

**Annexure – I**

**(Chapter I)**

**(Reference Paragraph 1.10)**

**Department-wise break up of Inspections Reports and audit observations pending as on 30 June 2008**

**(Rupees in crore)**

<b>Sl. No.</b>	<b>Department</b>	<b>Inspection Reports</b>	<b>Paras</b>	<b>Amount involved</b>	<b>Years to which observation relate</b>	<b>No. of IRs to which first replies have not been received</b>
1.	Sales Tax	1,246	4,416	2,001.67	1993-94 to 12/07	89
2.	Stamp Duty and Registration Fees	859	2,176	811.40	1992-93 to 12/07	46
3.	Land Revenue	342	560	81.49	2000-01 to 12/07	55
4.	Motor Vehicles Tax	329	1342	534.61	1991-92 to 12/07	2
5.	Entertainments Tax	419	728	131.97	1992-93 to 12/07	7
6.	Geology and Mining	205	614	352.84	1995-96 to 12/07	12
7.	Valuation of property	180	402	53.01	1994-95 to 12/07	10
8.	Forest	70	119	7.21	1993-94 to 12/07	-
9.	Luxury Tax	69	130	10.08	1996-97 to 12/07	5
10.	Electricity Duty	48	77	136.10	1992-93 to 12/07	1
11.	Profession Tax	16	27	-	2000-01 to 12/07	-
12.	Prohibition and Excise	11	16	0.06	1997-98 to 12/07	2
<b>Total</b>		<b>3,794</b>	<b>10,607</b>	<b>4,120.44</b>		<b>229</b>

**Annexure II**

**(Chapter V)**

**(Reference paragraph 5.2.9.1)**

**Short levy of Stamp duty and Registration Fees on documents comprising several distinct matters**

<b>Name of SR</b>	<b>Nature of objection</b>	<b>No of cases</b>	<b>Doc No and Date</b>	<b>Details of objection</b>	<b>Short levy of Stamp duty and Registration Fees Rs. in lakh</b>
SR2 (Wadaj) Ahmedabad	Partition deed cum conveyance treated as conveyance	2	(1) 14046 12/12/2006  (2) 14049 12/12/2006	The document contained two distinct matters (i)Partition of immovable property by co owners and (ii)Release of the respective share in the property against a consideration which is required to be treated as conveyance	7.14 (SD) + 1.80 (RF) = 8.94 (Total)
SR4 (Paldi) Ahmedabad	Conveyance cum conveyance treated as conveyance	1	4186 09/05/2006	The document contained two distinct matters (1)Deemed Conveyance between seller and confirming party and (2)Conveyance between confirming party and purchaser	19.40 (SD) + 4.89 (RF) = 24.29 (Total)
SR4 (Paldi) Ahmedabad	Conveyance cum conveyance treated as conveyance	2	(1) 1368 20/02/2006  (2) 5526 15/06/2006	The document contained two distinct matters (1)Deemed Conveyance between land owner and bank and (2)Conveyance between bank and purchaser	3.41 (SD) + 0.76 (RF) = 4.17 (Total)
SR4 (Paldi) Ahmedabad	Partition cum release with consideration treated as partition	1	9917 03/11/2006	The document contained two distinct matters (1)Partition between co owners and (2)Release with consideration by co owners at second part in favour of co owners at first part	2.19 (SD) + 0.56 (RF) = 2.75 (Total)
SR4 (Paldi) Ahmedabad	Conveyance cum settlement treated as conveyance	1	2108 18/03/2006	The document contained two distinct matters (1)settlement with consideration and (2)conveyance	0.55 (SD) + 0.10 (RF) = 0.65 (Total)
SR4 (Paldi) Ahmedabad	Conveyance cum development agreement treated as conveyance	1	4043 05/05/2006	The document contained two distinct matters (1)Development agreement with consideration and (2)conveyance	1.35 (SD)
				<b>Total</b>	<b>Rs 42.15</b>