Appendices

Appendix 1.1

(Reference: Paragraph 1.7.5; Page 15)

Details of PAC recommendations for CAG Report (Revenue Sector) outstanding as on 31 March 2025

Sr. No.	PAC Report	Year of Audit Report	PAC recommendations pending as on 31 March 2025
1.	22nd	1979-80	1
2.	23rd	1980-81	3
3.	25th	1981-82	1
4.	28th	1983-84	1
5.	29th	1984-85	5
6.	32nd	1985-86	2
7.	34th	1986-87	5
8.	36th	1987-88	1
9.	38th	1988-89	7
10.	40th	1989-90	13
11.	42nd	1990-91,1991-92,1992-93	20
12.	44th	1990- 91, 1991-92,1992-93	32
13.	46th	1993-94	7
14.	48th	1993-94,1994-95	8
15.	50th	1993- 94, 1994- 95,1995-96	22
16.	52nd	1996-97	26
17.	54th	1997-98	33
18.	58th	1998-99 and 1999-2000	55
19.	60th	2000-01	29
20.	62nd	2001-02	38
21.	63rd	2002-03	30
22.	64th	2003-04	42
23.	65th	2004-05	34
24.	67th	2005-06	44
25.	68th	2006-07 and 2007-08	82
26.	70th	2008-09	46
27.	71st	2009-10	42
28.	72nd	2010-11	20
29.	73rd	2011-12	19
30.	74th	2013-14	39
31.	75th	2012-13	33
32.	78th	2014-15	46
33.	82nd	2015-16	39
34.	84th	2016-17	39
35.	85th	2017-18	54
36.	86th	2018-19	33
37.	87th	2019-20	20
38.	90th	2020-21	33
		Total	**1,004**

Appendix 1.2

(Reference: Paragraph 1.7.5; Page 15)

Department wise details of PAC recommendations for CAG Reports (Revenue Receipts/Sector) outstanding as on 31 March 2025

Sr. No.	Name of Department	Total recommendations outstanding
1	Excise and Taxation	577
2	Revenue and Disaster Management	227
3	Mining & Geology	70
4	Agriculture	39
5	Irrigation	2
6	Power (Chief Electrical Inspector)	4
7	Public Health	1
8	P.W.D. (B&R)	1
9	Transport	40
10	Finance (Lotteries)	4
11	Co-operative	21
12	Forest	4
13	Home	6
14	Industries	3
15	General	1
16	Town & Country Planning	4
	Total	**1,004**

Appendix 1.3

(Reference: Paragraph 1.8.1; Page 15)

Position of Inspection Reports of Excise and Taxation Department (State Excise)

(₹ in lakh)

Year	Opening balance			Addition during the year			Clearance during the year			Closing balance during the year		
	IRs	Para-graphs	Money value	IRs	Para-graphs	Money value	IRs	Para-graphs	Money value	IRs	Para-graphs	Money value
2014-15	116	201	72.47	35	93	84.78	24	49	22.58	127	245	134.67
2015-16	127	245	134.67	25	57	22.1	6	21	2.75	146	281	154.02
2016-17	146	281	154.02	22	50	39.06	23	79	31.43	145	252	161.65
2017-18	145	252	161.65	34	75	19.7	19	60	41.82	160	267	139.53
2018-19	160	267	139.53	25	72	48.61	6	18	18.89	179	321	169.25
2019-20	179	321	169.25	15	38	21.95	10	12	6.29	184	347	184.91
2020-21	184	347	184.91	33	74	85.05	11	17	4.85	206	404	265.11
2021-22	206	404	265.11	29	64	79.51	2	5	0.37	233	463	344.25
2022-23	233	463	344.25	20	119	199.66	4	85	135.42	249	497	408.49
2023-24	249	497	408.49	12	42	77.3	1	2	0.01	260	537	485.78

Appendix 1.4

(Reference: Paragraph 1.8.2; Page 16)

Recovery of accepted cases of Excise and Taxation Department (State Excise)

(₹ in crore)

Year of Audit Report	Number of Paragraphs/ Performance Audit included	Money value of the Paragraphs	Number of Paragraphs accepted	Money value of accepted Paragraphs	Amount recovered during the year of Report	Cumulative positions of recovery of accepted cases till date
2012-13	3	12.15	3	12.15	0.44	4.2
2013-14	2	24.87	2	24.87	0.37	6.91
2014-15	2	20.44	2	20.44	5.07	9.36
2015-16	01 (PA)	60.56	01 (PA)	60.56	11.58	21.23
2016-17	2	5.08	2	5.08	0.09	3.23
2017-18	5	9.59	5	9.59	0.26	4.57
2018-19	2	8.23	2	8.23	0.17	0.75
2019-20	2	1.97	2	1.97	0.26	1.03
2020-21	2	123.51	2	123.51	2.02	16.3
2021-22	1	7.46	1	7.46	-	4.17
Total	**21**	**213.3**	**21**	**213.3**	**8.68**	**50.52**
	01(PA)	**60.56**	**01(PA)**	**60.56**	**11.58**	**21.23**
Grand Total	**22 (Including one PA)**	**273.86**	**22**	**273.86**	**20.26**	**71.75**

26.20 *per cent* = 71.75/273.86X100

Appendix-2.1

(Reference: Paragraph 2.3.5; Page 21)

List of Detailed Audit Taxpayers

Sl. No.	GSTIN	DCST
1	06BDxxxxxxxC1Z0	AMBALA
2	06AAxxxxxxxA1ZR	AMBALA
3	06AAxxxxxxxJ1ZF	AMBALA
4	06AAxxxxxxxQ1Z5	BHIWANI
5	06AWxxxxxxxD1Z9	BHIWANI
6	06AXxxxxxxxN1Z8	BHIWANI
7	06AAxxxxxxxG1Z9	BHIWANI
8	06AAxxxxxxxM2ZN	FARIDABAD (EAST)
9	06AAxxxxxxxM1Z5	FARIDABAD (EAST)
10	06AAxxxxxxxR1ZH	FARIDABAD (EAST)
11	06AAxxxxxxxD1ZQ	FARIDABAD (EAST)
12	06AAxxxxxxxN1ZW	FARIDABAD (EAST)
13	06AAxxxxxxxD1ZQ	Gurugram (EAST)
14	06AAxxxxxxxG1ZP	Gurugram (EAST)
15	06AAxxxxxxxG1ZL	Gurugram (EAST)
16	06AAxxxxxxxB1ZY	Gurugram (SOUTH)
17	06AAxxxxxxxP1ZX	Gurugram (SOUTH)
18	06ADxxxxxxxL1ZM	Gurugram (SOUTH)
19	06AQxxxxxxxL1ZP	Gurugram (SOUTH)
20	06AAxxxxxxxF1ZG	Gurugram (SOUTH)
21	06ABxxxxxxxK1ZJ	HISAR
22	06AAxxxxxxxG1Z5	HISAR
23	06AAxxxxxxxJ1Z9	HISAR
24	06AAxxxxxxxQ1ZY	HISAR
25	06AAxxxxxxxH1Z8	REWARI
26	06BWxxxxxxxL2ZK	REWARI
27	06AYxxxxxxxQ1ZJ	REWARI
28	06AAxxxxxxxC1ZR	SONIPAT
29	06AAxxxxxxxC2Z4	SONIPAT
30	06AAxxxxxxxJ1ZS	SONIPAT

Appendix-2.2
(Reference: Paragraph 2.3.7.1; Page 24)
Total cases of Non-Production

No. of taxpayers	GSTIN	Commissionarate	Year	Excess availing of ITC as mis-match in R2A and R3B	Excess availing of ITC as mis-match in GSTR 9	Availed excess ITC in ECL than declared in annual return	Excess availing of ITC as mis-match in R2A and R9 (8A)	Total ITC availed	Short declaration of tax liability as per returns (GSTR1/ GSTR3B/GSTR9)	Short discharge of tax under RCM	Tax liability	List of records not produced
1	06BDxxxxxxxC1Z0	Ambala	2020-21	4,20,329	0	7,39,387	28,052	11,87,768	13,16,248	0	13,16,248	Agreement/ contract, sale invoice, purchase invoice, complete balance sheet, profit & loss account, trading account etc.
		Ambala	2021-22	0	0	5,579	9,748	15,327	85,037	0	85,037	
2	06AAxxxxxxxA1ZR	Ambala	2020-21	0	59,97,718	1,58,13,364	0	2,18,11,082	0	0	0	
		Ambala	2021-22	4,23,15,165	0	4,75,90,132	0	8,99,05,297	0	0	0	
3	06AAxxxxxxxJ1ZF	Ambala	2020-21	0	0	0	0	0	0	0	0	
		Ambala	2021-22	0	0	0	0	0	0	0	0	
4	06AAxxxxxxxQ1Z5	Bhiwani	2020-21	0	0	0	0	0	0	0	0	
		Bhiwani	2021-22	0	0	0	0	0	0	0	0	
5	06AWxxxxxxxD1Z9	Bhiwani	2020-21	0	0	0	0	0	0	0	0	
		Bhiwani	2021-22	0	0	0	0	0	0	0	0	
6	06AXxxxxxxxN1Z8	Bhiwani	2020-21	0	3,00,619	0	2,56,002	5,56,621	12,75,984	0	12,75,984	
		Bhiwani	2021-22	0	10,14,240	0	0	10,14,240	0	0	0	
7	06AAxxxxxxxG1Z9	Bhiwani	2020-21	0	0	3,82,074	3,67,856	7,49,930	0	0	0	
		Bhiwani	2021-22	0	0	21,64,210	0	21,64,210	0	0	0	
8	06AAxxxxxxxM2ZN	Faridabad (East)	2020-21	0	0	7,132	1,22,194	1,29,326	0	0	0	
		Faridabad (East)	2021-22	0	0	25,09,452	40,493	25,49,945	0	0	0	
9	06AAxxxxxxxM1Z5	Faridabad (East)	2020-21	0	0	0	0	0	0	0	0	
		Faridabad (East)	2021-22	0	0	3,51,684	0	3,51,684	0	0	0	
10	06AAxxxxxxxR1ZH	Faridabad (East)	2020-21	0	0	0	0	0	0	0	0	
		Faridabad (East)	2021-22	0	0	0	65,052	65,052	0	0	0	
11	06AAxxxxxxxD1ZQ	Faridabad (East)	2020-21	0	0	0	0	0	0	0	0	
		Faridabad (East)	2021-22	0	0	0	0	0	0	0	0	
12	06AAxxxxxxxN1ZW	Faridabad (East)	2020-21	0	0	0	0	0	0	0	0	
		Faridabad (East)	2021-22	0	64,36,630	0	59,22,949	1,23,59,579	0	0	0	
13	06AAxxxxxxxG1ZP	Gurugram (East)	2020-21	0	0	12,97,13,260	0	12,97,13,260	0	27,77,193	27,77,193	
		Gurugram (East)	2021-22	0	0	7,80,30,835	0	7,80,30,835	0	0	0	
14	06AAxxxxxxxG1ZL	Gurugram (East)	2020-21	0	0	41,16,889	0	41,16,889	0	27,500	27,500	

No. of taxpayers	GSTIN	Commissionarate	Year	Excess availing of ITC as mis-match in R2A and R3B	Excess availing of ITC as mis-match in GSTR 9	Availed excess ITC in ECL than declared in annual return	Excess availing of ITC as mis-match in R2A and R9 (8A)	Total ITC availed	Short declaration of tax liability as per returns (GSTR1/ GSTR3B/GSTR9)	Short discharge of tax under RCM	Tax liability	List of records not produced
		Gurugram (East)	2021-22	0	0	1,66,09,035	0	1,66,09,035	24,52,954	1,28,545	25,81,499	
15	06AAxxxxxxxB1ZY	Gurugram (South)	2020-21	0	0	0	0	0	2,34,333	0	2,34,333	
		Gurugram (South)	2021-22	0	0	63,51,622	0	63,51,622	0	0	0	
16	06AAxxxxxxxP1ZX	Gurugram (South)	2020-21	0	0	0	0	0	0	0	0	
		Gurugram (South)	2021-22	0	0	0	0	0	7,18,905	0	7,18,905	
17	06ADxxxxxxxL1ZM	Gurugram (South)	2020-21	0	2,70,081	0	0	2,70,081	13,730	0	13,730	
		Gurugram (South)	2021-22	0	0	0	0	0	0	0	0	
18	06AQxxxxxxxL1ZP	Gurugram (South)	2020-21	0	0	0	0	0	0	0	0	
		Gurugram (South)	2021-22	0	0	0	0	0	0	0	0	
			Total	**4,27,35,494**	**1,40,19,288**	**30,43,84,655**	**68,12,346**	**36,79,51,783**	**60,97,191**	**29,33,238**	**90,30,429**	

Appendix -2.3

(Reference: Paragraph 2.3.7.2 (a); Page 26)

Incorrect availment of exemptions/concessional rates on works contract/construction services

No. of taxpayers	No of cases	GSTIN	Office Name	Period	Taxable amount	Tax discharged	Tax liability to be discharged	Short discharged	OBS No.	Reply	Remarks
1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9=(8-7)**	**10**	**11**	**12**
1	1	06AAxxxxxxxG1ZP	Gurugram (East)	2020-21	1,91,71,84,812	14,37,88,822	34,50,93,266.2	20,13,04,444	OBS-1836757	The department replied (June 2025) that taxpayer supplying both residential and commercial construction services and as per notification No 03/2019 taxpayer has correctly discharged liability @ 7.50 *per cent* and 18 *per cent* respectively for residential and commercial REP works construction supply.	Reply is not acceptable as the taxpayer had only GSTIN on PAN with and outside state and one additional place of business declared in profile. Besides this as per notification No. 03/2019 entry (ia) and (id) ITC is not available if taxpayer paid tax @ 7.50 *per cent* thus ITC should have been reversed proportionally but ITC reversal done was less than required in both years.
2	2	06AAxxxxxxxJ1ZS	Sonipat	2020-21	10,20,03,344	1,22,40,398	1,83,60,601.92	61,20,204	OBS-1858219	DRC-01 issued on 24 March 2025	Admitted
	3	06AAxxxxxxxJ1ZS	Sonipat	2021-22	2,52,86,681	3,03,44,01.72	45,51,602.58	15,17,201	OBS-1858219	DRC-01 issued on 24 March 2025	Admitted
3	4	06AAxxxxxxxM1Z5	Faridabad (East)	2020-21	14,85,59,075	74,27,953	2,67,40,633.5	1,93,12,681	OBS-1894081	The department replied (June 2025) that the case had been taken for scrutiny assessment u/s 61.	Admitted
	5	06AAxxxxxxxM1Z5	Faridabad (East)	2021-22	1,12,08,478	5,60,424	20,17,526.04	14,57,102	OBS-1894081	The department replied (June 2025) that the case had been taken for scrutiny assessment u/s 61.	Admitted
4	6	06AAxxxxxxxR1ZH	Faridabad (East)	2020-21	5,37,06,681.00	64,44,802	96,67,202.58	32,22,401	OBS-1894141	The department replied (June 2025) that DRC-01 u/s 74 was issued to the taxpayer.	Admitted
	7	06AAxxxxxxxR1ZH	Faridabad (East)	2021-22	1,68,97,372.00	20,27,686	30,41,526.96	10,13,841	OBS-1894141	The department replied (June 2025) that ASMT-10 was issued to the taxpayer.	Admitted
					₹ 2,27,48,46,443	**₹ 17,55,24,487**	**₹ 40,94,72,360**	**₹ 23,39,47,873**			

Appendix-2.4

(Reference: Paragraph 2.3.7.2 (b) (i); Page 27)

Undischarged tax liability on Advance received

No. of taxpayers	No of cases	GSTIN	Office Name	Period	Advance as per B/s or Ledger	Advance declared in Returns	Advance on which tax was payable as per GSTR-1 (11A-11B)	Advance on which tax paid in GSTR-9(4F)	Taxable amount	Tax @ 18 *per cent*	OBS No.	Reply status	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1	1	06AAxxxxxxx1ZL	Gurugram (East)	2020-21	86,73,83,830	20,83,82,245			65,90,01,585	11,86,20,285.30	OBS-1836739	Department replied (June 2025) that advance from customer revenue is recognised as per relevant accounting standard however taxes paid as per time of supply received as per GST law.	Reply is not acceptable as the taxpayer has not paid due tax on the advance receipt from the customers.
	2	06AAxxxxxxx1ZL	Gurugram (East)	2021-22	32,94,65,000	6,02,28,459			26,92,36,541	4,84,62,577.38	OBS-1836739	Department replied (June 2025) that advance from customer revenue is recognised as per relevant accounting standard however taxes paid as per time of supply received as per GST law.	Reply is not acceptable as the taxpayer has not paid due tax on the advance receipt from the customers.

No. of taxpayers	No of cases	GSTIN	Office Name	Period	Advance as per B/s or Ledger	Advance declared in Returns	Advance on which tax was payable as per GSTR-1 (11A-11B)	Advance on which tax paid in GSTR-9(4F)	Taxable amount	Tax @ 18 *per cent*	OBS No.	Reply status	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13	14
2	3	06AAxxxxxxxG1ZP	Gurugram (East)	2020-21	9,99,16,24,416	99,99,29,309	-	-	8,99,16,95,107	1,61,85,05,119.26	OBS-1836753	The department replied (June 2025) that the advance were from related parties as loan and did not attract GST.	Reply is not accepted as advances received from the related parties is taxable under GST Act.
	4	06AAxxxxxxxG1ZP	Gurugram (East)	2021-22	11,31,43,68,000	1,18,09,75,286	-	-	10,13,33,92,714	1,82,40,10,688.52	OBS-1836753	The department replied (June 2025) that the advance were from related parties as loan and did not attract GST.	The reply was not supported by records to substantiate that these advances were loans from related parties as well as to explain the amount shown as advance received from Customers under the schedule for other current liabilities in the financial statements.
3	5	06AAxxxxxxxG1Z9	Bhiwani	2020-21	3,86,874	0			3,86,874	69,637.32	OBS-1894289	The department replied (June 2025) that notice was issued to the taxpayer. Further, proceeding would be initiated against the taxpayer as per provision under CGST Act, 2017.	Admitted

No. of taxpayers	No of cases	GSTIN	Office Name	Period	Advance as per B/s or Ledger	Advance declared in Returns	Advance on which tax was payable as per GSTR-1 (11A-11B)	Advance on which tax paid in GSTR-9(4F)	Taxable amount	Tax @ 18 *per cent*	OBS No.	Reply status	Remarks
1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10**	**11**	**12**	**13**	**14**
	6	06AAxxxxxxxG1Z9	Bhiwani	2021-22	6,65,802	0			6,65,802	1,19,844.36	OBS-1894289	The department replied (June 2025) that notice was issued to the taxpayer. Further, proceeding would be initiated against the taxpayer as per provision under CGST Act, 2017.	Admitted
4	7	06AAxxxxxxxD1ZQ	Faridabad (East)	2020-21	-	-	78,54,693	5,66,557	72,88,136	13,11,864.48	OBS-1893901	Department replied (June 2025) that amendments not been considered.	The reply is not acceptable GSTR1 for the month of August 2020 and July 2021 has been cross checked no suitable amendment noticed to give effect the taxpayers claim.
									20,06,16,66,759	**3,61,11,00,017**			

Appendix-2.5

(Reference: Paragraph 2.3.7.2 (b) (ii); Page 28)

Undischarged tax liability due to suppression of taxable turnover

No. of taxpayers	No of cases	GSTIN	Office Name	Period	Work done as per Ledger/taxable turnover as per GSTR-3B	Turnover including credit note and exempt supply as per GSTR 9	Suppression in taxable turnover	Tax @ 18 *per cent*	OBS No.	Reply status	Remarks
1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10**	**11**	**12**
1	1	06AAxxxxxxxN1ZW	Faridabad (East)	2021-22	3,46,73,65,170	3,38,60,79,796	8,12,85,374	1,46,31,367	OBS-1894048	The department replied (June 2025) that the audit observation had been admitted. The case had been taken up for scrutiny and assessment. A notice in the form of GST ASMT-10 was issued to the taxpayer.	Admitted
2	2	06AAxxxxxxxG1GL	Gurugram (East)	2020-21	12,48,42,339	10,07,62,675	2,40,79,664	43,34,340	OBS-1826657	The Department replied (June 2025) that there is no inconsistency in tax liability as declared and discharged reported in GSTR 1 and GSTR 9 of F.Y. 2020-21.	The reply is not tenable as the taxpayer has shown debit/credit notes in GSTR-1 as nil.
					3,59,22,07,509	**3,48,68,42,471**	**10,53,65,038**	**1,89,65,707**			

Appendix-2.6

(Reference: Paragraph 2.3.7.2 (b) (iii); Page 28)

Undischarged tax liability on fixed assets

No. of taxpayers	No. of cases	GSTIN	Office Name	Period	Fixed assets (Plant & Machinery) disposal	Tax @ 18 *per cent*	OBS No.	Reply status	Remarks
1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10**
1	1	06AAxxxxxxxN1ZW	Faridabad (East)	2020-21	2,03,15,990	36,56,878	OBS-1894026	No departmental comments received for this amount.	Reply not received
	2	06AAxxxxxxxN1ZW	Faridabad (East)	2021-22	2,95,38,316	53,16,897	OBS-1894026	The department replied (June 2025) that the audit observation had been admitted. The case had been taken up for scrutiny and assessment. A notice in the form of GST ASMT-10 was issued to the taxpayer.	Admitted
					4,98,54,306	**89,73,775**			

Appendix -2.7
(Reference: Paragraph 2.3.7.2 (c); Page 29)
Non/short payment of tax on legal & professional charges/royalty/freight charges under RCM

No. of taxpayers	No of cases	GSTIN	Office Name	Period	Legal and Professional Charge	Royalty	Freight charges	Total taxable amount	Amount on which RCM paid @18 *per cent* as per GSTR-9C (Table 9)	Difference	Short payment of tax	OBS No.	Response of the Department	Remarks
1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9=6+7+8**	**10**	**11=10-9**	**12=11*18 *per cent***	**13**	**14**	**15**
1	1	06AAxxxxxxxG1Z9	Bhiwani	2020-21	5,30,000		12,14,290	17,44,290	0	17,44,290	3,13,972	OBS-1894304/ OBS-1894299	The department replied (June 2025) that notice was issued to the taxpayer. Further, proceeding would be initiated against the taxpayer as per provision under CGST Act, 2017.	Admitted
	2	06AAxxxxxxxG1Z9	Bhiwani	2021-22	14,89,065		26,30,206	41,19,271	0	41,19,271	7,41,469	OBS-1894304/ OBS-1894299	The department replied (June 2025) that notice was issued to the taxpayer. Further, proceeding would be initiated against the taxpayer as per provision under CGST Act, 2017.	Admitted
2	3	06AAxxxxxxxN1ZW	Faridabad (East)	2020-21	1,05,14,604	1,50,94,278	-	2,56,08,882	29,37,205	2,26,71,677	40,80,902	OBS-1894015/ OBS-1893995	The department replied (June 2025) that the audit observation had been admitted. The case for FY 2020-21 has been taken up for scrutiny under section 61 of the Haryana Goods and Services Tax Act, 2017 and a notice in form of GST ASMT-10 was issued to the taxpayer. Final outcome would be intimated in due course.	Admitted
	4	06AAxxxxxxxN1ZW	Faridabad (East)	2021-22	22,29,565	98,80,365	-	1,21,09,930	48,50,726	72,59,204	13,06,657	OBS-1894015/ OBS-1893995	The department replied (June 2025) that the audit observation had been admitted. The case for FY 2020-21 has been taken up for scrutiny under section 61 of the Haryana Goods and Services Tax Act, 2017 and a notice in form of GST ASMT-10 was issued to the taxpayer. Final outcome would be intimated in due course.	Admitted
					1,47,63,234	**2,49,74,643**	**38,44,496**	**4,35,82,373**	**77,87,941**	**3,57,94,432**	**64,42,998**			

Appendix-2.8

(Reference: Paragraph 2.3.7.3 (a); Page 30)

Non-reversal/short reversal of ITC

No. of taxpayers	No of cases	GSTIN	Office Name	Period	Taxable turnover as per Table 5N of GSTR 9	Exempted/ Nil supplies as per Table 5D of GSTR 9	ITC claimed as per table 6A of GSTR 9	ITC to be reversed	ITC reversed as per GSTR-3B {(Table 4B (1)} as per rule 42 & 43	Short reversal of ITC	OBS No.	Response of the Department	Remarks
1	2	3	4	5	6	7	8	9=7*8/6	10	11=10-9	12	13	14
1	1	06AAxxxxxxxG1Z9	Bhiwani	2020-21	83,06,00,330	93,28,760	13,53,97,756	15,20,699	0	15,20,699	OBS-1894308	The department replied (June 2025) that notice was issued to the taxpayer. Further, proceeding would be initiated against the taxpayer as per provision under CGST Act, 2017.	Admitted
	2	06AAxxxxxxxG1Z9	Bhiwani	2021-22	82,60,10,424	89,13,867	13,86,55,012	14,96,291	0	14,96,291	OBS-1894317	The department replied (June 2025) that notice was issued to the taxpayer. Further, proceeding would be initiated against the taxpayer as per provision under CGST Act, 2017.	Admitted
2	3	06AXxxxxxxxN1Z8	Bhiwani	2020-21	29,81,82,196	61,80,200	3,19,52,007	6,62,245	0	6,62,245	OBS-1894328	The department replied (June 2025) that notice was issued to the taxpayer. Further, proceeding would be initiated against the taxpayer as per provision under CGST Act, 2017.	Admitted

No. of taxpayers	No of cases	GSTIN	Office Name	Period	Taxable turnover as per Table 5N of GSTR 9	Exempted/ Nil supplies as per Table 5D of GSTR 9	ITC claimed as per table 6A of GSTR 9	ITC to be reversed	ITC reversed as per GSTR-3B {(Table 4B (1)} as per rule 42 & 43	Short reversal of ITC	OBS No.	Response of the Department	Remarks
1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9=7*8/6**	**10**	**11=10-9**	**12**	**13**	**14**
	4	06AXxxxxxxxN1Z8	Bhiwani	2021-22	20,95,57,528	44,78,733	1,95,89,597	4,18,675	0	4,18,675	OBS-1894335	The department replied (June 2025) that notice was issued to the taxpayer. Further, proceeding would be initiated against the taxpayer as per provision under CGST Act, 2017.	Admitted
3	5	06AAxxxxxxxN1ZW	Faridabad (East)	2020-21	2,14,60,10,209	2,38,90,280	22,90,27,286	25,49,627	0	25,49,627	OBS-1894017	The department replied (June 2025) that the audit observation had been admitted. The case had been taken up for scrutiny assessment under section 61 of the Haryana Goods and Services Tax Act, 2017 and a notice in Form GST ASMT-10 has been issued.	Admitted
	Total				**4,31,03,60,687**	**5,27,91,840**	**55,46,21,658**	**66,47,539**	**0**	**66,47,539**			

Appendix-2.9

(Reference: Paragraph 2.3.8.1; Page 31)

Non declaration of new SAC code in Registration Certificate

No. of taxpayers	No of cases	GSTIN	Office Name	HSN/ SAC Code	OBS	Reply	Remarks
1	1	06AAxxxxxxxP1ZX	Gurugram (South)	440410	OBS-1820082	The department replied (June 2025) that based on the Audit objection, remedial action was taken against the taxpayer vide Show Cause Notice to update the SAC in its registration profile on the GST common portal. The taxpayer, in return, has applied for the amendment to update the SAC code which has duly been approved. Compliance has been made.	Admitted
2	2	06AQxxxxxxxL1ZP	Gurugram (South)	440410	OBS-1821880	The department replied (June 2025) that the taxpayer has updated new SAC code in his registration certificate. Compliance has been made.	Admitted
3	3	06AAxxxxxxxA1ZR	Ambala	440410	OBS-1885411	The department replied in May 2025 that audit observation is admitted and the case of 2020-21 has been sent to the Revisional Authority for initiating Revision Proceedings.	Admitted
4	4	06AAxxxxxxxC1ZR	Sonipat	440410	OBS-1858221	The department replied (June 2025) that audit observation is admitted. Further it is submitted that in pursuance of Audit observation, notice was issued to the taxpayer. The taxpayer has updated the HSN/SAC code as per the latest Service Accounting Code.	Admitted
5	5	06AAxxxxxxxG1Z9	Bhiwani	68101990	OBS-1894160	The department replied (June 2025) that notice was issued to the taxpayer for change of new SAC code in Registration certificate. Final outcome would be intimated later on.	Admitted
6	6	06AAxxxxxxxQ1Z5	Bhiwani	440410	OBS-1894246	The department replied (June 2025) that notice was issued to the taxpayer for change of new SAC code in Registration certificate. Reply from the taxpayer is awaited. Further, proceeding would be initiated against the taxpayer as per provision under CGST Act, 2017.	Admitted
7	7	06AAxxxxxxxH1Z8	Rewari	440410	OBS-1898129	The department replied (June 2025) that due to non-declaration of new SAC, penalty of ₹ 50,000 has been levied and recovered. Further, the taxpayer had also corrected HSN codes. Compliance has been made.	Admitted
8	8	06BWxxxxxxxL2ZK	Rewari	440294	OBS-1898137	The Department replied in June 2025 that due to non-declaration of new SAC, penalty has been levied and recovery is pending. Further, the taxpayer had also corrected new HSN codes.	Admitted
9	9	06AAxxxxxxxM2ZN	Faridabad (East)	440410	OBS-1892559	The department replied (June 2025) that the correction of correct accounting code has been made in Registration certificate. Compliance has been made.	Admitted
10	10	06AAxxxxxxxN1ZW	Faridabad (East)	440410	OBS-1893850	The department replied (June 2025) that the taxpayer has been directed to update the SAC code relating to Works contract/Construction service in GST registration.	Admitted
11	11	06AAxxxxxxxR1ZH	Faridabad (East)	440410	OBS-1893903	The department replied (June 2025) that the taxpayer had applied for amendment for correction of HSN code. Compliance has been made.	Admitted
12	12	06AAxxxxxxxG1Z5	Hisar	98010030, 00440410	OBS-1893647	The department replied (June 2025) that the taxpayer has applied for new SAC code in his amendment application on 02 May 2025. Compliance has been made.	Admitted
13	13	06ABxxxxxxxK1ZJ	Hisar	27131100	OBS-1893662	The department replied (June 2025) that the taxpayer has updated new SAC code in his registration certificate on 03 May 2025. Compliance has been made.	Admitted

Appendix-2.10

(Reference: Paragraph 2.3.8.2; Page 32)

Non/short payment of interest

No of tax-payers	No of cases	GSTIN	Office Name	No of returns (GSTR-3B) delayed	Delay in days (range)		IGST	CGST	SGST	Cess	Total	Interest	Interest paid as per GSTR-3B	Short payment of interest	Amount recovered	OBS Number	Response of the Department	Remarks
					Mini-mum	Maxi-mum												
	1	2	3	4	5	6	7	8	9	10	11= 7+8+9+10	12	13	14	15	16	17	18
1	1	06AAxxxxxxxG1ZP	Gurugram (East)	5	5	36	82,074	25,20,88,548	25,20,88,549	0	50,42,59,171	38,40,488	0	38,40,488.00		OBS-1836751	The department replied (June 2025) that interest for the year 2020-21 had been deposited by the taxpayer. Further, the case would be examined by conducting audit u/s 65.	Admitted
2	2	06AAxxxxxxxB1ZY	Gurugram (South)	2	13	36	2,36,744	50,70,783	4,28,76,088	0	4,81,83,615	3,09,049	0	3,09,049.16	2,85,105	OBS-1820066	The department replied in June 2025 that objection is accepted and recovery has been done from the tax payer	Admitted
3	3	06AAxxxxxxxG1Z9	Bhiwani	17	3	62	15,442	1,31,99,731	1,32,08,555	0	2,64,23,728	3,40,963	0	3,40,963.00		OBS-1894207	The department replied (June 2025) that notice was issued to the taxpayer. Further, proceeding would be initiated against the taxpayer as per provision under CGST Act, 2017.	Admitted
4	4	06AXxxxxxxxN1Z8	Bhiwani	5	6	65	0	17,81,507	40,20,114	0	58,01,621	32,706	0	32,706.00		OBS-1894240	The department replied (June 2025) that notice was issued to the taxpayer. Further, proceeding would be initiated against the taxpayer as per provision under CGST Act, 2017.	Admitted
5	5	06AAxxxxxxxQ1Z5	Bhiwani	3	14	74	0	3,44,331	3,44,331	0	6,88,662	12,453	0	12,453.00		OBS-1894283	The department replied (June 2025) that notice was issued to the taxpayer.	Admitted

No of tax-payers	No of cases	GSTIN	Office Name	No of returns (GSTR-3B) delayed	Delay in days (range)		IGST	CGST	SGST	Cess	Total	Interest	Interest paid as per GSTR-3B	Short payment of interest	Amount recovered	OBS Number	Response of the Department	Remarks
					Mini-mum	Maxi-mum												
	1	2	3	4	5	6	7	8	9	10	11= 7+8+ 9+10	12	13	14	15	16	17	18
6	6	06AAxxxxxxxJ1ZS	Sonipat	5	1	41	0	14,33,688	22,67,456		37,01,144	47,209	0	47,209.00	21,585	OBS-1863523	The department replied in June 2025 that objection is accepted and recovery has been done from the tax payer	Admitted
7	7	06AAxxxxxxxM2N	Faridabad (East)	10	1	78	40,859	61,60,279	1,02,62,358	0	1,64,63,496	1,35,802	81,543	54,259.00	22,668	OBS-1893269	The department replied (June 2025) that interest amount had been recalculated and due amount had been deposited. Facts verified. The audit observation may not be pursued further.	Admitted
8	8	06AAxxxxxxxD1ZQ	Faridabad (East)	7	1	37	11,303	24,73,545	76,13,939	0	1,00,98,787	23,789	0	23,789.00	19,565	OBS-1893884	The department replied (June 2025) that interest amount had been recalculated and due amount had been deposited. Facts verified. The audit observation may not be pursued further.	Admitted
9	9	06AAxxxxxxxR1ZH	Faridabad (East)	2	1	46	0	3,35,602	8,43,352	0	11,78,954	16,649	0	16,649.00	16,650	OBS-1893910	The department replied in June 2025 that objection is accepted and recovery has been done from the tax payer	Admitted
10	10	06AAxxxxxxxG1Z5	Hisar	2	14	19	0	17,31,997	17,31,997	0	34,63,994	20,318	0	20,318.00	20,318	OBS-1893656	The department replied (June 2020) that the audit observation is admitted and the desired amount has been deposited by the taxpayer vide DRC-03 dated 02 May 2025.	Admitted
11	11	06ABxxxxxxxK1ZJ	Hisar	7	1	38	47,811	14,61,451	17,94,793	0	33,04,055	15,526	0	15,526.00	15,526	OBS-1893668	The department replied (June 2020) that the audit observation is admitted and the desired amount has been deposited by the taxpayer vide DRC-03 dated 30 April.2025.	Admitted
				65								**47,94,952**		**47,13,409.16**	**4,01,417**			

Appendix-2.11

(Reference: Paragraph 2.3.8.3; Page 32)

Excess availing of ITC as mis-match in GSTR 2A and GSTR 3B

No. of taxpayers	No of cases	GSTIN	Office Name	Period	ITC as per GSTR 3B	ITC available in GSTR 2A (Table 3 + Table 4+ Table 5+ Table 6)	Difference	OBS No.	Reply	Remarks
1	**2**	**3**	**4**	**5**	**6**	**7**	**8=6-7**	**9**	**10**	**11**
1	1	06AAxxxxxxxA1ZR	Ambala	2021-22	17,75,15,733	13,52,00,568	4,23,15,165	OBS-1885409	The department replied in June 2025 that the audit observation is admitted and the taxpayer is a subsidiary of Government of India, the case for the year 2021-22 has been taken in Scrutiny.	Admitted
2	2	06BDxxxxxxxC1Z0	Ambala	2020-21	41,74,712	37,54,383	4,20,329	OBS-1885429	The department replied in June 2025 that the para is admitted. The case of 2020-21 is being sent to Revisional Authority vide this office memo no. 594, dt., 22 May 2025 for initiating Revision proceedings.	Admitted
					18,16,90,445	**13,89,54,951**	**4,27,35,494**			

Appendix-2.12

(Reference: Paragraph 2.3.8.3; Page 33)

Excess availing of ITC as mis-match in GSTR 9 column-8D

No. of taxpayers	No of cases	GSTIN	Office Name	Period	R9 8A (ITC as per GSTR2A)	R9 (8B+8C)	DIFFERENCE [R9 8D=8A-(8B+8C)]	OBS No.	Reply	Remarks
1	2	3	4	5	6	7	8=7-6	9	10	11
1	1	06ADxxxxxxxL1ZM	Gurugram (South)	2020-21	69,49,865	72,19,946	2,70,081	OBS-1822095	The department replied in June 2025 that for FY 2020-21 the taxpayer submits that audit has not considered ITC of FY 2019-20 GSTR 9 Table 8C and ITC reversed show in Table 12 & 7 of GSTR 9 FY 2020-21.	Facts and figures has been verified and reply not found in order, Table 12 contain figures of "Aggregate value of reversal of ITC which was availed in the previous financial year but reversed in returns filed for the months of April to September of the current financial year or date of filing of Annual Return for previous financial year , whichever is earlier shall be declared here. Table 4(B) of FORM GSTR-3B may be used for filling up these details". when cross verified in Table 4(B) of GSTR 3B for 2021-22, reversal was only for ₹ 9,047 only and not as claimed in Table of GSTR, 9 of FY 2020-21, Hence para may stand.
2	2	06AAxxxxxxxA1ZR	Ambala	2020-21	27,79,15,450	28,39,13,168	59,97,718	OBS-1885414	The Department replied in June 2025 that demand has been created.	Admitted
3	3	06AXxxxxxxxN1Z8	Bhiwani	2020-21	3,29,29,632	3,32,30,251	3,00,619	OBS-1894213	The department replied (June 2025) that notice was issued to the taxpayer. Further, proceeding would be initiated against the taxpayer as per provision under CGST Act, 2017.	Admitted
	4	06AXxxxxxxxN1Z8	Bhiwani	2021-22	1,87,23,330	1,97,37,570	10,14,240	OBS-1894213	The department replied (June 2025) that notice was issued to the taxpayer. Further, proceeding would be initiated against the taxpayer as per provision under CGST Act, 2017.	Admitted
4	5	06AAxxxxxxxN1ZW	Faridabad (East)	2021-22	36,04,45,344	36,68,81,974	64,36,630	OBS-1893842	The department replied (June 2025) that the audit observation has been admitted. Further, a notice in form of ASMT-10 has been issued.	Admitted
					69,69,63,622	**71,09,82,909**	**1,40,19,287**			

Mismatches identified			Action taken by the department		Department reply awaited/Rebutted	
No. of taxpayers	**No of cases**	**₹ in crore**	**No of cases admitted**	**₹ in crore**	**No of cases**	**₹ in crore**
4	5	1.4	4	1.37	1	0.03

Appendix -2.13

(Reference: Paragraph 2.3.8.3; Page 33)

Excess availing of ITC as mis-match in GSTR 9 column-6J

No. of tax-payers	No of cases	GSTIN	Office Name	Period	R9 (6A)	R9(6I)	Difference R9(6J)	OBS No.	Reply	Remarks
1	2	3	4	5	6	7	8=6-7	9	10	11
1	1	06AAxxxxxxxB1ZY	Gurugram (South)	2021-22	1,06,98,67,583	1,06,35,15,961	63,51,622	OBS-1818407	The Department replied in June 2025 that the para is admitted for ₹18.12 lakh. Further, the case has been selected for scrutiny assessment for FY 2021-22 by the department.	Admitted
2	2	06AAxxxxxxx1ZL	Gurugram (East)	2020-21	2,17,17,288	1,76,00,399	41,16,889	OBS-1836729	The department replied (June 2025) that the taxpayer has been summoned by the department.	Admitted
	3	06AAxxxxxxx1ZL	Gurugram (East)	2021-22	5,78,25,511	4,12,16,476	1,66,09,035	OBS-1836729	The department replied (June 2025) that the taxpayer has been summoned by the department.	Admitted
3	4	06AAxxxxxxxG1ZP	Gurugram (East)	2020-21	33,42,58,891	20,45,45,631	12,97,13,260	OBS-1836740	The department replied (June 2025) that reversal has not been considered by the Audit and no excess ITC has been availed.	The reply is not tenable as the dealer has admittedly paid tax @ 7.50 *per cent* on taxable amount as per notification No 03/2019 Entry no (ia) & (id) and ITC was not available and proportionately reversable. Table 6J difference in GSTR9 is due to taxpayer has availed excess ITC in GSTR 3B as indicated in Table 6A for which bifurcation in Table 6B to 6H was not given , thus excess ITC was availed by the taxpayer.
	5	06AAxxxxxxxG1ZP	Gurugram (East)	2021-22	41,78,97,472	33,98,66,637	7,80,30,835	OBS-1836740	The department replied (June 2025) that reversal has not been considered by the Audit and no excess ITC has been availed.	The reply is not tenable as the dealer has admittedly paid tax @ 7.50 *per cent* on taxable amount as per notification No 03/2019 Entry no (ia) & (id) and ITC was not available and proportionately reversable. Table 6J difference in GSTR9 is due to taxpayer has availed excess ITC in GSTR 3B as indicated in Table 6A for which bifurcation in Table 6B to 6H was not given , thus excess ITC was availed by the taxpayer.
4	6	06AAxxxxxxxA1ZR	Ambala	2020-21	25,71,33,003	24,13,19,639	1,58,13,364	OBS-1885417	The department replied in June 2025 that the para is admitted. The case of 2020-21 has been sent to the Revisional Authority for initiating Revision Proceedings. The case of the taxpayer for the year 2021-22 has been taken in Scrutiny assessment.	Admitted
	7	06AAxxxxxxxA1ZR	Ambala	2021-22	18,47,31,490	13,71,41,358	4,75,90,132	OBS-1885417	The department replied in June 2025 that the para is admitted. The case of 2020-21 has been sent to	Admitted

No. of tax-payers	No of cases	GSTIN	Office Name	Period	R9 (6A)	R9(6I)	Difference R9(6J)	OBS No.	Reply	Remarks
1	2	3	4	5	6	7	8=6-7	9	10	11
									the Revisional Authority for initiating Revision Proceedings. The case of the taxpayer for the year 2021-22 has been taken in Scrutiny assessment.	
5	8	06BDxxxxxxxC1Z0	Ambala	2020-21	40,37,383	32,97,996	7,39,387	OBS-1885438	The department replied in June 2025 that the para is admitted. The case of 2020-21 has been sent to Revisional Authority vide memo no591, dt: - 22.05.2025 for initiating Revision proceedings.	Admitted
	9	06BDxxxxxxxC1Z0	Ambala	2021-22	36,48,507	36,42,928	5,579	OBS-1885438	The department replied in June 2025 that the para is admitted, the case has been forwarded to Joint Excise and Taxation Commissioner (R) Ambala for granting permission to initiate proceeding u/s 61 of HGST Act, 2017.	Admitted
6	10	06AAxxxxxxxG1Z9	Bhiwani	2020-21	13,53,97,758	13,50,15,684	3,82,074	OBS-1894192	The department replied (June 2025) that notice was issued to the taxpayer. Further, proceeding would be initiated against the taxpayer as per provision under CGST Act, 2017.	Admitted
	11	06AAxxxxxxxG1Z9	Bhiwani	2021-22	13,86,55,013	13,64,90,803	21,64,210	OBS-1894192	The department replied (June 2025) that notice was issued to the taxpayer. Further, proceeding would be initiated against the taxpayer as per provision under CGST Act, 2017.	Admitted
7	12	06AAxxxxxxxM2ZN	Faridabad (East)	2020-21	2,81,96,645	2,81,89,513	7,132	OBS-1892567	The department replied (June 2025) that the difference in Table 6J of GSTR-9 is for ITC claimed for financial year 2019-20 and 2020-21 respectively.	The Departmental reply is not tenable as the taxpayer had difference in Table 8D of GSTR-9 for ₹ 1,19,451 for the financial year 2020-21 and an amount of ₹ 64,322 in the financial year 2019-20. These amounts should have been reversed by the taxpayer.
	13	06AAxxxxxxxM2ZN	Faridabad (East)	2021-22	2,01,55,853	1,76,46,401	25,09,452	OBS-1892567	The department replied (June 2025) that the difference in Table 6J of GSTR-9 is for ITC claimed for financial year 2019-20 and 2020-21 respectively.	The departmental reply is not tenable as the taxpayer had difference in Table 8D of GSTR-9 for ₹ 1,19,451 for the financial year 2020-21 and an amount of ₹ 64,322 in the financial year 2019-20. These amounts should have been reversed by the taxpayer.
8	14	06AAxxxxxxxM1Z5	Faridabad (East)	2021-22	14,70,117	11,18,433	3,51,684	OBS-1893887	The department replied (June 2025) that the audit observation is admitted. The case has been selected for scrutiny and assessment.	Admitted
					2,67,49,92,514	**2,37,06,07,859**	**30,43,84,655**			

Mismatches identified			**Action taken by the department**		**Department reply awaited/Rebutted**	
No. of taxpayers	**No of cases**	**₹ in crore**	**No of cases admitted**	**₹ in crore**	**No of cases**	**₹ in crore**
8	14	30.44	10	9.41	4	21.03

Appendix-2.14

(Reference: Paragraph 2.3.8.3; Page 33)

Excess availing of ITC as mis-match in GSTR 2A and GSTR 9 (Col. 8A)

No. of taxpayers	No of cases	GSTIN	Office Name	Period	R9 8A (ITC AS PER GSTR2A) FIGURES TAKEN FROM TOOL KIT	ITC availed R2A FIGURES TAKEN FROM TOOL KIT	Difference (R9 8A - R2A)	OBS No.	Reply	Remarks
1	2	3	4	5	6	7	8=7-6	9	10	11
1	1	06BDxxxxxxxC1Z0	Ambala	2020-21	34,35,444.18	34,63,496.00	28,051.82	OBS-1885440	The department replied in June 2025 that the para is admitted. The case of 2020-21 has been sent to Revisional Authority vide this office memo no 593, dt:- 22 May 2025 for initiating Revision proceedings .	Admitted
	2	06BDxxxxxxxC1Z1	Ambala	2021-22	36,56,310.65	36,66,059.00	9,748.35	OBS-1885440	The department replied in June 2025 that the para is admitted. The case has been forwarded to Joint Excise and Taxation Commissioner (R) Ambala for granting permission to initiate proceeding u/s 61 of HGST Act, 2017.	Admitted
2	3	06AAxxxxxxxG1Z9	Bhiwani	2020-21	13,66,28,191.64	13,69,96,047.70	3,67,856.06	OBS-1894200	The department replied (June 2025) that notice was issued to the taxpayer. Further, proceeding would be initiated against the taxpayer as per provision under CGST Act, 2017.	Admitted
3	4	06AXxxxxxxxN1Z8	Bhiwani	2020-21	3,29,29,631.71	3,31,85,633.54	2,56,001.83	OBS-1894228	The department replied (June 2025) that notice was issued to the taxpayer. Further, proceeding would be initiated against the taxpayer as per provision under CGST Act, 2017.	Admitted
4	5	06AAxxxxxxxM2ZN	Faridabad (East)	2020-21	2,24,35,706.99	2,25,57,901.00	1,22,194.01	OBS-1892570		Department reply (June 2025) is not in order.
	6	06AAxxxxxxxM2ZN	Faridabad (East)	2021-22	1,22,02,761.74	1,22,43,254.57	40,492.83	OBS-1892570		Department reply (June 2025) is not in order.
5	7	06AAxxxxxxxN1ZW	Faridabad (East)	2021-22	36,04,45,344.43	36,63,68,293.00	59,22,948.57	OBS-1893843	The department replied (June 2025) that the audit observation had been admitted and the case has been taken up under scrutiny assessment. Further, a notice in the form of ASMT-10 was issued.	Admitted

No. of taxpayers	No of cases	GSTIN	Office Name	Period	R9 8A (ITC AS PER GSTR2A) FIGURES TAKEN FROM TOOL KIT	ITC availed R2A FIGURES TAKEN FROM TOOL KIT	Difference (R9 8A - R2A)	OBS No.	Reply	Remarks
1	**2**	**3**	**4**	**5**	**6**	**7**	**8=7-6**	**9**	**10**	**11**
6	8	06AAxxxxxxxR1ZH	Faridabad (East)	2021-22	14,60,467.27	15,25,519.13	65,051.86	OBS-1893908	The department reply (June 2025) replied that ITC has been reversed.	The reply is not tenable as ITC has not been reversed as per audit observation.
					57,31,93,858.61	**58,00,06,203.94**	**68,12,345.33**			

		Action taken by the department		Department reply awaited/Rebutted	
No of cases	**₹ in crore**	**No of cases admitted**	**₹ in crore**	**No of cases**	**₹ in crore**
8	0.68	5	0.66	3	0.02

Appendix-2.15

(Reference: Paragraph 2.3.8.3; Page 33)

Short declaration of tax liability as per returns (GSTR1/GSTR3B/GSTR9)

No of tax-payers	No of cases	GSTIN	Office Name	Period	R3BTAXPAID (6.1A) + GSTR 9 table 14	R1 Liability	R9 Liability Table (4N-4G+10-11)	Undischarged liability -R1 or R9 (whichever is more) - R3B	OBS No.	Department reply	Remarks
1	2	3	4	5	6	7	8	9 = 7 or 8 (whichever is higher)-6	10	11	12
1	1	06AAxxxxxxx1ZX	Gurugram (South)	2021-22	97,85,990	1,05,04,895	1,05,04,893	7,18,905	OBS-1820091	The department replied (June 2025) that the mismatch in outward liability is due to the adjustment of credit notes.	Reply is not tenable as no documentary evidence has been provided to audit.
2	2	06AAxxxxxxxB1ZY	Gurugram (South)	2020-21	1,10,41,18,179	1,10,43,52,512	1,10,41,18,181	2,34,333	OBS-1820064	The department replied in June 2025 that as per GSTR-1, liability, B2C amendments reported by the taxpayer has not been taken into account.	The reply is not tenable as amendment was not reflected in GSTR-1.
3	3	06ADxxxxxxxL1ZM	Gurugram (South)	2020-21	74,81,007	74,94,737	74,81,008	13,730	OBS-1822207	The department replied in June 2025 that as per GSTR-1, liability, B2C amendments reported by the taxpayer has not been taken into account.	The reply is not tenable as amendment was not reflected in GSTR-1.
4	4	06AAxxxxxxx1ZL	Gurugram (East)	2021-22	10,47,46,670	10,71,99,624	10,58,85,960	24,52,954	OBS-1836734	The department replied (June 2025) that as per GSTR-1/3B/9, the tax liability was ₹ 10,62,73,962.	Reply is not tenable as the taxpayer has shown his tax liability in GSTR-1 worth ₹ 11,02,27,397. Accordingly, the taxpayer paid short amount of GST.

No of tax-payers	No of cases	GSTIN	Office Name	Period	R3BTAXPAID (6.1A) + GSTR 9 table 14	R1 Liability	R9 Liability Table (4N-4G+10-11)	Undischarged liability -R1 or R9 (whichever is more) - R3B	OBS No.	Department reply	Remarks
1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9 = 7 or 8 (whichever is higher)-6**	**10**	**11**	**12**
5	5	06BDxxxxxxxC1Z0	Ambala	2020-21	30,67,451	43,83,699	30,67,449	13,16,248	OBS-1885443	The department replied in June 2025 that the para is admitted. The case of 2020-21 has been sent to Revisional Authority vide this office memo no- 596 dt 22 May 2025 for initiating Revision Proceedings.	Admitted
	6	06BDxxxxxxxC1Z0	Ambala	2021-22	33,16,375	34,01,412	34,01,412	85,037	OBS-1885443	The department replied in June 2025 that the para is admitted. The case has been forwarded to Joint Excise and Taxation Commissioner (R) Ambala for granting permission to initiate proceeding u/s 61 of HGST Act, 2017.	Admitted
6	7	06AXxxxxxxxN1Z8	Bhiwani	2020-21	3,37,64,256	3,50,40,240	3,50,40,240	12,75,984	OBS-1894233	The department replied (June 2025) that notice was issued to the taxpayer. Further, proceeding would be initiated against the taxpayer as per provision under CGST Act, 2017.	Admitted
								60,97,191			

		Action taken by the department		Department reply awaited/Rebutted	
No of cases	**₹ in crore**	**No of cases admitted**	**₹ in crore**	**No of cases**	**₹ in crore**
7	0.61	3	0.27	4	0.34

Appendix-2.16

(Reference: Paragraph 2.3.8.3; Page 33)

Short discharge of tax under RCM

No. of taxpayers	No of cases	GSTIN	Office Name	Period	RCM Taxable Value in GSTR 2A	Tax payable under RCM	RCM Taxable value declared in GSTR 3B / GSTR 9	Taxpaid under RCM in GSTR 3B	Difference	OBS No.	Department reply	Remarks
1	2	3	4	5	6	7	8	9	10=7-9	11	12	13
1	1	06AAxxxxxxxG1ZP	Gurugram (East)	2020-21	1,64,95,716	28,72,729	5,30,750	95,536	27,77,193	OBS-1836750	The department replied (June 2025) that the supplier namely Modern construction services has supplied construction services to the taxpayer and not covered under RCM and supplier has actually paid tax under RCM.	Reply is not tenable as the taxpayer himself declared taxable amount/value in GSTR-2A. Accordingly, the taxpayer has not deposited tax under RCM
2	2	06AAxxxxxxx1ZL	Gurugram (East)	2020-21		27,500		0	27,500	OBS-1836735	The department replied (June 2025) that summons had been issued to the taxpayer.	Admitted
	3	06AAxxxxxxx1ZL	Gurugram (East)	2021-22		1,28,545		0	1,28,545	OBS-1836735	The department replied (June 2025) that summons had been issued to the taxpayer.	Admitted
						30,28,774		**95,536**	**29,33,238**			

Mismatches identified			Action taken by the department		Department reply awaited/Rebutted	
No. of taxpayers	No of cases	₹ in crore	No of cases admitted	₹ in crore	No of cases	₹ in crore
2	3	0.29	2	0.02	1	0.27

Appendix-2.17

(Reference: Paragraph 2.3.9.1; Page 35)

List of scrutiny and Audit cases

		2017-18		2018-19	
Sr. No.	**Name of DCST**	**Scrutiny cases**	**Audit cases**	**Scrutiny cases**	**Audit cases**
1	Ambala	206	19	79	14
2	Bhiwani	165	2	71	2
3	Faridabad (East)	287	18	161	10
4	Gurugram (South)	357	27	210	18
5	Sonipat	461	28	209	11
		1,476	**94**	**730**	**55**
	Total scrutiny case	**2,206**			
	Total Audit cases	**149**			

Appendix-2.18

(Reference: Paragraph 2.3.9.1 (i) Page 35)

Scrutiny of Record

S. No.	Office Name	OBS No. for non-production	OBS. No. for scrutiny records	Information w.r.t. ASMT-10 etc. furnished
1	**2**	**3**	**4**	**5**
1	Gurugram (South)	OBS-1822702	OBS-1758546	No
2	Sonipat	OBS-1870698	OBS-1865294	No
3	Ambala	OBS-1899974	Vide no. 102 dated 4 April 2025 after completion of field visit. Therefore, OBS not issued separately. Rebuttal of audit issued vide mail dated 7 April 2025.	No
4	Faridabad (East)	OBS-1892523		No
5	Bhiwani	OBS-1895752		No

Appendix-2.19

(Reference: Paragraph 2.3.9.1 (i); Page 35)

Selection of taxpayers for functional audit

No. of taxpayers	Case no.	Name of DCST	Financial Year	GSTIN
1	1	Gurugram (South)	2018-19	06AAxxxxxxxB2ZZ
2	2	Gurugram (South)	2018-19	06AAxxxxxxxC1ZX
3	3	Gurugram (South)	2018-19	06AAxxxxxxxR1ZD
4	4	Gurugram (South)	2018-19	06AAxxxxxxxC1Z1
5	5	Gurugram (South)	2017-18	06AAxxxxxxxN1Z8
6	1	Ambala	2018-19	06AAxxxxxxxC1ZB
7	2	Ambala	2018-19	06AAxxxxxxxA1ZR
8	3	Ambala	2018-19	06AAxxxxxxxB1ZA
9	4	Ambala	2017-18	06AAxxxxxxxP1ZJ
10	5	Ambala	2018-19	06AAxxxxxxxA1Z0
11	1	Sonipat	2018-19	06AAxxxxxxxP1ZR
12	2	Sonipat	2018-19	06AAxxxxxxxP1Z0
13	3	Sonipat	2017-18	06AAxxxxxxxD1ZI
14	4	Sonipat	2017-18	06BKxxxxxxxN1ZN
15	5	Sonipat	2017-18	06AAxxxxxxxH1ZA
16	1	Faridabad (East)	2018-19	06AAxxxxxxxH1ZU
17	2	Faridabad (East)	2018-19	06ABxxxxxxxE1ZZ
18	3	Faridabad (East)	2018-19	06AAxxxxxxxR1ZU
19	4	Faridabad (East)	2018-19	06AAxxxxxxxN1ZW
20	5	Faridabad (East)	2017-18	06AAxxxxxxxN1ZW
21	1	Bhiwani	2018-19	06AAxxxxxxxM1ZB
22	2	Bhiwani	2017-18	06EMxxxxxxxC1Z6
23	3	Bhiwani	2018-19	06AZxxxxxxxK1ZV
24	4	Bhiwani	2018-19	06AAxxxxxxxD2ZK
25	5	Bhiwani	2018-19	06AAxxxxxxxG1ZI

Appendix-2.20

(Reference: Paragraph 2.3.9.1 (ii) (a); Page 36)

Short levy of tax due to suppression of taxable turnover

No. of taxpayer	GSTIN	Office Name	Period	Taxable supply on which tax was to be paid asper table 4(A+B) of GSTR 9	Taxable supply on which tax was paid as per Table 12 of GSTR 1	Difference	Tax	OBS No.	Response of the Department	Remarks
1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10**	**11**
1	06AAxxxxxxxC1Z1	Gurugram (South)	2018-19	78,77,81,001	52,48,92,419	26,28,88,582	3,15,46,630	OBS-1741334	The taxpayer is engaged in the development of affordable society-related construction activities, classified under HSN code 72044900 and SAC code 00440334, attracting a GST rate of 12 *per cent*. In the present case, the taxable value declared in GSTR3b includes the consideration attributable to the land component (constituting 1/3 of the total project value) alongside the construction services. This methodology results in the application of GST at an effective rate of 8 *per cent* on the total consideration, computed by restricting the tax liability to 12 *per cent* on the construction component (2/3 of the total value). The taxpayer has substantiated that this approach aligns with the statutory framework governing composite supplies involving land and construction services, particularly under Section 7 of the CGST Act, 2017, read with the relevant valuation provisions. In the GSTR-3b, the taxable value incorporates the consideration for land along with the tax payable on construction services, which resulted in apparent discrepancies between the returns filed under GSTR-1 and GSTR-3B. The taxpayer has duly established that such inclusion is in compliance with the applicable provisions of the GST laws.	The reply was not acceptable as the department had not provided supporting documents viz. sale invoices, licence number allotted by Haryana Real Estate Regulatory Authority (HRERA) etc. which proved that the taxpayer dealt in affordable housing project
				78,77,81,001	**52,48,92,419**	**26,28,88,582**	**3,15,46,630**			

Appendix-2.21

(Reference: Paragraph 2.3.9.1 (ii) (b); Page 37)

Non-levy of tax on Advances Received

No. of taxpayer	GSTIN	Office Name	Period	Advances received in GSTR 1 of 2017-18 Table 11(A)	Advances Adjustment in GSTR 1 of 2017-18 Table 11(A)	Unadjusted advance of 2017-18 (based on GSTR1)	Advance as per B/s	Advance received in 2018-19 as per GSTR 1	Adjusted in 4F of GSTR 9 of 2018-19	Excess adjusted Advances/Advance on which tax not paid	Short Tax @18 *per cent*	OBS No.	Reply	Remarks
1	06AAxxxxxxxR1ZU	Faridabad (East)	2018-19	97,46,724	34,67,763	62,78,961		Nil	1,19,26,049	56,47,088	10,16,475	OBS-1892424	The department replied (June 2025) that the audit observation had been admitted. DRC-01 was issued to the taxpayer.	Admitted
2	06EMxxxxxxxC1Z6	Bhiwani	2017-18	0	0	0	33,06,221			33,06,221	5,95,119	OBS-1895749	The department replied (June 2025) that notice was issued to the taxpayer. Further, proceeding would be initiated against the taxpayer as per provision under CGST Act, 2017.	Admitted
				97,46,724	**34,67,763**	**62,78,961**	**33,06,221**	**0**	**1,19,26,049**	**89,53,309**	**16,11,594**			

Appendix-2.22

(Reference: Paragraph 2.3.9.1 (ii) (c); Page 37)

Unreconciled turnover/taxable turnover in Table 5R/7G of GSTR-9C

No. of taxpayer	GSTIN	Office Name	Period	un-reconciled turnover	OBS No.	Reply status	Remarks
1	06AAxxxxxxxC1ZB	Ambala	2018-19	15,44,45,149	OBS-1899972	The department replied (June 2025) that case of 2018-19 has been sent to the Revisional Authority for initiating Revision Proceedings.	Admitted
2	06AAxxxxxxxB1ZA	Ambala	2018-19	15,44,45,149	OBS-1899973	The department replied (June 2025) that case of 2018-19 has been sent to the Revisional Authority for initiating Revision Proceedings.	Admitted
				₹ 30,88,90,298			

Appendix-2.23

(Reference: Paragraph 2.3.9.1 (ii) (d); Page 38)

Difference between DRC 01 and DRC 05 scrutiny records

No. of taxpayer	GSTIN	Office Name	Period	Remarks	Interest			Penalty		Late fee		Total amount	OBS	Department reply	Remarks
					IGST	CGST	SGST	CGST	SGST	CGST	SGST				
1	06AAxxxxxxxC1Z1	Gurugram (South)	2018-19	Interest & Late fees on delayed filing of GSTR-3B	3,257	799	5,19,615	0	0	36,850	36,850	5,97,371	OBS-1741340	The Department replied (June 2025) that a summons under Section 70 of the CGST/HGST Act, 2017, has been duly issued to the taxpayer to seek clarification on the impugned discrepancies.	Admitted
				Interest on liability difference in GSTR 9 & 3B	0	47,268	47,268	0	0	0	0	94,536	OBS-1741340		
				General Penalty for delayed filing GSTR-9C	0	0	0	25,000	25,000	0	0	50,000	OBS-1741340		
					₹ 3,257	**₹ 48,067**	**₹ 5,66,883**	**₹ 25,000**	**₹ 25,000**	**₹ 36,850**	**₹ 36,850**	**₹ 7,41,907**			

Appendix-2.24

(Reference: Paragraph 2.3.9.1 (ii) (e); Page 39)

Short levy of interest

No. of taxpayer	GSTIN	Office Name	Period	Delay in days (range)		Total	Interest	Interest charged in Assessment order	Difference	OBS Number	Response of the Department	Remarks
				Minimum	Maximum							
1	2	3	4	5	6	7	8	9	10	11	12	13
1	06AAxxxxxxxC1ZX	Gurugram (South)	2018-19		245	74,24,824	8,97,081		8,97,081	OBS-1741328	The Department stated (June 2025) that shown cause has been issued.	Admitted
2	06BKxxxxxxxN1ZN	Sonipat	2017-18		1,276	33,736	21,228	5,274	15,954	OBS-1865272	Observation admitted as per department's reply 08 April 2025. The rectification vide DRC-08 dated 08 April 2025 reference no. ZD060425015624M has been issued to the taxpayer.	Admitted
	06BKxxxxxxxN1ZN	Sonipat	2017-18		1,276	1,33,71,495	84,14,151	21,22,222	62,91,929	OBS-1865272		
	06BKxxxxxxxN1ZN	Sonipat	2017-18		1,276	1,77,121	1,11,455	1,00,809	10,646	OBS-1865272		
3	06AAxxxxxxxP1ZR	Sonipat	2018-19		288	22,64,326	3,21,596		3,21,596	OBS-1867439	The department replied (June 2025) that DRC-01 has been issued.	Admitted
	06AAxxxxxxxP1ZR	Sonipat	2018-19		196	71,53,997	6,91,488		6,91,488	OBS-1867439		
Total					**1,276**	**3,04,25,499**	**1,04,57,000**	**22,28,305**	**82,28,695**			

Appendix-2.25

(Reference: Paragraph 2.3.9.1 (ii) (f); Page 41)

Excess Input Tax Credit availed

No. of taxpayer	GSTIN	Office Name	Period	3B ITC claim	ITC In 2A	cess in 2A	Final 2A (2A-Cess)	DIFF 3B-2A	OBS No.	Reply	Remarks
1	06AAxxxxxxxR1ZU	Faridabad (East)	2018-19	10,92,93,169	10,31,91,798	1,85,593	10,30,06,205	62,86,964	OBS-1892424	The department replied (June 2025) that the audit observation had been admitted. DRC-01 was issued to the taxpayer. Final outcome would be intimated in due course.	Admitted

Appendix-2.26

(Reference: Paragraph 2.3.9.2; Page 42)

Not taking action against non return filers

S. No.	Office Name	Information furnished	OBS		2020-21	2021-22	2022-23	2023-24
1	Gurugram (South)	yes	OBS-1745433	No. of non-filers	223	316	78	57
				Non-filers Works contractors	0	0	0	0
				Count of Notice issued (GSTR-3A) at the end of March	893	743	295	348
				Count of cases assessed under best judgement at the end of March	0	0	0	0
2	Faridabad (East)	yes	OBS-1892523	No. of non-filers	153	62	29	74
				Non-filers Works contractors	0	0	0	0
				Count of Notice issued (GSTR-3A) at the end of March	0	0	0	0
				Count of cases assessed under best judgement at the end of March	0	0	0	0
3	Bhiwani	yes	OBS-1895752	No. of non-filers	426	518	161	295
				Non-filers Works contractors	0	0	0	0
				Count of Notice issued (GSTR-3A) at the end of March	0	0	0	0
				Count of cases assessed under best judgement at the end of March	0	0	0	0
4	Sonipat	yes	OBS-1865366	No. of non-filers	338	139	48	62
				Non-filers Works contractors	0	0	0	0
				Count of Notice issued (GSTR-3A) at the end of March	641	337	191	260
				Count of cases assessed under best judgement at the end of March	0	0	0	0
5	Ambala	Yes, vide no.102 dated 4.04.2025 after completion of field visit. Therefore, OBS not issued separately. The OBS in next column is for non-production of detailed/ list of information.	OBS-1899974	No. of non-filers	272	369	25	17
				Non-filers Works contractors	0	0	0	0
				Count of Notice issued (GSTR-3A) at the end of March	543	657	99	103
				Count of cases assessed under best judgement at the end of March	0	0	0	0

Appendix-2.27

(Reference: Paragraph 2.3.9.3; Page 42)

Internal control mechanism to ensure effectiveness in processing and payment of refund claims

Sr. No.	Office Name	Information furnished	OBS No.
1	Gurugram (South)	No	OBS-1758548
2	Sonipat	No	OBS-1865363
3	Ambala	No	OBS-1899974
4	Faridabad (East)	No	OBS-1892523
5	Bhiwani	No	OBS-1895752

Appendix-2.28

(Reference: Paragraph 2.3.9.4; Page 43)

Maintenance of records

S. No.	Office Name	OBS No.
1	**2**	**3**
1	Gurugram (South)	OBS-1822702
2	Sonipat	OBS-1870698
3	Ambala	OBS-1899974
4	Faridabad (East)	OBS-1892523
5	Bhiwani	OBS-1895752