXXXXXXX1ZT
40	381XXXXXX305	Panipat	10,68,559	06XXXXXXXXXX1ZY
41	311XXXXXX365	Gurugram (South)	36,70,810	06XXXXXXXXXX1ZW
42	311XXXXXX216	Gurugram (North)	5,75,700	06XXXXXXXXXX1Z4
43	391XXXXXX002	Gurugram (North)	5,79,420	06XXXXXXXXXX1Z4
44	311XXXXXX335	Gurugram (North)	8,43,450	06XXXXXXXXXX1Z4
45	341XXXXXX778	Gurugram (North)	6,07,984	06XXXXXXXXXX1Z4
46	301XXXXXX492	Gurugram (North)	8,16,764	06XXXXXXXXXX1Z4

Sr. No.	EWB No.	DETC	EWB Value	GSTIN
47	361XXXXXX602	Gurugram (North)	9,70,329	06XXXXXXXXXX1Z4
48	351XXXXXX702	Gurugram (North)	14,26,038	06XXXXXXXXXX1Z4
49	341XXXXXX258	Gurugram (North)	37,49,200	06XXXXXXXXXX1Z4
50	301XXXXXX485	Gurugram (North)	8,15,480	06XXXXXXXXXX1Z4
51	391XXXXXX142	Gurugram (North)	13,06,775	06XXXXXXXXXX1Z4
52	391XXXXXX812	Gurugram (North)	10,52,498	06XXXXXXXXXX1Z4
53	341XXXXXX220	Gurugram (North)	16,12,220	06XXXXXXXXXX1Z4
54	301XXXXXX953	Gurugram (North)	28,27,125	06XXXXXXXXXX1Z4
55	361XXXXXX619	Gurugram (North)	32,01,406	06XXXXXXXXXX1Z4
56	351XXXXXX050	Gurugram (North)	27,85,116	06XXXXXXXXXX1Z4
57	351XXXXXX708	Gurugram (North)	71,21,652	06XXXXXXXXXX1Z4
58	391XXXXXX904	Gurugram (North)	48,83,865	06XXXXXXXXXX1Z4
59	341XXXXXX612	Gurugram (North)	21,30,358	06XXXXXXXXXX1Z4
60	311XXXXXX365	Gurugram (North)	10,69,316	06XXXXXXXXXX1Z4
61	381XXXXXX032	Gurugram (North)	46,48,555	06XXXXXXXXXX1Z4
62	361XXXXXX314	Gurugram (North)	15,93,188	06XXXXXXXXXX1Z4
63	381XXXXXX646	Gurugram (North)	37,13,484	06XXXXXXXXXX1Z4
64	391XXXXXX334	Gurugram (North)	46,86,500	06XXXXXXXXXX1Z4
65	381XXXXXX793	Sonipat	1,92,88,748	06XXXXXXXXXX1Z7
66	371XXXXXX770	Sonipat	1,90,48,430	06XXXXXXXXXX1Z7
67	391XXXXXX227	Sonipat	1,78,27,550	06XXXXXXXXXX2ZC
68	311XXXXXX769	Sonipat	1,66,77,356	06XXXXXXXXXX1Z7
69	301XXXXXX751	Gurugram (North)	78,02,570	06XXXXXXXXXX1Z4
70	331XXXXXX337	Gurugram (North)	77,71,745	06XXXXXXXXXX1Z4
71	381XXXXXX163	Gurugram (North)	75,35,710	06XXXXXXXXXX1Z4
72	361XXXXXX762	Gurugram (North)	74,98,000	06XXXXXXXXXX1Z4
73	321XXXXXX325	Panipat	29,01,560	06XXXXXXXXXX1ZO
74	361XXXXXX516	Panipat	28,77,500	06XXXXXXXXXX1ZO
75	371XXXXXX723	Panipat	28,75,000	06XXXXXXXXXX1ZO
76	361XXXXXX193	Panipat	28,65,990	06XXXXXXXXXX1ZO
77	371XXXXXX086	Faridabad (West)	13,98,250	06XXXXXXXXXX1ZK
78	341XXXXXX596	Faridabad (West)	12,98,500	06XXXXXXXXXX1ZK
79	341XXXXXX517	Faridabad (West)	13,16,102	06XXXXXXXXXX2Z5
80	311XXXXXX909	Gurugram (South)	3,59,885	06XXXXXXXXXX1Z3

Appendix 1.3
(Reference: Paragraph 1.8; Page: 6)
List of non-production of specific records

						(Amount in ₹)
Sr. No.	EWB No	EWB Date	DETC	EWB Value	GSTIN	Records Not Produced
1	391XXXXXXXX948	14 August 2021	Sonipat	95,95,000	06XXXXXXXXXXXX1ZV	1. Bifurcated details of Invoices referred in GSTR-1. 2. Truck Receipt Documents/ Vehicles Movement details (MIS Report available with effect from 1 January 2021) 3. Monthly Outward E-Way Bills for the year to which sample EWB relates to.
2	371XXXXXXXX772	23 November 2019	Sonipat	68,545	06XXXXXXXXXXXX1ZO	1. Bifurcated details of Invoices referred in GSTR-1 pertaining to the taxpayer during the financial year to which the sampled EWB belongs to. 2. Truck Receipt Documents/ Vehicles Movement details (MIS Report available with effect from 1 January 2021) 3. Monthly Outward E-Way Bills for the year to which sample EWB relates to. 4. Books of Account i.e. Balance Sheet, Trading Account, Ledger, Purchase, Sale and Stock/Inventory details etc from 2018-19 to 2021-22.
3	301XXXXXXXX480	02 August 2018	Sonipat	2,29,37,600	06XXXXXXXXXXXX1ZX	1. Details of cancelled EWB for the year to which EWB relates to. 2. Bifurcated details of invoices referred in GSTR-1. 3. Total number of EWBs have been generated for the year to which EWB related to. 4. Details of rejected EWBs. 5. Truck Receipt Documents/ Vehicles Movement details (MIS Report available with effect from 1 January 2021)
4	331XXXXXXXX128	24 August 2020	Sonipat	23,83,040	06XXXXXXXXXXXX1Z3	1. Bifurcated details of Invoices referred in GSTR -1 and GSTR-2A during the financial year to which the EWB belongs to. 2. Month wise inward and outward EWBs during the Financial year to which the sampled EWB belongs to. 3. Books of Account i.e. Balance Sheet, Trading Account, Ledger, Purchase, Sale and Stock/Inventory details etc from 2018-19 to 2021-22. 4. Truck Receipt/Lorry Receipt Documents and Vehicle movement details (MIS Report available with effect from 1 January 2021) 5. Details of EWBs generated during the period 2018-19 to 2021-22.
5	301XXXXXXXX782	11 March 2019	Sonipat	75,41,835	06XXXXXXXXXXXX1Z7	1. Bifurcated details of Invoices referred in GSTR-1 pertaining to the taxpayer during the financial year to which the sampled EWB belongs to. 2. Truck Receipt Documents/ Vehicles Movement details (MIS Report available with effect from 1 January 2021) 3. Monthly Outward and Inward E-Way Bills for the year to which sample EWB relates to. 4. Books of Account i.e. Balance Sheet, Trading Account, Ledger, Purchase, Sale and Stock/Inventory details etc from 2018-19 to 2021-22. 5. Bifurcated details of inward supplies as seen from GSTR-2A (month-wise) pertaining to the Taxpayer during the financial year to which sampled EWB belongs to. 6. Details of total EWB generated during the period 2018-19 & 2021-22.
6	381XXXXXXXX732	04 February 2020	Gurugram (North)	72,64,330	06XXXXXXXXXXXX1Z4	1. Bifurcated details of Invoices referred in GSTR-1 pertaining to the taxpayer during the financial year to which the sampled EWB belongs to. 2. Truck Receipt Documents/ Vehicles Movement details (MIS Report available with effect from 1 January 2021) 3. Monthly Outward and Inward E-Way Bills for the year to which sample EWB relates to. 4. Books of Account i.e. Balance Sheet, Trading Account, Ledger, Purchase, Sale and Stock/Inventory details etc from 2018-19 to 2021-22.

Sr. No.	EWB No	EWB Date	DETC	EWB Value	GSTIN	Records Not Produced
						5. Bifurcated details of inward supplies as seen from GSTR-2A (month-wise) pertaining to the Taxpayer during the financial year to which sampled EWB belongs to. 6. Details of total EWB generated during the period 2018-19 & 2021-22.
7	331XXXXXXXX391	20 January 2019	Faridabad (West)	6,14,880	06XXXXXXXXXXXX1ZT	1. Bifurcated details of Invoices referred in GSTR-1 pertaining to the taxpayer during the financial year to which the sampled EWB belongs to. 2. Truck Receipt Documents/ Vehicles Movement details (MIS Report available with effect from 1 January 2021) 3. Monthly Outward and Inward E-Way Bills for the year to which sample EWB relates to. 4. Books of Account i.e. Balance Sheet, Trading Account, Ledger, Purchase, Sale and Stock/Inventory details etc from 2018-19 to 2021-22. 5. Bifurcated details of inward supplies as seen from GSTR-2A (month-wise) pertaining to the Taxpayer during the financial year to which sampled EWB belongs to. 6. Details of total EWB generated during the period 2018-19 & 2021-22.
8	381XXXXXXXX297	17 September 2021	Faridabad (West)	6,59,865	06XXXXXXXXXXXX1ZS	1. Bifurcated details of Invoices referred in GSTR-1 pertaining to the taxpayer during the financial year to which the sampled EWB belongs to. 2. Truck Receipt Documents/ Vehicles Movement details (MIS Report available with effect from 1 January 2021) 3. Monthly Outward and Inward E-Way Bills for the year to which sample EWB relates to.
9	301XXXXXXXX300	21 September 2021	Faridabad (West)	5,70,216	06XXXXXXXXXXXX1ZW	1. Bifurcated details of Invoices referred in GSTR-1 pertaining to the taxpayer during the financial year to which the sampled EWB belongs to. 2. Truck Receipt Documents/ Vehicles Movement details (MIS Report available with effect from 1 January 2021) 3. Monthly Outward and Inward E-Way Bills for the year to which sample EWB relates to.
10	311XXXXXXXX686	18 May 2020	Gurgaon (South)	46,94,800	06XXXXXXXXXXXX1ZE	1. Bifurcated details of Invoices referred in GSTR-1 pertaining to the taxpayer during the financial year to which the sampled EWB belongs to. 2. Monthly Outward and Inward E-Way Bills for the year to which sample EWB relates to. 3. Books of Account i.e. Balance Sheet, Trading Account, Ledger, Purchase, Sale and Stock/Inventory details etc from 2018-19 to 2021-22. 4. Bifurcated details of inward supplies as seen from GSTR-2A (month-wise) pertaining to the Taxpayer during the financial year to which sampled EWB belongs to. 5. Details of total EWB generated during the period 2018-19 & 2021-22.
11	391XXXXXXXX786	25 November 2018	Gurgaon (North)	1,00,759	06XXXXXXXXXXXX1ZE	1. Bifurcated details of Invoices referred in GSTR-1 pertaining to the taxpayer during the financial year to which the sampled EWB belongs to. 2. Truck Receipt Documents/ Vehicles Movement details (MIS Report available with effect from 1 January 2021) 3. Monthly Outward and Inward E-Way Bills for the year to which sample EWB relates to. 4. Books of Account i.e. Balance Sheet, Trading Account, Ledger, Purchase, Sale and Stock/Inventory details etc from 2018-19 to 2021-22. 5. Bifurcated details of inward supplies as seen from GSTR-2A (month-wise) pertaining to the Taxpayer during the financial year to which sampled EWB belongs to. 6. Details of total EWB generated during the period 2018-19 & 2021-22.
12	501XXXXXXXX466	29 August 2019	Sonipat	4,97,500	06XXXXXXXXXXXX1ZT	1. Bifurcated details of Invoices referred in GSTR-1 pertaining to the taxpayer during the financial year to which the sampled EWB belongs to. 2. Truck Receipt Documents/ Vehicles Movement details (MIS Report available with effect from 1 January 2021) 3. Monthly Outward and Inward E-Way Bills for the year to which sample EWB relates to.
13	381XXXXXXXX593	14 September 2021	Sonipat	8,38,440	06XXXXXXXXXXXX2ZB	1. Bifurcated details of Invoices referred in GSTR-1. 2. Truck Receipt Documents/ Vehicles Movement details (MIS Report available with effect from 1 January 2021) 3. Monthly Outward E-Way Bills for the year to which sample EWB relates to.

Sr. No.	EWB No	EWB Date	DETC	EWB Value	GSTIN	Records Not Produced
14	391XXXXXXXX227	14 March 2019	Sonipat	1,78,27,550	06XXXXXXXXXXXXXX2ZC	1. Bifurcated details of Invoices referred in GSTR -1 and GSTR-2A during the financial year to which the EWB belongs to. 2. Month wise inward and outward EWBs during the Financial year to which the sampled EWB belongs to. 3. Books of Account i.e. Balance Sheet, Trading Account, Ledger, Purchase, Sale and Stock/Inventory details etc from 2018-19 to 2021-22. 4. Truck Receipt/Lorry Receipt Documents and Vehicle movement details (MIS Report available with effect from 1 January 2021) 5. Details of EWBs generated during the period 2018-19 to 2021-22. Details of EWBs generated during the period 2018-19 to 2021-22.
15	321XXXXXXXX439	01 March 2019	Gurugram (South)	3,28,900	06XXXXXXXXXXXXXX1ZE	
16	381XXXXXXXX177	26 January 2022	Gurugram (North)	12,00,000	06XXXXXXXXXXXXXX1Z6	1. Bifurcated details of Invoices referred in GSTR -1 and GSTR-2A during the financial year to which the EWB belongs to. 2. Month wise inward and outward EWBs during the Financial year to which the sampled EWB belongs to. 3. Books of Account i.e. Balance Sheet, Trading Account, Ledger, Purchase, Sale and Stock/Inventory details etc from 2018-19 to 2021-22. 4. Truck Receipt/Lorry Receipt Documents and Vehicle movement details (MIS Report available with effect from 1 January 2021) 5. Details of EWBs generated during the period 2018-19 to 2021-22.
17	351XXXXXXXX113	07 November 2019	Gurugram (South)	25,05,800	06XXXXXXXXXXXXXX1Z3	1. Bifurcated details of Invoices referred in GSTR -1 and GSTR-2A during the financial year to which the EWB belongs to. 2. Month wise inward and outward EWBs during the Financial year to which the sampled EWB belongs to. 3. Books of Account i.e. Balance Sheet, Trading Account, Ledger, Purchase, Sale and Stock/Inventory details etc from 2018-19 to 2021-22. 4. Truck Receipt/Lorry Receipt Documents and Vehicle movement details (MIS Report available with effect from 1 January 2021) 5. Details of EWBs generated during the period 2018-19 to 2021-22.
18	311XXXXXXXX365	28 February 2021	Gurugram (South)	36,70,810	06XXXXXXXXXXXXXX1ZW	1. Bifurcated details of Invoices referred in GSTR-1. 2. Truck Receipt Documents/ Vehicles Movement details (MIS Report available with effect from 1 January 2021) 3. Monthly Outward E-Way Bills for the year to which sample EWB relates to.
19	331XXXXXXXX880	08 August 2021	Panipat	1,02,500	06XXXXXXXXXXXXXX1ZT	1. Details of EWBs generated during the period 2018-19 to 2021-22. 2. Bifurcated details of Invoices referred in GSTR-1 during the financial year to which the EWB belongs to.
20	331XXXXXXXX221	24 June 2021	Panipat	11,50,050	06XXXXXXXXXXXXXX1Z2	1. Bifurcated details of Invoices referred in GSTR-1. 2. Truck Receipt Documents/ Vehicles Movement details (MIS Report available with effect from 1 January 2021) 3. Monthly Outward E-Way Bills for the year to which sample EWB relates to. 4. Details of EWBs had been rejected beyond 72 hours from its generation 5. MIS report on vehicle movement (with effect from 1 January 2021, post FASTag integration) for the year to which sample EWB relates to
21	371XXXXXXXX086	23 September 2020	Faridabad (West)	13,98,250	06XXXXXXXXXXXXXX1ZK	1. Bifurcated details of Invoices referred in GSTR -1 and GSTR-2A during the financial year to which the EWB belongs to. 2. Month wise inward and outward EWBs during the Financial year to which the sampled EWB belongs to. 3. Books of Account i.e. Balance Sheet, Trading Account, Ledger, Purchase, Sale and Stock/Inventory details etc from 2018-19 to 2021-22. 4. Truck Receipt/Lorry Receipt Documents and Vehicle movement details (MIS Report available with effect from 1 January 2021) 5. Details of EWBs generated during the period 2018-19 to 2021-22.

Sr. No.	EWB No	EWB Date	DETC	EWB Value	GSTIN	Records Not Produced
22	331XXXXXXXX180	31 October 2020	Faridabad (West)	15,18,400	06XXXXXXXXXXXXX2Z5	1. Bifurcated details of Invoices referred in GSTR -1 and GSTR-2A during the financial year to which the EWB belongs to. 2. Month wise inward and outward EWBs during the Financial year to which the sampled EWB belongs to. 3. Books of Account i.e. Balance Sheet, Trading Account, Ledger, Purchase, Sale and Stock/Inventory details etc from 2018-19 to 2021-22. 4. Truck Receipt/Lorry Receipt Documents and Vehicle movement details (MIS Report available with effect from 1 January 2021) 5. Details of EWBs generated during the period 2018-19 to 2021-22.
23	311XXXXXXXX497	11 August 2018	Panipat	3,80,700	06XXXXXXXXXXXXX1ZV	1. Bifurcated details of Invoices referred in GSTR-1. 2. Truck Receipt Documents/ Vehicles Movement details (MIS Report available with effect from 1 January 2021) 3. Monthly Outward E-Way Bills for the year to which sample EWB relates to. 4. Details of EWB generated during the year 2018-19 to 2021-22.
24	341XXXXXXXX937	01 November 2018	Sonipat	4,19,331	06XXXXXXXXXXXXX1ZT	1. Bifurcated details of Invoices referred in GSTR-1. 2. Truck Receipt Documents/ Vehicles Movement details (MIS Report available with effect from 1 January 2021) 3. Monthly Outward E-Way Bills for the year to which sample EWB relates to. 4. Details of EWB generated during the year 2018-19 to 2021-22.
25	371XXXXXXXX493	30 October 2018	Gurugram (South)	3,31,142	06XXXXXXXXXXXXX1ZR	1. Bifurcated details of Invoices referred in GSTR-1 and GSTR-2A pertaining to the taxpayer during the financial year to which the sampled EWB belongs to. 2. Truck Receipt Documents/ Vehicles Movement details (MIS Report available with effect from 1 January 2021) 3. Monthly Outward and Inward E-Way Bills for the year to which sample EWB relates to. 4. Books of Account i.e. Balance Sheet, Trading Account, Ledger, Purchase, Sale and Stock/Inventory details etc from 2018-19 to 2021-22. 5. Bifurcated details of inward supplies as seen from GSTR-2A (month-wise) pertaining to the Taxpayer during the financial year to which sampled EWB belongs to. 6. Details of total EWB generated during the period 2018-19 & 2021-22. 7. Details of EWBs had been extended beyond 8 hours from the expiry of the validity period.
26	311XXXXXXXX856	05 May 2018	Sonipat	80,346	06XXXXXXXXXXXXX1ZN	1. Bifurcated details of Invoices referred in GSTR-1 and GSTR-2A pertaining to the taxpayer during the financial year to which the sampled EWB belongs to. 2. Truck Receipt Documents/ Vehicles Movement details (MIS Report available with effect from 1 January 2021) 3. Monthly Outward and Inward E-Way Bills for the year to which sample EWB relates to. 4. Books of Account i.e. Balance Sheet, Trading Account, Ledger, Purchase, Sale and Stock/Inventory details etc from 2018-19 to 2021-22. 5. Bifurcated details of inward supplies as seen from GSTR-2A (month-wise) pertaining to the Taxpayer during the financial year to which sampled EWB belongs to. 6. Details of total EWB generated during the period 2018-19 & 2021-22.
27	321XXXXXXXX822	29 January 2019	Panipat	65,82,456	06XXXXXXXXXXXXX1ZG	1. Bifurcated details of Invoices referred in GSTR-1 pertaining to the taxpayer during the financial year to which the sampled EWB belongs to. 2. Truck Receipt Documents/ Vehicles Movement details (MIS Report available with effect from 1 January 2021) 3. Monthly Outward E-Way Bills for the year to which sample EWB relates to. 4. Books of Account i.e. Balance Sheet, Trading Account, Ledger, Purchase, Sale and Stock/Inventory details etc from 2018-19 to 2021-22.
28	381XXXXXXXX359	19 March 2020	Sonipat	98,000	06XXXXXXXXXXXXX1ZI	1. Bifurcated details of invoices referred in GSTR-1. 2. Books of Account i.e. Balance Sheet, Trading Account, Ledger, Purchase, Sale and Stock/Inventory details etc from 2018-19 to 2021-22. 3. Details of month wise outward EWBs have been generated for the year to which EWB related to.

Appendix 1.4

(Reference: Paragraph 1.9.2; Page: 7)

Generation of EWBs by the taxpayers who had filed Nil Returns

(Amount in ₹)									
Sr. No.	EWB No.	DETC	EWB Value	GSTIN	E-way Bill generated date	HSN Code	Tax rate (In per cent)	Tax	Remarks
1	381XXXXXXXX359	Sonipat	98,000	06XXXXXXXXXX1Z1	19 March 2020	8514	18	17,640	The transaction was not reported in GSTR 1
2	311XXXXXXXX856	Sonipat	80,346	06XXXXXXXXXX1Z1	05 May 2018	3304	0	0	
3	381XXXXXXXX013	Sonipat	6,53,185	06XXXXXXXXXX1Z1	05 May 2018	3304	0	0	
4	321XXXXXXXX538	Sonipat	60,050	06XXXXXXXXXX1Z4	16 October 2018	40101290	18	10,809	
5	381XXXXXXXX593	Sonipat	8,38,440	06XXXXXXXXXX2ZB	14 September 2021	100630	0	0	
6	391XXXXXXXX829	Panipat	1,02,500	06XXXXXXXXXX1Z1	08 August 2021	4810	12	12,300	
7	371XXXXXXXX086	Faridabad (West)	13,98,250	06XXXXXXXXXX1ZK	23 September 2020	3908	18	2,51,685	
8	341XXXXXXXX596	Faridabad (West)	12,98,500	06XXXXXXXXXX1ZK	21 September 2020	3908	18	2,33,730	
9	331XXXXXXXX180	Faridabad (West)	15,18,400	06XXXXXXXXXX2Z5	31 October 2020	7304	18	2,73,312	
10	341XXXXXXXX331	Faridabad (West)	17,70,200	06XXXXXXXXXX2Z5	18 December 2020	7407	18	3,18,636	
11	341XXXXXXXX517	Faridabad (West)	13,16,102	06XXXXXXXXXX2Z5	29 October 2020	8477	18	2,36,898	
12	311XXXXXXXX686	Gurugram (South)	46,94,800	06XXXXXXXXXX1ZE	18 May 2020	6104	5	2,34,740	
13	361XXXXXXXX837	Gurugram (South)	50,73,090	06XXXXXXXXXX1ZE	18 May 2020	6104	5	2,53,655	
14	371XXXXXXXX772	Sonipat	68,545	06XXXXXXXXXX1ZO	23 November 2019	6201	5	3,427	
15	501XXXXXXXX466	Sonipat	4,97,500	06XXXXXXXXXX1ZT	29 August 2019	8426	18	89,550	
16	531XXXXXXXX326	Sonipat	4,97,500	06XXXXXXXXXX1ZT	25 August 2019	8426	18	89,550	
		Total	1,99,65,408					20,25,932	

Appendix 1.5
(Reference: Paragraph 1.9.3; Page: 8)
Generation of EWBs by Non-Filers of GST Returns

(Amount in ₹)

Sr. No.	EWB No.	DETC	EWB Value	GSTIN	E-way Bill generated date
1	331XXXXXX391	Faridabad (West)	6,14,880	06XXXXXXXXXX1ZT	20 January 2019
2	351XXXXXX113	Gurugram (South)	25,05,800	06XXXXXXXXXX1Z3	07 November 2019
3	351XXXXXX010	Gurugram (South)	32,23,145	06XXXXXXXXXX1Z3	31 October 2019
4	301XXXXXX782	Sonipat	75,41,835	06XXXXXXXXXX1Z7	11 March 2019
5	381XXXXXX177	Gurugram (North)	12,00,000	06XXXXXXXXXX1Z6	26 January 2022
6	381XXXXXX396	Gurugram (North)	12,40,000	06XXXXXXXXXX1Z6	28 January 2022
7	361XXXXXX904	Faridabad (West)	6,05,040	06XXXXXXXXXX1ZT	20 January 2019
8	381XXXXXX793	Sonipat	1,92,88,748	06XXXXXXXXXX1Z7	15 March 2019
9	371XXXXXX770	Sonipat	1,90,48,430	06XXXXXXXXXX1Z7	11 March 2019
10	311XXXXXX769	Sonipat	1,66,77,356	06XXXXXXXXXX1Z7	11 March 2019
11	311XXXXXX909	Gurugram (South)	3,59,885	06XXXXXXXXXX1Z3	16 October 2019
12	381XXXXXX732	Gurugram (North)	72,64,330	06XXXXXXXXXX1Z4	04 February 2020
13	331XXXXXX312	Gurugram (North)	76,55,458	06XXXXXXXXXX1Z4	04 February 2020
14	311XXXXXX216	Gurugram (North)	5,75,700	06XXXXXXXXXX1Z4	06 January 2020
15	391XXXXXX002	Gurugram (North)	5,79,420	06XXXXXXXXXX1Z4	29 January 2020
16	311XXXXXX335	Gurugram (North)	8,43,450	06XXXXXXXXXX1Z4	25 January 2020
17	341XXXXXX778	Gurugram (North)	6,07,984	06XXXXXXXXXX1Z4	24 January 2020
18	301XXXXXX492	Gurugram (North)	8,16,764	06XXXXXXXXXX1Z4	25 January 2020
19	361XXXXXX602	Gurugram (North)	9,70,329	06XXXXXXXXXX1Z4	29 January 2020
20	351XXXXXX702	Gurugram (North)	14,26,038	06XXXXXXXXXX1Z4	04 February 2020
21	341XXXXXX258	Gurugram (North)	37,49,200	06XXXXXXXXXX1Z4	25 January 2020
22	301XXXXXX485	Gurugram (North)	8,15,480	06XXXXXXXXXX1Z4	29 January 2020
23	391XXXXXX142	Gurugram (North)	13,06,775	06XXXXXXXXXX1Z4	29 January 2020
24	391XXXXXX812	Gurugram (North)	10,52,498	06XXXXXXXXXX1Z4	25 January 2020
25	341XXXXXX220	Gurugram (North)	16,12,220	06XXXXXXXXXX1Z4	05 February 2020
26	301XXXXXX953	Gurugram (North)	28,27,125	06XXXXXXXXXX1Z4	04 February 2020
27	361XXXXXX619	Gurugram (North)	32,01,406	06XXXXXXXXXX1Z4	05 February 2020
28	351XXXXXX050	Gurugram (North)	27,85,116	06XXXXXXXXXX1Z4	23 January 2020
29	351XXXXXX708	Gurugram (North)	71,21,652	06XXXXXXXXXX1Z4	04 February 2020
30	391XXXXXX904	Gurugram (North)	48,83,865	06XXXXXXXXXX1Z4	25 January 2020
31	341XXXXXX612	Gurugram (North)	21,30,358	06XXXXXXXXXX1Z4	04 February 2020
32	311XXXXXX365	Gurugram (North)	10,69,316	06XXXXXXXXXX1Z4	29 January 2020
33	381XXXXXX032	Gurugram (North)	46,48,555	06XXXXXXXXXX1Z4	18 January 2020
34	361XXXXXX314	Gurugram (North)	15,93,188	06XXXXXXXXXX1Z4	04 February 2020
35	381XXXXXX646	Gurugram (North)	37,13,484	06XXXXXXXXXX1Z4	18 January 2020
36	391XXXXXX334	Gurugram (North)	46,86,500	06XXXXXXXXXX1Z4	05 February 2020
Total			14,02,41,330		

Appendix 1.6
(Reference: Paragraph 1.9.4; Page: 9)
Generation of EWBs by cancelled dealers

(Amount in ₹)									
Sr. No.	EWB No.	DETC	EWB Value	GSTIN	E-way Bill generated date	Date of Registration cancellation	HSN Code	Tax rate (In per cent)	Tax
1	311XXXXXXXX497	Panipat	3,80,700	06XXXXXXXXXXXXX1ZV	11 August 2018	19 May 2018	5206	5	19,035
2	331XXXXXXXX815	Panipat	3,80,700	06XXXXXXXXXXXXX1ZV	11 August 2018	19 May 2018	5205	5	19,035
3	381XXXXXXXX732	Gurugram (North)	72,64,330	06XXXXXXXXXXXXX1Z4	04 February 2020	05 December 2019	85171290	12	8,71,720
4	331XXXXXXXX312	Gurugram (North)	76,55,458	06XXXXXXXXXXXXX1Z4	04 February 2020	05 December 2019	8517	12	9,18,655
5	391XXXXXXXX829	Sonipat	1,30,860	06XXXXXXXXXXXXX1ZI	20 June 2019	16 June 2019	6103	5	6,543
			2,19,605				6403	12	26,353
6	311XXXXXXXX686	Gurugram (South)	46,94,800	06XXXXXXXXXXXXX1ZE	18 May 2020	30 April 2020	6104	5	2,34,740
7	361XXXXXXXX837	Gurugram (South)	50,73,090	06XXXXXXXXXXXXX1ZE	18 May 2020	30 April 2020	6104	5	2,53,655
8	371XXXXXXXX493	Gurugram (South)	3,31,142	06XXXXXXXXXXXXX1ZR	30 October 2018	30 September 2018	54071035	5	16,557
9	331XXXXXXXX180	Faridabad (West)	15,18,400	06XXXXXXXXXXXXX2Z5	31 October 2020	28 October 2020	7304	18	2,73,312
10	341XXXXXXXX331	Faridabad (West)	17,70,200	06XXXXXXXXXXXXX2Z5	17 December 2020	28 October 2020	7407	18	3,18,636
11	311XXXXXXXX216	Gurugram (North)	5,75,700	06XXXXXXXXXXXXX1Z4	06 January 2020	05 December 2019	7204	18	1,03,626
12	391XXXXXXXX002	Gurugram (North)	5,79,420	06XXXXXXXXXXXXX1Z4	29 January 2020	05 December 2019	48025690	12	69,530
13	311XXXXXXXX335	Gurugram (North)	8,43,450	06XXXXXXXXXXXXX1Z4	25 January 2020	05 December 2019	8517	12	1,01,214
14	341XXXXXXXX778	Gurugram (North)	6,07,984	06XXXXXXXXXXXXX1Z4	24 January 2020	05 December 2019	8525	18	1,09,437
15	301XXXXXXXX492	Gurugram (North)	8,16,764	06XXXXXXXXXXXXX1Z4	25 January 2020	05 December 2019	8517	12	98,012
16	361XXXXXXXX602	Gurugram (North)	9,70,329	06XXXXXXXXXXXXX1Z4	29 January 2020	05 December 2019	8523	18	1,74,659
17	351XXXXXXXX702	Gurugram (North)	14,26,038	06XXXXXXXXXXXXX1Z4	04 February 2020	05 December 2019	8517	12	1,71,125
18	341XXXXXXXX258	Gurugram (North)	37,49,200	06XXXXXXXXXXXXX1Z4	25 January 2020	05 December 2019	8517	12	4,49,904
19	301XXXXXXXX485	Gurugram (North)	8,15,480	06XXXXXXXXXXXXX1Z4	29 January 2020	05 December 2019	48025690	12	97,858
20	391XXXXXXXX142	Gurugram (North)	13,06,775	06XXXXXXXXXXXXX1Z4	29 January 2020	05 December 2019	8523	18	2,35,220
21	391XXXXXXXX812	Gurugram (North)	10,52,498	06XXXXXXXXXXXXX1Z4	29 January 2020	05 December 2019	8517	12	1,26,300
22	341XXXXXXXX220	Gurugram (North)	16,12,220	06XXXXXXXXXXXXX1Z4	25 January 2020	05 December 2019	8517	12	1,93,466
23	301XXXXXXXX953	Gurugram (North)	28,27,125	06XXXXXXXXXXXXX1Z4	05 February 2020	05 December 2019	8517	12	3,39,255
24	361XXXXXXXX619	Gurugram (North)	32,01,406	06XXXXXXXXXXXXX1Z4	04 February 2020	05 December 2019	8517	12	3,84,169
25	351XXXXXXXX050	Gurugram (North)	27,85,116	06XXXXXXXXXXXXX1Z4	05 February 2020	05 December 2019	8517	12	3,34,214
26	351XXXXXXXX708	Gurugram (North)	71,21,652	06XXXXXXXXXXXXX1Z4	23 January 2020	05 December 2019	8517	12	8,54,598
27	391XXXXXXXX904	Gurugram (North)	48,83,865	06XXXXXXXXXXXXX1Z4	04 February 2020	05 December 2019	8517	12	5,86,064
					25 January 2020	05 December 2019	8517	12	

Sr. No.	EWB No.	DETC	EWB Value	GSTIN	E-way Bill generated date	Date of Registration cancellation	HSN Code	Tax rate (In per cent)	Tax
28	341XXXXXXXX612	Gurugram (North)	21,30,358	06XXXXXXXXXXXXX1Z4	04 February 2020	05 December 2019	8517	12	2,55,643
29	311XXXXXXXX365	Gurugram (North)	10,69,316	06XXXXXXXXXXXXX1Z4	29 January 2020	05 December 2019	8523	18	1,92,477
30	381XXXXXXXX032	Gurugram (North)	46,48,555	06XXXXXXXXXXXXX1Z4	18 January 2020	05 December 2019	8517	12	5,57,827
31	361XXXXXXXX314	Gurugram (North)	15,93,188	06XXXXXXXXXXXXX1Z4	04 February 2020	05 December 2019	8517	12	1,91,183
32	381XXXXXXXX046	Gurugram (North)	37,13,484	06XXXXXXXXXXXXX1Z4	18 January 2020	05 December 2019	8517	12	4,45,618
33	391XXXXXXXX334	Gurugram (North)	46,86,500	06XXXXXXXXXXXXX1Z4	05 February 2020	05 December 2019	8517	12	5,62,380
34	391XXXXXXXX227	Sonipat	1,78,27,550	06XXXXXXXXXXXXX2ZC	14 March 2019	12 March 2019	4412	18	32,08,959
35	301XXXXXXXX751	Gurugram (North)	78,02,570	06XXXXXXXXXXXXX1Z4	16 February 2020	05 December 2019	8517	12	9,36,308
36	331XXXXXXXX337	Gurugram (North)	77,71,745	06XXXXXXXXXXXXX1Z4	16 February 2020	05 December 2019	85171290	12	9,32,609
37	381XXXXXXXX163	Gurugram (North)	75,35,710	06XXXXXXXXXXXXX1Z4	16 February 2020	05 December 2019	8517	12	9,04,285
38	361XXXXXXXX762	Gurugram (North)	74,98,000	06XXXXXXXXXXXXX1Z4	04 February 2020	05 December 2019	85171290	12	8,99,760
39	371XXXXXXXX086	Faridabad (West)	13,98,250	06XXXXXXXXXXXXX1ZK	23 September 2020	31 August 2020	3908	18	2,51,685
40	341XXXXXXXX596	Faridabad (West)	12,98,500	06XXXXXXXXXXXXX1ZK	21 September 2020	31 August 2020	3908	18	2,33,730
41	341XXXXXXXX517	Faridabad (West)	13,16,102	06XXXXXXXXXXXXX2Z5	29 October 2020	28 October 2020	8477	18	2,36,898
Total			13,48,84,135						1,71,96,252

Appendix 1.7**(Reference: Paragraph 1.9.5; Page: 10)****Generation of multiple EWBs on the strength of same/similar invoices****(Amount in ₹)**

Sr. No.	EWB No.	DETC	EWB Value (amount in ₹)	GSTIN
1	311XXXXXX497	Panipat	3,80,700	06XXXXXXXXXX1ZV
2	331XXXXXX815	Panipat	3,80,700	06XXXXXXXXXX1ZV
3	341XXXXXX937	Sonipat	4,19,331	06XXXXXXXXXX1ZT
4	761XXXXXX224	Sonipat	4,19,331	06XXXXXXXXXX1ZT
5	381XXXXXX359	Sonipat	98,000	06XXXXXXXXXX1ZI
6	321XXXXXX538	Sonipat	60,050	06XXXXXXXXXX1Z4
Total			17,58,112	

Appendix 1.8
(Reference: Paragraph 1.9.6; Page: 10)
Generation of EWBs for the transactions effected through risky vehicles

(Amount in ₹)

Sr. No.	EWB No.	DETC	EWB Value	GSTIN	E-way Bill generated date	HSN Code	Tax rate (In per cent)	Tax	Remarks
1	331XXXXXXXX391	Faridabad (West)	6,14,880	06XXXXXXXXXXXX1ZT	20 January 2019	7204	18	1,10,678	Vehicle RC cancelled
2	391XXXXXXXX948	Sonipat	95,95,000	06XXXXXXXXXXXX1ZV	14 August 2021	84212900	18	17,27,100	Two-Wheeler
3	301XXXXXXXX782	Sonipat	75,41,835	06XXXXXXXXXXXX1Z7	11 March 2019	7602	18	13,57,530	Two-Wheeler
4	391XXXXXXXX786	Gurugram (North)	1,00,759	06XXXXXXXXXXXX1ZE	25 November 2018	4408	18	18,137	Surrendered vehicle
5	331XXXXXXXX221	Panipat	11,50,050	06XXXXXXXXXXXX1Z2	24 June 2021	550510	18	2,07,009	Vehicle RC cancelled
6	381XXXXXXXX177	Gurugram (North)	12,00,000	06XXXXXXXXXXXX1Z6	26 January 2022	1207	5	60,000	Stolen vehicle
7	381XXXXXXXX396	Gurugram (North)	12,40,000	06XXXXXXXXXXXX1Z6	28 January 2022	1207	5	62,000	Stolen vehicle
8	301XXXXXXXX300	Faridabad (West)	5,70,216	06XXXXXXXXXXXX1ZW	21 September 2021	76012010	18	1,02,639	Suspended vehicle
9	381XXXXXXXX297	Faridabad (West)	6,59,865	06XXXXXXXXXXXX1ZS	17 September 2021	76012010	18	1,18,776	Suspended vehicle
10	381XXXXXXXX593	Sonipat	8,38,440	06XXXXXXXXXXXX2ZB	14 September 2021	100630	0	0	Surrendered vehicle
11	361XXXXXXXX904	Faridabad (West)	6,05,040	06XXXXXXXXXXXX1ZT	20 January 2019	7204	18	1,08,907	Surrendered vehicle
12	311XXXXXXXX365	Gurugram (South)	36,70,810	06XXXXXXXXXXXX1ZW	28 February 2021	7801	18	6,60,746	Scrapped vehicle
		Total	2,77,86,895					45,33,522	

Appendix 1.9**(Reference: Paragraph 1.9.7; Page: 11)****Extension of EWBs beyond 8 hours from the expiry of validity period**

Sr. No.	EWB No.	EWB Date	DETC	EWB Value (amount in ₹)	GSTIN
1	371XXXXXX493	30 October 2018	Gurugram (South)	3,31,142	06XXXXXXXXXX1ZR
2	321XXXXXX538	16 October 2018	Sonipat	60,050	06XXXXXXXXXX1Z4
			Total	3,91,192	

Appendix 1.10**(Reference: Paragraph 1.9.8; Page: 12)****Cancellation of EWBs beyond 24 hours of generation of EWB**

Sr. No.	EWB No.	EWB Date	DETC	EWB Value (amount in ₹)	GSTIN
1	301XXXXXX480	02 August 2018	Sonipat	2,29,37,600	06XXXXXXXXXX1ZX
2	331XXXXXX207	02 August 2018	Sonipat	2,29,37,600	06XXXXXXXXXX1ZX
			Total	4,58,75,200	

Appendix 1.11**(Reference: Paragraph 1.9.9; Page: 12)****Rejection of EWBs beyond 72 hours of EWB details being communicated**

Sr No.	EWB No.	EWB Date	DETC	EWB Value (amount in ₹)	GSTIN
1	391XXXXXX786	25 November 2018	Gurugram (North)	1,00,759	06XXXXXXXXXX1ZE
2	331XXXXXX221	24 June 2021	Panipat	11,50,050	06XXXXXXXXXX1Z2
			Total	12,50,809	

Appendix 1.12**(Reference: Paragraph 1.9.10(i); Page: 13)****Taxpayers having disproportionate inward-outward supply ratio**

Sr. No.	EWB No	EWB Date	DETC	EWB Value (amount in ₹)	GSTIN
1	371XXXXXX772	23 November 2019	Sonipat	68,545	06XXXXXXXXXX1ZO
2	321XXXXXX822	29 January 2019	Panipat	65,82,456	06XXXXXXXXXX1ZG
3	381XXXXXX359	19 March 2020	Sonipat	98,000	06XXXXXXXXXX1ZI
4	311XXXXXX686	18 May 2020	Gurugram (South)	46,94,800	06XXXXXXXXXX1ZE
5	361XXXXXX837	18 May 2020	Gurugram (South)	50,73,090	06XXXXXXXXXX1ZE
			Total	1,65,16,891	

Appendix 1.13
(Reference: Paragraph 1.9.10 (ii); Page: 13)
Taxpayers with only outward supply E-Way Bills

(Amount in ₹)

Sr. No.	EWB No	EWB Date	DETC	EWB Value	GSTIN
1	351XXXXXX113	07 November 2019	Gurugram (South)	25,05,800	06XXXXXXXXXX1Z3
2	351XXXXXX010	31 October 2019	Gurugram (South)	32,23,145	06XXXXXXXXXX1Z3
3	381XXXXXX732	04 February 2020	Gurugram (North)	72,64,330	06XXXXXXXXXX1Z4
4	331XXXXXX312	04 February 2020	Gurugram (North)	76,55,458	06XXXXXXXXXX1Z4
5	331XXXXXX128	24 August 2020	Sonipat	23,83,040	06XXXXXXXXXX1Z3
6	301XXXXXX782	11 March 2019	Sonipat	75,41,835	06XXXXXXXXXX1Z7
7	371XXXXXX493	30 October 2018	Gurugram (South)	3,31,142	06XXXXXXXXXX1ZR
8	331XXXXXX180	31 October 2020	Faridabad (West)	15,18,400	06XXXXXXXXXX2Z5
9	341XXXXXX331	17 December 2020	Faridabad (West)	17,70,200	06XXXXXXXXXX2Z5
10	381XXXXXX177	26 January 2022	Gurugram (North)	12,00,000	06XXXXXXXXXX1Z6
11	381XXXXXX396	28 January 2020	Gurugram (North)	12,40,000	06XXXXXXXXXX1Z6
12	311XXXXXX856	05 May 2018	Sonipat	80,346	06XXXXXXXXXX1ZN
13	381XXXXXX013	05 May 2018	Sonipat	6,53,185	06XXXXXXXXXX1ZN
14	311XXXXXX216	06 January 2020	Gurugram (North)	5,75,700	06XXXXXXXXXX1Z4
15	391XXXXXX002	29 January 2020	Gurugram (North)	5,79,420	06XXXXXXXXXX1Z4
16	311XXXXXX335	25 January 2020	Gurugram (North)	8,43,450	06XXXXXXXXXX1Z4
17	341XXXXXX778	24 January 2020	Gurugram (North)	6,07,984	06XXXXXXXXXX1Z4
18	301XXXXXX492	25 January 2020	Gurugram (North)	8,16,764	06XXXXXXXXXX1Z4
19	361XXXXXX602	29 January 2020	Gurugram (North)	9,70,329	06XXXXXXXXXX1Z4
20	351XXXXXX702	04 February 2020	Gurugram (North)	14,26,038	06XXXXXXXXXX1Z4
21	341XXXXXX258	25 January 2020	Gurugram (North)	37,49,200	06XXXXXXXXXX1Z4
22	301XXXXXX485	29 January 2020	Gurugram (North)	8,15,480	06XXXXXXXXXX1Z4
23	391XXXXXX142	29 January 2020	Gurugram (North)	13,06,775	06XXXXXXXXXX1Z4
24	391XXXXXX812	25 January 2020	Gurugram (North)	10,52,498	06XXXXXXXXXX1Z4
25	341XXXXXX220	05 February 2020	Gurugram (North)	16,12,220	06XXXXXXXXXX1Z4
26	301XXXXXX953	04 February 2020	Gurugram (North)	28,27,125	06XXXXXXXXXX1Z4
27	361XXXXXX619	05 February 2020	Gurugram (North)	32,01,406	06XXXXXXXXXX1Z4
28	351XXXXXX050	23 January 2020	Gurugram (North)	27,85,116	06XXXXXXXXXX1Z4
29	351XXXXXX708	04 February 2020	Gurugram (North)	71,21,652	06XXXXXXXXXX1Z4
30	391XXXXXX904	25 January 2020	Gurugram (North)	48,83,865	06XXXXXXXXXX1Z4
31	341XXXXXX612	04 February 2020	Gurugram (North)	21,30,358	06XXXXXXXXXX1Z4
32	311XXXXXX365	29 January 2020	Gurugram (North)	10,69,316	06XXXXXXXXXX1Z4
33	381XXXXXX032	18 January 2020	Gurugram (North)	46,48,555	06XXXXXXXXXX1Z4
34	361XXXXXX314	04 February 2020	Gurugram (North)	15,93,188	06XXXXXXXXXX1Z4
35	381XXXXXX646	18 January 2020	Gurugram (North)	37,13,484	06XXXXXXXXXX1Z4
36	391XXXXXX334	05 February 2020	Gurugram (North)	46,86,500	06XXXXXXXXXX1Z4
37	381XXXXXX793	15 March 2019	Sonipat	1,92,88,748	06XXXXXXXXXX1Z7
38	371XXXXXX770	11 March 2019	Sonipat	1,90,48,430	06XXXXXXXXXX1Z7
39	391XXXXXX227	14 March 2019	Sonipat	1,78,27,550	06XXXXXXXXXX2ZC
40	311XXXXXX769	11 March 2019	Sonipat	1,66,77,356	06XXXXXXXXXX1Z7
41	301XXXXXX751	16 February 2020	Gurugram (North)	78,02,570	06XXXXXXXXXX1Z4
42	331XXXXXX337	16 February 2020	Gurugram (North)	77,71,745	06XXXXXXXXXX1Z4
43	381XXXXXX163	16 February 2020	Gurugram (North)	75,35,710	06XXXXXXXXXX1Z4
44	361XXXXXX762	04 February 2020	Gurugram (North)	74,98,000	06XXXXXXXXXX1Z4
45	371XXXXXX086	23 September 2020	Faridabad (West)	13,98,250	06XXXXXXXXXX1ZK
46	341XXXXXX596	21 September 2020	Faridabad (West)	12,98,500	06XXXXXXXXXX1ZK
47	341XXXXXX517	29 October 2020	Faridabad (West)	13,16,102	06XXXXXXXXXX2Z5
48	311XXXXXX909	16 October 2019	Gurugram (South)	3,59,885	06XXXXXXXXXX1Z3
Total				19,82,06,150	48 EWBs

Appendix 1.14 (A)**(Reference: Paragraph 1.9.10 (iii); Page: 13)****High value EWBs generated by taxpayers within six months of registration**

Sr. No.	EWB No	EWB generated date	DETC	EWB Value (amount in ₹)	GSTIN
1	381XXXXXX732	04 February 2020	Gurugram (North)	72,64,330	06XXXXXXXXXX1Z4
2	331XXXXXX312	04 February 2020	Gurugram (North)	76,55,458	06XXXXXXXXXX1Z4
3	301XXXXXX782	11 March 2019	Sonipat	75,41,835	06XXXXXXXXXX1Z7
4	351XXXXXX708	04 February 2020	Gurugram (North)	71,21,652	06XXXXXXXXXX1Z4
5	391XXXXXX904	25 January 2020	Gurugram (North)	48,83,865	06XXXXXXXXXX1Z4
6	381XXXXXX032	18 January 2020	Gurugram (North)	46,48,555	06XXXXXXXXXX1Z4
7	391XXXXXX334	05 February 2020	Gurugram (North)	46,86,500	06XXXXXXXXXX1Z4
8	381XXXXXX793	15 March 2019	Sonipat	1,92,88,748	06XXXXXXXXXX1Z7
9	371XXXXXX770	11 March 2019	Sonipat	1,90,48,430	06XXXXXXXXXX1Z7
10	391XXXXXX227	14 March 2019	Sonipat	1,78,27,550	06XXXXXXXXXX2ZC
11	311XXXXXX769	11 March 2019	Sonipat	1,66,77,356	06XXXXXXXXXX1Z7
12	301XXXXXX751	16 February 2020	Gurugram (North)	78,02,570	06XXXXXXXXXX1Z4
13	331XXXXXX337	16 February 2020	Gurugram (North)	77,71,745	06XXXXXXXXXX1Z4
14	381XXXXXX163	16 February 2020	Gurugram (North)	75,35,710	06XXXXXXXXXX1Z4
15	361XXXXXX762	04 February 2020	Gurugram (North)	74,98,000	06XXXXXXXXXX1Z4
15 EWBs		Total		14,72,52,304	

Appendix 1.14 (B)**(Reference: Paragraph 1.9.10 (iii); Page: 13)****EWBs generated with high distance PIN to PIN**

Sr. No.	EWB No	EWB generated dated	DETC	EWB Value (amount in ₹)	GSTIN
1	311XXXXXX856	05 May 2018	Sonipat	80,346	06XXXXXXXXXX1ZN
2	381XXXXXX013	05 May 2018	Sonipat	6,53,185	06XXXXXXXXXX1ZN
02 EWBs		Total		7,33,531	

Appendix 1.14 (C)**(Reference: Paragraph 1.9.10 (iii); Page: 13)****EWBs generated by taxpayers belonging to MCA defaulters**

Sr. No.	EWB No	EWB generated date	DETC	EWB Value (amount in ₹)	GSTIN
1	341XXXXXX937	01 November 2018	Sonipat	4,19,331	06XXXXXXXXXX1ZT
2	761XXXXXX224	06 November 2018	Sonipat	4,19,331	06XXXXXXXXXX1ZT
02 EWBs		Total		8,38,662	

Appendix 1.14 (D)**(Reference: Paragraph 1.9.10 (iii); Page: 13)****E-way bills generated by DGFT blacklisted entities**

Sr. No.	EWB No.	EWB generated date	DETC	EWB Value (amount in ₹)	GSTIN
1	501XXXXXX466	29 August 2019	Sonipat	4,97,500	06XXXXXXXXXX1ZT
2	531XXXXXX326	25 August 2019	Sonipat	4,97,500	06XXXXXXXXXX1ZT
3	321XXXXXX822	29 January 2019	Panipat	65,82,456	06XXXXXXXXXX1ZG
03 EWBs		Total		75,77,456	

Appendix 1.14 (E)

(Reference: Paragraph 1.9.10 (iii); Page: 13)

E-way bills generated by taxpayers booked for offences by DGARM

Sr. No.	EWB No	EWB generated date	DETC	EWB Value (amount in ₹)	GSTIN
1	331XXXXXXX391	20 January 2019	Faridabad (West)	6,14,880	06XXXXXXXXXXXX1ZT
2	351XXXXXXX113	07 November 2019	Gurugram (South)	25,05,800	06XXXXXXXXXXXX1Z3
3	351XXXXXXX010	31 October 2019	Gurugram (South)	32,23,145	06XXXXXXXXXXXX1Z3
4	311XXXXXXX497	11 August 2018	Panipat	3,80,700	06XXXXXXXXXXXX1ZV
5	331XXXXXXX815	11 August 2018	Panipat	3,80,700	06XXXXXXXXXXXX1ZV
6	381XXXXXXX732	04 February 2020	Gurugram (North)	72,64,330	06XXXXXXXXXXXX1Z4
7	331XXXXXXX312	04 February 2020	Gurugram (North)	76,55,458	06XXXXXXXXXXXX1Z4
8	501XXXXXXX466	29 August 2019	Sonipat	4,97,500	06XXXXXXXXXXXX1ZT
9	531XXXXXXX326	25 August 2019	Sonipat	4,97,500	06XXXXXXXXXXXX1ZT
10	391XXXXXXX948	14 August 2021	Sonipat	95,95,000	06XXXXXXXXXXXX1ZV
11	301XXXXXXX782	11 March 2019	Sonipat	75,41,835	06XXXXXXXXXXXX1Z7
12	361XXXXXXX904	20 January 2019	Faridabad (West)	6,05,040	06XXXXXXXXXXXX1ZT
13	311XXXXXXX216	06 January 2020	Gurugram (North)	5,75,700	06XXXXXXXXXXXX1Z4
14	391XXXXXXX002	29 January 2020	Gurugram (North)	5,79,420	06XXXXXXXXXXXX1Z4
15	311XXXXXXX335	25 January 2020	Gurugram (North)	8,43,450	06XXXXXXXXXXXX1Z4
16	341XXXXXXX778	24 January 2020	Gurugram (North)	6,07,984	06XXXXXXXXXXXX1Z4
17	301XXXXXXX492	25 January 2020	Gurugram (North)	8,16,764	06XXXXXXXXXXXX1Z4
18	361XXXXXXX602	29 January 2020	Gurugram (North)	9,70,329	06XXXXXXXXXXXX1Z4
19	351XXXXXXX702	04 February 2020	Gurugram (North)	14,26,038	06XXXXXXXXXXXX1Z4
20	341XXXXXXX258	25 January 2020	Gurugram (North)	37,49,200	06XXXXXXXXXXXX1Z4
21	301XXXXXXX485	29 January 2020	Gurugram (North)	8,15,480	06XXXXXXXXXXXX1Z4
22	391XXXXXXX142	29 January 2020	Gurugram (North)	13,06,775	06XXXXXXXXXXXX1Z4
23	391XXXXXXX812	25 January 2020	Gurugram (North)	10,52,498	06XXXXXXXXXXXX1Z4
24	341XXXXXXX220	05 February 2020	Gurugram (North)	16,12,220	06XXXXXXXXXXXX1Z4
25	301XXXXXXX953	04 February 2020	Gurugram (North)	28,27,125	06XXXXXXXXXXXX1Z4
26	361XXXXXXX619	05 February 2020	Gurugram (North)	32,01,406	06XXXXXXXXXXXX1Z4
27	351XXXXXXX050	23 January 2020	Gurugram (North)	27,85,116	06XXXXXXXXXXXX1Z4
28	351XXXXXXX708	04 February 2020	Gurugram (North)	71,21,652	06XXXXXXXXXXXX1Z4
29	391XXXXXXX904	25 January 2020	Gurugram (North)	48,83,865	06XXXXXXXXXXXX1Z4
30	341XXXXXXX612	04 February 2020	Gurugram (North)	21,30,358	06XXXXXXXXXXXX1Z4
31	311XXXXXXX365	29 January 2020	Gurugram (North)	10,69,316	06XXXXXXXXXXXX1Z4
32	381XXXXXXX032	18 January 2020	Gurugram (North)	46,48,555	06XXXXXXXXXXXX1Z4
33	361XXXXXXX314	04 February 2020	Gurugram (North)	15,93,188	06XXXXXXXXXXXX1Z4
34	381XXXXXXX646	18 January 2020	Gurugram (North)	37,13,484	06XXXXXXXXXXXX1Z4
35	391XXXXXXX334	05 February 2020	Gurugram (North)	46,86,500	06XXXXXXXXXXXX1Z4
36	381XXXXXXX793	15 March 2019	Sonipat	1,92,88,748	06XXXXXXXXXXXX1Z7
37	371XXXXXXX770	11 March 2019	Sonipat	1,90,48,430	06XXXXXXXXXXXX1Z7
38	391XXXXXXX227	14 March 2019	Sonipat	1,78,27,550	06XXXXXXXXXXXX2ZC
39	311XXXXXXX769	11 March 2019	Sonipat	1,66,77,356	06XXXXXXXXXXXX1Z7
40	301XXXXXXX751	16 February 2020	Gurugram (North)	78,02,570	06XXXXXXXXXXXX1Z4
41	331XXXXXXX337	16 February 2020	Gurugram (North)	77,71,745	06XXXXXXXXXXXX1Z4
42	381XXXXXXX163	16 February 2020	Gurugram (North)	75,35,710	06XXXXXXXXXXXX1Z4
43	361XXXXXXX762	04 February 2020	Gurugram (North)	74,98,000	06XXXXXXXXXXXX1Z4
44	311XXXXXXX909	16 October 2019	Gurugram (South)	3,59,885	06XXXXXXXXXXXX1Z3
	44 EWBs	Total		19,75,88,305	

Appendix 1.14 (F)

(Reference: Paragraph 1.9.10 (iii); Page: 13)

E-way bills generated using invalid PIN-codes

Sr. No.	EWB No	EWB generated date	DETC	EWB Value (amount in ₹)	GSTIN
1	321XXXXXXX822	29 January 2019	Panipat	65,82,456	06XXXXXXXXXXXX1ZG
2	331XXXXXXX128	24 August 2020	Sonipat	23,83,040	06XXXXXXXXXXXX1Z3
	02 EWBs	Total		89,65,496	

Appendix 1.15**(Reference: Paragraph 1.9.10 (iv); Page: 14)****EWB generated by taxpayers whose registrations were subsequently cancelled**

Sr. No.	EWB No.	EWB Date	DETC	EWB Value (amount in ₹)	GSTIN
1	351XXXXXX113	07 November 2019	Gurugram (South)	25,05,800	06XXXXXXXXXX1Z3
2	351XXXXXX010	31 October 2019	Gurugram (South)	32,23,145	06XXXXXXXXXX1Z3
3	331XXXXXX128	24 August 2020	Sonipat	23,83,040	06XXXXXXXXXX1Z3
4	311XXXXXX856	05 May 2018	Sonipat	80,346	06XXXXXXXXXX1ZN
5	381XXXXXX013	05 May 2018	Sonipat	6,53,185	06XXXXXXXXXX1ZN
6	311XXXXXX909	16 October 2019	Gurugram (South)	3,59,885	06XXXXXXXXXX1Z3
06 EWBs		Total		92,05,401	

Appendix 1.16 (A)**(Reference: Paragraph 1.11 (a); Page: 15)****EWBs generated by taxpayer in Haryana to supply goods to taxpayers with same PAN in jurisdiction other than Haryana**

Sr. No.	EWB No	EWB Date	EWB Value (amount in ₹)	From GSTIN	To GSTIN	Destination State
1	351XXXXXX000	27 May 2019 13:55	1,68,58,80,000	06XXXXXXXXXX1ZX	03XXXXXXXXXX2Z2	Punjab
2	351XXXXXX100	01 September 2021 17:18	3,64,74,740	06XXXXXXXXXX1ZO	08XXXXXXXXXX1ZK	Rajasthan
3	331XXXXXX000	12 October 2018 13:57	1,88,70,745	06XXXXXXXXXX1ZE	19XXXXXXXXXX1Z7	West Bengal
4	301XXXXXX268	07 January 2022 16:45	93,30,000	06XXXXXXXXXX1Z1	20XXXXXXXXXX1ZB	Jharkhand
5	321XXXXXX000	04 September 2018 22:15	91,28,393	06XXXXXXXXXX1ZE	19XXXXXXXXXX1Z7	Center
Total			1,75,96,83,878			

Appendix 1.16 (B)**(Reference: Paragraph 1.11 (a); Page: 15)****EWBs generated by taxpayer in jurisdiction other than Haryana to supply goods to taxpayers with same PAN in Haryana**

Sr. No.	EWB	EWB Date	EWB Value (amount in ₹)	From GSTIN	Despatch From State	To GSTIN	Destination State
1	221XXXXXX958	11 July 2019 17:19	5,68,55,434	27XXXXXXXXXX1ZG	Maharashtra	06XXXXXXXXXX1ZK	Haryana
2	661XXXXXX006	17 December 2018 18:42	2,69,05,500	23XXXXXXXXXX1ZC	Madhya Pradesh	06XXXXXXXXXX1Z8	Haryana
3	551XXXXXX989	30 March 2021 14:52	3,01,02,999	33XXXXXXXXXX1ZM	Tamil Nadu	06XXXXXXXXXX5ZF	Haryana
4	351XXXXXX438	04 May 2019 19:20	44,21,561	02XXXXXXXXXX2Z7	Himachal Pradesh	06XXXXXXXXXX1Z0	Haryana
5	221XXXXXX865	05 June 2021 15:00	2,96,48,513	27XXXXXXXXXX1ZB	Maharashtra	06XXXXXXXXXX1ZF	Haryana
6	881XXXXXX804	29 December 2018 11:38	95,98,451	19XXXXXXXXXX1Z7	West Bengal	06XXXXXXXXXX1ZE	Haryana
7	891XXXXXX766	09 September 2021 23:05	99,19,790	19XXXXXXXXXX1ZN	West Bengal	06XXXXXXXXXX1ZU	Haryana
8	441XXXXXX000	18 June 2018 12:34	34,50,000	20XXXXXXXXXX1ZY	Jharkhand	06XXXXXXXXXX1ZO	Haryana
9	661XXXXXX395	11 July 2021 23:40	60,90,138	23XXXXXXXXXX1Z0	Madhya Pradesh	06XXXXXXXXXX2ZV	Haryana
10	781XXXXXX576	08 November 2021 21:20	1,63,65,040	07XXXXXXXXXX1Z2	Delhi	06XXXXXXXXXX1Z4	Haryana
11	641XXXXXX835	25 September 2019 17:45	59,20,000	24XXXXXXXXXX1ZV	Gujarat	06XXXXXXXXXX1ZT	Haryana
12	241XXXXXX706	17 November 2021 17:04	1,79,23,384	27XXXXXXXXXX1Z6	Maharashtra	06XXXXXXXXXX1ZA	Haryana
Total			21,72,00,810				

Appendix 1.17
(Reference: Paragraph 1.15.1; Page: 18)
Scope limitation due to documents not produced

(Amount in ₹)

Sr. No.	Ack No.	EWB No.	Tax	Penalty	Tax + Penalty	Month	Preventive Unit
1	585459	301XXXXXX133	9,55,800	9,55,800	19,11,600	November-2021	Faridabad (West)
2	585457	331XXXXXX999	1,53,866	1,53,866	3,07,732	November-2021	Faridabad (West)
3	585454	611XXXXXX883	61,722	61,722	1,23,444	November-2021	Faridabad (West)
4	87900	-	16,50,000	30,00,000	46,50,000	February-2019	Faridabad (North)
5	87890	781XXXXXX479	61,342	4,18,660	4,80,002	February-2019	Faridabad (North)
6	87898	321XXXXXX544	61,342	4,18,660	4,80,002	February-2019	Faridabad (North)
7	606960	-	0	27,57,832	27,57,832	January-2022	Faridabad (North)
8	609834	351XXXXXX065	0	2,95,846	2,95,846	January-2022	Faridabad (North)
9	610686	-	0	1,61,800	1,61,800	January-2022	Faridabad (North)
10	21915	761XXXXXX963	1,99,560	1,99,560	3,99,120	October-2018	Panipat
11	212040	-	10,800	60,000	70,800	November-2019	Panipat
12	213139	361XXXXXX789	1,80,194	18,01,934	19,82,128	November-2019	Jhajjar
13	199596	-	79,785	4,52,660	5,32,445	November-2019	Jhajjar
14	608916	791XXXXXX980	0	5,00,641	5,00,641	January-2022	Panchkula
15	607244	-	0	3,56,400	3,56,400	January-2022	Panchkula
16	607281	-	0	2,25,900	2,25,900	January-2022	Panchkula
17	18129	-	2,57,665	2,57,665	5,15,330	August-2018	Jagadhri
18	200100	-	16,200	16,200	32,400	November-2019	Jagadhri
19	411872	-	25,000	25,000	50,000	January-2021	Faridabad (South)
20	567433	-	25,27,971	25,27,971	50,55,942	September-2021	Faridabad (South)
21	567271	-	5,46,415	32,58,639	38,05,054	September-2021	Faridabad (South)
22	566799	-	4,02,324	22,39,800	26,42,124	September-2021	Faridabad (South)
23	567314	721XXXXXX966	2,36,044	13,23,007	15,59,051	September-2021	Faridabad (South)
24	566805	741XXXXXX862	2,33,966	12,99,810	15,33,776	September-2021	Faridabad (South)
25	566792	751XXXXXX215	1,27,012	8,05,412	9,32,424	September-2021	Faridabad (South)
26	546516	301XXXXXX810	3,91,200	3,91,200	7,82,400	September-2021	Faridabad (South)
27	566956	-	3,60,180	3,60,180	7,20,360	September-2021	Faridabad (South)
28	566693	-	2,97,538	2,97,538	5,95,076	September-2021	Faridabad (South)
29	546171	761XXXXXX096	2,80,800	2,80,800	5,61,600	September-2021	Faridabad (South)
30	546478	741XXXXXX201	2,67,920	2,67,920	5,35,840	September-2021	Faridabad (South)
31	546195	-	1,46,264	3,62,066	5,08,330	September-2021	Faridabad (South)
32	567208	281XXXXXX247	1,80,000	1,80,000	3,60,000	September-2021	Faridabad (South)
33	566971	-	48,824	2,71,240	3,20,064	September-2021	Faridabad (South)
34	567140	-	15,000	3,00,000	3,15,000	September-2021	Faridabad (South)
35	566933	-	41,580	2,31,000	2,72,580	September-2021	Faridabad (South)
36	566979	-	44,584	2,15,500	2,60,084	September-2021	Faridabad (South)
37	566974	-	30,918	1,72,400	2,03,318	September-2021	Faridabad (South)
38	566968	-	11,126	1,53,318	1,64,444	September-2021	Faridabad (South)
39	21157	281XXXXXX745	4,53,786	4,53,786	9,07,572	September-2018	Fatehabad
40	20480	391XXXXXX257	48,420	48,420	96,840	September-2018	Fatehabad
41	239089	-	1,15,732	1,15,732	2,31,464	December-2019	Fatehabad
42	226489	-	28,512	1,58,400	1,86,912	December-2019	Fatehabad
43	226035	-	49,980	49,980	99,960	December-2019	Fatehabad
44	226018	-	27,500	27,500	55,000	December-2019	Fatehabad
45	226002	-	25,000	25,000	50,000	December-2019	Fatehabad
46	343432	-	1,01,650	1,01,650	2,03,300	July-2020	Fatehabad
47	346082	311XXXXXX465	30,769	30,769	61,538	July-2020	Fatehabad
Total			1,07,84,291	2,80,69,184	3,88,53,475		

Appendix 1.18-A**(Reference: Paragraph 1.15.2; Page: 20)****Booked cases where GST MOV - 1, 2, 4 were not issued****(Amount in ₹)**

Sr. No.	Ack No.	EWB No.	Tax	Penalty	Tax + Penalty	Month	Preventive Unit
1	90521	391XXXXXX237	4,08,755	4,08,755	8,17,510	February 2019	Hisar
2	1906	321XXXXXX433	12,54,930	12,54,930	25,09,860	April 2018	Jhajjar
3	2488	381XXXXXX235	92,340	92,340	1,84,680	April 2018	Jhajjar
Total			17,56,025	17,56,025	35,12,050		

Appendix 1.18-B**(Reference: Paragraph 1.15.2; Page: 20)****Booked cases where GST MOV - 11 was not issued****(Amount in ₹)**

Sr. No.	Preventive Unit	Ack. No.	Month	Date of issue of MOV-07	Due date for payment	Date of payment	Delay (in days)
1	Panipat	606907	January 2022	16 December 2021	23 December 2021	11 January 2022	18
2	Gurugram (West)	451728	February 2021	01 March 2021	08 March 2021	10 March 2021	2
3		452086	February 2021	26 February 2021	05 March 2021	19 March 2021	14
4		452087	February 2021	22 February 2021	01 March 2021	12 March 2021	11
5		452085	February 2021	26 February 2021	05 March 2021	20 March 2021	15
6		513218	July 2021	02 August 2021	09 August 2021	20 August 2021	11
7		286937	February 2020	08 February 2020	15 February 2020	17 February 2020	2
8		513217	July 2021	03 August 2021	10 August 2021	19 August 2021	9
9		490895	July 2021	22 July 2021	29 July 2021	11 August 2021	13
10		513216	July 2021	27 July 2021	03 August 2021	17 August 2021	14
11	Jhajjar	198841	November 2019	04 November 2019	11 November 2019	22 November 2019	11
12		511831	July 2021	18 July 2021	25 July 2021	12 August 2021	18
13		451177	February 2021	09 March 2021	16 March 2021	08 April 2021	23
14		451178	February 2021	09 March 2021	16 March 2021	08 April 2021	23
15	Faridabad (East)	617577	March 2022	03 March 2022	10 March 2022	11 March 2022	1
16		617579	March 2022	03 March 2022	10 March 2022	11 March 2022	1

Appendix 1.19-A**(Reference: Paragraph 1.15.3; Page: 21)****Tax and penalty deposited but not debited in electronic cash ledger (PMT-05) through DRC-03****(Amount in ₹)**

Sr. No.	Ack No.	EWB No.	Tax	Penalty	Tax + Penalty	Month	Preventive Unit
1	168178	-	32,076	32,076	64,152	August 2019	Faridabad (East)
2	168224	-	26,000	26,000	52,000	August 2019	Faridabad (East)
3	168180	-	25,000	25,000	50,000	August 2019	Faridabad (East)
4	169295	-	12,600	12,600	25,200	August 2019	Faridabad (East)
5	169296	-	10,000	10,000	20,000	August 2019	Faridabad (East)
6	22183	-	5,04,000	5,04,000	10,08,000	October 2018	Panipat
7	611333	-	0	60,000	60,000	January 2022	Panipat
8	88312	251XXXXXX422	0	25,000	25,000	February 2019	Faridabad (North)
Total			6,09,676	6,94,676	13,04,352		

Appendix 1.19-B

(Reference: Paragraph 1.15.3; Page: 21)

Release of vehicles on payment of tax or penalty or both without raising demand for the same

(Amount in ₹)

Sr. No.	Ack No.	EWB No.	Tax	Penalty	Tax + Penalty	Month	Preventive Unit	DRC -03	DRC-3 amount	Liability Register
1	168178	-	32,076	32,076	64,152	August 2019	Faridabad (East)	Not Debited	64,152	no entry
2	22183	-	5,04,000	5,04,000	10,08,000	October 2018	Panipat	Not Debited	10,08,000	no entry
3	611333	-	0	60,000	60,000	January 2022	Panipat	Not Debited	60,000	no entry
4	88312	251XXXXXX422	3,00,000	3,00,000	6,00,000	February 2019	Faridabad (North)	Not Debited	25,000	no entry
Total			8,36,076	8,96,076	17,32,152				11,57,152	

Appendix 1.20-A

(Reference: Paragraph 1.16.1; Page: 22)

Haryana State Jurisdictional EWB

(Amount in ₹)

Sr. No.	Ack No.	EWB No.	Tax	Penalty	Tax + Penalty	Month	Preventive Unit
1	96520	361XXXXXX698	1,00,033	1,00,033	2,00,066	March 2019	Ambala
2	96503	771XXXXXX610	37,296	37,296	74,592	March 2019	Ambala
3	585845	-	35,640	35,640	71,280	November 2021	Faridabad (West)
4	585787	-	33,320	33,320	66,640	November 2021	Faridabad (West)
5	599142	-	26,784	26,784	53,568	November 2021	Faridabad (West)
6	169298	-	36,000	36,000	72,000	August 2019	Faridabad (East)
7	168178	-	32,076	32,076	64,152	August 2019	Faridabad (East)
8	168232	-	28,430	28,430	56,860	August 2019	Faridabad (East)
9	168224	-	26,000	26,000	52,000	August 2019	Faridabad (East)
10	168180	-	25,000	25,000	50,000	August 2019	Faridabad (East)
11	169295	-	12,600	12,600	25,200	August 2019	Faridabad (East)
12	169296	-	10,000	10,000	20,000	August 2019	Faridabad (East)
13	1906	321XXXXXX433	12,54,930	12,54,930	25,09,860	April 2018	Jhajjar
14	611140	-	1,34,313	1,34,313	2,68,626	January 2022	Panchkula
15	610423	-	77,970	77,970	1,55,940	January 2022	Panchkula
16	412302	-	52,200	52,200	1,04,400	January 2021	Jagadhri
17	412344	-	26,550	26,550	53,100	January 2021	Jagadhri
18	424561	331XXXXXX602	24,300	24,300	48,600	January 2021	Jagadhri
19	424567	-	21,312	21,312	42,624	January 2021	Jagadhri
20	472462	-	1,92,710	1,92,710	3,85,420	April 2021	Jagadhri
Total			21,87,464	21,87,464	43,74,928		

Appendix 1.20-B
(Reference: Paragraph 1.16.1; Page: 22)
Other than Haryana State Jurisdictional EWB

(Amount in ₹)

Sr. No.	Ack No.	EWB No.	Tax	Penalty	Tax + Penalty	Month	Preventive Unit
1	132121	-	30,480	1,84,000	2,14,480	July 2019	Ambala
2	488018	361XXXXXX735	33,242	33,242	66,484	June 2021	Hisar
3	90521	391XXXXXX237	4,08,755	4,08,755	8,17,510	February 2019	Hisar
4	587024	181XXXXXX261	1,08,000	1,08,000	2,16,000	November 2021	Faridabad (West)
5	587028	-	96,255	96,255	1,92,510	November 2021	Faridabad (West)
6	587027	-	90,765	90,765	1,81,530	November 2021	Faridabad (West)
7	599147	-	77,274	77,274	1,54,548	November 2021	Faridabad (West)
8	587026	-	71,483	71,483	1,42,966	November 2021	Faridabad (West)
9	599148	-	68,642	68,642	1,37,284	November 2021	Faridabad (West)
10	599151	-	63,250	63,250	1,26,500	November 2021	Faridabad (West)
11	585951	-	60,768	60,768	1,21,536	November 2021	Faridabad (West)
12	585991	-	59,787	59,787	1,19,574	November 2021	Faridabad (West)
13	587025	-	44,280	44,280	88,560	November 2021	Faridabad (West)
14	585976	-	24,509	24,509	49,018	November 2021	Faridabad (West)
15	585908	-	10,147	10,147	20,294	November 2021	Faridabad (West)
16	17646	781XXXXXX179	3,47,400	3,47,400	6,94,800	August 2018	Palwal
17	28085	-	83,576	83,576	1,67,152	November 2018	Palwal
18	11689	491XXXXXX416	99,570	99,570	1,99,140	July 2018	Palwal
19	93524	-	19,500	19,500	39,000	March 2019	Palwal
20	93527	-	10,000	10,000	20,000	March 2019	Palwal
21	170237	371XXXXXX511	1,40,805	1,40,805	2,81,610	August 2019	Faridabad (East)
22	168227	-	21,600	21,600	43,200	August 2019	Faridabad (East)
23	169297	391XXXXXX141	9,360	9,360	18,720	August 2019	Faridabad (East)
24	88428	741XXXXXX193	1,17,228	1,17,228	2,34,456	February 2019	Faridabad (East)
25	88434	601XXXXXX024	1,10,000	1,10,000	2,20,000	February 2019	Faridabad (East)
26	88419	-	63,000	63,000	1,26,000	February 2019	Faridabad (East)
27	88433	-	46,800	46,800	93,600	February 2019	Faridabad (East)
28	625775	-	0	4,82,400	4,82,400	March 2022	Faridabad (East)
29	625772	-	0	4,82,400	4,82,400	March 2022	Faridabad (East)
30	617579	-	0	2,87,091	2,87,091	March 2022	Faridabad (East)
31	617577	-	0	2,58,048	2,58,048	March 2022	Faridabad (East)
32	88312	251XXXXXX422	3,00,000	3,00,000	6,00,000	February 2019	Faridabad (North)
33	65449	-	84,280	84,280	1,68,560	February 2019	Faridabad (North)
34	90805	721XXXXXX948	63,000	63,000	1,26,000	February 2019	Faridabad (North)
35	90203	771XXXXXX789	59,700	59,700	1,19,400	February 2019	Faridabad (North)
36	65451	-	55,860	55,860	1,11,720	February 2019	Faridabad (North)
37	173605	-	5,40,000	5,40,000	10,80,000	September 2019	Faridabad (North)
38	175140	-	69,300	3,85,000	4,54,300	September 2019	Faridabad (North)
39	174106	281XXXXXX389	32,500	32,500	65,000	September 2019	Faridabad (North)
40	175906	681XXXXXX926	1,06,200	1,06,200	2,12,400	September 2019	Faridabad (North)
41	178859	761XXXXXX079	76,500	76,500	1,53,000	September 2019	Faridabad (North)
42	452207	-	2,14,758	2,14,758	4,29,516	February 2021	Faridabad (North)
43	289189	641XXXXXX218	3,39,814	3,39,814	6,79,628	February 2020	Gurugram (West)
44	285873	761XXXXXX959	70,440	70,440	1,40,880	February 2020	Gurugram (West)
45	286937	721XXXXXX146	63,122	63,122	1,26,244	February 2020	Gurugram (West)
46	287975	761XXXXXX013	45,994	45,994	91,988	February 2020	Gurugram (West)
47	285907	-	35,000	35,000	70,000	February 2020	Gurugram (West)
48	451739	-	10,00,000	36,64,700	46,90,816	February 2021	Gurugram (West)
49	426878	681XXXXXX711	10,00,000	10,26,000	20,52,000	February 2021	Gurugram (West)
50	427238	-	1,71,706	18,52,280	20,23,986	February 2021	Gurugram (West)
51	451728	-	2,24,328	16,67,910	18,92,238	February 2021	Gurugram (West)

Sr. No.	Ack No.	EWB No.	Tax	Penalty	Tax + Penalty	Month	Preventive Unit
52	490341	661XXXXXX419	2,55,512	2,55,512	5,11,024	July 2021	Gurugram (West)
53	511266	-	2,25,293	2,25,293	4,50,586	July 2021	Gurugram (West)
54	450316	-	1,13,724	1,13,724	2,27,448	February 2021	Panipat
55	606907	-	1,21,726	6,85,700	8,07,426	January 2022	Panipat
56	607424	741XXXXXX282	2,12,450	2,12,450	4,24,900	January 2022	Panipat
57	2488	381XXXXXX235	92,340	92,340	1,84,680	April 2018	Jhajjar
58	451177	-	19,08,864	19,08,864	38,17,728	February 2021	Jhajjar
59	451178	-	19,08,864	19,08,864	38,17,728	February 2021	Jhajjar
60	511831	701XXXXXX985	16,78,708	17,54,100	34,32,808	July 2021	Jhajjar
61	610609	761XXXXXX131	0	2,97,560	2,97,560	January 2022	Panchkula
62	611291	731XXXXXX785	0	2,47,388	2,47,388	January 2022	Panchkula
63	608088	301XXXXXX500	76,942	1,53,884	2,30,826	January 2022	Panchkula
64	608091	-	0	1,50,000	1,50,000	January 2022	Panchkula
65	610431	-	0	1,12,724	1,12,724	January 2022	Panchkula
Total			1,34,63,401	2,27,81,396	3,62,96,913		

Appendix 2.1
(Reference: Paragraph 2.4; Page 27)
Detail Audit Sample

Sr. No.	GSTIN	Jurisdiction
1	06AxxxxxxxR1ZJ	Ambala
2	06AxxxxxxxC1Z3	Ambala
3	06AxxxxxxxD1ZC	Bhiwani
4	06AxxxxxxxP6ZI	Faridabad (East)
5	06AxxxxxxxQ1ZY	Faridabad (North)
6	06AxxxxxxxF1ZS	Faridabad (North)
7	06AxxxxxxxG1Z5	Faridabad (North)
8	06AxxxxxxxJ1Z8	Faridabad (South)
9	06AxxxxxxxG2ZW	Gurugram (East)
10	06AxxxxxxxE1ZD	Gurugram (East)
11	06AxxxxxxxH1ZS	Gurugram (East)
12	06AxxxxxxxM1Z5	Gurugram (East)
13	06AxxxxxxxE2ZY	Gurugram (East)
14	06AxxxxxxxC2Z0	Gurugram (East)
15	06AxxxxxxxM1ZN	Gurugram (East)
16	06AxxxxxxxN1ZS	Gurugram (East)
17	06AxxxxxxxD1ZG	Gurugram (East)
18	06AxxxxxxxN1ZO	Gurugram (East)
19	06AxxxxxxxR1ZL	Gurugram (East)
20	06AxxxxxxxK1ZL	Gurugram (East)
21	06AxxxxxxxM1ZI	Gurugram (East)
22	06AxxxxxxxG1ZN	Gurugram (East)
23	06AxxxxxxxF1ZW	Gurugram (East)
24	06AxxxxxxxJ1ZK	Gurugram (East)
25	06AxxxxxxxN1ZU	Gurugram (East)
26	06AxxxxxxxL1ZG	Gurugram (East)
27	06AxxxxxxxF1ZU	Gurugram (East)
28	06AxxxxxxxF1Z0	Gurugram (East)
29	06AxxxxxxxJ1ZQ	Gurugram (East)
30	06AxxxxxxxJ1ZQ	Gurugram (East)
31	06AxxxxxxxK1ZM	Gurugram (East)
32	06AxxxxxxxR1ZB	Gurugram (North)
33	06AxxxxxxxK1ZL	Gurugram (North)
34	06AxxxxxxxQ1ZM	Gurugram (North)
35	06AxxxxxxxL1ZU	Gurugram (North)
36	06AxxxxxxxL1Z6	Gurugram (North)
37	06AxxxxxxxN1ZA	Gurugram (North)
38	06BxxxxxxxL1ZX	Gurugram (North)
39	06AxxxxxxxG1ZN	Gurugram (North)
40	06AxxxxxxxA1ZR	Gurugram (North)
41	06AxxxxxxxN1Z6	Gurugram (North)
42	06AxxxxxxxQ1Z8	Gurugram (North)
43	06AxxxxxxxH1ZM	Gurugram (North)
44	06AxxxxxxxF1ZS	Gurugram (North)
45	06AxxxxxxxK1ZH	Gurugram (North)

Sr. No.	GSTIN	Jurisdiction
46	06AxxxxxxxP1Z5	Gurugram (North)
47	06AxxxxxxxC1ZH	Gurugram (North)
48	06AxxxxxxxC1ZH	Gurugram (South)
49	06AxxxxxxxP1Z9	Gurugram (South)
50	06AxxxxxxxP1Z9	Gurugram (South)
51	06AxxxxxxxE1Z3	Gurugram (South)
52	06AxxxxxxxQ1ZE	Gurugram (South)
53	06AxxxxxxxR1Z7	Gurugram (West)
54	06AxxxxxxxN3ZM	Gurugram (West)
55	06AxxxxxxxR1ZT	Hisar
56	06AxxxxxxxE1Z9	Hisar
57	06AxxxxxxxN1ZW	Hisar
58	06AxxxxxxxD1Z2	Jhajjar
59	06AxxxxxxxQ1ZU	Karnal
60	06AxxxxxxxC1ZY	Karnal
61	06AxxxxxxxR1ZM	Kurukshetra
62	06AxxxxxxxP1ZB	Panchkula
63	06AxxxxxxxG3ZR	Panipat
64	06AxxxxxxxG1ZT	Panipat
65	06AxxxxxxxG1ZI	Rewari
66	06AxxxxxxxJ1ZQ	Rewari
67	06AxxxxxxxH1ZW	Rewari
68	06AxxxxxxxG1ZB	Rohtak
69	06AxxxxxxxN1ZY	Sonipat
70	06AxxxxxxxL1ZE	Sonipat

Appendix 2.2
(Reference: Paragraph 2.6.1; Page 29)
GSTR-3B Non-filers

Districts	Category	2017-18	2018-19	2019-20	Total
Panipat	Cases identified 3B non-filers more than seven and above as on March of the year	520	1,256	383	2,159
Karnal	Cases identified 3B non-filers more than seven and above as on March of the year	139	269	122	530
Rewari	Cases identified 3B non-filers more than seven and above as on March of the year	10	34	26	70
Rohtak	Cases identified 3B non-filers more than seven and above as on March of the year	82	163	242	487
Jhajjar	Cases identified 3B non-filers more than seven and above as on March of the year	74	126	364	564
Kaithal	Cases identified 3B non-filers more than seven and above as on March of the year	205	121	52	378
Hisar	Cases identified 3B non-filers more than seven and above as on March of the year	31	44	56	131
Kurukshetra	Cases identified 3B non-filers more than seven and above as on March of the year	133	264	153	550
Jagadhri	Cases identified 3B non-filers more than seven and above as on March of the year	227	211	221	659
Panchkula	Cases identified 3B non-filers more than seven and above as on March of the year	158	259	119	536
					6,064

Appendix 2.3

(Reference: Paragraph 2.6.2; Page 30)

Action not taken against cancellation of Registration

Districts	Suo moto cancelled cases							GST-10 return filed	GST- 10 non- filers	3A notice issued	3A not issued cases	Assessment done
	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	Total					
Panipat	0	715	4,914	2,324	1,095	2,361	11,409	910	10,499	1,523	8,976	0
Karnal	0	260	1,895	2,161	691	1,620	6,627	930	5,697	846	4,851	0
Rewari	0	55	1,789	1,465	851	1,529	5,689	610	5,079	606	4,473	0
Rohtak	0	81	1,810	761	1,174	1,273	5,099	538	4,561	1,307	3,254	0
Jhajjar	0	5	882	699	1,051	1,370	4,007	408	3,599	1,236	2,363	0
Kaithal	0	681	962	464	437	528	3,072	417	2,655	237	2,418	0
Hisar	0	86	2,260	1,567	347	2,405	6,665	1,125	5,540	1,258	4,282	0
Kurukshetra	0	222	814	476	217	938	2,667	543	2,124	748	1,376	0
Jagadhri	0	911	1,676	1,336	219	2,062	6,204	486	5,718	1,101	4,617	0
Panchkula	0	374	1,948	1,251	265	707	4,545	376	4,169	435	3,734	0
Total							55,984	6,343	49,641	9,297	40,344	0

Appendix 2.4

(Reference: Paragraph 2.6.4; Page 32)

Details of Human Resources

Sr. No.	Name of Post	Sanctioned Strength	Working Strength	No of vacant post	Percentage of vacant post
1	Additional Excise & Taxation Commissioner	5*	1	4	80.00
2	Joint Excise & Taxation Commissioners	13	12	1	7.69
3	Dy. Excise & Taxation Commissioners	27	25	2	7.41
4	Excise and Taxation Officers	225	191	34	15.11
5	Assistant Excise and Taxation Officers	83	37	46	55.42
6	Taxation Inspectors	720	463	257	35.69
Total		1,073	729	344	

* Total sanctioned strength of AETC in the Department is Seven.

Appendix 2.5
(Reference: Paragraph 2.7; Page 33)
Summary of Sample data analysis (Centralised Audit)

Sr. No.	Audit Dimension	DETC	No of cases	Amount in ₹	
1	ITC Mismatch or Excess availing of ITC (R3B & R2A)	Faridabad (East)	3	67,89,79,188	
		Faridabad (West)	2	49,28,15,182	
		Gurugram (East)	27	5,27,34,58,801	
		Gurugram (North)	6	1,46,10,01,839	
		Gurugram (South)	3	34,10,11,667	
		Gurugram (West)	4	65,45,97,023	
		Hisar	3	74,68,57,377	
		Jhajjar	5	1,62,29,27,694	
		Jind	2	17,66,18,567	
		Kurukshetra	2	23,80,63,442	
		Mewat	1	17,26,97,536	
		Palwal	1	26,74,84,355	
		Panipat	3	18,54,03,307	
		Rewari	2	57,21,79,871	
		Sirsa	1	43,93,63,748	
		Sonipat Ward 2	8	1,06,52,37,939	
	Total	73	14,38,86,97,536		
2	ITC Availed without supplier remitting tax	Ambala	3	92,85,68,844	
		Faridabad (North)	3	19,00,70,923	
		Faridabad (West)	2	39,22,74,463	
		Gurugram (East)	12	1,00,69,97,247	
		Gurugram (North)	6	47,10,17,938	
		Gurugram (South)	2	17,93,15,705	
		Gurugram (West)	6	28,00,49,243	
		Karnal	4	29,80,88,577	
		Panchkula	3	11,63,74,053	
	Sonipat	4	27,19,70,000		
	Total	45	4,13,47,26,993		
3	ITC Availed on GSTR 3B filed after limitation period	Bhiwani	1	2,31,05,179	
		Faridabad (East)	2	2,37,27,465	
		Gurugram (East)	14	33,42,59,604	
		Gurugram (North)	2	5,53,85,401	
		Gurugram (South)	13	49,77,71,819	
		Gurugram (West)	1	12,61,50,547	
		Hisar	3	3,59,58,720	
		Jagadhri	1	1,65,01,585	
		Jhajjar	1	1,72,55,732	
		Panipat	1	5,75,27,234	
		Rewari	2	13,67,30,056	
			Sonipat	3	46,83,97,017
	Total	44	1,79,27,70,359		
4	Incorrect availment of ISD Credit	Ambala	2	1,08,18,896	
		Faridabad (East)	1	42,22,644	
		Faridabad (West)	2	49,49,977	
		Gurugram (East)	5	7,30,08,416	
		Gurugram (North)	2	1,26,29,105	
		Gurugram (South)	6	1,43,80,210	
		Gurugram (West)	5	81,40,782	
		Jagadhri	1	44,42,961	
		Jhajjar	1	22,25,857	
		Palwal	4	2,39,06,802	
		Panipat	2	82,36,855	
		Rohtak	1	20,75,038	
			Sonipat	3	23,87,514
			Total	35	17,14,25,056
5	ITC availed under RCM versus payment of tax in GSTR 3B/GSTR 9	Faridabad (East)	2	2,87,43,004	
		Faridabad (West)	3	28,88,05,256	
		Gurugram (East)	16	58,42,08,149	
		Gurugram (North)	3	6,01,54,904	
		Gurugram (South)	3	93,08,99,872	

Sr. No.	Audit Dimension	DETC	No of cases	Amount in ₹
		Gurugram (West)	4	39,58,44,488
		Karnal	1	3,04,17,992
		Rewari	1	29,87,55,136
		Rohtak	1	4,76,26,664
	Total		34	2,66,54,55,465
6	Mismatch of ITC availed between Annual returns and Books of accounts	Faridabad (East)	4	1,45,41,24,744
		Gurugram (East)	1	4,87,98,824
		Gurugram (South)	1	4,62,38,184
		Gurugram (West)	2	4,51,87,268
		Jhajjar	2	10,06,15,832
		Rohtak	3	36,07,05,584
		Sonipat	3	34,38,69,792
	Total		16	2,39,95,40,228
7	Reconciliation between ITC availed in Annual returns with expenses in financial statements	Ambala	2	6,00,15,766
		Faridabad (North)	3	4,37,11,781
		Faridabad (South)	2	4,59,80,345
		Gurugram (East)	4	37,64,48,691
		Hisar	1	2,94,23,622
		Rewari	3	3,35,14,49,020
		Rohtak	3	36,07,05,584
		Sonipat	1	3,11,59,484
	Total		19	4,29,88,94,293
8	Unsettled liabilities	Ambala	2	31,41,29,204
		Faridabad (East)	2	33,29,52,944
		Faridabad (North)	4	43,82,41,386
		Faridabad (South)	3	19,63,42,976
		Faridabad (West)	6	38,05,83,267
		Gurugram (East)	13	28,24,74,68,650
		Gurugram (North)	5	4,18,96,98,537
		Gurugram (South)	16	1,90,45,67,051
		Gurugram (West)	8	85,84,85,516
		Hisar	4	55,93,52,713
		Jagadhri	2	19,91,06,844
		Jhajjar	6	48,50,92,590
		Karnal	2	16,55,55,699
		Palwal	3	18,82,17,292
		Panchkula	4	27,28,66,080
		Panipat	3	29,46,12,142
		Rewari	3	46,04,98,868
		Rohtak	2	26,05,02,249
		Sonipat	9	40,15,74,744
	Total		97	40,14,98,48,752
9	Suppression in taxable value in comparison with E-Way Bill	Bhiwani	2	4,48,98,14,838
		Faridabad (East)	6	2,18,39,50,704
		Faridabad (South)	12	7,94,29,48,186
		Faridabad (West)	15	20,01,71,95,152
		Gurugram (East)	4	59,72,15,37,008
		Gurugram (North)	7	29,59,25,98,884
		Gurugram (South)	5	1,95,91,22,432
		Gurugram (West)	13	11,05,71,04,818
		Jagadhri	3	91,75,96,128
		Jhajjar	2	1,63,40,19,200
		Mewat	3	1,29,18,78,140
		Palwal	3	1,74,31,21,796
		Rewari	13	5,72,65,59,434
		Sonipat	3	1,43,56,91,780
	Total		91	1,49,71,31,38,500
10	Mismatch in tax paid between books of accounts and returns	Faridabad (North)	1	10,50,34,864
		Gurugram (East)	3	11,82,66,758
		Gurugram (North)	6	44,67,30,790
		Gurugram (South)	2	5,48,47,374
		Gurugram (West)	3	15,62,33,498
		Sonipat	1	14,92,13,344
	Total		16	1,03,03,26,628

Sr. No.	Audit Dimension	DETC	No of cases	Amount in ₹
11	Suppression of taxable value identified through TDS/TCS declaration	Faridabad (West)	2	1,33,18,72,224
		Gurugram (East)	3	1,14,32,98,323
		Gurugram (North)	2	15,60,84,032
		Gurugram (South)	1	7,23,56,730
		Gurugram (West)	1	15,03,25,129
		Karnal	1	5,44,95,340
		Panchkula	3	5,41,34,459
		Rewari	3	14,42,03,768
		Sirsa	1	6,89,43,486
Sonipat	2	15,68,71,819		
	Total		19	3,33,25,85,310
12	Suppression of taxable value identified through mismatch in unbilled revenue declared in Table 5 of GSTR 9C	Faridabad (West)	1	10,56,50,955
		Gurugram (East)	7	2,14,28,82,051
		Gurugram (North)	1	37,21,02,636
		Gurugram (West)	1	9,28,96,441
	Total		10	2,71,35,32,083
13	Mismatch in taxable Turnover declared in GSTR 9C Table 7G	Faridabad (East)	3	1,21,64,08,648
		Gurugram (East)	6	37,74,60,26,265
		Gurugram (North)	3	1,27,30,42,426
		Gurugram (South)	3	1,44,20,35,00,000
		Jind	1	12,24,27,92,142
		Karnal	2	80,68,56,27,675
		Sonipat	2	21,00,35,16,006
	Total		20	2,98,37,09,13,162
14	Ineligible composition levy due to incorrect turnover	Ambala	1	2,63,87,594
		Karnal	1	3,39,90,560
		Palwal	2	3,92,18,275
		Panchkula	1	2,85,02,000
		Sirsa	2	5,01,95,360
	Total		7	17,82,93,789
15	Composition taxpayer also availing e- commerce facility	Faridabad (East)	1	1,06,62,250
		Faridabad (North)	1	46,23,100
		Gurugram (North)	1	96,99,746
		Hisar	1	2,85,91,723
		Panipat	1	52,86,286
	Total		5	5,88,63,103
16	GSTR-3B was not filed but GSTR 1 available	Ambala	1	2,09,48,866
		Faridabad (North)	3	8,24,46,772
		Faridabad (South)	2	10,49,78,336
		Faridabad (West)	7	17,71,15,445
		Fatehabad	2	3,36,17,565
		Gurugram (East)	6	18,03,36,486
		Gurugram (North)	6	8,91,33,363
		Gurugram (West)	3	23,36,48,990
		Kaithal	1	3,99,04,333
		Kurukshetra	1	1,69,83,392
		Panipat	1	1,56,01,985
		Rewari	2	4,82,20,230
		Sonipat	2	4,64,95,899
	Total		37	1,08,94,31,661
17	Short payment of interest	Faridabad (East)	3	56,96,706
		Faridabad (West)	6	1,23,32,171
		Gurugram (East)	24	9,87,26,092
		Gurugram (North)	26	15,60,08,700
		Gurugram (South)	18	7,19,44,756
		Gurugram (West)	19	8,86,54,077
		Hisar	3	47,92,399
		Kaithal	3	78,52,981
		Panipat	1	79,35,726
		Rewari	10	3,95,99,476
		Sirsa	3	60,99,070
		Sonipat	3	49,30,516
			Total	

Appendix 2.6
(Reference: Paragraph 2.7.1; Page 44)
Cases where replies not received

Sr. No.	Audit Dimension		No of cases	Amount in ₹
1	ITC Mismatch (R3B & R2A)	Faridabad (East)	2	42,22,33,943
		Gurugram (East)	27	5,27,34,58,801
		Gurugram (North)	6	1,46,10,01,839
		Gurugram (South)	3	34,10,11,667
		Jhajjar	1	22,75,78,511
		Sonipat	7	83,36,10,125
	Total		46	8,55,88,94,886
2	ITC Availed without supplier remitting tax	Gurugram (East)	12	1,00,69,97,247
		Gurugram (North)	6	47,10,17,938
		Gurugram (South)	2	17,93,15,705
		Panchkula	2	7,12,34,535
		Sonipat	4	27,19,70,000
	Total		26	2,00,05,35,426
3	ITC Availed on GSTR 3B filed after limitation period	Bhiwani	1	2,31,05,179
		Gurugram (East)	14	33,42,59,604
		Gurugram (North)	1	2,00,68,405
		Gurugram (South)	13	49,77,71,819
		Jagadhri	1	1,65,01,585
	Total		30	89,17,06,592
4	Excess ISD Credit	Gurugram (East)	5	7,30,08,416
		Gurugram (North)	2	1,26,29,105
		Gurugram (South)	6	1,43,80,210
		Palwal	1	1,15,95,666
		Rohtak	1	20,75,038
	Total		15	11,36,88,435
5	Short Payment of tax on RCM	Gurugram (East)	16	58,42,08,149
		Gurugram (North)	3	6,01,54,904
		Gurugram (South)	3	93,08,99,872
		Gurugram (West)	1	21,49,05,168
	Total		23	1,79,01,68,093
6	Unreconciled ITC wrt Financial statement (Table 12F)	Gurugram (East)	1	4,87,98,824
		Gurugram (South)	1	4,62,38,184
		Sonipat	2	17,59,63,712
	Total		4	₹ 27,10,00,720
7	Ineligible ITC (Table 14T)	Ambala	1	3,28,64,928
		Faridabad (North)	3	4,37,11,781
		Gurugram (East)	4	37,64,48,691
	Total		8	45,30,25,400
8	Undischarged tax liability (R1 & R9)	Faridabad (North)	4	43,82,41,386
		Gurugram (East)	11	27,80,22,88,670
		Gurugram (North)	5	4,18,96,98,537
		Gurugram (South)	16	1,90,45,67,051
		Gurugram (West)	1	8,43,18,080
		Jhajjar	1	13,072
		Panchkula	4	27,28,66,080
		Rewari	3	46,04,98,868
		Sonipat	7	22,06,83,606
	Total		52	35,37,31,75,350

Sr. No.	Audit Dimension		No of cases	Amount in ₹
9	Suppression of taxable value (E-Way Bill)	Bhiwani	2	4,48,98,14,838
		Gurugram (East)	4	59,72,15,37,008
		Gurugram (North)	7	29,59,25,98,884
		Gurugram (South)	5	1,95,91,22,432
		Rewari	8	3,43,61,78,504
		Sonipat	3	1,43,56,91,780
	Total		29	1,00,63,49,43,446
10	Short payment of tax (Table 9R)	Faridabad (North)	1	10,50,34,864
		Gurugram (East)	3	11,82,66,758
		Gurugram (North)	2	6,25,05,326
		Gurugram (South)	2	5,48,47,374
		Sonipat	1	14,92,13,344
	Total		9	48,98,67,666
11	Short payment of tax (TDS/TCS)	Gurugram (East)	3	1,14,32,98,323
		Gurugram (North)	2	15,60,84,032
		Gurugram (South)	1	7,23,56,730
		Karnal	1	5,44,95,340
		Panchkula	3	5,41,34,459
		Sonipat	1	7,34,73,474
	Total		11	1,55,38,42,358
12	Suppression of taxable value (Unbilled revenue)	Gurugram (East)	7	2,14,28,82,051
		Gurugram (North)	1	37,21,02,636
	Total		8	2,51,49,84,688
13	Unreconciled taxable turnover (Table 7G of 9C)	Gurugram (East)	6	37,74,60,26,265
		Gurugram (North)	3	1,27,30,42,426
		Gurugram (South)	2	1,44,20,35,00,000
		Sonipat	3	21,00,35,16,006
	Total		14	2,04,22,60,84,697
14	Ineligible composition levy due to incorrect turnover	Panchkula	1	2,85,02,000
15	E-commerce benefactors under composition levy	Gurugram (North)	1	96,99,746
		Faridabad (North)	1	46,23,100
	Total		2	1,43,22,845
16	GSTR-3B not filed but GSTR 1/2A available	Faridabad	3	8,24,46,772
		Fatehabad	1	1,65,66,419
		Gurugram (East)	6	18,03,36,486
		Gurugram (North)	6	8,91,33,363
		Sonipat	1	2,37,46,464
	Total		17	39,22,29,504
17	Non Payment of Interest	Gurugram (East)	24	9,87,26,092
		Gurugram (North)	12	9,32,49,909
		Gurugram (South)	15	5,51,77,616
		Gurugram (West)	1	53,76,112
		Rewari	1	21,76,877
	Total		53	25,47,06,606

Appendix 2.7
(Reference: Paragraph 2.7.2; Page 47)
Summary of centralised (Limited) audit

(₹ in crore)

Audit Dimension	Results of Centralised Audit											Compliance deviations										
	Cases where reply received			Department reply accepted by Audit				Total				Accepted by Department including cases where action is initiated				Department reply not furnished with appropriate documentary evidence						
	Data entry errors		Amount	Action taken before query		Other valid explanation		Interim Reply		Amount	Recovered		ASMT-10/ ADT-1		SCN issued		Department's reply not acceptable to Audit (Rebuttal)		Amount	Number	Total	
	Number	Amount		Number	Amount	Number	Amount	Number	Amount		Number	Amount	Number	Amount	Number	Amount	Number	Amount				
	Number	Amount	27	582.98	0	0	14	353.84	5	91.76	0	0	19	445.6	0	0	8	137.38	0	0	8	137.38
			19	213.42	0	0	1	12.05	11	151.64	0	0	12	163.69	0	0	7	49.73	0	0	7	49.73
			14	90.11	0	0	4	15.77	3	17	2	3.14	9	35.91	0	0	5	54.19	0	0	5	54.19
			20	5.77	0	0	4	1.46	0	0	0	4	1.46	2	0.004	0	5	1.55	3	1.28	6	4.31
			11	87.53	3	13.84	0	0	4	9.65	0	0	7	23.49	0	0	2	46.62	0	0	2	17.41
			12	212.85	0	0	1	9.04	8	176.96	2	10.06	11	196.06	0	0	1	16.79	0	0	0	1
			11	384.59	0	0	0	0	11	384.59	0	0	11	384.59	0	0	0	0	0	0	0	0
			45	477.67	0	0	3	12.56	28	325.04	0	0	31	337.6	0	0	1	1.48	8	42.62	0	5
			62	4,907.82	2	-	0	0	8	-	0	10	0	0	0	0	8	-	0	44	0	52
			7	54.04	0	0	0	0	4	21.54	0	0	4	21.54	0	0	3	32.5	0	0	0	3
			8	177.88	0	0	0	0	1	6.9	0	0	1	6.9	0	0	5	147.95	1	7.99	1	15.03
			2	19.86	0	0	0	0	0	0	0	0	0	0	0	0	2	-	0	0	0	2
			6	9,414.49	0	0	0	0	0	0	0	0	0	0	0	0	3	-	0	3	-	6
			6	14.98	5	-	0	-	1	-	0	-	6	-	0	-	0	-	0	0	0	-
			3	4.45	0	0	0	0	0	0	0	0	0	0	0	0	2	1.6	0	0	1	2.85
			20	69.72	0	0	2	3.27	3	22.39	0	0	5	25.66	0	0	1	1.44	13	40.34	1	2.27
			66	24.99	0	0	9	4.54	4	0.51	0	0	13	5.05	15	3.49	3	1.68	29	10.8	0	6
			339	16,743.16	10	13.84	38	412.53	91	1,207.98	4	13.2	143	1,647.55	17	3.49	5	4.6	101	582.07	5	11.54

Appendix 2.8

(Reference: Paragraph 2.7.2; Page 47)

Summary of Sample data analysis (Centralised Audit)

Sr. No.	Audit Dimension		DETC	Year	Amount in ₹	Action taken
1	ITC Mismatch (R3B & R2A)	06AXXXXXXXXXX1Z0	Jhajjar	2019-20	81,72,05,242	Action taken before query
		06AXXXXXXXXXX1Z0	Jhajjar	2018-19	50,92,43,703	Action taken before query
		06AXXXXXXXXXX1Z1	Gurugram (West)	2018-19	45,10,87,320	Other valid explanation
		06DXXXXXXXXXX1ZV	Sirsa	2018-19	43,93,63,748	Action taken before query
		06AXXXXXXXXXX1ZD	Hisar	2019-20	37,59,47,383	Action taken before query
		06CXXXXXXXXXX1ZW	Rewari	2018-19	32,71,51,333	DRC 01
		06AXXXXXXXXXX1ZH	Faridabad (West)	2018-19	31,10,17,117	Action taken before query
		06AXXXXXXXXXX1Z8	Hisar	2020-21	28,92,52,505	Action taken before query
		06AXXXXXXXXXX1Z3	Palwal	2019-20	26,74,84,355	DRC 07
		06AXXXXXXXXXX1Z1	Faridabad (East)	2020-21	25,67,45,245	Action taken before query
		06AXXXXXXXXXX1ZM	Rewari	2018-19	24,50,28,538	Other valid explanation
		06AXXXXXXXXXX1ZD	Sonipat	2018-19	23,16,27,815	DRC 01
		06AXXXXXXXXXX1ZJ	Faridabad (West)	2018-19	18,17,98,065	DRC 01
		06BXXXXXXXXXX1ZS	Jind	2019-20	17,66,11,405	Action taken before query
		06AXXXXXXXXXX1Z5	Mewat	2020-21	17,26,97,536	Action taken before query
		06AXXXXXXXXXX1ZT	Kurukshetra	2018-19	13,83,23,134	DRC 07
		06AXXXXXXXXXX1Z3	Panipat	2019-20	11,26,80,828	DRC 07
		06AXXXXXXXXXX1ZT	Kurukshetra	2019-20	9,97,40,308	DRC 07
		06AXXXXXXXXXX1Z8	Gurugram (West)	2018-19	8,20,60,696	Other valid explanation
		06AXXXXXXXXXX1Z8	Hisar	2019-20	8,16,57,489	Other valid explanation
		06AXXXXXXXXXX1Z8	Gurugram (West)	2020-21	6,64,94,834	Action taken before query
		06AXXXXXXXXXX1Z3	Panipat	2018-19	5,77,60,298	Other valid explanation
		06AXXXXXXXXXX1Z8	Gurugram (West)	2019-20	5,49,54,173	Action taken before query
		06CXXXXXXXXXX1Z3	Jhajjar	2018-19	5,41,78,008	Action taken before query
		06AXXXXXXXXXX1Z3	Panipat	2020-21	1,49,62,180	SCN
		06AXXXXXXXXXX1Z0	Jhajjar	2020-21	1,47,22,230	Action taken before query
		06BXXXXXXXXXX1ZS	Jind	2018-19	7,162	Action taken before query
	Total				5,82,98,02,651	
2	ITC Availed without supplier remitting tax	06AXXXXXXXXXX4ZQ	Kamal	2019-20	3,58,02,773	Other valid explanation
		06AXXXXXXXXXX4ZQ	Kamal	2018-19	20,48,087	Other valid explanation
		06AXXXXXXXXXX1ZH	Faridabad (West)	2020-21	36,07,10,300	DRC 01
		06AXXXXXXXXXX4ZL	Gurugram (West)	2018-19	6,57,00,928	DRC 07
		06AXXXXXXXXXX4ZL	Gurugram (West)	2019-20	5,47,98,335	DRC 07
		06AXXXXXXXXXX1Z2	Kamal	2019-20	17,94,17,918	Other valid explanation
		06AXXXXXXXXXX4ZL	Gurugram (West)	2020-21	1,42,12,818	DRC 01
		06AXXXXXXXXXX1ZO	Gurugram (West)	2019-20	4,81,75,130	Other valid explanation
		06AXXXXXXXXXX9ZH	Ambala	2019-20	12,05,16,396	Action taken before query
		06AXXXXXXXXXX9ZH	Ambala	2018-19	2,50,95,266	Other valid explanation
		06AXXXXXXXXXX4ZQ	Kamal	2020-21	8,08,19,798	Other valid explanation
		06AXXXXXXXXXX1ZO	Gurugram (West)	2020-21	17,30,101	DRC 01
		06AXXXXXXXXXX1ZH	Faridabad (West)	2018-19	3,15,64,163	Other valid explanation
		06AXXXXXXXXXX1ZK	Panchkula	2018-19	4,51,39,519	Other valid explanation
		06AXXXXXXXXXX2Z3	Faridabad (North)	2018-19	84,573	DRC 01
		06AXXXXXXXXXX2Z3	Faridabad (North)	2019-20	14,643	DRC 01
		06AXXXXXXXXXX1ZO	Gurugram (West)	2018-19	9,54,31,931	Other valid explanation
		06AXXXXXXXXXX2Z3	Faridabad (North)	2020-21	18,99,71,707	Other valid explanation
		06AXXXXXXXXXX9ZH	Ambala	2020-21	78,29,57,182	Other valid explanation
	Total				2,13,41,91,567	
3	ITC Availed on GSTR 3B filed after limitation period	06AXXXXXXXXXX1ZE	Sonipat	2018-19	2,23,96,555	Interim reply
		06AXXXXXXXXXX1ZP	Gurugram (North)	2018-19	3,53,16,996	Other valid explanation
		06AXXXXXXXXXX1ZQ	Hisar	2018-19	35,92,796	Action taken before query
		06AXXXXXXXXXX1ZQ	Hisar	2019-20	1,07,51,196	Action taken before query
		06AXXXXXXXXXX1ZD	Sonipat	2018-19	29,37,17,222	DRC 01
		06BXXXXXXXXXX1ZS	Faridabad (East)	2018-19	90,56,051	Interim reply
		06AXXXXXXXXXX1ZV	Rewari	2018-19	11,30,38,945	Other valid explanation
		06AXXXXXXXXXX2ZC	Sonipat	2018-19	15,22,83,240	DRC 01
		06CXXXXXXXXXX1ZV	Panipat	2018-19	5,75,27,234	DRC 07
		06AXXXXXXXXXX1ZE	Jhajjar	2018-19	1,72,55,732	Action taken before query

Sr. No.	Audit Dimension		DETC	Year	Amount in ₹	Action taken
		06AXXXXXXXXXX1Z6	Rewari	2018-19	2,36,91,111	DRC 07
		06BXXXXXXXXXX1ZS	Faridabad (East)	2019-20	1,46,71,414	DRC 07
		06AXXXXXXXXXX1ZS	Hisar	2018-19	2,16,14,728	Other valid explanation
		06AXXXXXXXXXX1ZP	Gurugram (West)	2018-19	12,61,50,547	Action taken before query
		Total			90,10,63,767	
4	Excess ISD credit	06AXXXXXXXXXX1ZF	Palwal	2018-19	1,22,02,618	Action taken before query
		06AXXXXXXXXXX1ZF	Palwal	2019-20	98,116	Action taken before query
		06AXXXXXXXXXX1ZF	Palwal	2020-21	10,402	Action taken before query
		06AXXXXXXXXXX1ZE	Panipat	2018-19	59,45,980	Rebuttal: Reply is not acceptable because against the deviation of ₹ 59.46 lakh, the Department had issued DRC-07 for ₹ 38.01 lakh only. Reply was silent with respect to remaining ITC mismatch of ₹ 21.45 Lakh.
		06AXXXXXXXXXX1ZE	Ambala	2018-19	57,65,868	Reply not supported by sufficient documents
		06AXXXXXXXXXX1Z3	Ambala	2020-21	50,53,028	DRC-01
		06AXXXXXXXXXX2ZW	Faridabad (West)	2019-20	49,19,804	DRC-01
		06AXXXXXXXXXX2ZW	Faridabad (West)	2020-21	30,173	Recovery made DRC-03
		06AXXXXXXXXXX1ZA	Jagadhri	2018-19	44,42,961	Reply not supported by sufficient documents
		06AXXXXXXXXXX1Z4	Faridabad (East)	2020-21	42,22,644	Rebuttal: Reply is not acceptable as the Department did not provide basis/justification, supported by proper documents, for the mismatch and dropping of proceedings in ASMT-12.
		06AXXXXXXXXXX1Z0	Gurugram (West)	2018-19	29,06,826	DRC-01
		06AXXXXXXXXXX1Z0	Gurugram (West)	2019-20	1,24,516	DRC-01
		06AXXXXXXXXXX1ZN	Gurugram (West)	2018-19	26,12,455	Rebuttal The reply of the department is not acceptable to audit as department had recovered ₹ 7.30 lakh instead of objected amount of ₹ 26.12 lakh.
		06AXXXXXXXXXX1ZN	Gurugram (West)	2019-20	7,139	Recovery made DRC-03
		06AXXXXXXXXXX1ZP	Gurugram (West)	2020-21	24,89,846	DRC-01A
		06AXXXXXXXXXX1ZB	Sonipat	2018-19	2,32,486	Reply not supported by sufficient documents
		06AXXXXXXXXXX1ZB	Sonipat	2019-20	19,24,604	Reply not supported by sufficient documents
		06AXXXXXXXXXX1ZB	Sonipat	2020-21	2,30,425	Reply not supported by sufficient documents
		06AXXXXXXXXXX1ZM	Panipat	2018-19	22,90,875	Action taken before query
		06AXXXXXXXXXX1ZO	Jhajjar	2018-19	22,25,857	Reply not supported by sufficient documents
		Total			5,77,36,621	
5	Short payment of tax on RCM	06AXXXXXXXXXX1ZV	Faridabad (East)	2018-19	1,66,28,996	Other valid explanation
		06AXXXXXXXXXX1ZV	Faridabad (East)	2020-21	1,21,14,008	Other valid explanation
		06AXXXXXXXXXX1ZW	Gurugram (West)	2018-19	11,31,31,520	Reply not supported by proper documents
		06AXXXXXXXXXX1ZO	Faridabad (West)	2018-19	6,03,17,384	Data entry error
		06AXXXXXXXXXX1ZI	Karnal	2020-21	3,04,17,992	Data entry error
		06AXXXXXXXXXX1Z6	Rohtak	2018-19	4,76,26,664	Data entry error
		06AXXXXXXXXXX1ZU	Rewari	2019-20	29,87,55,136	DRC 01
		06AXXXXXXXXXX1ZA	Gurugram (West)	2018-19	6,11,99,368	Other valid explanation
		06AXXXXXXXXXX1ZA	Gurugram (West)	2020-21	66,08,432	Other valid explanation
		06AXXXXXXXXXX1ZH	Faridabad (West)	2020-21	16,75,00,480	DRC 01
		06AXXXXXXXXXX1ZH	Faridabad (West)	2018-19	6,09,87,392	Reply not supported by proper documents
		Total			87,52,87,372	
6	Unreconciled ITC w.r.t. Financial Statements (Table 12F)	06AXXXXXXXXXX1Z3	Faridabad (East)	2018-19	36,40,26,624	Other valid explanation
		06AXXXXXXXXXX1ZZ	Gurgaon (West)	2019-20	3,12,63,748	Other valid explanation
		06AXXXXXXXXXX1ZH	Jhajjar	2018-19	5,06,15,688	Interim reply
		06AXXXXXXXXXX1Z3	Faridabad (East)	2019-20	51,17,60,128	Other valid explanation
		06AXXXXXXXXXX1ZF	Sonipat	2019-20	16,79,06,080	DRC -01

Sr. No.	Audit Dimension		DETC	Year	Amount in ₹	Action taken
		06AXXXXXXXXXX1ZZ	Rohtak	2019-20	3,35,84,972	Other valid explanation
		06AXXXXXXXXXX1ZZ	Rohtak	2020-21	26,90,47,488	Other valid explanation
		06AXXXXXXXXXX1Z3	Faridabad (East)	2020-21	48,79,49,120	Other valid explanation
		06AXXXXXXXXXX1ZZ	Rohtak	2018-19	5,80,73,124	Other valid explanation
		06AXXXXXXXXXX1ZH	Gurgaon (West)	2018-19	1,39,23,520	Other valid explanation
		06AXXXXXXXXXX1ZH	Jhajjar	2019-20	5,00,00,144	Interim reply
		06AXXXXXXXXXX1ZO	Faridabad (East)	2018-19	9,03,88,872	Action taken before query
		Total			2,12,85,39,508	
7	Ineligible ITC (Table 14T)	06AXXXXXXXXXX1Z8	Faridabad (South)	2020-21	3,77,79,468	Other valid explanation
		06AXXXXXXXXXX1ZX	Ambala	2019-20	2,71,50,838	Other valid explanation
		06AXXXXXXXXXX1ZH	Rewari	2020-21	1,04,71,06,750	Other valid explanation
		06AXXXXXXXXXX1ZH	Rewari	2018-19	1,10,55,54,300	Other valid explanation
		06AXXXXXXXXXX1ZZ	Rohtak	2019-20	3,35,84,972	Other valid explanation
		06AXXXXXXXXXX1ZZ	Rohtak	2020-21	26,90,47,488	Other valid explanation
		06AXXXXXXXXXX1Z7	Sonipat	2018-19	3,11,59,484	Other valid explanation
		06AXXXXXXXXXX1ZH	Rewari	2019-20	1,19,87,87,970	Other valid explanation
		06AXXXXXXXXXX1ZZ	Rohtak	2018-19	5,80,73,124	Other valid explanation
		06AXXXXXXXXXX1ZX	Hisar	2018-19	2,94,23,622	Other valid explanation
		06AXXXXXXXXXX1Z8	Faridabad (South)	2018-19	82,00,877	Other valid explanation
		Total			3,84,58,68,893	
8	Undischarged tax liability (R1 & R9)	06AXXXXXXXXXX1ZX	Gurugram (West)	2019-20	11,56,84,544	Other valid explanation
		06AXXXXXXXXXX1Z2	Karnal	2019-20	15,35,21,139	Other valid explanation
		06AXXXXXXXXXX1ZO	Faridabad (West)	2018-19	2,41,789	DRC 01
		06AXXXXXXXXXX2Z4	Ambala	2020-21	12,56,29,236	Other valid explanation
		06AXXXXXXXXXX1Z4	Gurugram (West)	2020-21	32,14,30,784	Other valid explanation
		06AXXXXXXXXXX1ZS	Gurugram (West)	2019-20	7,22,176	DRC 01
		06AXXXXXXXXXX1ZT	Hisar	2020-21	41,60,82,325	Reply not supported by sufficient documents
		06AXXXXXXXXXX1ZO	Faridabad (West)	2020-21	7,45,50,320	
		06AXXXXXXXXXX1ZS	Faridabad (West)	2020-21	21,27,99,392	
		06AXXXXXXXXXX1ZI	Palwal	2018-19	8,94,39,156	
		06AXXXXXXXXXX1Z2	Jhajjar	2019-20	13,12,992	Other valid explanation
		06AXXXXXXXXXX2Z8	Faridabad (East)	2019-20	33,26,19,936	Other valid explanation
		06AXXXXXXXXXX1Z1	Jagadhri	2018-19	19,90,68,100	Other valid explanation
		06AXXXXXXXXXX1Z4	Faridabad (South)	2020-21	12,33,24,160	Action taken before query
		06AXXXXXXXXXX1Z2	Jhajjar	2018-19	21,15,920	Action taken before query
		06AXXXXXXXXXX1ZV	Rohtak	2020-21	18,08,70,427	Other valid explanation
		06AXXXXXXXXXX1ZQ	Panipat	2019-20	15,99,99,980	Other valid explanation
		06AXXXXXXXXXX1ZQ	Panipat	2018-19	38,32,278	Other valid explanation
		06AXXXXXXXXXX2Z8	Faridabad (East)	2018-19	3,33,008	Other valid explanation
		06AXXXXXXXXXX1ZI	Palwal	2019-20	1,81,972	Other valid explanation
		06AXXXXXXXXXX2ZE	Jhajjar	2020-21	16,68,20,784	Reply not supported by sufficient documents
		06AXXXXXXXXXX1Z2	Karnal	2018-19	1,20,34,560	Other valid explanation
		06AXXXXXXXXXX1ZO	Panipat	2018-19	13,07,79,884	DRC 01
		06AXXXXXXXXXX1Z2	Jhajjar	2020-21	24,15,68,302	Other valid explanation
		06AXXXXXXXXXX1ZI	Gurugram (East)	2019-20	3,12,87,796	Other valid explanation
		06AXXXXXXXXXX1ZH	Palwal	2020-21	9,85,96,164	Other valid explanation
		06AXXXXXXXXXX1ZP	Gurugram (East)	2020-21	41,38,92,184	Other valid explanation
		06AXXXXXXXXXX1Z4	Faridabad (South)	2019-20	24,320	Other valid explanation
		06AXXXXXXXXXX1ZO	Faridabad (West)	2019-20	1,48,35,600	ASMT 10
		06AXXXXXXXXXX1Z3	Sonipat	2020-21	10,92,66,410	Other valid explanation
		06AXXXXXXXXXX1Z1	Gurugram (West)	2019-20	4,69,81,628	Other valid explanation
		06AXXXXXXXXXX1Z1	Gurugram (West)	2018-19	15,16,39,136	Other valid explanation
		06AXXXXXXXXXX1ZT	Hisar	2018-19	57,06,112	DRC 07
		06AXXXXXXXXXX1ZT	Hisar	2019-20	3,83,05,920	Other valid explanation
		06AXXXXXXXXXX1Z1	Jagadhri	2019-20	38,744	Other valid explanation
		06AXXXXXXXXXX1Z7	Hisar	2020-21	9,92,58,356	Other valid explanation
		06AXXXXXXXXXX1ZS	Gurugram (West)	2020-21	13,75,79,648	DRC 01
		06CXXXXXXXXX1ZT	Faridabad (West)	2018-19	7,81,30,726	DRC 07
		06CXXXXXXXXX1ZV	Faridabad (South)	2018-19	7,29,94,496	DRC 07
		06AXXXXXXXXXX1ZQ	Ambala	2019-20	18,84,99,968	Other valid explanation
		06AXXXXXXXXXX1ZK	Rohtak	2020-21	7,96,31,822	Other valid explanation
		06AXXXXXXXXXX1Z2	Jhajjar	2020-21	7,32,61,520	Other valid explanation

Sr. No.	Audit Dimension		DETC	Year	Amount in ₹	Action taken	
		06AXXXXXXXXXX1Z4	Gurugram (West)	2018-19	1,29,520	Action taken before query	
		06AXXXXXXXXXX1ZM	Sonipat	2020-21	7,16,24,728	Other valid explanation	
		06AXXXXXXXXXX1ZS	Faridabad (West)	2019-20	25,440	DRC 07	
	Total				4,77,66,73,401		
9	Suppression of taxable value (E-Way Bill)	06AXXXXXXXXXX1ZM	Faridabad (West)	2020-21	55,84,940	DRC-01	
		06AXXXXXXXXXX1ZA	Faridabad (East)	2018-19	64,45,21,280	Other valid explanation	
		06AXXXXXXXXXX1ZA	Faridabad (East)	2019-20	37,41,56,416	Other valid explanation	
		06AXXXXXXXXXX1ZA	Faridabad (East)	2020-21	49,30,83,328	Other valid explanation	
		06AXXXXXXXXXX2ZS	Gurgaon (West)	2018-19	61,99,72,610	Reply not supported by sufficient documents	
		06AXXXXXXXXXX2ZS	Gurgaon (West)	2019-20	50,81,09,408		
		06AXXXXXXXXXX2ZS	Gurgaon (West)	2020-21	13,76,58,432		
		06AXXXXXXXXXX2ZT	Gurgaon (West)	2018-19	1,57,81,26,980		
		06AXXXXXXXXXX2ZT	Gurgaon (West)	2019-20	1,40,87,72,350		
		06AXXXXXXXXXX2ZT	Gurgaon (West)	2020-21	45,99,14,624		
		06AXXXXXXXXXX1Z4	Faridabad (West)	2018-19	10,12,86,32,800		Data entry error
		06AXXXXXXXXXX1ZO	Gurgaon (West)	2018-19	2,19,03,97,440		Reply not supported by sufficient documents
		06AXXXXXXXXXX1ZO	Gurgaon (West)	2019-20	1,38,45,79,070		
		06AXXXXXXXXXX1ZO	Gurgaon (West)	2020-21	47,67,79,520	DRC-01	
		06AXXXXXXXXXX1Z3	Palwal	2018-19	35,24,22,656	Reply not supported by sufficient documents	
		06AXXXXXXXXXX1Z3	Palwal	2019-20	57,97,45,410		
		06AXXXXXXXXXX1Z3	Palwal	2020-21	81,09,53,730	DRC-01	
		06AXXXXXXXXXX1ZU	Jhajjar	2019-20	80,47,16,670	Reply not supported by sufficient documents	
		06AXXXXXXXXXX1ZU	Jhajjar	2020-21	82,93,02,530		
		06AXXXXXXXXXX1Z2	Faridabad (South)	2018-19	30,89,47,840		
		06AXXXXXXXXXX1Z2	Faridabad (South)	2019-20	41,69,37,728		
		06AXXXXXXXXXX1Z2	Faridabad (South)	2020-21	38,51,88,064		
		06AXXXXXXXXXX1ZY	Mewat	2018-19	45,95,99,872		
		06AXXXXXXXXXX1ZY	Mewat	2019-20	68,88,48,380		
		06AXXXXXXXXXX1ZY	Mewat	2020-21	14,34,29,888		
		06AXXXXXXXXXX1ZX	Rewari	2018-19	1,35,42,27,970	Other valid explanation	
		06AXXXXXXXXXX1ZX	Rewari	2019-20	89,82,016	Reply not supported by sufficient documents	
		06AXXXXXXXXXX1ZN	Gurgaon (West)	2018-19	1,58,92,67,200		
		06AXXXXXXXXXX1ZJ	Faridabad (West)	2018-19	3,50,51,776		
		06AXXXXXXXXXX1ZJ	Faridabad (West)	2019-20	1,05,28,15,870	Other valid explanation	
		06AXXXXXXXXXX1ZJ	Faridabad (West)	2020-21	79,25,84,190	DRC-01	
		06AXXXXXXXXXX1ZW	Rewari	2018-19	31,82,31,744	Reply not supported by sufficient documents	
		06AXXXXXXXXXX1ZW	Rewari	2019-20	27,76,45,888		
		06AXXXXXXXXXX1ZW	Rewari	2020-21	33,12,93,312		
		06AXXXXXXXXXX1ZB	Faridabad (South)	2018-19	1,88,89,48,740	Reply not supported by sufficient documents	
		06AXXXXXXXXXX1ZB	Faridabad (South)	2019-20	1,62,02,82,370		
		06AXXXXXXXXXX1ZB	Faridabad (South)	2020-21	1,42,10,38,980		
		06AXXXXXXXXXX1Z1	Faridabad (East)	2018-19	16,04,59,760		
		06AXXXXXXXXXX1Z1	Faridabad (East)	2019-20	21,18,51,648		
		06AXXXXXXXXXX1Z1	Faridabad (East)	2020-21	29,98,78,272		
		06AXXXXXXXXXX1ZM	Faridabad (West)	2019-20	1,65,77,25,950	Data entry error	
		06AXXXXXXXXXX1Z2	Gurgaon (West)	2018-19	30,10,78,496	Other valid explanation	
		06AXXXXXXXXXX1Z2	Gurgaon (West)	2019-20	34,75,90,080	Other valid explanation	
		06AXXXXXXXXXX1Z2	Gurgaon (West)	2020-21	5,48,58,608	Other valid explanation	
		06AXXXXXXXXXX1ZV	Faridabad (South)	2018-19	34,41,41,056	Reply not supported by sufficient documents	
		06AXXXXXXXXXX1ZV	Faridabad (South)	2019-20	29,15,45,760		
		06AXXXXXXXXXX1ZV	Faridabad (South)	2020-21	21,65,60,880		
		06AXXXXXXXXXX1Z9	Faridabad (West)	2018-19	2,22,60,72,060		
		06AXXXXXXXXXX1Z9	Faridabad (West)	2019-20	1,28,84,56,580		
		06AXXXXXXXXXX1Z9	Faridabad (West)	2020-21	1,23,02,46,020	SCN issued	
06AXXXXXXXXXX1ZA	Faridabad (South)	2018-19	39,39,70,272	Reply not supported by sufficient documents			
06AXXXXXXXXXX1ZA	Faridabad (South)	2019-20	32,69,45,056				
06AXXXXXXXXXX1ZA	Faridabad (South)	2020-21	32,84,41,440				
06AXXXXXXXXXX1Z2	Jagadhri	2018-19	23,93,84,640				
06AXXXXXXXXXX1Z2	Jagadhri	2019-20	29,28,18,496				
06AXXXXXXXXXX1Z2	Jagadhri	2020-21	38,53,92,992				
06AXXXXXXXXXX1ZX	Faridabad (West)	2018-19	49,46,76,384	Reply not supported by sufficient documents			
	06AXXXXXXXXXX1ZX	Faridabad (West)	2019-20	44,29,49,536	DRC-01		

Sr. No.	Audit Dimension		DETC	Year	Amount in ₹	Action taken
		06AXXXXXXXXXX1ZX	Faridabad (West)	2020-21	1,81,05,542	DRC-01
		06AXXXXXXXXXX1ZX	Faridabad (West)	2018-19	4,75,43,952	Reply not supported by sufficient documents
		06AXXXXXXXXXX1ZX	Faridabad (West)	2019-20	17,94,17,040	DRC-01
		06AXXXXXXXXXX1ZX	Faridabad (West)	2020-21	41,73,32,512	Reply not supported by sufficient documents
	Total				49,07,81,95,054	
10	Short payment of tax (Table 9R)	06AXXXXXXXXXX1ZO	Gurugram (North)	2019-20	5,91,91,276	Other valid explanation
		06AXXXXXXXXXX1Z5	Gurugram (North)	2019-20	4,92,76,980	DRC 07
		06AXXXXXXXXXX1ZA	Gurugram (West)	2018-19	7,19,16,184	Other valid explanation
		06AXXXXXXXXXX1ZO	Gurugram (North)	2020-21	17,12,81,216	DRC 01
		06AXXXXXXXXXX1Z4	Gurugram (West)	2018-19	698	Other valid explanation
		06AXXXXXXXXXX1Z4	Gurugram (West)	2019-20	8,43,16,616	Other valid explanation
		06AXXXXXXXXXX1ZO	Gurugram (North)	2018-19	10,44,75,992	DRC 07
	Total				54,04,58,962	
11	Short payment of tax (TDS/TCS)	06AXXXXXXXXXX1ZO	Rewari	2018-19	7,99,49,655	Reply not supported by sufficient documents
		06AXXXXXXXXXX1ZD	Rewari	2019-20	4,91,41,887	Notice
		06AXXXXXXXXXX1ZD	Rewari	2020-21	1,51,12,226	Notice
		06AXXXXXXXXXX1ZN	Faridabad (West)	2020-21	16,44,50,870	DRC 01
		06AXXXXXXXXXX1Z2	Faridabad (West)	2019-20	1,16,74,21,354	SCN
		06AXXXXXXXXXX1ZQ	Gurugram (West)	2020-21	15,03,25,129	Reply not supported by sufficient documents
		06AXXXXXXXXXX1ZY	Sirsa	2019-20	6,89,43,486	Other valid explanation
		06AXXXXXXXXXX1ZT	Sonipat	2019-20	8,33,98,345	DRC 01
	Total				1,77,87,42,952	
12	Suppression of taxable value (Unbilled revenue)	06AAACF8769L2Z1	Gurugram (West)	2019-20	16,86,009	DRC 01
				2020-21	9,12,10,432	
		06AXXXXXXXXXX1ZZ	Faridabad (West)	2019-20	10,56,50,955	DRC 01
	Total				19,85,47,396	
13	Unreconciled taxable turnover (Table 7G)	06AXXXXXXXXXX1ZD	Kamal	2020-21	2,45,25,09,761	Reply not supported by sufficient documents
		06AXXXXXXXXXX1ZH	Faridabad (East)	2020-21	12,18,17,978	DRC-01
		06AXXXXXXXXXX1ZH	Faridabad (East)	2019-20	70,72,51,713	Reply not supported by sufficient documents
		06AXXXXXXXXXX1ZE	Kamal	2019-20	78,23,31,17,914	Notice issued
		06AXXXXXXXXXX1ZH	Faridabad (East)	2018-19	38,73,38,957	DRC-07 issued
		06AXXXXXXXXXX1Z2	Jind	2020-21	12,24,27,92,142	Reply not supported by sufficient documents
	Total				94,14,48,28,465	
14	Ineligible composition levy due to incorrect turnover	06AXXXXXXXXXX1Z2	Kamal	2020-21	3,39,90,560	Data entry error
		06CXXXXXXXXXX1ZK	Sirsa	2019-20	3,85,66,500	Data entry error
		06CXXXXXXXXXX1ZC	Ambala	2020-21	2,63,87,594	Data entry error
		06BXXXXXXXXXX1Z7	Palwal	2019-20	1,42,28,697	Data entry error
		06BXXXXXXXXXX1Z7	Palwal	2018-19	2,49,89,578	Data entry error
		06CXXXXXXXXXX1ZK	Sirsa	2018-19	1,16,28,860	Data entry error
	Total				14,97,91,789	
15	E-commerce benefactors under composition levy	06AXXXXXXXXXX1ZH	Panipat	2020-21	52,86,286	SCN
		06AXXXXXXXXXX1ZF	Faridabad (East)	2020-21	1,06,62,250	DRC-01
		06AXXXXXXXXXX1Z9	Hisar	2020-21	2,85,91,723	Reply not supported by sufficient documents
	Total				4,45,40,258	
16	GSTR-3B not filed but GSTR 1 available	06AXXXXXXXXXX1Z1	Gurugram (West)	2018-19	15,09,31,925	Other valid explanation
		06CXXXXXXXXXX1ZT	Faridabad (West)	2018-19	7,81,30,724	DRC 07
		06MXXXXXXXXXX1Z5	Faridabad (South)	2019-20	6,96,92,952	DRC-07
		06AXXXXXXXXXX1Z1	Gurugram (West)	2019-20	4,58,87,965	Other valid explanation
		06AXXXXXXXXXX1ZA	Faridabad (West)	2019-20	4,57,25,405	DRC-01
		06HXXXXXXXXX1ZO	Kaithal	2018-19	3,99,04,333	DRC-07
		06BXXXXXXXXXX1ZH	Gurugram (West)	2019-20	3,68,29,100	DRC-01
		06CXXXXXXXXXX1ZV	Faridabad (South)	2018-19	3,52,85,384	DRC-07
		06AXXXXXXXXXX1Z8	Rewari	2018-19	2,70,83,999	Other valid explanation
		06AXXXXXXXXXX1ZI	Sonipat	2018-19	2,27,49,435	The reply of the department is not acceptable to audit as department

Sr. No.	Audit Dimension		DETC	Year	Amount in ₹	Action taken
						had issued DRC 07 for ₹ 1.44 crore instead of objected amount of ₹ 2.27crore report.
	06BXXXXXXXXX1ZG	Rewari	2018-19	2,11,36,231	DRC-01	
	06CXXXXXXXXXX2ZC	Ambala	2018-19	2,09,48,866	DRC-07	
	06AXXXXXXXXXX2ZS	Fatehabad	2018-19	1,70,51,146	Action taken before query	
	06BXXXXXXXXXX1ZH	Kurukshetra	2019-20	1,69,83,392	DRC-07	
	06CXXXXXXXXXX1Z7	Panipat	2018-19	1,56,01,985	Action taken before query	
	06CXXXXXXXXXX1ZQ	Faridabad (West)	2018-19	1,46,75,359	DRC-01	
	06BXXXXXXXXXX1ZJ	Faridabad (West)	2020-21	1,44,54,545	DRC01	
	06BXXXXXXXXXX1ZD	Faridabad (West)	2020-21	1,44,18,445	ASMT-10	
	06BXXXXXXXXXX1ZJ	Faridabad (West)	2019-20	89,74,180	DRC01	
	06CXXXXXXXXXX1ZQ	Faridabad (West)	2019-20	7,36,788	DRC-01	
	Total				69,72,02,156	
17	Non-payment of interest	06AXXXXXXXXXX1ZT	Sirsa	2018-19	20,04,128	Other valid explanation
		06AXXXXXXXXXX1ZJ	Faridabad (West)	2020-21	5,37,027	DRC -01
		06AXXXXXXXXXX1Z8	Hisar	2020-21	29,33,058	DRC -01
		06AXXXXXXXXXX1Z8	Hisar	2018-19	6,02,168	DRC -07
		06AXXXXXXXXXX1ZJ	Faridabad (West)	2019-20	67,87,256	Reply not supported by sufficient documents
		06AXXXXXXXXXX1Z8	Gurugram (North)	2018-19	31,60,426	Recovery amounting to ₹ 32,06,675 has been made vide DRC-03
		06AXXXXXXXXXX1Z4	Gurugram (West)	2019-20	23,17,341	Action taken before query
		06AXXXXXXXXXX2ZZ	Gurugram (South)	2018-19	95,16,638	ASMT-10 issued
		06AXXXXXXXXXX1Z5	Gurugram (North)	2019-20	85,50,583	DRC -07
		06AXXXXXXXXXX1ZX	Sonipat	2020-21	11,35,915	Other valid explanation
		06AXXXXXXXXXX1Z5	Gurugram (North)	2018-19	92,08,895	Reply not supported by sufficient documents
		06AXXXXXXXXXX1ZX	Sonipat	2018-19	24,80,287	Recovery amounting to ₹ 24,64,512 has been made vide DRC-03
		06AXXXXXXXXXX1ZF	Faridabad (West)	2020-21	10,56,908	DRC-01
		06AXXXXXXXXXX1ZV	Rewari	2020-21	47,746	Recovery amounting to ₹ 47,746 has been made vide DRC-03
		06AXXXXXXXXXX1ZJ	Faridabad (West)	2018-19	29,854	Other valid explanation
		06AXXXXXXXXXX1Z4	Gurugram (West)	2018-19	1,57,96,078	DRC-07
		06AXXXXXXXXXX1ZE	Gurugram (North)	2020-21	7,21,792	Recovery amounting to ₹ 7,21,792 has been made vide DRC-03
		06BXXXXXXXXXX1ZS	Kaithal	2019-20	16,21,919	DRC-07
		06BXXXXXXXXXX1ZS	Kaithal	2018-19	38,91,884	DRC-07
		06AXXXXXXXXXX1Z4	Gurugram (West)	2020-21	91,327	Recovery amounting to ₹ 92,842 has been made vide DRC-03
		06AXXXXXXXXXX1ZT	Sirsa	2020-21	15,05,081	Action taken before query
		06AXXXXXXXXXX1ZD	Rewari	2019-20	65,48,344	Action taken before query
		06AXXXXXXXXXX2ZT	Gurugram (West)	2018-19	19,15,646	DRC-01
		06AXXXXXXXXXX1ZV	Rewari	2019-20	3,05,796	SCN issued
		06AXXXXXXXXXX1ZF	Faridabad (West)	2019-20	23,19,195	DRC-01
		06AXXXXXXXXXX1ZA	Gurugram (West)	2020-21	13,75,417	Recovery amounting to ₹ 13,79,256/- has been made vide DRC-03
		06AXXXXXXXXXX1Z8	Gurugram (North)	2020-21	37,71,497	DRC-01
		06AXXXXXXXXXX1ZA	Gurugram (West)	2018-19	28,77,748	Recovery amounting to ₹ 30,63,281/- has been made vide DRC-03
		06AXXXXXXXXXX1ZF	Faridabad (West)	2018-19	16,01,931	DRC-07
		06AXXXXXXXXXX1ZK	Gurugram (North)	2019-20	43,50,443	SCN issued
		06AXXXXXXXXXX1Z6	Rewari	2018-19	34,26,158	DRC-07
		06AXXXXXXXXXX2ZZ	Gurugram (South)	2019-20	35,79,051	ASMT-10 issued
		06AXXXXXXXXXX1ZA	Gurugram (West)	2019-20	53,49,077	Recovery amounting to ₹ 4,39,630/- has been made vide DRC-03
06AXXXXXXXXXX2Z8	Faridabad (East)	2019-20	31,21,117	Action taken before query		
06AXXXXXXXXXX1ZX	Sonipat	2019-20	13,14,314	Reply not supported by sufficient documents		

Sr. No.	Audit Dimension	DETC	Year	Amount in ₹	Action taken
	06AXXXXXXXXXX1ZE	Gurugram (North)	2018-19	54,17,138	Recovery amounting to ₹ 49,87,717/- has been made vide DRC-03
	06AXXXXXXXXXX2Z4	Gurugram (North)	2020-21	7,07,217	DRC-01
	06AXXXXXXXXXX1ZE	Gurugram (North)	2019-20	50,93,645	Reply not supported by sufficient documents
	06AXXXXXXXXXX1ZD	Rewari	2018-19	49,28,270	Action taken before query
	06AXXXXXXXXXX1Z5	Gurugram (North)	2020-21	20,09,692	DRC-01
	06AXXXXXXXXXX1ZT	Sirsa	2018-19	20,04,128	Other valid explanation
	06AXXXXXXXXXX2ZT	Gurugram (West)	2019-20	19,69,020	Action taken before query
	06AXXXXXXXXXX2Z4	Gurugram (North)	2019-20	30,98,047	SCN issued
	06AXXXXXXXXXX1ZK	Gurugram (North)	2018-19	74,78,914	DRC-01
	06AXXXXXXXXXX1ZV	Rewari	2018-19	1,25,09,522	Reply not supported by sufficient documents
	06AXXXXXXXXXX1ZA	Gurugram (West)	2020-21	38,87,800	Recovery amounting to ₹ 8,99,500 has been made vide DRC-03
	06AXXXXXXXXXX1Z8	Hisar	2019-20	12,57,173	DRC-07
	06AXXXXXXXXXX1ZC	Gurugram (West)	2019-20	16,14,370	Recovery amounting to ₹ 20,03,450/- has been made vide DRC-03
	06BXXXXXXXXX1ZS	Kaithal	2020-21	23,39,177	DRC-01
	06AXXXXXXXXXX1Z4	Gurugram (West)	2020-21	4,50,572	DRC-01
	06AXXXXXXXXXX2Z8	Faridabad (East)	2020-21	5,27,225	Recovery amounting to ₹ 1,564/- has been made vide DRC-03
	06AXXXXXXXXXX1ZE	Rewari	2019-20	17,63,909	SCN issued
	06AXXXXXXXXXX1ZA	Gurugram (West)	2019-20	11,46,875	Recovery amounting to ₹ 11,54,014/- has been made vide DRC-03
	06AXXXXXXXXXX1Z4	Gurugram (West)	2018-19	1,58,26,349	Action taken before query
	06AXXXXXXXXXX1ZE	Rewari	2018-19	41,71,096	Recovery amounting to ₹ 44,52,812 was made vide DRC-03
	06AXXXXXXXXXX1ZD	Rewari	2020-21	37,21,760	Action taken before query
	06AXXXXXXXXXX1Z4	Gurugram (West)	2019-20	48,90,673	DRC-07
	06AXXXXXXXXXX2Z4	Gurugram (North)	2018-19	40,53,200	Reply not supported by sufficient documents
	06AXXXXXXXXXX1ZH	Panipat	2018-19	79,35,726	DRC-07
	06AXXXXXXXXXX2ZZ	Gurugram (South)	2020-21	36,71,451	ASMT-10 issued
	06AXXXXXXXXXX1ZC	Gurugram (West)	2020-21	85,35,609	DRC-01
	06AXXXXXXXXXX1Z8	Gurugram (North)	2019-20	51,37,301	DRC-01
	06AXXXXXXXXXX2ZT	Gurugram (West)	2020-21	26,45,881	DRC-01
	06AXXXXXXXXXX1ZS	Gurugram (West)	2020-21	54,65,243	Action taken before query
	06AXXXXXXXXXX1ZC	Gurugram (West)	2018-19	71,22,942	DRC-01
	06AXXXXXXXXXX2Z8	Faridabad (East)	2018-19	20,48,364	Recovery amounting to ₹ 3,014/- has been made vide DRC-03
	Total			24,98,80,330	

Appendix 2.9
(Reference: Paragraph 2.8.1; Page 50)
Non-production of Records

(Amount in ₹)

S. No.	GSTIN	DETC	Year	Total availed	ITC	Tax Liability	List of Records not produced
1	06AxxxxxxxJ1ZK	Gurugram (East)	2018-19	3,25,09,400		85,49,899	ITC Register, Internal Audit Report, Sale invoice/purchase invoice of selected months , Trial Balance, Trade Receivable, Trade Payable, ITC reversal working sheet, Price list of supplies, physical stock verification Statement, Schedules of Income and Expenses, Profit and Loss Account, Contract/Agreements, if any, Account/statement of advances received, paid and adjustments made.
	06AxxxxxxxJ1ZK	Gurugram (East)	2019-20	10,81,15,793		1,00,72,644	
	06AxxxxxxxJ1ZK	Gurugram (East)	2020-21	4,33,49,216		63,60,474	
2	06AxxxxxxxH1ZW	Rewari	2018-19	5,06,98,144		0	
	06AxxxxxxxH1ZW	Rewari	2019-20	8,47,50,866		2,528	
	06AxxxxxxxH1ZW	Rewari	2020-21	13,26,05,984		0	
3	06AxxxxxxxE1Z3	Gurugram (South)	2018-19	79,81,441		0	
	06AxxxxxxxE1Z3	Gurugram (South)	2019-20	9,83,28,882		0	
	06AxxxxxxxE1Z3	Gurugram (South)	2020-21	49,93,363		0	
4	06AxxxxxxxR1ZB	Gurugram (North)	2018-19	61,14,448		0	
	06AxxxxxxxR1ZB	Gurugram (North)	2019-20	28,63,952		0	
	06AxxxxxxxR1ZB	Gurugram (North)	2020-21	10,84,19,244		0	
5	06AxxxxxxxR1ZJ	Ambala	2018-19	1,06,48,329		0	
	06AxxxxxxxR1ZJ	Ambala	2019-20	0		0	
	06AxxxxxxxR1ZJ	Ambala	2020-21	0		0	
6	06AxxxxxxxF1ZW	Gurugram (East)	2018-19	0		0	
	06AxxxxxxxF1ZW	Gurugram (East)	2019-20	6,67,607		0	
	06AxxxxxxxF1ZW	Gurugram (East)	2020-21	3,15,95,847		0	
7	06AxxxxxxxE1Z9	Hisar	2018-19	13,82,266		6,01,653	
	06AxxxxxxxE1Z9	Hisar	2019-20	27,70,16,226		6,49,646	
	06AxxxxxxxE1Z9	Hisar	2020-21	13,29,030		0	
8	06AxxxxxxxJ1ZQ	Gurugram (East)	2018-19	3,13,60,069		9,81,176	
	06AxxxxxxxJ1ZQ	Gurugram (East)	2019-20	61,80,272		6,27,072	
	06AxxxxxxxJ1ZQ	Gurugram (East)	2020-21	29,10,307		0	
9	06AxxxxxxxJ1ZQ	Gurugram (East)	2018-19	0		6,38,83,050	
	06AxxxxxxxJ1ZQ	Gurugram (East)	2019-20	0		5,17,77,171	
	06AxxxxxxxJ1ZQ	Gurugram (East)	2020-21	0		5,24,97,602	
10	06AxxxxxxxQ1ZE	Gurugram (South)	2018-19	9,28,11,772		64,27,183	
	06AxxxxxxxQ1ZE	Gurugram (South)	2019-20	43,75,28,997		0	
	06AxxxxxxxQ1ZE	Gurugram (South)	2020-21	1,26,97,490		77,71,100	
11	06AxxxxxxxM1ZN	Gurugram (East)	2018-19	1,98,17,778		0	
	06AxxxxxxxM1ZN	Gurugram (East)	2019-20	2,48,67,749		0	
	06AxxxxxxxM1ZN	Gurugram (East)	2020-21	9,30,048		0	
12	06AxxxxxxxH1ZS	Gurugram (East)	2018-19	8,59,58,381		0	
	06AxxxxxxxH1ZS	Gurugram (East)	2019-20	83,58,62,117		40,40,689	
	06AxxxxxxxH1ZS	Gurugram (East)	2020-21	1,70,17,350		2,670	
13	06AxxxxxxxN1ZO	Gurugram (East)	2018-19	2,77,12,191		0	
	06AxxxxxxxN1ZO	Gurugram (East)	2019-20	82,75,590		0	
	06AxxxxxxxN1ZO	Gurugram (East)	2020-21	37,38,772		0	
14	06AxxxxxxxN1ZS	Gurugram (East)	2018-19	29,29,94,021		0	
	06AxxxxxxxN1ZS	Gurugram (East)	2019-20	34,91,93,353		0	
	06AxxxxxxxN1ZS	Gurugram (East)	2020-21	16,02,56,166		91,65,74,080	
15	06AxxxxxxxK1ZM	Gurugram (East)	2018-19	2,60,974		82,77,531	
	06AxxxxxxxK1ZM	Gurugram (East)	2019-20	63,75,825		0	
	06AxxxxxxxK1ZM	Gurugram (East)	2020-21	56,06,256		38,81,307	
16	06AxxxxxxxC2Z0	Gurugram (East)	2018-19	1,97,40,330		0	
	06AxxxxxxxC2Z0	Gurugram (East)	2019-20	2,88,61,351		0	
	06AxxxxxxxC2Z0	Gurugram (East)	2020-21	28,40,962		0	
17	06AxxxxxxxF1ZS	Faridabad (North)	2018-19	11,56,686		0	
	06AxxxxxxxF1ZS	Faridabad (North)	2019-20	0		4,47,683	
	06AxxxxxxxF1ZS	Faridabad (North)	2020-21	7,79,880		0	
18	06AxxxxxxxM1Z5	Gurugram (East)	2018-19	25,68,09,016		0	
	06AxxxxxxxM1Z5	Gurugram (East)	2019-20	6,03,77,73,053		0	
	06AxxxxxxxM1Z5	Gurugram (East)	2020-21	97,72,97,421		70,29,55,499	
19	06AxxxxxxxK1ZL	Gurugram (North)	2018-19	70,23,040		0	
	06AxxxxxxxK1ZL	Gurugram (North)	2019-20	20,02,399		0	
	06AxxxxxxxK1ZL	Gurugram (North)	2020-21	11,17,277		0	

S. No.	GSTIN	DETC	Year	Total availed	ITC	Tax Liability	List of Records not produced
20	06AxxxxxxxR1ZL	Gurugram (East)	2018-19	10,73,991		0	
	06AxxxxxxxR1ZL	Gurugram (East)	2019-20	88,03,723		0	
	06AxxxxxxxR1ZL	Gurugram (East)	2020-21	4,19,88,748		0	
21	06AxxxxxxxC1Z3	Ambala	2018-19	7,53,23,823		11,134	
	06AxxxxxxxC1Z3	Ambala	2019-20	3,97,80,720		2,25,351	
	06AxxxxxxxC1Z3	Ambala	2020-21	38,07,05,250		0	
22	06AxxxxxxxK1ZH	Gurugram (North)	2018-19	3,13,072		1,23,885	
	06AxxxxxxxK1ZH	Gurugram (North)	2019-20	3,96,277		0	
	06AxxxxxxxK1ZH	Gurugram (North)	2020-21	8,72,577		0	
23	06AxxxxxxxL1Z6	Gurugram (North)	2018-19	3,12,35,252		0	
	06AxxxxxxxL1Z6	Gurugram (North)	2019-20	1,66,66,346		0	
	06AxxxxxxxL1Z6	Gurugram (North)	2020-21	1,36,48,138		0	
24	06AxxxxxxxF1ZS	Gurugram (North)	2018-19	1,98,88,182		3,15,08,674	
	06AxxxxxxxF1ZS	Gurugram (North)	2019-20	4,65,27,131		0	
	06AxxxxxxxF1ZS	Gurugram (North)	2020-21	4,15,55,735		68,38,503	
25	06AxxxxxxxN1ZY	Sonipat	2018-19	20,81,98,497		0	
	06AxxxxxxxN1ZY	Sonipat	2019-20	15,70,74,947		83,917	
	06AxxxxxxxN1ZY	Sonipat	2020-21	16,32,55,483		0	
26	06AxxxxxxxE1ZD	Gurugram (East)	2018-19	11,31,872		0	
	06AxxxxxxxE1ZD	Gurugram (East)	2019-20	12,64,675		28,99,548	
	06AxxxxxxxE1ZD	Gurugram (East)	2020-21	96,996		14,753	
27	06AxxxxxxxP1ZB	Panchkula	2018-19	10,24,51,313		6,67,66,890	
	06AxxxxxxxP1ZB	Panchkula	2019-20	0		0	
	06AxxxxxxxP1ZB	Panchkula	2020-21	1,77,83,026		0	
28	06AxxxxxxxL1ZE	Sonipat	2018-19	6,57,83,128		8,93,498	
	06AxxxxxxxL1ZE	Sonipat	2019-20	6,76,13,138		4,11,87,740	
	06AxxxxxxxL1ZE	Sonipat	2020-21	26,85,39,072		0	
29	06AxxxxxxxH1ZM	Gurugram (North)	2018-19	11,60,17,161		0	
	06AxxxxxxxH1ZM	Gurugram (North)	2019-20	12,97,40,782		0	
	06AxxxxxxxH1ZM	Gurugram (North)	2020-21	8,96,25,580		0	
30	06AxxxxxxxG3ZR	Panipat	2018-19	49,12,55,416		0	
	06AxxxxxxxG3ZR	Panipat	2019-20	85,92,80,780		0	
	06AxxxxxxxG3ZR	Panipat	2020-21	90,51,36,863		1,216	
31	06AxxxxxxxG1ZT	Panipat	2018-19	6,19,64,300		56,00,564	
	06AxxxxxxxG1ZT	Panipat	2019-20	14,48,23,300		10,45,588	
	06AxxxxxxxG1ZT	Panipat	2020-21	10,66,19,900		1,610	
32	06AxxxxxxxN1ZU	Gurugram (East)	2018-19	0		0	
	06AxxxxxxxN1ZU	Gurugram (East)	2019-20	28,09,468		3,65,711	
	06AxxxxxxxN1ZU	Gurugram (East)	2020-21	2,01,11,701		12,97,685	
33	06AxxxxxxxF1Z0	Gurugram (East)	2018-19	33,25,254		0	
	06AxxxxxxxF1Z0	Gurugram (East)	2019-20	62,80,925		15,14,676	
	06AxxxxxxxF1Z0	Gurugram (East)	2020-21	1,35,499		6,86,211	
34	06AxxxxxxxG2ZW	Gurugram (East)	2018-19	21,53,098		0	
	06AxxxxxxxG2ZW	Gurugram (East)	2019-20	15,50,068		0	
	06AxxxxxxxG2ZW	Gurugram (East)	2020-21	24,39,019		0	
35	06AxxxxxxxN1ZW	Hisar	2018-19	41,11,46,012		0	
	06AxxxxxxxN1ZW	Hisar	2019-20	56,02,06,187		11,67,152	
	06AxxxxxxxN1ZW	Hisar	2020-21	49,68,86,186		0	
36	06AxxxxxxxC1ZY	Karnal	2018-19	1,66,09,791		0	
	06AxxxxxxxC1ZY	Karnal	2019-20	0		0	
	06AxxxxxxxC1ZY	Karnal	2020-21	2,72,49,224		0	
37	06AxxxxxxxE2ZY	Gurugram (East)	2018-19	2,26,30,204		2,12,10,989	
	06AxxxxxxxE2ZY	Gurugram (East)	2019-20	5,71,03,108		0	
	06AxxxxxxxE2ZY	Gurugram (East)	2020-21	10,64,652		0	
38	06AxxxxxxxN3ZM	Gurugram (West)	2018-19	27,04,99,330		1,10,450	
	06AxxxxxxxN3ZM	Gurugram (West)	2019-20	15,92,67,403		0	
	06AxxxxxxxN3ZM	Gurugram (West)	2020-21	2,86,03,900		0	
39	06AxxxxxxxP6ZI	Faridabad (East)	2018-19	90,31,25,450		5,33,57,454	
	06AxxxxxxxP6ZI	Faridabad (East)	2019-20	1,06,84,98,690		0	
	06AxxxxxxxP6ZI	Faridabad (East)	2020-21	1,69,52,79,868		0	
40	06AxxxxxxxK1ZL	Gurugram (East)	2018-19	51,63,334		0	
	06AxxxxxxxK1ZL	Gurugram (East)	2019-20	2,11,284		0	
	06AxxxxxxxK1ZL	Gurugram (East)	2020-21	82,20,270		4,80,986	

S. No.	GSTIN	DETC	Year	Total ITC availed	Tax Liability	List of Records not produced
41	06AxxxxxxxG1ZB	Rohtak	2018-19	3,98,31,462	0	
	06AxxxxxxxG1ZB	Rohtak	2019-20	4,79,38,768	0	
	06AxxxxxxxG1ZB	Rohtak	2020-21	6,87,92,000	41,51,977	
42	06AxxxxxxxQ1Z8	Gurugram (North)	2018-19	13,63,00,80,108	49,34,39,135	
	06AxxxxxxxQ1Z8	Gurugram (North)	2019-20	8,58,92,43,658	59,56,987	
	06AxxxxxxxQ1Z8	Gurugram (North)	2020-21	14,08,90,50,578	0	
43	06AxxxxxxxD1Z2	Jhajjar	2018-19	17,84,717	21,15,923	
	06AxxxxxxxD1Z2	Jhajjar	2019-20	23,38,975	12,21,216	
	06AxxxxxxxD1Z2	Jhajjar	2020-21	21,29,382	70,232	
44	06AxxxxxxxG1Z5	Faridabad (North)	2018-19	1,73,84,491	0	
	06AxxxxxxxG1Z5	Faridabad (North)	2019-20	1,80,59,926	0	
	06AxxxxxxxG1Z5	Faridabad (North)	2020-21	24,75,784	0	
45	06AxxxxxxxA1ZR	Gurugram (North)	2018-19	71,47,73,150	0	
	06AxxxxxxxA1ZR	Gurugram (North)	2019-20	3,75,23,81,142	0	
	06AxxxxxxxA1ZR	Gurugram (North)	2020-21	2,75,31,46,240	12,39,79,836	
46	06AxxxxxxxR1ZM	Kurukshetra	2018-19	0	0	
	06AxxxxxxxR1ZM	Kurukshetra	2019-20	3,03,326	32,85,001	
	06AxxxxxxxR1ZM	Kurukshetra	2020-21	22,19,942	0	
47	06AxxxxxxxP1Z5	Gurugram (North)	2018-19	2,85,56,571	0	
	06AxxxxxxxP1Z5	Gurugram (North)	2019-20	1,14,10,856	13,68,288	
	06AxxxxxxxP1Z5	Gurugram (North)	2020-21	9,41,75,907	15,17,843	
48	06AxxxxxxxQ1ZY	Faridabad (North)	2018-19	34,69,227	0	
	06AxxxxxxxQ1ZY	Faridabad (North)	2019-20	93,66,305	14,182	
	06AxxxxxxxQ1ZY	Faridabad (North)	2020-21	12,43,758	0	
49	06AxxxxxxxR1Z7	Gurugram (West)	2018-19	27,47,55,900	6,17,115	
	06AxxxxxxxR1Z7	Gurugram (West)	2019-20	32,17,20,536	120	
	06AxxxxxxxR1Z7	Gurugram (West)	2020-21	26,81,33,850	84,409	
50	06AxxxxxxxC1ZH	Gurugram (North)	2018-19	13,70,21,293	0	
	06AxxxxxxxC1ZH	Gurugram (North)	2019-20	1,07,85,337	1,36,41,181	
	06AxxxxxxxC1ZH	Gurugram (North)	2020-21	17,83,20,345	0	
51	06AxxxxxxxM1ZI	Gurugram (East)	2018-19	0	0	
	06AxxxxxxxM1ZI	Gurugram (East)	2019-20	22,815	0	
	06AxxxxxxxM1ZI	Gurugram (East)	2020-21	0	0	
52	06AxxxxxxxG1ZN	Gurugram (North)	2018-19	1,24,86,81,775	0	
	06AxxxxxxxG1ZN	Gurugram (North)	2019-20	1,30,61,94,865	0	
	06AxxxxxxxG1ZN	Gurugram (North)	2020-21	59,88,34,228	0	
53	06AxxxxxxxG1ZN	Gurugram (East)	2018-19	0	0	
	06AxxxxxxxG1ZN	Gurugram (East)	2019-20	0	16,320	
	06AxxxxxxxG1ZN	Gurugram (East)	2020-21	49,05,904	0	
54	06AxxxxxxxL1ZU	Gurugram (North)	2018-19	16,95,981	0	
	06AxxxxxxxL1ZU	Gurugram (North)	2019-20	1,73,79,315	0	
	06AxxxxxxxL1ZU	Gurugram (North)	2020-21	97,96,290	2,06,645	
55	06AxxxxxxxN1Z6	Gurugram (North)	2018-19	1,54,63,047	6,736	
	06AxxxxxxxN1Z6	Gurugram (North)	2019-20	12,55,690	0	
	06AxxxxxxxN1Z6	Gurugram (North)	2020-21	2,14,654	0	
56	06AxxxxxxxF1ZU	Gurugram (East)	2018-19	1,89,18,868	83,09,272	
	06AxxxxxxxF1ZU	Gurugram (East)	2019-20	76,02,676	0	
	06AxxxxxxxF1ZU	Gurugram (East)	2020-21	29,42,263	0	
57	06AxxxxxxxJ1ZQ	Rewari	2018-19	13,78,41,748	0	
	06AxxxxxxxJ1ZQ	Rewari	2019-20	15,56,52,801	1,13,07,691	
	06AxxxxxxxJ1ZQ	Rewari	2020-21	9,66,38,439	3,04,774	
58	06AxxxxxxxL1ZG	Gurugram (East)	2018-19	1,50,70,057	0	
	06AxxxxxxxL1ZG	Gurugram (East)	2019-20	1,17,210	28,10,077	
	06AxxxxxxxL1ZG	Gurugram (East)	2020-21	1,19,301	0	
59	06AxxxxxxxD1ZG	Gurugram (East)	2018-19	1,24,63,593	3,23,376	
	06AxxxxxxxD1ZG	Gurugram (East)	2019-20	2,95,50,378	12,396	
	06AxxxxxxxD1ZG	Gurugram (East)	2020-21	1,37,62,303	81,105	
60	06AxxxxxxxP1Z9	Gurugram (South)	2018-19	25,80,80,886	0	
	06AxxxxxxxP1Z9	Gurugram (South)	2019-20	70,65,23,970	0	
	06AxxxxxxxP1Z9	Gurugram (South)	2020-21	63,97,37,711	0	
61	06AxxxxxxxQ1ZM	Gurugram (North)	2018-19	2,62,12,394	0	
	06AxxxxxxxQ1ZM	Gurugram (North)	2019-20	3,82,25,418	31,50,084	
	06AxxxxxxxQ1ZM	Gurugram (North)	2020-21	56,02,414	0	

S. No.	GSTIN	DETC	Year	Total availed	ITC	Tax Liability	List of Records not produced
62	06AxxxxxxxJ1Z8	Faridabad (South)	2018-19		0	1,22,660	
	06AxxxxxxxJ1Z8	Faridabad (South)	2019-20		25,23,785	0	
	06AxxxxxxxJ1Z8	Faridabad (South)	2020-21		69,76,614	20,10,152	
63	06AxxxxxxxD1ZC	Bhiwani	2018-19		61,031	45,352	
	06AxxxxxxxD1ZC	Bhiwani	2019-20		0	0	
	06AxxxxxxxD1ZC	Bhiwani	2020-21		33,216	26,930	
64	06AxxxxxxxG1Z1	Rewari	2018-19		79,49,130	0	
	06AxxxxxxxG1Z1	Rewari	2019-20		2,04,701	33,54,860	
	06AxxxxxxxG1Z1	Rewari	2020-21		1,90,35,875	0	
65	06AxxxxxxxP1Z9	Gurugram (South)	2018-19		27,38,059	11,07,710	
	06AxxxxxxxP1Z9	Gurugram (South)	2019-20		1,50,62,582	0	
	06AxxxxxxxP1Z9	Gurugram (South)	2020-21		1,59,16,813	74,89,96,516	
66	06AxxxxxxxN1ZA	Gurugram (North)	2018-19		0	4,59,859	
	06AxxxxxxxN1ZA	Gurugram (North)	2019-20		26,07,867	4,239	
	06AxxxxxxxN1ZA	Gurugram (North)	2020-21		12,44,786	0	
67	06BxxxxxxxL1ZX	Gurugram (North)	2018-19		1,91,76,122	0	
	06BxxxxxxxL1ZX	Gurugram (North)	2019-20		23,02,061	2,98,487	
	06BxxxxxxxL1ZX	Gurugram (North)	2020-21		9,73,911	3,45,361	
68	06AxxxxxxxQ1ZU	Karnal	2018-19		1,59,63,23,071	6,23,360	
	06AxxxxxxxQ1ZU	Karnal	2019-20		2,77,89,672	0	
	06AxxxxxxxQ1ZU	Karnal	2020-21		0	0	
69	06AxxxxxxxC1ZH	Gurugram (South)	2018-19		1,21,73,447	24,730	
	06AxxxxxxxC1ZH	Gurugram (South)	2019-20		1,40,88,486	36,91,432	
	06AxxxxxxxC1ZH	Gurugram (South)	2020-21		55,53,126	6,89,543	
Total				73,40,12,66,932		3,52,35,67,949	

Appendix 2.10
(Reference: Paragraph 2.8.2; Page 51)
Non-payment of Interest

Sr. No.	GSTN	Office Name	Interest	Reply of the Department
	1	2	3	4
1	06AxxxxxxxL1ZG	Gurugram (East)	56,12,145	No reply
2	06AxxxxxxxF1ZU	Gurugram (East)	30,90,461	No reply
3	06AxxxxxxxR1ZT	Hisar	12,82,805	Department stated that Interest amounting to ₹ 6,12,900 is recovered through DRC-03 dated 26 December 2023 and ₹ 2,37,433 through DRC 24 May 2024 and remaining (₹ 4,32,472) amount will paid in the due time. Facts and figures verified. However, the para for the remaining amount of ₹ 4,32,472 is proposed to be stand.
4	06AxxxxxxxC1ZH	Gurugram (South)	12,60,829	No reply
5	06AxxxxxxxG1Z1	Rewari	11,85,475	No reply
6	06AxxxxxxxP1Z9	Gurugram (South)	9,77,213	Department stated that reply/reconciliation/ DRC 03 received from and explanation submitted by taxpayer for the years 2018-19 and 2019-20, proceedings initiated under section 73 were concluded and notice has been issued for year 2020-21. But Audit found that DRC 07 issued for the FY 2018-19 of ₹ 9,08,867/- and for the FY 2019-20 amount of ₹ 45,085/- has been recovered through DRC-01 (AD060624007243H) and action is pending for the FY 2020-21.
7	06AxxxxxxxN1Z6	Gurugram (North)	7,33,733	No reply
8	06AxxxxxxxP1Z9	Gurugram (South)	2,90,309	Department stated that after due reply/ DRC-03, proceeding initiated for the years 2018-19 and 2019-20 have been concluded by the department. But we did not find its proceedings for the FY 2018-19 on the boweb portal.
9	06AxxxxxxxH1ZS	Gurugram (East)	2,79,450	The Department stated that the amount of interest for the FY 2018-19 and 2019-20 is recovered through DRC 03, ARN-AD060424013969V (₹ 10,108) Dated-30 April 2024, Reply for remaining amount (₹ 2,69,342) not received for the FY 2020-21.
10	06AxxxxxxxH1ZS	Gurugram (East)	2,10,200	No reply
11	06AxxxxxxxJ1Z8	Faridabad (South)	1,80,058	No reply
12	06AxxxxxxxD1Z2	Jhajjar	1,64,635	Interest amounting to ₹ 28,410 on late payment of tax is recovered through two DRCs-03 dated 16 April 2024 and rest amount was already paid in the GSTRs 3B of the year 2018-19 and 2019-20.
13	06AxxxxxxxD1ZC	Bhiwani	1,48,206	No reply
14	06AxxxxxxxN1ZO	Gurugram (East)	1,04,958	No reply
15	06AxxxxxxxJ1ZQ	Gurugram (East)	83,235	No reply
16	06BxxxxxxxL1ZX	Gurugram (North)	35,762	No reply
17	06AxxxxxxxF1ZS	Gurugram (North)	8,844	No reply
18	06AxxxxxxxN1ZA	Gurugram (North)	2,573	No reply
19	06AxxxxxxxH1ZW	Rewari	7,82,902	The taxpayer has already paid ₹ 2.46 lakh through GSTR 3B and remaining Amount of ₹ 5,34,486 has been recovered through DRC 03 dated 23 January 2024.
Total			1,64,33,793	

Appendix 2.11

(Reference: Paragraph 2.8.3; Page 51)

1. Excess availing of ITC as mismatch in R2A and R3B

S. No.	GSTN	Office Name	Period	difference	Department Reply
1	2	3	4	5	6
1	06AxxxxxxxG1ZB	Rohtak	2018-19	1,85,76,192	Excess availing of ITC as mismatch in R2A and R2B: FY 2018-19 On scrutiny of GSTR-9 return for the financial year under report, it has been noticed that taxpayer has availed excess Input Tax Credit of ₹ 2,66,792 CGST + ₹ 2,66,792 SGST. Hence, demand order in Form DRC-07 issued to the taxpayer to deposit the excess availment of Input Tax Credit along with interest as applicable under the provisions of the Act. Excess availing of ITC as mismatch in R2A and R2B: FY 2019-20. During the course of verification, the taxpayer found short claiming of Input Tax Credit during the FY 2019-20. Excess availing of ITC as mismatch in R2A and R2B- FY 2020-21. The case of GSTIN 06AxxxxxxxG1ZB has been taken up for Audit under Section 65 of the CGST/HGST Act, 2017. Regarding excess availment of ITC, Show Cause Notice in Form DRC-01 has been issued to the taxpayer. Hence, in view of the above, the audit para may kindly be dropped.
2	06AxxxxxxxG1ZB	Rohtak	2019-20	1,76,38,418	
3	06AxxxxxxxG1ZB	Rohtak	2020-21	3,09,15,595	
4	06AxxxxxxxD1ZC	Bhiwani	2018-19	30,516	No reply received
5	06AxxxxxxxD1Z2	Jhajjar	2018-19	6,85,613	In reply to this audit para, it is submitted that Taxpayer has availed less ITC in GSTR-3B as compared to GSTR-2A. In view of the facts mentioned above, the audit para may please be dropped.
6	06AxxxxxxxD1Z2	Jhajjar	2020-21	13,25,794	
7	06AxxxxxxxR1ZT	Hisar	2020-21	1,92,33,303	However, for the F.Y 2020-21, the proceedings of the case are under process and outcome of the same will be communicated in the due course.
8	06AxxxxxxxN1ZW	Hisar	2018-19	20,25,51,250	Taxpayer has submitted the reconciliation of GSTR2A and GSTR3B and there is an excess in GSTR2A and same is verified from GSTIN portal. In view of above facts para may be dropped.
9	06AxxxxxxxN1ZW	Hisar	2019-20	24,75,28,988	
10	06AxxxxxxxN1ZW	Hisar	2020-21	20,72,28,248	
11	06AxxxxxxxN1ZA	Gurugram (North)	2019-20	12,02,168	No reply received
12	06AxxxxxxxN1ZA	Gurugram (North)	2020-21	5,86,792	No reply received
13	06AxxxxxxxL1Z6	Gurugram (North)	2018-19	99,87,652	No reply received
14	06AxxxxxxxL1Z6	Gurugram (North)	2019-20	60,24,659	No reply received
15	06AxxxxxxxL1Z6	Gurugram (North)	2020-21	65,04,460	No reply received
16	06AxxxxxxxG1ZN	Gurugram (North)	2018-19	1,23,32,46,357	No reply received
17	06AxxxxxxxG1ZN	Gurugram (North)	2019-20	67,94,68,803	No reply received
18	06AxxxxxxxG1ZN	Gurugram (North)	2020-21	59,87,06,680	No reply received
19	06AxxxxxxxQ1Z8	Gurugram (North)	2018-19	4,94,50,42,455	No reply received
20	06AxxxxxxxQ1Z8	Gurugram (North)	2019-20	3,58,00,15,568	No reply received
21	06AxxxxxxxQ1Z8	Gurugram (North)	2020-21	6,80,37,52,773	No reply received
22	06AxxxxxxxA1ZR	Gurugram (North)	2018-19	10,15,72,916	No reply received
23	06AxxxxxxxA1ZR	Gurugram (North)	2019-20	1,88,96,34,699	No reply received
24	06AxxxxxxxA1ZR	Gurugram (North)	2020-21	1,32,88,58,654	No reply received
25	06AxxxxxxxN1Z6	Gurugram (North)	2018-19	1,17,64,241	No reply received
26	06AxxxxxxxN1Z6	Gurugram (North)	2020-21	1,52,839	No reply received
27	06BxxxxxxxL1ZX	Gurugram (North)	2018-19	1,09,45,639	No reply received
28	06BxxxxxxxL1ZX	Gurugram (North)	2019-20	10,95,304	No reply received
29	06BxxxxxxxL1ZX	Gurugram (North)	2020-21	4,79,112	No reply received
30	06AxxxxxxxF1ZS	Gurugram (North)	2018-19	1,98,88,182	No reply received
31	06AxxxxxxxF1ZS	Gurugram (North)	2019-20	4,57,30,809	No reply received
32	06AxxxxxxxF1ZS	Gurugram (North)	2020-21	4,13,51,379	No reply received
33	06AxxxxxxxC1ZH	Gurugram (North)	2018-19	6,82,31,700	No reply received
34	06AxxxxxxxC1ZH	Gurugram (North)	2019-20	41,44,232	No reply received
35	06AxxxxxxxC1ZH	Gurugram (North)	2020-21	8,87,11,414	No reply received
36	06AxxxxxxxK1ZL	Gurugram (North)	2020-21	4,00,815	No reply received
37	06AxxxxxxxP1Z5	Gurugram (North)	2020-21	3,63,51,457	No reply received
38	06AxxxxxxxQ1ZM	Gurugram (North)	2018-19	1,13,59,862	No reply received
39	06AxxxxxxxK1ZH	Gurugram (North)	2018-19	448	No reply received
40	06AxxxxxxxK1ZH	Gurugram (North)	2019-20	76,239	No reply received

S. No.	GSTN	Office Name	Period	difference	Department Reply
1	2	3	4	5	6
41	06AxxxxxxxK1ZH	Gurugram (North)	2020-21	4,68,056	No reply received
42	06AxxxxxxxR1ZB	Gurugram (North)	2020-21	5,51,82,489	No reply received
43	06AxxxxxxxL1ZU	Gurugram (North)	2019-20	91,95,468	No reply received
44	06AxxxxxxxL1ZU	Gurugram (North)	2020-21	52,45,450	No reply received
45	06AxxxxxxxC1Z3	Ambala	2018-19	1,99,76,256	No reply received
46	06AxxxxxxxC1Z3	Ambala	2019-20	56,40,439	No reply received
47	06AxxxxxxxC1Z3	Ambala	2020-21	18,46,92,412	No reply received
48	06AxxxxxxxP1ZB	Panchkula	2018-19	4,97,12,248	No reply received
49	06AxxxxxxxN1ZY	Sonipat	2018-19	9,67,91,917	No reply received
50	06AxxxxxxxN1ZY	Sonipat	2019-20	6,16,90,211	No reply received
51	06AxxxxxxxN1ZY	Sonipat	2020-21	7,57,72,892	No reply received
52	06AxxxxxxxL1ZE	Sonipat	2018-19	6,57,83,128	No reply received
53	06AxxxxxxxL1ZE	Sonipat	2019-20	3,52,22,190	No reply received
54	06AxxxxxxxL1ZE	Sonipat	2020-21	14,59,59,532	No reply received
55	06AxxxxxxxP6ZI	Faridabad (East)	2018-19	33,85,28,986	In reply to the audit para, it is submitted that the notice in form ASMT-10 has been issued for the year 2018-19, 2019-20 & 2020-21 to the taxpayer on dated 05 January 2024 & 19 April 2024 respectively. In response, the taxpayer replied in form ASMT-11 for the year 2018-19 & 2019-20 but not replied yet for the year 2020-21 for which DRC-01 has been issued on dated 28 November 2024. Reply for the year 2018-19 & 2019-20 was found satisfactory and dropped accordingly by the then Proper Officer on dated 01 February 2024 & 21 May 2024 respectively.
56	06AxxxxxxxP6ZI	Faridabad (East)	2019-20	40,90,91,010	
57	06AxxxxxxxP6ZI	Faridabad (East)	2020-21	78,06,83,010	
58	06AxxxxxxxG1Z5	Faridabad (North)	2018-19	1,71,00,762	F.Y. 2018-19 -This Para have been discussed in form GST ASMT-12 & response to our GST ASMT-10 dated 03 February 2023. The taxpayer has responded in detail through GST ASMT-11 in which the main difference in ITC in account of imports not uploaded in portal at that time which has been verified form DGFT Portal & was satisfactorily. F.Y. 2019-20- This Para have been discussed in order/DRC-05 dated 28 August 2024 & response to our GST DRC-01 dated 28 May 2024. The taxpayer has responded in detail through GST DRC-06 in which the main difference in ITC in account of imports not uploaded in portal at that time which has been verified form DGFT Portal & was satisfactorily. F.Y. 2020-21- Reconciliation of GSTR-2A & GSTR-3B submitted by the taxpayer in which it was found that GSTR-3B upto February 2020 as not separate column of imports that's why the difference shown which final figures shown in GSTR-9 which is checked and found satisfactory.
59	06AxxxxxxxG1Z5	Faridabad (North)	2019-20	1,46,80,265	
60	06AxxxxxxxG1Z5	Faridabad (North)	2020-21	19,73,000	
61	06AxxxxxxxQ1ZY	Faridabad (North)	2018-19	21,90,624	No reply received
62	06AxxxxxxxF1ZS	Faridabad (North)	2020-21	7,79,880	No reply received
63	06AxxxxxxxR1ZJ	Ambala	2018-19	1,06,48,329	No reply received
64	06AxxxxxxxD1ZG	Gurugram (East)	2018-19	51,81,134	No reply received
65	06AxxxxxxxD1ZG	Gurugram (East)	2019-20	1,51,98,571	No reply received
66	06AxxxxxxxD1ZG	Gurugram (East)	2020-21	69,21,734	No reply received
67	06AxxxxxxxR1ZL	Gurugram (East)	2019-20	35,15,157	No reply received
68	06AxxxxxxxR1ZL	Gurugram (East)	2020-21	2,06,78,647	No reply received
69	06AxxxxxxxF1Z0	Gurugram (East)	2019-20	11,899	It is submitted that the objection raised by Audit Party in case of GSTIN 06AxxxxxxxF1Z0 has been examined by the Proper Officer. It can be concluded that the taxpayer has not claimed any excess ITC. The contentions of the taxpayer have been examined from the GSTR-3B and GSTR-9 and enclosures provided. Copy of the same are enclosed herewith.
70	06AxxxxxxxL1ZG	Gurugram (East)	2018-19	1,50,70,057	No reply received
71	06AxxxxxxxK1ZM	Gurugram (East)	2019-20	1,04,433	In response to the issue, the taxpayer submitted that there is no excess availment of ITC in GSTR-3B (including ITC availed in next financial year as reported in table 8C of GSTR-9) as compared to the ITC available in GSTR-2A. Therefore, the said para may be dropped. ASMT 12 has been issued to the taxpayer in the case.
72	06AxxxxxxxM1ZN	Gurugram (East)	2018-19	1,55,63,249	No reply received

S. No.	GSTN	Office Name	Period	difference	Department Reply
1	2	3	4	5	6
73	06AxxxxxxxM1ZN	Gurugram (East)	2019-20	98,25,525	No reply received
74	06AxxxxxxxM1Z5	Gurugram (East)	2020-21	47,89,66,088	No reply received
75	06AxxxxxxxH1ZS	Gurugram (East)	2019-20	24,55,08,810	No reply received
76	06AxxxxxxxF1ZW	Gurugram (East)	2019-20	6,67,607	No reply received
77	06AxxxxxxxJ1ZK	Gurugram (East)	2019-20	6,21,91,638	No reply received
78	06AxxxxxxxJ1ZK	Gurugram (East)	2020-21	1,93,40,354	No reply received
79	06AxxxxxxxN1ZO	Gurugram (East)	2018-19	1,33,62,981	No reply received
80	06AxxxxxxxN1ZO	Gurugram (East)	2019-20	22,82,162	No reply received
81	06AxxxxxxxK1ZL	Gurugram (East)	2018-19	41,88,375	No reply received
82	06AxxxxxxxK1ZL	Gurugram (East)	2020-21	55,74,597	No reply received
83	06AxxxxxxxE2ZY	Gurugram (East)	2018-19	2,26,30,204	No reply received
84	06AxxxxxxxE2ZY	Gurugram (East)	2019-20	48,06,186	No reply received
85	06AxxxxxxxN1ZU	Gurugram (East)	2019-20	14,66,401	No reply received
86	06AxxxxxxxN1ZU	Gurugram (East)	2020-21	1,09,87,771	No reply received
87	06AxxxxxxxN1ZS	Gurugram (East)	2018-19	9,98,58,431	No reply received
88	06AxxxxxxxN1ZS	Gurugram (East)	2019-20	13,48,16,453	No reply received
89	06AxxxxxxxN1ZS	Gurugram (East)	2020-21	7,42,68,106	No reply received
90	06AxxxxxxxP1Z9	Gurugram (South)	2018-19	10,29,51,568	No reply received
91	06AxxxxxxxP1Z9	Gurugram (South)	2019-20	27,25,24,460	No reply received
92	06AxxxxxxxP1Z9	Gurugram (South)	2020-21	27,79,08,820	No reply received
93	06AxxxxxxxP1Z9	Gurugram (South)	2018-19	13,24,200	No reply received
94	06AxxxxxxxP1Z9	Gurugram (South)	2019-20	75,38,616	No reply received
95	06AxxxxxxxP1Z9	Gurugram (South)	2020-21	78,26,502	No reply received
96	06AxxxxxxxQ1ZE	Gurugram (South)	2019-20	6,54,14,444	No reply received
97	06AxxxxxxxJ1Z8	Faridabad (South)	2020-21	54,01,376	No reply received
98	06AxxxxxxxN3ZM	Gurugram (West)	2019-20	2,49,50,270	No reply received
99	06AxxxxxxxC1ZY	Karnal	2018-19	80,60,645	The taxpayer has deposited the excess claimed ITC ₹ 2,178/- each under CGST/SGST Act alongwith interest of ₹1,764/- under both the Acts through DRC-03 NO. AD0609240065650 dated 26 September 2024. Copies of these orders are enclosed herewith for your perusal. In view of the above, the Audit Observation No. 1206711 may please be dropped.
100	06AxxxxxxxC1ZY	Karnal	2020-21	1,36,26,142	
101	06AxxxxxxxQ1ZU	Karnal	2018-19	15,57,01,662	No reply received
102	06AxxxxxxxG3ZR	Panipat	2018-19	18,83,88,916	The query raised by audit party is not admitted. However, the taxpayer in his reply produced all the relevant documents i.e. invoices, ledger to substantiate his claim for ITC, which is found in order. Hence, the query may please be dropped.
103	06AxxxxxxxG3ZR	Panipat	2019-20	42,92,51,330	
104	06AxxxxxxxG3ZR	Panipat	2020-21	39,65,86,498	
105	06AxxxxxxxG1Z1	Rewari	2018-19	37,72,552	No reply received
106	06AxxxxxxxG1Z1	Rewari	2020-21	65,76,700	No reply received
Total				27,89,88,02,047	

Appendix 2.12

(Reference: Paragraph 2.8.3; Page 52)

2. RCM tax not being discharged or excess availing of ITC on RCM

(Amount in ₹)

S. No.	GSTN	Office Name	Period	difference	Reply of the Department
1	2	3	4	5	6
1	06AxxxxxxxG1ZB	Rohtak	2019-20	1,48,124	In view of the above reconciliation of Input Tax Credit on account of RCM and submission of taxpayer and observations, it has been noticed that the taxpayer has rightly discharged RCM tax liability. In view of the above, the Para may be dropped.
2	06AxxxxxxxN1ZW	Hisar	2019-20	35,01,272	In reply to the audit objection, it is to inform that there is no excess availing of ITC which is a verifiable fact from GST returns filed by the taxpayer.
3	06AxxxxxxxH1ZM	Gurugram (North)	2019-20	2,64,868	No reply
4	06AxxxxxxxQ1Z8	Gurugram (North)	2018-19	5,85,19,958	No reply
5	06AxxxxxxxQ1Z8	Gurugram (North)	2019-20	3,69,10,513	No reply
6	06AxxxxxxxQ1Z8	Gurugram (North)	2020-21	2,50,762	No reply
7	06AxxxxxxxA1ZR	Gurugram (North)	2018-19	2,24,843	No reply
8	06AxxxxxxxC1ZH	Gurugram (North)	2020-21	3,71,753	No reply
9	06AxxxxxxxL1ZU	Gurugram (north)	2018-19	1,70,813	No reply
10	06AxxxxxxxL1ZU	Gurugram (north)	2020-21	754	No reply
11	06AxxxxxxxP6ZI	Faridabad (East)	2020-21	35,50,338	No reply
12	06AxxxxxxxG1Z5	Faridabad (North)	2019-20	1,50,888	There was a difference noticed for ₹ 1,50,887/- in IGST which has already been paid as shown in Para No. 09 of GSTR-9C dated 28 February 2021 under RCM & excess payment made of ₹ 8,25,539/- in total which have been reconciled with the payment reconciliation of Para No. 09 of GSTR-9C dated 28 February 2021 with Para No. 06 under the heading of detail of ITC availed during the financial year of GSTR-9 dated 28 February 2021 which have been found satisfactory.
13	06AxxxxxxxR1ZM	Kurukshetra	2019-20	3,03,326	Taxpayer submitted that the difference of ₹3,03,325.7/- is on account of ITC claim of tax paid under RCM for the F.Y. 2017-18. The RCM liability for the F.Y. 2017-18 paid vide DRC-03 bearing ARN AD060120013736M dated 05 February 2020. The same stands verified with online record. The copy of DRC-03 and electronic cash ledger enclosed herewith.
14	06AxxxxxxxF1Z0	Gurugram (East)	2019-20	47,44,042	It is submitted that the objection raised by Audit Party in case of Gurugram GSTIN 06AxxxxxxxF1Z0 has been examined by the Proper Officer. In response to the said Audit objection the taxpayer submitted reply with enclosed annexures wherein the taxpayer the reply of the taxpayer concluded that the taxpayer has not claimed any Excess ITC on RCM basis. The contentions of the taxpayer have been examined from the Comparison table available on GST Portal. Copy of the same are enclosed herewith.
15	06AxxxxxxxJ1ZQ	Gurugram (East)	2018-19	5,28,622	No reply
16	06AxxxxxxxJ1ZQ	Gurugram (East)	2020-21	15,66,340	No reply
17	06AxxxxxxxM1ZN	Gurugram (East)	2018-19	1,42,778	No reply
18	06AxxxxxxxP1Z9	Gurugram (South)	2019-20	4,62,90,648	No reply
19	06AxxxxxxxP1Z9	Gurugram (South)	2020-21	3,80,39,417	No reply
20	06AxxxxxxxC1ZH	Gurugram (South)	2020-21	11,266	No reply
21	06AxxxxxxxJ1Z8	Faridabad (South)	2020-21	19,170	No reply
22	06AxxxxxxxR1Z7	Gurugram (West)	2019-20	24,17,960	No reply
23	06AxxxxxxxR1Z7	Gurugram (West)	2020-21	12,10,519	No reply
24	06AxxxxxxxC1ZY	Karnal	2018-19	85,44,239	

S. No.	GSTN	Office Name	Period	difference	Reply of the Department
1	2	3	4	5	6
25	06AxxxxxxxC1ZY	Karnal	2020-21	1,36,11,267	In reply to the audit observation, the involved issues have been discussed in detail while deciding the scrutiny cases for these years. RCM as well ITC claim is equal to tax adjusted as per GSTR-9 and no tax liability arise. The facts have been verified from the returns filed by the taxpayer and found to be correct, hence this para is settled. Copies of these orders are enclosed herewith for your perusal. In view of above, the Audit Observation No. 1206719 may please be dropped.
26	06AxxxxxxxQ1ZU	Karnal	2018-19	3,73,34,200	No reply
27	06AxxxxxxxG3ZR	Panipat	2020-21	5,27,88,624	No reply
28	06AxxxxxxxJ1ZQ	Rewari	2018-19	24,20,304	On perusal of the ITC taken of RCM and RCM paid in GSTR-3B it has found that the taxpayer has not availed/taken RCM ITC in excess of the RCM paid in GSTR-3B. During 2020-21 there is difference between ITC availed and GST paid RCM for ₹1,42,74,178/- The difference is due to the import of goods shown as import of service in GSTR-3B Table 4(A)(2). As the RCM ITC has been availed in subsequent coming month and during 2020-21 the clerical error occurred due to wrong entry, so in this para no interest liability occurs, no revenue loss is detected. The comparative chart for the year of 2018-19, 2019-20 & 2020-21 has been annexed herewith. Therefore, para may please be dropped.
29	06AxxxxxxxJ1ZQ	Rewari	2019-20	51,616	
30	06AxxxxxxxJ1ZQ	Rewari	2020-21	1,30,79,015	
31	06AxxxxxxxG1Z1	Rewari	2018-19	1,15,682	No reply
32	06AxxxxxxxG1Z1	Rewari	2020-21	1,62,613	No reply
Total				32,74,46,532	

Appendix 2.13

(Reference: Paragraph 2.8.3; Page 52)

3. Mismatch between ITC available in GSTR 9 (8A) and ITC available in GSTR 9 (8B & 8C)

(Amount in ₹)

S. No.	GSTN	Office Name	Period	DIFFERENCE [R9 8D=8A-(8B+8C)]	Reply of the Department
1	2	3	4	5	6
1	06AXXXXXXXXG1ZB	Rohtak	2018-19	1,99,15,718	Demand Order in Form DRC-07 issued to the taxpayer to deposit the excess availment of Input Tax Credit along with interest as applicable under the provisions of the Act. The taxpayer found short claiming of Input Tax Credit during the FY 2019-20. Excess availing of ITC as mismatch in R2A and R2B FY 2020-21, Show Cause Notice in Form DRC-01 has been issued to the taxpayer.
2	06AXXXXXXXXG1ZB	Rohtak	2019-20	2,38,95,266	
3	06AXXXXXXXXG1ZB	Rohtak	2020-21	3,43,95,989	
4	06AXXXXXXXXD1ZC	Bhiwani	2018-19	9,588	No reply
5	06AXXXXXXXXD1ZC	Bhiwani	2020-21	33,216	No reply
6	06AXXXXXXXXD1Z2	Jhajjar	2020-21	2,57,784	In reply to this audit para, it is submitted that GSTIN – 06AXXXXXXXXD1Z2 has reversed ITC of ₹ 29,71,222/- during the financial year 2020-21 which is mentioned in point no. 7 (H1) of GSTR-9 and same has not been taken into consideration.
7	06AXXXXXXXXN1ZW	Hisar	2018-19	19,09,55,362	In reply to the audit objection, it is to inform that the case for the financial year 2018-19, 2019-20 and 2020-21 has been taken up in audit of returns and the above said audit objection is reconciled and as per GSTR-2A downloaded from GSTIN portal, excess tax amount is shown and the taxpayer's reply found satisfactory. Hence, para may be dropped.
8	06AXXXXXXXXN1ZW	Hisar	2019-20	25,46,44,927	
9	06AXXXXXXXXN1ZW	Hisar	2020-21	23,80,49,338	
10	06AXXXXXXXXR1ZT	Hisar	2018-19	33,17,664	However, after examination of the figures in F.Y. 2018-19 the case was in audit u/s 65 and the demand on this point was raised amounting to ₹ 30,03,646/- (Tax ₹ 14,33,262, Interest ₹ 14,27,058 and penalty ₹ 1,43,326). In F.Y. 2019-20, the case was taken up for scrutiny u/s 61 by worthy DETC (ST) Hisar for which taxpayer's reply/ submissions was found acceptable. However, for the F.Y 2020-21, the proceedings of the case are under process and outcome of the same will be communicated in the due course.
11	06AXXXXXXXXR1ZT	Hisar	2019-20	13,87,417	
12	06AXXXXXXXXR1ZT	Hisar	2020-21	2,04,20,226	
13	06AXXXXXXXXN1ZA	Gurugram (north)	2019-20	13,01,866	No reply
14	06AXXXXXXXXN1ZA	Gurugram (north)	2020-21	6,13,582	No reply
15	06AXXXXXXXXL1Z6	Gurugram (north)	2018-19	92,92,365	No reply
16	06AXXXXXXXXL1Z6	Gurugram (north)	2020-21	18,95,267	No reply
17	06AXXXXXXXXG1ZN	Gurugram (North)	2018-19	1,54,35,418	No reply
18	06AXXXXXXXXG1ZN	Gurugram (North)	2019-20	30,78,38,968	No reply
19	06AXXXXXXXXH1ZM	Gurugram (North)	2018-19	41,08,580	No reply
20	06AXXXXXXXXH1ZM	Gurugram (North)	2019-20	76,37,527	No reply
21	06AXXXXXXXXH1ZM	Gurugram (North)	2020-21	1,17,44,720	No reply
22	06AXXXXXXXXQ1Z8	Gurugram (North)	2018-19	6,76,46,14,373	No reply
23	06AXXXXXXXXQ1Z8	Gurugram (North)	2019-20	4,25,97,38,503	No reply
24	06AXXXXXXXXQ1Z8	Gurugram (North)	2020-21	7,00,64,43,937	No reply
25	06AXXXXXXXXA1ZR	Gurugram (North)	2020-21	1,37,65,73,120	No reply
26	06BXXXXXXXL1ZX	Gurugram (North)	2019-20	11,51,031	No reply
27	06BXXXXXXXL1ZX	Gurugram (North)	2020-21	4,86,956	No reply
28	06AXXXXXXXXC1ZH	Gurugram (North)	2018-19	1,30,246	No reply
29	06AXXXXXXXXC1ZH	Gurugram (North)	2020-21	4,48,91,109	No reply
30	06AXXXXXXXXK1ZL	Gurugram (north)	2018-19	19,48,834	No reply
31	06AXXXXXXXXK1ZL	Gurugram (north)	2020-21	5,58,638	No reply
32	06AXXXXXXXXQ1ZM	Gurugram (north)	2018-19	1,31,06,196	No reply

S. No.	GSTN	Office Name	Period	DIFFERENCE [R9 8D=8A-(8B+8C)]	Reply of the Department
1	2	3	4	5	6
33	06AXXXXXXXXR1ZB	Gurugram (north)	2020-21	5,32,36,755	No reply
34	06AXXXXXXXXL1ZU	Gurugram (north)	2019-20	77,83,175	No reply
35	06AXXXXXXXXL1ZU	Gurugram (north)	2020-21	45,50,086	No reply
36	06AXXXXXXXXK1ZH	Gurugram (north)	2018-19	1,56,536	No reply
37	06AXXXXXXXXK1ZH	Gurugram (north)	2019-20	1,98,138	No reply
38	06AXXXXXXXXK1ZH	Gurugram (north)	2020-21	4,04,521	No reply
39	06AXXXXXXXXC1Z3	Ambala	2018-19	3,76,61,903	No reply
40	06AXXXXXXXXC1Z3	Ambala	2019-20	1,98,24,569	No reply
41	06AXXXXXXXXC1Z3	Ambala	2020-21	19,02,53,605	No reply
42	06AXXXXXXXXP1ZB	Panchkula	2018-19	68,62,744	No reply
43	06AXXXXXXXXP1ZB	Panchkula	2020-21	70,35,890	No reply
44	06AXXXXXXXXN1ZY	Sonipat	2018-19	10,28,37,680	No reply
45	06AXXXXXXXXN1ZY	Sonipat	2019-20	8,15,27,936	No reply
46	06AXXXXXXXXN1ZY	Sonipat	2020-21	7,86,14,240	No reply
47	06AXXXXXXXXL1ZE	Sonipat	2019-20	2,51,88,148	No reply
48	06AXXXXXXXXL1ZE	Sonipat	2020-21	11,42,62,640	No reply
49	06AXXXXXXXXP6ZI	Faridabad (East)	2018-19	15,87,53,264	In reply to the audit para, it is submitted that the notice in form ASMT-10 has been issued for the year 2018-19, 2019-20 & 2020-21 to the taxpayer on dated 05 January 2024, 19 April 2024 & 19 April 2024 respectively. In response, the taxpayer replied in form ASMT-11 for the year 2018-19 & 2019-20 and for the year 2020-21 the taxpayer has submitted his written reply manually. Reply for the year 2018-19, 2019-20 & 2020-21 was found satisfactory and dropped accordingly by the then Proper Officer on dated 01 February 2024 & 21 May 2024 respectively.
50	06AXXXXXXXXP6ZI	Faridabad (East)	2019-20	53,42,49,280	
51	06AXXXXXXXXP6ZI	Faridabad (East)	2020-21	84,53,93,020	
52	06AXXXXXXXXG1Z5	Faridabad (North)	2019-20	10,61,994	F.Y. 2019-20 There is no unreconciled the ITC & found satisfactory. F.Y. 2020-21 There is measure unreconciled ITC which have been reconciled in GSTR-9C & found satisfactory.
53	06AXXXXXXXXG1Z5	Faridabad (North)	2020-21	2,75,592	
54	06AXXXXXXXXQ1ZY	Faridabad (North)	2018-19	12,78,603	No reply.
55	06AXXXXXXXXQ1ZY	Faridabad (North)	2019-20	9,33,725	No reply.
56	06AXXXXXXXXQ1ZY	Faridabad (North)	2020-21	66,718	No reply.
57	06AXXXXXXXXF1ZS	Faridabad (North)	2018-19	5,05,480	No reply.
58	06AXXXXXXXXR1ZM	Kurukshetra	2020-21	7,54,802	No reply.
59	06AXXXXXXXXD1ZG	Gurugram (East)	2018-19	56,97,085	No reply.
60	06AXXXXXXXXD1ZG	Gurugram (East)	2019-20	1,37,26,749	No reply.
61	06AXXXXXXXXD1ZG	Gurugram (East)	2020-21	67,38,083	No reply.
62	06AXXXXXXXXR1ZL	Gurugram (East)	2019-20	37,92,179	No reply.
63	06AXXXXXXXXR1ZL	Gurugram (East)	2020-21	2,06,84,759	No reply.
64	06AXXXXXXXXF1Z0	Gurugram (East)	2018-19	13,25,939	It is submitted that the objection raised by Audit Party in case of GSTIN 06AXXXXXXXXF1Z0 has been examined by the Proper Officer. Audit objection raised by the audit party is admitted and in response taxpayer stated as under:- Taxpayer submit that Table 8A is derived by GST portal itself from details of GSTR 2A and taxpayer do not have any control on the same because both are the auto generated tables. Further taxpayer has provided enclosure indicating that ITC claimed by taxpayer in GSTR 3B in each of the 3 years is less than ITC available in GSTR 2A (enclosure is provided by taxpayer).
65	06AXXXXXXXXF1Z0	Gurugram (East)	2019-20	6,74,464	
66	06AXXXXXXXXJ1ZQ	Gurugram (East)	2018-19	2,57,34,704	No reply.
67	06AXXXXXXXXJ1ZQ	Gurugram (East)	2019-20	53,02,826	No reply.
68	06AXXXXXXXXF1ZU	Gurugram (East)	2018-19	1,89,18,868	In reply to the Audit observations as mentioned in AENQs above it is submitted that for FY 2018-19, Scrutiny proceedings were initiated for FY 2018-19 & 2019-20 wherein demand had been
69	06AXXXXXXXXF1ZU	Gurugram (East)	2019-20	64,26,289	
70	06AXXXXXXXXF1ZU	Gurugram (East)	2020-21	27,50,501	

S. No.	GSTN	Office Name	Period	DIFFERENCE [R9 8D=8A-(8B+8C)]	Reply of the Department
1	2	3	4	5	6
					created through DRC-07 of ₹ 3,02,85,124/- & ₹ 26,68,760/- respectively. ASMT-10 has been issued for 2020-21 wherein all the above-mentioned parameters were examined. After examination Objection has been dropped. figures in Table 8(B) have been derived from total of 6(B) and 6(H). During FY 2019-20, in GSTR-3B We have availed and reversed the input tax credit of ₹1,09,25,890/- (CGST ₹ 24,20,265, SGST ₹ 24,20,265 and IGST ₹ 60,85,360), which is not considered in the above table. Since, we have not availed and utilized the input tax credit of ₹ 1,09,25,890/- (CGST ₹ 24,20,265, SGST ₹ 24,20,265 and IGST ₹ 60,85,360), there is no question of reversing the input tax credit will arise. Further, during FY 2019-20, we have availed the input tax credit of ₹ 29,35,778/- (CGST ₹ 11,50,337, SGST ₹ 11,50,337 and IGST ₹ 6,35,104) which was pertaining to FY 2018-19.
71	06AXXXXXXXXN1ZS	Gurugram (East)	2018-19	14,55,62,860	No reply.
72	06AXXXXXXXXN1ZS	Gurugram (East)	2019-20	17,31,99,680	No reply.
73	06AXXXXXXXXN1ZS	Gurugram (East)	2020-21	7,91,79,870	No reply.
74	06AXXXXXXXXM1ZN	Gurugram (East)	2018-19	21,22,887	No reply.
75	06AXXXXXXXXM1ZN	Gurugram (East)	2019-20	1,44,91,040	No reply.
76	06AXXXXXXXXM1Z5	Gurugram (East)	2018-19	20,13,85,016	No reply.
77	06AXXXXXXXXM1Z5	Gurugram (East)	2019-20	5,97,76,64,253	No reply.
78	06AXXXXXXXXM1Z5	Gurugram (East)	2020-21	48,86,46,333	No reply.
79	06AXXXXXXXXG1ZN	Gurugram (East)	2020-21	38,90,216	No reply.
80	06AXXXXXXXXM1ZI	Gurugram (East)	2019-20	7,895	No reply.
81	06AXXXXXXXXF1ZW	Gurugram (East)	2020-21	2,75,65,447	No reply.
82	06AXXXXXXXXJ1ZK	Gurugram (East)	2018-19	1,42,06,680	No reply.
83	06AXXXXXXXXJ1ZK	Gurugram (East)	2019-20	4,59,24,155	No reply.
84	06AXXXXXXXXJ1ZK	Gurugram (East)	2020-21	2,06,40,622	No reply.
85	06AXXXXXXXXN1ZO	Gurugram (East)	2018-19	1,36,70,794	No reply.
86	06AXXXXXXXXN1ZO	Gurugram (East)	2019-20	36,55,472	No reply.
87	06AXXXXXXXXN1ZO	Gurugram (East)	2020-21	27,02,868	No reply.
88	06AXXXXXXXXK1ZL	Gurugram (East)	2018-19	1,14,792	No reply.
89	06AXXXXXXXXN1ZU	Gurugram (East)	2019-20	8,31,177	No reply.
90	06AXXXXXXXXN1ZU	Gurugram (East)	2020-21	89,99,016	No reply.
91	06AXXXXXXXXP1Z9	Gurugram (South)	2018-19	11,72,41,364	No reply.
92	06AXXXXXXXXP1Z9	Gurugram (South)	2019-20	32,56,42,644	No reply.
93	06AXXXXXXXXP1Z9	Gurugram (South)	2020-21	29,96,18,744	No reply.
94	06AXXXXXXXXP1Z9	Gurugram (South)	2018-19	13,16,597	No reply.
95	06AXXXXXXXXP1Z9	Gurugram (South)	2019-20	59,50,214	No reply.
96	06AXXXXXXXXP1Z9	Gurugram (South)	2020-21	18,21,553	No reply.
97	06AXXXXXXXXE1Z3	Gurugram (South)	2018-19	79,81,441	No reply.
98	06AXXXXXXXXE1Z3	Gurugram (South)	2019-20	3,93,73,802	No reply.
99	06AXXXXXXXXQ1ZE	Gurugram (South)	2019-20	19,67,86,969	No reply.
100	06AXXXXXXXXC1ZH	Gurugram (South)	2019-20	43,628	No reply.
101	06AXXXXXXXXN3ZM	Gurugram (West)	2019-20	7,86,00,143	No reply.
102	06AXXXXXXXXR1Z7	Gurugram (West)	2019-20	49,47,693	No reply.
103	06AXXXXXXXXR1Z7	Gurugram (West)	2020-21	2,70,86,721	No reply.
104	06AXXXXXXXXQ1ZU	Kamal	2018-19	77,83,54,469	No reply.
105	06AXXXXXXXXQ1ZU	Kamal	2019-20	7,76,898	No reply.

S. No.	GSTN	Office Name	Period	DIFFERENCE [R9 8D=8A-(8B+8C)]	Reply of the Department
1	2	3	4	5	6
106	06AXXXXXXXXXC1ZY	Karnal	2020-21	9,637	The taxpayer has stated that after examination of the records, we are enclosing herewith DRC-03 for ₹ 17,446/- towards ₹ 9,638/- of CGST Tax i.e. ₹4,819 + SGST Tax i.e. ₹4,819 and ₹7,808/- of interest their own up to date till now. The facts narrated by the taxpayer has been examined and found that the taxpayer has deposited ₹ 9,638/-(4,819/- each under CGST/SGST) alongwith interest ₹ 7,808/-(₹ 3,904/- each under CGST/SGST) vide DRC-03 NO. AD060924006585Y dated 26 September 2024. Thus, this issue is settled.
107	06AXXXXXXXXXG3ZR	Panipat	2019-20	42,33,03,750	The taxpayer has submitted the explanation for the variation pointed out in your memo as under:- It is submitted here that the Column 8A of GSTR-9 and GSTR-2A are both auto populated system generated statements. The taxpayer has no control over the figures generated by both the statement. And there is no obligation under the GST on the taxpayer that he must compare the GSTR-2A & Table 8A of GSTR-9. Both the statements are auto generated and are beyond the control of taxpayer. No assessee can make any changes in these figures.
108	06AXXXXXXXXXG3ZR	Panipat	2020-21	40,70,11,141	
109	06AXXXXXXXXXH1ZW	Rewari	2018-19	13,58,800	In response to the observation that ITC difference mentioned in para related to last year and ITC reflected in GSTR-2A/Table 8A of GSTR-9, which is reconciled by taxpayer and the same is verified (Annexure attached). Therefore, the taxpayer has not availed excess ITC and considering the above facts the para may please be dropped.
110	06AXXXXXXXXXH1ZW	Rewari	2019-20	14,28,978	
111	06AXXXXXXXXXG1Z1	Rewari	2018-19	29,13,561	No reply
112	06AXXXXXXXXXG1Z1	Rewari	2020-21	1,22,96,563	No reply
113	06AXXXXXXXXXJ1ZQ	Rewari	2019-20	40,81,616	In response to the observation that ITC difference mentioned in para related to last year and ITC reflected in GSTR-2A/Table 8A of GSTR-9 not actual ITC. After verification, the ITC as per comparison sheet Boweb it is found that the taxpayer has availed short ITC instead of Excess ITC during the period 2019-20. The taxpayer has also submitted that due to some technical glitch in GST portal the auto populated figure of Table 8A of GSTR-9 is not reflected the actual ITC reflected in GSTR-2A table 8A. The same has been verified from Haryana Tax portal and it is found that ITC available in GSTR-2A is more than the ITC availed by the taxpayer (Annexure attached). It is also referred to the observation made by Audit party in OBS 1216740 that ITC available in GSTR-2A is ₹ 60,20,18,880/- which is higher than the GSTR-9 table 8 B+8 C in this audit observation.
Total				32,96,46,45,219	

Appendix 2.14

(Reference: Paragraph 2.8.3; Page 52)

4. Mismatch of ITC availed in GSTR3B as declared in GSTR 9 (6A) and ITC available in GSTR 9 (6I)

(Amount in ₹)

S. No.	GSTN	Office Name	Period	Difference R9 6J	Reply of the Department
1	2	3	4	5	6
1	06AxxxxxxxD1ZC	Bhiwani	2018-19	20,928	No reply
2	06AxxxxxxxD1Z2	Jhajjar	2018-19	7,72,966	In reply to this audit para, it is submitted that GSTIN – 06AxxxxxxxD1Z2 has reversed ITC of ₹ 29,71,222/- during the financial year 2020-21 which is mentioned in point no. 7 (H1) of GSTR-9 and same has not been taken into consideration.
3	06AxxxxxxxE1Z9	Hisar	2019-20	65,62,731	Case for the financial year 2019-20 has been taken up in scrutiny of returns. During the proceedings of the scrutiny the taxpayer deposited an amounting ₹ 65,62,730/- vide DRC-03 ARN AD0603240525466 dated 22 March 2024. Moreover, it is also intimated that for the F.Y. 2017-18 to 2022-23 DRC-01 has already issued vide DRC-0165/AE/ADC/2024-25 dated 30 July 2024 by the Central Goods & Service Tax Commissionerate, Rohtak.
4	06AxxxxxxxE1Z9	Hisar	2020-21	21,960	
5	06AxxxxxxxL1Z6	Gurugram (north)	2018-19	63,04,300	No reply
6	06AxxxxxxxL1Z6	Gurugram (north)	2019-20	89,61,406	No reply
7	06AxxxxxxxL1Z6	Gurugram (north)	2020-21	49,23,950	No reply
8	06AxxxxxxxA1ZR	Gurugram (North)	2018-19	39,44,95,267	No reply
9	06AxxxxxxxA1ZR	Gurugram (North)	2019-20	1,86,27,46,443	No reply
10	06AxxxxxxxN1Z6	Gurugram (North)	2018-19	36,98,806	No reply
11	06AxxxxxxxN1Z6	Gurugram (North)	2019-20	44,274	No reply
12	06AxxxxxxxN1Z6	Gurugram (North)	2020-21	59,451	No reply
13	06BxxxxxxxL1ZX	Gurugram (North)	2018-19	79,16,736	No reply
14	06AxxxxxxxC1ZH	Gurugram (North)	2018-19	6,83,80,400	No reply
15	06AxxxxxxxC1ZH	Gurugram (North)	2019-20	56,40,296	No reply
16	06AxxxxxxxC1ZH	Gurugram (North)	2020-21	4,40,83,187	No reply
17	06AxxxxxxxK1ZL	Gurugram (north)	2018-19	10,58,564	No reply
18	06AxxxxxxxP1Z5	Gurugram (North)	2018-19	25,38,977	No reply
19	06AxxxxxxxP1Z5	Gurugram (North)	2019-20	37,37,579	No reply
20	06AxxxxxxxP1Z5	Gurugram (North)	2020-21	4,87,53,562	No reply
21	06AxxxxxxxQ1ZM	Gurugram (north)	2019-20	3,41,52,030	No reply
22	06AxxxxxxxC1Z3	Ambala	2020-21	91,713	No reply
23	06AxxxxxxxP1ZB	Panchkula	2018-19	4,43,48,409	No reply
24	06AxxxxxxxN1ZY	Sonipat	2020-21	55,49,051	No reply
25	06AxxxxxxxP6ZI	Faridabad (East)	2018-19	29,31,63,520	No reply
26	06AxxxxxxxG1Z5	Faridabad (North)	2018-19	2,83,729	This Para have been discussed in form GST ASMT-12 & response to our GST ASMT-10 dated 03 February 2023. There is no excess credit noticed and found satisfactory
27	06AxxxxxxxG1Z5	Faridabad (North)	2019-20	21,27,744	
28	06AxxxxxxxQ1ZY	Faridabad (North)	2019-20	1,86,036	In response of this audit para, there is no Excess availed ITC in ECL than declared in annual return (Table 12F of Form 9C) for the period 2018-19 to 2020-21.
29	06AxxxxxxxG2ZW	Gurugram (East)	2020-21	21,14,347	No reply
30	06AxxxxxxxF1Z0	Gurugram (East)	2019-20	93,978	Further, Taxpayer has reported the ITC claimed for previous year in Table 6M of GSTR 9 filed for each year as provided in the enclosures. The contentions of the taxpayer have been examined from the GSTR-3B and GSTR-9. Copy of the same are enclosed herewith.
31	06AxxxxxxxF1Z0	Gurugram (East)	2020-21	88,925	
32	06AxxxxxxxL1ZG	Gurugram (East)	2019-20	1,17,001	No reply.
33	06AxxxxxxxK1ZM	Gurugram (East)	2019-20	51,66,474	The contentions of the taxpayer have been examined and found correct. Therefore, the present issue is being dropped.
34	06AxxxxxxxK1ZM	Gurugram (East)	2020-21	56,00,036	

S. No.	GSTN	Office Name	Period	Difference R9 6J	Reply of the Department
1	2	3	4	5	6
35	06AxxxxxxxH1ZS	Gurugram (East)	2018-19	2,01,76,111	No reply.
36	06AxxxxxxxH1ZS	Gurugram (East)	2019-20	55,55,97,977	No reply.
37	06AxxxxxxxK1ZL	Gurugram (East)	2020-21	26,45,673	No reply.
38	06AxxxxxxxE2ZY	Gurugram (East)	2019-20	2,79,99,452	No reply.
39	06AxxxxxxxE2ZY	Gurugram (East)	2020-21	10,64,652	No reply.
40	06AxxxxxxxP1Z9	Gurugram (South)	2019-20	15,73,752	No reply.
41	06AxxxxxxxP1Z9	Gurugram (South)	2020-21	61,36,906	No reply.
42	06AxxxxxxxP1Z9	Gurugram (South)	2018-19	91,02,626	No reply.
43	06AxxxxxxxP1Z9	Gurugram (South)	2019-20	52,42,684	No reply.
44	06AxxxxxxxC1ZH	Gurugram (South)	2018-19	1,25,696	No reply.
45	06AxxxxxxxJ1Z8	Faridabad (South)	2019-20	22,95,561	No reply.
46	06AxxxxxxxJ1Z8	Faridabad (South)	2020-21	15,56,068	No reply.
47	06AxxxxxxxQ1ZU	Karnal	2019-20	53,116	No reply.
48	06AxxxxxxxC1ZY	Karnal	2020-21	2,178	In reply to the audit observation, the taxpayer has deposited the excess claimed ITC ₹ 2,178/- each under CGST/SGST Act alongwith interest through DRC-03 NO. AD060924006585Y dated 26 September 2024. Thus, the issue is settled.
49	06AxxxxxxxG3ZR	Panipat	2018-19	25,19,32,800	No reply
50	06AxxxxxxxJ1ZQ	Rewari	2019-20	22,78,481	It is evident that the taxpayer has not availed excess ITC. Hence, para may kindly be dropped.
51	06AxxxxxxxG1Z1	Rewari	2018-19	10,90,610	No reply.
52	06AxxxxxxxG1Z1	Rewari	2019-20	33,885	No reply.
Total				3,75,27,13,005	

Appendix 2.15

(Reference: Paragraph 2.8.3; Page 52)

5. Mismatch of ITC availed between GSTR 2A and GSTR 9 (8A)

(Amount in ₹)

S. No.	GSTIN	Office Name	Period	Difference (R9 8A - R2A)	Reply of the Department
1	2	3	4	5	6
1	06AxxxxxxxG1ZB	Rohtak	2018-19	13,39,552	Regarding mismatch between GSTR-2A and Table 8A of GSTR-9, it is submitted that the case of the taxpayer for the FY 2018-19 has been finalised and Input Tax Credit available in Table 8A of GSTR-9 has been considered instead of ITC available in GSTR-2A while comparing with ITC availed in GSTR-3B. Further, the case of the taxpayer for the FY 2019-20 and 2020-21 has been taken up for Audit under Section 65 of the CGST/HGST Act. While comparing ITC available and ITC availed in GSTR-3B, Table 8A of GSTR-9 has been considered.
2	06AxxxxxxxG1ZB	Rohtak	2019-20	62,56,960	
3	06AxxxxxxxG1ZB	Rohtak	2020-21	34,80,416	
4	06AxxxxxxxD1Z2	Jhajjar	2018-19	3,26,139	In reply to this audit para, it is submitted that GSTIN – 06AxxxxxxxD1Z2 has not availed excess ITC as the taxpayer has availed less ITC in GSTR-3B.
5	06AxxxxxxxD1Z2	Jhajjar	2019-20	23,38,975	
6	06AxxxxxxxD1Z2	Jhajjar	2020-21	5,45,803	
7	06AxxxxxxxE1Z9	Hisar	2018-19	13,82,266	During the proceedings of the scrutiny the taxpayer paid the differential amount ₹ 13,82,265/- vide DRC-03 ARN AD061223005280U dated 14 December 2023. Moreover, it is also intimated that for the F.Y. 2017-18 to 2022-23 DRC-01 u/s 74 has already issued vide DRC-0165/AE/ADC/2024-25 dated 30 July 2024 by the Central Goods & Service Tax Commissionerate, Rohtak.
8	06AxxxxxxxE1Z9	Hisar	2019-20	27,04,53,495	It is intimated that for the F.Y. 2017-18 to 2022-23 DRC-01 u/s 74 has already issued vide DRC-0165/AE/ADC/2024-25 DATED 30 July 2024 by the Central Goods & Service Tax Commissionerate, Rohtak.
9	06AxxxxxxxE1Z9	Hisar	2020-21	13,07,070	It is intimated that for the F.Y. 2017-18 to 2022-23 DRC-01 u/s 74 has already issued vide DRC-0165/AE/ADC/2024-25 DATED 30 July 2024 by the Central Goods & Service Tax Commissionerate, Rohtak.
10	06AxxxxxxxN1ZW	Hisar	2018-19	1,76,39,400	Taxpayer has submitted the reconciliation of GSTR9 table (8A) and GSTR2A and there is an excess in GSTR2A and same is verified from GSTIN portal. In view of above facts para may be dropped.
11	06AxxxxxxxN1ZW	Hisar	2019-20	5,45,31,000	
12	06AxxxxxxxN1ZW	Hisar	2020-21	5,16,08,600	
13	06AxxxxxxxR1ZT	Hisar	2018-19	2,24,56,770	In this regard it is submitted that audit objection was communicated to the registered taxpayers and the reply submitted by him 2018-19. Input Less Claimed -40,401 2019-20:-Balance ITC Less Claimed ₹ 5,94,136 2020-21:- difference in our case is below 5%. However, after examination of the figures in F.Y 2018-19 the case was in audit u/s 65 and the demand on this point was raised amounting to ₹ 30,03,646/- (Tax ₹ 14,33,262 Interest ₹ 14,27,058 and penalty ₹ 1,43,326). In F.Y 2019-20, the case was taken up for scrutiny u/s 61 by worthy DETC (ST) Hisar for which taxpayer's reply/submissions was found acceptable. However, for the F.Y 2020-21, the proceedings of the case are under process and outcome of the same will be communicated in the due course.
14	06AxxxxxxxR1ZT	Hisar	2019-20	21,16,256	No reply.
15	06AxxxxxxxR1ZT	Hisar	2020-21	12,32,800	No reply.
16	06AxxxxxxxN1ZA	Gurugram (North)	2019-20	1,03,832	No reply.
17	06AxxxxxxxN1ZA	Gurugram (North)	2020-21	44,412	No reply.
18	06AxxxxxxxL1Z6	Gurugram (North)	2018-19	56,50,936	No reply.
19	06AxxxxxxxL1Z6	Gurugram (North)	2019-20	16,80,282	No reply.
20	06AxxxxxxxL1Z6	Gurugram (North)	2020-21	3,24,462	No reply.
21	06AxxxxxxxG1ZN	Gurugram (North)	2019-20	31,88,87,094	No reply.
22	06AxxxxxxxG1ZN	Gurugram (North)	2020-21	1,27,548	No reply.
23	06AxxxxxxxH1ZM	Gurugram (North)	2018-19	11,19,08,581	No reply.
24	06AxxxxxxxH1ZM	Gurugram (North)	2019-20	12,18,38,386	No reply.
25	06AxxxxxxxH1ZM	Gurugram (North)	2020-21	7,78,80,860	No reply.

S. No.	GSTIN	Office Name	Period	Difference (R9 8A - R2A)	Reply of the Department
1	2	3	4	5	6
26	06AxxxxxxxQ1Z8	Gurugram (North)	2018-19	1,86,19,03,322	No reply.
27	06AxxxxxxxQ1Z8	Gurugram (North)	2019-20	71,25,79,074	No reply.
28	06AxxxxxxxQ1Z8	Gurugram (North)	2020-21	27,86,03,106	No reply.
29	06AxxxxxxxA1ZR	Gurugram (North)	2018-19	21,84,80,124	No reply.
30	06AxxxxxxxA1ZR	Gurugram (North)	2020-21	4,77,14,466	No reply.
31	06AxxxxxxxN1Z6	Gurugram (North)	2019-20	12,11,416	No reply.
32	06AxxxxxxxN1Z6	Gurugram (North)	2020-21	2,364	No reply.
33	06BxxxxxxxL1ZX	Gurugram (North)	2018-19	3,13,748	No reply.
34	06BxxxxxxxL1ZX	Gurugram (North)	2019-20	55,727	No reply.
35	06BxxxxxxxL1ZX	Gurugram (North)	2020-21	7,844	No reply.
36	06AxxxxxxxF1ZS	Gurugram (North)	2019-20	7,96,322	No reply.
37	06AxxxxxxxF1ZS	Gurugram (North)	2020-21	2,04,356	No reply.
38	06AxxxxxxxC1ZH	Gurugram (North)	2018-19	2,78,946	No reply.
39	06AxxxxxxxC1ZH	Gurugram (North)	2019-20	10,00,809	No reply.
40	06AxxxxxxxC1ZH	Gurugram (North)	2020-21	2,62,883	No reply.
41	06AxxxxxxxK1ZL	Gurugram (North)	2018-19	40,15,643	No reply.
42	06AxxxxxxxK1ZL	Gurugram (North)	2019-20	20,02,399	No reply.
43	06AxxxxxxxK1ZL	Gurugram (North)	2020-21	1,57,823	No reply.
44	06AxxxxxxxP1Z5	Gurugram (North)	2018-19	2,60,17,594	No reply.
45	06AxxxxxxxP1Z5	Gurugram (North)	2019-20	76,73,277	No reply.
46	06AxxxxxxxP1Z5	Gurugram (North)	2020-21	90,70,887	No reply.
47	06AxxxxxxxQ1ZM	Gurugram (North)	2018-19	17,46,336	No reply.
48	06AxxxxxxxQ1ZM	Gurugram (North)	2019-20	40,73,388	No reply.
49	06AxxxxxxxQ1ZM	Gurugram (North)	2020-21	56,02,414	No reply.
50	06AxxxxxxxR1ZB	Gurugram (North)	2018-19	61,14,448	No reply.
51	06AxxxxxxxR1ZB	Gurugram (North)	2019-20	28,63,952	No reply.
52	06AxxxxxxxL1ZU	Gurugram (North)	2018-19	15,25,168	No reply.
53	06AxxxxxxxL1ZU	Gurugram (North)	2019-20	4,00,672	No reply.
54	06AxxxxxxxK1ZH	Gurugram (North)	2018-19	1,56,089	No reply.
55	06AxxxxxxxK1ZH	Gurugram (North)	2019-20	1,21,900	No reply.
56	06AxxxxxxxC1Z3	Ambala	2018-19	1,76,85,664	No reply.
57	06AxxxxxxxC1Z3	Ambala	2019-20	1,43,15,712	No reply.
58	06AxxxxxxxC1Z3	Ambala	2020-21	56,67,520	No reply.
59	06AxxxxxxxP1ZB	Panchkula	2018-19	15,27,912	No reply.
60	06AxxxxxxxP1ZB	Panchkula	2020-21	1,07,47,136	No reply.
61	06AxxxxxxxN1ZY	Sonipat	2018-19	85,68,900	No reply.
62	06AxxxxxxxN1ZY	Sonipat	2019-20	1,38,56,800	No reply.
63	06AxxxxxxxN1ZY	Sonipat	2020-21	33,19,300	No reply.
64	06AxxxxxxxL1ZE	Sonipat	2019-20	72,02,800	No reply.
65	06AxxxxxxxL1ZE	Sonipat	2020-21	83,16,900	No reply.
66	06AxxxxxxxP6ZI	Faridabad (East)	2018-19	11,26,79,680	No reply.
67	06AxxxxxxxP6ZI	Faridabad (East)	2019-20	12,51,58,400	No reply.
68	06AxxxxxxxP6ZI	Faridabad (East)	2020-21	6,56,53,500	No reply.
69	06AxxxxxxxG1Z5	Faridabad (North)	2019-20	39,036	No reply.
70	06AxxxxxxxG1Z5	Faridabad (North)	2020-21	2,27,192	No reply.
71	06AxxxxxxxQ1ZY	Faridabad (North)	2019-20	82,46,544	No reply.
72	06AxxxxxxxQ1ZY	Faridabad (North)	2020-21	11,77,040	No reply.
73	06AxxxxxxxF1ZS	Faridabad (North)	2018-19	6,51,206	No reply.
74	06AxxxxxxxR1ZM	Kurukshetra	2020-21	14,65,140	No reply.
75	06AxxxxxxxG2ZW	Gurugram (East)	2018-19	21,53,098	No reply.
76	06AxxxxxxxG2ZW	Gurugram (East)	2019-20	15,50,068	No reply.
77	06AxxxxxxxG2ZW	Gurugram (East)	2020-21	3,24,672	No reply.
78	06AxxxxxxxC2Z0	Gurugram (East)	2018-19	1,97,40,330	No reply.
79	06AxxxxxxxC2Z0	Gurugram (East)	2019-20	2,88,61,351	No reply.
80	06AxxxxxxxC2Z0	Gurugram (East)	2020-21	28,40,962	No reply.
81	06AxxxxxxxE1ZD	Gurugram (East)	2018-19	11,31,872	No reply.
82	06AxxxxxxxE1ZD	Gurugram (East)	2019-20	12,64,675	No reply.
83	06AxxxxxxxE1ZD	Gurugram (East)	2020-21	96,996	No reply.
84	06AxxxxxxxD1ZG	Gurugram (East)	2018-19	15,85,374	No reply.
85	06AxxxxxxxD1ZG	Gurugram (East)	2019-20	6,25,058	No reply.
86	06AxxxxxxxD1ZG	Gurugram (East)	2020-21	1,02,486	No reply.
87	06AxxxxxxxR1ZL	Gurugram (East)	2018-19	10,73,991	No reply.

S. No.	GSTIN	Office Name	Period	Difference (R9 8A - R2A)	Reply of the Department
1	2	3	4	5	6
88	06AxxxxxxxR1ZL	Gurugram (East)	2019-20	14,96,388	No reply.
89	06AxxxxxxxR1ZL	Gurugram (East)	2020-21	6,25,343	No reply.
90	06AxxxxxxxF1Z0	Gurugram (East)	2018-19	19,99,315	Taxpayer submit that Table 8A is derived by GST portal itself from details of GSTR 2A and taxpayer do not have any control on the same because both are the auto generated tables. Further taxpayer has provided enclosure indicating that ITC claimed by taxpayer in GSTR 3B in each of the 3 years is less than ITC available in GSTR 2A (enclosure is provided by taxpayer)
91	06AxxxxxxxF1Z0	Gurugram (East)	2019-20	7,56,543	No reply
92	06AxxxxxxxF1Z0	Gurugram (East)	2020-21	46,574	No reply
93	06AxxxxxxxL1ZG	Gurugram (East)	2019-20	209	No reply
94	06AxxxxxxxL1ZG	Gurugram (East)	2020-21	1,19,301	No reply
95	06AxxxxxxxK1ZM	Gurugram (East)	2018-19	2,60,974	The taxpayer submitted that they have claimed less ITC in GSTR-3B with the comparison to the ITC available in GSTR-2A. The same is evident from the table 8D of GSTR-9. The contentions of the taxpayer have been examined and found correct.
96	06AxxxxxxxK1ZM	Gurugram (East)	2019-20	11,04,919	No reply
97	06AxxxxxxxK1ZM	Gurugram (East)	2020-21	6,220	No reply
98	06AxxxxxxxJ1ZQ	Gurugram (East)	2018-19	50,96,742	No reply
99	06AxxxxxxxJ1ZQ	Gurugram (East)	2019-20	8,77,446	No reply
100	06AxxxxxxxJ1ZQ	Gurugram (East)	2020-21	13,43,967	No reply
101	06AxxxxxxxF1ZU	Gurugram (East)	2019-20	11,76,388	FY 2018-19 & 2019-20 wherein demand had been created through DRC-07 of ₹ 3,02,85,124/- & ₹ 26,68,760/- respectively. ASMT-10 has been issued for 2020-21 wherein all the above-mentioned parameters were examined. After examination Objection has been dropped.
102	06AxxxxxxxF1ZU	Gurugram (East)	2020-21	1,91,762	No reply.
103	06AxxxxxxxN1ZS	Gurugram (East)	2018-19	4,75,72,730	No reply.
104	06AxxxxxxxN1ZS	Gurugram (East)	2019-20	4,11,77,220	No reply.
105	06AxxxxxxxN1ZS	Gurugram (East)	2020-21	68,08,190	No reply.
106	06AxxxxxxxM1ZN	Gurugram (East)	2018-19	19,88,864	No reply.
107	06AxxxxxxxM1ZN	Gurugram (East)	2019-20	5,51,184	No reply.
108	06AxxxxxxxM1ZN	Gurugram (East)	2020-21	9,30,048	No reply.
109	06AxxxxxxxM1Z5	Gurugram (East)	2018-19	5,54,24,000	No reply.
110	06AxxxxxxxM1Z5	Gurugram (East)	2019-20	6,01,08,800	No reply.
111	06AxxxxxxxM1Z5	Gurugram (East)	2020-21	96,85,000	No reply.
112	06AxxxxxxxG1ZN	Gurugram (East)	2020-21	10,15,688	No reply.
113	06AxxxxxxxH1ZS	Gurugram (East)	2018-19	6,57,82,270	No reply.
114	06AxxxxxxxH1ZS	Gurugram (East)	2019-20	3,47,55,330	No reply.
115	06AxxxxxxxH1ZS	Gurugram (East)	2020-21	1,70,17,350	No reply.
116	06AxxxxxxxM1ZI	Gurugram (East)	2019-20	14,919	No reply.
117	06AxxxxxxxF1ZW	Gurugram (East)	2020-21	40,30,400	No reply.
118	06AxxxxxxxJ1ZK	Gurugram (East)	2018-19	1,83,02,720	No reply.
119	06AxxxxxxxJ1ZK	Gurugram (East)	2020-21	33,68,240	No reply.
120	06AxxxxxxxN1ZO	Gurugram (East)	2018-19	6,78,416	No reply.
121	06AxxxxxxxN1ZO	Gurugram (East)	2019-20	23,37,956	No reply.
122	06AxxxxxxxN1ZO	Gurugram (East)	2020-21	10,35,904	No reply.
123	06AxxxxxxxK1ZL	Gurugram (East)	2018-19	8,60,167	No reply.
124	06AxxxxxxxK1ZL	Gurugram (East)	2019-20	2,11,284	No reply.
125	06AxxxxxxxE2ZY	Gurugram (East)	2019-20	2,42,97,470	No reply.
126	06AxxxxxxxN1ZU	Gurugram (East)	2019-20	5,11,890	No reply.
127	06AxxxxxxxN1ZU	Gurugram (East)	2020-21	1,24,913	No reply.
128	06AxxxxxxxP1Z9	Gurugram (South)	2018-19	2,87,85,328	No reply.
129	06AxxxxxxxP1Z9	Gurugram (South)	2019-20	5,68,23,534	No reply.
130	06AxxxxxxxP1Z9	Gurugram (South)	2020-21	2,41,70,730	No reply.
131	06AxxxxxxxE1Z3	Gurugram (South)	2019-20	5,89,55,080	No reply.
132	06AxxxxxxxE1Z3	Gurugram (South)	2020-21	49,93,363	No reply.
133	06AxxxxxxxQ1ZE	Gurugram (South)	2018-19	9,28,11,772	No reply.
134	06AxxxxxxxQ1ZE	Gurugram (South)	2019-20	17,53,27,584	No reply.
135	06AxxxxxxxQ1ZE	Gurugram (South)	2020-21	1,26,97,490	No reply.

S. No.	GSTIN	Office Name	Period	Difference (R9 8A - R2A)	Reply of the Department
1	2	3	4	5	6
136	06AxxxxxxxC1ZH	Gurugram (South)	2018-19	1,20,47,751	No reply.
137	06AxxxxxxxC1ZH	Gurugram (South)	2019-20	1,40,44,857	No reply.
138	06AxxxxxxxC1ZH	Gurugram (South)	2020-21	55,41,860	No reply.
139	06AxxxxxxxP1Z9	Gurugram (South)	2018-19	97,262	No reply.
140	06AxxxxxxxP1Z9	Gurugram (South)	2020-21	1,31,852	No reply.
141	06AxxxxxxxJ1Z8	Faridabad (South)	2019-20	2,28,224	No reply.
142	06AxxxxxxxN3ZM	Gurugram (West)	2018-19	27,04,99,330	No reply.
143	06AxxxxxxxN3ZM	Gurugram (West)	2019-20	5,57,16,990	No reply.
144	06AxxxxxxxN3ZM	Gurugram (West)	2020-21	2,86,03,900	No reply.
145	06AxxxxxxxR1Z7	Gurugram (West)	2018-19	27,47,55,900	No reply.
146	06AxxxxxxxR1Z7	Gurugram (West)	2019-20	31,43,54,884	No reply.
	06AxxxxxxxR1Z7	Gurugram (West)	2020-21	23,98,36,610	No reply.
148	06AxxxxxxxC1ZY	Karnal	2018-19	4,907	The facts narrated by the taxpayer have been examined and it is true fact that the above noted figures shown in the tables are auto generated. Moreover, the taxpayer has claimed less ITC ₹ 85,43,175/- as per GSTR-3BB as compared to ITC auto populated in R98A & R2A ₹ 90,55,188/-. Thus, there is not excess ITC claimed by the taxpayer, hence this issue is settled.
149	06AxxxxxxxQ1ZU	Karnal	2018-19	62,49,32,740	No reply.
150	06AxxxxxxxQ1ZU	Karnal	2019-20	2,69,59,658	No reply.
151	06AxxxxxxxG1ZT	Panipat	2018-19	6,19,64,300	During the Audit conducted, it has been observed that the taxpayer claims ITC as per the conditions mentioned in section 16(2) of the GST Act. The ITC has been claimed based on invoices available with the taxpayer with corresponding matching with the data available in GSTR-2A.
152	06AxxxxxxxG1ZT	Panipat	2019-20	14,48,23,300	No reply.
153	06AxxxxxxxG1ZT	Panipat	2020-21	10,66,19,900	No reply.
154	06AxxxxxxxG3ZR	Panipat	2018-19	5,09,33,700	No reply.
155	06AxxxxxxxG3ZR	Panipat	2019-20	67,25,700	No reply.
156	06AxxxxxxxG3ZR	Panipat	2020-21	4,87,50,600	No reply.
157	06AxxxxxxxH1ZW	Rewari	2018-19	4,93,39,344	The observation made by the audit party has been cross checked during the departmental scrutinized the case for the year of 2018-19 and 2019-20. There is no ITC availed from cancelled taxpayer and suppliers has discharged the liability. For the period 2020-21 notice will be issued shortly to the taxpayer u/s 61. Hence, para may be dropped.
158	06AxxxxxxxH1ZW	Rewari	2019-20	8,33,21,888	No reply.
159	06AxxxxxxxH1ZW	Rewari	2020-21	13,26,05,984	For the period 2020-21 notice will be issued shortly to the taxpayer u/s 61. Hence, para may be dropped.
160	06AxxxxxxxG1Z1	Rewari	2018-19	56,725	No reply.
161	06AxxxxxxxG1Z1	Rewari	2019-20	1,70,816	No reply.
162	06AxxxxxxxJ1ZQ	Rewari	2018-19	13,54,21,444	No reply.
163	06AxxxxxxxJ1ZQ	Rewari	2019-20	14,92,41,088	No reply.
164	06AxxxxxxxJ1ZQ	Rewari	2020-21	8,35,59,424	No reply.
Total				8,52,78,24,566	

Appendix 2.16

(Reference: Paragraph 2.8.4; Page 53)

Undischarged tax liability (Comparing R3B with R1 and R9)

(Amount in ₹)

S. No.	GSTIN	Office Name	Period	Undischarged liability -R1 or R9 (whichever is more) - R3B
1	06AxxxxxxxG1ZB	Rohtak	2020-21	41,51,977
	Show Cause Notice in Form DRC-01 under Section 73 has been issued to the taxpayer. The outcome of the proceedings will be intimated to the Audit party accordingly.			
2	06AxxxxxxxD1ZC	Bhiwani	2018-19	45,352
3	06AxxxxxxxD1ZC	Bhiwani	2020-21	26,930
	S. No. 2 and 3 No reply.			
4	06AxxxxxxxD1Z2	Jhajjar	2018-19	21,15,923
5	06AxxxxxxxD1Z2	Jhajjar	2019-20	12,21,216
	(S. No. 4 and 5) In reply to this audit para, it is submitted that GSTIN – 06AxxxxxxxD1Z2 during F.Y. 2018-19 the amount of ₹ 21,15,920 is IGST amount related to the Income from Interest & Compensation Received from Customers of ₹ 21,21,096 & ₹ 96,34,036 respectively i.e. total ₹ 1,17,55,132. The said amount ₹ 1,17,55,132 (IGST Amount ₹ 21,15,924/-) was not declared in GSTR1 & GSTR3B but declared in GSTR-9 accordingly discharged the tax liabilities of ₹ 21,15,924 through DRC-03 dated 05.01.2021 by the taxpayer. during F.Y. 2019-20 the amount of ₹ 12,50,593 is IGST amount related to the Income from Interest & Compensation Received from Customer of ₹ 34,74,037 & ₹ 34,73,698 respectively i.e. total ₹ 69,47,735. The said amount ₹ 69,47,735 (IGST Amount 12,50,593/-) was not declared in GSTR1 & GSTR3B but declared in GSTR-9 accordingly discharged the tax liabilities of ₹ 13,42,392 through DRC-03 dated 31.03.2021 by the taxpayer.			
6	06AxxxxxxxD1Z2	Jhajjar	2020-21	70,232
	No reply.			
7	06AxxxxxxxE1Z9	Hisar	2018-19	6,01,653
8	06AxxxxxxxE1Z9	Hisar	2019-20	6,49,646
	(S. No. 7 and 8) In reply to the audit objection it is to inform that the case for the financial year 2018-19 & 2019-20 has been taken up in scrutiny of returns an ASMT-10 notice has been issued u/s 61 of HGST/CGST Act, 2017 for the financial year 2018-19 & 2019-20 During the proceedings of scrutiny of return the taxpayer submit his reply which is found satisfactory and the same has been verified from the GST Portal that there is not mismatch in the liability as per GSTR-1 & GSTR-3/R9.			
9	06AxxxxxxxN1ZW	Hisar	2019-20	11,67,152
	R3B TAX PAID (6.1A) ₹ 13,10,93,95,741 R1 LIABILITY ₹ 13,10,88,50,750 R9 LIABILITY ₹ 13,10,94,00,634 Undischarged liability (R1 or R9 whichever is more - R3B) 4,893 * Discharged thru DRC03 on 27 February 2021 at the time of filing GSTR9. Based on above tabulation there is no undischarged liability, which is a verifiable fact from GST returns filed by the taxpayer. In view of above facts para may be dropped.			
10	06AxxxxxxxR1ZT	Hisar	2018-19	57,06,152
11	06AxxxxxxxR1ZT	Hisar	2019-20	3,83,05,907
	(S. No. 10 and 11) In this regard it is submitted that B2B liability of ₹ 65,74,448/- for the year 2017-18 was declared in GSTR-1 of July and December 2018. However, liability of ₹ 65,77,448/- was already discharged during same year through GSTR-3B in B2C Sales. Further, it is submitted that above liability was wrongly shown in B2C during the year same year. Reconciliation is as under:- Difference as per notice ₹ 62,29,225 (-) B2B invoices pertains for the year 2017-18 declared in July and Dec 2018 ₹ 65,74,448 Liability excess paid (-)3,45,223.00. 2019-20 Difference as per notice ₹ 4,01,04,067.00 In this regard it is submitted that liability as per GSTR-1 is ₹ 48,57,41,301 instead of ₹ 52,27,97,824. Comparison of liability between GSTR-1 and GSTR-3B is enclosed herewith. After considering the liability as per GSTR-1. Difference comes as under:- Liability as per GSTR-1 ₹ 48,57,41,301.00 (-) Liability as per GSTR-9/3B ₹ 48,26,93,756.00 =30,47,545.00 (-) B2B Liability of ₹ 30,47,545 for the year 2018-19 shown in 2019-20. However above liability was discharged during 2018-19 through GSTR-3B in B2C Sales. ₹ 30,47,545.00 added in B2B during 2019-20 but same were not reduced from B2C sales. (-)30,47,545.00 NIL Further it is submitted that we have to pay Output Tax Liability as per Books of Accounts/ as per Audited Balance Sheet. If we have shown the excess/less Liability in GSTR-1. The Same can be rectified in subsequent month in GSTR-1 or in GSTR-9 and all the output liability has been rectified and paid as per GSTR-9 filed on the basis of audited balance sheet. “ Further, after examining the facts and figures demand in DRC 07 of ₹ 1,72,08,664/- was raised after effecting the recovery of ₹ 18,68,889 in F.Y 2018-19. However, regarding undischarged liability between GSTR1 /GATR3B and GSTR9 in F.Y. 2018-19 the demand has been raised of the amount ₹ 69,58,292/-. In the F.Y 2019-20, the case was in scrutiny and reply furnished by the taxpayer was found acceptable by the Proper- Officer (Worthy Dy. Excise and Taxation Commissioner (ST), Hisar). However, for the F.Y 2020-21, the proceedings of the case are under process and outcome of the same will be communicated in the due course. This is submitted for your kind information and necessary action.			
12	06AxxxxxxxN1ZA	Gurugram (North)	2018-19	4,59,859
13	06AxxxxxxxN1ZA	Gurugram (North)	2019-20	4,239
14	06AxxxxxxxQ1Z8	Gurugram (North)	2018-19	49,34,39,135
15	06AxxxxxxxQ1Z8	Gurugram (North)	2019-20	59,56,987
16	06AxxxxxxxA1ZR	Gurugram (North)	2020-21	12,39,79,836
17	06AxxxxxxxN1Z6	Gurugram (North)	2018-19	6,736

S. No.	GSTIN	Office Name	Period	Undischarged liability -R1 or R9 (whichever is more) - R3B
18	06BxxxxxxL1ZX	Gurugram (North)	2019-20	2,98,487
19	06BxxxxxxL1ZX	Gurugram (North)	2020-21	3,45,361
20	06AxxxxxxF1ZS	Gurugram (North)	2018-19	3,15,08,674
21	06AxxxxxxF1ZS	Gurugram (North)	2020-21	68,38,503
22	06AxxxxxxC1ZH	Gurugram (North)	2019-20	1,36,41,181
23	06AxxxxxxP1Z5	Gurugram (North)	2019-20	13,68,288
24	06AxxxxxxP1Z5	Gurugram (North)	2020-21	15,17,843
25	06AxxxxxxQ1ZM	Gurugram (North)	2019-20	31,50,084
26	06AxxxxxxK1ZH	Gurugram (North)	2018-19	1,23,885
27	06AxxxxxxL1ZU	Gurugram (North)	2020-21	2,06,645
28	06AxxxxxxC1Z3	Ambala	2018-19	11,134
29	06AxxxxxxC1Z3	Ambala	2019-20	225351
30	06AxxxxxxP1ZB	Panchkula	2018-19	6,67,66,890
31	06AxxxxxxN1ZY	Sonipat	2019-20	83,917
32	06AxxxxxxL1ZE	Sonipat	2018-19	8,93,498
33	06AxxxxxxL1ZE	Sonipat	2019-20	4,11,87,740
34	06AxxxxxxP6ZI	Faridabad (East)	2018-19	5,33,57,454
S.No. 12 and 34 No reply.				
35	06AxxxxxxQ1ZY	Faridabad (North)	2019-20	14,182
2018-19 It is informed that ADT 01 was issued to the taxpayer vide ARN no. ZD0610230147006 dated 23 October 2023 for audit. In response to the ADT 01, the taxpayer submitted reply along with copies of DRC 03. The taxpayer paid un-reconciled amount, Invalid ITC, claimed ITC received from ISD through DRC03 vide ARN no. AD0612230066794, dated 18 December 2023, ARN no. AD061223006727B, dated 18 December 2023, ARN no. AD0612230066885, dated 18 December 2023, ARN no. AD061223006704J, dated 18 December 2023, ARN. No. AD061223006716E, Dated 18 December 2023. Reply was examined and satisfaction was not found on some discrepancies. Thereafter, DRC 01 was issued to the taxpayer vide ARN no. ZD061223032247S dated 29 December 2023. Further DRC 07 has been issued to the taxpayer. 2019-20 ASMT-10 for the A.Y. 2019-20 issued to the taxpayer vide ARN no. ZD0604240179197 dated. 22 April 2024 and the taxpayer filed reply against ASMT-10, which has been examined and found satisfactory. Further, taxpayer paid invalid ITC through DRC 03 vide ARN no. AD0605240068727, AD0605240085094 dated 20 May 2024 and 23 May 2024 tax amounting to ₹ 1,628/- and interest ₹ 1,583/- and Excess input tax amounting to ₹ 51,700/- has paid through DRC 03 vide ARN no. AD060524002773B, dated 08 May 2024 and also interest amounting to ₹ 50,278/- has paid through DRC03 vide ARN no. AD0605240085094, dated 23 May 2024. 2020-21 Discrepancies notice in form of ASMT-10 has been issued to the taxpayer vide reference no. ZD060624045897X, dated 27 June 2024.				
36	06AxxxxxxF1ZS	Faridabad (North)	2019-20	4,47,683
37	06AxxxxxxR1ZM	Kurukshetra	2019-20	32,85,001
38	06AxxxxxxE1ZD	Gurugram (East)	2019-20	28,99,548
39	06AxxxxxxE1ZD	Gurugram (East)	2020-21	14,753
40	06AxxxxxxD1ZG	Gurugram (East)	2018-19	3,23,376
41	06AxxxxxxD1ZG	Gurugram (East)	2019-20	12,396
42	06AxxxxxxD1ZG	Gurugram (East)	2020-21	81,105
S. No. 36 to 42 No reply.				
43	06AxxxxxxF1Z0	Gurugram (East)	2019-20	15,14,676
44	06AxxxxxxF1Z0	Gurugram (East)	2020-21	6,86,211
(S. No. 43 and 44) It is submitted that the objection raised by Audit Party in case of GSTIN 06AxxxxxxF1Z0 has been examined by the Proper Officer. Audit objection raised by the audit party is admitted and In response taxpayer stated as under:- Taxpayer provided enclosures stated that tax liability has been properly discharged as there are some invoices or credit notes which are reported in next year instead of GST returns of the same year i.e. some invoices or credit notes of F.Y. 2018-19 were reported in GSTR 1 and GSTR 3B of F.Y. 2019-20 whereas the same were also captured in system generated GSTR 9 of F.Y. 2019-20 but as per observations provided in the above table tax liability in GSTR 1 is captured on basis of document date as reported in GSTR 1 which has created the difference. The taxpayer has submitted the reconciliation tables substantiating the reasons for above differences. Considering the above facts and grounds, I would request your good self to drop the notice Keeping in view the above, after considering the reply of the taxpayer, it can be concluded that the taxpayer has no undischarged tax liability. The contentions of the taxpayer have been examined from the GSTR-3B, GSTR 1 and GSTR-9. Copy of the same are enclosed herewith. Therefore, it is requested that the para may please be dropped.				
45	06AxxxxxxL1ZG	Gurugram (East)	2019-20	28,10,077
No reply.				
46	06AxxxxxxK1ZM	Gurugram (East)	2018-19	82,77,531

S. No.	GSTIN	Office Name	Period	Undischarged liability -R1 or R9 (whichever is more) - R3B
47	06AxxxxxxxK1ZM	Gurugram (East)	2020-21	38,81,307
	(S. No. 46 and 47) The taxpayer submitted reconciliation statement between liability declared in GSTR-1/GSTR-9 and liability discharged in GSTR-3B. According to the reconciliation statement and supporting documents produced by the taxpayer, it has been noticed that the taxpayer has made the payment of tax amounting to ₹84,36,281/- (IGST – ₹ 55,62,234, CGST – ₹ 6,32,485, SGST – ₹ 6,32,485 and CESS – ₹ 16,09,077) pertaining to the F.Y. 2018-19 in next financial year i.e. 2019-20. The same has been duly reported in table 10 and 14 of GSTR-9. Further, the taxpayer has deposited the interest on delayed payment of tax amounting to ₹ 8,65,835/- (IGST – ₹ 5,66,197, CGST – ₹ 68,812, SGST – ₹ 68,812 and Cess – ₹ 1,62,014) via DRC-03 dated 30 April 2024 having ARN: AD060424013969V.			
48	06AxxxxxxxJ1ZQ	Gurugram (East)	2018-19	98,1176
49	06AxxxxxxxJ1ZQ	Gurugram (East)	2019-20	6,27,072
	Sr. No. 48 and 49 No reply.			
50	06AxxxxxxxF1ZU	Gurugram (East)	2018-19	83,09,272
	In reply to the Audit observations as mentioned in AENQs above it is submitted that for FY 2018-19, Scrutiny proceedings were initiated for FY 2018-19 & 2019-20 wherein demand had been created through DRC-07 of ₹ 3,02,85,124/- & ₹ 26,68,760/- respectively. ASMT-10 has been issued for 2020-21 wherein all the above-mentioned parameters were examined. After examination Objection has been dropped. Figures in Table 8(B) have been derived from total of 6(B) and 6(H). During FY 2019-20, in GSTR-3B We have availed and reversed the input tax credit of ₹ 1,09,25,890/- (CGST ₹ 24,20,265, SGST ₹ 24,20,265 and IGST ₹ 60,85,360), which is not considered in the above table. Since, we have not availed and utilized the input tax credit of ₹ 1,09,25,890/- (CGST ₹ 24,20,265, SGST ₹ 24,20,265 and IGST ₹ 60,85,360), there is no question of reversing the input tax credit will arise. Further, during FY 2019-20, we have availed the input tax credit of ₹ 29,35,778/- (CGST ₹ 11,50,337, SGST ₹ 11,50,337 and IGST ₹ 6,35,104) which was pertaining to FY 2018-19.			
51	06AxxxxxxxN1ZS	Gurugram (East)	2020-21	91,65,74,080
52	06AxxxxxxxM1Z5	Gurugram (East)	2020-21	70,29,55,499
53	06AxxxxxxxG1ZN	Gurugram (East)	2019-20	16,320
54	06AxxxxxxxH1ZS	Gurugram (East)	2019-20	40,40,689
55	06AxxxxxxxH1ZS	Gurugram (East)	2020-21	2,670
56	06AxxxxxxxJ1ZQ	Gurugram (East)	2018-19	6,38,83,050
57	06AxxxxxxxJ1ZQ	Gurugram (East)	2019-20	5,17,77,171
58	06AxxxxxxxJ1ZQ	Gurugram (East)	2020-21	5,24,97,602
59	06AxxxxxxxJ1ZK	Gurugram (East)	2018-19	85,49,899
60	06AxxxxxxxJ1ZK	Gurugram (East)	2019-20	1,00,72,644
61	06AxxxxxxxJ1ZK	Gurugram (East)	2020-21	63,60,474
62	06AxxxxxxxK1ZL	Gurugram (East)	2020-21	4,80,986
63	06AxxxxxxxE2ZY	Gurugram (East)	2018-19	2,12,10,989
64	06AxxxxxxxN1ZU	Gurugram (East)	2019-20	3,65,711
65	06AxxxxxxxN1ZU	Gurugram (East)	2020-21	12,97,685
66	06AxxxxxxxC1ZH	Gurugram (South)	2018-19	24,730
67	06AxxxxxxxC1ZH	Gurugram (South)	2019-20	36,91,432
68	06AxxxxxxxC1ZH	Gurugram (South)	2020-21	6,89,543
69	06AxxxxxxxQ1ZE	Gurugram (South)	2018-19	64,27,183
70	06AxxxxxxxQ1ZE	Gurugram (South)	2020-21	77,71,100
71	06AxxxxxxxP1Z9	Gurugram (South)	2018-19	11,07,710
72	06AxxxxxxxP1Z9	Gurugram (South)	2020-21	74,89,96,516
73	06AxxxxxxxJ1Z8	Faridabad (South)	2018-19	1,22,660
74	06AxxxxxxxJ1Z8	Faridabad (South)	2020-21	20,10,152
	S. No. 51 to 74 No reply.			
75	06AxxxxxxxN3ZM	Gurugram (West)	2018-19	1,10,450
	In reply to the audit para, it is stated that the taxpayer deposited the requisite demand vide DRC-03 Debit entry no. DC0612200205270 dated 28 December 2020.			
76	06AxxxxxxxR1Z7	Gurugram (West)	2018-19	6,17,115
77	06AxxxxxxxR1Z7	Gurugram (West)	2019-20	120
78	06AxxxxxxxR1Z7	Gurugram (West)	2020-21	84,409
79	06AxxxxxxxQ1ZU	Karnal	2018-19	6,23,360
80	06AxxxxxxxG1ZT	Panipat	2018-19	56,00,564
81	06AxxxxxxxG1ZT	Panipat	2019-20	10,45,588
82	06AxxxxxxxG1ZT	Panipat	2020-21	1,610
	Sr. No. 76 and 82 No reply.			
83	06AxxxxxxxG3ZR	Panipat	2020-21	1,216
	The observation is in respect of the difference in the ITC in GSTR-3B and GSTR-2A for particular period. The figures of output tax liability declared by him in GSTR-1 & GSTR-3B and finally in GSTR-9 & GSTR-9C are as under:-			

S. No.	GSTIN	Office Name	Period	Undischarged liability -R1 or R9 (whichever is more) - R3B																
	<table><thead><tr><th>Year</th><th>GSTR-1</th><th>GSTR-3B</th><th>Difference</th></tr></thead><tbody><tr><td>2018-19</td><td>₹40,83,62,84,000</td><td>₹40,83,62,85,685</td><td>₹ 1,685 has been paid more in GSTR-3B than GSTR-1 hence no short payment.</td></tr><tr><td>2019-20</td><td>₹27,97,77,58,700</td><td>₹27,97,77,62,188</td><td>Here also paid ₹ 3,485 more than GSTR-1 hence no short payment</td></tr><tr><td>2020-21</td><td>₹29,43,85,99,200</td><td>₹29,43,85,97,352</td><td></td></tr></tbody></table>				Year	GSTR-1	GSTR-3B	Difference	2018-19	₹40,83,62,84,000	₹40,83,62,85,685	₹ 1,685 has been paid more in GSTR-3B than GSTR-1 hence no short payment.	2019-20	₹27,97,77,58,700	₹27,97,77,62,188	Here also paid ₹ 3,485 more than GSTR-1 hence no short payment	2020-21	₹29,43,85,99,200	₹29,43,85,97,352	
	Year	GSTR-1	GSTR-3B	Difference																
	2018-19	₹40,83,62,84,000	₹40,83,62,85,685	₹ 1,685 has been paid more in GSTR-3B than GSTR-1 hence no short payment.																
	2019-20	₹27,97,77,58,700	₹27,97,77,62,188	Here also paid ₹ 3,485 more than GSTR-1 hence no short payment																
	2020-21	₹29,43,85,99,200	₹29,43,85,97,352																	
In GSTR-9C filed for this year he has declared his output tax liability excluding RCM at ₹ 29,43,85,97,398/- which is less than the figures shown in GSTR-3B. Hence, there is no undischarged liability. These queries may be dropped.																				
84	06AxxxxxxxG1Z1	Rewari	2019-20	33,54,860																
	No reply.																			
85	06AxxxxxxxJ1ZQ	Rewari	2019-20	1,13,07,691																
86	06AxxxxxxxJ1ZQ	Rewari	2020-21	3,04,774																
	(S. No. 85 and 86) There is no un-discharged tax liability to be discharged by taxpayer. The reason for the gap observed is related to Part V (Table 10 and 11) of GSTR9 i.e. “Particulars of transactions for the financial year declared in returns of the next financial year till the specified period” Hence, no such short liabilities discharged by the taxpayer only debit/credit notes liability which has been discharged in next financial year. ‘Annexure-C’ attach for your kind reference. Hence para may be dropped.																			
87	06AxxxxxxxH1ZW	Rewari	2019-20	2,528																
	The para admitted and recovered the amount from taxpayer vide DRC-03 AD060124009152S dated 23 January 2024. Hence para may be dropped.																			
Total				3,56,75,80,007																