

APPENDIX - I

Non/Short levy of tax (Paragraph 2.2.8)

(Rupees in crore)

Sl. No	Name of Offices	Year of Assessment Month of assessment	Name of commodity	Turnover	Rate of tax leviable (percentage)	Rate of tax levied (percentage)	Tax not/short levied
1.	DC (A)- V Agra	<u>1995-96 & 1996-97</u> April 2002 & September 2002	Motor Vehicle	0.41	12.5	Nil	0.05
2.	DC (A) –VIII Agra	<u>1999-2000 & 2001-02</u> April 2003	Motor Vehicle	0.28	12 & 12.5	Nil	0.03
3.	DC (A)-I Kanpur	<u>2000-01 & 2001-02</u> February 2003 & 2004	Auto Tyre tubes	1.70	12 & 12.5	8	0.07
4.	DC (A) –IV Kanpur	<u>1998-99 & 1999-2000</u> September 2003 & October 2003	Auto tyre tubes	10.27	12.5	Nil	1.28
		<u>2000-01</u> August 2003	Shampoo	4.96	15 & 16	12	0.08
5.	DC (A) – II Lucknow	<u>1997-98 to 2001-02</u> January 2002 & November 2003	Motor vehicle & battery	2.42	12 & 12.5	Nil	0.30
6.	DC (A)-IV Noida	<u>2001-02</u> January 2004	Plant & Machinery, Office Equipment	5.19	8	Nil	0.42
			Vehicle	0.64	12	Nil	0.08
		<u>2001-02</u> March 2004	Float Glass	0.11	16	10	0.01
7.	DC (A)-V Varanasi	<u>1990-91</u> August 2002	Cable tray	1.67	15	7.5	0.13
8.	AC Sector-III Allahabad	<u>1999-2000</u> December 2001	Cooked food	0.41	8	5	0.01
9.	DC (A) Modinagar	<u>1999-2000</u> December 2001	Dish antenna	0.52	7.5 & 2	5 & 8	0.02
10.	DC(A)-II Rampur	<u>2000-01</u> March 2001	Scanner	0.59	8	4	0.02
11.	TTO Sector-II Raebareli	<u>1998-99</u> December 2000	Molasses	0.10	15	10	0.01
12.	AC Sector-IX Varanasi	<u>1994-95</u> August 2001	Ayurvedic medicine	0.25	10	7.5	0.01
13.	AC Sector-III Lucknow	<u>1999-2000</u> December 2001	Supari	0.10	10	5	0.005
14.	DC (A) Etawah	<u>2000-01</u> January 2003	Timber	1.08	16	15	0.01
15.	AC Sector-VI Meerut	<u>2000-01</u> February 2003	Cosmetics	0.59	16	15	0.01
16.	AC Sector-IX Kanpur	<u>2000-01</u> February 2003	Paper cone	0.50	10	5	0.02
17.	TTO-II, Sect.XII Lucknow	<u>1999-2000</u> January 2002	Cooling plant	0.06	15	Nil	0.01
18.	AC Sector-XII Lucknow	<u>2000-01</u> December 2002	Plant and Machinery, Furniture fittings and vehicles	0.55	8 & 12	Nil	0.04
19.	AC Sector-III Varanasi	<u>1999-2000</u> November 2002	Raw silk	2.57	10	Nil	0.26
Total				34.97			2.88

APPENDIX-II

SHORT LEVY OF TAX DUE TO MISCLASSIFICATION OF GOODS

(Paragraph 2.2.8)

(Rupees in crore)

Sl. No.	Name of office	Assessment year Month of assessment	Nature of misclassification	Taxable Turnover	Rate of tax leviable (in per cent)	Rate of tax levied (in per cent)	Tax non/short levied
1.	DC (A)-XVIII, Kanpur	1999-2000 February 2003	Auto gears treated as machinery parts	0.31	12.5	7.5	0.02
2.	DC (A)-IV, Noida	2000-01 February 2003	Potato chips treated as sweet meat, namkeen; goodwill treated as exempted item	4.40	12/10	5 / Nil	0.37
3.	DC (A)-VI, Varanasi	2000-01 February 2003 2001-02 March 2004	Figaro brand olive oil treated as refined edible oil	2.78	10	5	0.14
4.	DC (A)-II, Lucknow	2000-01 December 2002	Voltage Stabilizers treated as electronics goods	0.87	12	8	0.03
5.	AC Sector-X, Lucknow	1999-2000 March 2002 2000-01 February 2003	Medical instruments treated as electronic goods	0.33	10	5	0.01
6.	DC (A)-VII, Lucknow	1999-2000 July 2001 2000-01 May 2002	Disposable diapers treated as readymade garments	0.28	10	5	0.01
7.	DC (A), Mathura	2000-01 December 2002	Oxygen gas treated as fuel gas	0.32	12	10	0.007
8.	DC(A)-XVIII, Kanpur	2000-01 February 2003	CDs and audio cassettes treated as all other electronic goods.	0.26	8	5 / 4	0.01
9.	AC Sector-III, Hapur	2001-02 March 2003	Rice bran de-oiled cake and Soya de-oiled cake treated as exempted items	3.58	4	Nil	0.14
10.	AC Sector-I, Hapur	1998-99 February 2001 1999-2000 December 2001 2000-01 August 2002	Paint and varnish treated as dyes and colours	0.18	15 / 12	4/5/10	0.01
11.	DC (A)-IV, NOIDA	2000-01 January 2003	Rubber goods treated as unclassified items	0.37	12	10	0.008
12.	DC (A)-VI, Agra	1999-2000 May 2001 2000-01 November 2002	Stainless steel storage box and Kitchen sink treated as utensils	0.12	15	5	0.01
13.	DC (A)-II, Ghaziabad	2000-01 April 2002	Borolene treated as medicine	3.58	15	8	0.25
14.	DC (A)-XIX, Kanpur	2000-01 November 02	Nylon/Teflon products treated as hardware	0.36	10	8	0.007
		2000-01 December 02	Diagnostic kits treated as medicine	0.27	10	8	0.005
15.	DC (A)-II, Hapur	1999-2000 March 2002	Mobil oil, grease treated as lubricant	23.00	15	10	1.15
		2000-01 February 2003	Imported timber treated as timber product	0.44	20	8	0.05
Total				41.45			2.23

Appendix- III

Loss of revenue due to non checking of vehicles plying without permit

(Paragraph 4.2.7)

(Rupees in lakh)

Sl. No.	RTO/ARTO	No. of vehicles	Additional tax due	Plus additional tax at the rate of 25 per cent	Total additional tax due
1.	Agra	135	356.67	89.17	445.84
2.	Aligarh	57	154.53	38.63	193.16
3.	Allahabad	31	57.30	14.32	71.62
4.	Bareilly	21	33.75	8.44	42.19
5.	Bulandshahar	37	23.34	5.84	29.18
6.	Etawah	14	37.95	9.49	47.44
7.	Faizabad	52	138.01	34.50	172.51
8.	Ferozabad	42	76.00	19.00	95.00
9.	Ghaziabad	37	70.47	17.62	88.09
10.	Jhansi	27	48.98	12.25	61.23
11.	Kanpur	159	326.02	81.50	407.52
12.	Lucknow	138	363.35	90.84	454.19
13.	Moradabad	01	2.48	0.62	3.10
14.	Raibareli	44	122.82	30.70	153.52
15.	Varanasi	50	135.55	33.89	169.44
	Total	845	1,947.22	486.81	2,434.03

Appendix –IV

Loss due to short compounding of offences.

(Paragraph 4.2.8)

(i) Air pollution :-

(Rupees in lakh)

Sl. No.	Units	Number of vehicles	Compoun-dable Amount	Compoun-ded Amount	Short Compounding
1.	RTO,Agra	12,337	123.37	6.17	117.20
2.	RTO,Aligarh	3,573	35.73	1.79	33.94
3.	RTO,Bareilly	2,641	26.41	1.32	25.09
4.	ARTO,Etawah	1,179	11.79	0.59	11.20
5.	RTO,Faizabad	2,402	24.02	1.20	22.82
6.	ARTO,Ferozabad	3,744	37.44	1.87	35.57
7.	RTO,Ghaziabad	7,132	71.32	3.57	67.75
8.	RTO,Gorakhpur	6,033	60.33	3.01	57.31
9.	RTO,Jhansi	3,155	31.55	1.58	29.97
10.	RTO,Kanpur Nagar	8,730	87.30	4.37	82.94
11.	RTO,Lucknow	9,962	99.62	4.98	94.64
12.	RTO,Moradabad	4,785	47.85	2.39	45.46
13.	RTO,Saharanpur	609	6.09	2.83	3.26
14.	RTO,Varanasi	8,218	82.18	4.11	78.07
15.	T.C. Office	44	0.44	0.02	0.42
	TOTAL	74,544	745.44	39.80	705.64

(ii) Noise Pollution :-

(Rupees in lakh)

Sl. No.	Units	Number of vehicles	Compoun-dable Amount	Compoun-ded Amount	Short Compounding
1.	RTO,Agra	409	4.09	0.20	3.89
2.	RTO,Aligarh	2,402	24.02	1.20	22.82
3.	ARTO,Etawah	515	5.15	0.26	4.89
4.	RTO,Faizabad	565	5.65	0.28	5.37
5.	ARTO,Ferozabad	1,882	18.82	0.94	17.88
6.	RTO,Ghaziabad	320	3.20	0.16	3.04
7.	RTO,Gorakhpur	896	8.96	.45	8.51
8.	RTO,Lucknow	1,158	11.58	0.58	11.00
9.	ARTO,Raibareli	1,126	11.26	0.56	10.70
10.	RTO,Saharanpur	6,263	62.63	3.95	58.68
11.	RTO,Varanasi	827	8.27	0.41	7.86
	TOTAL	16,363	163.63	8.99	154.64

Appendix -V

Loss of revenue due to absence of two driver (Paragraph 4.2.8)

(Rupees in lakh)

Sl. No.	RTO's/ARTO's	Number of vehicles	Compoundable amount	Compounded amount	Short Compounding
1.	ARTO, Etawah	331	8.28	0.17	8.11
2.	ARTO, Ferozabad	685	17.13	0.34	16.78
3.	RTO, Jaunpur	70	1.75	0.04	1.72
4.	RTO, Meerut	194	4.85	0.10	4.75
5.	RTO, Mirzapur	98	2.45	0.05	2.40
6.	RTO, Saharanpur	89	2.23	0.04	2.18
	TOTAL	1,467	36.68	0.74	35.94

Appendix – VI

Non recovery of compounding/fitness fee from vehicles plying without certificate of fitness

(Paragraph 4.2.9)

(Rupees in lakh)

Sl. No.	Region/sub-region	Number of vehicles without fitness	Number of cases test checked	Compounding fee due
1.	Agra	475	85	2.12
2.	Bahraich	78	18	0.45
3.	Bareilly	1,325	--	--
4.	Bulandshahar	244	244	6.10
5.	Etawah	182	--	--
6.	Faizabad	908	19	0.47
7.	Ferozabad	250	--	--
8.	Ghaziabad	535	535	13.37
9.	Gonda	54	35	0.88
10.	Gorakhpur	701	--	--
11.	Jaunpur	53	53	1.33
12.	Jhansi	92	30	0.75
13.	Kanpur Nagar	3,700	29	0.73
14.	Lucknow	44	44	1.10
15.	Moradabad	210	210	5.25
16.	Saharanpur	2,098	--	--
17.	Varanasi	2,966	64	1.60
	TOTAL	13,915	1,366	34.15

Appendix - VII

Loss due to non checking of forwarding agencies

(Paragraph 4.2.10)

(Rupees in lakh)

Sl. No.	Region/Sub-region	Number of agencies	Registration fee
1.	Azamgarh	17	0.17
2.	Bahraich	Nil*	--
3.	Gonda	Nil*	--
4.	Jaunpur	108	1.08
5.	Meerut	115	1.15
6.	Mirzapur	182	1.82
7.	Saharanpur	130	1.30
	TOTAL	552	5.52

* Survey not conducted by department.

Appendix - VIII

Short achievement of targets Spot verification of surrendered vehicles (Paragraph 4.2.11)

Year	No. of Surrendered vehicles	Target	Targets achieved	Short fall	Office of RTO/ARTO who did not achieve target at all
1999-2000	4,912	737	147	590	Bareilly, Faizabad, Allahabad, Rai bareli, Bulandshahar and Kanpur nagar.
2000-2001	4,858	730	100	630	Bareilly, Faizabad, Allahabad, Rai bareli, Bulandshahar, Kanpur nagar and Ghaziabad.
2001-2002	6,885	6,885	812	6,073	Bareilly, Faizabad, Allahabad, Rai bareli, Bulandshahar, Kanpur nagar, Ghaziabad and Ferozabad.
2002-2003	7,492	7,492	2,095	5,397	Ferozabad and Kanpur nagar.
2003-2004	8,612	8,612	1,519	7,093	Ferozabad, Kanpur nagar, Allahabad and Rai bareli.
TOTAL	32,759	24,456	4,673	19,783	

Appendix - IX

Loss of revenue due to incorrect fixation of seating capacity (Paragraph 4.4)

(Rupees in lakh)

Sl. No.	District	No. of buses		Capacity (seats)		Capacity as per Rule 139		Difference		Rate of addl. tax (seat/qr.)		Addl. tax due		Total
		A**	B**	A	B	A	B	A	B	A	B	A	B	
1	Farrukhabad	16	-	833	-	992	-	159	-	376	-	3.39	-	3.39
2	Saharanpur	393	300	21,222	16,200	24,366	18,600	3,144	2,400	376	393	66.99	53.45	120.44
3	Meerut	487	-	26,298	-	30,194	-	3,896	-	376	-	83.01	-	83.01
	<i>City buses</i>	105	-	-	-	-	-	-	-	-	-	41.58	-	*41.58
4	Mirzapur	30	-	1,451	-	1,691	-	240	-	458	-	6.23	-	6.23
5	Azamgarh	85	-	3,466	-	3,891	-	425	-	376	-	9.05	-	9.05
6	Gonda	-	43	-	1,811	-	2,033	-	222	-	393	-	4.94	4.94
7	Bahraich	147	34	7,938	1,696	8,673	1,862	735	166	376	393	15.66	3.70	19.36
8	Jaunpur	101	-	4,840	-	5,641	-	761	-	376	-	16.21	-	16.21
	Total											242.13	62.09	304.21

* Calculated as per city bus rates.

** A and B denote class of routes.

Appendix -X

Details of Unclaimed Confiscated Vehicles (Paragraph 6.2.5)

(Rupees in lakh)

Sl. No.	District	No. of Police Station	Truck / Bus	Car/ Jeep/ Tractor	Motor Cycle	Scooter	Moped	Total No. of Vehicle	Value of the Vehicles
1.	Allahabad	30	2	24	42	73	19	160	22.23
2.	Varanasi	15	—	5	17	28	08	58	5.76
3.	Kanpur Nagar	24	4	21	36	74	06	141	21.92
4.	Kanpur Dehat	14	2	4	18	08	—	32	6.20
5.	Lucknow	15	—	14	35	68	13	130	14.16
6.	Sitapur	14	—	4	18	—	—	22	3.80
7.	Shahjahanpur	7	1	—	6	1	—	8	1.65
8.	Bareilly	25	3	8	17	21	1	50	9.77
9.	Moradabad	13	—	12	19	21	—	52	8.95
10.	Faizabad	14	1	10	25	6	5	47	8.90
11.	Gonda	11	—	—	3	3	—	6	0.45
12.	Bahraich	20	1	5	6	3	—	15	4.25
13.	Basti	9	—	2	3	1	—	6	1.35
14.	Gorakhpur	6	—	1	2	2	1	6	0.82
15.	Azamgarh	20	—	7	24	9	4	44	6.43
16.	Jaunpur	22	—	6	7	9	1	23	4.17
17.	Jhansi	14	—	1	2	9	1	13	1.17
18.	Agra	8	—	1	6	3	1	11	1.27
19.	Mathura	13	—	11	12	5	1	29	6.97
20.	Ghaziabad	7	2	18	13	15	—	48	13.05
21.	Meerut	14	1	46	19	28	1	95	27.32
	Total	315	17	200	330	387	62	996	170.59

Minimum Price

1.	Truck/Bus	Rs.	1,00,000 × 17	=	17,00,000
2.	Car/Jeep etc.	Rs.	50,000 × 200	=	1,00,00,000
3.	Motor Cycle	Rs.	10,000 × 330	=	33,00,000
4.	Scooter	Rs.	5,000 × 387	=	19,35,000
5.	Moped	Rs.	2,000 × 62	=	1,24,000
	Total			=	1,70,59,000