

Appendices

APPENDIX-I

(Reference to in paragraph 2.2.5)

Statement showing difference in the figure of value of stock transferred by U.P. dealers and value of stock received by other state dealer noticed during on the spot cross –verification carried out by review party

Details of excess amount found in records of UP dealers

Sl. No.	Form-‘F’ No. & Year	Name & Address of UP dealer	Name & Address of other state dealer	Name of commodity	Rate of tax	Value of stock transferred by UP dealer	Value of stock received by other state dealer	Excess	Tax avoided by UP dealer
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1.	02Q-0950228 (2000-01)	M/s Parikh Resins & Polimers Ltd. Kanpur <u>New Name:</u> M/s Resinova Chemie Ltd. Kanpur.	M/s Parikh Resins & Polimers Ltd. Delhi <u>New Name:</u> M/s Resinova Chemie Ltd. Delhi	Chemical	10%	32,64,265	28,43,192	4,21,073	42,107
2.	02Q-0950230 (2000-01)	M/s Parikh Resins & Polimers Ltd. Kanpur <u>New Name:</u> M/s Resinova Chemie Ltd. Kanpur.	M/s Parikh Resins & Polimers Ltd. Delhi <u>New Name:</u> M/s Resinova Chemie Ltd. Delhi	Chemical	10%	39,12,246	32,64,265	6,47,981	64,798
3.	02Q-0950232 (2000-01)	M/s Parikh Resins & Polimers Ltd. Kanpur <u>New Name:</u> M/s Resinova Chemie Ltd. Kanpur.	M/s Parikh Resins & Polimers Ltd. Delhi <u>New Name:</u> M/s Resinova Chemie Ltd. Delhi	Chemical	10%	37,92,462	37,80,794	11,668	1,167
4.	02Q-0950233 (2000-01)	M/s Parikh Resins & Polimers Ltd. Kanpur <u>New Name:</u> M/s Resinova Chemie Ltd. Kanpur.	M/s Parikh Resins & Polimers Ltd. Delhi <u>New Name:</u> M/s Resnova Chemie Ltd. Delhi	Chemical	10%	47,87,597	39,40,087	8,47,510	84,751
5.	02Q-0950236 (2000-01)	M/s Parikh Resins & Polimers Ltd. Kanpur <u>New Name:</u> M/s Resinova Chemie Ltd. Kanpur.	M/s Parikh Resins & Polimers Ltd. Delhi <u>New Name:</u> M/s Resinova Chemie Ltd. Delhi	Chemical	10%	43,15,333	41,30,778	1,84,555	18,456
6.	02Q-0730732 (1999-2000)	M/s Modi Mundi Pharma Pvt. Ltd. Modipuram Meerut.	M/s Modi Mundi Pharma Pvt. Ltd. Delhi.	H.L. Medicine	7.5%	8,17,220	Nil	8,17,220	61,292
7.	02Q-0868263 (2000-2001)	M/s Apollo Tyres Ltd. Meerut.	M/s Apollo Tyres Ltd. Delhi	Tyres, Tubes and Flaps	10%	1,49,83,972	9,429	1,49,74,543	14,97,454
8.	02Q-0868262 (2000-2001)	M/s Apollo Tyres Ltd. Meerut.	M/s Apollo Tyres Ltd. Delhi	Tyres, Tubes and Flaps	10%	7,15,487	1,89,280	5,26,207	52,621

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
9.	02Q-0868260 (2000-2001)	M/s Apollo Tyres Ltd. Meerut.	M/s Apollo Tyres Ltd. Delhi	Tyres, Tubes and Flaps	10%	21,39,366	11,05,730	10,33,636	1,03,364
10.	02Q-0868257 (2000-2001)	M/s Apollo Tyres Ltd. Meerut.	M/s Apollo Tyres Ltd. Delhi	Tyres, Tubes and Flaps	10%	10,59,888	6,99,860	3,60,028	36,003
11.	02Q-0868256 (2000-2001)	M/s Apollo Tyres Ltd. Meerut.	M/s Apollo Tyres Ltd. Delhi	Tyres, Tubes and Flaps	10%	51,50,850	62,440	50,88,410	5,08,841
12.	02Q-0868252 (2000-2001)	M/s Apollo Tyres Ltd. Meerut.	M/s Apollo Tyres Ltd. Delhi	Tyres, Tubes and Flaps	10%	7,71,017	6,84,416	86,601	8,660
13.	02Q-0759842 (1998-1999)	M/s Ganpati Papers Meerut	M/s Ganpati Papers Delhi	Paper	7.5%	8,13,400	This form was used for the year 1996-97.	8,13,400	61,005
14.	02Q-0759843 (1998-1999)	M/s Ganpati Papers Meerut	M/s Ganpati Papers Delhi	Paper	7.5%	3,57,551	This form was used for the year 1996-97.	3,57,551	26,816
15.	02Q-0759844 (1998-1999)	M/s Ganpati Papers Meerut	M/s Ganpati Papers Delhi	Paper	7.5%	4,79,819	This form was used for the year 1996-97.	4,79,819	35,986
16.	02Q-0759845 (1998-1999)	M/s Ganpati Papers Meerut	M/s Ganpati Papers Delhi	Paper	7.5%	1,73,992	This form was used for the year 1996-97.	1,73,992	13,049
17.	02Q-0976401 (2000-01)	M/s Central Distillery & Breveries Ltd. Meerut	M/s Central Distillery & Breveries Ltd. Delhi	I.M.F.L.	32.5%	98,38,115	98,33,815	4,300	1,398
18.	02Q-0996598 (2000-01)	M/s Central Distillery & Breveries Ltd. Meerut	M/s Central Distillery & Breveries Ltd. Delhi	I.M.F.L.	32.5%	75,39,030	75,19,030	20,000	6,500
19.	02Q-0941946 (1999-2000)	M/s Central Distillery & Breveries Ltd. Meerut	M/s Central Distillery & Breveries Ltd. Delhi	I.M.F.L.	32.5%	98,94,610	82,47,601	16,47,009	5,35,278
20.	02Q-0941947 (1999-2000)	M/s Central Distillery & Breveries Ltd. Meerut	M/s Central Distillery & Breveries Ltd. Delhi	I.M.F.L.	32.5%	1,11,81,530	86,03,140	25,78,390	8,37,977
21.	02Q-0941949 (1999-2000)	M/s Central Distillery & Breveries Ltd. Meerut	M/s Central Distillery & Breveries Ltd. Delhi	I.M.F.L.	32.5%	1,13,07,450	1,04,13,385	8,94,065	2,90,571
22.	02Q-0941952 (1999-2000)	M/s Central Distillery & Breveries Ltd. Meerut	M/s Central Distillery & Breveries Ltd. Delhi	I.M.F.L.	32.5%	1,11,31,545	1,07,46,450	3,85,095	1,25,156
23.	02Q-0941953 (1999-2000)	M/s Central Distillery & Breveries Ltd. Meerut	M/s Central Distillery & Breveries Ltd. Delhi	I.M.F.L.	32.5%	1,19,38,135	1,11,81,530	7,56,605	2,45,897
24.	02Q-0941955 (1999-2000)	M/s Central Distillery & Breveries Ltd. Meerut	M/s Central Distillery & Breveries Ltd. Delhi	I.M.F.L.	32.5%	86,30,140	74,56,860	11,73,280	3,81,316
25.	AA-099680 to 690 11 Forms 'F' (2000-01)	M/s Central Distillery & Breveries Ltd. Meerut	M/s Central Distillery & Breveries Ltd. Chandigarh (U.T.)	I.M.F.L.	32.5%	1,38,16,964	48,33,770	89,83,194	29,19,538

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
26.	L-344640 (2000-01)	M/s Apollo Tyres Ltd. Meerut.	M/s Apollo Tyres Ltd. Jalandhar	Tyres, Tubes and Flaps	10%	39,93,350	3,99,350	35,94,000	3,59,400
27.	BB-510734 (1999-2000)	M/s Central Distillery & Breveries Ltd. Meerut	M/s Central Distillery & Breveries Ltd. Faridabad.	I.M.F.L.	32.5%	55,22,270	49,61,270	5,61,000	1,82,325
28.	BB-510735 (1999-2000)	M/s Central Distillery & Breveries Ltd. Meerut	M/s Central Distillery & Breveries Ltd. Faridabad.	I.M.F.L.	32.5%	82,88,740	74,96,080	7,92,660	2,57,615
				Grand Total		16,06,16,344 (16.06 crore)	11,24,02,552 (11.24 crore)	4,82,13,792 (4.82 crore)	87,59,341 (0.88 crore)

* As shown in the Annexure, the value of goods transferred by the dealers of U.P. State was less accounted for by the dealers of other states. Thus, excess stock transferred by the dealers of UP against Form 'F' amounting to Rs. 4.82 crore, comes under Intra-state sale and was taxable within UP state. This resulted in short levy of tax of Rs. 1.32 crore (0.88 crore + 0.44 crore) including penalty.

APPENDIX-II

(Reference to in paragraph 2.2.5)

**Statement showing difference in the figure of value of stock transferred by U.P. dealers and value of stock received by other state dealer noticed during on the spot cross –verification carried out by review party
Details of short amount found in records of UP dealers**

Sl. No.	Form-‘F’ No. & Year	Name & Address of UP dealer	Name & Address of other state dealer	Name of commodity	Rate of tax	Value of stock transferred by UP dealer	Value of stock received by other state dealer	Short	Tax avoided by UP dealer
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1.	02Q-0950231 (2000-01)	M/s Parikh Resins & Polimers Ltd. Kanpur <u>New Name:</u> M/s Resinova Chemie Ltd. Kanpur.	M/s Parikh Resins & Polimers Ltd. Delhi <u>New Name:</u> M/s Resinova Chemie Ltd. Delhi	Chemical	10%	28,40,529	34,34,318	5,93,789	59,379
2.	02Q-0950234 (2000-01)	M/s Parikh Resins & Polimers Ltd. Kanpur <u>New Name:</u> M/s Resinova Chemie Ltd. Kanpur.	M/s Parikh Resins & Polimers Ltd. Delhi <u>New Name:</u> M/s Resinova Chemie Ltd. Delhi	Chemical	10%	34,91,207	40,53,176	5,61,969	56,197
3.	02Q-0950235 (2000-01)	M/s Parikh Resins & Polimers Ltd. Kanpur <u>New Name:</u> M/s Resinova Chemie Ltd. Kanpur.	M/s Parikh Resins & Polimers Ltd. Delhi <u>New Name:</u> M/s Resinova Chemie Ltd. Delhi	Chemical	10%	39,40,087	40,58,321	1,18,234	11,823
4.	02Q-0950237 (2000-01)	M/s Parikh Resins & Polimers Ltd. Kanpur <u>New Name:</u> M/s Resinova Chemie Ltd. Kanpur.	M/s Parikh Resins & Polimers Ltd. Delhi <u>New Name:</u> M/s Resnova Chemie Ltd. Delhi	Chemical	10%	40,79,950	41,48,026	68,076	6,808
5.	02Q-0950238 (2000-01)	M/s Parikh Resins & Polimers Ltd. Kanpur <u>New Name:</u> M/s Resinova Chemie Ltd. Kanpur.	M/s Parikh Resins & Polimers Ltd. Delhi <u>New Name:</u> M/s Resnova Chemie Ltd. Delhi	Chemical	10%	39,56,331	42,67,767	3,11,436	31,144
6.	02Q-0950239 (2000-01)	M/s Parikh Resins & Polimers Ltd. Kanpur <u>New Name:</u> M/s Resinova Chemie Ltd. Kanpur.	M/s Parikh Resins & Polimers Ltd. Delhi <u>New Name:</u> M/s Resnova Chemie Ltd. Delhi	Chemical	10%	40,58,321	45,17,644	4,59,323	45,932
7.	02Q-0868261 (2000-01)	M/s Apollo Tyres Ltd., Meerut.	M/s Apollo Tyres Ltd., Delhi	Tyres, Tubes and Flaps	10%	3,91,934	9,92,680	6,00,746	60,075

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
8.	02Q-0868258 (2000-01)	M/s Apollo Tyres Ltd., Meerut.	M/s Apollo Tyres Ltd., Delhi	Tyres, Tubes and Flaps	10%	18,72,513	1,36,54,338	1,17,81,825	11,78,183
9.	02Q-0868259 (2000-01)	M/s Apollo Tyres Ltd., Meerut.	M/s Apollo Tyres Ltd., Delhi	Tyres, Tubes and Flaps	10%	6,80,948	8,18,852	1,37,904	13,790
10.	02Q-0868255 (2000-01)	M/s Apollo Tyres Ltd., Meerut.	M/s Apollo Tyres Ltd., Delhi	Tyres, Tubes and Flaps	10%	3,91,444	30,85,316	26,93,872	2,69,387
11.	02Q-0868254 (2000-01)	M/s Apollo Tyres Ltd., Meerut.	M/s Apollo Tyres Ltd., Delhi	Tyres, Tubes and Flaps	10%	11,09,691	12,09,562	99,871	9,987
12.	02Q-0868253 (2000-01)	M/s Apollo Tyres Ltd., Meerut.	M/s Apollo Tyres Ltd., Delhi	Tyres, Tubes and Flaps	10%	10,39,477	48,18,943	37,79,466	3,77,947
13.	02Q-0976402 (2000-01)	M/s Central Distillery & Breveries Ltd., Meerut.	M/s Central Distillery & Breveries Ltd., Delhi	I.M.F.L.	32.5%	88,54,991	98,54,991	10,00,000	3,25,000
14.	02Q-0976406 (2000-01)	M/s Central Distillery & Breveries Ltd., Meerut.	M/s Central Distillery & Breveries Ltd., Delhi	I.M.F.L.	32.5%	1,03,05,349	1,32,44,989	29,39,640	9,55,383
15.	02Q-0976405 (2000-01)	M/s Central Distillery & Breveries Ltd., Meerut.	M/s Central Distillery & Breveries Ltd., Delhi	I.M.F.L.	32.5%	1,30,36,967	1,31,39,559	1,02,592	33,342
16.	02Q-0941948 (1999-2000)	M/s Central Distillery & Breveries Ltd., Meerut.	M/s Central Distillery & Breveries Ltd., Delhi	I.M.F.L.	32.5%	82,47,601	97,27,760	14,80,159	4,81,052
17.	02Q-0941950 (1999-2000)	M/s Central Distillery & Breveries Ltd., Meerut.	M/s Central Distillery & Breveries Ltd., Delhi	I.M.F.L.	32.5%	68,95,860	80,72,755	11,76,895	3,82,491
18.	02Q-0941951 (1999-2000)	M/s Central Distillery & Breveries Ltd., Meerut.	M/s Central Distillery & Breveries Ltd., Delhi	I.M.F.L.	32.5%	80,53,255	1,06,53,045	25,99,790	8,44,932
19.	02Q-0941954 (1999-2000)	M/s Central Distillery & Breveries Ltd., Meerut.	M/s Central Distillery & Breveries Ltd., Delhi	I.M.F.L.	32.5%	97,27,760	1,20,02,210	22,74,450	7,39,196
20.	02Q-0941956 (1999-2000)	M/s Central Distillery & Breveries Ltd., Meerut.	M/s Central Distillery & Breveries Ltd., Delhi	I.M.F.L.	32.5%	1,04,13,385	1,21,48,845	17,35,460	5,64,025
21.	02Q-0941957 (1999-2000)	M/s Central Distillery & Breveries Ltd., Meerut.	M/s Central Distillery & Breveries Ltd., Delhi	I.M.F.L.	32.5%	1,21,48,825	1,24,17,135	2,68,310	87,201
22.	BB-510732 (1999-2000)	M/s Central Distillery & Breveries Ltd., Meerut.	M/s Central Distillery & Breveries Ltd., Faridabad	I.M.F.L.	32.5%	32,57,205	73,17,105	40,59,900	13,19,468
23.	BB-510738 (1999-2000)	M/s Central Distillery & Breveries Ltd., Meerut.	M/s Central Distillery & Breveries Ltd., Faridabad	I.M.F.L.	32.5%	30,83,140	31,20,640	37,500	12,188
				Grand Total		12,18,76,770 (12.19 crore)	16,07,57,977 (16.08 crore)	3,88,81,207 (3.89 crore)	78,64,930 (0.79 crore)

** The value of goods transferred by the UP dealers to other states was short by Rs. 3.89 crore. This resulted in escape of turnover by the UP dealers and short levy of tax amounting to Rs. 1.19 crore (0.79 crore + 0.40 crore) including penalty.

APPENDIX-III

(Reference to in Paragraph 2.2.10)

**Statement of incomplete Form 'H' furnished by the
exporter on which purchase order/agreement No. & date
not mentioned**

(Amount Rs. in Lakh)

Sl. No	Range	Name of Dealer	Assessment Year/ Date of Assessment	Turn over	Commodity	Rate of Tax	Non-levy of tax
1	2	3	4	5	6	7	8
1.	Agra	M/s India Cositings Co.	<u>2000-01</u> 30.11.2002	186.53	Diesel Engine	10%	18.65
2.	Ghaziabad	i) M/s Advance Steel Tube Ltd.	<u>2000-01</u> 31.10.2002	1170.37	Steel Tubes	4%	46.82
		ii) M/s Plasto Chemicals	<u>2000-01</u> 30.9.2003	9.71	P.V.C. Pipes	10%	0.97
		iii) M/s Roll Foam Equip. Pvt. Ltd.	<u>2000-01</u> 5.10.2002	106.42	Machinery Parts	10%	10.64
		iv) M/s. Mudra Ceremic Pvt. Ltd.	<u>2000-01</u> 26.11.2002	7.12	Crockery	12.5%	0.89
3.	Kanpur	i) M/s Savior Box Factory	<u>2000-01</u> 13.1.2003	14.93	Card-Board Boxes	10%	1.49
		ii) M/s Baldev Pd. Sitaram	<u>2000-01</u> 2.11.2002	126.81	Sandal Power	12%	15.22
		iii) M/s Kanpur Paint Factory	<u>2000-01</u> 2.5.2003	10.42	Paint and Tripal	10%	1.04
		iv) M/s Pukharayan Rice Mills Pvt. Ltd.	<u>2000-01</u> 2002-03	80.80	Rice	4%	3.23
4.	Lucknow	M/s. Scooter India Ltd.	<u>2000-01</u> 24.2.2003	129.90	Scooter and parts	12.5%	16.24
5.	Meerut	M/s Diwan Rubber Industries Ltd.	<u>2000-01</u> 25.2.2003	883.59	Reclaimed Rubber, Cordial Horsery Yarn	10% & 8%	70.80
6.	Muzzaffar Nagar	M/s. Mauga Steel Pipe Industries Ltd.	<u>2000-01</u> 21.1.2003	100.48	M.S. Pipe	4%	4.02
7.	Noida	i) M/s. Sanchi Fragrances and Chemicals Ltd.	<u>2000-01</u> 24.2.2003	21.81	Perfumery compound	10%	2.18
		ii) M/s Sunhari Export Ltd.	<u>2000-01</u> 6.1.2003	29.09	Tooth Brush	10%	2.92
		iii) M/s Delhi Control Devices Pvt. Ltd.	<u>2000-01</u> 2002-03	64.28	Electrical Goods	10%	6.43
		iv) M/s. Bharat International Ltd.	<u>2000-01</u> 2.6.2003	25.08	Knitted Garments	4%	1.00
		v) M/s Unicure India Pvt. Ltd.	1999-2000 & <u>2000-01</u> 29.7.2002	150.02	Medicines	10%	15.00
		vi) M/s. Rishi Art Ltd.	<u>2000-01</u> 10.9.2003	306.45	Leather Garments	10%	30.64
8.	Saharanpur	i) M/s. Nav Bharat Rice Mill Pvt. Ltd.	<u>2000-01</u> 31.7.2002	136.02	Rice	4%	5.44
		ii) M/s. Veer Corrugating Industries	<u>2000-01</u> 21.1.2003	16.33	Corrugated boxes	10%	1.63
			Total	3576.16			255.25

APPENDIX-IV
(Reference to in Paragraph 2.2.11)

(Rupees in Lakh)

Sl. No.	Range	Name of Dealer	Assessment Year	Place of Business as per R.C.	Places where goods were transferred	Turn-over treated as stock transfer	Non-levy of tax
1.	Ghaziabad	i) M/s G.D. Pharmaceuticals Ltd.	1996-97 to 2000-01	Kolkata	To other places	2167.62	216.77
		ii) M/s. Fungiside India Ltd.	1998-99 to 2000-01	New Delhi & Jammu	Gujrat, Bangalore, Andhra Pradesh, Orissa, Haryana, Punjab & M.P.	2663.22	106.46
		iii) M/s. Bansal Wire Industries Ltd.	1998-99 to 2000-01	Nil	To other States	444.94	17.80
2.	Kanpur	i) M/s. J.K. Industries Ltd.	1998-99 to 2000-01	Nil	Punjab, Rajsthan, Delhi and Uttranchal	149.41	14.94
		ii) M/s. Resinova Chemicals Ltd.	1998-99 to 2000-01	Kolkata & Delhi	Ahmedabad	204.85	20.48
		iii) M/s Laxmi Tea Trading Co.	2000-2001	Nil	Uttranchal	65.64	6.56
		iv) M/s Neeraj & Co.	2000-2001	Nil	Uttranchal	43.06	4.31
		v) M/s Bal Govind Bhagwati Pd.	2000-2001	Nil	New Delhi	321.00	32.10
		vi) M/s. Ashoka Sales Co.	2000-2001	Nil	New Delhi	150.23	15.02
		vii) M/s. Dinesh Oil Ltd.	2000-2001	Nil	Punjab	38.46	3.85
3.	Lucknow	M/s. Glaxo India Ltd.	99-2000 to 2000-01	Delhi	Bihar, Tamilnadu, Kerala, Gujrat, Rajsthan, Karnataka, Andhra Pradesh	577.36	57.74
4.	Noida	i) M/s Unicure India Pvt. Ltd.	99-2000 to 2000-01	Nil	To other states	69.98	7.00
		ii) M/s H.C.L. Infosystem	2000-2001	Nil	Kochin, Chandigarh	184.68	3.69
			Total			7080.45	506.72

APPENDIX-V
(Referred to in Para 2.3.1)

(Rs. in Crore)

Sl.N	Name of circle	No. of units	Nature of scheme undertaken	Amount of exemption admissible	Amount of exemption granted	Excess exemption granted
1	2	3	4	5	6	7
1.	DC(A)-1 TT Ghaziabad	4	Expansion/ Diversification	654.94	982.40	327.46
2.	DC(A)-4TT Ghaziabad	1	Expansion	11.78	17.67	5.89
3.	DC(A)-19TT Kanpur	2	Expansion	2.74	6.84	4.10
4.	DC(A)G.B. Nagar	4	Expansion/ Diversification	106.25	212.50	106.25
5.	DC(A)-6 Noida	1	Expansion	2.89	4.34	1.45
6.	DC(A)-5 TT Agra	1	Expansion	27.37	68.42	41.05
7.	DC(A)-8 TT Agra	1	Expansion	4.83	9.66	4.83
8.	DC(A)-8 TT Noida	1	Expansion	2.34	3.51	1.17
			Total	813.14	1305.34	492.20

APPENDIX-VI
(Referred to in Para 2.4)

(Rs. in crore)

Sl. No.	Name of Circle	Year of assessment month of Assessment	Name of Commodity	Taxable Turnover	Normal rate of tax applicable (in percent)	Rate of tax levied (in percent)	Tax short levied
1	2	3	4	5	6	7	8
1.	D.C.(A)-4 T.T. Ghaziabad	<u>1997-98</u> March 2000 <u>1998-99</u> March 2001 <u>1999-2000</u> March 2000	Auto/ Tractor Engine Valve	19.64	12.5 / 4	4 2	1.48
2.	D.C.(A)-I T.T. Ghaziabad	<u>2000-01</u> December 2002	Hair Oil	14.48	15	Nil	2.17
3.	-do-	<u>1999-00</u> March 2002 <u>2000-01</u> June 2003	®P.U. Foam Spring mattresses/Co ir mattresses	16.88	15	4 / 2.5	1.86
4.	-do-	<u>1998-99</u> February 2001 <u>1999-00</u> December 2001 <u>2000-01</u> August 2002	®HDPE pipes/Fittings	5.04	10	4	0.30
5	D.C.(A) T.T. G.B. Nagar	<u>1996-97</u> September 1998 <u>1997-98</u> February 2000 <u>1998-99</u> March 2001 <u>1999-00</u> March 2002 <u>2000-01</u> February 2003	Desi Ghee and Milk Powder etc.	106.59	10	4	6.40
6.	-do-	<u>2000-01</u> February 2003	Adhesive Tapes etc.	4.42	10	2.5 / 4	0.27
7.	-do-	<u>2000-01</u> February 2003	Car and Parts thereof, light commercial vehicles	2.80 5.35	12 12	Nil 4	0.34 0.43
8.	DC(A)-8 T.T. Agra	<u>1997-98</u> March 2000 <u>1998-99</u> March 2001 <u>2000-01</u> December 2002	Metalised packaging & packaging materials	25.69	10	2.5 / 4	1.69
9.	D.C.(A) T.T. G.B. Nagar	<u>1997-98</u> February 2000 <u>1998-99</u> January 2001 <u>2000-01</u> February 2003	Sheet Metal parts for automobiles, picture tube etc.	52.51	10 / 12.5	2.5/4	4.03

① Plastic Urethene.

② High Density Poly Ethylene.

1	2	3	4	5	6	7	8
10.	DC(A)-5 T.T. Noida	<u>1999-2000</u> December 2002 <u>2000-01</u> February 2003	Ceiling fan	3.69	10	2.5 / 5	0.27
11.	DC(A)-6 T.T. Noida	<u>1997-98</u> December 1999 <u>1998-99</u> January 2001 <u>2000-01</u> September 2003	Auto Parts	8.59	12.5	2.5	0.86
12	-do-	<u>1999-2000</u> June 2002 <u>2000-01</u> February 2003	Foam Sheet Cushions	9.43	15 / 16	2.5 / 4	1.09
13.	DC(A)-8 T.T. Noida	<u>1999-2000</u> November 2002 <u>2000-01</u> February 2003	Holographica lly Embossed Metalised Polyester	8.80	10	4	0.53
14.	DC(A)-1 T.T. Rampur	<u>1999-2000</u> December 2003	Craft Paper	25.12	10 / 7.5	4 / 2.5	1.45
15.	DC(A)-6 T.T. Lucknow	<u>1999-2000</u> July 2003	Soft drinks	1.33	15	4	0.15
Total				310.36			23.32

APPENDIX-VII
(Referred to in Para 2.5.1)

(Rs. in crore)

Sl. No	Name of Circle	Year of <u>assessment</u> month of <u>assessment</u>	Escaped turn over	Percentage of rate of tax leviable	Amount of tax leviable
1	2	3	4	5	6
1.	DC(A)-7TT Lucknow	<u>1997-98</u> February 2000 <u>1998-99</u> September 2000 <u>1999-00</u> December 2001 <u>2000-01</u> November 2002	5.55 0.71	7.5 8	0.42 0.06
2.	DC(A)-12TT Ghaziabad	<u>1999-2000</u> March 2002 <u>2000-01</u> January 2003	3.12 1.81	7.5 8	0.23 0.14
3.	DC(A)-2TT Lucknow	<u>1999-00</u> December 2001 <u>2000-01</u> November 2002	1.81 1.02	7.5 8	0.14 0.08
		Total	14.02		1.07

APPENDIX-VIII
(Referred to in Para 2.7)

(Rupees in lakh)

Sl. No.	Name of office	Year of assessment month of assessment	Item	Taxable Turnover	Rate of Tax leviable levied (in percent)	Tax short levied (including Additional tax)
1.	Assistant Commissioner (Assessment)-III, Trade Tax [AC(A)-III, T.T.] Noida	<u>1998-99</u> March 2000 <u>1999-2000</u> January-2002	Quartz Movement Alarm Clock, Time pieces Treated as Electronic goods	848.87	$\frac{15}{2}$	110.35
2.	AC(A)-I, T.T. Varanasi	<u>1996-97</u> March 1999 <u>1997-98</u> May 2000	Voltage Stabilizer Treated as Electronic goods	33.48	$\frac{10^{\text{B}}}{2.5}$	2.51
3.	AC Sector 15, T.T. Kanpur	<u>1999-2000</u> May 2001	P.V.C. Pipe Treated as Hardware	197.65	$\frac{10}{8^{\text{K}}}$	4.72
4.	Deputy Commissioner (Assessment)-16 [DC (A)-16,T.T.], Kanpur	<u>1999-2000</u> November 2001	Plastic Urethrene Foam Scrap Treated as unclassified	41.64	$\frac{15}{10}$	2.08
5.	-do-	-do-	-do-	29.33	$\frac{15}{10}$	1.47
6.	AC(A), Baraut	<u>1999-2000</u> March 2002	P U Foam cutting treated as waste product	7.47	$\frac{15}{5}$	0.75
7.	Trade Tax Officer (TTO) Sec-I, Allahabad	<u>1994-95</u> June 1998 <u>1996-97</u> March 1999 <u>1998-99</u> January 2001	Old and discarded wires of transformer treated as all others ores metals	31.75	$\frac{5}{2.5}$	0.79
8.	AC(A)-III, Agra	<u>1999-2000</u> August 2001	Maize Starch Treated as Edible Starch	51.89	$\frac{7.5}{5}$	1.30
9.	AC(A) Sec I, Lucknow	<u>1999-2000</u> August 2001 <u>2000-2001</u> September 2002	Float glass treated as plain glass	27.59	$\frac{15}{10}$	1.38
10.	TTO Sec-6, Lucknow	<u>1998-99</u> January 2000 <u>1999-2000</u> August 2001	Chemical treated as pesticide	17.53	$\frac{10}{5}$	0.88

^B With effect from 17.1.2000 eight percent.

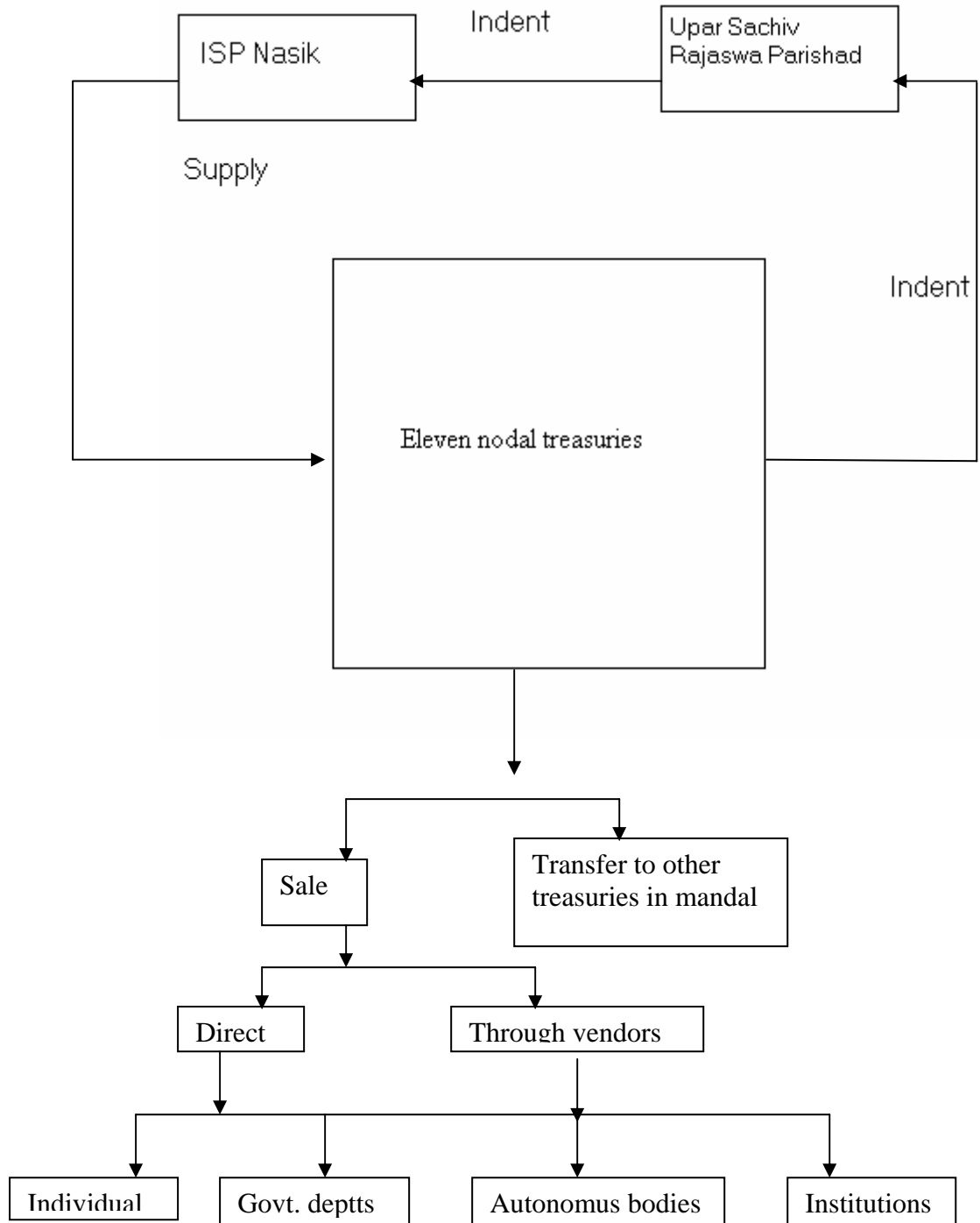
^K Upto 30 November 1998 eight percent plus 25 percent additional tax.

1	2	3	4	5	6	7
11.	DC(A)-7TT Lucknow	<u>2000-01</u> January 2003	Fax Machine treated as electronic goods	251.23	$\frac{10}{2}$	20.10
12.	DC(A)-18TT Kanpur	<u>1999-2000</u> February 2002 <u>2000-01</u> March 2003	Noodles treated as nutrition foods	94.16	$\frac{12}{8}$	3.77
	-do-	<u>1996-97</u> January 99 <u>1997-98</u> March 2000 <u>1998-99</u> March 2001 <u>1999-00</u> February 2002 <u>2000-01</u> March 2003	Parachute coconut Oil treated as "oils of all other kinds"	6107.52	$\frac{15}{10}$	305.38
	-do-	<u>2000-01</u> December 2003	Cosmetic goods [∞] treated as Ayurvedic Medicine	1908.45	$\frac{15}{8}$	133.59
12.	DC-4 TT Noida	<u>2000-01</u> August 2003	Fax machine treated as electronic goods	1638.02	$\frac{10}{2}$	131.04
	-do-	<u>2000-01</u> February 2003	E-mail Equipments treated as electronic components	13.23	$\frac{8}{4}$	0.53
	-do-	<u>2000-01</u> September 2003	F.V.T.* (B&W &Colour T.V) DeflectionYo ke, loud speaker treated as electronic components	126.55	$\frac{8}{4}$	5.06
	-do-	<u>2000-01</u> February 2003	Accelerator treated as Printing ink	557.06	$\frac{10}{8}$	11.14
			Total	11983.42		736.84

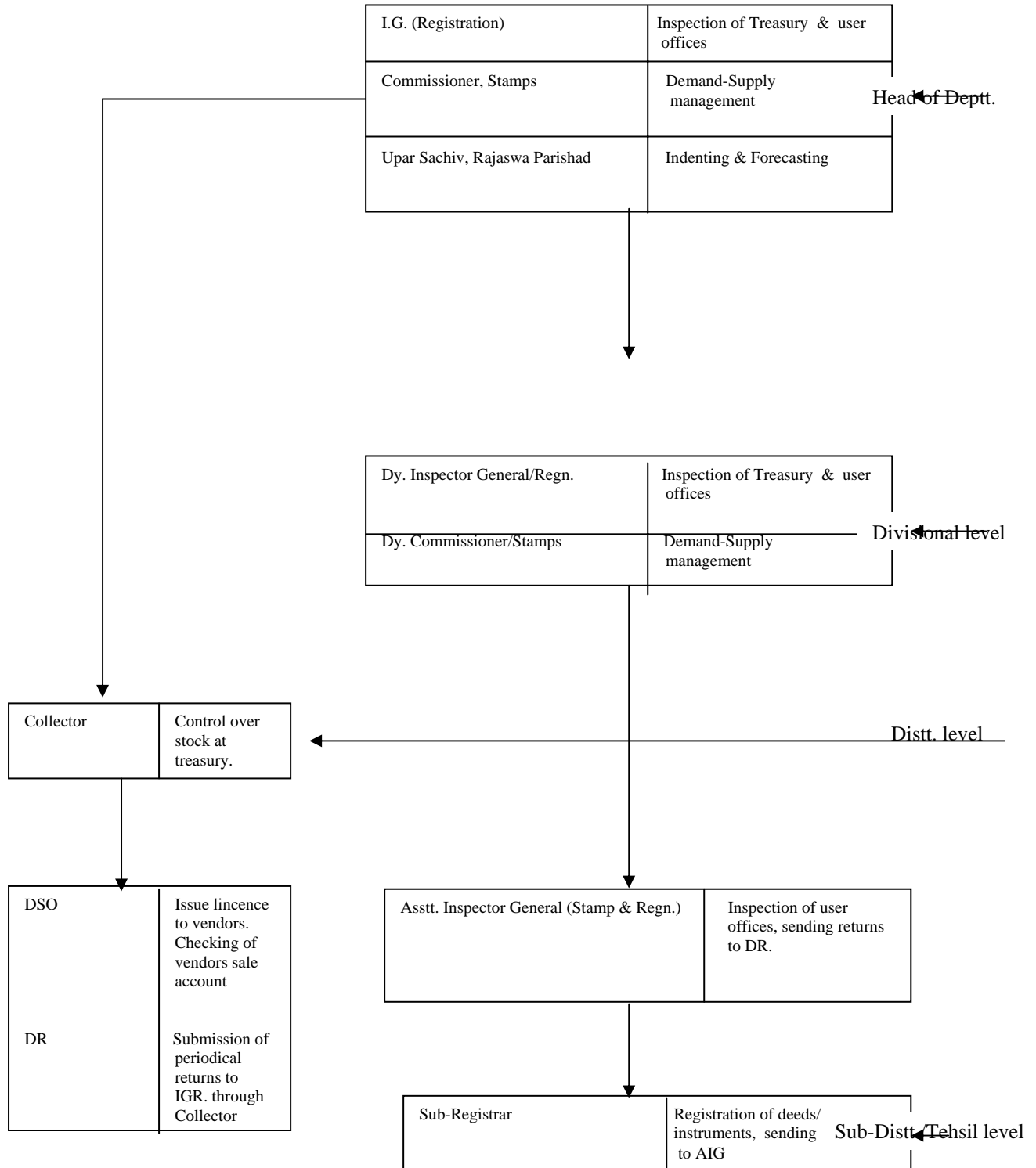
[∞] Emami Naturally fairness cream, Himani cold turmeric cream, Himani antiseptic cream

* FVT Stands for Flat Vision Tube.

APPENDIX-IX
(Referred to in para 5.2.1)
FLOW CHART OF LIFE CYCLE OF STAMPS



APPENDIX-X
(Referred to in Para 5.2.2)
Organizational Set Up
(Stamp & Registration Department)



APPENDIX-XI
(Referred to in Para 5.2.9)

(Rupees in crore)

Name of district	Year	Stamp Papers sold by treasuries	Value of documents registered by offices	Excess
1	2	3	4	5
1. G.B. Nagar	1998-99	46.24	59.34	13.10
	1999-00	60.30	61.14	0.84
	2000-01	49.37	54.29	4.92
	2001-02	64.83	90.68	25.85
	2002-03	117.96	127.68	9.72
Total		338.70	393.13	54.43
2. Fatehpur	1998-99	5.27	5.64	0.37
	1999-00	6.02	6.12	.10
	2000-01	6.17	6.42	0.25
	2001-02	7.00	7.61	0.61
	2002-03	11.03	12.71	1.68
Total		35.49	38.50	3.01
3. Ambedkarnagar	1998-99	3.36	3.90	0.54
	1999-00	3.56	4.48	0.92
	2000-01	3.80	4.48	0.68
	2001-02	3.93	4.67	0.74
	2002-03	4.67	6.80	2.13
Total		19.32	24.33	5.01
4. Pratapgarh	1995-96	4.75	5.86	1.11
	1996-97	1.65	6.30	4.65
	1997-98	3.27	6.65	3.38
	1998-99	4.83	7.53	2.70
	1999-00	8.32	8.45	0.13
	2002-03	13.63	13.77	0.14
Total		27.49	41.59	14.10
5. Lucknow	1993-94	19.24	28.26	9.02
	1994-95	17.83	29.24	11.41
	1996-97	30.92	93.16	62.24
	1998-99	40.52	73.54	33.02
	2001-02	82.05	91.01	8.96
Total		190.56	315.21	124.65
6. Ghazipur	1993-94	3.83	4.24	0.41
	1994-95	5.47	9.36	3.89
	1995-96	4.79	5.65	0.86
	1996-97	4.32	6.43	2.11
	1997-98	5.17	6.36	1.19
	1998-99	6.82	7.45	0.63
	1999-00	8.10	8.24	0.14
	2001-02	8.78	9.16	0.38
	2002-03	11.03	12.71	1.68
Total		58.31	69.60	11.29
7. Barabanki	1995-96	5.16	6.40	1.24
	1996-97	5.31	7.81	2.50
	1997-98	5.75	7.23	1.48
	1998-99	6.43	7.11	0.68
	1999-00	7.73	8.07	0.34
		30.38	36.62	6.24
8. Shahjahanpur	1993-94	4.89	7.23	2.34
	1994-95	3.95	8.71	4.76
	1995-96	3.29	9.92	6.63
	1996-97	4.18	8.60	4.42
	1999-00	11.50	12.72	1.22
	2000-01	10.50	13.39	2.89
	2001-02	13.64	14.62	0.98
Total		51.95	75.19	23.24
9. Kheri	1995-96	5.72	11.66	5.94
	1996-97	6.63	11.06	4.43
	1997-98	10.29	12.02	1.73
	1998-99	11.76	16.70	4.94
	2001-02	15.61	15.93	0.32
2002-03	19.93	19.95	0.02	
Total		69.94	87.32	17.38

1	2	3	4	5
10. Hameerpur	1993-94	0.93	4.53	3.60
	1996-97	3.47	3.86	0.39
	1999-00	1.84	4.25	2.41
	2001-02	4.02	4.39	0.37
Total		10.26	17.03	6.77
11. Mainpuri	1993-94	3.55	3.76	0.20
	1997-98	4.96	5.40	0.44
	1999-00	6.95	7.10	0.15
	2000-01	7.17	8.10	0.93
Total		22.63	24.36	1.72
12. Sitapur	1993-94	6.00	6.19	0.19
	1994-95	7.05	7.13	0.08
	1995-96	3.15	7.80	4.65
	1996-97	3.64	8.94	5.30
	1997-98	6.33	9.29	2.96
	1998-99	8.66	9.59	0.93
	1999-00	10.10	10.31	0.21
Total		44.93	59.25	14.32
13. Meerut	1994-95	17.66	18.81	1.15
	2002-03	58.26	61.13	2.87
Total		75.92	79.94	4.02
14. Aligarh	1994-95	10.63	13.28	2.65
	1995-96	12.74	16.47	3.73
	2002-03	3.72	4.32	0.60
Total		27.09	34.07	6.98
15. Bagpat	2002-03	7.67	8.38	0.71
16. Agra	1998-99	28.51	28.90	0.39
17. Varanasi	1998-99	18.50	18.65	0.15
18. Bijnore	1994-95	4.92	9.37	4.45
	1996-97	4.00	11.44	7.44
	1997-98	6.94	11.26	4.32
	1998-99	11.76	11.98	0.22
Total		27.62	44.05	16.43
19. Kannauj	1998-99	2.85	4.63	1.78
20. S.K.Nagar	1998-99	1.79	3.19	1.40
21. Chitrakut	1999-00	0.32	1.95	1.63
22. Azamgarh	1995-96	6.78	7.52	0.74
	1996-97	4.42	6.07	1.65
	2000-01	11.77	11.80	0.03
Total		22.97	25.39	2.42
23. Sonbhadra	2000-01	3.62	4.03	0.41
24. Deoria	1993-94	8.84	9.37	0.53
	1995-96	5.04	5.84	0.80
	1996-97	5.27	6.96	1.69
	2000-01	7.60	9.08	1.48
Total		26.75	31.25	4.50
25. Bareilly	1993-94	10.30	10.35	0.05
	1995-96	12.68	14.00	1.32
	1996-97	14.95	17.17	2.22
Total		37.93	41.52	3.59
26. Faizabad	1993-94	5.94	6.12	0.18
27. Jalaun	1995-96	5.24	7.01	1.77
	1996-97	3.20	3.93	0.73
	1997-98	4.78	17.20	12.42
Total		13.22	28.14	14.92
28. Mathura	1993-94	7.51	7.78	0.27
	1994-95	5.47	9.36	3.89
	1995-96	8.31	11.46	3.15
	1996-97	8.55	13.38	4.83
	1997-98	11.62	14.99	3.37
	1999-00	16.80	16.81	0.01
Total		77.90	93.95	16.04
29. Raibareli	1994-95	3.00	3.67	0.67
	1996-97	2.75	3.14	0.39
	1997-98	2.27	4.13	1.86
Total		8.02	10.94	2.92
30. Etah	1994-95	7.80	7.85	0.05
	1995-96	5.68	8.59	2.91
	1996-97	7.31	10.69	3.38
	1997-98	9.35	10.23	0.88
Total		30.14	37.36	7.22

1	2	3	4	5
31. Gonda	1993-94	8.11	8.12	0.01
32. Budaun	1993-94	7.02	7.51	0.49
	1998-99	12.63	12.66	0.03
Total		19.65	20.17	0.52
33. Pilibhit	1994-95	4.29	6.63	2.34
	1995-96	3.26	6.69	3.43
	1996-97	7.19	7.24	0.05
Total		14.74	20.56	5.82
34. Jhansi	1995-96	6.58	6.59	0.01
35. Saharanpur	1995-96	11.12	14.19	3.07
	1996-97	13.04	14.82	1.78
	1997-98	13.94	15.63	1.69
Total		38.10	44.64	6.54
36. Etawah	1995-96	5.24	7.01	1.77
	1996-97	7.95	7.98	0.03
Total		13.19	14.99	1.80
37. Banda	1995-96	3.75	5.38	1.63
38. Ferozabad	1995-96	7.89	7.91	0.02
	1996-97	7.64	8.85	1.21
	1997-98	7.43	8.80	1.37
Total		22.96	25.56	2.60
39. Mau	1995-96	3.67	4.06	0.39
	1996-97	2.97	4.47	1.50
Total		6.64	8.53	1.89
40. Kanpur nagar	1997-98	25.54	25.56	0.02
41. Kanpur Dehat	1995-96	3.05	3.10	0.05
42. Lalitpur	1995-96	2.42	2.70	0.28
	1996-97	3.00	3.90	0.90
	1997-98	3.72	4.14	0.42
Total		9.14	10.74	1.60
43. Ballia	1996-97	5.70	5.98	0.28
	1997-98	6.27	6.31	0.04
Total		11.97	12.29	0.32
44. Rampur	1996-97	3.26	9.41	6.15
45. Bahraich	1996-97	7.52	8.47	0.95
46. Mahoba	1996-97	2.18	2.29	0.11
	1997-98	2.38	2.40	0.02
Total		4.56	4.69	0.13
Grand Total		1492.13	1896.81	404.68

APPENDIX-XII

(Referred to in Para 5.3)

Para. 5.3 Short levy of stamp duty due to under valuation of property.

Unit	Document No./Year	Area Location	Consideration set forth in document (in Rupees)	Market value as per rate list (in Rupees)	Stamp Duty/Reg. Fee		Total Short levy (Rupees in lakh)
					Leviable (in Rupees)	Lavied (in Rupees)	
1	2	3	4	5	6	7	8
SR-I, Noida	1963/2003	416 SqMTR Sector 80 Block (A) Noida	666000	18720000	<u>1497600</u> 5000	<u>53000</u> 5000	14.45
SR-I, Noida	<u>2111/2112</u> 2002	3000 SqMTR Plot No-6 Block (A) Phase-II, Hoisery Complex, Noida	4600000	24000000	<u>1920000</u> 5000	<u>441600</u> 5000	14.78
SR-II, Noida	<u>427/428</u> 2001	416 SqMTR Plot No. 52 Block (B) Phase-I, Sector-II, Noida	1400000	16640000	<u>1332000</u> 5000	<u>112000</u> 5000	12.19
SR-II, Noida	<u>1267</u> 2002	416 SqMTR (Covered 258-24 SqMTR) Sector 2 Block-A -GB Nagar	1800000	22594000	<u>1807520</u> 5000	<u>183500</u> 5000	16.24
SR-II, Noida	<u>720</u> 2002	376.50 SqMTR (Covered- <u>83.10 SqMTR</u>) Plot No. 112	1100000	16182000	<u>12,94,560</u> 5000	<u>202350</u> 5000	10.92
SR-II, Noida	<u>1816</u> 2003	336 SqMTR Sector-27, Plot No. 45 Block 'H' Noida, G.B. Nagar	3360000	20160000	<u>1612800</u> 5000	<u>268800</u> 5000	13.44
SR-III, Noida	<u>843</u> 2002	455 SqMTR Sector 16, Plot No. 31 Block'A' Noida	3250000	22027000	<u>1762160</u> 5000	<u>260000</u> 5000	15.02
SR-III, Noida	Khand 206, Page <u>287/294</u> 1999	836.12 SqMTR Village-ElaBash Dadari	180000	26756000	<u>2140480</u> 5000	<u>30160</u> 3600	21.12
SR-II, Kanpur Nagar	<u>1573</u> 2002	0.83 Hect. or <u>8300 SqMTR</u> Village Veri Akbar Pur Kanpur Nagar	1540000	12450000	<u>1245000</u> 5000	<u>154000</u> 5000	10.91
SR-IV, Kanpur City	<u>3297</u> 2000	0.810 Hect. or 8100 SqMTR Kalyan pur Kala (Kanpur)	1201000	11340000	<u>1134000</u> 5000	<u>120010</u> 5000	10.14
SR-IV, Kanpur	<u>2886</u> 2000	1.024 Hect. or 10240 SqMTR Village Kalyanpur Kala Kanpur	1520000	14336000	<u>1433600</u> 5000	<u>152000</u> 5000	12.82
SR-I, Mathura	<u>8396</u> 2002	1.26 Hect. or <u>12600 SqMTR</u> Govind Pur, Mathura	1450000	12600000	<u>1260000</u> 5000	<u>145000</u> 5000	11.15

1	2	3	4	5	6	7	8
SR-I, Mathura	<u>3116</u> 2002	1.173 Hect. or 11730 SqMTR Revenue village Narhaul Mathura	1160000	11730000	<u>1173000</u> 5000	<u>116000</u> 5000	10.57
SR-II, Aligarh	<u>365</u> 2003	0.3372 Hect. or 3372 SqMTR Sarsaul out of chungi	1539400	11802000	<u>1180200</u> 5000	<u>154000</u> 5000	10.26
SR-IV, Lucknow	<u>2073</u> 2002	0.953 Hect. or 9530 SqMTR Barawan Kalan ward- Balakganj LKO	1508000	15248000	<u>1524800</u> --	<u>150800</u> --	13.74
SR--III, Saharanpur	<u>2796</u> 2002	3.267 Hect. or 32670 SqMTR Dara milkana Baroon Swad Saharanpur	2287000	32670000	<u>3267000</u> 5000	<u>228700</u> 5000	30.38
SR Sultanpur	<u>5635</u> 1999	0.5421 Hect. or 45299.60 Sqfit Karaundiya Paragana Miranpur Sultapur	335000	10419000	<u>1041900</u> 5000	<u>33500</u> 5000	10.08
SR-I, Meerut	<u>92</u> 2000/ 01	2.9845 Hect. or 29845 SqMTR Kaseroo Baxar, Meerut (within Nagar Nigam City Area)	3432500	59690000	<u>5969000</u> 5000	<u>343300</u> 5000	56.26
SR-I, Muzaffar Nagar	<u>1905</u> 2002	1.485 Hect. or 14850 SqMTR Sher Nagar MZNagar	743000	13365000	<u>1336500</u> 5000	<u>74500</u> 5000	12.62
SR Badaun	<u>2063</u> 2003	1.590 Hect. or 15900 SqMTR Ujhani- Budaun	638000	15900000	<u>1590000</u> 5000	<u>63900</u> 5000	15.26

APPENDIX-XIII

Short levy of stamp duty due to misclassification of documents

Referred Para 5.6

Unit	Document No./Year	Area Location	Consideration set forth in document	Market value as per rate list	Stamp Duty/Reg. Fee		Total Short levy
					leviable	levied	
SR-III, Aligarh	<u>958</u> 2001	24157.056 SqMTR Rahamat Pur Garhmai Kol	30500	8455000	<u>845500</u> 5000	<u>3050</u> 220	847230
SR-III, Aligarh	<u>5392</u> 2002	25300 SqMTR Dhaura Palan Kol	32000	8855000	<u>885500</u> 5000	<u>3200</u> 640	886660
SR-II, Gorakhpur	<u>3861</u> 2002	0.831 Hect. or 8310 SqMTR Mahadev Jhar Khandi	16000	9972000	<u>997200</u> 5000	<u>1600</u> 290	1000310
SR-III, Ghaziabad	<u>4023</u> 1999	3594.61 SqMTR Village- Jagola	3000	5392000	<u>539200</u> 5000	<u>300</u> 1001	542899
SR-V, Ghaziabad	<u>9</u> 2000	12541.806 SqMTR Maharauli Ghaziabad	30000	10347000	<u>1034700</u> 5000	<u>3000</u> 600	1036100
SR-V, Ghaziabad	<u>4624</u> 2002	1630.20 SqMTR Mohalla- Rajapur, Dasna & 7380 SqMTR Mohalla- Shahapur Bamheta	66000	13181000	<u>1318100</u> 5000	<u>6600</u> 1320	1315180
SR-V, Ghaziabad	<u>6033</u> 2002	5658.40 SqMTR Mohalla- Maharauli	72000	8488000	<u>848800</u> 5000	<u>7200</u> 1440	845160
SR-I, Mathura	<u>3128</u> 2002	7742.43 SqMTR Bakal Pur Mathura	36000	6195000	<u>619500</u> 5000	<u>3600</u> 720	620180
SR-I, Mathura	<u>8566</u> 2002	5880 SqMTR Mathura Bangar	1000	5880000	<u>588000</u> 5000	<u>100</u> 100	592800

APPENDIX-XIV

Loss due to non-payment of Royalty by brick kiln owners

Referred Paragraph 6.2.10

(Rupees in lakh)

Name of the District	Years	No.as per Sales Tax Deptt.		No.as per Lekhpal		No. as per actual		No. of defaulters		Rate pf Royalty		Loss of Royalty
		UR	RR	UR	RR	UR	RR	UR	RR	UR	RR	
Gorakhpur	2000-2001	75	302	-	-	52	188	23	114	8400	6400	9.23
	2001-2002	75	302	-	-	52	188	23	114	18400	12400	18.37
	2002-2003	75	302	-	-	62	80	13	222	18400	12400	29.92
Bareilly	2000-2001	268	40	-	-	251	35	17	05	20400	16400	4.29
	2001-2002	184	25	-	-	180	20	04	05	30400	24400	2.44
	2002-2003	188	22	-	-	159	20	29	02	30400	24400	9.31
Mirzapur	2000-2001	171	-	-	-	18	-	153	-	20400	-	18.97
	2001-2002	175	-	-	-	136	-	39	-	30400	-	7.18
	2002-2003	178	-	-	-	136	-	42	-	30400	-	7.73
Lucknow	1999-2000	180	28	-	-	30	14	150	14	20400	16400	32.90
	2000-2001	187	30	-	-	85	15	102	11	20400	16400	22.61
	2001-2002	190	31	-	-	102	21	88	10	30400	24400	29.19
	2002-2003	190	31	-	-	80	14	110	17	30400	24400	37.59
Kanpur	2001-2002	171	34	-	-	135	26	36	08	30400	24400	12.89
	2002-2003	175	35	-	-	74	16	101	19	30400	24400	35.38
M. Nagar	1999-2000	203	35	-	-	165	32	38	03	20400	16400	8.24
	2000-2001	239	28	-	-	201	27	38	01	20400	16400	7.92
	2001-2002	208	28	-	-	155	22	53	06	30400	24400	17.57
	2002-2003	217	19	-	-	152	15	65	14	30400	24400	23.18
Bulandshahar	2000-2001	45	30	-	-	85	66	40	36	20400	16400	13.54
	2001-2002	66	40	-	-	80	70	24	30	30400	24400	14.62
	2002-2003	68	50	-	-	70	50	02	-	30400	24400	0.61
Saharanpur	2001-2002	145	50	-	-	81	30	60	20	30400	24400	23.12
	2002-2003	60	12	-	-	41	06	19	06	30400	24400	10.58
Allahabad	2001-2002	392	-	-	-	-	-	-	-	30400	24400	70.80
	2002-2003	392	-	-	-	-	-	-	-	30400	24400	66.77
		4517	1474	-	-	2582	955	1935	519	-	-	-
TOTAL		5991				3537		2454				534.95

UR = Urban

RR = Rural

APPENDIX-XV
Short levy of Stamp Duty on Royalty

Reffered Paragraph 6.2.11

(Rupees in lakh)

Sl. No.	Name of the District	Period	No of cases test checked	Rate on which stamp duty levied	Amount on which stamp duty to be levied	Amount of Stamp Duty to be levied	Total amount of stamp duty levied	Short realization of Stamp Duty
1.	Mirzapur	1998-99 to 2002-03	23	2000 to 6000	92.63	17.78	4.84	12.94
2.	Banda	1998-99 to 2002-03	23	2000 to 6000/	33.29	4.16	1.07	3.09
3.	Allahabad	2002-2003	67	6000/	131.32	16.41	10.35	6.06
4.	Jhansi	1998-1999 to 2002-2003	28	2000 to 6000/	68.08	8.51	2.52	5.99
	TOTAL		141			46.86	18.78	28.08

Rate of Stamp duty has been calculated on the basis of Rs.125/- per thousand w.e.f. upto 21.4.1997 and @ Rs.80/- per thousand w.e.f. 22.4.1997

APPENDIX-XVI
Non-realisation of Royalty on collection stone Boulders

Referred Paragraph 6.2.16

Name of the Division	(Quantity in Cub. Mts.)					(Rupees in lakh)	
	1998-1999	1999-2000	2000-2001	2001-2002	2002-2003	Total Quantity	Amt. Of Royalty not realised
N.H. Faizabad	=	=	7011.15	4424.33	8065.09	19500.57	18.96
PD PWD, FZB	=	=	-	2062.85	15117.99	17180.84	19.45
PD PWD, GKP	=	=	-	-	20672.66	20672.66	23.77
CD-I PWD, GKP	=	=	-	-	17003.00	17003.00	19.55
NH PWD, GKP	754.88	1363.25	6111.14	1482.89	16929.32	26641.40	27.12
PD PWD, BRLY	=	=	9728.66	12468.94	4005.89	26203.49	24.37
NH PWD BRLY	=	=	4110.09	-	4131.34	8241.43	7.34
CD-II PWD Lko	=	=	-	12816.28	6278.94	19095.22	20.04
DRDA, Banda	=	=	1520.08	-	5400.00	6920.08	6.35
DRDA, Chitrakoot	=	=	-	-	5879.31	5879.31	6.76
CD-I Muzaffarnagar	=	=	12113.80	15220.86	4865.42	32200.08	29.90
RES Saharanpur	=	=	-	1954.29	2239.83	4194.12	45.30
RES, Etawah	=	=	-	4255.94	1567.27	5823.21	6.06
RES, Fatehpur	=	=	3927.68	2668.23	-	6595.91	5.61
DRDA, Etawah	=	=	-	-	5602.60	5602.60	6.44
PR, PWD, Etawah	=	=	4992.57	7828.87	18073.60	30895.04	32.36
CD, Fatehpur	=	=	-	3713.21	-	3713.21	3.71
CD, Ghaziabad	=	5314.74	9962.13	-	5605.93	19872.70	17.90
PD, Bulandshahr	=	-	10847.30	3872.48	5949.37	10899.15	18.85
CD-II, Moradabad	=	-	-	-	24419.74	24419.74	28.08
PD, Moradabad	=	-	14039.00	4237.66	65424.51	83701.17	90.01
CD-I, Moradabad	12769.64	-	-	-	26923.31	39692.95	40.54
TOTAL					128322.86	434947.88	498.47

Note: Rate of Rs. 75 per M³ as cost of material including royalty has been taken for the year 1998-99 to 2000-01, Rs. 100 per M³ was taken for 2001-02 and Rs. 115 per M³ for the year 2002-03 have been taken.

APPENDIX-XVII
Non-realisation of Royalty on collection of Earth

Referred Paragraph 6.2.16

Name of the Division	(Quantity in Cub. Mts.)					(Rupees in lakh)	
	1998-1999	1999-2000	2000-2001	2001-2002	2002-2003	Total Quantity	Amt. Of Royalty not realised
PD, Faizabad.				5159.27	2382.55	7511.85	0.30
PD GKP	-	-	-	-	101957.42	101957.42	4.08
CD-I,GKP	-	-	-	-	62443.00	62443.00	2.50
NH P GKP	≡	-	-	24980.48	38556.77	63537.25	2.54
PD BRLY	-	-	12510.58	32475.30	28108.52	73094.40	2.92
NH BRLY	-	-	128741.23	-	-	128741.23	5.15
CD-II BRLY	-	-	-	-	161145.91	161145.91	6.45
CD S'bhadra	-	-	-	-	16076.90	16076.90	0.64
RES, Sonebhadra	21351.25	-	27634.87	41745.19	27491.31	118222.31	4.73
Const.Div.II Lko	-	-	-	131919.75	46203.46	178123.21	7.12
Sharda Nahar Div II Lko	-	-	9322.18	31705.13	18965.55	59992.90	2.40
DRDA, Hamirpur	-	-	--	-	-	974686.01	38.99
RES, Hamirpur	84348.64	87139.91	129231.69	76630.09	-	377350.33	15.09
DRDA, Banda	3237.28	-	7239.84	28871.66	34422.20	13770.98	2.95
DRDA, Chitrakoot	-	-	5310.50	7940.85	225150.52	238401.87	10.95
CD Chitrakoot	-	-	-	-	138702.11	138702.11	5.55
PD Chitrakoot	-	-	-	158500.61	79265.35	237765.96	9.51
DRDA Mahoba	-	-	7994.65	46024.88	216324.88	270344.41	10.81
PD PWD Jhansi	47087.85	28453.34	37899.31	-	-	113440.05	4.53
DRDA Jhansi	-	-	-	72765.23	-	72765.23	2.91
RES Jhansi	56056.59	75868.77	11264.04	-	-	143189.40	5.73
RES Lalitpur	24796.31	42345.33	95766.00	89983.47	6890.28	259781.39	10.39
RES, Saharanpur	-	-	-	96999.18	55362.28	152361.46	6.09
CD Saharanpur	-	-	-	-	283100.80	283100.80	11.32
RES, Fatehpur	-	2921.69	78393.42	36451.43	103750.24	221516.78	8.86
RES, Etawah	-	20663.14	-	45402.16	52175.95	118241.25	4.73
DRDA, Etawah	-	-	-	-	158303.86	158303.86	6.33
PD, Etawah	-	-	53942.61	43276.34	35958.19	133177.14	5.33
CD, Fatehpur	-	-	-	-	262652.06	262652.96	10.51
CD, Ghaziabad	-	22338.62	30509.92	-	-	52843.54	2.11
CD, Bulandshahr	-	-	15659.31	23890.00	17467.12	57016.43	2.28
PD, Moradabad	-	-	5643.55	19937.55	75541.51	101123.04	4.04
CD-II, Moradabad	-	-	-	-	170128.85	170128.85	6.81
TOTAL						56.16 lakh	224.65